City of Lake Worth Beach FLORIDA

PROPOSED BUDGET

FY2026 - 2027



1st Public Hearing

September 10, 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



Funding Sources Overview



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	36,658,431	15,642,072	-	227,774	52,528,277	10,221,788	4,847,473	15,069,261	27,477,718	9,981,298	52,528,277	-
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	1,522,212	-	-	634,376	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	**188,017,722**	**17,450,959**	**14,422,562**	**4,819,549**	**224,710,792**	**35,238,658**	**13,972,097**	**49,210,755**	**132,165,457**	**30,995,670**	**212,371,882**	**12,338,910**

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

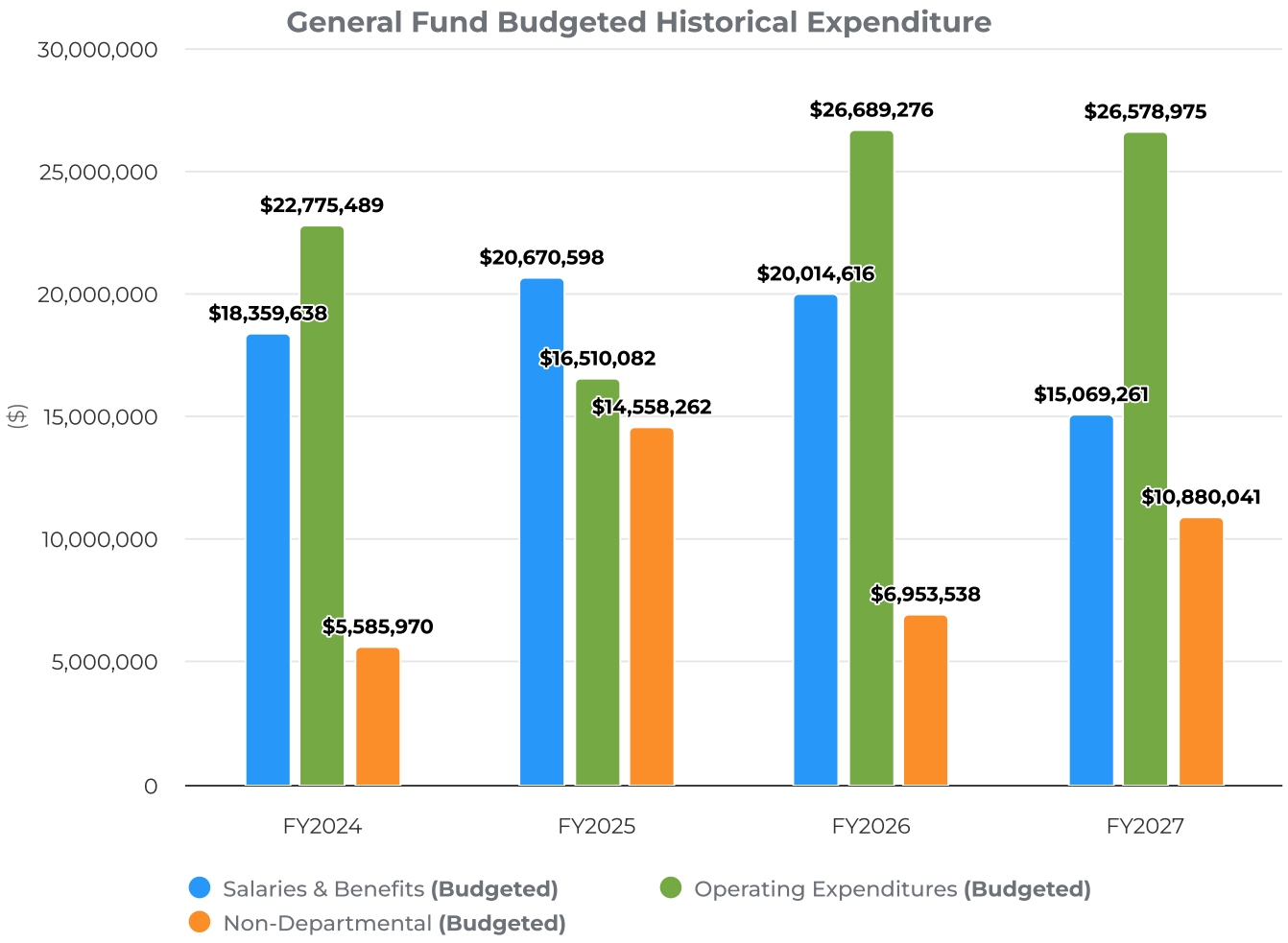
The General Fund supports a wide range of critical services, including:

- **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



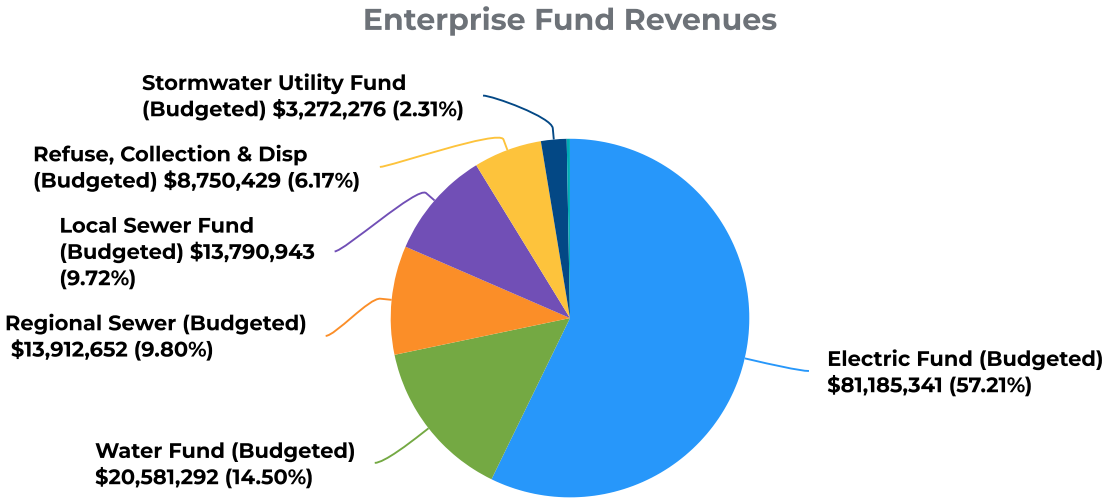
- Beautification Fund **(Budgeted)** $22,400 (0.17%)
- EU Storm Fund **(Budgeted)** $1,680,000 (13.05%)
- Building Permit Fund... **(Budgeted)** $2,144,266 (16.66%)
- Golf Course **(Budgeted)** $2,737,752 (21.27%)
- Code Remediation Fun... **(Budgeted)** $248,150 (1.93%)
- Beach Fund **(Budgeted)** $6,037,234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

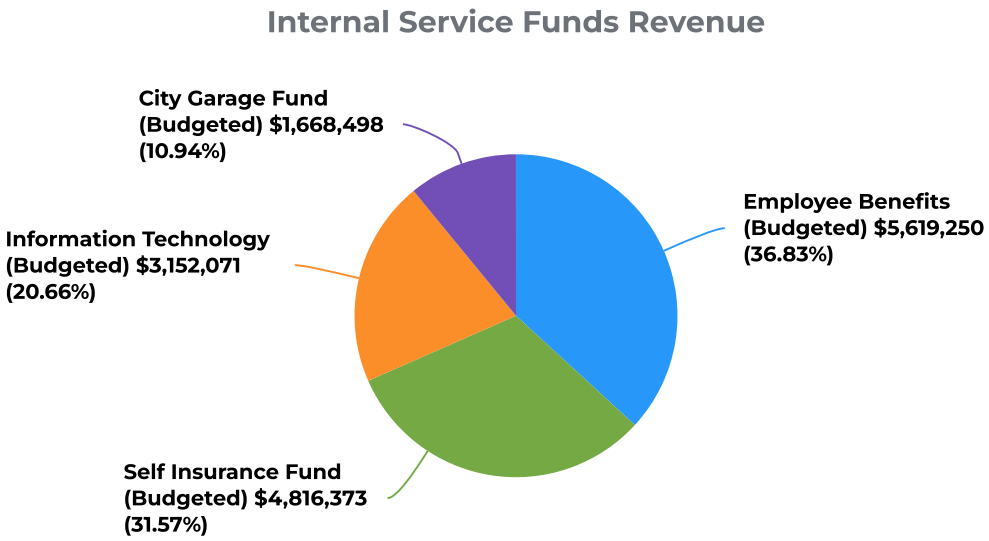


Internal Service Funds

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.



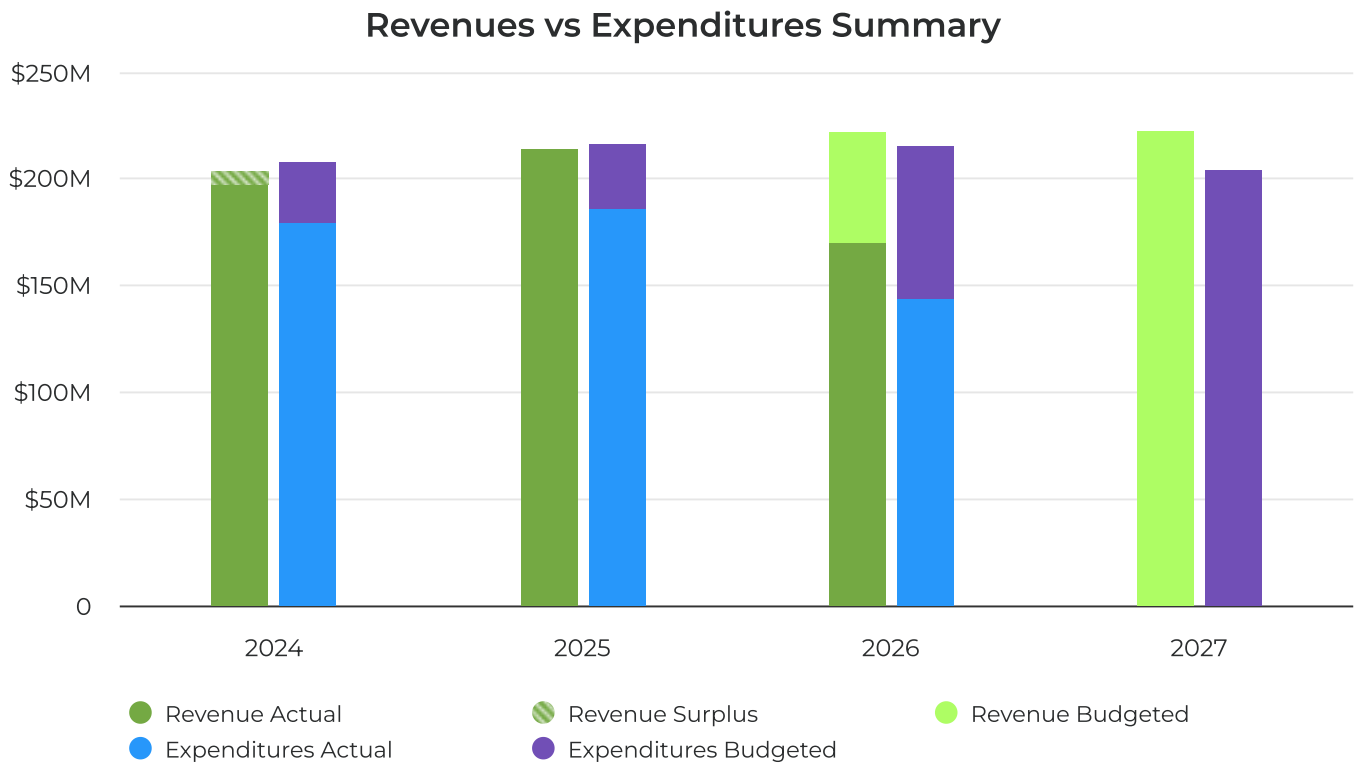
Comprehensive Fund Summary (All Funds)

Comprehensive Fund Summary (All Funds)

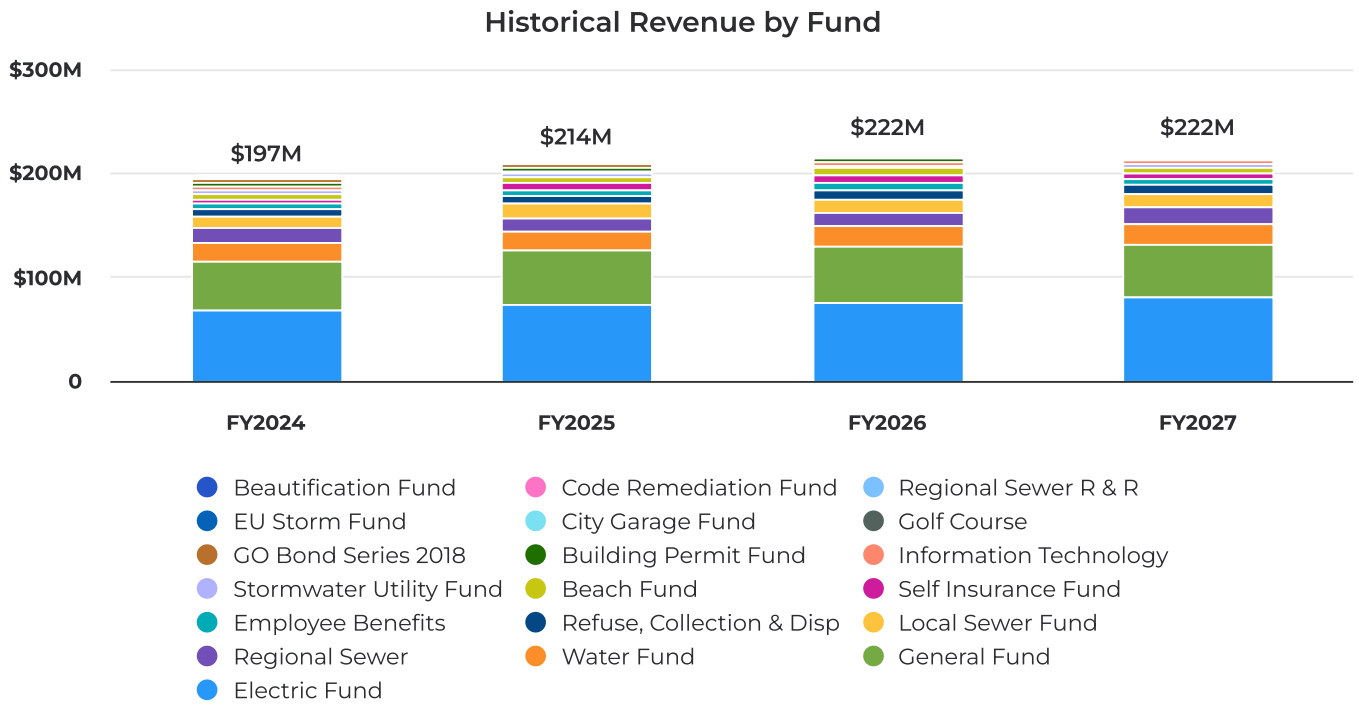
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$219,861,504**	**$250,135,278**	**$249,029,183**	**$249,029,183**	**-**	**-**	**-$1,106,095**	**-0.44%**
Revenues								
Ad-Valorem	$21,086,033	$20,747,734	$22,298,269	$22,298,269	-	-	$1,550,535	7.47%
Fuel	$1,177,608	$1,150,000	$1,070,000	$1,070,000	-	-	-$80,000	-6.96%
Utilities	$5,005,705	$4,237,000	$4,237,000	$4,237,000	-	-	-	-
Permits fees	$2,803,174	$2,878,500	$3,125,500	$3,125,500	-	-	$247,000	8.58%
Intergovernmental	$7,117,018	$6,066,325	$6,066,325	$6,066,325	-	-	-	-
Charges of SVCs	$144,140,477	$154,057,243	$149,558,950	$150,930,505	$1,371,555	0.92%	-$3,126,738	-2.03%
Fines	$1,977,685	$1,924,500	$1,792,250	$1,792,250	-	-	-$132,250	-6.87%
Other	$10,261,440	$5,741,038	$5,936,277	$5,936,277	-	-	$195,239	3.40%
Transfers	$20,485,314	$17,771,891	$17,245,163	$17,450,959	$205,796	1.19%	-$320,932	-1.81%
Fund Balance	-	$7,320,228	$4,002,909	$4,819,549	$816,640	20.40%	-$2,500,679	-34.16%
Franchise Fees	$167,358	$135,000	$150,000	$150,000	-	-	$15,000	11.11%
Special Assessment	-	-	$6,834,158	$6,834,158	-	-	$6,834,158	-
Total Revenues	**$214,221,813**	**$222,029,459**	**$222,316,801**	**$224,710,792**	**$2,393,991**	**1.08%**	**$2,681,333**	**1.21%**
Expenditures								
Salaries & Benefits	$52,719,101	$63,655,128	$48,711,287	$49,210,755	$499,468	1.03%	-$14,444,373	-22.69%
Operating Expenditures	$85,413,558	$103,025,225	$108,588,048	$108,701,080	$113,032	0.10%	$5,675,855	5.51%
Non-Departmental	$47,330,269	$48,736,974	$48,859,038	$54,460,047	$5,601,009	11.46%	$5,723,073	11.74%
Total Expenditures	**$185,462,928**	**$215,417,327**	**$206,158,373**	**$212,371,882**	**$6,213,509**	**3.01%**	**-$3,045,445**	**-1.41%**
Total Revenues Less Expenditures	**$28,758,885**	**$6,612,132**	**$16,158,428**	**$12,338,910**	**-$3,819,518**	**-23.64%**	**$5,726,778**	**86.61%**
Ending Fund Balance	**$248,620,389**	**$256,747,410**	**$265,187,611**	**$261,368,093**	**-$3,819,518**	**-1.44%**	**$4,620,683**	**1.80%**

All Budgeted Funds Summary

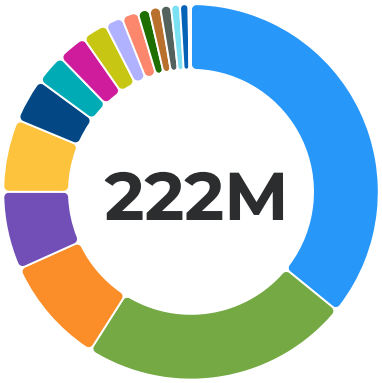
Summary



Revenues by Fund



FY27 Revenues by Fund



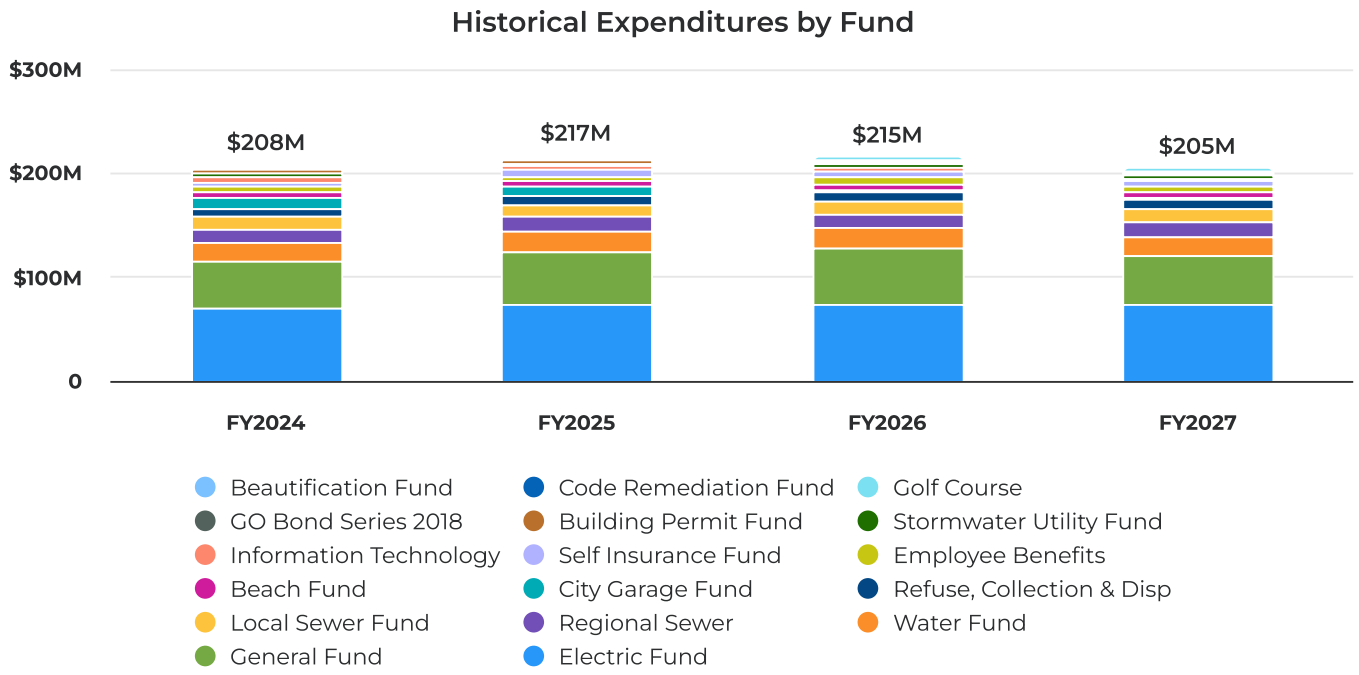
Electric Fund	**$79,718,732**	35.86%
General Fund	**$51,468,815**	23.15%
Water Fund	**$20,581,292**	9.26%
Regional Sewer	**$14,961,823**	6.73%
Local Sewer Fund	**$13,919,655**	6.26%
Refuse, Collection & Disp	**$8,478,537**	3.81%
Beach Fund	**$5,869,751**	2.64%
Employee Benefits	**$5,674,616**	2.55%
Self 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

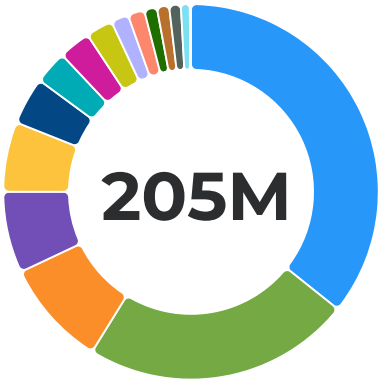
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
General Fund	$53,657,430	$52,083,624	$52,528,277	$444,653	0.85%	-$1,129,153	-2.10%	
Building Permit Fund	$2,273,231	$2,056,641	$2,144,266	$87,625	4.26%	-$128,965	-5.67%	
EU Storm Fund	$1,680,000	$1,680,000	$1,680,000	-	-	-	-	
Beach Fund	$6,468,189	$5,854,576	$6,037,234	$182,658	3.12%	-$430,955	-6.66%	
Code Remediation Fund	$198,800	$173,150	$248,150	$75,000	43.32%	$49,350	24.82%	
Beautification Fund	$22,400	$22,400	$22,400	-	-	-	-	
GO Bond Series 2018	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%	
Electric Fund	$75,161,786	$79,720,662	$81,185,341	$1,464,679	1.84%	$6,023,555	8.01%	
Water Fund	$19,866,595	$20,581,292	$20,581,292	-	-	$714,697	3.60%	
Local Sewer Fund	$13,230,384	$13,919,655	$13,790,943	-$128,712	-0.92%	$560,559	4.24%	
Golf Course	$2,201,246	$2,236,000	$2,737,752	$501,752	22.44%	$536,506	24.37%	
Regional Sewer	$12,682,841	$14,312,453	$13,912,652	-$399,801	-2.79%	$1,229,811	9.70%	
Regional Sewer R & R	$398,000	$407,000	$407,000	-	-	$9,000	2.26%	
Stormwater Utility Fund	$3,222,849	$3,272,276	$3,272,276	-	-	$49,427	1.53%	
Refuse, Collection & Disp	$9,405,673	$8,545,332	$8,750,429	$205,097	2.40%	-$655,244	-6.97%	
Information Technology	$3,681,670	$3,152,071	$3,152,071	-	-	-$529,599	-14.38%	
Self Insurance Fund	$6,911,693	$4,816,373	$4,816,373	-	-	-$2,095,320	-30.32%	
City Garage Fund	$1,780,023	$1,652,092	$1,668,498	$16,406	0.99%	-$111,525	-6.27%	
Employee Benefits	$7,031,061	$5,674,616	$5,619,250	-$55,366	-0.98%	-$1,411,811	-20.08%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Revenues	**$222,029,459**	**$222,316,801**	**$224,710,792**	**$2,393,991**	**1.08%**	**$2,681,333**	**1.21%**	

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 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
General Fund	$49,665,103	$53,657,430	$47,579,219	$52,528,277	$4,949,058	10.40%	-$1,129,153	-2.10%
Building Permit Fund	$2,069,435	$2,273,231	$2,056,641	$2,144,266	$87,625	4.26%	-$128,965	-5.67%
Beach Fund	$5,537,754	$6,468,189	$5,854,576	$6,037,234	$182,658	3.12%	-$430,955	-6.66%
Code Remediation Fund	$75,837	$198,800	$173,150	$248,150	$75,000	43.32%	$49,350	24.82%
Beautification Fund	-	$22,400	$22,400	$22,400	-	-	-	-
GO Bond Series 2018	$2,157,338	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%
Electric Fund	$64,083,975	$73,509,173	$74,037,551	$74,052,469	$14,918	0.02%	$543,296	0.74%
Water Fund	$19,264,259	$19,637,022	$18,781,171	$18,779,294	-$1,877	-0.01%	-$857,728	-4.37%
Local Sewer Fund	$11,831,625	$12,310,267	$12,515,817	$12,496,996	-$18,821	-0.15%	$186,729	1.52%
Golf Course	$1,692,621	$2,201,246	$2,216,919	$2,737,752	$520,833	23.49%	$536,506	24.37%
Regional Sewer	$7,282,147	$12,682,841	$14,312,453	$14,319,652	$7,199	0.05%	$1,636,811	12.91%
Regional Sewer R & R	$393,359	-	-	-	-	-	-	-
Stormwater Utility Fund	$2,151,287	$3,048,900	$3,043,140	$3,055,267	$12,127	0.40%	$6,367	0.21%
Refuse, Collection & Disp	$8,001,228	$9,405,673	$8,362,569	$8,750,429	$387,860	4.64%	-$655,244	-6.97%
Information Technology	$2,498,193	$3,661,582	$3,093,099	$3,089,265	-$3,834	-0.12%	-$572,317	-15.63%
Self Insurance Fund	$2,942,039	$6,036,642	$4,762,388	$4,761,152	-$1,236	-0.03%	-$1,275,490	-21.13%
City Garage Fund	$1,354,786	$1,723,596	$1,571,112	$1,573,441	$2,329	0.15%	-$150,155	-8.71%
Employee Benefits	$4,458,512	$6,424,747	$5,619,580	$5,619,250	-$330	-0.01%	-$805,497	-12.54%
EU Storm Fund	$3,430	-	-	-	-	-	-	-
Total Expenditures	**$185,462,928**	**$215,417,327**	**$206,158,373**	**$212,371,882**	**$6,213,509**	**3.01%**	**-$3,045,445**	**-1.41%**

Comprehensive Fund Summary

Comprehensive Fund Summary

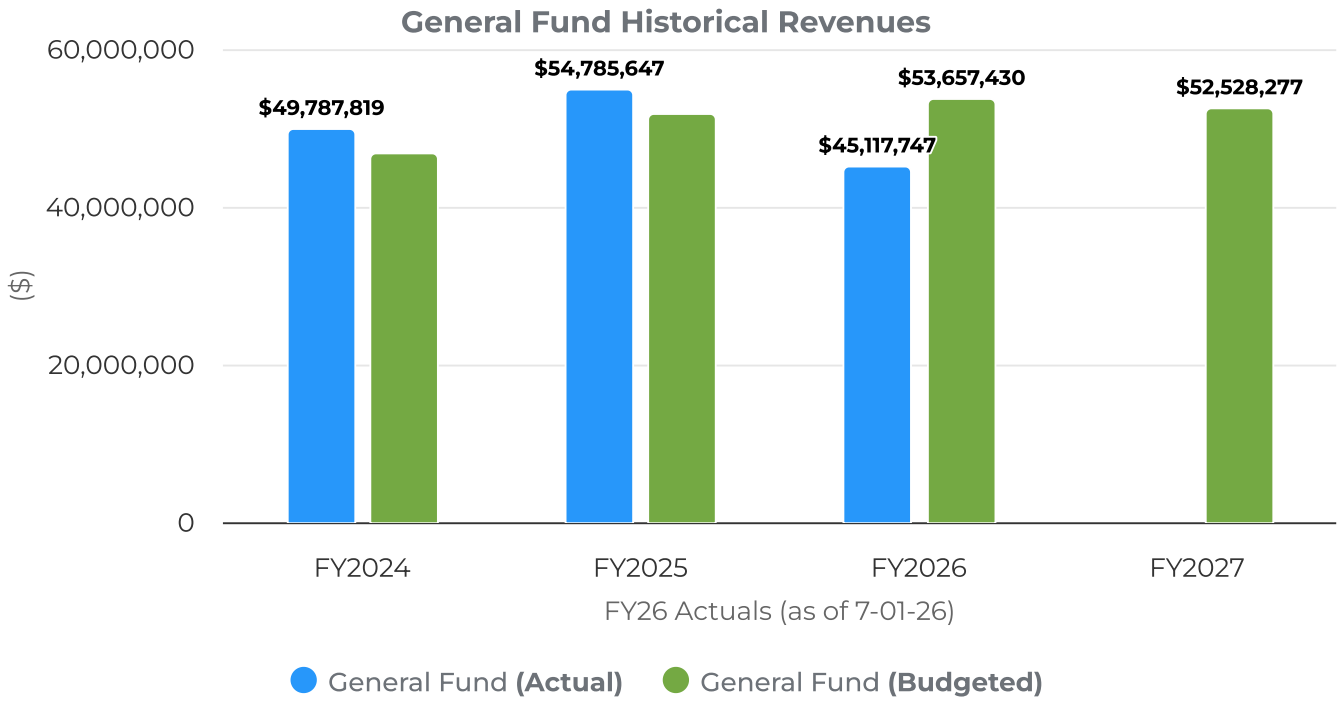
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$22,785,723**	**$27,852,664**	**$25,728,172**	**$25,728,172**	**-**	**-**	**-$2,124,492**	**-7.63%**
Revenues								
Ad-Valorem	$18,056,342	$19,291,175	$20,776,057	$20,776,057	-	-	$1,484,882	7.70%
Fuel	$1,177,608	$1,150,000	$1,070,000	$1,070,000	-	-	-$80,000	-6.96%
Utilities	$5,005,705	$4,237,000	$4,237,000	$4,237,000	-	-	-	-
Permits fees	$1,240,741	$1,209,000	$1,223,500	$1,223,500	-	-	$14,500	1.20%
Intergovernmental	$6,990,331	$6,056,325	$6,056,325	$6,056,325	-	-	-	-
Charges of SVCs	$2,346,088	$1,791,555	$1,914,449	$1,914,449	-	-	$122,894	6.86%
Fines	$1,182,412	$1,042,500	$1,065,250	$1,065,250	-	-	$22,750	2.18%
Other	$1,312,569	$315,850	$315,850	$315,850	-	-	-	-
Transfers	$17,473,850	$16,439,533	$15,425,193	$15,642,072	$216,879	1.41%	-$797,461	-4.85%
Fund Balance	-	$2,124,492	-	$227,774	$227,774	-	-$1,896,718	-89.28%
Total Revenues	**$54,785,647**	**$53,657,430**	**$52,083,624**	**$52,528,277**	**$444,653**	**0.85%**	**-$1,129,153**	**-2.10%**
Expenditures								
Salaries & Benefits	$18,515,867	$20,014,616	$14,640,304	$15,069,261	$428,957	2.93%	-$4,945,355	-24.71%
Operating Expenditures	$15,549,113	$26,689,276	$26,471,059	$26,578,975	$107,916	0.41%	-$110,301	-0.41%
Non-Departmental	$15,600,123	$6,953,538	$6,467,856	$10,880,041	$4,412,185	68.22%	$3,926,503	56.47%
Total Expenditures	**$49,665,103**	**$53,657,430**	**$47,579,219**	**$52,528,277**	**$4,949,058**	**10.40%**	**-$1,129,153**	**-2.10%**
Total Revenues Less Expenditures	**$5,120,544**	**-**	**$4,504,405**	**-**	**-$4,504,405**	**-100.00%**	**-**	**-**
Ending Fund Balance	**$27,906,267**	**$27,852,664**	**$30,232,577**	**$25,728,172**	**-$4,504,405**	**-14.90%**	**-$2,124,492**	**-7.63%**

The projected FY 2027 Ending Fund Balance is **$25,500,398**. Excess Unassigned Fund Balance currently totals **$9,552,229**.

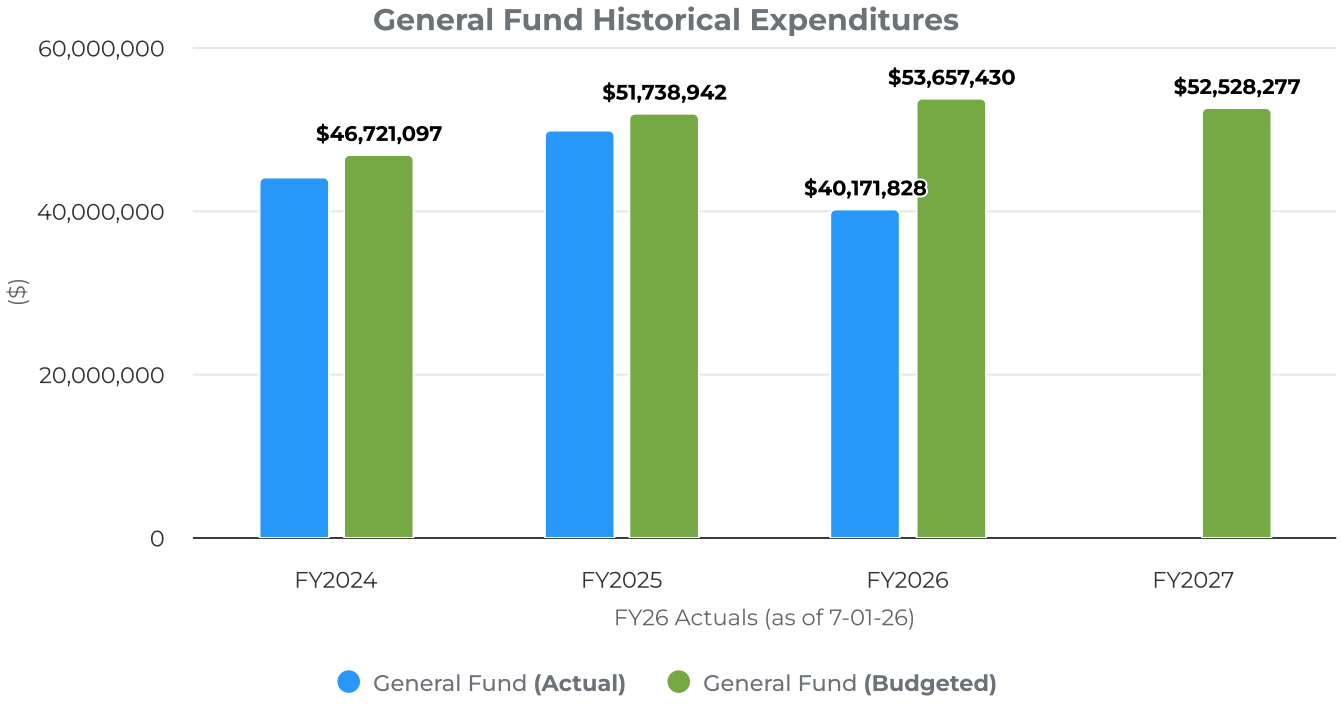
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

General Fund

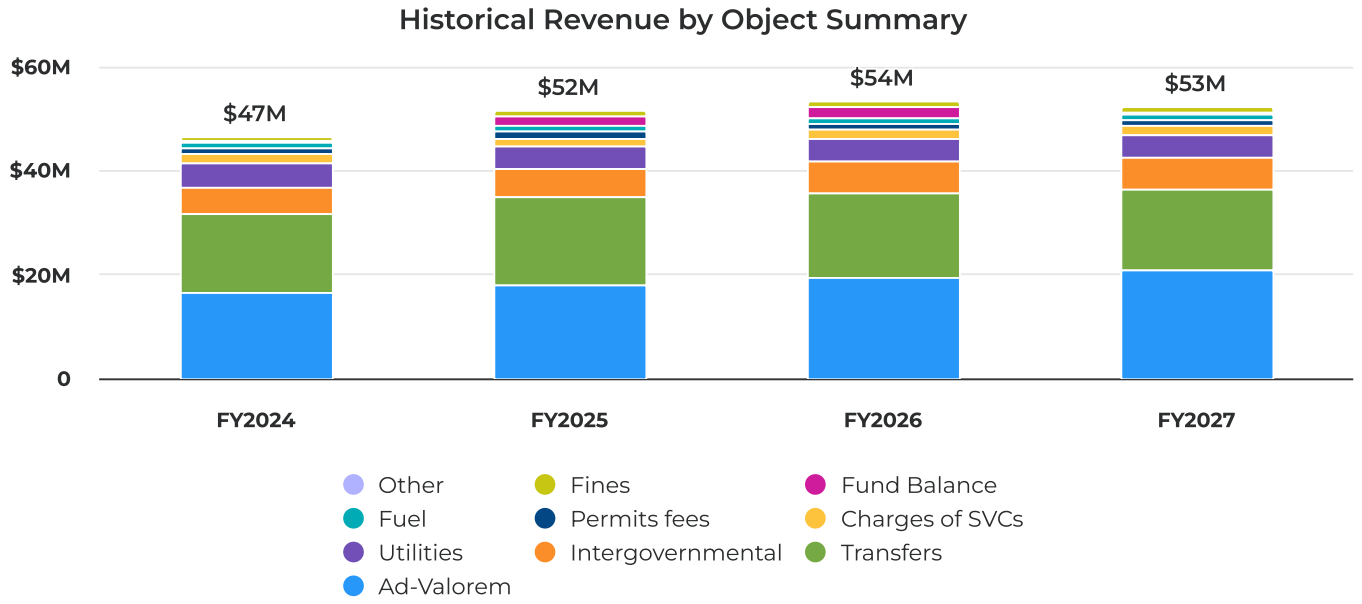
Historical Budget to Actual Revenues

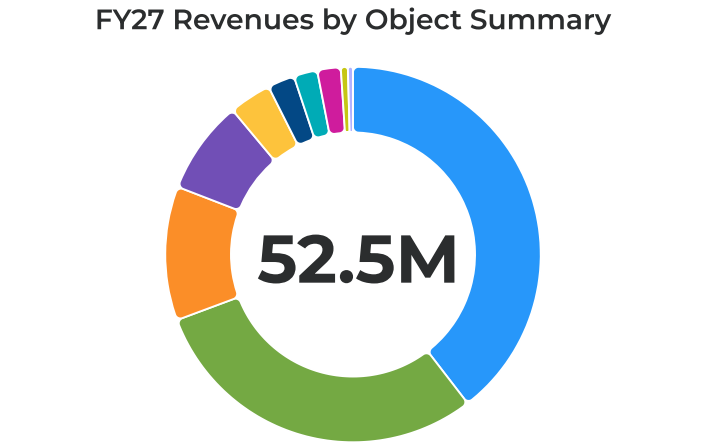


Historical Budget to Actual Expenditures



Revenues by Object Summary



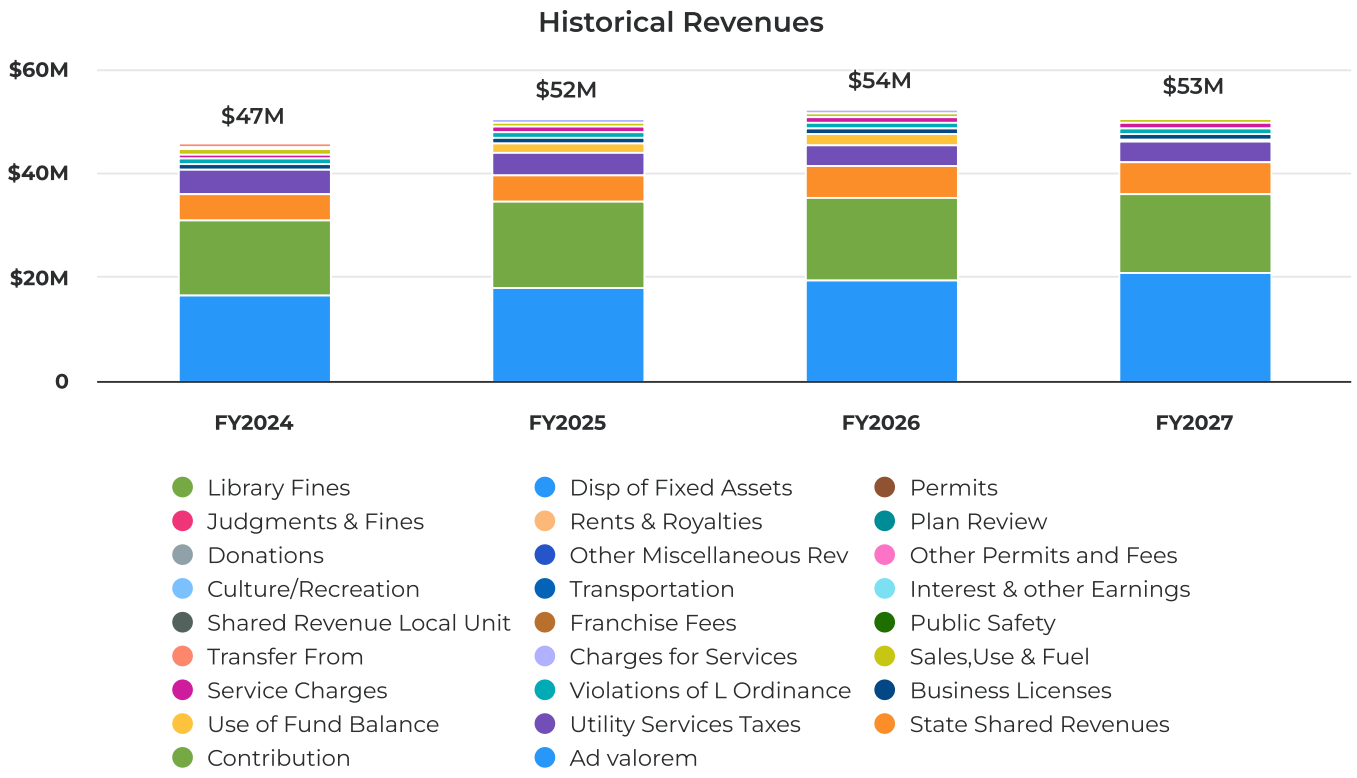


Ad-Valorem	$20,776,057	39.55%
Transfers	$15,642,072	29.78%
Intergovernmental	$6,056,325	11.53%
Utilities	$4,237,000	8.07%
Charges of SVCs	$1,914,449	3.64%
Permits fees	$1,223,500	2.33%
Fuel	$1,070,000	2.04%
Fines	$1,065,250	2.03%
Other	$315,850	0.60%
Fund Balance	$227,774	0.43%

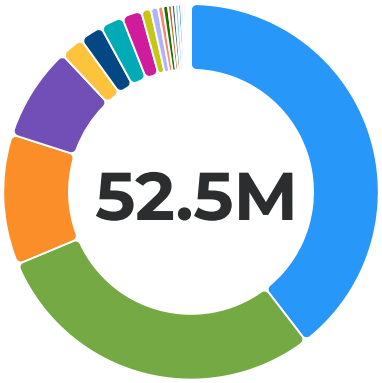
Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad-Valorem	$18,056,342	$19,291,175	$20,776,057	$20,776,057	-	-	$1,484,882	7.70%
Fuel	$1,177,608	$1,150,000	$1,070,000	$1,070,000	-	-	-$80,000	-6.96%
Utilities	$5,005,705	$4,237,000	$4,237,000	$4,237,000	-	-	-	-
Permits fees	$1,240,741	$1,209,000	$1,223,500	$1,223,500	-	-	$14,500	1.20%
Intergovernmental	$6,990,331	$6,056,325	$6,056,325	$6,056,325	-	-	-	-
Charges of SVCs	$2,346,088	$1,791,555	$1,914,449	$1,914,449	-	-	$122,894	6.86%
Fines	$1,182,412	$1,042,500	$1,065,250	$1,065,250	-	-	$22,750	2.18%
Other	$1,312,569	$315,850	$315,850	$315,850	-	-	-	-
Transfers	$17,473,850	$16,439,533	$15,425,193	$15,642,072	$216,879	1.41%	-$797,461	-4.85%
Fund Balance	-	$2,124,492	-	$227,774	$227,774	-	-$1,896,718	-89.28%
Total Revenues	**$54,785,647**	**$53,657,430**	**$52,083,624**	**$52,528,277**	**$444,653**	**0.85%**	**-$1,129,153**	**-2.10%**

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
Use of Fund Balance
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
Business Licenses
State Shared Revenues

FY27 Revenues



Ad valorem	**$20,776,057**	39.55%
Contribution	**$15,309,422**	29.15%
State Shared Revenues	**$5,906,325**	11.24%
Utility Services Taxes	**$4,237,000**	8.07%
Business Licenses	**$1,075,000**	2.05%
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%
Use of Fund Balance	**$227,774**	0.43%
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 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad valorem								
Property Tax / Current	$14,096,340	$15,044,300	$16,044,300	$16,044,300	-	-	$1,000,000	6.65%
Property Tax / CRA	$3,922,758	$4,215,616	$4,700,498	$4,700,498	-	-	$484,882	11.50%
Property Tax / Delinquent	$35,531	$30,000	$30,000	$30,000	-	-	-	-
Property Tax / Interest - Deliquent	$1,713	$1,259	$1,259	$1,259	-	-	-	-
Total Ad valorem	$18,056,342	$19,291,175	$20,776,057	$20,776,057	-	-	$1,484,882	7.70%
Sales,Use & Fuel								
Local Option / Gas Tax	$954,490	$980,000	$900,000	$900,000	-	-	-$80,000	-8.16%
Total Sales,Use & Fuel	$954,490	$980,000	$900,000	$900,000	-	-	-$80,000	-8.16%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Franchise Fees								
Franchise Fees / Refuse	$223,118	$170,000	$170,000	$170,000	-	-	-	-
Total Franchise Fees	$223,118	$170,000	$170,000	$170,000	-	-	-	-
Utility Services Taxes								
Utility Services Taxes / Electricity	$2,618,222	$2,100,000	$2,100,000	$2,100,000	-	-	-	-
Utility Services Taxes / Telecommunications	$828,636	$800,000	$800,000	$800,000	-	-	-	-
Utility Services Taxes / Water	$1,362,451	$1,170,000	$1,170,000	$1,170,000	-	-	-	-
Utility Services Taxes / Gas	$176,233	$155,000	$155,000	$155,000	-	-	-	-
Utility Services Taxes / Propane	$20,163	$12,000	$12,000	$12,000	-	-	-	-
Total Utility Services Taxes	$5,005,705	$4,237,000	$4,237,000	$4,237,000	-	-	-	-
Business Licenses								
Business Licenses / General	$666,562	$645,000	$650,000	$650,000	-	-	$5,000	0.78%
Business Licenses / Certificate of Use Fee	$415,950	$425,000	$425,000	$425,000	-	-	-	-
Total Business Licenses	$1,082,512	$1,070,000	$1,075,000	$1,075,000	-	-	$5,000	0.47%
Permits								
Bldg Permits / Public Services	$33,403	$15,000	$15,000	$15,000	-	-	-	-
Permits / Re-inspection Fee	-	$7,500	-	-	-	-	-$7,500	-100.00%
Re-inspection Fee / Public Services	$50	$1,500	$1,500	$1,500	-	-	-	-
Total Permits	$33,453	$24,000	$16,500	$16,500	-	-	-$7,500	-31.25%
Plan Review								
Plan Review / Community Development	$44,265	$40,000	$45,000	$45,000	-	-	$5,000	12.50%
Total Plan Review	$44,265	$40,000	$45,000	$45,000	-	-	$5,000	12.50%
Other Permits and Fees								
Other Permits and Fees / Foreclosure Registry Fees	$76,525	$75,000	$85,000	$85,000	-	-	$10,000	13.33%
Other Permits and Fees / Public Services	$3,986	-	$2,000	$2,000	-	-	$2,000	-
Total Other Permits and Fees	$80,511	$75,000	$87,000	$87,000	-	-	$12,000	16.00%
State Shared Revenues								
General Government / Vehicle Rebate	$36,148	$15,000	$15,000	$15,000	-	-	-	-
General Government / Mobile Home Licenses	$56,259	$50,000	$50,000	$50,000	-	-	-	-
General Government / Alcoholic Beverages Licen	$43,447	$41,325	$41,325	$41,325	-	-	-	-
General Government / Revenue Sharing	$2,468,192	$2,200,000	$2,200,000	$2,200,000	-	-	-	-
General Government / Half Cent Sales Taxes	$4,236,410	$3,600,000	$3,600,000	$3,600,000	-	-	-	-
Total State Shared Revenues	$6,840,455	$5,906,325	$5,906,325	$5,906,325	-	-	-	-
Shared Revenue Local Unit								
Pension Contributions / County Contributions	$149,877	$150,000	$150,000	$150,000	-	-	-	-
Total Shared Revenue Local Unit	$149,877	$150,000	$150,000	$150,000	-	-	-	-
Charges for Services								
Administrative Fees / Code	$218,828	$150,000	$155,000	$155,000	-	-	$5,000	3.33%
Administrative Fees / Other	$41,058	-	$15,000	$15,000	-	-	$15,000	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Government Charges & Fees / Zoning Fees	$84,201	$60,000	$65,000	$65,000	-	-	$5,000	8.33%
Government Charges & Fees / Planning Fees	$56,475	$50,000	$55,000	$55,000	-	-	$5,000	10.00%
Government Charges & Fees / Historic Preservation F	$32,861	$35,000	$40,000	$40,000	-	-	$5,000	14.29%
Government Charges & Fees / Mapping Fees	$1,915	$2,500	$2,000	$2,000	-	-	-$500	-20.00%
Government Charges & Fees / Business License Review	$26,957	$25,000	$30,000	$30,000	-	-	$5,000	20.00%
Government Charges & Fees / Applicant Charges	-	$2,500	-	-	-	-	-$2,500	-100.00%
Government Charges & Fees / Certification/Records	$90,410	$130,000	$70,000	$70,000	-	-	-$60,000	-46.15%
Government Charges & Fees / Photocopies	$118	-	-	-	-	-	-	-
Government Charges & Fees / NSF and Bank Charges	$460	-	-	-	-	-	-	-
Total Charges for Services	$553,283	$455,000	$432,000	$432,000	-	-	-$23,000	-5.05%
Public Safety								
Police Services / False Alarms	$45,350	$45,000	$45,000	$45,000	-	-	-	-
Protective Inspection Fee / COU - Code Fee	$5,150	$4,500	$4,500	$4,500	-	-	-	-
Protective Inspection Fee / Use & Occ Inspection	$215,808	$175,000	$175,000	$175,000	-	-	-	-
Total Public Safety	$266,308	$224,500	$224,500	$224,500	-	-	-	-
Service Charges								
Water Sales / Water outside Surcharge	$747,489	$621,530	$621,530	$621,530	-	-	-	-
Sewer/Wastewater Utility / Sewer Outside Charge	$353,783	$267,295	$267,295	$267,295	-	-	-	-
Cemetery / Cemetery Fees	$159,442	$45,940	$150,000	$150,000	-	-	$104,060	226.51%
Total Service Charges	$1,260,713	$934,765	$1,038,825	$1,038,825	-	-	$104,060	11.13%
Transportation								
Parking Facilities / Parking Meters-Taxable	$41,006	$10,500	$23,000	$23,000	-	-	$12,500	119.05%
Parking Facilities / Parking Permits	$10,658	$15,600	$15,750	$15,750	-	-	$150	0.96%
Parking Facilities / Boat Launch taxable	$66,522	$66,000	$66,000	$66,000	-	-	-	-
Parking Facilities / Parking Lot Rentals	$896	$400	$400	$400	-	-	-	-
Parking Facilities / Parking Lot Rental Tax Ex	-	$300	$300	$300	-	-	-	-
Parking Facilities / In-Person Service Charge	$518	$600	$600	$600	-	-	-	-
Other Transpt Charges / Circuit Transit Fee	$16,617	-	-	-	-	-	-	-
Total Transportation	$136,217	$93,400	$106,050	$106,050	-	-	$12,650	13.54%
Culture/Recreation								
Libraries / Library Fees	-	$300	$500	$500	-	-	$200	66.67%
Parks and Recreation / Field Rentals	$2,998	$12,070	$30,367	$30,367	-	-	$18,297	151.59%
Parks and Recreation / Tax Exempt Field Rentals	$42,686	$26,650	$23,549	$23,549	-	-	-$3,101	-11.64%
Parks and Recreation / Pavillion Rentals	$1,770	$3,720	$3,720	$3,720	-	-	-	-
Parks and Recreation / Tax Exempt - Pavilion	$134	$810	$810	$810	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Parks and Recreation / Facility Rental	$3,618	$2,840	$4,500	$4,500	-	-	$1,660	58.45%
Parks and Recreation / Facility Rental Tax Exemp	$3,065	-	-	-	-	-	-	-
Parks and Recreation / Recreation Programs	$275	$400	$400	$400	-	-	-	-
Parks and Recreation / Athletic Programs	$23,300	$14,000	$14,000	$14,000	-	-	-	-
Special Events / 4th of July Celebration	$3,873	$7,000	$13,000	$13,000	-	-	$6,000	85.71%
Special Events / Evenings on the Avenue	$825	-	-	-	-	-	-	-
Special Events / Easter	-	$1,000	$1,000	$1,000	-	-	-	-
Special Events / Sponsorship	$7,820	-	-	-	-	-	-	-
Special Events / Vendor Fee	$5,595	$3,500	$6,795	$6,795	-	-	$3,295	94.14%
Special Events / App Fee/Other Fee	$368	$700	$700	$700	-	-	-	-
Special Events / App Fee Other Tax Exempt	$200	-	-	-	-	-	-	-
Special Events / Grounds	$1,220	$3,800	$4,733	$4,733	-	-	$933	24.55%
Special Events / Grounds - Tax Exempt	$2,240	-	-	-	-	-	-	-
Special Events / ROW-MOT Fee	$1,057	$500	$500	$500	-	-	-	-
Special Events / SE-Park Rental	$3,100	$4,100	$6,000	$6,000	-	-	$1,900	46.34%
Special Events / Osbourne Center Rental	$21,812	-	-	-	-	-	-	-
Special Events / Tax Exempt	$2,359	-	-	-	-	-	-	-
Special Events / Utility Services	$1,255	$2,500	$2,500	$2,500	-	-	-	-
Total Culture/Recreation	$129,567	$83,890	$113,074	$113,074	-	-	$29,184	34.79%
Judgments & Fines								
Judgements & Fines / Fines	$107,032	$30,000	$30,000	$30,000	-	-	-	-
Total Judgments & Fines	$107,032	$30,000	$30,000	$30,000	-	-	-	-
Library Fines								
Fines & Forfeitures / Library Fines	$214	-	-	-	-	-	-	-
Total Library Fines	$214	-	-	-	-	-	-	-
Violations of L Ordinance								
Violations of L Ordinance / Parking Fines	$181,709	$75,000	$95,000	$95,000	-	-	$20,000	26.67%
Violations of L Ordinance / Code	$859,032	$900,000	$900,000	$900,000	-	-	-	-
Code / Citations	$500	$2,500	$250	$250	-	-	-$2,250	-90.00%
Violations of L Ordinance / Late Fees	$100	-	-	-	-	-	-	-
Violations of L Ordinance / Towing Fines	$33,826	$35,000	$40,000	$40,000	-	-	$5,000	14.29%
Total Violations of L Ordinance	$1,075,167	$1,012,500	$1,035,250	$1,035,250	-	-	$22,750	2.25%
Interest & other Earnings								
Interest / Investments	$792,668	$150,000	$150,000	$150,000	-	-	-	-
Interest / Tax Collections	$18,122	-	-	-	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$30,111	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$30,310	-	-	-	-	-	-	-
Interest & other Earnings / GASB87 Interest Income	$4,126	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Interest & other Earnings	$815,116	$150,000	$150,000	$150,000	-	-	-	-
Rents & Royalties								
Rents & Royalties / Leased Properties	$24,100	$25,300	$25,300	$25,300	-	-	-	-
Leased Properties / Tax Exempt	$19,447	$19,450	$19,450	$19,450	-	-	-	-
Lease/Rent Pier / GASB87 Contra	-$43,745	-	-	-	-	-	-	-
Rents & Royalties / GASB87 Lease Revenue	$44,400	-	-	-	-	-	-	-
Rents & Royalties / Miscellaneous	-	$1,100	$1,100	$1,100	-	-	-	-
Total Rents & Royalties	$44,202	$45,850	$45,850	$45,850	-	-	-	-
Disp of Fixed Assets								
Sales/ Auctions / Disp of Fixed Assets	-	$5,000	$5,000	$5,000	-	-	-	-
Total Disp of Fixed Assets	-	$5,000	$5,000	$5,000	-	-	-	-
Donations								
Leisure Services / Street Painting	$51,149	$55,000	$55,000	$55,000	-	-	-	-
Total Donations	$51,149	$55,000	$55,000	$55,000	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$402,102	$60,000	$60,000	$60,000	-	-	-	-
Total Other Miscellaneous Rev	$402,102	$60,000	$60,000	$60,000	-	-	-	-
Other Sources								
Comm Sustainability / Sustainable Bonus	$744,591	-	-	-	-	-	-	-
Total Other Sources	$744,591	-	-	-	-	-	-	-
Transfer From								
Governmental Funds / Building Fund	-	$5,000	$5,000	$5,000	-	-	-	-
Governmental Funds / Beach Fund	-	$66,650	$66,650	$66,650	-	-	-	-
Enterprise Funds / Electric	-	$149,000	$149,000	$149,000	-	-	-	-
Enterprise Funds / Water	-	$35,000	$30,500	$30,500	-	-	-$4,500	-12.86%
Enterprise Funds / Golf Course	-	$65,000	$65,000	$65,000	-	-	-	-
Enterprise Funds / Sanitation	-	$10,000	$10,000	$10,000	-	-	-	-
Internal Service Funds / City Garage	-	$6,500	$6,500	$6,500	-	-	-	-
Total Transfer From	-	$337,150	$332,650	$332,650	-	-	-$4,500	-1.33%
Contribution								
Contribution / Electric	$2,856,812	$3,453,186	$2,716,605	$2,755,695	$39,090	1.44%	-$697,491	-20.20%
Electric / Franchise Fee	$5,834,053	$4,416,915	$4,521,918	$4,639,093	$117,175	2.59%	$222,178	5.03%
Contribution / Water	$2,294,107	$2,092,840	$1,392,133	$1,412,079	$19,946	1.43%	-$680,761	-32.53%
Water / Franchise Fee	$1,537,594	$1,589,328	$1,646,503	$1,646,503	-	-	$57,175	3.60%
Contr. from other funds / Golf	$129,855	$156,963	$192,026	$194,974	$2,948	1.54%	$38,011	24.22%
Contr. from other funds / Beach	-	$209,284	$406,750	$413,064	$6,314	1.55%	$203,780	97.37%
Contr. from other funds / Garage	$108,213	-	-	-	-	-	-	-
Contribution / Refuse	$389,565	$470,889	$594,730	$609,112	$14,382	2.42%	$138,223	29.35%
Refuse / Franchise Fee	$588,539	$629,979	$683,627	$683,627	-	-	$53,648	8.52%
Contribution / Stormwater	$302,995	$366,247	$348,900	$353,901	$5,001	1.43%	-$12,346	-3.37%
Stormwater / Franchise Fee	$251,636	$257,828	$261,782	$261,782	-	-	$3,954	1.53%
Contribution / Local Sewer	$476,135	$575,531	$421,667	$427,738	$6,071	1.44%	-$147,793	-25.68%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Local Sewer / Franchise Fee	$1,026,198	$1,058,431	$1,113,572	$1,103,275	-$10,297	-0.92%	$44,844	4.24%
Contribution / Regional Sewer	$692,561	$694,159	$571,846	$579,974	$8,128	1.42%	-$114,185	-16.45%
Contribution / Building Fund	$108,213	$130,803	$220,484	$228,605	$8,121	3.68%	$97,802	74.77%
Total Contribution	$16,596,476	$16,102,383	$15,092,543	$15,309,422	$216,879	1.44%	-$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	-	$227,774	$227,774	-	-$1,896,718	-89.28%
Total Use of Fund Balance	-	$2,124,492	-	$227,774	$227,774	-	-$1,896,718	-89.28%
Total Revenues	**$54,785,647**	**$53,657,430**	**$52,083,624**	**$52,528,277**	**$444,653**	**0.85%**	**-$1,129,153**	**-2.10%**

General Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
General Fund	$53,657,430	$52,083,624	$52,528,277	$444,653	0.85%	-$1,129,153	-2.10%	
Ad-Valorem								
Property Tax / Current	$15,044,300	$16,044,300	$16,044,300	-	-	$1,000,000	6.65%	
Property Tax / CRA	$4,215,616	$4,700,498	$4,700,498	-	-	$484,882	11.50%	
Property Tax / Delinquent	$30,000	$30,000	$30,000	-	-	-	-	
Property Tax / Interest - Deliquent	$1,259	$1,259	$1,259	-	-	-	-	
Total Ad-Valorem	$19,291,175	$20,776,057	$20,776,057	-	-	$1,484,882	7.70%	
Fuel								
Local Option / Gas Tax	$980,000	$900,000	$900,000	-	-	-$80,000	-8.16%	
Franchise Fees / Refuse	$170,000	$170,000	$170,000	-	-	-	-	
Total Fuel	$1,150,000	$1,070,000	$1,070,000	-	-	-$80,000	-6.96%	
Utilities								
Utility Services Taxes / Electricity	$2,100,000	$2,100,000	$2,100,000	-	-	-	-	
Utility Services Taxes / Telecommunications	$800,000	$800,000	$800,000	-	-	-	-	
Utility Services Taxes / Water	$1,170,000	$1,170,000	$1,170,000	-	-	-	-	
Utility Services Taxes / Gas	$155,000	$155,000	$155,000	-	-	-	-	
Utility Services Taxes / Propane	$12,000	$12,000	$12,000	-	-	-	-	
Total Utilities	$4,237,000	$4,237,000	$4,237,000	-	-	-	-	
Permits fees								
Business Licenses / General	$645,000	$650,000	$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	$425,000	$425,000	$425,000	-	-	-	-	
Bldg Permits / Public Services	$15,000	$15,000	$15,000	-	-	-	-	
Permits / Re-inspection Fee	$7,500	-	-	-	-	-$7,500	-100.00%	
Re-inspection Fee / Public Services	$1,500	$1,500	$1,500	-	-	-	-	
Plan Review / Community Development	$40,000	$45,000	$45,000	-	-	$5,000	12.50%	Fees are proposed to be raised by 15% to more appropriately capture true cost of services.
Other Permits and Fees / Foreclosure Registry Fees	$75,000	$85,000	$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	-	$2,000	$2,000	-	-	$2,000	-	
Total Permits fees	$1,209,000	$1,223,500	$1,223,500	-	-	$14,500	1.20%	
Intergovernmental								

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
General Government / Vehicle Rebate	$15,000	$15,000	$15,000	-	-	-	-	
General Government / Mobile Home Licenses	$50,000	$50,000	$50,000	-	-	-	-	
General Government / Alcoholic Beverages Licen	$41,325	$41,325	$41,325	-	-	-	-	
General Government / Revenue Sharing	$2,200,000	$2,200,000	$2,200,000	-	-	-	-	
General Government / Half Cent Sales Taxes	$3,600,000	$3,600,000	$3,600,000	-	-	-	-	
Pension Contributions / County Contributions	$150,000	$150,000	$150,000	-	-	-	-	
Total Intergovernmental	$6,056,325	$6,056,325	$6,056,325	-	-	-	-	
Charges of SVCs								
Administrative Fees / Code	$150,000	$155,000	$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	-	$15,000	$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	$60,000	$65,000	$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	$50,000	$55,000	$55,000	-	-	$5,000	10.00%	Fees are proposed to be raised by 15% to more appropriately capture true cost of services.
Government Charges & Fees / Historic Preservation F	$35,000	$40,000	$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	$2,500	$2,000	$2,000	-	-	-$500	-20.00%	
Government Charges & Fees / Business License Review	$25,000	$30,000	$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	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								supplemental request will be required during Budget Workshop #2.
Government Charges & Fees / Certification/Records	$130,000	$70,000	$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	$45,000	$45,000	$45,000	-	-	-	-	
Protective Inspection Fee / COU - Code Fee	$4,500	$4,500	$4,500	-	-	-	-	
Protective Inspection Fee / Use & Occ Inspection	$175,000	$175,000	$175,000	-	-	-	-	
Water Sales / Water outside Surcharge	$621,530	$621,530	$621,530	-	-	-	-	
Sewer/Wastewater Utility / Sewer Outside Charge	$267,295	$267,295	$267,295	-	-	-	-	
Cemetery / Cemetery Fees	$45,940	$150,000	$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
Parking Facilities / Parking Meters-Taxable	$10,500	$23,000	$23,000	-	-	$12,500	119.05%	Based on revenue generated from the Bohemian garage
Parking Facilities / Parking Permits	$15,600	$15,750	$15,750	-	-	$150	0.96%	Based on IPS permit actuals, including Bohemian garage monthly permit of $100 per permit.
Parking Facilities / Boat Launch taxable	$66,000	$66,000	$66,000	-	-	-	-	Meters - $30,791; 2,208 Transaction ParkMobile - $32,310; 2,136 transactions
Parking Facilities / Parking Lot Rentals	$400	$400	$400	-	-	-	-	Potential downtown parking lot revenue
Parking Facilities / Parking Lot Rental Tax Ex	$300	$300	$300	-	-	-	-	Potential downtown parking lot rental
Parking Facilities / In-Person Service Charge	$600	$600	$600	-	-	-	-	Office processing fee
Libraries / Library Fees	$300	$500	$500	-	-	$200	66.67%	Library meeting room rental fees
Parks and Recreation / Field Rentals	$12,070	$30,367	$30,367	-	-	$18,297	151.59%	Baseball quad contract; increase from fee schedule
Parks and Recreation / Tax Exempt Field	$26,650	$23,549	$23,549	-	-	-$3,101	-11.64%	Manzo Field contract

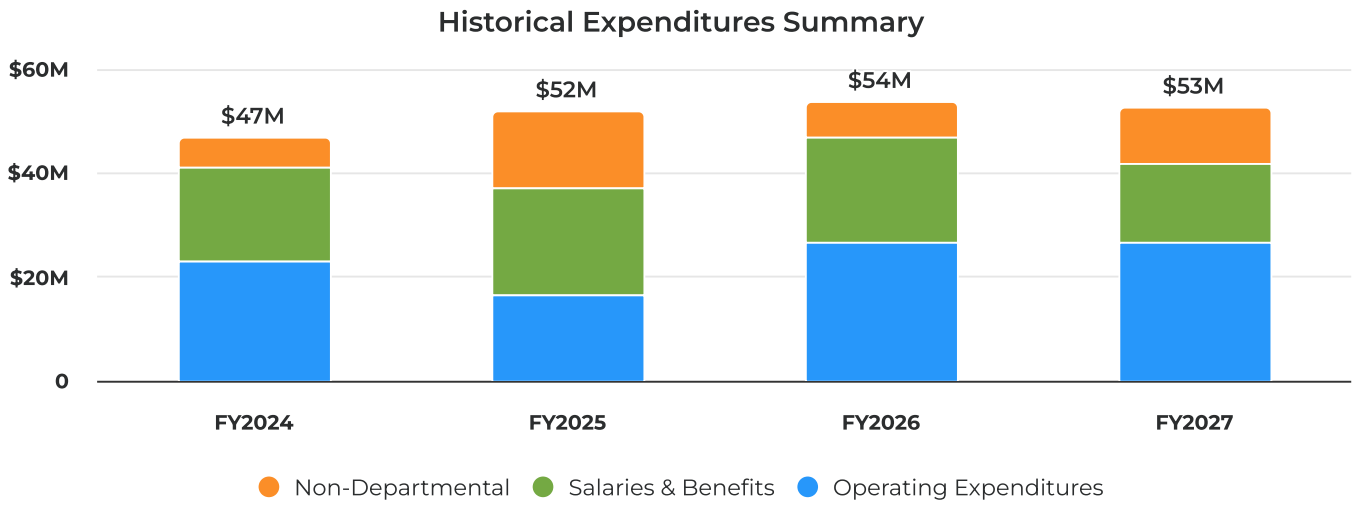
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Rentals								
Parks and Recreation / Pavillion Rentals	$3,720	$3,720	$3,720	-	-	-	-	
Parks and Recreation / Tax Exempt - Pavilion	$810	$810	$810	-	-	-	-	
Parks and Recreation / Facility Rental	$2,840	$4,500	$4,500	-	-	$1,660	58.45%	
Parks and Recreation / Recreation Programs	$400	$400	$400	-	-	-	-	Senior Club $300; Youth and adult programs $100
Senior Club	$300	$300	$300	-	-	-	-	
Youth & Adult Programs	$100	$100	$100	-	-	-	-	
Parks and Recreation / Athletic Programs	$14,000	$14,000	$14,000	-	-	-	-	Programs offered: Basketball Flag Football and Soccer
Basketball	$8,000	$8,000	$8,000	-	-	-	-	
Flag Football	$3,000	$3,000	$3,000	-	-	-	-	
Soccer	$3,000	$3,000	$3,000	-	-	-	-	
Special Events / 4th of July Celebration	$7,000	$13,000	$13,000	-	-	$6,000	85.71%	Vendor and bar fees
Special Events / Easter	$1,000	$1,000	$1,000	-	-	-	-	Vendor fees
Special Events / Vendor Fee	$3,500	$6,795	$6,795	-	-	$3,295	94.14%	Vendor fees
Easter	$1,500	-	-	-	-	-$1,500	-100.00%	
Halloween	$2,000	$2,000	$2,000	-	-	-	-	
Tree Lighting	-	$1,500	$1,500	-	-	$1,500	-	
Other	-	$3,295	$3,295	-	-	$3,295	-	
Special Events / App Fee/Other Fee	$700	$700	$700	-	-	-	-	Application fees for non-City events (Midnight Sun Festival, Pride, etc.)
Special Events / Grounds	$3,800	$4,733	$4,733	-	-	$933	24.55%	Grounds division staffing for events
Special Events / ROW-MOT Fee	$500	$500	$500	-	-	-	-	Road closures during events
Special Events / SE-Park Rental	$4,100	$6,000	$6,000	-	-	$1,900	46.34%	Bryant Park rental fees
Special Events / Utility Services	$2,500	$2,500	$2,500	-	-	-	-	Electrician on-site fees
Total Charges of SVCs	$1,791,555	$1,914,449	$1,914,449	-	-	$122,894	6.86%	
Fines								
Judgements & Fines / Fines	$30,000	$30,000	$30,000	-	-	-	-	
Violations of L Ordinance / Parking Fines	$75,000	$95,000	$95,000	-	-	$20,000	26.67%	Downtown parking violations
Violations of L Ordinance / Code	$900,000	$900,000	$900,000	-	-	-	-	
Code / Citations	$2,500	$250	$250	-	-	-$2,250	-90.00%	
Violations of L Ordinance / Towing Fines	$35,000	$40,000	$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	$1,065,250	-	-	$22,750	2.18%	
Other								

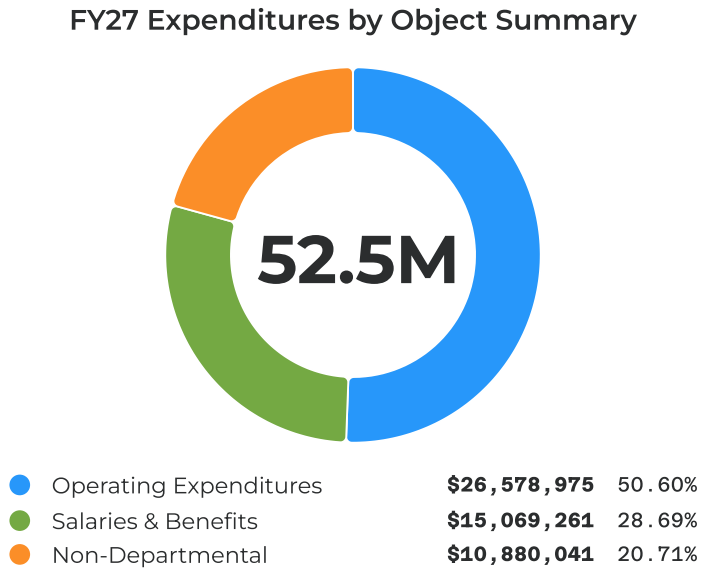
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Interest / Investments	$150,000	$150,000	$150,000	-	-	-	-	
Rents & Royalties / Leased Properties	$25,300	$25,300	$25,300	-	-	-	-	
1699 Wingfield Street Lease	$25,300	$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	$19,450	$19,450	$19,450	-	-	-	-	Compass
Rents & Royalties / Miscellaneous	$1,100	$1,100	$1,100	-	-	-	-	
Sales/ Auctions / Disp of Fixed Assets	$5,000	$5,000	$5,000	-	-	-	-	
Leisure Services / Street Painting	$55,000	$55,000	$55,000	-	-	-	-	May include grant fees, sponsorships, vendor fees and bar revenue
Miscellaneous Revenue / Other	$60,000	$60,000	$60,000	-	-	-	-	$50k is from CRA contribution for Downtown Lighting. Expenses for Downtown Lighting are posted in 001-5062-519.34-50
Total Other	$315,850	$315,850	$315,850	-	-	-	-	
Transfers								
Governmental Funds / Building Fund	$5,000	$5,000	$5,000	-	-	-	-	Department's share of Building Maintenance

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								expenses under account 001-5062-519.46-11.
Governmental Funds / Beach Fund	$66,650	$66,650	$66,650	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-12.
Enterprise Funds / Electric	$149,000	$149,000	$149,000	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-13.
Enterprise Funds / Water	$35,000	$30,500	$30,500	-	-	-$4,500	-12.86%	Department's share of Building Maintenance expenses under account 001-5062-519.46-14.
Enterprise Funds / Golf Course	$65,000	$65,000	$65,000	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-15.
Enterprise Funds / Sanitation	$10,000	$10,000	$10,000	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-18.
Internal Service Funds / City Garage	$6,500	$6,500	$6,500	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-16.
Contribution / Electric	$3,453,186	$2,716,605	$2,755,695	$39,090	1.44%	-$697,491	-20.20%	Electric Admin Fee
Electric / Franchise Fee	$4,416,915	$4,521,918	$4,639,093	$117,175	2.59%	$222,178	5.03%	Electric Franchise Fee
Contribution / Water	$2,092,840	$1,392,133	$1,412,079	$19,946	1.43%	-$680,761	-32.53%	Water Admin Fee
Water / Franchise Fee	$1,589,328	$1,646,503	$1,646,503	-	-	$57,175	3.60%	Water Franchise Fee
Contr. from other funds / Golf	$156,963	$192,026	$194,974	$2,948	1.54%	$38,011	24.22%	Golf Admin Fee
Contr. from other funds / Beach	$209,284	$406,750	$413,064	$6,314	1.55%	$203,780	97.37%	Beach Admin Fee
Contribution / Refuse	$470,889	$594,730	$609,112	$14,382	2.42%	$138,223	29.35%	Refuse Admin Fee
Refuse / Franchise Fee	$629,979	$683,627	$683,627	-	-	$53,648	8.52%	Refuse Franchise Fee
Contribution / Stormwater	$366,247	$348,900	$353,901	$5,001	1.43%	-$12,346	-3.37%	Stormwater Admin Fee
Stormwater / Franchise Fee	$257,828	$261,782	$261,782	-	-	$3,954	1.53%	Stormwater Franchise Fee
Contribution / Local Sewer	$575,531	$421,667	$427,738	$6,071	1.44%	-$147,793	-25.68%	Local Sewer Admin Fee
Local Sewer / Franchise Fee	$1,058,431	$1,113,572	$1,103,275	-$10,297	-0.92%	$44,844	4.24%	Local Sewer Franchise Fee
Contribution / Regional Sewer	$694,159	$571,846	$579,974	$8,128	1.42%	-$114,185	-16.45%	Regional Sewer Admin Fee
Contribution / Building Fund	$130,803	$220,484	$228,605	$8,121	3.68%	$97,802	74.77%	Building Admin Fee
Total Transfers	$16,439,533	$15,425,193	$15,642,072	$216,879	1.41%	-$797,461	-4.85%	
Fund Balance								

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other Sources / Use of Fund Balance	$2,124,492	-	$227,774	$227,774	-	-$1,896,718	-89.28%	
Memorial Park Field Lighting Upgrades	-	-	$227,774	$227,774	-	$227,774	-	Using gen fund's excess unassigned fund balance and PayGo for this project. Project total is $300,000 with $227,774 of Fund Balance and $72,226 being PayGo.
Total Fund Balance	$2,124,492	-	$227,774	$227,774	-	-$1,896,718	-89.28%	
Total Revenues	**$53,657,430**	**$52,083,624**	**$52,528,277**	**$444,653**	**0.85%**	**-$1,129,153**	**-2.10%**	

Expenditures

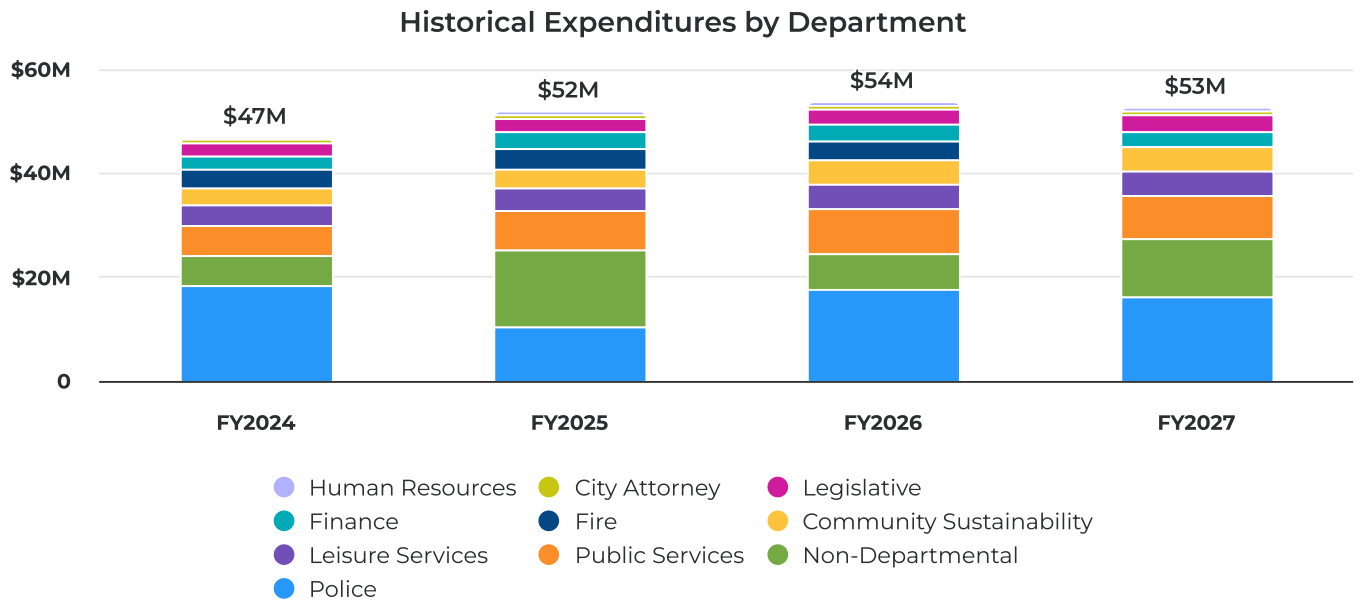


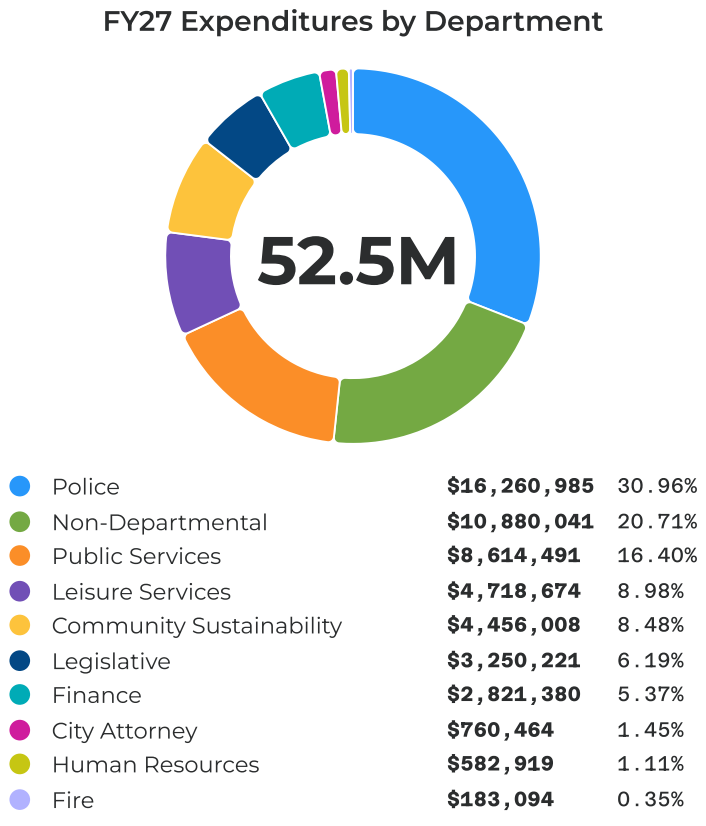


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$18,515,867	$20,014,616	$14,640,304	$15,069,261	$428,957	2.93%	-$4,945,355	-24.71%
Operating Expenditures	$15,549,113	$26,689,276	$26,471,059	$26,578,975	$107,916	0.41%	-$110,301	-0.41%
Non-Departmental	$15,600,123	$6,953,538	$6,467,856	$10,880,041	$4,412,185	68.22%	$3,926,503	56.47%
Total Expenditures	**$49,665,103**	**$53,657,430**	**$47,579,219**	**$52,528,277**	**$4,949,058**	**10.40%**	**-$1,129,153**	**-2.10%**

Expenditures by Department





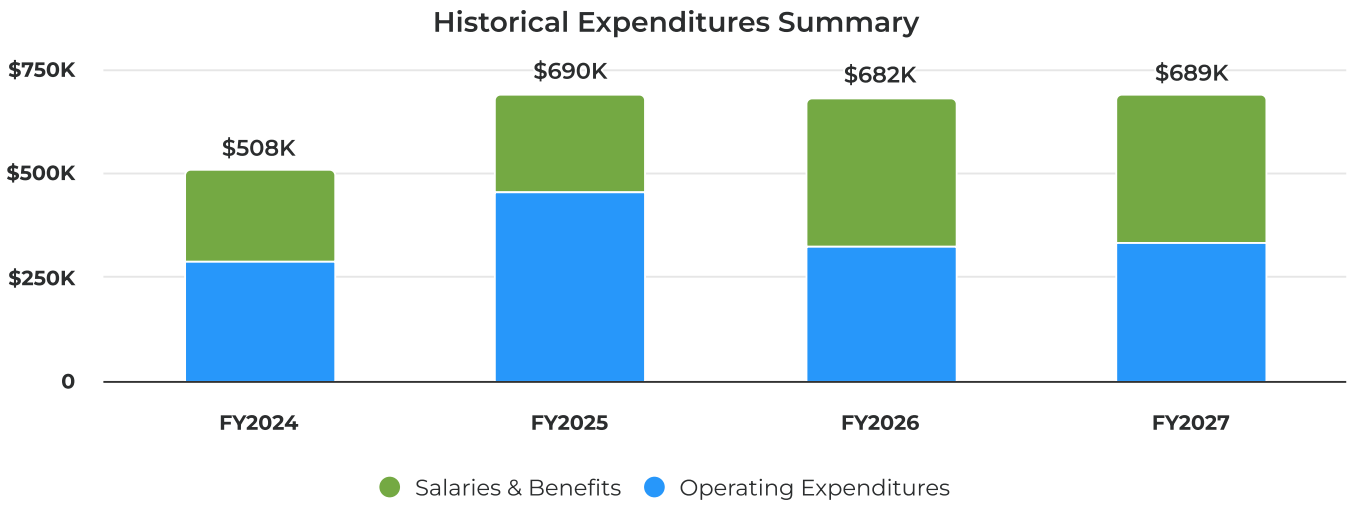
Expenditures by Department

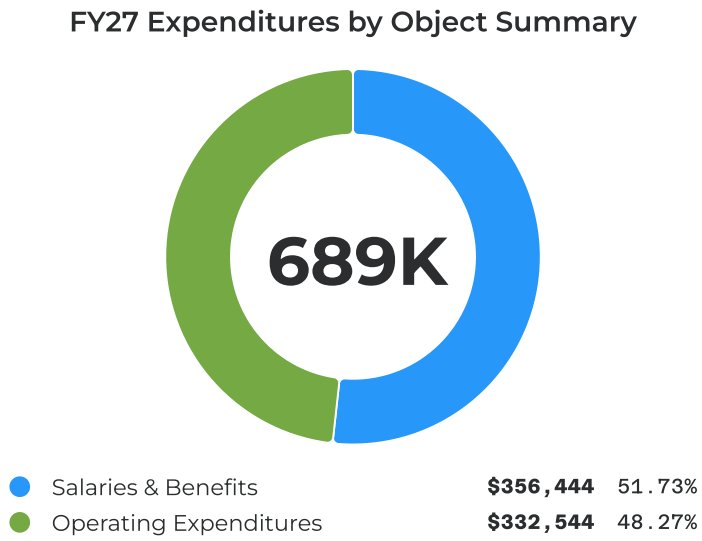
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Legislative	$2,206,910	$2,939,082	$3,098,226	$3,250,221	$151,995	4.91%	$311,139	10.59%
City Attorney	$589,416	$729,241	$760,464	$760,464	-	-	$31,223	4.28%
Finance	$2,806,693	$3,167,156	$2,824,117	$2,821,380	-$2,737	-0.10%	-$345,776	-10.92%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Human Resources	$426,664	$626,780	$583,537	$582,919	-$618	-0.11%	-$43,861	-7.00%
Community Sustainability	$2,912,877	$4,523,021	$4,151,142	$4,456,008	$304,866	7.34%	-$67,013	-1.48%
Police	$10,580,772	$17,413,865	$16,260,985	$16,260,985	-	-	-$1,152,880	-6.62%
Fire	$3,815,609	$3,872,315	$183,094	$183,094	-	-	-$3,689,221	-95.27%
Public Services	$6,849,359	$8,574,563	$8,529,085	$8,614,491	$85,406	1.00%	$39,928	0.47%
Leisure Services	$3,876,679	$4,857,869	$4,720,713	$4,718,674	-$2,039	-0.04%	-$139,195	-2.87%
Non-Departmental	$15,600,123	$6,953,538	$6,467,856	$10,880,041	$4,412,185	68.22%	$3,926,503	56.47%
Total Expenditures	**$49,665,103**	**$53,657,430**	**$47,579,219**	**$52,528,277**	**$4,949,058**	**10.40%**	**-$1,129,153**	**-2.10%**



Expenditures Summary





Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits								
Salaries & Wages / Regular	$127,851	$201,500	$201,500	$201,500	-	-	-	-
Special Pay / Other Pays	$28,929	$32,100	$33,000	$33,000	-	-	$900	2.80%
Legislative / FICA Taxes	$10,984	$17,710	$17,710	$17,710	-	-	-	-
Retirement Contributions / Defined Benefit Plan	-	$16,413	$13,307	$13,084	-$223	-1.68%	-$3,329	-20.28%
Retirement Contributions / 401-a Plan	$11,629	$12,750	$12,750	$12,750	-	-	-	-
Legislative / Life & Health Insurance	$46,584	$78,588	$78,512	$77,525	-$987	-1.26%	-$1,063	-1.35%
Workers' Compensation / Workers' Comp Regular	$979	$875	$875	$875	-	-	-	-
Total Salaries & Benefits	$226,954	$359,936	$357,654	$356,444	-$1,210	-0.34%	-$3,492	-0.97%
Operating Expenditures								

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Professional Services / Internal IT Support	$114,054	$114,472	$63,116	$63,116	-	-	-$51,356	-44.86%
Professional Services / Profess Service Other	-	$1,000	$1,000	$1,000	-	-	-	-
Contractual Services / Other Contractual Service	$119,534	$50,000	$50,000	$50,000	-	-	-	-
Future Commission's Initiatives	-	-	$50,000	$50,000	-	-	$50,000	-
Travel & Training / Training/Registration	$5,661	$6,500	$6,500	$6,500	-	-	-	-
Mayor registrations	-	$1,300	$1,300	$1,300	-	-	-	-
Commissioner District 1 Registration	-	$1,300	$1,300	$1,300	-	-	-	-
Commissioner District 2 Registration	-	$1,300	$1,300	$1,300	-	-	-	-
Commissioner District 3 Registration	-	$1,300	$1,300	$1,300	-	-	-	-
Commissioner District 4 Registration	-	$1,300	$1,300	$1,300	-	-	-	-
Travel & Training / Lodging/Transportation	$20,935	$30,000	$30,000	$30,000	-	-	-	-
Mayor	-	$6,000	$6,000	$6,000	-	-	-	-
District 1 Commissioner	-	$6,000	$6,000	$6,000	-	-	-	-
District 2 Commissioner	-	$6,000	$6,000	$6,000	-	-	-	-
District 3 Commissioner	-	$6,000	$6,000	$6,000	-	-	-	-
District 4 Commissioner	-	$6,000	$6,000	$6,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$103	$200	$200	$200	-	-	-	-
Utility Services / Water	$1,463	$1,770	$2,035	$2,035	-	-	$265	14.97%
Utility Services / Sewer	$1,339	$1,661	$1,709	$1,709	-	-	$48	2.89%
Utility Services / Electricity	$3,705	$4,320	$5,753	$5,753	-	-	$1,433	33.17%
Utility Services / Refuse/Waste Disposal	$281	$378	$370	$370	-	-	-$8	-2.12%
Insurance / Property/Liability	$52,398	$57,638	$37,611	$37,611	-	-	-$20,027	-34.75%
Legislative / Printing & Binding	$475	$1,000	$1,000	$1,000	-	-	-	-
Legislative / Promotional Activities	$1,424	$3,000	$12,000	$12,000	-	-	$9,000	300.00%
Other Curr Charges/Oblig / Advertising	-	$1,500	$1,500	$1,500	-	-	-	-
Other Curr Charges/Oblig / Other	$635	$5,000	$1,000	$1,000	-	-	-$4,000	-80.00%
Office Supplies / Office Supplies	$892	$2,500	$2,500	$2,500	-	-	-	-
Operating Supplies / Small Tools & Equipment	-	$250	$250	$250	-	-	-	-
Operating Supplies / Uniforms	$185	$1,500	$1,500	$1,500	-	-	-	-
Legislative / Books, Publ, Subsc & Memb	$38,389	$39,500	$39,500	$39,500	-	-	-	-
PBC League of Cities annual membership	-	$15,000	$15,000	$15,000	-	-	-	-
Florida League of Cities annual membership	-	$7,735	$7,735	$7,735	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
National League of Cities annual membership	-	$4,800	$4,800	$4,800	-	-	-	-
Florida League of Mayors annual membership	-	$1,400	$1,400	$1,400	-	-	-	-
US Conf. of Mayors annual membership	-	$4,200	$4,200	$4,200	-	-	-	-
Palm Beach TPA annual membership	-	$4,500	$4,500	$4,500	-	-	-	-
Amazon annual membership	-	$165	$165	$165	-	-	-	-
Spanish Chamber of Commerce annual membership	-	$1,000	$1,000	$1,000	-	-	-	-
The Forum Club	-	$450	$450	$450	-	-	-	-
Greater Lantana Chamber of Commerce	-	$250	$250	$250	-	-	-	-
Aids to Private Org / Code Violations	-	-	$75,000	$75,000	-	-	$75,000	-
Total Operating Expenditures	$361,473	$322,189	$332,544	$332,544	-	-	$10,355	3.21%
Total Expenditures	**$588,428**	**$682,125**	**$690,198**	**$688,988**	**-$1,210**	**-0.18%**	**$6,863**	**1.01%**

City Commission Itemizations

Expenditures by Division

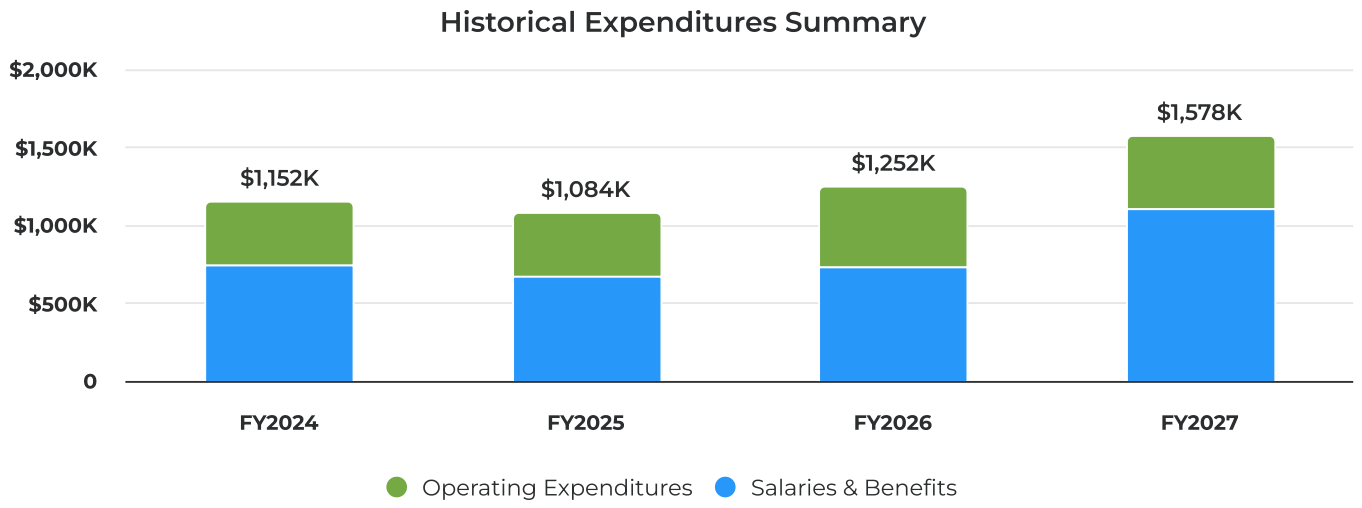
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Commission	$682,125	$690,198	$688,988	-$1,210	-0.18%	$6,863	1.01%	
Salaries & Benefits								
Salaries & Wages / Regular	$201,500	$201,500	$201,500	-	-	-	-	
Special Pay / Other Pays	$32,100	$33,000	$33,000	-	-	$900	2.80%	
Legislative / FICA Taxes	$17,710	$17,710	$17,710	-	-	-	-	
Retirement Contributions / Defined Benefit Plan	$16,413	$13,307	$13,084	-$223	-1.68%	-$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	$12,750	$12,750	$12,750	-	-	-	-	
Legislative / Life & Health Insurance	$78,588	$78,512	$77,525	-$987	-1.26%	-$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	$875	$875	$875	-	-	-	-	
Total Salaries & Benefits	$359,936	$357,654	$356,444	-$1,210	-0.34%	-$3,492	-0.97%	
Operating Expenditures								
Professional Services / Internal IT Support	$114,472	$63,116	$63,116	-	-	-$51,356	-44.86%	
Professional Services / Profess Service Other	$1,000	$1,000	$1,000	-	-	-	-	Used for professional services such as commission photographs
Contractual Services / Other Contractual Service	$50,000	$50,000	$50,000	-	-	-	-	
Future Commission's Initiatives	-	$50,000	$50,000	-	-	$50,000	-	
Travel & Training / Training/Registration	$6,500	$6,500	$6,500	-	-	-	-	
Mayor registrations	$1,300	$1,300	$1,300	-	-	-	-	Mayor registrations - FLC, PBCLOC, NLC, OTHERS
Commissioner District 1 Registration	$1,300	$1,300	$1,300	-	-	-	-	Commissioner District 1 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 2 Registration	$1,300	$1,300	$1,300	-	-	-	-	Commissioner District 2 Registration - FLC,

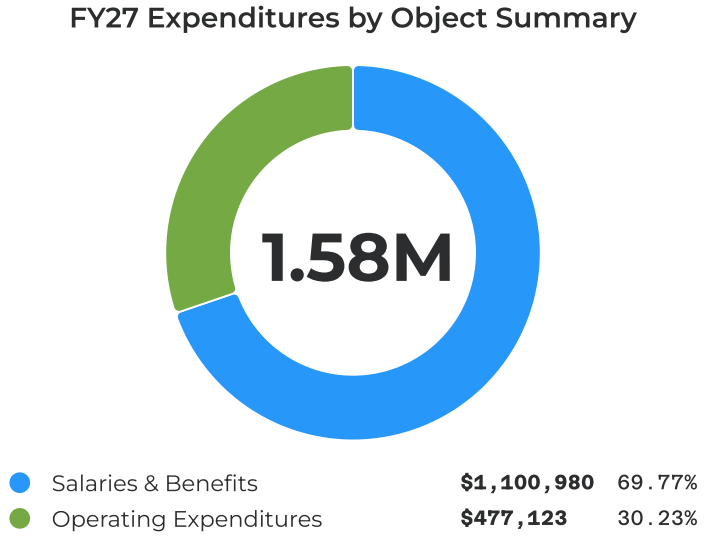
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								PBCLOC, NLC, OTHERS
Commissioner District 3 Registration	$1,300	$1,300	$1,300	-	-	-	-	Commissioner District 3 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 4 Registration	$1,300	$1,300	$1,300	-	-	-	-	Commissioner District 4 Registration - FLC, PBCLOC, NLC, OTHERS
Travel & Training / Lodging/Transportation	$30,000	$30,000	$30,000	-	-	-	-	
Mayor	$6,000	$6,000	$6,000	-	-	-	-	Mayor - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 1 Commissioner	$6,000	$6,000	$6,000	-	-	-	-	District 1 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 2 Commissioner	$6,000	$6,000	$6,000	-	-	-	-	District 2 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 3 Commissioner	$6,000	$6,000	$6,000	-	-	-	-	District 3 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 4 Commissioner	$6,000	$6,000	$6,000	-	-	-	-	District 4 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
Communication/Freight Srv / Postage & Freight	$200	$200	$200	-	-	-	-	For unexpected mailings.
Utility Services / Water	$1,770	$2,035	$2,035	-	-	$265	14.97%	
Utility Services / Sewer	$1,661	$1,709	$1,709	-	-	$48	2.89%	
Utility Services / Electricity	$4,320	$5,753	$5,753	-	-	$1,433	33.17%	
Utility Services / Refuse/Waste Disposal	$378	$370	$370	-	-	-$8	-2.12%	
Insurance / Property/Liability	$57,638	$37,611	$37,611	-	-	-$20,027	-34.75%	
Legislative / Printing & Binding	$1,000	$1,000	$1,000	-	-	-	-	Business Cards / Name Tags / Name Plates (New Commissioners) and Business Cards Current Commissioners

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Legislative / Promotional Activities	$3,000	$12,000	$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	$1,500	$1,500	$1,500	-	-	-	-	
Other Curr Charges/Oblig / Other	$5,000	$1,000	$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	$2,500	$2,500	$2,500	-	-	-	-	
Operating Supplies / Small Tools & Equipment	$250	$250	$250	-	-	-	-	Binding Supplies
Operating Supplies / Uniforms	$1,500	$1,500	$1,500	-	-	-	-	Logo apparel for Commissioners
Legislative / Books, Publ, Subsc & Memb	$39,500	$39,500	$39,500	-	-	-	-	
PBC League of Cities annual membership	$15,000	$15,000	$15,000	-	-	-	-	PBC League of Cities annual membership
Florida League of Cities annual membership	$7,735	$7,735	$7,735	-	-	-	-	Florida League of Cities annual membership
National League of Cities annual membership	$4,800	$4,800	$4,800	-	-	-	-	National League of Cities annual membership
Florida League of Mayors annual membership	$1,400	$1,400	$1,400	-	-	-	-	Florida League of Mayors annual membership
US Conf. of Mayors annual membership	$4,200	$4,200	$4,200	-	-	-	-	US Conf. of Mayors annual membership
Palm Beach TPA annual membership	$4,500	$4,500	$4,500	-	-	-	-	Palm Beach TPA annual membership
Amazon annual membership	$165	$165	$165	-	-	-	-	Amazon annual membership (Commission portion)
Spanish Chamber of Commerce annual membership	$1,000	$1,000	$1,000	-	-	-	-	Spanish Chamber of Commerce annual membership
The Forum Club	$450	$450	$450	-	-	-	-	The Forum Club
Greater Lantana Chamber of Commerce	$250	$250	$250	-	-	-	-	Greater Lantana Chamber of Commerce
Aids to Private Org / Code Violations	-	$75,000	$75,000	-	-	$75,000	-	Grant aids provided to Healthier Lake Worth Beach to

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$332,544	-	-	$10,355	3.21%	
Total Expenditures	**$682,125**	**$690,198**	**$688,988**	**-$1,210**	**-0.18%**	**$6,863**	**1.01%**	

Expenditures Summary





Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits								
Salaries & Wages / Regular	$308,541	$506,716	$731,637	$845,487	$113,850	15.56%	$338,771	66.86%
Other Salaries / Part Time	$41,772	$50,913	-	-	-	-	-$50,913	-100.00%
Overtime / Standard Overtime	$2,255	$3,000	$3,000	$3,000	-	-	-	-
Special Pay / Longevity	$315	$1,600	-	-	-	-	-$1,600	-100.00%
Special Pay / Other Pays	$6,919	$13,800	$13,800	$13,800	-	-	-	-
Executive / FICA Taxes	$26,062	$39,829	$53,230	$61,940	$8,710	16.36%	$22,111	55.51%
Retirement Contributions / Defined Benefit Plan	$29,050	$17,372	$34,017	$53,577	$19,560	57.50%	$36,205	208.41%
Retirement Contributions / 401-a Plan	$17,660	$41,970	$53,077	$53,077	-	-	$11,107	26.46%
Executive / Life & Health Insurance	$23,197	$46,929	$52,342	$64,605	$12,263	23.43%	$17,676	37.67%
Workers' Compensation / Workers' Comp Regular	$4,946	$5,494	$5,494	$5,494	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Salaries & Benefits	$460,717	$727,623	$946,597	$1,100,980	$154,383	16.31%	$373,357	51.31%
Operating Expenditures								
Professional Services / Internal IT Support	$93,323	$92,427	$69,436	$69,436	-	-	-$22,991	-24.87%
Contractual Service / Other Contractual Service	$118,752	$321,290	$321,290	$321,290	-	-	-	-
Capital City Consulting	-	$36,000	$36,000	$36,000	-	-	-	-
Strategic Plan	-	$13,000	$13,000	$13,000	-	-	-	-
Audio, Video, Broadcasting Consultation Services	-	$15,000	$15,000	$15,000	-	-	-	-
Chen Moore | Garage / Gulfstream	-	$80,000	$80,000	$80,000	-	-	-	-
WGI Engineering Firm	-	$112,290	$112,290	$112,290	-	-	-	-
PR Firm	-	$50,000	$50,000	$50,000	-	-	-	-
Code Review Process	-	$15,000	$15,000	$15,000	-	-	-	-
Travel & Training / Training/Registration	$1,937	$6,600	$6,600	$6,600	-	-	-	-
ICMA	-	$1,500	$1,500	$1,500	-	-	-	-
PBCCMA	-	$2,000	$2,000	$2,000	-	-	-	-
NATIONAL HURRICANE CONFERENCE	-	$600	$600	$600	-	-	-	-
Professional Development for Admin Support	-	$1,000	$1,000	$1,000	-	-	-	-
FCCMA | Florida City and County Management Asso.	-	$1,500	$1,500	$1,500	-	-	-	-
Travel & Training / Lodging/Transportation	-	$4,000	$4,000	$4,000	-	-	-	-
ICMA	-	$1,000	$1,000	$1,000	-	-	-	-
FCCMA	-	$1,000	$1,000	$1,000	-	-	-	-
NATIONAL HURRICANE CONFERENCE	-	$1,000	$1,000	$1,000	-	-	-	-
FLORIDA LEAGUE OF CITIES | Legislative Action Days	-	$1,000	$1,000	$1,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	-	$200	$200	$200	-	-	-	-
Utility Services / Water	$1,525	$1,846	$2,121	$2,121	-	-	$275	14.90%
Utility Services / Sewer	$1,396	$1,731	$1,781	$1,781	-	-	$50	2.89%
Utility Services / Electricity	$3,862	$4,298	$5,998	$5,998	-	-	$1,700	39.55%
Utility Services / Refuse/Waste Disposal	$293	$378	$387	$387	-	-	$9	2.38%
Rental & Leases / Operating/Capital Leasing	$3,360	$3,365	$3,365	$3,365	-	-	-	-
Canon Copier	-	$3,365	$3,365	$3,365	-	-	-	-
Insurance / Property/Liability	$53,357	$58,693	$38,300	$38,300	-	-	-$20,393	-34.75%
Repair/Maint Services / Equipment-General	-	$400	$400	$400	-	-	-	-
Executive / Printing & Binding	$1,284	$4,875	$3,000	$3,000	-	-	-$1,875	-38.46%
Accelerated Business Solutions	-	$1,500	$1,500	$1,500	-	-	-	-
MyBinding.com	-	$1,000	-	-	-	-	-$1,000	-100.00%
Other Printing and Binding	-	$2,375	$1,500	$1,500	-	-	-$875	-36.84%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Executive / Promotional Activities	$1,358	$3,000	$3,000	$3,000	-	-	-	-
PBC League of Cities Ethics Training	-	$1,500	$1,500	$1,500	-	-	-	-
NAPC - Raft Race	-	$500	$500	$500	-	-	-	-
PBC League of Cities Annual Installation Luncheon	-	$1,000	$1,000	$1,000	-	-	-	-
Other Curr Charges/Oblig / Advertising	$2,373	$2,495	$2,495	$2,495	-	-	-	-
Palm Beach Post Legal Ads	-	$2,495	$2,495	$2,495	-	-	-	-
Other Curr Charges/Oblig / Other	$3,128	$6,700	$3,000	$3,000	-	-	-$3,700	-55.22%
Office Supplies / Office Supplies	$4,974	$3,500	$3,500	$3,500	-	-	-	-
Executive / Books, Publ, Subsc & Memb	$4,765	$7,750	$7,750	$7,750	-	-	-	-
ICMA Membership	-	$3,000	$3,000	$3,000	-	-	-	-
PBC Chamber	-	$500	$500	$500	-	-	-	-
FCCMA Membership	-	$1,000	$1,000	$1,000	-	-	-	-
Finnish Chamber - Membership	-	$200	$200	$200	-	-	-	-
Discover the Palm Beaches - Subscription	-	$500	$500	$500	-	-	-	-
GFOA/ FGOA/ PBCGFO - Membership	-	$200	$200	$200	-	-	-	-
Chamber of Commerce of the Palm Beaches Membership	-	$500	$500	$500	-	-	-	-
PBC Intergov Coordination Prog Clgh Membership	-	$1,250	$1,250	$1,250	-	-	-	-
NFBPA Membership	-	$250	$250	$250	-	-	-	-
SkillPath	-	$100	$100	$100	-	-	-	-
PBCCMA	-	$250	$250	$250	-	-	-	-
Replacement & Renewal / Equipment-Technology	-	$500	$500	$500	-	-	-	-
Total Operating Expenditures	$295,688	$524,048	$477,123	$477,123	-	-	-$46,925	-8.95%
Total Expenditures	**$756,405**	**$1,251,671**	**$1,423,720**	**$1,578,103**	**$154,383**	**10.84%**	**$326,432**	**26.08%**

City Manager Itemizations

Expenditures by Division

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Manager	$1,251,671	$1,423,720	$1,578,103	$154,383	10.84%	$326,432	26.08%	
Salaries & Benefits								
Salaries & Wages / Regular	$506,716	$731,637	$845,487	$113,850	15.56%	$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	$50,913	-	-	-	-	-$50,913	-100.00%	The reduction is due to funding the Interim City Manager position for Mr. Perry.
Overtime / Standard Overtime	$3,000	$3,000	$3,000	-	-	-	-	Time worked beyond a standard, 40-hour workweek
Special Pay / Longevity	$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	$13,800	$13,800	$13,800	-	-	-	-	The increase is due to the addition of the City Manager position.
Executive / FICA Taxes	$39,829	$53,230	$61,940	$8,710	16.36%	$22,111	55.51%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$17,372	$34,017	$53,577	$19,560	57.50%	$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	$41,970	$53,077	$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	$46,929	$52,342	$64,605	$12,263	23.43%	$17,676	37.67%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	$5,494	$5,494	$5,494	-	-	-	-	
Total Salaries & Benefits	$727,623	$946,597	$1,100,980	$154,383	16.31%	$373,357	51.31%	
Operating Expenditures								
Professional Services / Internal IT Support	$92,427	$69,436	$69,436	-	-	-$22,991	-24.87%	
Contractual Service / Other Contractual	$321,290	$321,290	$321,290	-	-	-	-	Tasks performed by independent

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Service								contractors, firms, or individuals (not employees) involving specialized time and effort rather than tangible goods.
Capital City Consulting	$36,000	$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	$13,000	$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	$15,000	$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	$80,000	$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	$112,290	$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.
PR Firm	$50,000	$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	$15,000	$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	$6,600	$6,600	$6,600	-	-	-	-	Travel, training, and registration are critical for municipal government to ensure

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$1,500	$1,500	$1,500	-	-	-	-	ICMA | International City/County Management Association
PBCCMA	$2,000	$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	$600	$600	$600	-	-	-	-	Professional Development: 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.
Professional Development for Admin Support	$1,000	$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.	$1,500	$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	$4,000	$4,000	$4,000	-	-	-	-	To ensure fiscal responsibility, compliance with public auditing standards, and

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$1,000	$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.
FCCMA	$1,000	$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	$1,000	$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	$1,000	$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

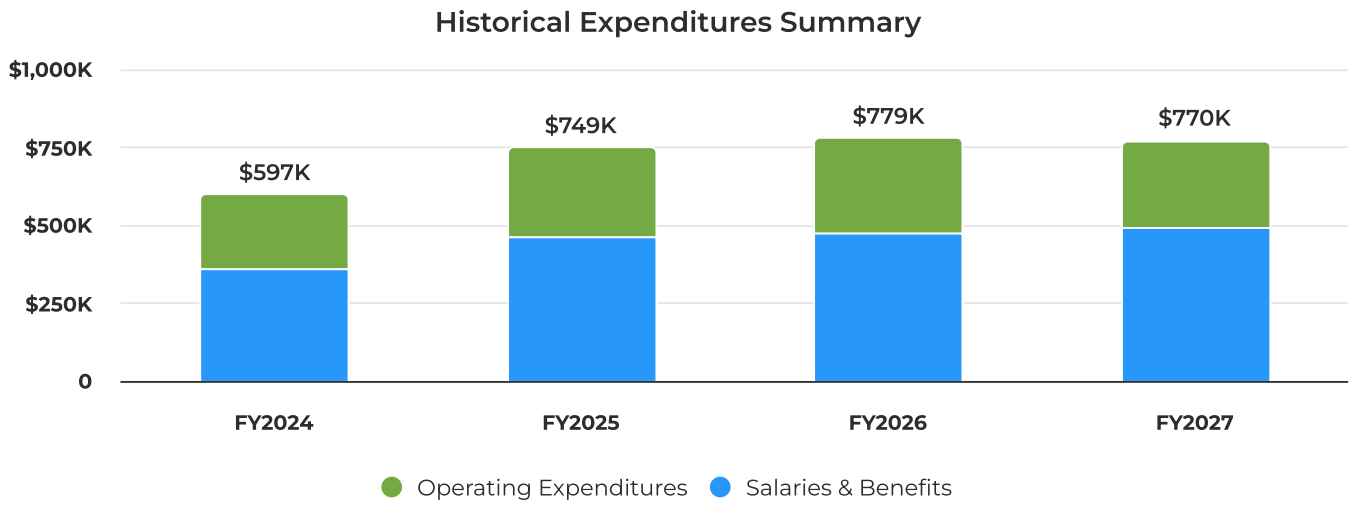
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								provides contractual support services to several statewide municipal and professional associations.
Communication/Freight Srv / Postage & Freight	$200	$200	$200	-	-	-	-	Essential logistical backbone for operational efficiency, service delivery, and community connection. Facilitating the movement of goods, documents, and information required to maintain infrastructure, provide public services, and manage administrative functions.
Utility Services / Water	$1,846	$2,121	$2,121	-	-	$275	14.90%	
Utility Services / Sewer	$1,731	$1,781	$1,781	-	-	$50	2.89%	
Utility Services / Electricity	$4,298	$5,998	$5,998	-	-	$1,700	39.55%	
Utility Services / Refuse/Waste Disposal	$378	$387	$387	-	-	$9	2.38%	
Rental & Leases / Operating/Capital Leasing	$3,365	$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	$3,365	$3,365	$3,365	-	-	-	-	Canon Copier
Insurance / Property/Liability	$58,693	$38,300	$38,300	-	-	-$20,393	-34.75%	
Repair/Maint Services / Equipment-General	$400	$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	$4,875	$3,000	$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

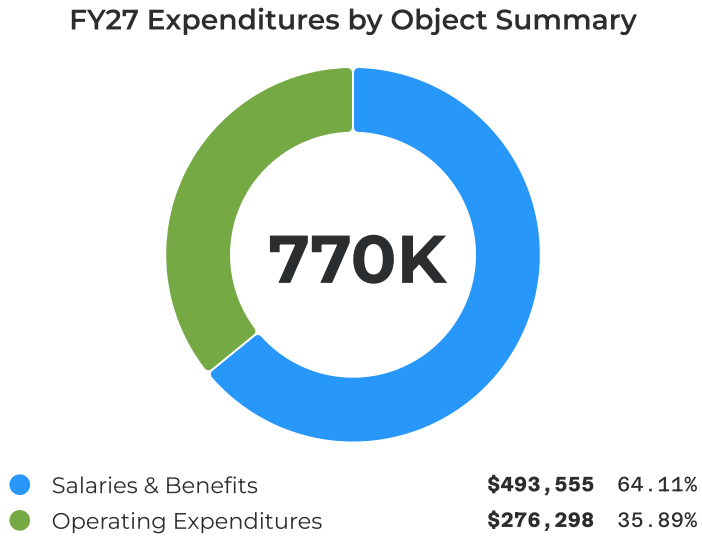
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								high-quality, durable, and distribution of professional documents.
Accelerated Business Solutions	$1,500	$1,500	$1,500	-	-	-	-	Charges printing per copy and provide maintenance for copier.
MyBinding.com	$1,000	-	-	-	-	-$1,000	-100.00%	Services no longer needed
Other Printing and Binding	$2,375	$1,500	$1,500	-	-	-$875	-36.84%	Decrease in cost due to no longer providing printing and binding support for other departments.
Executive / Promotional Activities	$3,000	$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	$1,500	$1,500	$1,500	-	-	-	-	The City host meeting once a year as a participating member
NAPC - Raft Race	$500	$500	$500	-	-	-	-	NAPC | Neighborhood Association Presidents' Council - Raft Race
PBC League of Cities Annual Installation Luncheon	$1,000	$1,000	$1,000	-	-	-	-	
Other Curr Charges/Oblig / Advertising	$2,495	$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	$2,495	$2,495	$2,495	-	-	-	-	
Other Curr Charges/Oblig / Other	$6,700	$3,000	$3,000	-	-	-$3,700	-55.22%	Essential for ensuring financial flexibility, legal compliance, and operational continuity. Cover unforeseen expenses - decreased based off prior year actuals
Office Supplies / Office Supplies	$3,500	$3,500	$3,500	-	-	-	-	Office supplies are essential for maintaining the daily, high-volume administrative operations necessary to serve the public,

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$7,750	$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	$3,000	$3,000	$3,000	-	-	-	-	ICMA | International City/County Management Association Membership |Professional Networking & Educational Tools Gained for Optimization of City's Resources
PBC Chamber	$500	$500	$500	-	-	-	-	PBC Chamber Membership |Networking & Educational Tools Gained for Optimization of City's Resources
FCCMA Membership	$1,000	$1,000	$1,000	-	-	-	-	FCCMA | Florida City and County Management Association Membership |Networking & Educational Tools Gained for Optimization of City's Resources |Networking & Educational Tools Gained for Optimization of City's Resources
Finnish Chamber - Membership	$200	$200	$200	-	-	-	-	Finnish Chamber - Membership
Discover the Palm Beaches - Subscription	$500	$500	$500	-	-	-	-	Discover the Palm Beaches - Subscription|Networking & Educational Tools Gained for Optimization of City's Resources
GFOA/ FGOA/ PBCGFO - Membership	$200	$200	$200	-	-	-	-	GFOA/ FGOA/ PBCGFO - Membership
Chamber of Commerce of the Palm Beaches Membership	$500	$500	$500	-	-	-	-	Networking & Educational Tools Gained for Optimization of City's Resources
PBC Intergov Coordination Prog Clgh Membership	$1,250	$1,250	$1,250	-	-	-	-	PBC Intergovernmental Coordination Program Clearinghouse Membership | Networking & Educational Tools

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$250	$250	$250	-	-	-	-	National Forum for Black Public Admin (NFBPA) Membership | Networking & Educational Tools Gained for Optimization of City's Resources
SkillPath	$100	$100	$100	-	-	-	-	Professional Development: Materials for workshop
PBCCMA	$250	$250	$250	-	-	-	-	Palm Beach County City Management Association Membership |Networking & Educational Tools Gained for Optimization of City's Resources
Replacement & Renewal / Equipment-Technology	$500	$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.
Total Operating Expenditures	$524,048	$477,123	$477,123	-	-	-$46,925	-8.95%	
Total Expenditures	**$1,251,671**	**$1,423,720**	**$1,578,103**	**$154,383**	**10.84%**	**$326,432**	**26.08%**	

Expenditures Summary





Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits								
Salaries & Wages / Regular	$319,245	$348,745	$347,174	$347,174	-	-	-$1,571	-0.45%
Overtime / Standard Overtime	$1,475	$1,500	$750	$750	-	-	-$750	-50.00%
Special Pay / Longevity	$1,925	$2,700	$3,400	$3,400	-	-	$700	25.93%
Special Pay / Incentive	-	-	$6,641	$6,641	-	-	$6,641	-
Certification Pay	-	-	$6,641	$6,641	-	-	$6,641	-
Special Pay / Other Pays	$11,344	$10,800	$10,800	$10,800	-	-	-	-
Legislative / FICA Taxes	$25,259	$27,689	$28,073	$28,073	-	-	$384	1.39%
Retirement Contributions / Defined Benefit Plan	$52,485	$26,039	$21,165	$20,810	-$355	-1.68%	-$5,229	-20.08%
Retirement Contributions / 401-a Plan	$8,993	$22,588	$23,445	$23,445	-	-	$857	3.79%
Legislative / Life & Health Insurance	$29,019	$32,245	$52,342	$51,684	-$658	-1.26%	$19,439	60.29%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Workers' Compensation / Workers' Comp Regular	$430	$778	$778	$778	-	-	-	-
Total Salaries & Benefits	$450,175	$473,084	$494,568	$493,555	-$1,013	-0.20%	$20,471	4.33%
Operating Expenditures								
Professional Services / Internal IT Support	$79,876	$97,184	$86,335	$86,335	-	-	-$10,849	-11.16%
Professional Services / Profess Service Other	$16,626	$20,000	$11,950	$11,950	-	-	-$8,050	-40.25%
CivicPlus - NextRequest	-	$8,500	-	-	-	-	-$8,500	-100.00%
CivicPlus - Supplements	-	$8,000	$8,000	$8,000	-	-	-	-
CivicPlus - OrdinanceBank	-	$300	$300	$300	-	-	-	-
CiviPlus - Agendas	-	$1,000	-	-	-	-	-$1,000	-100.00%
Microshed	-	$1,000	$1,150	$1,150	-	-	$150	15.00%
Pontem	-	$1,200	-	-	-	-	-$1,200	-100.00%
CivicPlus - Online Legal Notices	-	-	$2,500	$2,500	-	-	$2,500	-
Contractual Services / Other Contractual Service	$498	-	-	-	-	-	-	-
Contractual Services / Pollworkers	$16,621	$30,000	-	-	-	-	-$30,000	-100.00%
Travel & Training / Training/Registration	$1,330	$2,500	$6,000	$6,000	-	-	$3,500	140.00%
Tuition reimbursement	-	-	$5,000	$5,000	-	-	$5,000	-
Conferences	-	-	$1,000	$1,000	-	-	$1,000	-
Travel & Training / Lodging/Transportation	$1,243	$3,500	$2,500	$2,500	-	-	-$1,000	-28.57%
Communication/Freight Srv / Postage & Freight	$20	$50	$50	$50	-	-	-	-
Utility Services / Water	$1,641	$1,985	$2,282	$2,282	-	-	$297	14.96%
Utility Services / Sewer	$1,502	$1,862	$1,916	$1,916	-	-	$54	2.90%
Utility Services / Electricity	$4,154	$4,860	$6,451	$6,451	-	-	$1,591	32.74%
Utility Services / Refuse/Waste Disposal	$315	$396	$416	$416	-	-	$20	5.05%
Rental & Leases / Operating/Capital Leasing	$2,920	$3,000	$3,000	$3,000	-	-	-	-
Insurance / Property/Liability	$33,606	$36,967	$24,123	$24,123	-	-	-$12,844	-34.74%
Legislative / Printing & Binding	$966	$1,500	$1,500	$1,500	-	-	-	-
Legislative / Promotional Activities	$843	$4,000	$4,000	$4,000	-	-	-	-
Other Curr Charges/Oblig / Advertising	$4,518	$3,000	$225	$225	-	-	-$2,775	-92.50%
PB Post	-	-	$225	$225	-	-	$225	-
General Advertising	-	$3,000	-	-	-	-	-$3,000	-100.00%
Other Curr Charges/Oblig / Elections	$35,014	$92,500	$122,500	$122,500	-	-	$30,000	32.43%
Office Supplies / Office Supplies	$1,640	$1,500	$1,500	$1,500	-	-	-	-
Operating Supplies / Small Tools & Equipment	$207	$500	$500	$500	-	-	-	-
Legislative / Books, Publ, Subsc & Memb	$715	$1,050	$1,050	$1,050	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
PBClerks Assn (PBCMCA)	-	$200	$200	$200	-	-	-	-
Florida Clerks (FACC)	-	$200	$200	$200	-	-	-	-
Florida Records Mgmt (FRMA)	-	$250	$250	$250	-	-	-	-
International Clerks (IIMC)	-	$400	$400	$400	-	-	-	-
Total Operating Expenditures	$204,255	$306,354	$276,298	$276,298	-	-	-$30,056	-9.81%
Total Expenditures	**$654,430**	**$779,438**	**$770,866**	**$769,853**	**-$1,013**	**-0.13%**	**-$9,585**	**-1.23%**

City Clerk Itemizations

Expenditures by Division

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Clerk	$779,438	$770,866	$769,853	-$1,013	-0.13%	-$9,585	-1.23%	
Salaries & Benefits								
Salaries & Wages / Regular	$348,745	$347,174	$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	$1,500	$750	$750	-	-	-$750	-50.00%	This can be reduced for FY 27 as we'll flex time when we can.
Special Pay / Longevity	$2,700	$3,400	$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	-	$6,641	$6,641	-	-	$6,641	-	
Certification Pay	-	$6,641	$6,641	-	-	$6,641	-	Re-allocated from 001-1030-511.12-10
Special Pay / Other Pays	$10,800	$10,800	$10,800	-	-	-	-	
Legislative / FICA Taxes	$27,689	$28,073	$28,073	-	-	$384	1.39%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$26,039	$21,165	$20,810	-$355	-1.68%	-$5,229	-20.08%	Citywide pension contribution variances reflect approved personnel-related budget adjustments

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	$22,588	$23,445	$23,445	-	-	$857	3.79%	The increase reflects a Commission-approved salary adjustment for the Deputy Clerk position.
Legislative / Life & Health Insurance	$32,245	$52,342	$51,684	-$658	-1.26%	$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	$778	$778	$778	-	-	-	-	
Total Salaries & Benefits	$473,084	$494,568	$493,555	-$1,013	-0.20%	$20,471	4.33%	
Operating Expenditures								
Professional Services / Internal IT Support	$97,184	$86,335	$86,335	-	-	-$10,849	-11.16%	
Professional Services / Profess Service Other	$20,000	$11,950	$11,950	-	-	-$8,050	-40.25%	
CivicPlus - NextRequest	$8,500	-	-	-	-	-$8,500	-100.00%	IT will be paying for NextRequest in FY 27
CivicPlus - Supplements	$8,000	$8,000	$8,000	-	-	-	-	
CivicPlus - OrdinanceBank	$300	$300	$300	-	-	-	-	Moved from 34-50 to 31-90 in FY26
CiviPlus - Agendas	$1,000	-	-	-	-	-$1,000	-100.00%	IT will be paying for the municode agenda software
Microshed	$1,000	$1,150	$1,150	-	-	$150	15.00%	Offsite storage of documents with permanent retention.
Pontem	$1,200	-	-	-	-	-$1,200	-100.00%	Cemetary software annual charge to be paid by IT
CivicPlus - Online Legal Notices	-	$2,500	$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	$30,000	-	-	-	-	-$30,000	-100.00%	Payment for Poll Workers for election. This amount is being

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$2,500	$6,000	$6,000	-	-	$3,500	140.00%	
Tuition reimbursement	-	$5,000	$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	-	$1,000	$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 annual reimbursement for higher education.
Travel & Training / Lodging/Transportation	$3,500	$2,500	$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	$50	$50	$50	-	-	-	-	To cover unexpected mail expenses. Budgeted same as last FY.
Utility Services / Water	$1,985	$2,282	$2,282	-	-	$297	14.96%	
Utility Services / Sewer	$1,862	$1,916	$1,916	-	-	$54	2.90%	
Utility Services / Electricity	$4,860	$6,451	$6,451	-	-	$1,591	32.74%	
Utility Services / Refuse/Waste Disposal	$396	$416	$416	-	-	$20	5.05%	

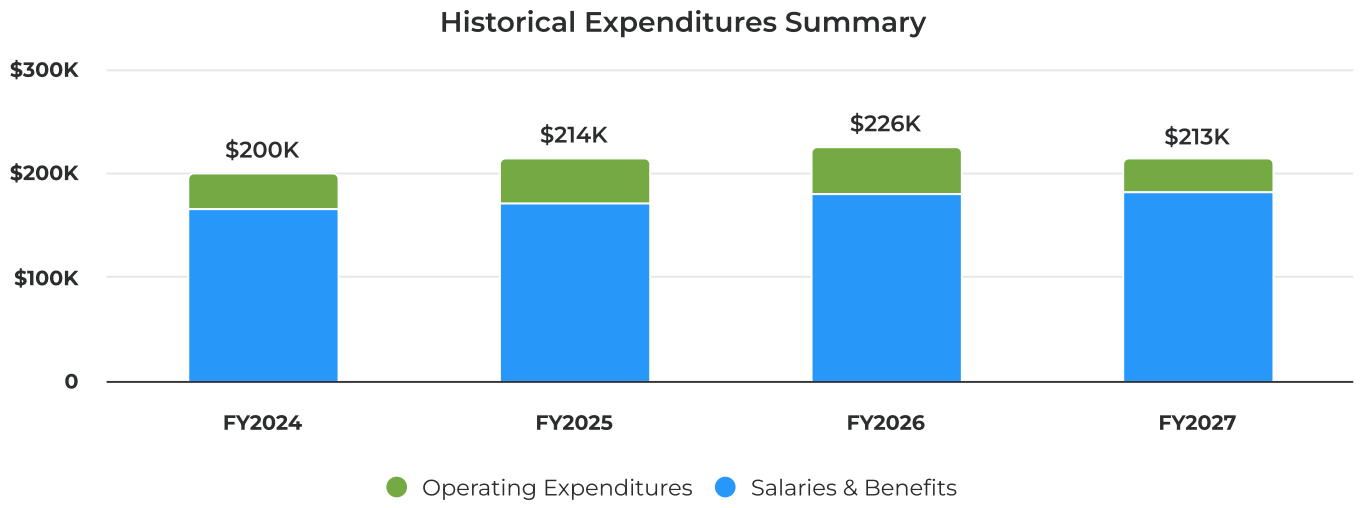
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Rental & Leases / Operating/Capital Leasing	$3,000	$3,000	$3,000	-	-	-	-	Copier
Insurance / Property/Liability	$36,967	$24,123	$24,123	-	-	-$12,844	-34.74%	
Legislative / Printing & Binding	$1,500	$1,500	$1,500	-	-	-	-	Binding of Resolutions, Ordinances & Minutes in books for permanent retention.
Legislative / Promotional Activities	$4,000	$4,000	$4,000	-	-	-	-	Expenses for the office including PBCMCA annual meeting in October
Other Curr Charges/Oblig / Advertising	$3,000	$225	$225	-	-	-$2,775	-92.50%	ads are online only except for annual required ad about online ads
PB Post	-	$225	$225	-	-	$225	-	was paid out of the general advertising item line last FY. For annual notification of online legal notices.
General Advertising	$3,000	-	-	-	-	-$3,000	-100.00%	amount was moved to Prof. Services 31-90 which is where it was and should be paid from
Other Curr Charges/Oblig / Elections	$92,500	$122,500	$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	$1,500	$1,500	$1,500	-	-	-	-	For printer/copier paper, agenda books, misc. office supplies
Operating Supplies / Small Tools & Equipment	$500	$500	$500	-	-	-	-	This is for small equipment, keeping the same from last fiscal year
Legislative / Books, Publ, Subsc & Memb	$1,050	$1,050	$1,050	-	-	-	-	Membership fees for

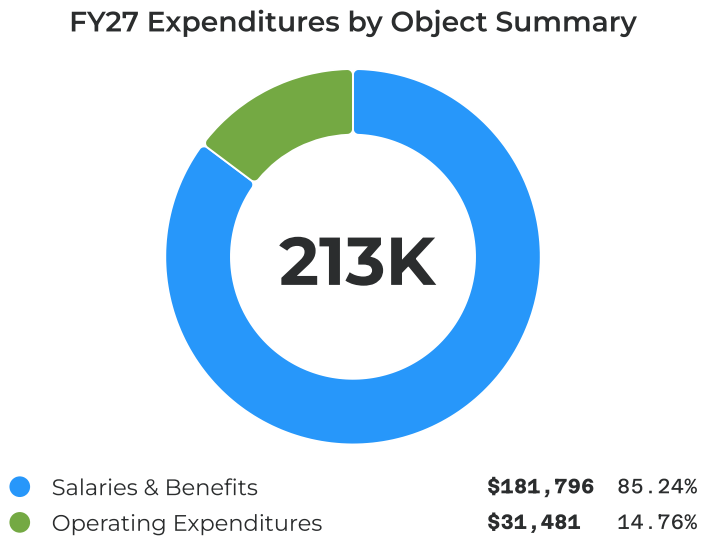
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								professional organizations
PBClerks Assn (PBCMCA)	$200	$200	$200	-	-	-	-	PBClerks Assn (PBCMCA)
Florida Clerks (FACC)	$200	$200	$200	-	-	-	-	Florida Clerks (FACC)
Florida Records Mgmt (FRMA)	$250	$250	$250	-	-	-	-	Florida Records Mgmt (FRMA)
International Clerks (IIMC)	$400	$400	$400	-	-	-	-	International Clerks (IIMC)
Total Operating Expenditures	$306,354	$276,298	$276,298	-	-	-$30,056	-9.81%	
Total Expenditures	**$779,438**	**$770,866**	**$769,853**	**-$1,013**	**-0.13%**	**-$9,585**	**-1.23%**	

Personnel Summary

Summary of Goals

Expenditures Summary





Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits								
Salaries & Wages / Regular	$131,433	$137,571	$137,570	$137,570	-	-	-$1	-
Special Pay / Other Pays	$6,317	$6,300	$6,300	$6,300	-	-	-	-
Administrative / FICA Taxes	$10,371	$10,937	$10,937	$10,937	-	-	-	-
Retirement Contributions / Defined Cont Plan	$13,078	$13,757	$13,757	$13,757	-	-	-	-
Administrative / Life & Health Insurance	$9,867	$10,924	$13,086	$12,921	-$165	-1.26%	$1,997	18.28%
Workers' Compensation / Workers' Comp Regular	$178	$311	$311	$311	-	-	-	-
Total Salaries & Benefits	$171,245	$179,800	$181,961	$181,796	-$165	-0.09%	$1,996	1.11%
Operating Expenditures								
Professional Services / Internal IT Support	$9,264	$9,183	$7,665	$7,665	-	-	-$1,518	-16.53%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Professional Services / Other	-	$5,000	-	-	-	-	-$5,000	-100.00%
Union Dues / Training/Registration	$3,811	$3,700	$3,700	$3,700	-	-	-	-
Union Dues / Lodging/Transportation	$1,053	$2,250	$2,250	$2,250	-	-	-	-
Insurance / Property/Liability	$21,059	$23,165	$15,116	$15,116	-	-	-$8,049	-34.75%
Administrative / Printing & Binding	$376	$500	$500	$500	-	-	-	-
Other Curr Charges/Oblig / Oblig/Other	-	$500	$500	$500	-	-	-	-
Office Supplies / Office Supplies	$420	$1,100	$1,100	$1,100	-	-	-	-
Administrative / Books, Publ, Subsc & Memb	$420	$650	$650	$650	-	-	-	-
Total Operating Expenditures	$36,403	$46,048	$31,481	$31,481	-	-	-$14,567	-31.63%
Total Expenditures	**$207,648**	**$225,848**	**$213,442**	**$213,277**	**-$165**	**-0.08%**	**-$12,571**	**-5.57%**

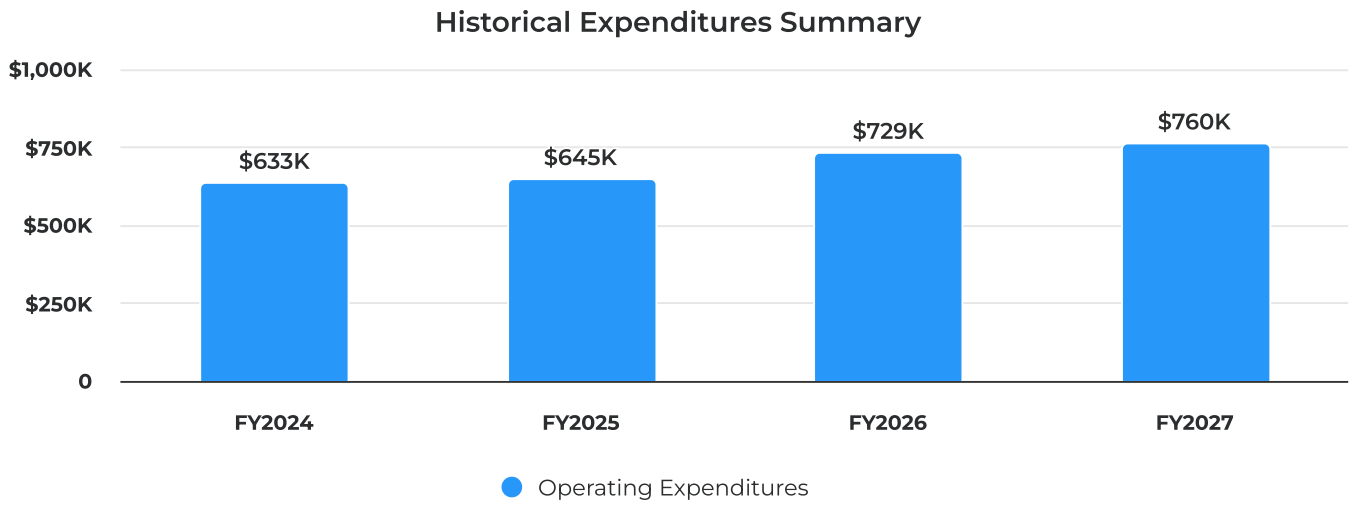
Internal Auditor Itemizations

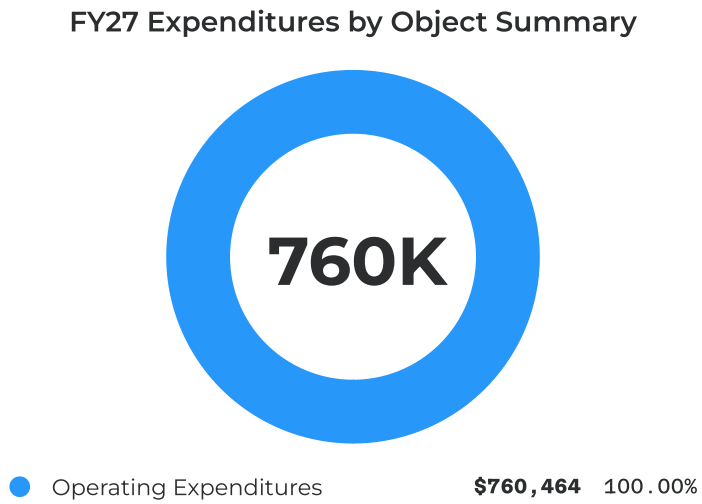
Expenditures by Division

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Internal Auditor	$225,848	$213,442	$213,277	-$165	-0.08%	-$12,571	-5.57%	
Salaries & Benefits								
Salaries & Wages / Regular	$137,571	$137,570	$137,570	-	-	-$1	-	
Special Pay / Other Pays	$6,300	$6,300	$6,300	-	-	-	-	
Administrative / FICA Taxes	$10,937	$10,937	$10,937	-	-	-	-	
Retirement Contributions / Defined Cont Plan	$13,757	$13,757	$13,757	-	-	-	-	
Administrative / Life & Health Insurance	$10,924	$13,086	$12,921	-$165	-1.26%	$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	$311	$311	$311	-	-	-	-	
Total Salaries & Benefits	$179,800	$181,961	$181,796	-$165	-0.09%	$1,996	1.11%	
Operating Expenditures								
Professional Services / Internal IT Support	$9,183	$7,665	$7,665	-	-	-$1,518	-16.53%	
Professional Services / Other	$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	$3,700	$3,700	$3,700	-	-	-	-	
Union Dues / Lodging/Transportation	$2,250	$2,250	$2,250	-	-	-	-	
Insurance / Property/Liability	$23,165	$15,116	$15,116	-	-	-$8,049	-34.75%	
Administrative / Printing & Binding	$500	$500	$500	-	-	-	-	
Other Curr Charges/Oblig / Oblig/Other	$500	$500	$500	-	-	-	-	
Office Supplies / Office Supplies	$1,100	$1,100	$1,100	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Administrative / Books, Publ, Subsc & Memb	$650	$650	$650	-	-	-	-	
Total Operating Expenditures	$46,048	$31,481	$31,481	-	-	-$14,567	-31.63%	
Total Expenditures	**$225,848**	**$213,442**	**$213,277**	**-$165**	**-0.08%**	**-$12,571**	**-5.57%**	

Expenditures Summary





Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Expenditures								
Professional Services / Legal	$513,276	$668,000	$694,000	$694,000	-	-	$26,000	3.89%
Professional Services / Internal IT Support	$14,964	$15,214	$14,250	$14,250	-	-	-$964	-6.34%
Utility Services / Water	$873	$1,836	$1,214	$1,214	-	-	-$622	-33.88%
Utility Services / Sewer	$799	$1,296	$1,020	$1,020	-	-	-$276	-21.30%
Utility Services / Electricity	$2,210	$2,333	$3,432	$3,432	-	-	$1,099	47.11%
Utility Services / Refuse/Waste Disposal	$168	$216	$221	$221	-	-	$5	2.31%
Insurance / Property/Liability	$36,678	$40,346	$26,327	$26,327	-	-	-$14,019	-34.75%
Other Curr Charges/Oblig / Court Reporting Services	$20,449	-	$20,000	$20,000	-	-	$20,000	-
Total Operating Expenditures	$589,416	$729,241	$760,464	$760,464	-	-	$31,223	4.28%

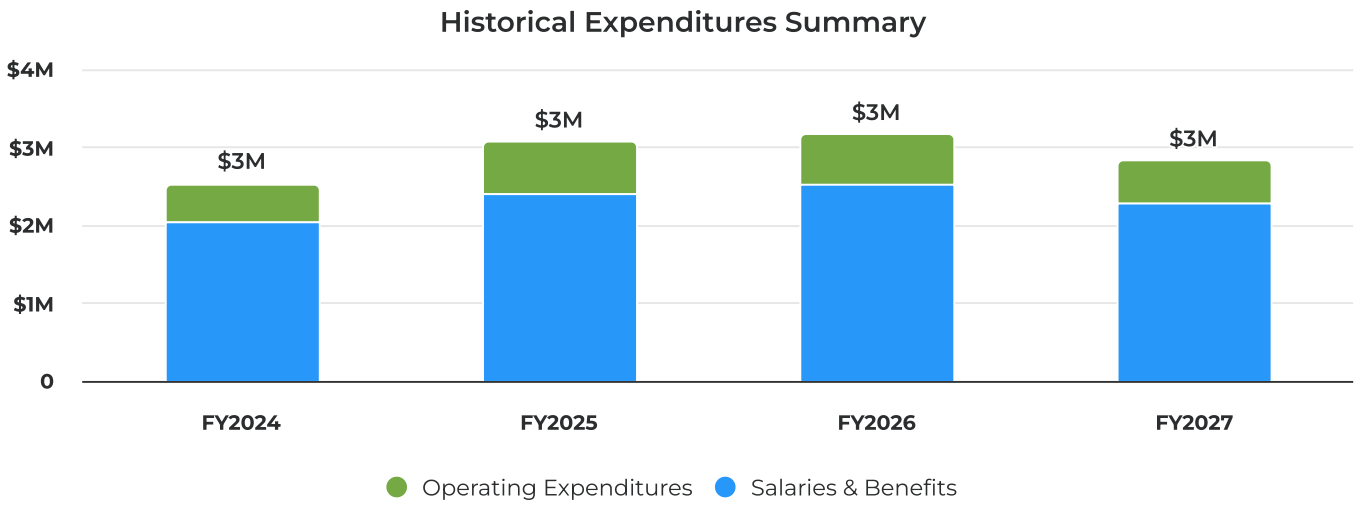
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Expenditures	**$589,416**	**$729,241**	**$760,464**	**$760,464**	**-**	**-**	**$31,223**	**4.28%**

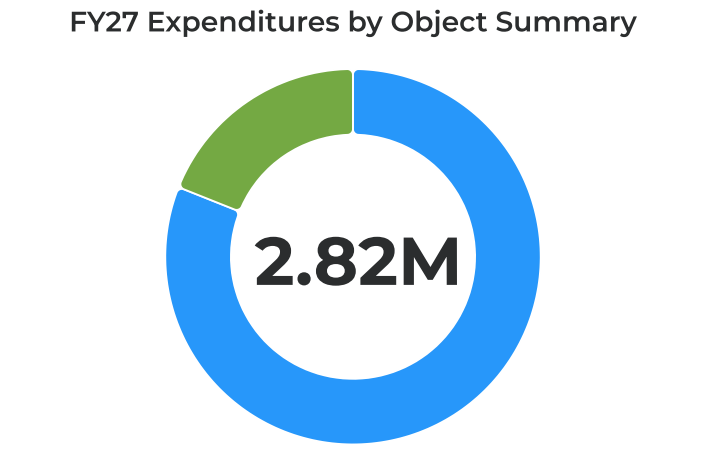
Legal Counsel Itemizations

Expenditures by Division

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

Expenditures Summary





Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits								
Salaries & Wages / Regular	$1,524,583	$1,700,121	$1,585,541	$1,588,258	$2,717	0.17%	-$111,863	-6.58%
Other Salaries / Part Time	$1,511	$46,644	$38,385	$38,385	-	-	-$8,259	-17.71%
Overtime / Standard Overtime	$7,926	$10,000	$10,000	$10,000	-	-	-	-
Special Pay / Longevity	$2,925	$4,700	$5,200	$5,200	-	-	$500	10.64%
Special Pay / Incentive	-	-	$39,340	$39,340	-	-	$39,340	-
Certification Pay	-	-	$26,840	$26,840	-	-	$26,840	-
One-Time Performance Lump-Sum Pay	-	-	$12,500	$12,500	-	-	$12,500	-
Special Pay / Other Pays	$15,342	$15,300	$15,300	$15,300	-	-	-	-
Administrative / FICA Taxes	$114,973	$135,716	$129,190	$129,397	$207	0.16%	-$6,319	-4.66%
Retirement Contributions / Defined Benefit Plan	$245,771	$274,078	$209,518	$206,488	-$3,030	-1.45%	-$67,590	-24.66%
Retirement Contributions / Defined Cont Plan	$41,438	$45,822	$44,958	$44,958	-	-	-$864	-1.89%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administrative / Life & Health Insurance	$215,590	$277,150	$209,365	$206,734	-$2,631	-1.26%	-$70,416	-25.41%
Workers' Compensation / Workers' Comp Regular	$2,001	$2,560	$2,560	$2,560	-	-	-	-
Total Salaries & Benefits	$2,172,061	$2,512,091	$2,289,357	$2,286,620	-$2,737	-0.12%	-$225,471	-8.98%
Operating Expenditures								
Professional Services / Internal IT Support	$209,312	$220,736	$177,080	$177,080	-	-	-$43,656	-19.78%
Administrative / Accounting & Auditing	$78,940	$150,000	$132,000	$132,000	-	-	-$18,000	-12.00%
Audit Services, Carr Riggs	-	-	$132,000	$132,000	-	-	$132,000	-
Contractual Services / Other Contractual Service	$60,168	$52,050	$49,960	$49,960	-	-	-$2,090	-4.02%
PBC IIS ILA FOR NON AD VALOREM ASSESSMENT	-	$10,000	$8,000	$8,000	-	-	-$2,000	-20.00%
ARMORED CAR SERVICE	-	$8,000	$8,000	$8,000	-	-	-	-
UTILITY CUSTOMER SERVICE	-	$5,300	$5,210	$5,210	-	-	-$90	-1.70%
GRS: OPEB ANNUAL CALCULATIONS	-	$12,000	$12,000	$12,000	-	-	-	-
DOCUMENT STORAGE	-	$1,750	$1,750	$1,750	-	-	-	-
DOCUMENT SHREDDING	-	$1,000	$1,000	$1,000	-	-	-	-
GRS: ACTUARIAL/RETIREMENT STUDY	-	$11,000	$11,000	$11,000	-	-	-	-
Ready Refresh/Water	-	$3,000	$3,000	$3,000	-	-	-	-
Union Dues / Training/Registration	$16,247	$22,805	$14,000	$14,000	-	-	-$8,805	-38.61%
GFOA/FGFOA Training	-	$6,000	$4,000	$4,000	-	-	-$2,000	-33.33%
Acct. & Budget Staff Training	-	$5,000	$4,000	$4,000	-	-	-$1,000	-20.00%
Acct & Budget Staff Certifications	-	$3,000	$2,000	$2,000	-	-	-$1,000	-33.33%
Procurement Staff Training	-	$6,000	$4,000	$4,000	-	-	-$2,000	-33.33%
Certified Management Accountant Certification	-	$2,805	-	-	-	-	-$2,805	-100.00%
Union Dues / Lodging/Transportation	$5,535	$6,000	$6,000	$6,000	-	-	-	-
Union Dues / PEU	-	$1,000	-	-	-	-	-$1,000	-100.00%
Union Dues / PMSA	-	$1,000	-	-	-	-	-$1,000	-100.00%
Communication/Freight Srv / Postage & Freight	$4,220	$7,500	$7,500	$7,500	-	-	-	-
Utility Services / Water	$5,042	$6,480	$7,012	$7,012	-	-	$532	8.21%
Utility Services / Sewer	$4,616	$5,723	$5,889	$5,889	-	-	$166	2.90%
Utility Services / Electricity	$12,766	$13,476	$19,828	$19,828	-	-	$6,352	47.14%
Utility Services / Refuse/Waste Disposal	$969	$1,219	$1,278	$1,278	-	-	$59	4.84%
Rental & Leases / Operating/Capital Leasing	$6,949	$6,700	$6,700	$6,700	-	-	-	-
Insurance / Property/Liability	$67,161	$73,877	$48,208	$48,208	-	-	-$25,669	-34.75%
Repair/Maint Services / Equipment-General	$683	$1,350	$1,350	$1,350	-	-	-	-
Administrative / Printing & Binding	$9,384	$13,000	$13,000	$13,000	-	-	-	-
Other Curr Charges/Oblig / Advertising	$10,122	$30,000	$25,000	$25,000	-	-	-$5,000	-16.67%
Office Supplies / Office Supplies	$11,948	$14,000	$10,000	$10,000	-	-	-$4,000	-28.57%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Supplies / Computer Software	-	$7,274	-	-	-	-	-$7,274	-100.00%
Administrative / Books, Publ, Subsc & Memb	$4,218	$4,410	$3,490	$3,490	-	-	-$920	-20.86%
FGFOA Memberships	-	$1,750	$1,750	$1,750	-	-	-	-
GFOA Memberships	-	$550	$550	$550	-	-	-	-
Costco Membership	-	$120	$120	$120	-	-	-	-
NIGP-National Procurement Membership	-	$775	$775	$775	-	-	-	-
NIGP-Assoc Designation	-	$920	-	-	-	-	-$920	-100.00%
Institute of Management Accountants (IMA)	-	$295	$295	$295	-	-	-	-
Replacement & Renewal / Equipment-Technology	-	$6,465	$6,465	$6,465	-	-	-	-
Machinery & Equipment / Equipment	$126,351	$10,000	-	-	-	-	-$10,000	-100.00%
Furniture for Finance Department	-	$10,000	-	-	-	-	-$10,000	-100.00%
Total Operating Expenditures	$634,632	$655,065	$534,760	$534,760	-	-	-$120,305	-18.37%
Total Expenditures	**$2,806,693**	**$3,167,156**	**$2,824,117**	**$2,821,380**	**-$2,737**	**-0.10%**	**-$345,776**	**-10.92%**

Financial Services Itemizations

Expenditures by Division

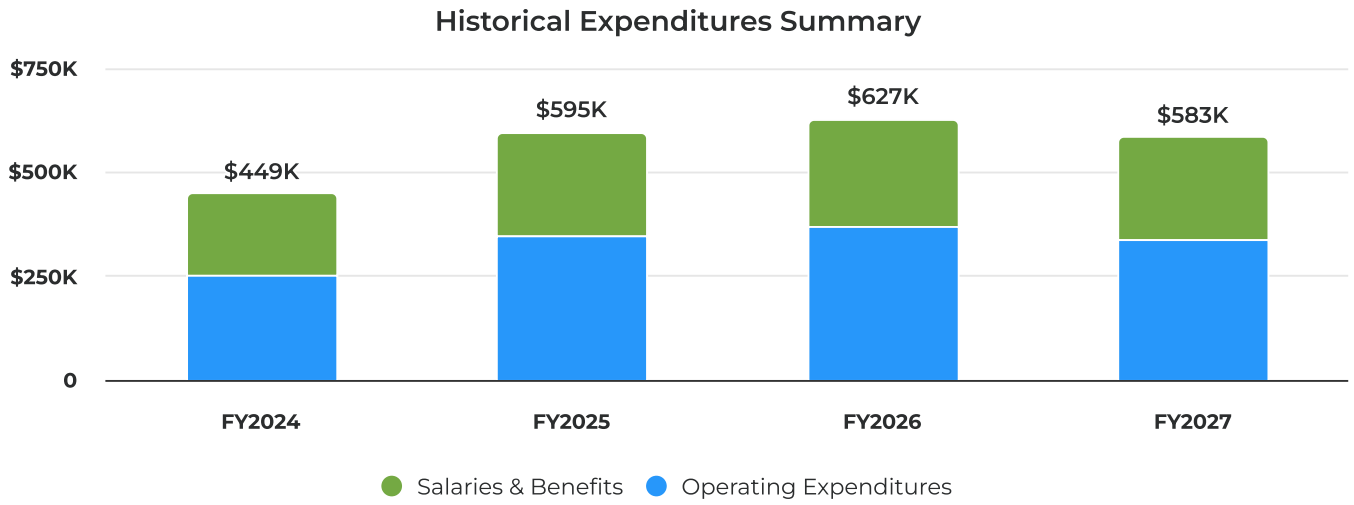
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Accounting	$3,167,156	$2,824,117	$2,821,380	-$2,737	-0.10%	-$345,776	-10.92%	
Salaries & Benefits								
Salaries & Wages / Regular	$1,700,121	$1,585,541	$1,588,258	$2,717	0.17%	-$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	$46,644	$38,385	$38,385	-	-	-$8,259	-17.71%	Decrease reflects hardship pay previously charged to this account.
Overtime / Standard Overtime	$10,000	$10,000	$10,000	-	-	-	-	Due to Annual Audit process and ACFR
Special Pay / Longevity	$4,700	$5,200	$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	-	$39,340	$39,340	-	-	$39,340	-	
Certification Pay	-	$26,840	$26,840	-	-	$26,840	-	
One-Time Performance Lump-Sum Pay	-	$12,500	$12,500	-	-	$12,500	-	
Special Pay / Other Pays	$15,300	$15,300	$15,300	-	-	-	-	
Administrative / FICA Taxes	$135,716	$129,190	$129,397	$207	0.16%	-$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	$274,078	$209,518	$206,488	-$3,030	-1.45%	-$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	$45,822	$44,958	$44,958	-	-	-$864	-1.89%	Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized.
Administrative / Life & Health Insurance	$277,150	$209,365	$206,734	-$2,631	-1.26%	-$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	$2,560	$2,560	$2,560	-	-	-	-	
Total Salaries & Benefits	$2,512,091	$2,289,357	$2,286,620	-$2,737	-0.12%	-$225,471	-8.98%	
Operating Expenditures								
Professional Services / Internal IT Support	$220,736	$177,080	$177,080	-	-	-$43,656	-19.78%	
Administrative / Accounting & Auditing	$150,000	$132,000	$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	-	$132,000	$132,000	-	-	$132,000	-	
Contractual Services / Other Contractual Service	$52,050	$49,960	$49,960	-	-	-$2,090	-4.02%	Fy 27 Reduced based on prior year 3-year average spend.

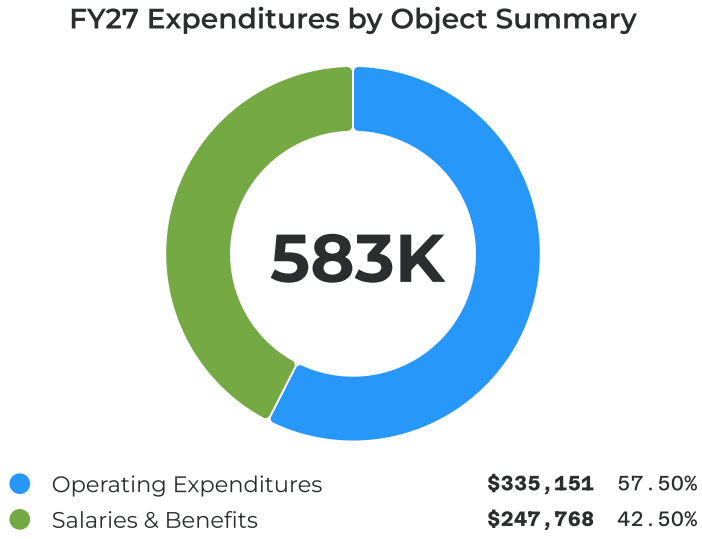
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
PBC IIS ILA FOR NON AD VALOREM ASSESSMENT	$10,000	$8,000	$8,000	-	-	-$2,000	-20.00%	PBC IIS ILA FOR NON AD VALOREM ASSESSMENT
ARMORED CAR SERVICE	$8,000	$8,000	$8,000	-	-	-	-	ARMORED CAR SERVICE, Based on Prior year actuals
UTILITY CUSTOMER SERVICE	$5,300	$5,210	$5,210	-	-	-$90	-1.70%	UTILITY CUSTOMER SERVICE
GRS: OPEB ANNUAL CALCULATIONS	$12,000	$12,000	$12,000	-	-	-	-	GRS: OPEB ANNUAL CALCULATIONS
DOCUMENT STORAGE	$1,750	$1,750	$1,750	-	-	-	-	DOCUMENT STORAGE
DOCUMENT SHREDDING	$1,000	$1,000	$1,000	-	-	-	-	DOCUMENT SHREDDING
GRS: ACTUARIAL/RETIREMENT STUDY	$11,000	$11,000	$11,000	-	-	-	-	GRS: ACTUARIAL/RETIREMENT STUDY
Ready Refresh/Water	$3,000	$3,000	$3,000	-	-	-	-	Ready Refresh/Water
Union Dues / Training/Registration	$22,805	$14,000	$14,000	-	-	-$8,805	-38.61%	Fy 2027 Reduced to support 10% budget reduction
GFOA/FGFOA Training	$6,000	$4,000	$4,000	-	-	-$2,000	-33.33%	Director & Asst. Director annual financial accounting training.
Acct. & Budget Staff Training	$5,000	$4,000	$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	$3,000	$2,000	$2,000	-	-	-$1,000	-33.33%	CPFO, CMA, CPA, etc.
Procurement Staff Training	$6,000	$4,000	$4,000	-	-	-$2,000	-33.33%	CPP for Purchasing Certification
Certified Management Accountant Certification	$2,805	-	-	-	-	-$2,805	-100.00%	Senior Accountant training required for membership to the Institute of Management Accountants (IMA)
Union Dues / Lodging/Transportation	$6,000	$6,000	$6,000	-	-	-	-	
Union Dues / PEU	$1,000	-	-	-	-	-$1,000	-100.00%	Decreased to reduce budget and based on prior year spend.
Union Dues / PMSA	$1,000	-	-	-	-	-$1,000	-100.00%	Decreased to reduce budget and based on prior year spend.
Communication/Freight Srv / Postage & Freight	$7,500	$7,500	$7,500	-	-	-	-	Decreasing based on 3 year avg.
Utility Services / Water	$6,480	$7,012	$7,012	-	-	$532	8.21%	Contribution/Water Use
Utility Services / Sewer	$5,723	$5,889	$5,889	-	-	$166	2.90%	Contribution Sewer Use
Utility Services / Electricity	$13,476	$19,828	$19,828	-	-	$6,352	47.14%	Contribution/Electric Use
Utility Services / Refuse/Waste Disposal	$1,219	$1,278	$1,278	-	-	$59	4.84%	Contribution Refuse/Waste Disposal Use
Rental & Leases / Operating/Capital Leasing	$6,700	$6,700	$6,700	-	-	-	-	Cost same as prior year for copier and postage machine
Insurance / Property/Liability	$73,877	$48,208	$48,208	-	-	-$25,669	-34.75%	
Repair/Maint Services / Equipment-General	$1,350	$1,350	$1,350	-	-	-	-	Lease Mark Andy, Check Printing Machine
Administrative / Printing & Binding	$13,000	$13,000	$13,000	-	-	-	-	Increase based on prior year actuals
Other Curr Charges/Oblig / Advertising	$30,000	$25,000	$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	$14,000	$10,000	$10,000	-	-	-$4,000	-28.57%	Staff Office Supplies, Same as Prior Year

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Computer Software	$7,274	-	-	-	-	-$7,274	-100.00%	
Administrative / Books, Publ, Subsc & Memb	$4,410	$3,490	$3,490	-	-	-$920	-20.86%	GAAFR, BUDGET and Accounting Materials
FGFOA Memberships	$1,750	$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	$550	$550	$550	-	-	-	-	GFOA-Membership for Director and Asst Finance Director related to Best Practices in Accounting and Budget
Costco Membership	$120	$120	$120	-	-	-	-	Costco Membership
NIGP-National Procurement Membership	$775	$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 - $125/person x 3 = $375 (for FY26)
NIGP-Assoc Designation	$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)	$295	$295	$295	-	-	-	-	Membership fee for 1 Senior Accountant
Replacement & Renewal / Equipment-Technology	$6,465	$6,465	$6,465	-	-	-	-	3 new laptops for Finance office
Machinery & Equipment / Equipment	$10,000	-	-	-	-	-$10,000	-100.00%	Decreased from prior year due to Finance remodel.
Furniture for Finance Department	$10,000	-	-	-	-	-$10,000	-100.00%	Furniture for Finance Department
Total Operating Expenditures	$655,065	$534,760	$534,760	-	-	-$120,305	-18.37%	
Total Expenditures	**$3,167,156**	**$2,824,117**	**$2,821,380**	**-$2,737**	**-0.10%**	**-$345,776**	**-10.92%**	

Human Resources

Expenditures Summary

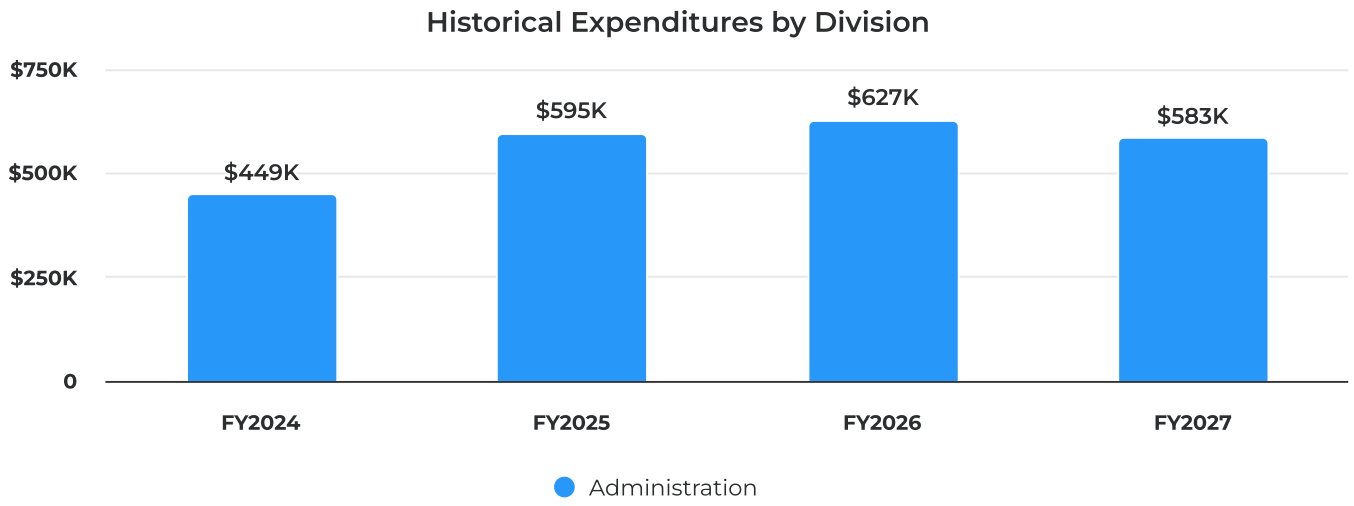


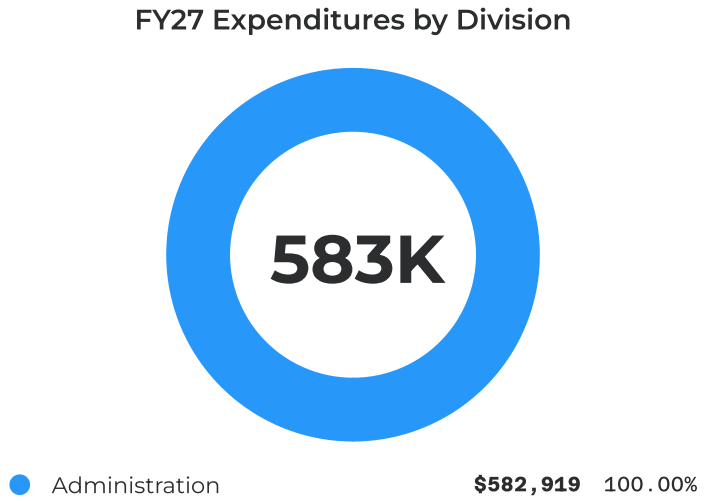


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$218,764	$258,867	$248,386	$247,768	-$618	-0.25%	-$11,099	-4.29%
Operating Expenditures	$207,900	$367,913	$335,151	$335,151	-	-	-$32,762	-8.90%
Total Expenditures	**$426,664**	**$626,780**	**$583,537**	**$582,919**	**-$618**	**-0.11%**	**-$43,861**	**-7.00%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$146,872	$176,729	$174,191	$174,191	-	-	-$2,538	-1.44%
Other Salaries / Part Time	$12,487	$6,698	-	-	-	-	-$6,698	-100.00%
Overtime / Standard Overtime	$492	$3,000	$3,000	$3,000	-	-	-	-
Special Pay / Longevity	$450	$925	$1,700	$1,700	-	-	$775	83.78%
Special Pay / Incentive	-	-	$3,233	$3,233	-	-	$3,233	-
Special Pay / Other Pays	$2,330	$2,475	$2,475	$2,475	-	-	-	-
Administrative / FICA Taxes	$11,853	$14,505	$14,105	$14,105	-	-	-$400	-2.76%
Retirement Contributions / Defined Benefit Plan	$19,679	$24,798	$19,675	$19,345	-$330	-1.68%	-$5,453	-21.99%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Cont Plan	$5,999	$7,005	$6,672	$6,672	-	-	-$333	-4.75%
Administrative / Life & Health Insurance	$18,394	$22,297	$22,900	$22,612	-$288	-1.26%	$315	1.41%
Workers' Compensation / Workers' Comp Regular	$208	$435	$435	$435	-	-	-	-
Total Salaries & Benefits	$218,764	$258,867	$248,386	$247,768	-$618	-0.25%	-$11,099	-4.29%
Operating Expenditures								
Administrative / Recruiting Expense	$20,937	$33,500	$33,500	$33,500	-	-	-	-
Professional Services / Medical	-	$10,000	-	-	-	-	-$10,000	-100.00%
Professional Services / Internal IT Support	$70,749	$71,346	$63,557	$63,557	-	-	-$7,789	-10.92%
Contractual Services / Employee Training	$34,884	$68,500	$68,500	$68,500	-	-	-	-
Contractual Services / Other Contractual Service	$18,238	$52,500	$42,500	$42,500	-	-	-$10,000	-19.05%
Union Dues / Training/Registration	$12,634	$20,000	$20,000	$20,000	-	-	-	-
Union Dues / Lodging/Transportation	$5,525	$10,000	$10,000	$10,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$1,152	$1,700	$1,700	$1,700	-	-	-	-
Utility Services / Water	$1,202	$1,620	$1,671	$1,671	-	-	$51	3.15%
Utility Services / Sewer	$1,100	$1,364	$1,403	$1,403	-	-	$39	2.86%
Utility Services / Electricity	$3,042	$3,212	$4,725	$4,725	-	-	$1,513	47.10%
Utility Services / Refuse/Waste Disposal	$231	$291	$305	$305	-	-	$14	4.81%
Rental & Leases / Operating/Capital Leasing	$3,046	$9,600	$4,000	$4,000	-	-	-$5,600	-58.33%
Insurance / Property/Liability	$19,073	$20,980	$13,690	$13,690	-	-	-$7,290	-34.75%
Repair/Maint Services / Equipment-General	-	$700	-	-	-	-	-$700	-100.00%
Administrative / Printing & Binding	-	$1,500	$1,500	$1,500	-	-	-	-
Administrative / Promotional Activities	$5,121	$6,000	$13,000	$13,000	-	-	$7,000	116.67%
Other Curr Charges/Oblig / Oblig/Other	$3,498	$48,500	$48,500	$48,500	-	-	-	-
Office Supplies / Office Supplies	$4,512	$4,950	$4,950	$4,950	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	-	$150	$150	$150	-	-	-	-
Operating Supplies / Small Tools & Equipment	-	$500	$500	$500	-	-	-	-
Administrative / Books, Publ, Subsc & Memb	$782	$1,000	$1,000	$1,000	-	-	-	-
Machinery & Equipment / Equipment	$2,175	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Operating Expenditures	$207,900	$367,913	$335,151	$335,151	-	-	-$32,762	-8.90%
Total Administration	$426,664	$626,780	$583,537	$582,919	-$618	-0.11%	-$43,861	-7.00%
Total Expenditures	**$426,664**	**$626,780**	**$583,537**	**$582,919**	**-$618**	**-0.11%**	**-$43,861**	**-7.00%**

Human Resources Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Human Resources								
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$176,729	$174,191	$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	$6,698	-	-	-	-	-$6,698	-100.00%	
Overtime / Standard Overtime	$3,000	$3,000	$3,000	-	-	-	-	To cover overtime wages.
Special Pay / Longevity	$925	$1,700	$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	-	$3,233	$3,233	-	-	$3,233	-	
Certification Pay	-	$2,483	$2,483	-	-	$2,483	-	
One-Time Performance Lump-Sum Pay	-	$750	$750	-	-	$750	-	
Special Pay / Other Pays	$2,475	$2,475	$2,475	-	-	-	-	
Administrative / FICA Taxes	$14,505	$14,105	$14,105	-	-	-$400	-2.76%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$24,798	$19,675	$19,345	-$330	-1.68%	-$5,453	-21.99%	Citywide pension contribution variances reflect approved supplemental personnel adjustments from Budget Workshop #1.
Retirement Contributions / Defined Cont Plan	$7,005	$6,672	$6,672	-	-	-$333	-4.75%	
Administrative / Life & Health Insurance	$22,297	$22,900	$22,612	-$288	-1.26%	$315	1.41%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Workers' Compensation / Workers' Comp Regular	$435	$435	$435	-	-	-	-	
Total Salaries & Benefits	$258,867	$248,386	$247,768	-$618	-0.25%	-$11,099	-4.29%	
Operating Expenditures								
Administrative / Recruiting Expense	$33,500	$33,500	$33,500	-	-	-	-	Cost for recruitment databases and programs. Recruiting IT platforms and automation.
ADP Crime Radar (State & Fed Background Search)	$5,000	$5,000	$5,000	-	-	-	-	Job Target (job postings) - HR Sites and Job Advertisements
LinkedIn and ADP Programmatic	$6,000	$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)	$4,000	$4,000	$4,000	-	-	-	-	Database for new applicants, onboarding platform; fee based on total active employees.
Job Target (Job Postings)	$6,000	$6,000	$6,000	-	-	-	-	Job postings for HR sites and job advertisements.
CandidateLink Lite (Screening & Selections)	$12,500	$12,500	$12,500	-	-	-	-	Screening and selection services.
Professional Services / Medical	$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 #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	$71,346	$63,557	$63,557	-	-	-$7,789	-10.92%	
Contractual Services / Employee Training	$68,500	$68,500	$68,500	-	-	-	-	Citywide training; training materials; and PC Professor.
True Colors & Conflict Resolution Training	-	$7,000	$7,000	-	-	$7,000	-	Organizational productivity & culture
PC Professor	-	$2,500	$2,500	-	-	$2,500	-	PC Professor
Interview and Selection Training - Management Team	$25,000	$25,000	$25,000	-	-	-	-	Interview and Selection Training - Management Team.

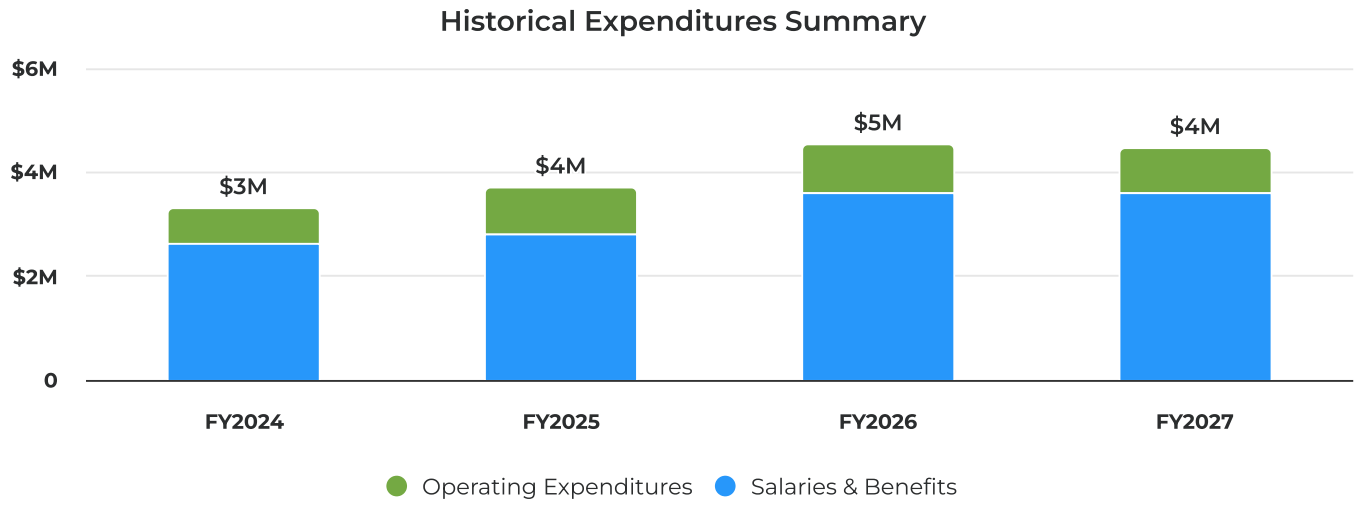
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Sexual Harassment Training - Kantola	$7,000	$7,000	$7,000	-	-	-	-	Sexual Harassment Training - Know B4
Additional HR Training	$7,000	-	-	-	-	-$7,000	-100.00%	
Team Building - Leadership Team	$10,000	$10,000	$10,000	-	-	-	-	Team Building - Leadership Team.
Supervision in Government Module 2	$13,000	$13,000	$13,000	-	-	-	-	Supervision in Government Module 1 & 2.
Mental Health Training	$2,500	-	-	-	-	-$2,500	-100.00%	Mental Health Training.
Customer Service Training	$2,500	$2,500	$2,500	-	-	-	-	Customer Service Training.
Ethics & Labor Relations Training	$1,500	$1,500	$1,500	-	-	-	-	Ethics & Labor Relations Training.
Contractual Services / Other Contractual Service	$52,500	$42,500	$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	$2,500	$2,500	$2,500	-	-	-	-	Employee Engagement - Spirence Platform
On-Line Hiring; Fillable Forms	$5,000	$5,000	$5,000	-	-	-	-	Sterling Talent Solutions
ADP Performance Management System	$8,000	$8,000	$8,000	-	-	-	-	ADP Performance Management System - Performance Evaluations.
HRCC - Job Descriptions	$24,000	$24,000	$24,000	-	-	-	-	HRCC - Job Descriptions & Pay plan
ADP Consultants	$10,000	-	-	-	-	-$10,000	-100.00%	GL Mapping, ADP Audit System Reports; Position Control and Performance Evaluations.
Ready Refresh	$3,000	$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	$20,000	$20,000	$20,000	-	-	-	-	Cost of attending HR Certifications and Conferences - Human Resources Team of 7
HR Management Training - IPMA & Benefits	$6,000	$6,000	$6,000	-	-	-	-	HR Management Training - IPMA & Benefits.
SHRM Certifications and Conferences	$10,000	$10,000	$10,000	-	-	-	-	Certifications and Conferences.
CEBS Benefits Certification	$2,000	$2,000	$2,000	-	-	-	-	Benefits Certification.

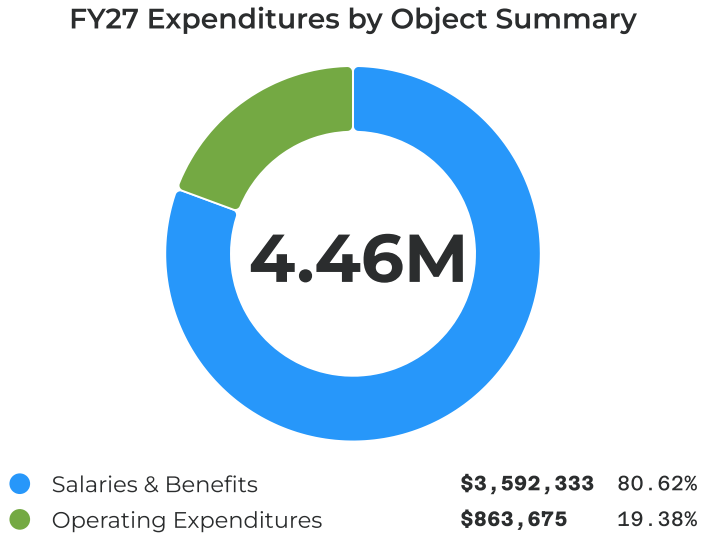
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Risk Training	$2,000	$2,000	$2,000	-	-	-	-	ARM and AIC Certifications.
Union Dues / Lodging/Transportation	$10,000	$10,000	$10,000	-	-	-	-	Travel and Lodging expenses for HR team attending annual HR Training and Developmental programs.
Communication/Freight Srv / Postage & Freight	$1,700	$1,700	$1,700	-	-	-	-	Postage via FedEx; UPS, USPS for all City employee personnel matters.
Utility Services / Water	$1,620	$1,671	$1,671	-	-	$51	3.15%	
Utility Services / Sewer	$1,364	$1,403	$1,403	-	-	$39	2.86%	
Utility Services / Electricity	$3,212	$4,725	$4,725	-	-	$1,513	47.10%	
Utility Services / Refuse/Waste Disposal	$291	$305	$305	-	-	$14	4.81%	
Rental & Leases / Operating/Capital Leasing	$9,600	$4,000	$4,000	-	-	-$5,600	-58.33%	Canon - Office copier; Carahsoft Technology
Insurance / Property/Liability	$20,980	$13,690	$13,690	-	-	-$7,290	-34.75%	Property Liability.
Repair/Maint Services / Equipment-General	$700	-	-	-	-	-$700	-100.00%	Miscellaneous repair/maintenance services.
Administrative / Printing & Binding	$1,500	$1,500	$1,500	-	-	-	-	Business Cards, HR Informational Materials
Administrative / Promotional Activities	$6,000	$13,000	$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	-	$13,000	$13,000	-	-	$13,000	-	Flowers and cards.
Other Curr Charges/Oblig / Oblig/Other	$48,500	$48,500	$48,500	-	-	-	-	Citywide employee events; Volunteer Events; Wellness events; and on-site health services.
Annual Employee Appreciation Event (March)	-	$8,000	$8,000	-	-	$8,000	-	Annual Employee Appreciation Event (March)
Volunteer Appreciation	$5,000	$5,000	$5,000	-	-	-	-	Volunteer & Advisory Board Appreciation (April)
Employee Barbeque	$8,000	$25,000	$25,000	-	-	$17,000	212.50%	Employee BBQ (June / July)

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Employee Holiday Event	$8,000	$8,000	$8,000	-	-	-	-	Employee Holiday Event (November)
Employee Turkey Giveaway	$25,000	-	-	-	-	-$25,000	-100.00%	Employee Thanksgiving Turkey Giveaway.
Wellness Events	$2,500	$2,500	$2,500	-	-	-	-	Wellness Events.
Office Supplies / Office Supplies	$4,950	$4,950	$4,950	-	-	-	-	Cost of general office supplies.
Operating Supplies / Gas, Lubricants & Oil	$150	$150	$150	-	-	-	-	Miscellaneous supplies
Operating Supplies / Small Tools & Equipment	$500	$500	$500	-	-	-	-	PPE Supplies - Antibacterial, Masks, Wipes.
Administrative / Books, Publ, Subsc & Memb	$1,000	$1,000	$1,000	-	-	-	-	Notary Renewals; HR Subscriptions, Magazines & Memberships.
FPELRA Memberships	$250	$250	$250	-	-	-	-	FPELRA Memberships.
HRCI & SHRM Subscriptions	$250	$250	$250	-	-	-	-	HRCI & SHRM Subscriptions.
SHRM Memberships	$250	$250	$250	-	-	-	-	SHRM Memberships
IPMA Memberships	$250	$250	$250	-	-	-	-	PSHRA Memberships.
Total Operating Expenditures	$367,913	$335,151	$335,151	-	-	-$32,762	-8.90%	
Total Administration	$626,780	$583,537	$582,919	-$618	-0.11%	-$43,861	-7.00%	
Total Human Resources	$626,780	$583,537	$582,919	-$618	-0.11%	-$43,861	-7.00%	
Total Expenditures	**$626,780**	**$583,537**	**$582,919**	**-$618**	**-0.11%**	**-$43,861**	**-7.00%**	

Community Sustainability

Expenditures Summary

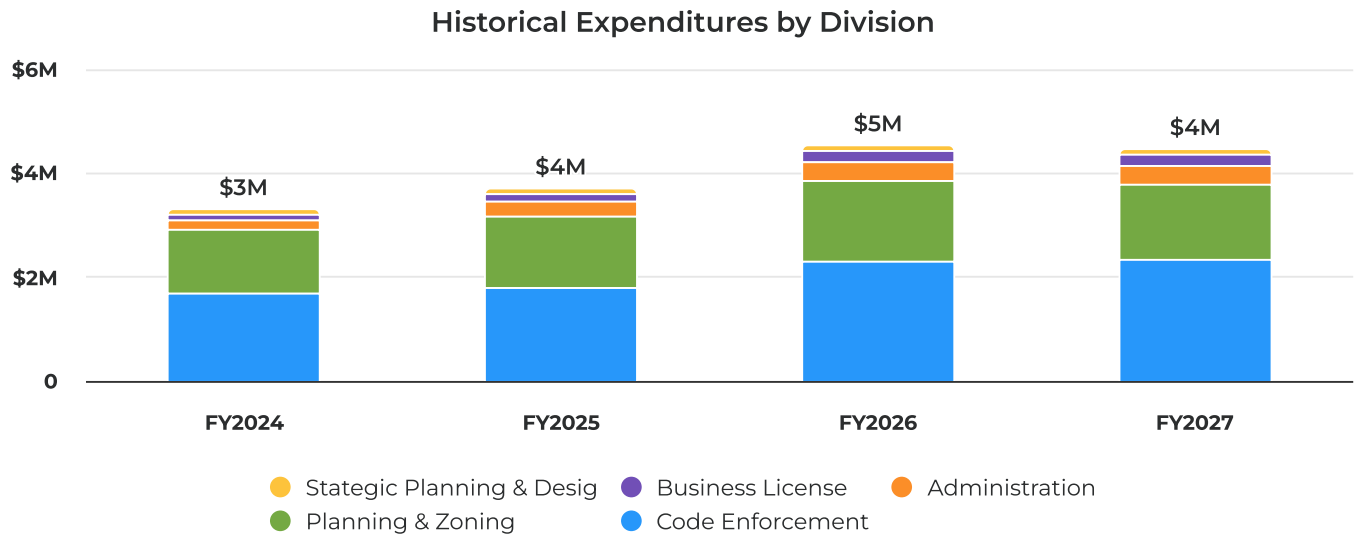


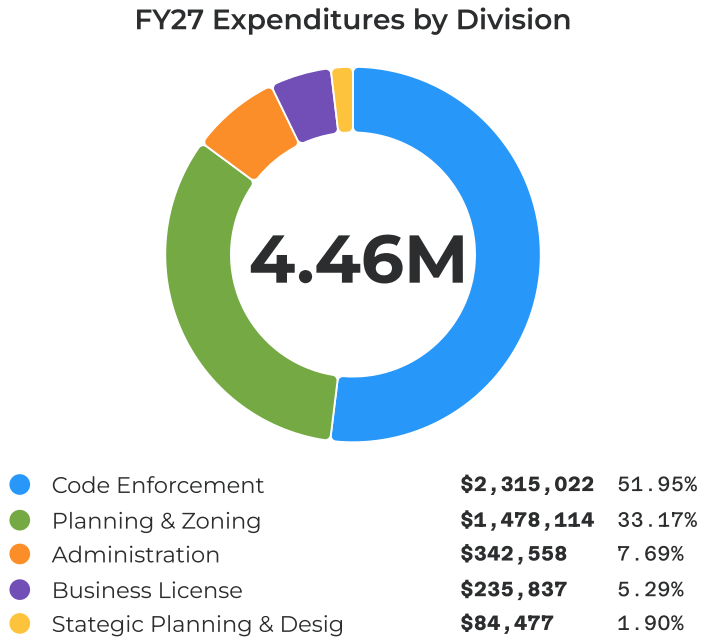


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$2,163,141	$3,592,224	$3,318,123	$3,592,333	$274,210	8.26%	$109	-
Operating Expenditures	$749,736	$930,797	$833,019	$863,675	$30,656	3.68%	-$67,122	-7.21%
Total Expenditures	**$2,912,877**	**$4,523,021**	**$4,151,142**	**$4,456,008**	**$304,866**	**7.34%**	**-$67,013**	**-1.48%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$88,804	$110,781	$151,560	$151,560	-	-	$40,779	36.81%
Overtime / Standard Overtime	$121	$100	$100	$100	-	-	-	-
Special Pay / Longevity	$304	$1,325	$1,845	$1,845	-	-	$520	39.25%
Special Pay / Incentive	-	-	$2,207	$2,207	-	-	$2,207	-
Special Pay / Other Pays	-	$1,260	$4,635	$4,635	-	-	$3,375	267.86%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Community Development / FICA Taxes	$6,414	$8,666	$12,201	$12,201	-	-	$3,535	40.79%
Retirement Contributions / Defined Benefit Plan	$11,100	$14,748	$5,936	$5,837	-$99	-1.67%	-$8,911	-60.42%
Retirement Contributions / 401-a Plan	$3,808	$4,413	$12,150	$12,150	-	-	$7,737	175.32%
Community Development / Life & Health Insurance	$5,810	$22,601	$18,974	$18,736	-$238	-1.25%	-$3,865	-17.10%
Workers' Compensation / Workers' Comp Regular	$425	$478	$478	$478	-	-	-	-
Total Salaries & Benefits	$116,785	$164,372	$210,086	$209,749	-$337	-0.16%	$45,377	27.61%
Operating Expenditures								
Professional Services / Internal IT Support	$45,297	$45,606	$32,745	$32,745	-	-	-$12,861	-28.20%
Professional Services / Profess Services Other	$43,247	$75,000	$60,000	$60,000	-	-	-$15,000	-20.00%
Union Dues / Training/Registration	$979	$2,500	$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	$275	-	-	-	-
Insurance / Property/Liability	$10,362	$11,395	$7,436	$7,436	-	-	-$3,959	-34.74%
Repair/Maint Services / Buildings	-	$15,000	$15,000	$15,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$6,480	$7,703	$7,703	$7,703	-	-	-	-
Community Development / Printing & Binding	$616	$3,000	$3,000	$3,000	-	-	-	-
Other Curr Charges/Oblig / Advertising	-	$250	$250	$250	-	-	-	-
Other Curr Charges/Oblig / Other	$96	$100	$100	$100	-	-	-	-
Office Supplies / Office Supplies	$488	$500	$500	$500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$64	$450	$450	$450	-	-	-	-
Operating Supplies / Small Tools & Equipment	-	$200	$200	$200	-	-	-	-
Operating Supplies / Other	$145	$150	$150	$150	-	-	-	-
Community Development / Books, Publ, Subsc & Memb	$500	$2,500	$2,500	$2,500	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	$25,000	-	-	-	-	-$25,000	-100.00%
Total Operating Expenditures	$108,274	$191,379	$132,809	$132,809	-	-	-$58,570	-30.60%
Total Administration	$225,059	$355,751	$342,895	$342,558	-$337	-0.10%	-$13,193	-3.71%
Planning & Zoning								

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits								
Salaries & Wages / Regular	$617,800	$870,308	$802,688	$817,798	$15,110	1.88%	-$52,510	-6.03%
Other Salaries / Part Time	$7,956	$26,791	$26,791	$26,791	-	-	-	-
Overtime / Standard Overtime	$1,760	$5,000	$5,000	$5,000	-	-	-	-
Special Pay / Longevity	$1,245	$2,400	$3,100	$3,100	-	-	$700	29.17%
Special Pay / Incentive	-	-	-	$34,881	$34,881	-	$34,881	-
Special Pay / Other Pays	$37	$4,500	$4,500	$4,500	-	-	-	-
Community Development / FICA Taxes	$49,140	$69,470	$64,350	$68,174	$3,824	5.94%	-$1,296	-1.87%
Retirement Contributions / Defined Benefit Plan	$140,056	$157,993	$138,427	$144,947	$6,520	4.71%	-$13,046	-8.26%
Retirement Contributions / 401-a Plan	-	$12,271	-	-	-	-	-$12,271	-100.00%
Community Development / Life & Health Insurance	$73,904	$142,927	$130,853	$129,209	-$1,644	-1.26%	-$13,718	-9.60%
Workers' Compensation / Workers' Comp Regular	$2,851	$12,476	$12,476	$12,476	-	-	-	-
Total Salaries & Benefits	$894,749	$1,304,136	$1,188,185	$1,246,876	$58,691	4.94%	-$57,260	-4.39%
Operating Expenditures								
Repair/Maint Services / Equipment-Garage	$6,480	$7,703	$7,703	$7,703	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$171	-	-	-	-	-	-	-
Professional Services / Internal IT Support	$99,893	$127,654	$119,132	$119,132	-	-	-$8,522	-6.68%
Professional Services / Profess Services Other	$88,047	$60,000	$60,000	$60,000	-	-	-	-
Contractual Services / Other Contractual Service	$12,788	-	-	-	-	-	-	-
Union Dues / Training/Registration	$1,566	$3,000	$4,200	$4,200	-	-	$1,200	40.00%
Union Dues / Lodging/Transportation	$1,787	$1,200	$3,000	$3,000	-	-	$1,800	150.00%
Communication/Freight Srv / Postage & Freight	$352	$1,000	$1,000	$1,000	-	-	-	-
Utility Services / Water	$104	$1,188	$140	$140	-	-	-$1,048	-88.22%
Utility Services / Sewer	$64	$1,620	$90	$90	-	-	-$1,530	-94.44%
Utility Services / Electricity	$1,180	$2,052	$1,332	$1,332	-	-	-$720	-35.09%
Utility Services / Refuse/Waste Disposal	$55	$108	$73	$73	-	-	-$35	-32.41%
Rental & Leases / Operating/Capital Leasing	$1,024	$1,200	$1,200	$1,200	-	-	-	-
Insurance / Property/Liability	$860	$946	$618	$618	-	-	-$328	-34.67%
Community Development / Printing & Binding	$1,304	$3,500	$3,500	$3,500	-	-	-	-
Other Curr Charges/Oblig / Advertising	$8,897	$8,000	$8,000	$8,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Curr Charges/Oblig / Other	$1,681	$1,000	$1,000	$1,000	-	-	-	-
Office Supplies / Office Supplies	$1,675	$1,800	$1,800	$1,800	-	-	-	-
Operating Supplies / Small Tools & Equipment	-	$150	$150	$150	-	-	-	-
Community Development / Books, Publ, Subsc & Memb	$879	$1,800	$3,300	$3,300	-	-	$1,500	83.33%
Machinery & Equipment / Building Permit	$1,940	-	-	-	-	-	-	-
Machinery & Equipment / Misc. Equipment	$1,785	$15,000	$15,000	$15,000	-	-	-	-
Total Operating Expenditures	$232,530	$238,921	$231,238	$231,238	-	-	-$7,683	-3.22%
Total Planning & Zoning	$1,127,279	$1,543,057	$1,419,423	$1,478,114	$58,691	4.13%	-$64,943	-4.21%
Code Enforcement								
Salaries & Benefits								
Salaries & Wages / Regular	$727,452	$1,184,503	$1,154,077	$1,284,552	$130,475	11.31%	$100,049	8.45%
Other Salaries / Part Time	-	$30,893	$30,893	$30,893	-	-	-	-
Overtime / Standard Overtime	$1,147	$10,000	$10,000	$10,000	-	-	-	-
Special Pay / Longevity	$3,414	$6,650	$7,495	$7,495	-	-	$845	12.71%
Special Pay / Incentive	-	-	-	$2,809	$2,809	-	$2,809	-
Special Pay / Other Pays	$37	$4,500	$4,500	$4,500	-	-	-	-
Community Development / FICA Taxes	$56,396	$94,527	$92,264	$102,460	$10,196	11.05%	$7,933	8.39%
Retirement Contributions / Defined Benefit Plan	$135,194	$230,369	$179,837	$199,928	$20,091	11.17%	-$30,441	-13.21%
Retirement Contributions / 401-a Plan	$7,608	$13,973	$14,123	$14,123	-	-	$150	1.07%
Community Development / Life & Health Insurance	$126,271	$334,499	$232,264	$255,187	$22,923	9.87%	-$79,312	-23.71%
Workers' Compensation / Workers' Comp Regular	$9,270	$24,604	$24,604	$24,604	-	-	-	-
Total Salaries & Benefits	$1,066,788	$1,934,518	$1,750,057	$1,936,551	$186,494	10.66%	$2,033	0.11%
Operating Expenditures								
Professional Services / Internal IT Support	$182,124	$195,752	$174,157	$174,157	-	-	-$21,595	-11.03%
Professional Services / Profess Services Other	$1,762	$7,500	$5,000	$5,000	-	-	-$2,500	-33.33%
Contractual Services / Other Contractual Service	$250	$7,500	$5,000	$5,000	-	-	-$2,500	-33.33%
Union Dues / Training/Registration	$2,597	$7,000	$7,000	$8,650	$1,650	23.57%	$1,650	23.57%
Union Dues / Lodging/Transportation	$1,440	$2,800	$2,800	$2,800	-	-	-	-
Communication/Freight Srv / Postage & Freight	$18,023	$20,000	$22,500	$23,500	$1,000	4.44%	$3,500	17.50%
Utility Services / Water	$80	$99	$109	$109	-	-	$10	10.10%
Utility Services / Sewer	$49	$59	$69	$69	-	-	$10	16.95%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Utility Services / Electricity	$912	$972	$1,030	$1,030	-	-	$58	5.97%
Utility Services / Refuse/Waste Disposal	$43	$81	$56	$56	-	-	-$25	-30.86%
Rental & Leases / Operating/Capital Leasing	$3,143	$3,500	$4,000	$4,000	-	-	$500	14.29%
Insurance / Property/Liability	$10,530	$11,583	$7,558	$7,558	-	-	-$4,025	-34.75%
Repair/Maint Services / Equipment-Garage	$71,283	$84,724	$92,436	$108,842	$16,406	17.75%	$24,118	28.47%
Repair/Maint Services / Heavy Equipment	$1,109	-	-	-	-	-	-	-
Community Development / Printing & Binding	$2,983	$3,500	$3,500	$3,750	$250	7.14%	$250	7.14%
Other Curr Charges/Oblig / Advertising	-	$500	$500	$500	-	-	-	-
Other Curr Charges/Oblig / Other	$134	$500	$500	$500	-	-	-	-
Office Supplies / Office Supplies	$3,394	$5,000	$5,000	$5,600	$600	12.00%	$600	12.00%
Operating Supplies / Gas, Lubricants & Oil	$6,855	$10,000	$10,000	$11,000	$1,000	10.00%	$1,000	10.00%
Operating Supplies / Small Tools & Equipment	$167	$500	$500	$500	-	-	-	-
Operating Supplies / Uniforms	$1,177	$1,500	$1,500	$2,500	$1,000	66.67%	$1,000	66.67%
Operating Supplies / Other	-	$1,600	$1,600	$2,600	$1,000	62.50%	$1,000	62.50%
Community Development / Books, Publ, Subsc & Memb	$1,852	$3,000	$3,000	$3,250	$250	8.33%	$250	8.33%
Machinery & Equipment / Misc. Equipment	-	-	-	$7,500	$7,500	-	$7,500	-
Total Operating Expenditures	$309,906	$367,670	$347,815	$378,471	$30,656	8.81%	$10,801	2.94%
Total Code Enforcement	$1,376,695	$2,302,188	$2,097,872	$2,315,022	$217,150	10.35%	$12,834	0.56%
Business License								
Salaries & Benefits								
Salaries & Wages / Regular	$29,437	$86,492	$82,660	$102,182	$19,522	23.62%	$15,690	18.14%
Overtime / Standard Overtime	$1,000	$375	$375	$375	-	-	-	-
Special Pay / Longevity	$450	$760	$800	$1,000	$200	25.00%	$240	31.58%
Community Development / FICA Taxes	$2,110	$6,703	$6,413	$7,922	$1,509	23.53%	$1,219	18.19%
Retirement Contributions / Defined Benefit Plan	$6,810	$18,694	$14,186	$17,436	$3,250	22.91%	-$1,258	-6.73%
Community Development / Life & Health Insurance	$8,943	$34,037	$20,937	$25,842	$4,905	23.43%	-$8,195	-24.08%
Workers' Compensation / Workers' Comp Regular	$40	$69	$69	$69	-	-	-	-
Total Salaries & Benefits	$48,790	$147,130	$125,440	$154,826	$29,386	23.43%	$7,696	5.23%
Operating Expenditures								

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Professional Services / Internal IT Support	$47,395	$62,461	$62,161	$62,161	-	-	-$300	-0.48%
Union Dues / Training/Registration	$452	$1,000	$1,000	$1,000	-	-	-	-
Union Dues / Lodging/Transportation	$1,517	$1,000	$1,000	$1,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$5,959	$6,000	$7,000	$7,000	-	-	$1,000	16.67%
Rental & Leases / Operating/Capital Leasing	$259	$850	$850	$850	-	-	-	-
Community Development / Printing & Binding	$4,793	$6,500	$7,000	$7,000	-	-	$500	7.69%
Office Supplies / Office Supplies	$561	$800	$1,500	$1,500	-	-	$700	87.50%
Community Development / Books, Publ, Subsc & Memb	$390	$500	$500	$500	-	-	-	-
Total Operating Expenditures	$61,326	$79,111	$81,011	$81,011	-	-	$1,900	2.40%
Total Business License	$110,116	$226,241	$206,451	$235,837	$29,386	14.23%	$9,596	4.24%
Stategic Planning & Desig								
Salaries & Benefits								
Salaries & Wages / Regular	$29,525	$33,099	$34,754	$33,099	-$1,655	-4.76%	-	-
Special Pay / Longevity	$158	$225	$240	$240	-	-	$15	6.67%
Special Pay / Incentive	-	-	-	$1,655	$1,655	-	$1,655	-
Special Pay / Other Pays	-	$945	$945	$945	-	-	-	-
Other Economic Environ / FICA Taxes	$1,997	$2,611	$2,739	$2,739	-	-	$128	4.90%
Retirement Contributions / Defined Cont Plan	$2,856	$3,310	$3,499	$3,499	-	-	$189	5.71%
Other Economic Environ / Life & Health Insurance	$1,456	$1,663	$1,963	$1,939	-$24	-1.22%	$276	16.60%
Workers' Compensation / Workers' Comp Regular	$38	$215	$215	$215	-	-	-	-
Total Salaries & Benefits	$36,029	$42,068	$44,355	$44,331	-$24	-0.05%	$2,263	5.38%
Operating Expenditures								
Professional Services / Internal IT Support	$9,534	$9,636	$7,066	$7,066	-	-	-$2,570	-26.67%
Professional Services / Other	$10,660	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Contractual Services / Other Contractual Service	$13,481	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Travel & Training / Training/Registration	$3,023	$3,730	$3,730	$3,730	-	-	-	-
Travel & Training / Lodging/Transportation	$1,000	$1,000	$1,000	$1,000	-	-	-	-
Other Economic Environ / Printing & Binding	-	$2,500	$2,500	$2,500	-	-	-	-
Other Economic Environ / Promotional Activities	-	$2,500	$2,500	$2,500	-	-	-	-
Other Curr Charges/Oblig / Advertising	-	$500	$500	$500	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Office Supplies / Office Supplies	-	$200	$200	$200	-	-	-	-
Operating Supplies / Other	-	$150	$150	$150	-	-	-	-
Other Economic Environ / Books, Publ, Subsc & Memb	-	$2,500	$2,500	$2,500	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	$1,000	-	-	-	-	-$1,000	-100.00%
Total Operating Expenditures	$37,699	$53,716	$40,146	$40,146	-	-	-$13,570	-25.26%
Total Stategic Planning & Desig	$73,727	$95,784	$84,501	$84,477	-$24	-0.03%	-$11,307	-11.80%
Total Expenditures	**$2,912,877**	**$4,523,021**	**$4,151,142**	**$4,456,008**	**$304,866**	**7.34%**	**-$67,013**	**-1.48%**

Community Sustainability Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Sustainability								
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$110,781	$151,560	$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	$100	$100	$100	-	-	-	-	
Special Pay / Longevity	$1,325	$1,845	$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	-	$2,207	$2,207	-	-	$2,207	-	
Certification Pay	-	$2,207	$2,207	-	-	$2,207	-	
Special Pay / Other Pays	$1,260	$4,635	$4,635	-	-	$3,375	267.86%	Increase from Budget Workshop #1 reflects approved promotions and associated salary adjustments.
Community Development / FICA Taxes	$8,666	$12,201	$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	$14,748	$5,936	$5,837	-$99	-1.67%	-$8,911	-60.42%	Citywide pension contribution

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Benefit Plan								variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	$4,413	$12,150	$12,150	-	-	$7,737	175.32%	Increase from Budget Workshop #1 reflects approved promotions and associated salary adjustments.
Community Development / Life & Health Insurance	$22,601	$18,974	$18,736	-$238	-1.25%	-$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	$478	$478	$478	-	-	-	-	
Total Salaries & Benefits	$164,372	$210,086	$209,749	-$337	-0.16%	$45,377	27.61%	
Operating Expenditures								
Professional Services / Internal IT Support	$45,606	$32,745	$32,745	-	-	-$12,861	-28.20%	
Professional Services / Profess Services Other	$75,000	$60,000	$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	$15,000	$15,000	$15,000	-	-	-	-	Marketing Materials for Department and Reopening
Sustainability Initiative	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	Implementation of Sustainability Initiative
Central Square Training Expenses	$20,000	$25,000	$25,000	-	-	$5,000	25.00%	Central Square Training Expenses
Carbon Neutrality/Greenhouse Gas Emissions Reduct	$10,000	$10,000	$10,000	-	-	-	-	Implementation and marketing of Carbon Neutrality and Greenhouse Gas Reductions.
Consultants for Comp Plan Implemenation	$7,500	-	-	-	-	-$7,500	-100.00%	Funding for anticipated costs for consultants to assist with comprehensive plan updates and amendments.
Outside Studies and Training	$7,500	-	-	-	-	-$7,500	-100.00%	Funding for outside consultants to support departmental initiative and training.
Union Dues / Training/Registration	$2,500	$2,500	$2,500	-	-	-	-	Expenditures expected to increase due to full complement of staff and increased need to take advantage of training

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								opportunities. Funding to cover required training and certification maintenance.
Union Dues / Lodging/Transportation	$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	$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	$275	$275	$275	-	-	-	-	Expenditures expected to remain flat compared to FY 2026. **Annual shared cost of copier maintenance
Copier	$275	$275	$275	-	-	-	-	
Insurance / Property/Liability	$11,395	$7,436	$7,436	-	-	-$3,959	-34.74%	
Repair/Maint Services / Buildings	$15,000	$15,000	$15,000	-	-	-	-	Funding needed to cover General Fund responsibilities for improvements being made to the 1900 Building for DCS.
Repair/Maint Services / Equipment-Garage	$7,703	$7,703	$7,703	-	-	-	-	Based on Vehicles and Fleet Schedule
Community Development / Printing & Binding	$3,000	$3,000	$3,000	-	-	-	-	Expenditures expected to increase as department tackles more and more responsibilities.
Other Curr Charges/Oblig / Advertising	$250	$250	$250	-	-	-	-	Expenditures expected to remain flat compared to FY 2025. **Annual

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								funding for promotional events/material
Other Curr Charges/Oblig / Other	$100	$100	$100	-	-	-	-	Expenditures expected to remain flat compared to FY 2026. **Annual funding for miscellaneous office supplies
Office Supplies / Office Supplies	$500	$500	$500	-	-	-	-	Expenditures expected to remain flat or less compared to FY 2026. **Annual funding for miscellaneous office supplies
Operating Supplies / Gas, Lubricants & Oil	$450	$450	$450	-	-	-	-	Expenditures expected to remain flat compared to FY 2026. Annual funding to operate vehicles
Operating Supplies / Small Tools & Equipment	$200	$200	$200	-	-	-	-	Expenditures expected to remain flat compared to FY 2026. **Annual funding for miscellaneous small tools
Operating Supplies / Other	$150	$150	$150	-	-	-	-	Expenditures expected to remain flat compared to FY 2026. Funding to cover incidental items as necessary.
Community Development / Books, Publ, Subsc & Memb	$2,500	$2,500	$2,500	-	-	-	-	Expenditures expected to increase due to full complement of staff and increased number of memberships. **APA, AIA, National Trust, Florida Trust, USGBC, Florida Green, ICC, NCARB, IDA BDB, BOAD, SEED
Machinery & Equipment / Misc. Equipment	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								necessary (renovations).
Total Operating Expenditures	$191,379	$132,809	$132,809	-	-	-$58,570	-30.60%	
Total Administration	$355,751	$342,895	$342,558	-$337	-0.10%	-$13,193	-3.71%	
Planning & Zoning								
Salaries & Benefits								
Salaries & Wages / Regular	$870,308	$802,688	$817,798	$15,110	1.88%	-$52,510	-6.03%	Increase reflects approval of supplementals from BWS#3 - for two promotions
Other Salaries / Part Time	$26,791	$26,791	$26,791	-	-	-	-	
Overtime / Standard Overtime	$5,000	$5,000	$5,000	-	-	-	-	
Special Pay / Longevity	$2,400	$3,100	$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	-	-	$34,881	$34,881	-	$34,881	-	
Certification Pay	-	-	$34,881	$34,881	-	$34,881	-	Certification approved in BWS#3
Special Pay / Other Pays	$4,500	$4,500	$4,500	-	-	-	-	
Community Development / FICA Taxes	$69,470	$64,350	$68,174	$3,824	5.94%	-$1,296	-1.87%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$157,993	$138,427	$144,947	$6,520	4.71%	-$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	$12,271	-	-	-	-	-$12,271	-100.00%	
Community Development / Life & Health Insurance	$142,927	$130,853	$129,209	-$1,644	-1.26%	-$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	$12,476	$12,476	$12,476	-	-	-	-	
Total Salaries & Benefits	$1,304,136	$1,188,185	$1,246,876	$58,691	4.94%	-$57,260	-4.39%	
Operating Expenditures								
Repair/Maint Services / Equipment-Garage	$7,703	$7,703	$7,703	-	-	-	-	Based on Vehicles and Fleet Schedule
Professional Services / Internal IT Support	$127,654	$119,132	$119,132	-	-	-$8,522	-6.68%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Professional Services / Profess Services Other	$60,000	$60,000	$60,000	-	-	-	-	Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning
Consulting Services	$60,000	$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	$3,000	$4,200	$4,200	-	-	$1,200	40.00%	Annual funding for training/registration fees - Green Globe cert for staff. Supplemental for $1,200 approved in BWS#1.
Union Dues / Lodging/Transportation	$1,200	$3,000	$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	$1,000	$1,000	$1,000	-	-	-	-	Annual funding for postage - various mailings. Funding to cover required postage of mailers.
Utility Services / Water	$1,188	$140	$140	-	-	-$1,048	-88.22%	
Utility Services / Sewer	$1,620	$90	$90	-	-	-$1,530	-94.44%	
Utility Services / Electricity	$2,052	$1,332	$1,332	-	-	-$720	-35.09%	
Utility Services / Refuse/Waste Disposal	$108	$73	$73	-	-	-$35	-32.41%	
Rental & Leases / Operating/Capital Leasing	$1,200	$1,200	$1,200	-	-	-	-	
Copier	$1,200	$1,200	$1,200	-	-	-	-	Annual shared cost of copier maintenance
Insurance / Property/Liability	$946	$618	$618	-	-	-$328	-34.67%	
Community Development / Printing & Binding	$3,500	$3,500	$3,500	-	-	-	-	Annual funding for brochure design and printing
Other Curr Charges/Oblig / Advertising	$8,000	$8,000	$8,000	-	-	-	-	Annual funding for advertising hearings for P&Z and HP Boards
Other Curr Charges/Oblig / Other	$1,000	$1,000	$1,000	-	-	-	-	Annual funding for miscellaneous operating items
Office Supplies / Office Supplies	$1,800	$1,800	$1,800	-	-	-	-	Annual funding for miscellaneous office supplies
Operating Supplies / Small Tools & Equipment	$150	$150	$150	-	-	-	-	Annual funding for miscellaneous small tools
Community Development / Books, Publ, Subsc & Memb	$1,800	$3,300	$3,300	-	-	$1,500	83.33%	Annual professional memberships for Asst Director and staff. Supplemental for $1,500 approved in BWS#1.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Machinery & Equipment / Misc. Equipment	$15,000	$15,000	$15,000	-	-	-	-	Funding for purchase of computers for anticipated new staff. Funding to cover IT equipment costs as necessary.
Total Operating Expenditures	$238,921	$231,238	$231,238	-	-	-$7,683	-3.22%	
Total Planning & Zoning	$1,543,057	$1,419,423	$1,478,114	$58,691	4.13%	-$64,943	-4.21%	
Code Enforcement								
Salaries & Benefits								
Salaries & Wages / Regular	$1,184,503	$1,154,077	$1,284,552	$130,475	11.31%	$100,049	8.45%	Increase from supplemental approval in BWS#3 - Two additional Code Officers added to position count
Other Salaries / Part Time	$30,893	$30,893	$30,893	-	-	-	-	
Overtime / Standard Overtime	$10,000	$10,000	$10,000	-	-	-	-	Overtime for weekends and special events
Special Pay / Longevity	$6,650	$7,495	$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	-	-	$2,809	$2,809	-	$2,809	-	
Certification Pay	-	-	$2,809	$2,809	-	$2,809	-	
Special Pay / Other Pays	$4,500	$4,500	$4,500	-	-	-	-	
Community Development / FICA Taxes	$94,527	$92,264	$102,460	$10,196	11.05%	$7,933	8.39%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$230,369	$179,837	$199,928	$20,091	11.17%	-$30,441	-13.21%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	$13,973	$14,123	$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	$334,499	$232,264	$255,187	$22,923	9.87%	-$79,312	-23.71%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								supplemental requests.
Workers' Compensation / Workers' Comp Regular	$24,604	$24,604	$24,604	-	-	-	-	
Total Salaries & Benefits	$1,934,518	$1,750,057	$1,936,551	$186,494	10.66%	$2,033	0.11%	
Operating Expenditures								
Professional Services / Internal IT Support	$195,752	$174,157	$174,157	-	-	-$21,595	-11.03%	
Professional Services / Profess Services Other	$7,500	$5,000	$5,000	-	-	-$2,500	-33.33%	Funding necessary should code need outside consultant services related to use & occupancy inspections.
Inspection and Plan Review Services	$7,500	$5,000	$5,000	-	-	-$2,500	-33.33%	Funding to cover consultant services for inspections and plan reviews as needed
Contractual Services / Other Contractual Service	$7,500	$5,000	$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	$7,500	$5,000	$5,000	-	-	-$2,500	-33.33%	Funding to cover outside scanning services for property files.
Union Dues / Training/Registration	$7,000	$7,000	$8,650	$1,650	23.57%	$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	$2,800	$2,800	$2,800	-	-	-	-	2 FACE training and 1 FABTO conference lodging and transportation
Communication/Freight Srv / Postage & Freight	$20,000	$22,500	$23,500	$1,000	4.44%	$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	$99	$109	$109	-	-	$10	10.10%	
Utility Services / Sewer	$59	$69	$69	-	-	$10	16.95%	
Utility Services / Electricity	$972	$1,030	$1,030	-	-	$58	5.97%	
Utility Services / Refuse/Waste Disposal	$81	$56	$56	-	-	-$25	-30.86%	
Rental & Leases / Operating/Capital Leasing	$3,500	$4,000	$4,000	-	-	$500	14.29%	Annual shared cost of copier maintenance. Costs for lease have increased.
Postage Meter	-	$500	$500	-	-	$500	-	Anticipated increase in the

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								renewal of the Postage Meter Lease Agreement (to be renewed October 2026). Supplemental for $500 approved in BWS#1.
Copier	$3,500	$3,500	$3,500	-	-	-	-	Annual shared cost of copier maintenance
Insurance / Property/Liability	$11,583	$7,558	$7,558	-	-	-$4,025	-34.75%	
Repair/Maint Services / Equipment-Garage	$84,724	$92,436	$108,842	$16,406	17.75%	$24,118	28.47%	Based on Vehicles and Fleet Schedule. Supplemental for $16,406 approved in BWS#3.
Community Development / Printing & Binding	$3,500	$3,500	$3,750	$250	7.14%	$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	$500	$500	$500	-	-	-	-	Annual funding for promotional events/material
Other Curr Charges/Oblig / Other	$500	$500	$500	-	-	-	-	Annual funding for miscellaneous operating items
Office Supplies / Office Supplies	$5,000	$5,000	$5,600	$600	12.00%	$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	$10,000	$10,000	$11,000	$1,000	10.00%	$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	$500	$500	$500	-	-	-	-	Annual funding for miscellaneous small tools
Operating Supplies / Uniforms	$1,500	$1,500	$2,500	$1,000	66.67%	$1,000	66.67%	Annual funding for uniform expenditures. Supplemental for $1,000 approved in BWS#3.
Operating Supplies / Other	$1,600	$1,600	$2,600	$1,000	62.50%	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Development / Books, Publ, Subsc & Memb	$3,000	$3,000	$3,250	$250	8.33%	$250	8.33%	FACE membership. Supplemental for $250 approved in BWS#3.
Machinery & Equipment / Misc. Equipment	-	-	$7,500	$7,500	-	$7,500	-	Supplemental for $7,500 approved in BWS#3.
Total Operating Expenditures	$367,670	$347,815	$378,471	$30,656	8.81%	$10,801	2.94%	
Total Code Enforcement	$2,302,188	$2,097,872	$2,315,022	$217,150	10.35%	$12,834	0.56%	
Business License								
Salaries & Benefits								
Salaries & Wages / Regular	$86,492	$82,660	$102,182	$19,522	23.62%	$15,690	18.14%	Increase from supplemental approval in BWS #3 - per HB 803 salaries were adjusted
Overtime / Standard Overtime	$375	$375	$375	-	-	-	-	
Special Pay / Longevity	$760	$800	$1,000	$200	25.00%	$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	$6,703	$6,413	$7,922	$1,509	23.53%	$1,219	18.19%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$18,694	$14,186	$17,436	$3,250	22.91%	-$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	$34,037	$20,937	$25,842	$4,905	23.43%	-$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	$69	$69	$69	-	-	-	-	
Total Salaries & Benefits	$147,130	$125,440	$154,826	$29,386	23.43%	$7,696	5.23%	
Operating Expenditures								
Professional Services / Internal IT Support	$62,461	$62,161	$62,161	-	-	-$300	-0.48%	
Union Dues / Training/Registration	$1,000	$1,000	$1,000	-	-	-	-	FABTO conference - 2 staff members
Union Dues / Lodging/Transportation	$1,000	$1,000	$1,000	-	-	-	-	FABTO conference - CS Technician
Communication/Freight Srv / Postage & Freight	$6,000	$7,000	$7,000	-	-	$1,000	16.67%	Expenditures expected to increase due to

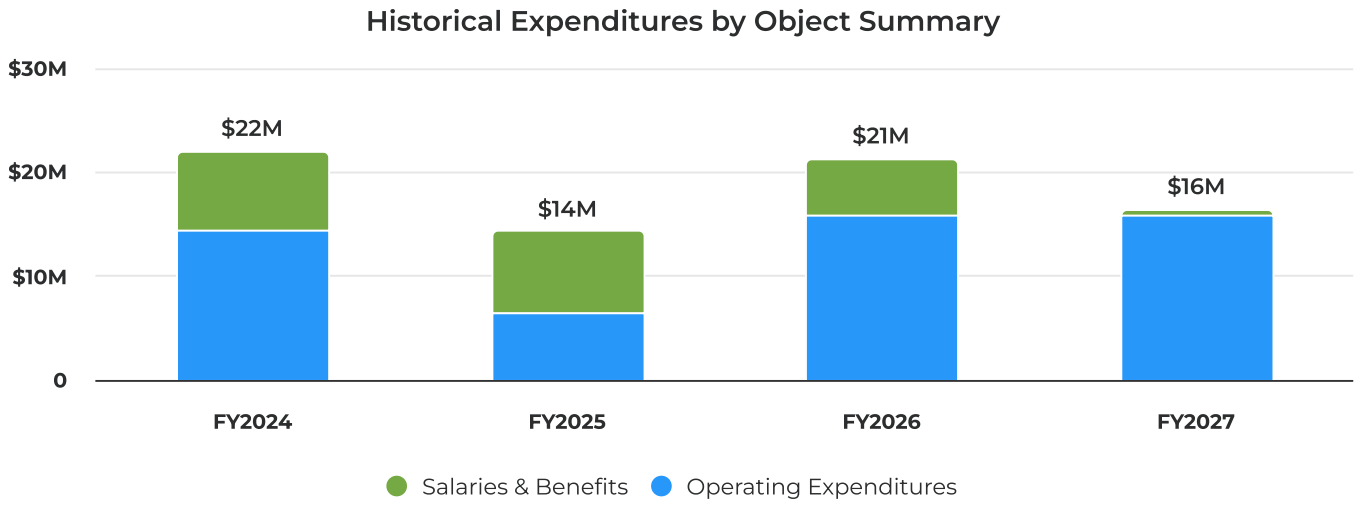
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								postage rate increases. Postage is used to mail annual business license renewal notices and licenses as they are renewed and issued. Supplemental approved for $1,000.. **Annual funding for business license mailings
Rental & Leases / Operating/Capital Leasing	$850	$850	$850	-	-	-	-	Annual shared cost of copier maintenance.
Copier	$850	$850	$850	-	-	-	-	Funding to cover costs of copier.
Community Development / Printing & Binding	$6,500	$7,000	$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	$800	$1,500	$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	$500	$500	$500	-	-	-	-	FABTO, BOAF, ICC Memberships for 4 staff members
Total Operating Expenditures	$79,111	$81,011	$81,011	-	-	$1,900	2.40%	
Total Business License	$226,241	$206,451	$235,837	$29,386	14.23%	$9,596	4.24%	
Stategic Planning & Desig								
Salaries & Benefits								
Salaries & Wages / Regular	$33,099	$34,754	$33,099	-$1,655	-4.76%	-	-	Increase from Budget Workshop #1 reflects approved certification pay and associated salary adjustments.
Special Pay / Longevity	$225	$240	$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	-	-	$1,655	$1,655	-	$1,655	-	
Certification Pay	-	-	$1,655	$1,655	-	$1,655	-	Certification Pay approved in BWS #1
Special Pay / Other Pays	$945	$945	$945	-	-	-	-	
Other Economic Environ / FICA Taxes	$2,611	$2,739	$2,739	-	-	$128	4.90%	Variance reflects FICA adjustments associated with salary increases,

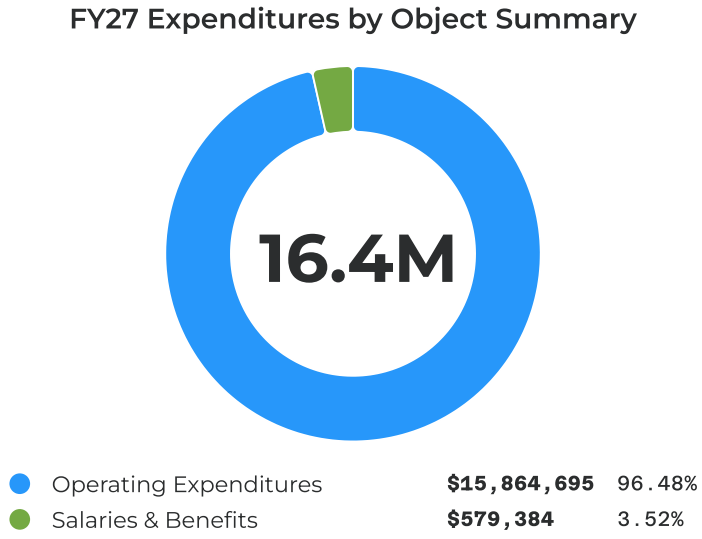
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								reclassifications, and other compensation changes.
Retirement Contributions / Defined Cont Plan	$3,310	$3,499	$3,499	-	-	$189	5.71%	Increase from Budget Workshop #1 reflects approved certification pay and associated salary adjustments.
Other Economic Environ / Life & Health Insurance	$1,663	$1,963	$1,939	-$24	-1.22%	$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	$215	$215	$215	-	-	-	-	
Total Salaries & Benefits	$42,068	$44,355	$44,331	-$24	-0.05%	$2,263	5.38%	
Operating Expenditures								
Professional Services / Internal IT Support	$9,636	$7,066	$7,066	-	-	-$2,570	-26.67%	
Professional Services / Other	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	
Inspections and Plan Review Services	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	Funding for Invest Lake Worth Beach materials and Opportunity Zone materials.
Contractual Services / Other Contractual Service	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	Annual funding for economic development and strategic planning activities from outside consultants as necessary.
Travel & Training / Training/Registration	$3,730	$3,730	$3,730	-	-	-	-	Expenditures expected to remain flat compared to FY 2025. **$1,000 for Executive Director
Travel & Training / Lodging/Transportation	$1,000	$1,000	$1,000	-	-	-	-	Expenditures expected to remain flat compared to FY 2025. **$1,000 for Executive Director
Other Economic Environ / Printing & Binding	$2,500	$2,500	$2,500	-	-	-	-	Printing of marketing, strategic Planning, branding and visioning materials for FY 27.
Other Economic Environ / Promotional Activities	$2,500	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other Curr Charges/Oblig / Advertising	$500	$500	$500	-	-	-	-	Advertising funds will be needed should the City conduct an economic forum or Opportunity Zone outreach.
Office Supplies / Office Supplies	$200	$200	$200	-	-	-	-	Expenditures expected to remain flat compared to FY 2026.
Operating Supplies / Other	$150	$150	$150	-	-	-	-	Expenditure expected to facilitate Opportunity Zone or economic development/policy programming.
Other Economic Environ / Books, Publ, Subsc & Memb	$2,500	$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	$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 cover IT equipment costs as necessary, especially in context of moving back into renovated offices.
Total Operating Expenditures	$53,716	$40,146	$40,146	-	-	-$13,570	-25.26%	
Total Stategic Planning & Desig	$95,784	$84,501	$84,477	-$24	-0.03%	-$11,307	-11.80%	
Total Community Sustainability	$4,523,021	$4,151,142	$4,456,008	$304,866	7.34%	-$67,013	-1.48%	
Total Expenditures	**$4,523,021**	**$4,151,142**	**$4,456,008**	**$304,866**	**7.34%**	**-$67,013**	**-1.48%**	

Police and Fire

Expenditures by Object Summary

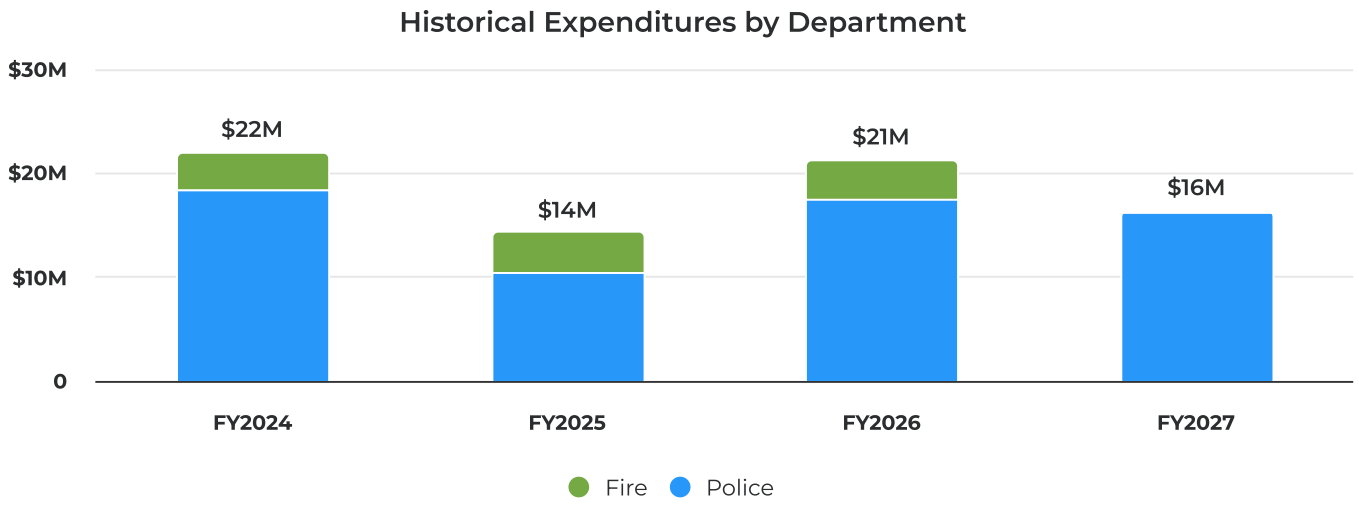


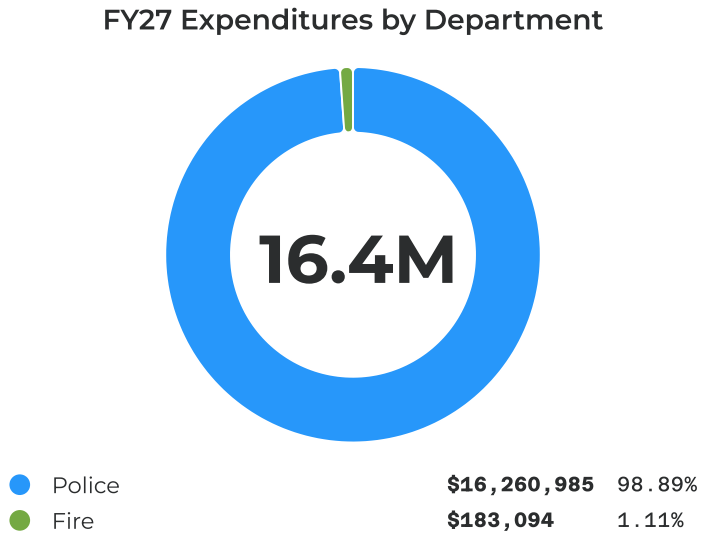


Expenditures by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$7,812,202	$5,489,811	$579,384	$579,384	-	-	-$4,910,427	-89.45%
Operating Expenditures	$6,584,179	$15,796,369	$15,864,695	$15,864,695	-	-	$68,326	0.43%
Total Expenditures	**$14,396,381**	**$21,286,180**	**$16,444,079**	**$16,444,079**	**-**	**-**	**-$4,842,101**	**-22.75%**

Expenditures by Department





Expenditures by Department

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Police								
Administration								
Salaries & Benefits								
Retirement Contributions / Defined Benefit Plan	$4,081,528	$1,722,567	$471,802	$471,802	-	-	-$1,250,765	-72.61%
Total Salaries & Benefits	$4,081,528	$1,722,567	$471,802	$471,802	-	-	-$1,250,765	-72.61%
Operating Expenditures								
Other Contractual Service / Other Contractual Servi	$6,086,971	$15,220,322	$15,352,809	$15,352,809	-	-	$132,487	0.87%
Other Contractual Service / Ordinance Arrest Fees	$12,680	$4,500	$4,500	$4,500	-	-	-	-
Utility Services / Water	$76,731	$82,476	$97,417	$97,417	-	-	$14,941	18.12%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Utility Services / Sewer	$39,081	$42,217	$49,858	$49,858	-	-	$7,641	18.10%
Utility Services / Electricity	$61,853	$73,440	$80,593	$80,593	-	-	$7,153	9.74%
Utility Services / Refuse/Waste Disposal	$8,157	$9,531	$10,798	$10,798	-	-	$1,267	13.29%
Insurance / Property/Liability	$171,647	$188,812	$123,208	$123,208	-	-	-$65,604	-34.75%
Repair/Maint Services / Buildings	$42,123	$70,000	$70,000	$70,000	-	-	-	-
Total Operating Expenditures	$6,499,244	$15,691,298	$15,789,183	$15,789,183	-	-	$97,885	0.62%
Total Administration	$10,580,772	$17,413,865	$16,260,985	$16,260,985	-	-	-$1,152,880	-6.62%
Total Police	$10,580,772	$17,413,865	$16,260,985	$16,260,985	-	-	-$1,152,880	-6.62%
Fire								
Administration								
Salaries & Benefits								
Retirement Contributions / Defined Benefit Plan	$3,730,674	$3,767,244	$107,582	$107,582	-	-	-$3,659,662	-97.14%
Total Salaries & Benefits	$3,730,674	$3,767,244	$107,582	$107,582	-	-	-$3,659,662	-97.14%
Operating Expenditures								
Insurance / Property/Liability	$77,337	$85,071	$55,512	$55,512	-	-	-$29,559	-34.75%
Repair/Maint Services / Buildings	$7,598	$20,000	$20,000	$20,000	-	-	-	-
Total Operating Expenditures	$84,935	$105,071	$75,512	$75,512	-	-	-$29,559	-28.13%
Total Administration	$3,815,609	$3,872,315	$183,094	$183,094	-	-	-$3,689,221	-95.27%
Total Fire	$3,815,609	$3,872,315	$183,094	$183,094	-	-	-$3,689,221	-95.27%
Total Expenditures	**$14,396,381**	**$21,286,180**	**$16,444,079**	**$16,444,079**	**-**	**-**	**-$4,842,101**	**-22.75%**

Police & Fire Itemizations

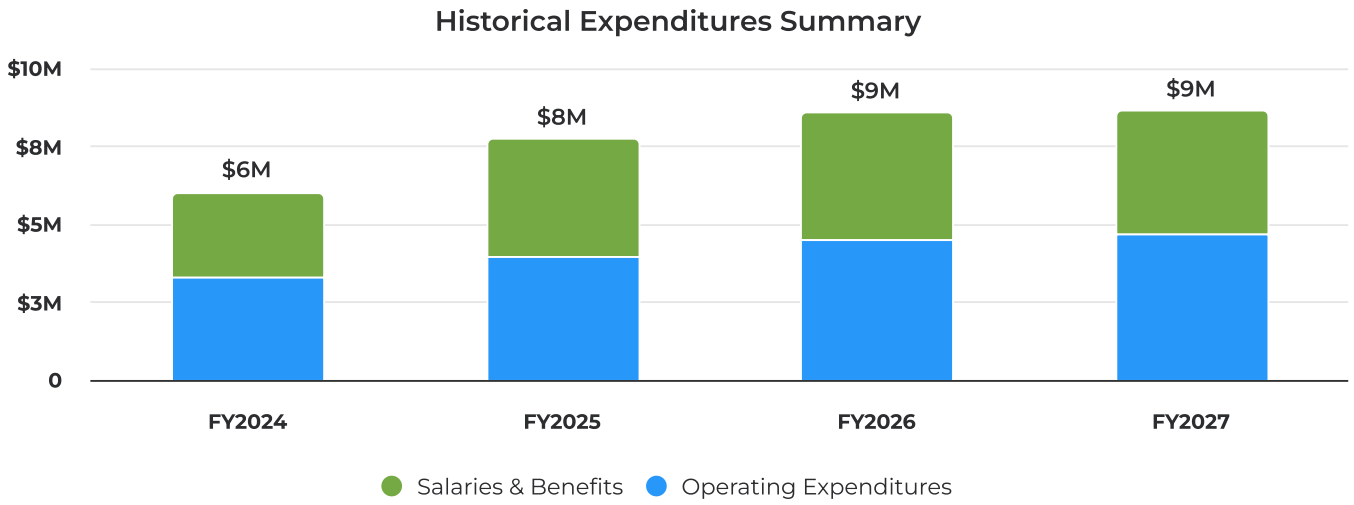
Expenditures by Division

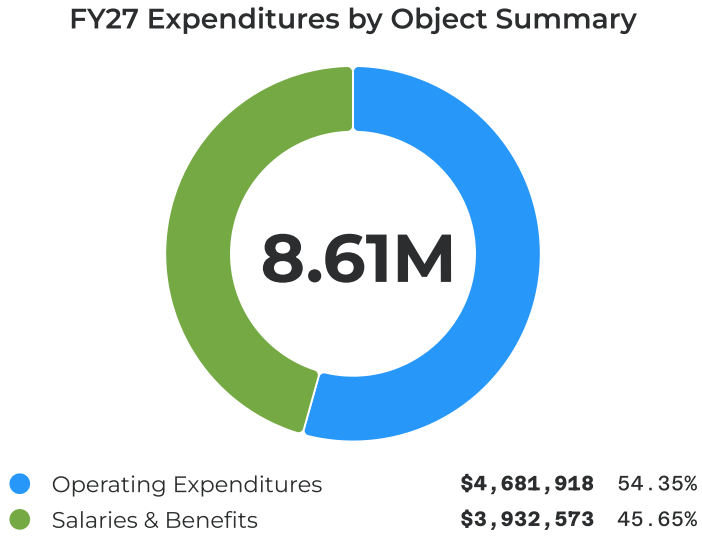
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Administration								
Salaries & Benefits								
Retirement Contributions / Defined Benefit Plan	$1,722,567	$471,802	$471,802	-	-	-$1,250,765	-72.61%	
Retirement Contributions / Defined Benefit Plan	$3,767,244	$107,582	$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	$579,384	-	-	-$4,910,427	-89.45%	
Operating Expenditures								
Other Contractual Service / Other Contractual Servi	$15,220,322	$15,352,809	$15,352,809	-	-	$132,487	0.87%	
PBSO Contract	$14,627,322	$15,259,809	$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	$93,000	$93,000	$93,000	-	-	-	-	Hardware Support Extended Warranty. The City is adding 6 license plate readers, which brings the total number of LPR's to 31. Unit cost = $3,000 yearly Total annual cost = $93,000
Park Rangers HOLD	$500,000	-	-	-	-	-$500,000	-100.00%	Amount removed, as the pending new PBSO contract scheduled for approval in August includes funding for the

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Park Ranger program.
Other Contractual Service / Ordinance Arrest Fees	$4,500	$4,500	$4,500	-	-	-	-	
Utility Services / Water	$82,476	$97,417	$97,417	-	-	$14,941	18.12%	
Utility Services / Sewer	$42,217	$49,858	$49,858	-	-	$7,641	18.10%	
Utility Services / Electricity	$73,440	$80,593	$80,593	-	-	$7,153	9.74%	
Utility Services / Refuse/Waste Disposal	$9,531	$10,798	$10,798	-	-	$1,267	13.29%	
Insurance / Property/Liability	$188,812	$123,208	$123,208	-	-	-$65,604	-34.75%	
Repair/Maint Services / Buildings	$70,000	$70,000	$70,000	-	-	-	-	
Fire Alarm/Fire Sprinkler Service Contract	$3,000	$3,000	$3,000	-	-	-	-	Fire Alarm/Fire Sprinkler Service Contract
Painting, Carpentry, Electric HVAC	$40,000	$40,000	$40,000	-	-	-	-	Painting, Carpentry, Electric HVAC
Elevator Service Contract	$3,000	$3,000	$3,000	-	-	-	-	Elevator Service Contracts
Generator Service Contract	$3,000	$3,000	$3,000	-	-	-	-	Generator Service Contract
Elevator Maintenance & Repairs	$6,000	$6,000	$6,000	-	-	-	-	Elevator Maintenance & Repairs
Generator Maintenance & Repairs	$15,000	$15,000	$15,000	-	-	-	-	Generator Maintenance & Repairs
Insurance / Property/Liability	$85,071	$55,512	$55,512	-	-	-$29,559	-34.75%	
Repair/Maint Services / Buildings	$20,000	$20,000	$20,000	-	-	-	-	
Building Maint Repairs	$10,000	$10,000	$10,000	-	-	-	-	Building Maintenance Repairs - Carpentry, Painting, Electric, HVAC
Fire Sprinklers	$5,000	$5,000	$5,000	-	-	-	-	Contract, Maintenance & Repairs
Fire Alarm	$5,000	$5,000	$5,000	-	-	-	-	Contract, Maintenance & Repairs
Total Operating Expenditures	$15,796,369	$15,864,695	$15,864,695	-	-	$68,326	0.43%	
Total Administration	$21,286,180	$16,444,079	$16,444,079	-	-	-$4,842,101	-22.75%	
Total Expenditures	**$21,286,180**	**$16,444,079**	**$16,444,079**	**-**	**-**	**-$4,842,101**	**-22.75%**	

Public Services

Expenditures Summary

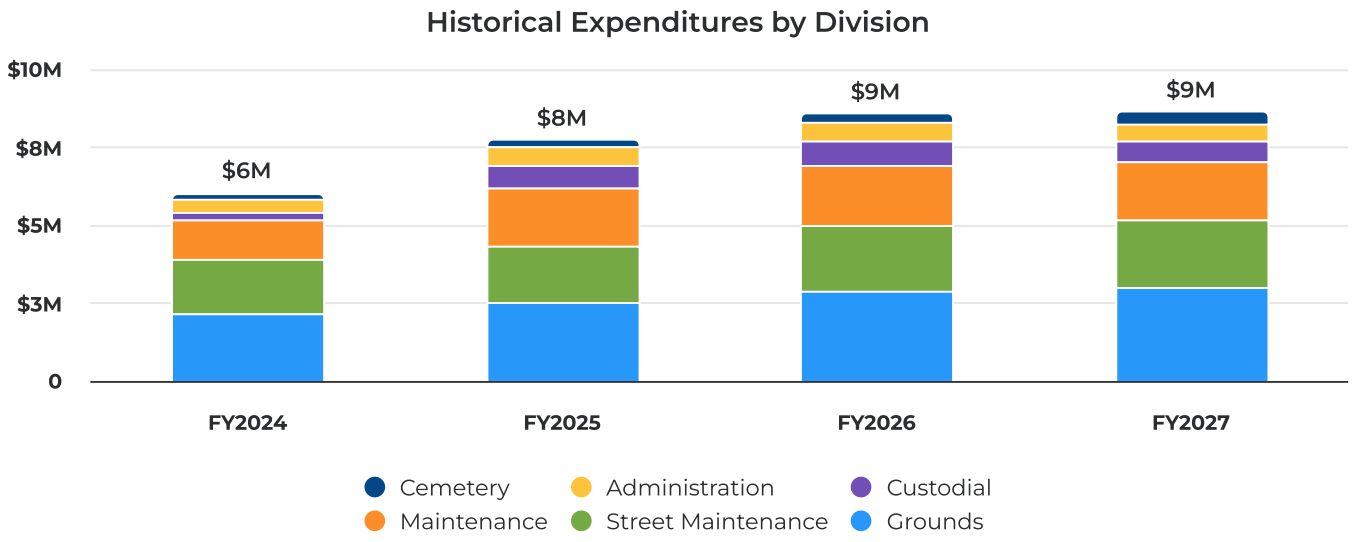


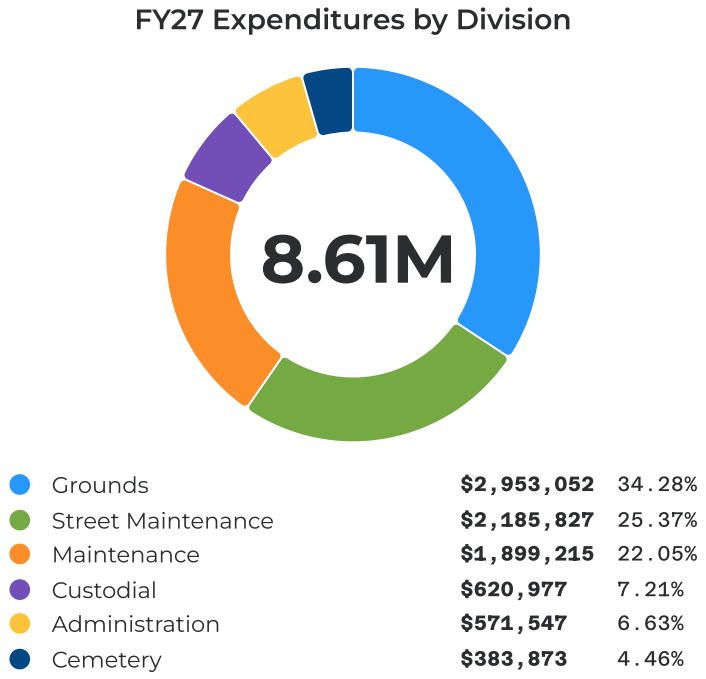


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$3,093,784	$4,106,838	$3,918,567	$3,932,573	$14,006	0.36%	-$174,265	-4.24%
Operating Expenditures	$3,755,575	$4,467,725	$4,610,518	$4,681,918	$71,400	1.55%	$214,193	4.79%
Total Expenditures	**$6,849,359**	**$8,574,563**	**$8,529,085**	**$8,614,491**	**$85,406**	**1.00%**	**$39,928**	**0.47%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$172,116	$190,622	$198,806	$215,374	$16,568	8.33%	$24,752	12.98%
Overtime / Standard Overtime	$17	-	-	-	-	-	-	-
Special Pay / Longevity	$735	$995	$1,070	$1,070	-	-	$75	7.54%
Special Pay / Other Pays	-	$3,510	$3,510	$3,510	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other General Government / FICA Taxes	$11,913	$14,879	$15,511	$16,778	$1,267	8.17%	$1,899	12.76%
Retirement Contributions / Defined Benefit Plan	$23,071	$19,127	$23,372	$25,910	$2,538	10.86%	$6,783	35.46%
Retirement Contributions / 401-a Plan	$6,375	$10,239	$6,890	$6,890	-	-	-$3,349	-32.71%
Other General Government / Life & Health Insurance	$35,057	$38,724	$25,517	$29,072	$3,555	13.93%	-$9,652	-24.93%
Workers' Compensation / Workers' Comp Regular	$743	$1,050	$1,050	$1,050	-	-	-	-
Total Salaries & Benefits	$250,027	$279,146	$275,726	$299,654	$23,928	8.68%	$20,508	7.35%
Operating Expenditures								
Professional Services / Internal IT Support	$67,951	$78,273	$59,923	$59,923	-	-	-$18,350	-23.44%
Contractual Services / Other Contractual Service	$117,647	$111,000	$109,000	$109,000	-	-	-$2,000	-1.80%
Travel & Training / Training/Registration	$1,192	$4,000	$2,000	$2,000	-	-	-$2,000	-50.00%
Travel & Training / Lodging/Transportation	$581	$1,500	$1,500	$1,500	-	-	-	-
Communication/Freight Srv / Postage & Freight	$118	$400	$260	$260	-	-	-$140	-35.00%
Utility Services / Water	-	$54	-	-	-	-	-$54	-100.00%
Utility Services / Electricity	$425	$486	$484	$484	-	-	-$2	-0.41%
Rental & Leases / Operating/Capital Leasing	$2,302	$2,310	$2,310	$2,310	-	-	-	-
Insurance / Property/Liability	$45,918	$50,510	$32,960	$32,960	-	-	-$17,550	-34.75%
Repair/Maint Services / Equipment-Garage	$19,441	$61,618	$53,921	$53,921	-	-	-$7,697	-12.49%
Repair/Maint Services / Heavy Equipment	$134	-	-	-	-	-	-	-
Other General Government / Printing & Binding	$401	$1,500	$1,500	$1,500	-	-	-	-
Office Supplies / Office Supplies	$1,444	$1,550	$1,550	$1,550	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$1,539	$2,800	$1,970	$1,970	-	-	-$830	-29.64%
Operating Supplies / Uniforms	-	$800	$800	$800	-	-	-	-
Other General Government / Books, Publ, Subsc & Mem	$448	$1,100	$715	$715	-	-	-$385	-35.00%
Machinery & Equipment / Information Technology	$2,527	-	$3,000	$3,000	-	-	$3,000	-
Total Operating Expenditures	$262,068	$317,901	$271,893	$271,893	-	-	-$46,008	-14.47%
Total Administration	$512,095	$597,047	$547,619	$571,547	$23,928	4.37%	-$25,500	-4.27%
Street Maintenance								
Salaries & Benefits								
Salaries & Wages / Regular	$260,784	$322,684	$319,424	$321,339	$1,915	0.60%	-$1,345	-0.42%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$7,432	$5,000	$8,000	$8,000	-	-	$3,000	60.00%
Special Pay / Longevity	$1,200	$1,670	$1,915	$1,915	-	-	$245	14.67%
Special Pay / Other Pays	$207	-	-	-	-	-	-	-
Other General Government / FICA Taxes	$20,145	$25,196	$25,194	$25,341	$147	0.58%	$145	0.58%
Retirement Contributions / Defined Benefit Plan	$60,344	$70,384	$56,508	$55,562	-$946	-1.67%	-$14,822	-21.06%
Other General Government / Life & Health Insurance	$66,943	$111,671	$84,375	$83,340	-$1,035	-1.23%	-$28,331	-25.37%
Workers' Compensation / Workers' Comp Regular	$19,481	$40,763	$40,763	$40,763	-	-	-	-
Total Salaries & Benefits	$436,535	$577,368	$536,179	$536,260	$81	0.02%	-$41,108	-7.12%
Operating Expenditures								
Professional Services / Internal IT Support	$27,702	$33,662	$31,573	$31,573	-	-	-$2,089	-6.21%
Contractual Services / Maintenance	$155,565	$236,074	$236,074	$236,074	-	-	-	-
Contractual Services / Other Contractual Service	$45,727	$115,178	$115,178	$127,178	$12,000	10.42%	$12,000	10.42%
Contractual Services / Rolloff Tipping Fees	-	-	$10,000	$10,000	-	-	$10,000	-
Travel & Training / Training/Registration	$475	$2,000	$1,000	$1,000	-	-	-$1,000	-50.00%
Travel & Training / Lodging/Transportation	$279	$500	$500	$500	-	-	-	-
Utility Services / Water	$9,110	$9,974	$12,618	$12,618	-	-	$2,644	26.51%
Utility Services / Sewer	$2,681	$2,908	$3,785	$3,785	-	-	$877	30.16%
Utility Services / Electricity	$652,759	$810,401	$920,644	$920,644	-	-	$110,243	13.60%
Utility Services / Refuse/Waste Disposal	$612	$770	$815	$815	-	-	$45	5.84%
Insurance / Property/Liability	$4,842	$5,326	$3,475	$3,475	-	-	-$1,851	-34.75%
Repair/Maint Services / Equipment-Garage	$91,252	$107,442	$96,705	$96,705	-	-	-$10,737	-9.99%
Repair/Maint Services / Heavy Equipment	$28,982	$18,000	$26,000	$26,000	-	-	$8,000	44.44%
Repair/Maint Services / Heavy Equip-ext repairs	$24,707	$6,500	$6,500	$6,500	-	-	-	-
Office Supplies / Office Supplies	-	$500	$500	$500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$36,232	$20,000	$36,000	$36,000	-	-	$16,000	80.00%
Operating Supplies / Small Tools & Equipment	$14,500	$21,000	$21,000	$21,000	-	-	-	-
Operating Supplies / Uniforms	$4,901	$4,000	$5,200	$5,200	-	-	$1,200	30.00%
Other General Government / Road Materials & Supplie	$84,285	$110,000	$110,000	$110,000	-	-	-	-
Machinery & Equipment / Misc. Equipment	$18,096	-	-	-	-	-	-	-
Total Operating Expenditures	$1,202,705	$1,504,235	$1,637,567	$1,649,567	$12,000	0.73%	$145,332	9.66%
Total Street Maintenance	$1,639,240	$2,081,603	$2,173,746	$2,185,827	$12,081	0.56%	$104,224	5.01%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Grounds								
Salaries & Benefits								
Salaries & Wages / Regular	$771,625	$924,923	$922,517	$922,517	-	-	-$2,406	-0.26%
Overtime / Standard Overtime	$109,640	$80,000	$80,000	$80,000	-	-	-	-
Special Pay / Longevity	$5,355	$5,520	$5,955	$5,955	-	-	$435	7.88%
Special Pay / Incentive	-	-	-	$1,212	$1,212	-	$1,212	-
Special Pay / Other Pays	$510	$1,620	$1,620	$1,620	-	-	-	-
Other General Government / FICA Taxes	$66,398	$77,402	$77,251	$77,344	$93	0.12%	-$58	-0.07%
Retirement Contributions / Defined Benefit Plan	$171,947	$211,739	$150,632	$148,322	-$2,310	-1.53%	-$63,417	-29.95%
Retirement Contributions / 401-a Plan	$1,769	$4,579	$2,067	$2,067	-	-	-$2,512	-54.86%
Other General Government / Life & Health Insurance	$161,572	$244,734	$225,721	$222,885	-$2,836	-1.26%	-$21,849	-8.93%
Workers' Compensation / Workers' Comp Regular	$24,246	$34,362	$34,362	$34,362	-	-	-	-
Total Salaries & Benefits	$1,313,062	$1,584,879	$1,500,125	$1,496,284	-$3,841	-0.26%	-$88,595	-5.59%
Operating Expenditures								
Professional Services / Internal IT Support	$21,909	$25,976	$22,757	$22,757	-	-	-$3,219	-12.39%
Contractual Services / Other Contractual Service	$284,492	$368,500	$368,500	$368,500	-	-	-	-
Travel & Training / Training/Registration	-	$1,500	$1,000	$1,000	-	-	-$500	-33.33%
Utility Services / Water	$447,861	$420,862	$620,328	$620,328	-	-	$199,466	47.39%
Utility Services / Sewer	$7,977	$8,848	$11,453	$11,453	-	-	$2,605	29.44%
Utility Services / Electricity	$45,694	$55,301	$62,779	$62,779	-	-	$7,478	13.52%
Utility Services / Refuse/Waste Disposal	$34,465	$43,374	$45,238	$45,238	-	-	$1,864	4.30%
Insurance / Property/Liability	$86,419	$95,064	$62,033	$62,033	-	-	-$33,031	-34.75%
Repair/Maint Services / Equipment-General	$3,519	$4,000	$4,000	$4,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$92,178	$109,254	$90,817	$90,817	-	-	-$18,437	-16.88%
Repair/Maint Services / Heavy Equipment	$12,659	$20,033	$20,033	$20,033	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$8,728	$7,000	$14,000	$14,000	-	-	$7,000	100.00%
Office Supplies / Office Supplies	$402	$800	$600	$600	-	-	-$200	-25.00%
Operating Supplies / Gas, Lubricants & Oil	$30,371	$23,130	$23,130	$23,130	-	-	-	-
Operating Supplies / Small Tools & Equipment	$25,024	$25,500	$25,500	$25,500	-	-	-	-
Operating Supplies / Chemicals	$17,956	$19,500	$19,500	$19,500	-	-	-	-
Operating Supplies / Uniforms	$6,462	$6,000	$7,000	$7,000	-	-	$1,000	16.67%
Operating Supplies / Other	$33	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other General Government / Books, Publ, Subsc & Mem	-	$250	$100	$100	-	-	-$150	-60.00%
Buildings / Improvements	$94	-	-	-	-	-	-	-
Machinery & Equipment / Misc. Equipment	$57,913	$55,000	$58,000	$58,000	-	-	$3,000	5.45%
Total Operating Expenditures	$1,184,155	$1,289,892	$1,456,768	$1,456,768	-	-	$166,876	12.94%
Total Grounds	$2,497,217	$2,874,771	$2,956,893	$2,953,052	-$3,841	-0.13%	$78,281	2.72%
Cemetery								
Salaries & Benefits								
Salaries & Wages / Regular	$65,925	$70,205	$139,550	$139,550	-	-	$69,345	98.78%
Overtime / Standard Overtime	$20,424	$15,000	$20,000	$20,000	-	-	$5,000	33.33%
Special Pay / Longevity	$880	$1,090	$1,200	$1,200	-	-	$110	10.09%
Special Pay / Other Pays	$82	-	-	-	-	-	-	-
Other General Government / FICA Taxes	$6,431	$6,602	$12,297	$12,297	-	-	$5,695	86.26%
Retirement Contributions / Defined Benefit Plan	$15,203	$18,677	$25,130	$24,709	-$421	-1.68%	$6,032	32.30%
Other General Government / Life & Health Insurance	$16,582	$17,552	$27,480	$27,134	-$346	-1.26%	$9,582	54.59%
Workers' Compensation / Workers' Comp Regular	$2,428	$3,488	$3,488	$3,488	-	-	-	-
Total Salaries & Benefits	$127,954	$132,614	$229,145	$228,378	-$767	-0.33%	$95,764	72.21%
Operating Expenditures								
Professional Services / Internal IT Support	$14,637	$17,301	$15,943	$15,943	-	-	-$1,358	-7.85%
Utility Services / Water	$36,429	$53,154	$23,656	$23,656	-	-	-$29,498	-55.50%
Utility Services / Sewer	$814	$1,240	$1,002	$1,002	-	-	-$238	-19.19%
Utility Services / Electricity	$3,215	$5,130	$5,684	$5,684	-	-	$554	10.80%
Utility Services / Refuse/Waste Disposal	$5,750	$7,237	$7,626	$7,626	-	-	$389	5.38%
Insurance / Property/Liability	$20,959	$23,055	$15,044	$15,044	-	-	-$8,011	-34.75%
Repair/Maint Services / Buildings	$701	$1,000	$1,000	$1,000	-	-	-	-
Repair/Maint Services / Equipment-General	$1,229	$1,200	$1,200	$1,200	-	-	-	-
Repair/Maint Services / Heavy Equipment	$883	$3,000	$3,000	$3,000	-	-	-	-
Office Supplies / Office Supplies	$93	$200	$200	$200	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$1,426	$2,000	$2,000	$2,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$21,443	$18,000	$21,000	$21,000	-	-	$3,000	16.67%
Operating Supplies / Uniforms	$1,240	$1,240	$1,240	$1,240	-	-	-	-
Operating Supplies / Other	-	-	$18,000	$29,400	$11,400	63.33%	$29,400	-
Machinery & Equipment / Misc. Equipment	$21,728	$27,500	$27,500	$27,500	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Operating Expenditures	$130,549	$161,257	$144,095	$155,495	$11,400	7.91%	-$5,762	-3.57%
Total Cemetery	$258,503	$293,871	$373,240	$383,873	$10,633	2.85%	$90,002	30.63%
Custodial								
Salaries & Benefits								
Salaries & Wages / Regular	$105,328	$310,441	$306,670	$306,670	-	-	-$3,771	-1.21%
Overtime / Standard Overtime	$2,571	$5,000	$5,000	$5,000	-	-	-	-
Other General Government / FICA Taxes	$7,834	$24,131	$23,843	$23,843	-	-	-$288	-1.19%
Retirement Contributions / Defined Benefit Plan	$21,473	$68,357	$53,873	$52,971	-$902	-1.67%	-$15,386	-22.51%
Other General Government / Life & Health Insurance	$22,920	$198,563	$104,683	$103,367	-$1,316	-1.26%	-$95,196	-47.94%
Workers' Compensation / Workers' Comp Regular	$2,612	$2,126	$2,126	$2,126	-	-	-	-
Total Salaries & Benefits	$162,738	$608,618	$496,195	$493,977	-$2,218	-0.45%	-$114,641	-18.84%
Operating Expenditures								
Contractual Services / Other Contractual Service	$149,802	$157,500	$80,000	$80,000	-	-	-$77,500	-49.21%
Operating Supplies / Uniforms	-	-	$3,000	$3,000	-	-	$3,000	-
Operating Supplies / Other	-	-	$44,000	$44,000	-	-	$44,000	-
Total Operating Expenditures	$149,802	$157,500	$127,000	$127,000	-	-	-$30,500	-19.37%
Total Custodial	$312,540	$766,118	$623,195	$620,977	-$2,218	-0.36%	-$145,141	-18.94%
Maintenance								
Salaries & Benefits								
Salaries & Wages / Regular	$518,134	$559,522	$559,522	$559,522	-	-	-	-
Overtime / Standard Overtime	$12,556	$15,000	$15,000	$15,000	-	-	-	-
Special Pay / Longevity	$2,200	$2,700	$3,300	$3,300	-	-	$600	22.22%
Special Pay / Other Pays	$291	-	-	-	-	-	-	-
Other General Government / FICA Taxes	$40,109	$44,157	$44,203	$44,203	-	-	$46	0.10%
Retirement Contributions / Defined Benefit Plan	$114,570	$126,628	$100,559	$98,878	-$1,681	-1.67%	-$27,750	-21.91%
Other General Government / Life & Health Insurance	$98,989	$136,669	$119,076	$117,580	-$1,496	-1.26%	-$19,089	-13.97%
Workers' Compensation / Workers' Comp Regular	$16,618	$39,537	$39,537	$39,537	-	-	-	-
Total Salaries & Benefits	$803,467	$924,213	$881,197	$878,020	-$3,177	-0.36%	-$46,193	-5.00%
Operating Expenditures								
Professional Services / Internal IT Support	$41,211	$43,483	$37,238	$37,238	-	-	-$6,245	-14.36%
Contractual Services / Other Contractual Service	$158,448	$138,900	$138,900	$186,900	$48,000	34.56%	$48,000	34.56%
Contractual Services / Rolloff Tipping Fees	-	$6,000	$6,000	$6,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Travel & Training / Training/Registration	-	$2,000	$2,000	$2,000	-	-	-	-
Utility Services / Water	$346	$648	$456	$456	-	-	-$192	-29.63%
Utility Services / Sewer	$408	$810	$532	$532	-	-	-$278	-34.32%
Utility Services / Electricity	$9,728	$18,360	$11,845	$11,845	-	-	-$6,515	-35.48%
Utility Services / Refuse/Waste Disposal	$478	$5,400	$516	$516	-	-	-$4,884	-90.44%
Insurance / Property/Liability	$113,364	$124,700	$81,372	$81,372	-	-	-$43,328	-34.75%
Repair/Maint Services / Buildings	$42,158	$55,300	$71,300	$71,300	-	-	$16,000	28.93%
Repair/Maint Services / Building Fd	$2,558	$5,000	$5,000	$5,000	-	-	-	-
Repair/Maint Services / Beach Fd	$51,573	$66,650	$66,650	$66,650	-	-	-	-
Repair/Maint Services / Electric Fd	$93,306	$149,000	$149,000	$149,000	-	-	-	-
Repair/Maint Services / Water Fd	$26,058	$35,000	$30,500	$30,500	-	-	-$4,500	-12.86%
Repair/Maint Services / Golf Fd	$67,051	$65,000	$65,000	$65,000	-	-	-	-
Repair/Maint Services / Garage Fd	$6,654	$6,500	$6,500	$6,500	-	-	-	-
Repair/Maint Services / Streets	-	$10,000	$10,000	$10,000	-	-	-	-
Repair/Maint Services / Solid Waste	-	$10,000	$10,000	$10,000	-	-	-	-
Repair/Maint Services / Grounds	-	$12,000	$12,000	$12,000	-	-	-	-
Repair/Maint Services / Parks	-	-	$41,700	$41,700	-	-	$41,700	-
Repair/Maint Services / Equipment-General	-	$768	-	-	-	-	-$768	-100.00%
Repair/Maint Services / Equipment-Garage	$98,922	$116,762	$106,027	$106,027	-	-	-$10,735	-9.19%
Repair/Maint Services / Heavy Equipment	$1,033	$3,259	$3,259	$3,259	-	-	-	-
Office Supplies / Office Supplies	$519	$500	$500	$500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$15,307	$10,000	$14,000	$14,000	-	-	$4,000	40.00%
Operating Supplies / Small Tools & Equipment	$16,190	$16,000	$16,000	$16,000	-	-	-	-
Operating Supplies / Uniforms	$3,231	$6,500	$3,500	$3,500	-	-	-$3,000	-46.15%
Buildings / Improvements	$77,756	$128,400	$83,400	$83,400	-	-	-$45,000	-35.05%
Total Operating Expenditures	$826,297	$1,036,940	$973,195	$1,021,195	$48,000	4.93%	-$15,745	-1.52%
Total Maintenance	$1,629,764	$1,961,153	$1,854,392	$1,899,215	$44,823	2.42%	-$61,938	-3.16%
Total Expenditures	**$6,849,359**	**$8,574,563**	**$8,529,085**	**$8,614,491**	**$85,406**	**1.00%**	**$39,928**	**0.47%**

Public Services Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Services								
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$190,622	$198,806	$215,374	$16,568	8.33%	$24,752	12.98%	Increased due to adjustments made to position allocation
Special Pay / Longevity	$995	$1,070	$1,070	-	-	$75	7.54%	
Special Pay / Other Pays	$3,510	$3,510	$3,510	-	-	-	-	
Other General Government / FICA Taxes	$14,879	$15,511	$16,778	$1,267	8.17%	$1,899	12.76%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$19,127	$23,372	$25,910	$2,538	10.86%	$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	$10,239	$6,890	$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	$38,724	$25,517	$29,072	$3,555	13.93%	-$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	$1,050	$1,050	$1,050	-	-	-	-	
Total Salaries & Benefits	$279,146	$275,726	$299,654	$23,928	8.68%	$20,508	7.35%	
Operating Expenditures								
Professional Services / Internal IT Support	$78,273	$59,923	$59,923	-	-	-$18,350	-23.44%	
Contractual Services / Other Contractual Service	$111,000	$109,000	$109,000	-	-	-$2,000	-1.80%	
Coastal Resilience Partnership Studies	$20,000	$20,000	$20,000	-	-	-	-	Coastal Resilience Partnership Studies
FDOT Railroad Xing Annual Maintenance Agreement	$20,000	$20,000	$20,000	-	-	-	-	FDOT Railroad Xing Annual Maintenance Agreement
ADA Sidewalk Survey/Inspection	$44,000	$44,000	$44,000	-	-	-	-	ADA Sidewalk Survey/Inspection
City Wide Restroom Rentals	$12,000	$10,000	$10,000	-	-	-$2,000	-16.67%	City Wide Restroom Rentals (Parks)
BRIGHTLINE SAFETY IMPROVEMENTS CONTRIBUTION	$15,000	$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	$4,000	$2,000	$2,000	-	-	-$2,000	-50.00%	
MEMBERSHIPS	$2,000	$1,000	$1,000	-	-	-$1,000	-50.00%	AMERICAN PUBLIC WORKS ASSOCIATION MEMBERSHIPS and ASCE
STAFF TRAINING	$2,000	$1,000	$1,000	-	-	-$1,000	-50.00%	STAFF TRAINING
Travel & Training / Lodging/Transportation	$1,500	$1,500	$1,500	-	-	-	-	
AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS	$1,500	$1,500	$1,500	-	-	-	-	AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS
Communication/Freight Srv / Postage & Freight	$400	$260	$260	-	-	-$140	-35.00%	CERTIFIED LETTER MAILINGS
Utility Services / Water	$54	-	-	-	-	-$54	-100.00%	
Utility Services / Electricity	$486	$484	$484	-	-	-$2	-0.41%	
Rental & Leases / Operating/Capital Leasing	$2,310	$2,310	$2,310	-	-	-	-	
PRINTER LEASE	$2,310	$2,310	$2,310	-	-	-	-	CANON PRINTER LEASE
Insurance / Property/Liability	$50,510	$32,960	$32,960	-	-	-$17,550	-34.75%	
Repair/Maint Services / Equipment-Garage	$61,618	$53,921	$53,921	-	-	-$7,697	-12.49%	Updated to reflect 7 vehicles vs 8 vehicles for FY27.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other General Government / Printing & Binding	$1,500	$1,500	$1,500	-	-	-	-	PAPER/REPORTS/SIGNS-NO TRESSPASSING SIGNS & OTHER SIGNAGE NEEDED FOR CITY PROPERTIES
Office Supplies / Office Supplies	$1,550	$1,550	$1,550	-	-	-	-	
MISC OFFICE SUPPLIES	$1,000	$1,000	$1,000	-	-	-	-	PAPER, PENS, FOLDERS, BINDERS, MARKERS, ETC
COMPUTER HARDWARE	$550	$550	$550	-	-	-	-	COMPUTER HARDWARE PURCHASE (MONITOR/KEYBOARDS/WEBCAMS, ETC)
Operating Supplies / Gas, Lubricants & Oil	$2,800	$1,970	$1,970	-	-	-$830	-29.64%	VEHICLE FUEL - ADMIN CARS
Operating Supplies / Uniforms	$800	$800	$800	-	-	-	-	ADMIN UNIFORMS, SHIRTS FOR MEETINGS/EVENTS
Other General Government / Books, Publ, Subsc & Mem	$1,100	$715	$715	-	-	-$385	-35.00%	
PUBLICATIONS	$500	$215	$215	-	-	-$285	-57.00%	APWA/ROADWAY/TRADE PUBLICATIONS
MEMBERSHIPS & LICENSES	$600	$500	$500	-	-	-$100	-16.67%	BLUE BEAM MEMBERSHIPS & LICENSES
Machinery & Equipment / Information Technology	-	$3,000	$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	$271,893	-	-	-$46,008	-14.47%	
Total Administration	$597,047	$547,619	$571,547	$23,928	4.37%	-$25,500	-4.27%	
Street Maintenance								
Salaries & Benefits								
Salaries & Wages / Regular	$322,684	$319,424	$321,339	$1,915	0.60%	-$1,345	-0.42%	
Overtime / Standard Overtime	$5,000	$8,000	$8,000	-	-	$3,000	60.00%	$3,000 increase in OT due to approved supplemental from BWS#2
Special Pay / Longevity	$1,670	$1,915	$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	$25,196	$25,194	$25,341	$147	0.58%	$145	0.58%	Variance from Budget Workshop #1 reflects updated FICA calculations associated with approved salary-related supplemental requests
Retirement Contributions / Defined Benefit Plan	$70,384	$56,508	$55,562	-$946	-1.67%	-$14,822	-21.06%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Other General Government / Life & Health Insurance	$111,671	$84,375	$83,340	-$1,035	-1.23%	-$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	$40,763	$40,763	$40,763	-	-	-	-	
Total Salaries & Benefits	$577,368	$536,179	$536,260	$81	0.02%	-$41,108	-7.12%	
Operating Expenditures								
Professional Services / Internal IT Support	$33,662	$31,573	$31,573	-	-	-$2,089	-6.21%	
Contractual Services / Maintenance	$236,074	$236,074	$236,074	-	-	-	-	
FEC RAILROAD CROSSING RENEWALS (2 YEAR)	$236,074	$236,074	$236,074	-	-	-	-	FEC RAILROAD CROSSING RENEWALS
Contractual Services / Other Contractual Service	$115,178	$115,178	$127,178	$12,000	10.42%	$12,000	10.42%	
REPAIR/REPLACE SIDEWALKS	$10,000	$10,000	$10,000	-	-	-	-	CITY WIDE SIDEWALK - REPAIR/REPLACE
STRIPING & SIGNAGE	$7,500	$7,500	$7,500	-	-	-	-	CITYWIDE STREET STRIPING & SIGNAGE
ADA COMPLIANCE - TRANSITION PLAN	$5,500	$5,500	$5,500	-	-	-	-	ADA COMPLIANCE - TRANSITION PLAN
DOWNTOWN PRESSURE CLEANING	$36,000	$36,000	$48,000	$12,000	33.33%	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Additional funding to cover cleaning downtown area and alleyways following the Street Painting Festival.
PAVER REPAIRS	$21,000	$21,000	$21,000	-	-	-	-	DOWNTOWN PAVER INSPECTION, MAINTENANCE & REPAIRS
Pavement Management System	$35,178	$35,178	$35,178	-	-	-	-	ANNUAL CHARGE FOR PAVEMENT MANAGEMENT SYSTEMS
Contractual Services / Rolloff Tipping Fees	-	$10,000	$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	$2,000	$1,000	$1,000	-	-	-$1,000	-50.00%	REQUIRED MAINT OF TRAFFIC TRAINING - NEW HIRES/RENEWALS. Reduced based on prior year actuals.
Travel & Training / Lodging/Transportation	$500	$500	$500	-	-	-	-	MAINT OF TRAFFIC TRAINING TRANSPORTATION/LODGING MAINT OF TRAFFIC TRAINING FEES
Utility Services / Water	$9,974	$12,618	$12,618	-	-	$2,644	26.51%	
Utility Services / Sewer	$2,908	$3,785	$3,785	-	-	$877	30.16%	
Utility Services / Electricity	$810,401	$920,644	$920,644	-	-	$110,243	13.60%	
Utility Services / Refuse/Waste Disposal	$770	$815	$815	-	-	$45	5.84%	
Insurance / Property/Liability	$5,326	$3,475	$3,475	-	-	-$1,851	-34.75%	
Repair/Maint Services / Equipment-Garage	$107,442	$96,705	$96,705	-	-	-$10,737	-9.99%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$18,000	$26,000	$26,000	-	-	$8,000	44.44%	INTERNAL REPAIRS HEAVY EQUIPMENT. $8,000 supplemental approved in BWS#2.
Repair/Maint Services / Heavy Equip-ext repairs	$6,500	$6,500	$6,500	-	-	-	-	EXTERNAL REPAIRS HEAVY EQUIPMENT (LOADER/BACKHOE)
Office Supplies / Office Supplies	$500	$500	$500	-	-	-	-	OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC
Operating Supplies / Gas, Lubricants & Oil	$20,000	$36,000	$36,000	-	-	$16,000	80.00%	VEHICLE FUEL - STREETS TRUCKS. $16,000 supplemental approved in BWS#2.
Operating Supplies / Small Tools & Equipment	$21,000	$21,000	$21,000	-	-	-	-	
PLATE COMPACTORS	$6,000	$6,000	$6,000	-	-	-	-	PLATE COMPACTORS-INCREASE DUE TO COST INCREASE
GAS SAWS/BLADES	$7,500	$7,500	$7,500	-	-	-	-	GAS SAWS/BLADES-INCREASE DUE TO COST INCREASE
BLOWERS, DRILLS, TOOLS	$7,500	$7,500	$7,500	-	-	-	-	BLOWERS, DRILLS, TOOLS - PRICING INCREASES
Operating Supplies / Uniforms	$4,000	$5,200	$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	$110,000	$110,000	$110,000	-	-	-	-	
HOT MIX ASPHALT (650 TN)	$30,000	$30,000	$30,000	-	-	-	-	HOT MIX TEMP ASPHALT (650 TN)
COLD MIX TEMP ASPHALT (450 TN)	$50,000	$50,000	$50,000	-	-	-	-	COLD MIX TEMP ASPHALT (450 TN)
CONCRETE READY MIX MATERIAL (200 CY)	$30,000	$30,000	$30,000	-	-	-	-	CONCRETE READY MIX MATERIAL (200 CY)
Total Operating Expenditures	$1,504,235	$1,637,567	$1,649,567	$12,000	0.73%	$145,332	9.66%	
Total Street Maintenance	$2,081,603	$2,173,746	$2,185,827	$12,081	0.56%	$104,224	5.01%	
Grounds								
Salaries & Benefits								
Salaries & Wages / Regular	$924,923	$922,517	$922,517	-	-	-$2,406	-0.26%	Increase due to updated salary adjustment for PW Director
Overtime / Standard Overtime	$80,000	$80,000	$80,000	-	-	-	-	OVERTIME FOR EVENT, DAILY COVERAGE, AFTER-HOURS RESTROOM LOCKING AND OPERATIONAL NEEDS

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Special Pay / Longevity	$5,520	$5,955	$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	-	-	$1,212	$1,212	-	$1,212	-	
Certification Pay	-	-	$1,212	$1,212	-	$1,212	-	Certification Pay for F.A.C.E approved in BWS #3
Special Pay / Other Pays	$1,620	$1,620	$1,620	-	-	-	-	
Other General Government / FICA Taxes	$77,402	$77,251	$77,344	$93	0.12%	-$58	-0.07%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$211,739	$150,632	$148,322	-$2,310	-1.53%	-$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	$4,579	$2,067	$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.
Other General Government / Life & Health Insurance	$244,734	$225,721	$222,885	-$2,836	-1.26%	-$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	$34,362	$34,362	$34,362	-	-	-	-	
Total Salaries & Benefits	$1,584,879	$1,500,125	$1,496,284	-$3,841	-0.26%	-$88,595	-5.59%	
Operating Expenditures								
Professional Services / Internal IT Support	$25,976	$22,757	$22,757	-	-	-$3,219	-12.39%	
Contractual Services / Other Contractual Service	$368,500	$368,500	$368,500	-	-	-	-	
City Wide Mowing Contract	$300,000	$300,000	$300,000	-	-	-	-	City Wide Mowing Contract
Bee/Pest/Animal Removal	$3,000	$3,000	$3,000	-	-	-	-	Bee/Pest/Animal Removal
Mulching CIty Parks, Facilities, Right of Way	$50,000	$50,000	$50,000	-	-	-	-	Mulching City Parks, Facilities, Right of Way
Tree Removal/Stump Grinding Services	$15,500	$15,500	$15,500	-	-	-	-	Tree Removal/Stump Grinding Services
Travel & Training / Training/Registration	$1,500	$1,000	$1,000	-	-	-$500	-33.33%	
Chemical Spray Tech License Renewal	$750	$500	$500	-	-	-$250	-33.33%	Chemical Spray Tech License Renewal
Maint of Traffic Training	$750	$500	$500	-	-	-$250	-33.33%	Maint of Traffic Training *Required for Staff
Utility Services / Water	$420,862	$620,328	$620,328	-	-	$199,466	47.39%	
Utility Services / Sewer	$8,848	$11,453	$11,453	-	-	$2,605	29.44%	
Utility Services / Electricity	$55,301	$62,779	$62,779	-	-	$7,478	13.52%	
Utility Services / Refuse/Waste Disposal	$43,374	$45,238	$45,238	-	-	$1,864	4.30%	
Insurance / Property/Liability	$95,064	$62,033	$62,033	-	-	-$33,031	-34.75%	
Repair/Maint Services / Equipment-General	$4,000	$4,000	$4,000	-	-	-	-	GROUNDS VEHICLE REPAIRS
Repair/Maint Services / Equipment-Garage	$109,254	$90,817	$90,817	-	-	-$18,437	-16.88%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$20,033	$20,033	$20,033	-	-	-	-	
Heavy Equipment	$13,000	$13,000	$13,000	-	-	-	-	INTERNAL HEAVY EQUIPMENT REPAIRS (LOADER/BACKHOE)
Asset Tracking	$7,033	$7,033	$7,033	-	-	-	-	NO LONGER NEEDS BUDGETED ON ACCNT - NOW W/VERIZON CITYWIDE FLEET TRACKING SYSTEM
Repair/Maint Services / Heavy Equip-ext repairs	$7,000	$14,000	$14,000	-	-	$7,000	100.00%	EXTERNAL REPAIRS (LOADER, BACKHOE, BUCKET TRUCK). $7,000 supplemental approved in BWS#2.
Office Supplies / Office Supplies	$800	$600	$600	-	-	-$200	-25.00%	OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC
Operating Supplies / Gas, Lubricants & Oil	$23,130	$23,130	$23,130	-	-	-	-	VEHICLE FUEL, OIL & LUBRICANTS
Operating Supplies / Small Tools & Equipment	$25,500	$25,500	$25,500	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
PARK FENCE REPAIRS & INSTALLATION	$5,000	$5,000	$5,000	-	-	-	-	PARK FENCE REPAIRS & INSTALLATION
FOUNTAIN REPAIRS	$2,500	$2,500	$2,500	-	-	-	-	FOUNTAIN REPAIRS
POWER TOOLS	$1,000	$1,000	$1,000	-	-	-	-	POWER TOOLS - DRILLS, SAWS
SAWS/TRIMMERS	$1,000	$1,000	$1,000	-	-	-	-	POLE SAWS, HEDGE TRIMMERS
GENERATORS	$3,000	$3,000	$3,000	-	-	-	-	GENERATORS
Mowers	$3,000	$3,000	$3,000	-	-	-	-	Mowers
BATTERY POWERED EQUIPMENT	$10,000	$10,000	$10,000	-	-	-	-	BATTERY POWERED EQUIPMENT - PURCHASE & MAINT
Operating Supplies / Chemicals	$19,500	$19,500	$19,500	-	-	-	-	GROUNDS CREW UNIFORMS - unifo
FERTILIZERS/WEED CONTROL	$19,500	$19,500	$19,500	-	-	-	-	FERTILIZERS/WEED CONTROL
Operating Supplies / Uniforms	$6,000	$7,000	$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	$250	$100	$100	-	-	-$150	-60.00%	
TRADE PUBLICATIONS	$250	$100	$100	-	-	-$150	-60.00%	TRADE PUBLICATIONS
Machinery & Equipment / Misc. Equipment	$55,000	$58,000	$58,000	-	-	$3,000	5.45%	
Misc. Equipment	-	$3,000	$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	$12,500	$12,500	$12,500	-	-	-	-	CITY WIDE IRRIGATION SYSTEM REPAIRS
CHOCOLATE MULCH (IN HOUSE INSTALL)	$7,500	$7,500	$7,500	-	-	-	-	CHOCOLATE MULCH (IN HOUSE INSTALL)
JANITORIAL SUPPLIES CITY WIDE PARK RESTROOMS	$18,500	$18,500	$18,500	-	-	-	-	JANITORIAL SUPPLIES CITY WIDE PARK RESTROOMS
PET WASTE STATIONS/BAGS	$11,500	$11,500	$11,500	-	-	-	-	PET WASTE STATIONS/BAGS
TREE AND LANDSCAPE REPLACEMENT	$2,500	$2,500	$2,500	-	-	-	-	TREE AND LANDSCAPE REPLACEMENT INHOUSE
CONES, SIGNS, MAINT OF TRAFFIC DEVICES	$2,500	$2,500	$2,500	-	-	-	-	CONES, SIGNS, MAINT OF TRAFFIC DEVICES
Total Operating Expenditures	$1,289,892	$1,456,768	$1,456,768	-	-	$166,876	12.94%	
Total Grounds	$2,874,771	$2,956,893	$2,953,052	-$3,841	-0.13%	$78,281	2.72%	
Cemetery								
Salaries & Benefits								
Salaries & Wages / Regular	$70,205	$139,550	$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	$15,000	$20,000	$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	$1,090	$1,200	$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	$6,602	$12,297	$12,297	-	-	$5,695	86.26%	Variance from Budget Workshop #1 reflects updated FICA calculations associated with approved salary-related supplemental requests
Retirement Contributions / Defined Benefit Plan	$18,677	$25,130	$24,709	-$421	-1.68%	$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	$17,552	$27,480	$27,134	-$346	-1.26%	$9,582	54.59%	Variance from Budget Workshop #1 reflects revised

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	$3,488	$3,488	$3,488	-	-	-	-	
Total Salaries & Benefits	$132,614	$229,145	$228,378	-$767	-0.33%	$95,764	72.21%	
Operating Expenditures								
Professional Services / Internal IT Support	$17,301	$15,943	$15,943	-	-	-$1,358	-7.85%	
Utility Services / Water	$53,154	$23,656	$23,656	-	-	-$29,498	-55.50%	
Utility Services / Sewer	$1,240	$1,002	$1,002	-	-	-$238	-19.19%	
Utility Services / Electricity	$5,130	$5,684	$5,684	-	-	$554	10.80%	
Utility Services / Refuse/Waste Disposal	$7,237	$7,626	$7,626	-	-	$389	5.38%	
Insurance / Property/Liability	$23,055	$15,044	$15,044	-	-	-$8,011	-34.75%	
Repair/Maint Services / Buildings	$1,000	$1,000	$1,000	-	-	-	-	CEMETERY BLDG REPAIRS - HVAC, PAINT
Repair/Maint Services / Equipment-General	$1,200	$1,200	$1,200	-	-	-	-	CEMETERY TRUCK REPAIRS
Repair/Maint Services / Heavy Equipment	$3,000	$3,000	$3,000	-	-	-	-	CEMETERY EXCAVATOR INTERNAL REPAIRS
Office Supplies / Office Supplies	$200	$200	$200	-	-	-	-	OFFICE SUPPLIES - PAPER,PENS, FOLDERES
Operating Supplies / Gas, Lubricants & Oil	$2,000	$2,000	$2,000	-	-	-	-	CEMETERY VEHICLE FUEL
Operating Supplies / Small Tools & Equipment	$18,000	$21,000	$21,000	-	-	$3,000	16.67%	
HAND TOOLS, DRILLS, SAWS	$2,000	$5,000	$5,000	-	-	$3,000	150.00%	HAND TOOLS, DRILLS, SAWS. Supplemental for $3,000 approved in BWS#1.
BURIAL EQUIPMENT	$2,000	$2,000	$2,000	-	-	-	-	BURIAL EQUIPMENT
CEMETERY IRRIGATION/WELL	$14,000	$14,000	$14,000	-	-	-	-	CEMETERY IRRIGATION/WELL MAINT - TOOLS
Operating Supplies / Uniforms	$1,240	$1,240	$1,240	-	-	-	-	CEMETERY UNIFORMS
Operating Supplies / Other	-	$18,000	$29,400	$11,400	63.33%	$29,400	-	$18,000 supplemental approved in BWS#2. $11,400 supplemental approved in BWS#3.
Pinecrest Cemetery	-	$15,000	$21,250	$6,250	41.67%	$21,250	-	To support cleaning, leveling, resetting and minor repairs of existing headstones.
IA Banks Cemetery	-	$3,000	$8,150	$5,150	171.67%	$8,150	-	To support cleaning, leveling, resetting and minor repairs of existing headstones.
Machinery & Equipment / Misc. Equipment	$27,500	$27,500	$27,500	-	-	-	-	
PERSONAL PROTECTIVE EQUIPMENT	$4,500	$4,500	$4,500	-	-	-	-	PERSONAL PROTECTIVE EQUIPMENT
TRENCH SAFETY EQUIPMENT	$3,000	$3,000	$3,000	-	-	-	-	TRENCH SAFETY EQUIPMENT
CEMETERY IRRIGATION / WELL MAINTENANCE - MATERIALS	$20,000	$20,000	$20,000	-	-	-	-	CEMETERY IRRIGATION / WELL MAINTENANCE - MATERIALS
Total Operating Expenditures	$161,257	$144,095	$155,495	$11,400	7.91%	-$5,762	-3.57%	
Total Cemetery	$293,871	$373,240	$383,873	$10,633	2.85%	$90,002	30.63%	
Custodial								
Salaries & Benefits								
Salaries & Wages / Regular	$310,441	$306,670	$306,670	-	-	-$3,771	-1.21%	Decrease reflects hardship pay previously charged to this account.
Overtime / Standard Overtime	$5,000	$5,000	$5,000	-	-	-	-	ADDING OT FUNDS - NEW IN-HOUSE CLEANING STAFF.
Other General Government / FICA Taxes	$24,131	$23,843	$23,843	-	-	-$288	-1.19%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$68,357	$53,873	$52,971	-$902	-1.67%	-$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	$198,563	$104,683	$103,367	-$1,316	-1.26%	-$95,196	-47.94%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.

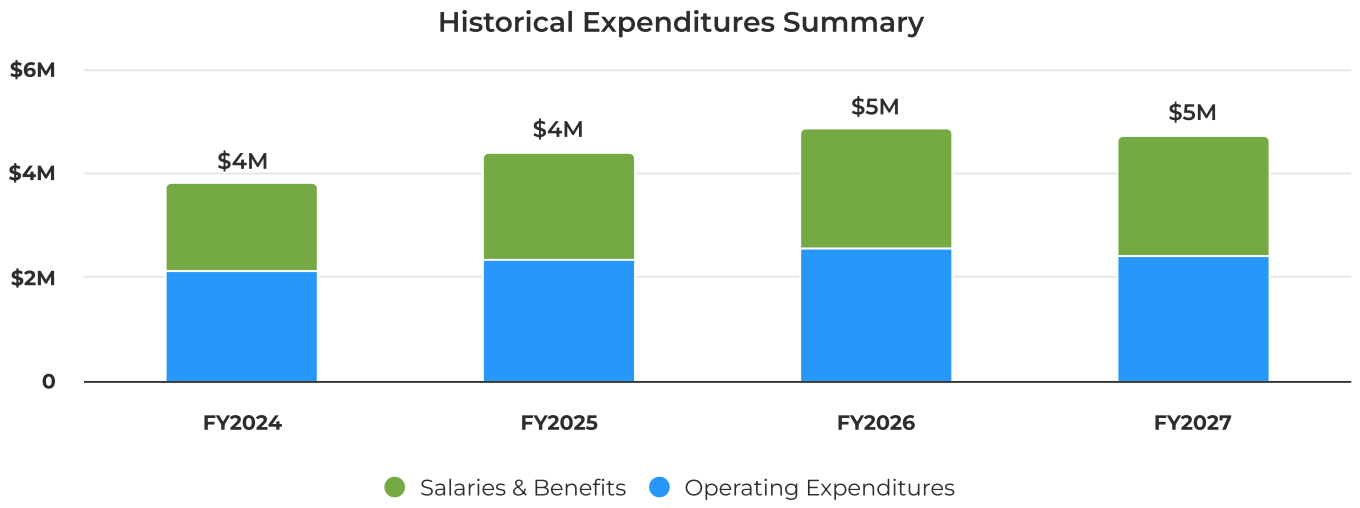
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Workers' Compensation / Workers' Comp Regular	$2,126	$2,126	$2,126	-	-	-	-	
Total Salaries & Benefits	$608,618	$496,195	$493,977	-$2,218	-0.45%	-$114,641	-18.84%	
Operating Expenditures								
Contractual Services / Other Contractual Service	$157,500	$80,000	$80,000	-	-	-$77,500	-49.21%	
CITY WIDE JANITORIAL SERVICES CONTRACTS	$80,000	$80,000	$80,000	-	-	-	-	CITY WIDE JANITORIAL SERVICES & MAINTENANCE. FLOOR SEALING/CLEANING, TILE/GROUT CLEANING, ETC
FLOORING SEALING/CLEANING	$7,500	-	-	-	-	-$7,500	-100.00%	COMBINED W/CW JANITORIAL SERVICES/MAINT - SAME ACCNT STRING -
IN-HOUSE JANITORIAL MATERIALS, SUPPLIES & TOOLS	$70,000	-	-	-	-	-$70,000	-100.00%	IN-HOUSE JANITORIAL MATERIALS , SUPPLIES & TOOLS. REDUCING FUNDING FOR FY27 & MOVING TO 5290 - OPERATING SUPPLIES.
Operating Supplies / Uniforms	-	$3,000	$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	-	$44,000	$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	$127,000	-	-	-$30,500	-19.37%	
Total Custodial	$766,118	$623,195	$620,977	-$2,218	-0.36%	-$145,141	-18.94%	
Maintenance								
Salaries & Benefits								
Salaries & Wages / Regular	$559,522	$559,522	$559,522	-	-	-	-	
Overtime / Standard Overtime	$15,000	$15,000	$15,000	-	-	-	-	
Special Pay / Longevity	$2,700	$3,300	$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	$44,157	$44,203	$44,203	-	-	$46	0.10%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$126,628	$100,559	$98,878	-$1,681	-1.67%	-$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	$136,669	$119,076	$117,580	-$1,496	-1.26%	-$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	$39,537	$39,537	$39,537	-	-	-	-	
Total Salaries & Benefits	$924,213	$881,197	$878,020	-$3,177	-0.36%	-$46,193	-5.00%	
Operating Expenditures								
Professional Services / Internal IT Support	$43,483	$37,238	$37,238	-	-	-$6,245	-14.36%	
Contractual Services / Other Contractual Service	$138,900	$138,900	$186,900	$48,000	34.56%	$48,000	34.56%	
Murals for Lifeguard Modular Buildings	-	-	$48,000	$48,000	-	$48,000	-	Supplemental for $48,000 approved in BWS#3. Murals for lifeguard modular buildings.
DOWNTOWN LIGHTING CONTRACT	$100,000	$100,000	$100,000	-	-	-	-	$50K Revenue match from CRA towards downtown lighting. Revenue recorded in 001-0000-369.90-90.

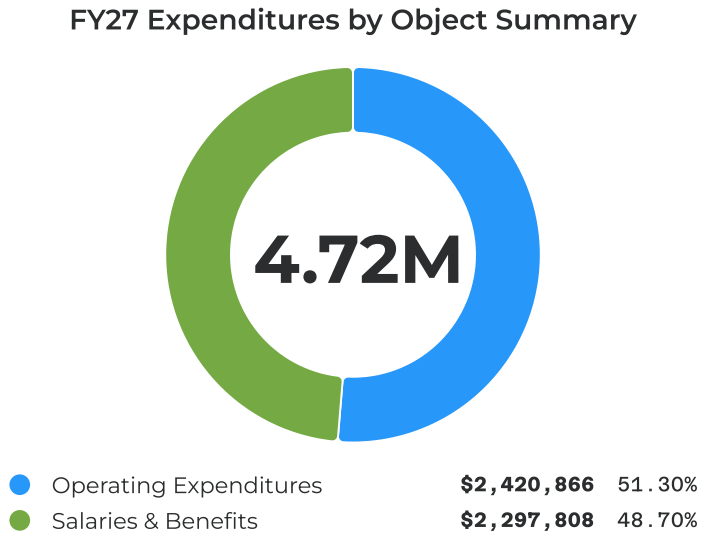
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
ADVANCED ALARM FIRE ALARM MONITORING SERVICES	$9,000	$9,000	$9,000	-	-	-	-	ADVANCED ALARM FIRE ALARM MONITORING SERVICES
WIGINTION FIRE SPRINKLER SYSTEMS	$4,000	$4,000	$4,000	-	-	-	-	WIGINTION FIRE SPRINKLER SYSTEMS
BEACH ENVIRONMENTAL PEST CONTROL	$7,700	$7,700	$7,700	-	-	-	-	BEACH ENVIRONMENTAL PEST CONTROL
PYE BARKER FIRE & SAFETY	$4,700	$4,700	$4,700	-	-	-	-	PYE BARKER FIRE & SAFETY
CITY HALL ELEVATOR SERVICE CONTRACTS	$7,000	$7,000	$7,000	-	-	-	-	CITY HALL ELEVATOR SERVICE CONTRACTS
CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS	$6,500	$6,500	$6,500	-	-	-	-	CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS
Contractual Services / Rolloff Tipping Fees	$6,000	$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	$2,000	$2,000	$2,000	-	-	-	-	TRAINING/REGISTRATION - MOT, ETC
Utility Services / Water	$648	$456	$456	-	-	-$192	-29.63%	
Utility Services / Sewer	$810	$532	$532	-	-	-$278	-34.32%	
Utility Services / Electricity	$18,360	$11,845	$11,845	-	-	-$6,515	-35.48%	
Utility Services / Refuse/Waste Disposal	$5,400	$516	$516	-	-	-$4,884	-90.44%	
Insurance / Property/Liability	$124,700	$81,372	$81,372	-	-	-$43,328	-34.75%	
Repair/Maint Services / Buildings	$55,300	$71,300	$71,300	-	-	$16,000	28.93%	
Commission Chamber	-	$18,000	$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	$36,000	$36,000	$36,000	-	-	-	-	CITY WIDE BUILDING REPAIR COSTS FOR SERVICES
FEC TRAIN DEPOT LEASE PAYMENT	$3,600	$3,600	$3,600	-	-	-	-	FEC TRAIN DEPOT LEASE PAYMENT
COVID/FLU PREVENTION SUPPLIES	$4,000	$2,000	$2,000	-	-	-$2,000	-50.00%	SPRAYS, LIQUID
FOUNTAIN SUPPLIES	$4,200	$4,200	$4,200	-	-	-	-	FOUNTAIN SUPPLIES
PUBLIC SAFETY BUILDING & CITY HALL ELEVATOR SERV	$7,500	$7,500	$7,500	-	-	-	-	CITY HALL ELEVATOR SERVICE REPAIRS
Repair/Maint Services / Building Fd	$5,000	$5,000	$5,000	-	-	-	-	
Repair/Maint Services / Beach Fd	$66,650	$66,650	$66,650	-	-	-	-	
Repair/Maint Services / Electric Fd	$149,000	$149,000	$149,000	-	-	-	-	
EU Admin 6010	$118,000	$118,000	$118,000	-	-	-	-	Utility Admin Complex building repairs and maintenance
EU Engineering 6020	$5,000	$5,000	$5,000	-	-	-	-	Funds for building repairs
EU Power Plant 6031	$15,000	$15,000	$15,000	-	-	-	-	Funds for building repairs
EU Power System Operation 6033	$1,000	$1,000	$1,000	-	-	-	-	Funds for building repairs
EU Distribution 6034	$10,000	$10,000	$10,000	-	-	-	-	Funds for building repairs
Repair/Maint Services / Water Fd	$35,000	$30,500	$30,500	-	-	-$4,500	-12.86%	
Repair/Maint Services / Golf Fd	$65,000	$65,000	$65,000	-	-	-	-	
Repair/Maint Services / Garage Fd	$6,500	$6,500	$6,500	-	-	-	-	
Repair/Maint Services / Streets	$10,000	$10,000	$10,000	-	-	-	-	
Repair/Maint Services / Solid Waste	$10,000	$10,000	$10,000	-	-	-	-	
Repair/Maint Services / Grounds	$12,000	$12,000	$12,000	-	-	-	-	
Repair/Maint Services / Parks	-	$41,700	$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	$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	$116,762	$106,027	$106,027	-	-	-$10,735	-9.19%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$3,259	$3,259	$3,259	-	-	-	-	
Heavy Equipment	$1,500	$1,500	$1,500	-	-	-	-	BUCKET TRUCK REPAIRS

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Asset Tracking	$1,759	$1,759	$1,759	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Office Supplies / Office Supplies	$500	$500	$500	-	-	-	-	OFFICE SUPPLIES - PAPER, PENS, FOLDERS
Operating Supplies / Gas, Lubricants & Oil	$10,000	$14,000	$14,000	-	-	$4,000	40.00%	FACILITIES VEHICLES FUEL. $4,000 supplemental approved in BWS#2.
Operating Supplies / Small Tools & Equipment	$16,000	$16,000	$16,000	-	-	-	-	
HAND TOOLS, DRILLS, SAWS	$4,000	$4,000	$4,000	-	-	-	-	
FIRST AID /SAFETY SUPPLIES	$500	$500	$500	-	-	-	-	FIRST AID /SAFETY SUPPLIES
MOVING EQUIP/DOLLIES	$500	$500	$500	-	-	-	-	MOVING EQUIP/DOLLIES
CLEANING SUPPLIES	$1,500	$1,500	$1,500	-	-	-	-	CLEANING SUPPLIES
HVAC AIR FILTERS	$1,000	$1,000	$1,000	-	-	-	-	HVAC AIR FILTERS
PLUMBING TOOLS	$500	$500	$500	-	-	-	-	PLUMBING TOOLS
ICE MACHINE WATER FILTERS & AIR QUALITY SUPPLIES	$8,000	$8,000	$8,000	-	-	-	-	ICE MACHINE WATER FILTERS & AIR QUALITY SUPPLIES
Operating Supplies / Uniforms	$6,500	$3,500	$3,500	-	-	-$3,000	-46.15%	FACILITIES UNIFORMS- DECREASED TO MOVE FUNDS TO CUSTODIAL 5061-5240
Buildings / Improvements	$128,400	$83,400	$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	$13,000	$13,000	$13,000	-	-	-	-	
ROOF REPAIRS CITY FACILITIES	$30,000	$30,000	$30,000	-	-	-	-	
PAINT/CARPENTRY/DRYWALL/PLUMBING WORK	$10,000	$10,000	$10,000	-	-	-	-	CITY FACILITIES
FLOORING - CITY FACILITIES	$3,000	$3,000	$3,000	-	-	-	-	
GENERAL HVAC REPAIR & REPLACEMENT WORK	$27,400	$27,400	$27,400	-	-	-	-	CITY FACILITIES
City Hall Bathroom Refresh	$45,000	-	-	-	-	-$45,000	-100.00%	Top floor bathroom refresh
Total Operating Expenditures	$1,036,940	$973,195	$1,021,195	$48,000	4.93%	-$15,745	-1.52%	
Total Maintenance	$1,961,153	$1,854,392	$1,899,215	$44,823	2.42%	-$61,938	-3.16%	
Total Public Services	$8,574,563	$8,529,085	$8,614,491	$85,406	1.00%	$39,928	0.47%	
Total Expenditures	**$8,574,563**	**$8,529,085**	**$8,614,491**	**$85,406**	**1.00%**	**$39,928**	**0.47%**	

Recreation

Expenditures Summary

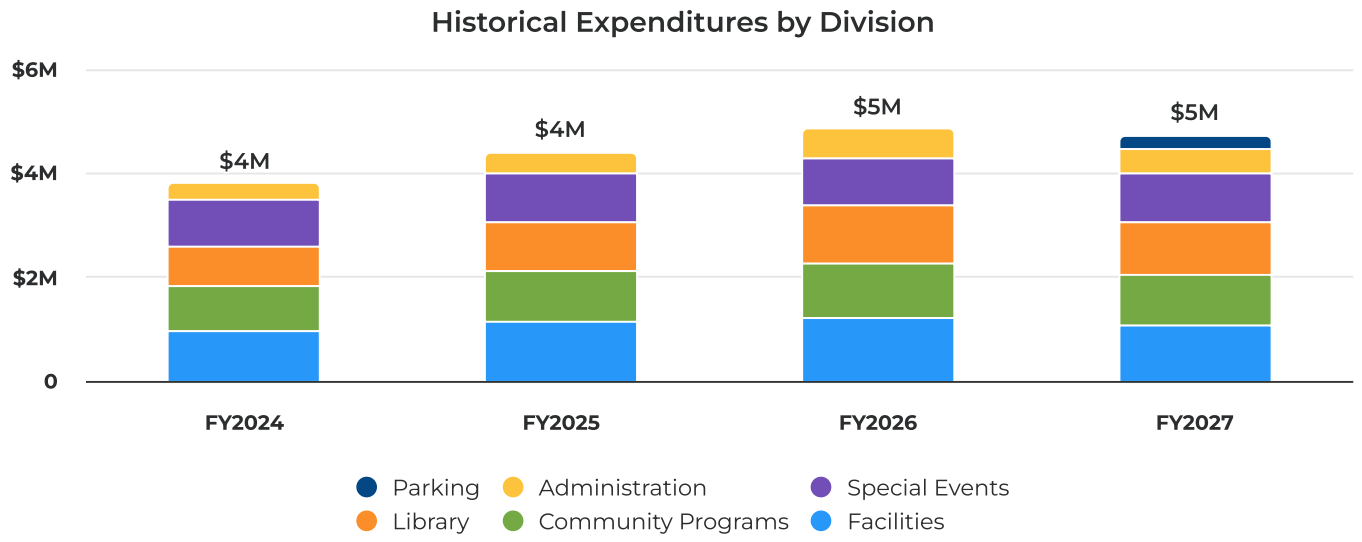


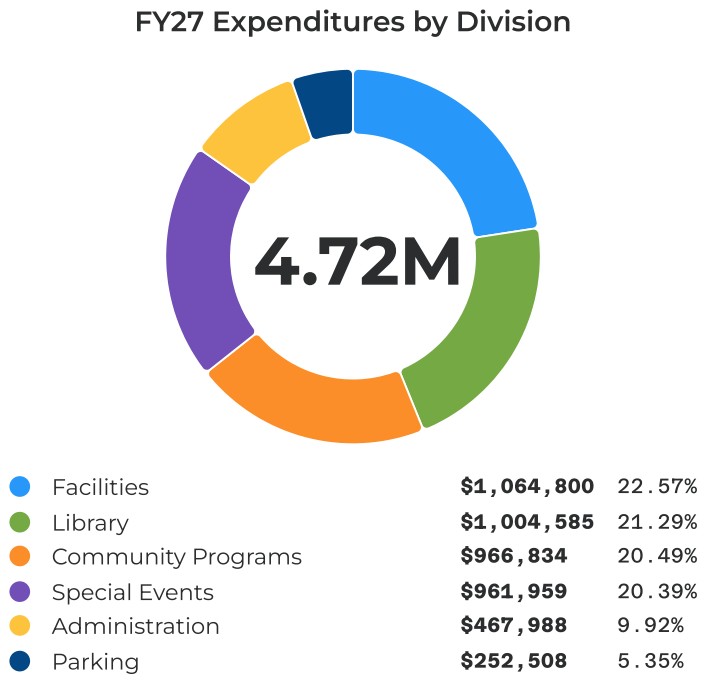


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$1,746,824	$2,314,342	$2,305,707	$2,297,808	-$7,899	-0.34%	-$16,534	-0.71%
Operating Expenditures	$2,129,856	$2,543,527	$2,415,006	$2,420,866	$5,860	0.24%	-$122,661	-4.82%
Total Expenditures	**$3,876,679**	**$4,857,869**	**$4,720,713**	**$4,718,674**	**-$2,039**	**-0.04%**	**-$139,195**	**-2.87%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$116,532	$179,939	$159,075	$159,075	-	-	-$20,864	-11.60%
Overtime / Standard Overtime	$1	-	$500	$500	-	-	$500	-
Special Pay / Other Pays	-	$975	$975	$975	-	-	-	-
Administrative / FICA Taxes	$8,887	$13,765	$12,208	$12,208	-	-	-$1,557	-11.31%
Retirement Contributions / Defined	$26,241	$35,283	$28,606	$28,126	-$480	-1.68%	-$7,157	-20.28%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Benefit Plan								
Administrative / Life & Health Insurance	$3,041	$49,640	$26,171	$25,842	-$329	-1.26%	-$23,798	-47.94%
Workers' Compensation / Workers' Comp Regular	$148	$272	$272	$272	-	-	-	-
Total Salaries & Benefits	$154,849	$279,874	$227,807	$226,998	-$809	-0.36%	-$52,876	-18.89%
Operating Expenditures								
Professional Services / Internal IT Support	$50,249	$50,614	$46,072	$46,072	-	-	-$4,542	-8.97%
Contractual Services / Other Contractual Service	$10,483	$30,000	$15,000	$20,000	$5,000	33.33%	-$10,000	-33.33%
Union Dues / Training/Registration	$2,598	$2,440	$2,850	$2,850	-	-	$410	16.80%
Union Dues / Lodging/Transportation	$1,787	$4,400	$5,900	$5,900	-	-	$1,500	34.09%
Utility Services / Electricity	-	-	-	$205	$205	-	$205	-
Utility Services / Refuse/Waste Disposal	-	-	-	$225	$225	-	$225	-
Rental & Leases / Operating/Capital Leasing	$600	$90,600	$112,100	$112,100	-	-	$21,500	23.73%
Administrative / Printing & Binding	$21,457	$26,500	$26,500	$26,500	-	-	-	-
Administrative / Promotional Activities	$4,999	$13,000	$13,000	$13,000	-	-	-	-
Office Supplies / Office Supplies	$94	$500	$500	$500	-	-	-	-
Operating Supplies / Other	$578	$46,600	$1,000	$1,000	-	-	-$45,600	-97.85%
Administrative / Books, Publ, Subsc & Memb	-	$1,906	$2,638	$2,638	-	-	$732	38.41%
Replacement & Renewal / Equipment-Technology	$16,433	$10,300	$10,000	$10,000	-	-	-$300	-2.91%
Machinery & Equipment / Equipment	$2,175	-	-	-	-	-	-	-
Total Operating Expenditures	$111,454	$276,860	$235,560	$240,990	$5,430	2.31%	-$35,870	-12.96%
Total Administration	$266,303	$556,734	$463,367	$467,988	$4,621	1.00%	-$88,746	-15.94%
Parking								
Salaries & Benefits								
Salaries & Wages / Regular	-	-	$113,517	$113,517	-	-	$113,517	-
Special Pay / Longevity	-	-	$1,160	$1,160	-	-	$1,160	-
Other / FICA Taxes	-	-	$8,773	$8,773	-	-	$8,773	-
Retirement Contributions / Defined Benefit Plan	-	-	$20,622	$20,276	-$346	-1.68%	$20,276	-
Other / Life & Health Insurance	-	-	$26,171	$25,842	-$329	-1.26%	$25,842	-
Workers' Compensation / Workers' Comp Regular	-	-	$2,406	$2,406	-	-	$2,406	-
Total Salaries & Benefits	-	-	$172,649	$171,974	-$675	-0.39%	$171,974	-
Operating Expenditures								
Professional Services / Internal IT Support	-	-	$10,887	$10,887	-	-	$10,887	-
Professional Services / Other	-	-	$200	$200	-	-	$200	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Contractual Services / Other Contractual Service	-	-	$46,100	$46,100	-	-	$46,100	-
Travel & Training / Training/Registration	-	-	$180	$180	-	-	$180	-
Travel & Training / Lodging/Transportation	-	-	$200	$200	-	-	$200	-
Communication/Freight Srv / Postage & Freight	-	-	$200	$200	-	-	$200	-
Rental & Leases / Operating/Capital Leasing	-	-	$1,650	$1,650	-	-	$1,650	-
Insurance / Property/Liability	-	-	$1,505	$1,505	-	-	$1,505	-
Repair/Maint Services / Equipment-General	-	-	$3,700	$3,700	-	-	$3,700	-
Repair/Maint Services / Equipment-Garage	-	-	$7,703	$7,703	-	-	$7,703	-
Other / Printing & Binding	-	-	$2,000	$2,000	-	-	$2,000	-
Office Supplies / Office Supplies	-	-	$440	$440	-	-	$440	-
Operating Supplies / Gas, Lubricants & Oil	-	-	$340	$340	-	-	$340	-
Operating Supplies / Small Tools & Equipment	-	-	$2,640	$2,640	-	-	$2,640	-
Operating Supplies / Uniforms	-	-	$1,150	$1,150	-	-	$1,150	-
Operating Supplies / Other	-	-	$1,622	$1,622	-	-	$1,622	-
Other / Books, Publ, Subsc & Memb	-	-	$17	$17	-	-	$17	-
Total Operating Expenditures	-	-	$80,534	$80,534	-	-	$80,534	-
Total Parking	-	-	$253,183	$252,508	-$675	-0.27%	$252,508	-
Library								
Salaries & Benefits								
Salaries & Wages / Regular	$362,770	$449,255	$424,318	$424,318	-	-	-$24,937	-5.55%
Other Salaries / Part Time	$6,507	-	-	-	-	-	-	-
Overtime / Standard Overtime	$6,936	$7,500	$3,000	$3,000	-	-	-$4,500	-60.00%
Special Pay / Longevity	$3,700	$3,900	$2,700	$2,700	-	-	-$1,200	-30.77%
Special Pay / Other Pays	$903	$2,295	$2,151	$2,151	-	-	-$144	-6.27%
Library / FICA Taxes	$28,911	$35,274	$32,980	$32,980	-	-	-$2,294	-6.50%
Retirement Contributions / Defined Benefit Plan	$76,866	$92,540	$69,943	$68,771	-$1,172	-1.68%	-$23,769	-25.69%
Retirement Contributions / 401-a Plan	$2,328	$2,873	$2,826	$2,826	-	-	-$47	-1.64%
Library / Life & Health Insurance	$68,000	$98,805	$81,391	$80,368	-$1,023	-1.26%	-$18,437	-18.66%
Workers' Compensation / Workers' Comp Regular	$2,871	$2,406	$2,406	$2,406	-	-	-	-
Total Salaries & Benefits	$559,791	$694,848	$621,715	$619,520	-$2,195	-0.35%	-$75,328	-10.84%
Operating Expenditures								
Professional Services / Internal IT Support	$119,363	$106,950	$79,803	$79,803	-	-	-$27,147	-25.38%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Contractual Service / Other Contractual Servi	$16,661	$65,400	$65,400	$65,400	-	-	-	-
Travel & Training / Training/Registration	$120	$1,900	$10,700	$10,700	-	-	$8,800	463.16%
Travel & Training / Lodging/Transportation	$909	$2,700	-	-	-	-	-$2,700	-100.00%
Communication/Freight Srv / Postage & Freight	-	$200	$200	$200	-	-	-	-
Utility Services / Water	$1,678	$1,565	$3,033	$3,033	-	-	$1,468	93.80%
Utility Services / Sewer	$750	$936	$1,012	$1,012	-	-	$76	8.12%
Utility Services / Electricity	$13,635	$16,200	$17,479	$17,479	-	-	$1,279	7.90%
Utility Services / Refuse/Waste Disposal	$2,489	$3,132	$3,281	$3,281	-	-	$149	4.76%
Insurance / Property/Liability	$61,657	$67,823	$44,257	$44,257	-	-	-$23,566	-34.75%
Repair/Maint Services / Buildings	$9,774	-	$12,000	$12,000	-	-	$12,000	-
Repair/Maint Services / Equipment-General	$586	$2,000	$2,000	$2,000	-	-	-	-
Library / Printing & Binding	$2,525	$4,000	$4,000	$4,000	-	-	-	-
Library / Promotional Activities	$33,740	$36,000	$36,000	$36,000	-	-	-	-
Office Supplies / Office Supplies	$2,846	$4,600	$4,600	$4,600	-	-	-	-
Office Supplies / Office Furniture	-	$1,800	$1,800	$1,800	-	-	-	-
Operating Supplies / Small Tools & Equipment	$2,978	$3,500	$3,500	$3,500	-	-	-	-
Operating Supplies / Other	$3,414	$4,000	$4,000	$4,000	-	-	-	-
Library / Books, Publ, Subsc & Memb	$27,870	$35,000	$35,000	$35,000	-	-	-	-
Books, Publ, Subsc & Memb / Library Materials	$49,473	$57,000	$57,000	$57,000	-	-	-	-
Total Operating Expenditures	$350,468	$414,706	$385,065	$385,065	-	-	-$29,641	-7.15%
Total Library	$910,259	$1,109,554	$1,006,780	$1,004,585	-$2,195	-0.22%	-$104,969	-9.46%
Community Programs								
Salaries & Benefits								
Salaries & Wages / Regular	$331,585	$365,347	$352,950	$352,950	-	-	-$12,397	-3.39%
Other Salaries / Part Time	$27,403	$53,582	$53,582	$53,582	-	-	-	-
Overtime / Standard Overtime	$7,917	$8,500	$8,500	$8,500	-	-	-	-
Special Pay / Longevity	$1,300	$2,700	$3,300	$3,300	-	-	$600	22.22%
Special Pay / Incentive	-	-	$6,032	$6,032	-	-	$6,032	-
Special Pay / Other Pays	-	$1,485	$1,485	$1,485	-	-	-	-
Parks and Recreation / FICA Taxes	$26,986	$33,008	$32,567	$32,567	-	-	-$441	-1.34%
Retirement Contributions / Defined Benefit Plan	$67,037	$73,990	$58,162	$57,187	-$975	-1.68%	-$16,803	-22.71%
Retirement Contributions / Defined Cont Plan	$2,863	$3,705	$3,564	$3,564	-	-	-$141	-3.81%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Parks and Recreation / Life & Health Insurance	$67,089	$96,207	$69,352	$68,481	-$871	-1.26%	-$27,726	-28.82%
Workers' Compensation / Workers' Comp Regular	$9,062	$17,919	$17,919	$17,919	-	-	-	-
Total Salaries & Benefits	$541,241	$656,443	$607,413	$605,567	-$1,846	-0.30%	-$50,876	-7.75%
Operating Expenditures								
Professional Services / Internal IT Support	$82,629	$92,085	$67,776	$67,776	-	-	-$24,309	-26.40%
Contractual Services / Other Contractual Service	$5,856	$8,000	$8,000	$8,000	-	-	-	-
Training / Training/Registration	$4,582	$4,500	$4,500	$4,500	-	-	-	-
Training / Lodging/Transportation	$631	$2,000	$2,600	$2,600	-	-	$600	30.00%
Communication/Freight Srv / Postage & Freight	$175	-	-	-	-	-	-	-
Utility Services / Water	$13,269	$16,250	$20,116	$20,116	-	-	$3,866	23.79%
Utility Services / Sewer	$5,740	$5,900	$9,498	$9,498	-	-	$3,598	60.98%
Utility Services / Electricity	$46,775	$56,511	$57,455	$57,455	-	-	$944	1.67%
Utility Services / Refuse/Waste Disposal	$5,194	$6,537	$6,850	$6,850	-	-	$313	4.79%
Rental & Leases / Operating/Capital Leasing	$2,500	$2,500	$2,500	$2,500	-	-	-	-
Insurance / Property/Liability	$47,507	$52,258	$34,101	$34,101	-	-	-$18,157	-34.74%
Repair/Maint Services / Equipment-General	$5,562	$11,000	$4,500	$4,500	-	-	-$6,500	-59.09%
Repair/Maint Services / Equipment-Garage	$22,234	$26,149	$29,193	$29,193	-	-	$3,044	11.64%
Repair/Maint Services / Heavy Equipment	$879	$5,759	$7,518	$7,518	-	-	$1,759	30.54%
Parks and Recreation / Printing & Binding	$251	$2,000	$4,000	$4,000	-	-	$2,000	100.00%
Parks and Recreation / Promotional Activities	$2,258	$10,000	$10,000	$10,000	-	-	-	-
Office Supplies / Office Supplies	$637	$1,500	$1,500	$1,500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$3,140	-	-	-	-	-	-	-
Operating Supplies / Recreation Programs	$49,007	$81,250	$89,250	$89,250	-	-	$8,000	9.85%
Operating Supplies / Uniforms	$685	$800	$800	$800	-	-	-	-
Parks and Recreation / Books, Publ, Subsc & Memb	-	-	$1,110	$1,110	-	-	$1,110	-
Total Operating Expenditures	$299,510	$384,999	$361,267	$361,267	-	-	-$23,732	-6.16%
Total Community Programs	$840,750	$1,041,442	$968,680	$966,834	-$1,846	-0.19%	-$74,608	-7.16%
Facilities								
Salaries & Benefits								
Salaries & Wages / Regular	$215,620	$272,870	$286,159	$286,159	-	-	$13,289	4.87%
Overtime / Standard Overtime	$3,273	$5,000	$5,000	$5,000	-	-	-	-
Special Pay / Longevity	$2,200	$2,800	$3,200	$3,200	-	-	$400	14.29%
Special Pay / Other Pays	$246	$990	$990	$990	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Parks and Recreation / FICA Taxes	$16,694	$21,540	$22,587	$22,587	-	-	$1,047	4.86%
Retirement Contributions / Defined Benefit Plan	$44,737	$55,691	$47,762	$46,961	-$801	-1.68%	-$8,730	-15.68%
Retirement Contributions / Defined Cont Plan	$1,909	$2,470	$2,376	$2,376	-	-	-$94	-3.81%
Parks and Recreation / Life & Health Insurance	$31,702	$68,955	$68,044	$67,189	-$855	-1.26%	-$1,766	-2.56%
Workers' Compensation / Workers' Comp Regular	$5,393	$10,272	$10,272	$10,272	-	-	-	-
Total Salaries & Benefits	$321,773	$440,588	$446,390	$444,734	-$1,656	-0.37%	$4,146	0.94%
Operating Expenditures								
Contractual Services / Other Contractual Service	$296,254	$315,000	$290,000	$290,000	-	-	-$25,000	-7.94%
Training / Training/Registration	$460	$1,400	$1,400	$1,400	-	-	-	-
Training / Lodging/Transportation	$2,061	$2,000	$2,000	$2,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$604	$1,000	$1,000	$1,000	-	-	-	-
Utility Services / Water	$13,269	$16,250	$20,116	$20,116	-	-	$3,866	23.79%
Utility Services / Sewer	$5,739	$5,900	$9,498	$9,498	-	-	$3,598	60.98%
Utility Services / Electricity	$46,774	$56,511	$57,454	$57,454	-	-	$943	1.67%
Utility Services / Refuse/Waste Disposal	$5,194	$6,537	$6,850	$6,850	-	-	$313	4.79%
Insurance / Property/Liability	$241,026	$265,129	$173,007	$173,007	-	-	-$92,122	-34.75%
Repair/Maint Services / Buildings	$55,741	$51,700	$10,000	$10,000	-	-	-$41,700	-80.66%
Repair/Maint Services / Equipment-General	$12,295	$10,000	$10,000	$10,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$22,145	$26,149	$23,109	$23,109	-	-	-$3,040	-11.63%
Repair/Maint Services / Heavy Equipment	$15	-	-	-	-	-	-	-
Parks and Recreation / Printing & Binding	$719	$750	$4,750	$4,750	-	-	$4,000	533.33%
Office Supplies / Office Supplies	$110	$200	$200	$200	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$2,221	$3,000	$2,500	$2,500	-	-	-$500	-16.67%
Operating Supplies / Small Tools & Equipment	$1,616	$1,982	$1,982	$1,982	-	-	-	-
Operating Supplies / Recreation Programs	$141	-	-	-	-	-	-	-
Operating Supplies / Chemicals	$621	$8,000	$4,000	$4,000	-	-	-$4,000	-50.00%
Operating Supplies / Uniforms	$1,701	$2,200	$2,200	$2,200	-	-	-	-
Total Operating Expenditures	$708,705	$773,708	$620,066	$620,066	-	-	-$153,642	-19.86%
Total Facilities	$1,030,478	$1,214,296	$1,066,456	$1,064,800	-$1,656	-0.16%	-$149,496	-12.31%
Special Events								
Salaries & Benefits								
Salaries & Wages / Regular	$113,797	$152,961	$148,302	$148,302	-	-	-$4,659	-3.05%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$2,386	$5,750	$4,500	$4,500	-	-	-$1,250	-21.74%
Special Pay / Incentive	-	-	$3,487	$3,487	-	-	$3,487	-
Special Pay / Other Pays	-	$1,485	$1,485	$1,485	-	-	-	-
Parks and Recreation / FICA Taxes	$8,498	$12,245	$12,059	$12,059	-	-	-$186	-1.52%
Retirement Contributions / Defined Benefit Plan	$18,660	$25,563	$20,239	$19,900	-$339	-1.67%	-$5,663	-22.15%
Retirement Contributions / Defined Cont Plan	$2,863	$3,705	$3,564	$3,564	-	-	-$141	-3.81%
Parks and Recreation / Life & Health Insurance	$20,421	$34,880	$30,097	$29,718	-$379	-1.26%	-$5,162	-14.80%
Workers' Compensation / Workers' Comp Regular	$2,545	$6,000	$6,000	$6,000	-	-	-	-
Total Salaries & Benefits	$169,170	$242,589	$229,733	$229,015	-$718	-0.31%	-$13,574	-5.60%
Operating Expenditures								
Professional Services / Internal IT Support	$29,875	$31,956	$34,341	$34,341	-	-	$2,385	7.46%
Contractual Services / Other Contractual Service	$44,997	$45,000	$55,000	$55,000	-	-	$10,000	22.22%
Training / Training/Registration	$1,525	$1,500	$1,800	$1,800	-	-	$300	20.00%
Training / Lodging/Transportation	$3,443	$2,000	$2,500	$2,500	-	-	$500	25.00%
Utility Services / Electricity	-	-	-	$205	$205	-	$205	-
Utility Services / Refuse/Waste Disposal	-	-	-	$225	$225	-	$225	-
Rental & Leases / Operating/Capital Leasing	-	$700	$700	$700	-	-	-	-
Insurance / Property/Liability	$93,995	$103,395	$67,470	$67,470	-	-	-$35,925	-34.75%
Repair/Maint Services / Equipment-Garage	$6,480	$7,703	$7,703	$7,703	-	-	-	-
Parks and Recreation / Printing & Binding	$1,726	$2,000	$2,000	$2,000	-	-	-	-
Parks and Recreation / Promotional Activities	$388,885	$197,000	$259,500	$259,500	-	-	$62,500	31.73%
Office Supplies / Office Supplies	-	$500	$500	$500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$404	$1,000	$1,000	$1,000	-	-	-	-
Operating Supplies / Other	$88,389	$300,000	$300,000	$300,000	-	-	-	-
Parks and Recreation / Books, Publ, Subsc & Memb	-	$500	-	-	-	-	-$500	-100.00%
Total Operating Expenditures	$659,719	$693,254	$732,514	$732,944	$430	0.06%	$39,690	5.73%
Total Special Events	$828,889	$935,843	$962,247	$961,959	-$288	-0.03%	$26,116	2.79%
Total Expenditures	**$3,876,679**	**$4,857,869**	**$4,720,713**	**$4,718,674**	**-$2,039**	**-0.04%**	**-$139,195**	**-2.87%**

Recreation Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Leisure Services								
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$179,939	$159,075	$159,075	-	-	-$20,864	-11.60%	Decrease reflects reallocation of funds to support the new Library Manager position.
Overtime / Standard Overtime	-	$500	$500	-	-	$500	-	Increase reflects an approved Budget Workshop #1 supplemental adding $500 to overtime
Special Pay / Other Pays	$975	$975	$975	-	-	-	-	
Administrative / FICA Taxes	$13,765	$12,208	$12,208	-	-	-$1,557	-11.31%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$35,283	$28,606	$28,126	-$480	-1.68%	-$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	$49,640	$26,171	$25,842	-$329	-1.26%	-$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	$272	$272	$272	-	-	-	-	
Total Salaries & Benefits	$279,874	$227,807	$226,998	-$809	-0.36%	-$52,876	-18.89%	
Operating Expenditures								
Professional Services / Internal IT Support	$50,614	$46,072	$46,072	-	-	-$4,542	-8.97%	
Contractual Services / Other Contractual Service	$30,000	$15,000	$20,000	$5,000	33.33%	-$10,000	-33.33%	
809 Lucerne Ave Maintenance	-	-	$5,000	$5,000	-	$5,000	-	As outlined in the contract, Leisure is responsible for the Maintenance located at 809 Lucerne
Event photographers	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	Photography for City events, meetings, social media postings and advertising. The cost reduction is due to several event photography charges now being handled by the Special Events diviison.
Graphic Designers-Golf Course 100th Anniversary	$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	-	$5,000	$5,000	-	-	$5,000	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Union Dues / Training/Registration	$2,440	$2,850	$2,850	-	-	$410	16.80%	
National Hurricane Conference	-	$500	$500	-	-	$500	-	Assistant Director attending the National Hurricane Conference. Supplemental for $500 approved in BWS#1.
Advanced PIO course	-	$200	$200	-	-	$200	-	
Florida League of Cities Conference	$1,200	$1,200	$1,200	-	-	-	-	Registration for 2 employees at $600 each
PRSA Sunshine District Conference	$500	$500	$500	-	-	-	-	Public Relations Society of America (PRSA) conference registration; $250 each for 2 employees attending (PIO & Communications Specialist)
PRSA Palm Beach Meetings	$540	$450	$450	-	-	-$90	-16.67%	Public Relations Society of America (PRSA) Palm Beach meetings - $30 per meeting X 15
Advanced PIO Training	$200	-	-	-	-	-$200	-100.00%	Training for Communications Specialist
Union Dues / Lodging/Transportation	$4,400	$5,900	$5,900	-	-	$1,500	34.09%	
National Hurricane Conference	-	$1,500	$1,500	-	-	$1,500	-	Assistant Director attending the National Hurricane Conference. Supplemental for $1,500 approved in BWS#1.
Sunshine District Conference Lodging	$1,000	$1,200	$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 (PIO & Communications Specialist)
FL League of Cities Conference Lodging	$1,800	$2,100	$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	$1,000	$750	$750	-	-	-$250	-25.00%	$250 x 3 = $750, Communications Specialist
Mileage for conferences & training	$600	$350	$350	-	-	-$250	-41.67%	Travel to local events
Utility Services / Electricity	-	-	$205	$205	-	$205	-	Utility Services needed at new office location
Utility Services / Refuse/Waste Disposal	-	-	$225	$225	-	$225	-	Utility Services needed at new office location
Rental & Leases / Operating/Capital Leasing	$90,600	$112,100	$112,100	-	-	$21,500	23.73%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Copier/Printer/Scanner Rental	$600	$2,100	$2,100	-	-	$1,500	250.00%	Copier/printer/scanner rental increase. Supplemental for $1,500 approved in BWS#1.
Rent	$90,000	$110,000	$110,000	-	-	$20,000	22.22%	Rent for new Leisure Services office. Supplemental for $30,000 approved in BWS#1.
Administrative / Printing & Binding	$26,500	$26,500	$26,500	-	-	-	-	Utility bill Inserts (increase every year) and giveaways for publicized City events
Utility bill inserts	$10,000	$10,000	$10,000	-	-	-	-	Leisure Services cost for utility bill inserts
Giveaway items for PIO City events	$16,500	$16,500	$16,500	-	-	-	-	Giveaway items for public events, ribbon cuttings, openings, town halls, etc. Various companies used.
Administrative / Promotional Activities	$13,000	$13,000	$13,000	-	-	-	-	Ad campaigns
Florida Weekly Ads	$1,500	$1,500	$1,500	-	-	-	-	
Coastal Star Ads	$1,000	$1,000	$1,000	-	-	-	-	
Palm Beach Life Ad	$500	$500	$500	-	-	-	-	
City Marketing and Promotion Campaign	$10,000	$10,000	$10,000	-	-	-	-	Marketing and Promotional Campaign Highlighting the City of Lake Worth Beach City Services, the Golf Course, Special 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	$500	$500	$500	-	-	-	-	Office Supplies
Operating Supplies / Other	$46,600	$1,000	$1,000	-	-	-$45,600	-97.85%	Movers and office furniture were a one-time FY 2026 expense
Video Props	$600	$1,000	$1,000	-	-	$400	66.67%	Items for promotional City videos for social media, advertising, etc.
Moving Expenses	$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	$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	$1,906	$2,638	$2,638	-	-	$732	38.41%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Relations Society of America membership	$720	-	-	-	-	-$720	-100.00%	$360 x 2 employees = $720. PIO & Communications Specialist
FMCA Membership	$250	-	-	-	-	-$250	-100.00%	FL Municipal Communications Assoc. (FMCA) membership$125 x 2 employees = $250. PIO & Communications Specialist
NAGC Membership	$336	-	-	-	-	-$336	-100.00%	National Assoc. of Government Communicators (NAGC) membership. $168 x 2 employees = $336. PIO & Communications Specialist
Palm Beach Post subscription	$300	$300	$300	-	-	-	-	
Florida Fire Chiefs Assoc. (FFCA) membership	$300	$300	$300	-	-	-	-	Membership for Public Information Officer and Communications Specialist
Discover the Palm Beaches	-	$732	$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)	-	$720	$720	-	-	$720	-	Membership for Public Information Officer and Communications Specialist
Florida Municipal Communications Assoc.	-	$250	$250	-	-	$250	-	Membership for Public Information Officer and Communications Specialist
National Association of Government Communicators	-	$336	$336	-	-	$336	-	Membership for Public Information Officer
Replacement & Renewal / Equipment-Technology	$10,300	$10,000	$10,000	-	-	-$300	-2.91%	
FAA Drone Class	$300	-	-	-	-	-$300	-100.00%	For PIO. Training needs to be completed before FAA class.
Kiosk Maintenance and 5G Internet	$5,000	$5,000	$5,000	-	-	-	-	
Lights for videos	$3,000	$3,000	$3,000	-	-	-	-	
Drone Training & Maintenance	$2,000	-	-	-	-	-$2,000	-100.00%	
Drone Training	-	$2,000	$2,000	-	-	$2,000	-	
Total Operating Expenditures	$276,860	$235,560	$240,990	$5,430	2.31%	-$35,870	-12.96%	
Total Administration	$556,734	$463,367	$467,988	$4,621	1.00%	-$88,746	-15.94%	
Parking								
Salaries & Benefits								
Salaries & Wages / Regular	-	$113,517	$113,517	-	-	$113,517	-	Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								between the General Fund (20%) and the Beach Fund (80%)
Special Pay / Longevity	-	$1,160	$1,160	-	-	$1,160	-	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 / FICA Taxes	-	$8,773	$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	-	$20,622	$20,276	-$346	-1.68%	$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	-	$26,171	$25,842	-$329	-1.26%	$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	-	$2,406	$2,406	-	-	$2,406	-	
Total Salaries & Benefits	-	$172,649	$171,974	-$675	-0.39%	$171,974	-	
Operating Expenditures								
Professional Services / Internal IT Support	-	$10,887	$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	-	$200	$200	-	-	$200	-	
Stantec	-	$200	$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	-	$46,100	$46,100	-	-	$46,100	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.
Alarm Service	-	$100	$100	-	-	$100	-	Guardian Alarm service (501 Lake

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Avenue)
Collection Bureau	-	$1,200	$1,200	-	-	$1,200	-	Collection Bureau
Fire Extinguisher Inspection	-	$100	$100	-	-	$100	-	Fire extinguisher inspection
IPS Group	-	$43,200	$43,200	-	-	$43,200	-	IPS Group (meters & hand-helds)
LPR Camera Monitoring	-	$1,200	$1,200	-	-	$1,200	-	LPR camera monitoring - anticipated increase
Magistrate (For Hearings)	-	$300	$300	-	-	$300	-	
Travel & Training / Training/Registration	-	$180	$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	-	$180	$180	-	-	$180	-	
Travel & Training / Lodging/Transportation	-	$200	$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	-	$200	$200	-	-	$200	-	FL Parking & Transportation Assoc. Conference - increase due to conference location change.
Communication/Freight Srv / Postage & Freight	-	$200	$200	-	-	$200	-	
Rental & Leases / Operating/Capital Leasing	-	$1,650	$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	-	$1,500	$1,500	-	-	$1,500	-	Copier rental - increase (previously spilt among divisions, now Parking is paying for it all)
Postage Machine Rental	-	$150	$150	-	-	$150	-	Postage machine rental
Insurance / Property/Liability	-	$1,505	$1,505	-	-	$1,505	-	
Repair/Maint Services / Equipment-General	-	$3,700	$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)	-	$1,200	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Poles & Signs	-	$1,000	$1,000	-	-	$1,000	-	New poles and signage in downtown area
Radio Agreement & Parts	-	$800	$800	-	-	$800	-	Bearcom radio agreement & radios/replacement parts
Traffic Control Items	-	$700	$700	-	-	$700	-	Traffic control items including cones, bars, fences, etc. Our current inventory supply is sufficient
Repair/Maint Services / Equipment-Garage	-	$7,703	$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	-	$2,000	$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	-	$800	$800	-	-	$800	-	Increase due to address change on citation envelopes.
Citation Rolls	-	$200	$200	-	-	$200	-	Citation rolls for meters
Citations	-	$552	$552	-	-	$552	-	Increase due to address change on all citations.
Decals	-	$320	$320	-	-	$320	-	Decals: beach, boat ramp, employee decals, tenant employees, as requested
Pier Passes	-	$128	$128	-	-	$128	-	Pier passes
Office Supplies / Office Supplies	-	$440	$440	-	-	$440	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Bottled Drinks	-	$240	$240	-	-	$240	-	Hydration for parking enforcement officers who are outside
Toner	-	$200	$200	-	-	$200	-	Toner/ink cartridges for printers
Operating Supplies / Gas, Lubricants & Oil	-	$340	$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	-	$280	$280	-	-	$280	-	Golf cart maintenance agreement
Parts And Oil For Carts And Blowers	-	$60	$60	-	-	$60	-	Parts and oil for carts and blowers
Operating Supplies / Small Tools & Equipment	-	$2,640	$2,640	-	-	$2,640	-	20% of budget allocated in 140-8050 is being transferred

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								permanently to 001-8050 per supplemental approved in BWS#1
IPS Group Parts	-	$1,100	$1,100	-	-	$1,100	-	IPS replacement parts and cables (items are getting older, more repairs needed)
Misc. Supplies	-	$700	$700	-	-	$700	-	Nuts, bolts, posts, paints, brushes, lumber, washers, rags, cleaners, lubricants, restorer, hand tools, wires, tape, wipes, lights, cables, keys
Parkmobile signs & stickers	-	$500	$500	-	-	$500	-	Parkmobile signs & stickers
Cart Blower Supplies	-	$60	$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	-	$280	$280	-	-	$280	-	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)
Operating Supplies / Uniforms	-	$1,150	$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	-	$400	$400	-	-	$400	-	For Parking Enforcement Officers: Hats, jackets, rain gear, footwear allowance
Rental Uniforms	-	$750	$750	-	-	$750	-	Rental uniforms for Parking Enforcement staff.
Operating Supplies / Other	-	$1,622	$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	-	$17	$17	-	-	$17	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								supplemental approved in BWS#1
FL Parking & Transportation Assoc. Membership	-	$17	$17	-	-	$17	-	FL Parking & Transportation Assoc. Membership - Parking Manager
Total Operating Expenditures	-	$80,534	$80,534	-	-	$80,534	-	
Total Parking	-	$253,183	$252,508	-$675	-0.27%	$252,508	-	
Library								
Salaries & Benefits								
Salaries & Wages / Regular	$449,255	$424,318	$424,318	-	-	-$24,937	-5.55%	Increase reflects the Assistant Director serving in the Interim Director capacity
Overtime / Standard Overtime	$7,500	$3,000	$3,000	-	-	-$4,500	-60.00%	
Special Pay / Longevity	$3,900	$2,700	$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	$2,295	$2,151	$2,151	-	-	-$144	-6.27%	Decrease due to employee retirement
Library / FICA Taxes	$35,274	$32,980	$32,980	-	-	-$2,294	-6.50%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$92,540	$69,943	$68,771	-$1,172	-1.68%	-$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	$2,873	$2,826	$2,826	-	-	-$47	-1.64%	
Library / Life & Health Insurance	$98,805	$81,391	$80,368	-$1,023	-1.26%	-$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	$2,406	$2,406	$2,406	-	-	-	-	
Total Salaries & Benefits	$694,848	$621,715	$619,520	-$2,195	-0.35%	-$75,328	-10.84%	
Operating Expenditures								
Professional Services / Internal IT Support	$106,950	$79,803	$79,803	-	-	-$27,147	-25.38%	
Other Contractual Service / Other Contractual Servi	$65,400	$65,400	$65,400	-	-	-	-	
Outsource for Security Guard:	$56,600	$56,600	$56,600	-	-	-	-	Outsource for Security Guard for inside the library
Alarm System	$3,500	$3,500	$3,500	-	-	-	-	Advanced Alarm
Air Freshener	$5,300	$5,300	$5,300	-	-	-	-	ScentAir dispensers placed throughout building.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Travel & Training / Training/Registration	$1,900	$10,700	$10,700	-	-	$8,800	463.16%	
Children's Librarian MLIS Degree	-	$3,500	$3,500	-	-	$3,500	-	Tuition reimbursement for Children's Librarian to complete Master of Library and Information Science (MLIS) degree. $3,500 supplemental approved in BWS#2.
Library Manager PhD in Ethical Leadership	-	$5,000	$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	$400	$700	$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	$1,500	$1,500	$1,500	-	-	-	-	Tuition reimbursement for eligible employees
Travel & Training / Lodging/Transportation	$2,700	-	-	-	-	-$2,700	-100.00%	
State Conference	$2,700	-	-	-	-	-$2,700	-100.00%	Staff members (2) attend state conference
Communication/Freight Srv / Postage & Freight	$200	$200	$200	-	-	-	-	Postage for invitations, donation acknowledgements, thank you's, etc.
Utility Services / Water	$1,565	$3,033	$3,033	-	-	$1,468	93.80%	
Utility Services / Sewer	$936	$1,012	$1,012	-	-	$76	8.12%	
Utility Services / Electricity	$16,200	$17,479	$17,479	-	-	$1,279	7.90%	
Utility Services / Refuse/Waste Disposal	$3,132	$3,281	$3,281	-	-	$149	4.76%	
Insurance / Property/Liability	$67,823	$44,257	$44,257	-	-	-$23,566	-34.75%	
Repair/Maint Services / Buildings	-	$12,000	$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	-	$10,000	$10,000	-	-	$10,000	-	Supplemental for $10,000 approved in BWS#1.
Repairs by Public Works	-	$2,000	$2,000	-	-	$2,000	-	Supplemental for $2,000 approved in BWS#1.
Repair/Maint Services / Equipment-General	$2,000	$2,000	$2,000	-	-	-	-	Handicap ramp gates (2), front stair gate to block entrance while closed and purchases by Public Works

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Library / Printing & Binding	$4,000	$4,000	$4,000	-	-	-	-	Printing for Library events/programs, postcards, Library info pieces
Library / Promotional Activities	$36,000	$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	$36,000	$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	$4,600	$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	$1,800	$1,800	$1,800	-	-	-	-	Desk and chair for upstairs Florida room
Operating Supplies / Small Tools & Equipment	$3,500	$3,500	$3,500	-	-	-	-	Printer and laptop for public use
Operating Supplies / Other	$4,000	$4,000	$4,000	-	-	-	-	Library program supplies to include book covers, labels, library cards, library bags, archival boxes
Library Program Supplies	$4,000	$4,000	$4,000	-	-	-	-	book covers, labels, Library cards, library bags, archival boxes
Library / Books, Publ, Subsc & Memb	$35,000	$35,000	$35,000	-	-	-	-	
SEFLIN Membership	$10,000	$10,000	$10,000	-	-	-	-	Southeast Florida Library Information Network membership
Brainfuse	$3,300	$3,300	$3,300	-	-	-	-	Online tutoring, job and career assistance
WhoFi	$1,200	$1,200	$1,200	-	-	-	-	Wifi service
Online Library Consortium	$12,500	$12,500	$12,500	-	-	-	-	Provides ebooks, graphic novels, magazines
Newsbank	$3,000	$3,000	$3,000	-	-	-	-	Newspapers
Cloud Library	$5,000	$5,000	$5,000	-	-	-	-	Cloud Library (ebooks)
Books, Publ, Subsc & Memb / Library Materials	$57,000	$57,000	$57,000	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
McNaughton Subscriptions	$25,000	$25,000	$25,000	-	-	-	-	Specialty publisher
Brodart	$24,000	$25,000	$25,000	-	-	$1,000	4.17%	Specialty publisher
Gumdrop	$2,000	$2,000	$2,000	-	-	-	-	Specialty publisher
Univ. of Florida	$1,000	$1,000	$1,000	-	-	-	-	Publisher - provides books on Florida that are hard to find
Pineapple Press	$1,000	$1,000	$1,000	-	-	-	-	Specialty publisher
Scholastic	$3,000	$3,000	$3,000	-	-	-	-	
Amazon	$1,000	-	-	-	-	-$1,000	-100.00%	Item not needed in this account category any longer.
Total Operating Expenditures	$414,706	$385,065	$385,065	-	-	-$29,641	-7.15%	
Total Library	$1,109,554	$1,006,780	$1,004,585	-$2,195	-0.22%	-$104,969	-9.46%	
Community Programs								
Salaries & Benefits								
Salaries & Wages / Regular	$365,347	$352,950	$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	$53,582	$53,582	$53,582	-	-	-	-	
Overtime / Standard Overtime	$8,500	$8,500	$8,500	-	-	-	-	
Special Pay / Longevity	$2,700	$3,300	$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.
Special Pay / Incentive	-	$6,032	$6,032	-	-	$6,032	-	
Certification Pay	-	$3,532	$3,532	-	-	$3,532	-	
One-Time Performance Lump-Sum Pay	-	$2,500	$2,500	-	-	$2,500	-	
Special Pay / Other Pays	$1,485	$1,485	$1,485	-	-	-	-	
Parks and Recreation / FICA Taxes	$33,008	$32,567	$32,567	-	-	-$441	-1.34%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$73,990	$58,162	$57,187	-$975	-1.68%	-$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	$3,705	$3,564	$3,564	-	-	-$141	-3.81%	
Parks and Recreation / Life & Health Insurance	$96,207	$69,352	$68,481	-$871	-1.26%	-$27,726	-28.82%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								related supplemental requests.
Workers' Compensation / Workers' Comp Regular	$17,919	$17,919	$17,919	-	-	-	-	
Total Salaries & Benefits	$656,443	$607,413	$605,567	-$1,846	-0.30%	-$50,876	-7.75%	
Operating Expenditures								
Professional Services / Internal IT Support	$92,085	$67,776	$67,776	-	-	-$24,309	-26.40%	
Contractual Services / Other Contractual Service	$8,000	$8,000	$8,000	-	-	-	-	
Gym Floor Resurfacing	$6,000	$6,000	$6,000	-	-	-	-	Annual Gym Floor Resurfacing
Gymnasium Bleacher Repair	$2,000	$2,000	$2,000	-	-	-	-	Continuous Gymnasium Bleacher Repair
Training / Training/Registration	$4,500	$4,500	$4,500	-	-	-	-	
Professional Certification/Trainings	$1,350	$1,350	$1,350	-	-	-	-	
FRPA (Florida Recreation & Park Assoc.)	$1,150	$2,150	$2,150	-	-	$1,000	86.96%	Florida Recreation & Parks Assoc. (FRPA) Conference registration for Director and Recreation Manager.
RecTrac Training	$2,000	$1,000	$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	$2,000	$2,600	$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	$16,250	$20,116	$20,116	-	-	$3,866	23.79%	
Utility Services / Sewer	$5,900	$9,498	$9,498	-	-	$3,598	60.98%	
Utility Services / Electricity	$56,511	$57,455	$57,455	-	-	$944	1.67%	
Utility Services / Refuse/Waste Disposal	$6,537	$6,850	$6,850	-	-	$313	4.79%	
Rental & Leases / Operating/Capital Leasing	$2,500	$2,500	$2,500	-	-	-	-	Printer Lease
Insurance / Property/Liability	$52,258	$34,101	$34,101	-	-	-$18,157	-34.74%	
Repair/Maint Services / Equipment-General	$11,000	$4,500	$4,500	-	-	-$6,500	-59.09%	
Soccer Goals	$4,000	$4,000	$4,000	-	-	-	-	Soccer goals
Foldable Chairs Osborne Community Center	$500	$500	$500	-	-	-	-	Foldable Chairs Osborne Community Center
Athletics Website	$500	-	-	-	-	-$500	-100.00%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Portable Scoreboard	$4,000	-	-	-	-	-$4,000	-100.00%	
Bitty Basketball Hoops	$2,000	-	-	-	-	-$2,000	-100.00%	
Repair/Maint Services / Equipment-Garage	$26,149	$29,193	$29,193	-	-	$3,044	11.64%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$5,759	$7,518	$7,518	-	-	$1,759	30.54%	
Heavy Equipment	$4,000	$5,759	$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	$1,759	$1,759	$1,759	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Parks and Recreation / Printing & Binding	$2,000	$4,000	$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	$10,000	$10,000	$10,000	-	-	-	-	Banners, posters, flyers, informational signage
Banners	$6,500	$6,500	$6,500	-	-	-	-	Banners
Posters	$1,000	$1,000	$1,000	-	-	-	-	Posters
Flyers	$1,000	$1,000	$1,000	-	-	-	-	Flyers
Yard Signs	$1,500	$1,500	$1,500	-	-	-	-	Yard Signs
Office Supplies / Office Supplies	$1,500	$1,500	$1,500	-	-	-	-	Office supplies for several recreation locations
Operating Supplies / Recreation Programs	$81,250	$89,250	$89,250	-	-	$8,000	9.85%	Recreational sports, games, entertainment for the residents
Youth Basketball	$16,000	$16,000	$16,000	-	-	-	-	
Pride Travel Basketball	$6,000	$6,000	$6,000	-	-	-	-	Pride Travel Basketball
Nerf Games	$500	$500	$500	-	-	-	-	Nerf Games
School Outreach Events	$1,500	$1,500	$1,500	-	-	-	-	School Outreach Events
Flag Football	$8,500	$8,500	$8,500	-	-	-	-	Flag Football
Senior Club	$8,000	$8,000	$8,000	-	-	-	-	Senior Club
Movie in Park	$7,500	$7,500	$7,500	-	-	-	-	Movie in Park - three events
Splash Day	$3,250	$3,250	$3,250	-	-	-	-	Splash Day
Back2School Bash	$2,000	$2,000	$2,000	-	-	-	-	Back2School Bash
Adult Basketball	$2,000	$2,000	$2,000	-	-	-	-	Adult Basketball programs (referees, uniforms, championship awards)
Tackle Football & Cheer	$10,000	$10,000	$10,000	-	-	-	-	Tackle football and cheer programs
Youth Programs	$4,000	$4,000	$4,000	-	-	-	-	
Adult Programs	$4,000	$4,000	$4,000	-	-	-	-	Adult Programs
Youth Soccer	$8,000	$8,000	$8,000	-	-	-	-	Youth soccer program
Holiday Bike Giveaway	-	$8,000	$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,

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								the funds have been moved to this account. Supplemental for $8,000 approved in BWS#1.
Operating Supplies / Uniforms	$800	$800	$800	-	-	-	-	Staff shirts and jackets to be recognized at events
Parks and Recreation / Books, Publ, Subsc & Memb	-	$1,110	$1,110	-	-	$1,110	-	
NRPA Membership	-	$555	$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	-	$555	$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	$361,267	-	-	-$23,732	-6.16%	
Total Community Programs	$1,041,442	$968,680	$966,834	-$1,846	-0.19%	-$74,608	-7.16%	
Facilities								
Salaries & Benefits								
Salaries & Wages / Regular	$272,870	$286,159	$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 salary - approved in BWS#2
Overtime / Standard Overtime	$5,000	$5,000	$5,000	-	-	-	-	Staff gets called in to help with events, clean-ups.....
Special Pay / Longevity	$2,800	$3,200	$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	$990	$990	$990	-	-	-	-	
Parks and Recreation / FICA Taxes	$21,540	$22,587	$22,587	-	-	$1,047	4.86%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$55,691	$47,762	$46,961	-$801	-1.68%	-$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / Defined Cont Plan	$2,470	$2,376	$2,376	-	-	-$94	-3.81%	Decrease due to employee resigning
Parks and Recreation / Life & Health Insurance	$68,955	$68,044	$67,189	-$855	-1.26%	-$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	$10,272	$10,272	$10,272	-	-	-	-	
Total Salaries & Benefits	$440,588	$446,390	$444,734	-$1,656	-0.37%	$4,146	0.94%	
Operating Expenditures								
Contractual Services / Other Contractual Service	$315,000	$290,000	$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	$215,000	$215,000	$215,000	-	-	-	-	Haverland turf maintenance contract
Electrical/light repairs	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	Electrical/light repairs, timer box replacements. Decrease due to many repairs/updates being completed in FY 26.
Fencing repairs/installation	$15,000	$15,000	$15,000	-	-	-	-	Fencing repairs/installation
Playground repairs	$2,000	$2,000	$2,000	-	-	-	-	Playground repairs
Scoreboard repairs	$2,500	$2,500	$2,500	-	-	-	-	Memorial Field scoreboard repairs
Irrigation Repairs	$2,000	$2,000	$2,000	-	-	-	-	Irrigation pumps
Alarm systems	$2,000	$2,000	$2,000	-	-	-	-	Building alarm systems
Sod replacement	$6,500	$6,500	$6,500	-	-	-	-	Sod replacement
Baseball field clay	$7,500	$2,500	$2,500	-	-	-$5,000	-66.67%	Baseball field clay. Decrease due to field repairs completed in FY26.
Playground mulch	$15,000	$15,000	$15,000	-	-	-	-	Playground mulch (FY 2023-$4,640)
Field 4 lip replacement	$15,000	-	-	-	-	-$15,000	-100.00%	Manzo Field lip replacement; not sable to be completed in FY26.
Outdoor Court Surface Repairs	$1,000	$1,000	$1,000	-	-	-	-	
Baseball Field Netting/Post Repairs	$1,500	$1,500	$1,500	-	-	-	-	
Boundary Surveys	$1,500	$1,500	$1,500	-	-	-	-	
Sidewalk Repair	$3,000	$3,000	$3,000	-	-	-	-	Sidewalk repairs includes concrete delivery
Locksmith Services Calls	$1,500	$1,500	$1,500	-	-	-	-	
Permit Applications	$9,000	$9,000	$9,000	-	-	-	-	For contractors' building permits on city property
Training / Training/Registration	$1,400	$1,400	$1,400	-	-	-	-	FRPA (Florida Recreation & Parks Assoc.) Conference registration for Assistant Director and Parks

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Superintendent; continuing education.
Training / Lodging/Transportation	$2,000	$2,000	$2,000	-	-	-	-	FRPA (Florida Recreation & Parks Assoc.) conference transportation and lodging for Assistant Director and Parks Superintendent
Communication/Freight Srv / Postage & Freight	$1,000	$1,000	$1,000	-	-	-	-	For shipping of ordered items
Utility Services / Water	$16,250	$20,116	$20,116	-	-	$3,866	23.79%	
Utility Services / Sewer	$5,900	$9,498	$9,498	-	-	$3,598	60.98%	
Utility Services / Electricity	$56,511	$57,454	$57,454	-	-	$943	1.67%	
Utility Services / Refuse/Waste Disposal	$6,537	$6,850	$6,850	-	-	$313	4.79%	
Insurance / Property/Liability	$265,129	$173,007	$173,007	-	-	-$92,122	-34.75%	
Repair/Maint Services / Buildings	$51,700	$10,000	$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	-	$10,000	$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	$51,700	-	-	-	-	-$51,700	-100.00%	Broken down into individual itemizations for FY27
Repair/Maint Services / Equipment-General	$10,000	$10,000	$10,000	-	-	-	-	Items for City recreation facilities, as detailed.
Park Amenities	$2,500	$2,000	$2,000	-	-	-$500	-20.00%	Park amenities (windscreens, grills, tables, benches)
Park signage	$1,000	-	-	-	-	-$1,000	-100.00%	Line decreased and moved to 47-00 because of the numerous varied signs we now need.
Field chalk	$500	$1,000	$1,000	-	-	$500	100.00%	Field chalk
Field paint	$2,000	$2,000	$2,000	-	-	-	-	Field paint
Windscreens	$2,000	$3,000	$3,000	-	-	$1,000	50.00%	Custom windscreens for courts and enclosures
Athletic Equipment	$2,000	$2,000	$2,000	-	-	-	-	Chalk liner, bases, nets, paintsprayer
Repair/Maint Services / Equipment-Garage	$26,149	$23,109	$23,109	-	-	-$3,040	-11.63%	Based on Vehicles and Fleet Schedule
Parks and Recreation / Printing & Binding	$750	$4,750	$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

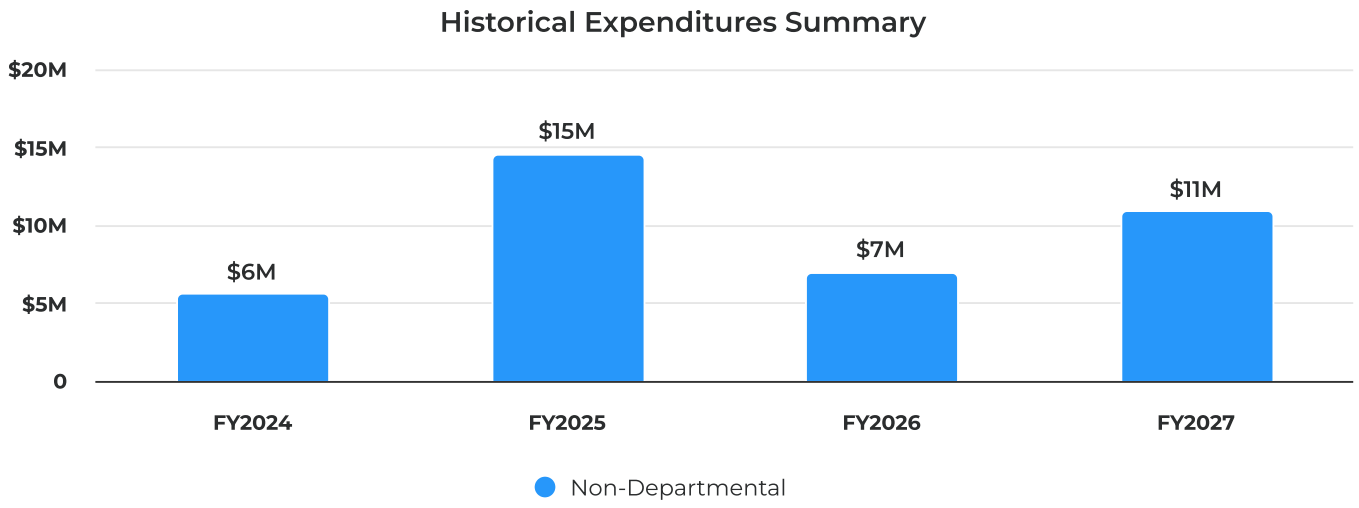
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								$4,000 approved in BWS#1.
Office Supplies / Office Supplies	$200	$200	$200	-	-	-	-	Printer ink, pens, paper
Operating Supplies / Gas, Lubricants & Oil	$3,000	$2,500	$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	$1,982	$1,982	$1,982	-	-	-	-	Parts for repairs, paint, zip ties, work glovers, socket wrench, hammer, misc.
Operating Supplies / Chemicals	$8,000	$4,000	$4,000	-	-	-$4,000	-50.00%	Weed killer and fertilizers
Operating Supplies / Uniforms	$2,200	$2,200	$2,200	-	-	-	-	Uniform rental, rain jackets, and shoe allowance for staff
Total Operating Expenditures	$773,708	$620,066	$620,066	-	-	-$153,642	-19.86%	
Total Facilities	$1,214,296	$1,066,456	$1,064,800	-$1,656	-0.16%	-$149,496	-12.31%	
Special Events								
Salaries & Benefits								
Salaries & Wages / Regular	$152,961	$148,302	$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	$5,750	$4,500	$4,500	-	-	-$1,250	-21.74%	
Special Pay / Incentive	-	$3,487	$3,487	-	-	$3,487	-	
Certification Pay	-	$3,487	$3,487	-	-	$3,487	-	
Special Pay / Other Pays	$1,485	$1,485	$1,485	-	-	-	-	
Parks and Recreation / FICA Taxes	$12,245	$12,059	$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	$25,563	$20,239	$19,900	-$339	-1.67%	-$5,663	-22.15%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / Defined Cont Plan	$3,705	$3,564	$3,564	-	-	-$141	-3.81%	
Parks and Recreation / Life & Health Insurance	$34,880	$30,097	$29,718	-$379	-1.26%	-$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	$6,000	$6,000	$6,000	-	-	-	-	
Total Salaries & Benefits	$242,589	$229,733	$229,015	-$718	-0.31%	-$13,574	-5.60%	
Operating Expenditures								

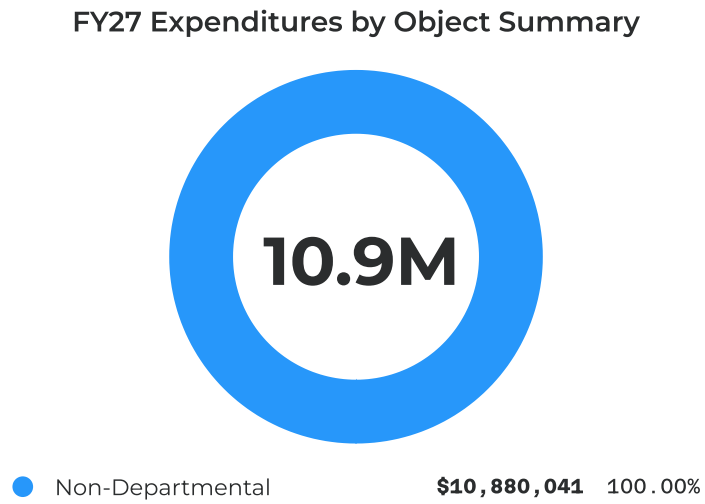
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Professional Services / Internal IT Support	$31,956	$34,341	$34,341	-	-	$2,385	7.46%	
Contractual Services / Other Contractual Service	$45,000	$55,000	$55,000	-	-	$10,000	22.22%	Contracts for event production services
Light Rental	-	$10,000	$10,000	-	-	$10,000	-	Light rentals for all events. Supplemental for $10,000 approved in BWS#1.
PBSO event security	$15,000	$15,000	$15,000	-	-	-	-	PBSO event security - price increase
Cultural Plaza Christmas tree	$12,000	$12,000	$12,000	-	-	-	-	Cultural Plaza Christmas tree
Music performance license	$1,000	$1,000	$1,000	-	-	-	-	Music performance license
Holiday Parade & Event Nights	$17,000	$17,000	$17,000	-	-	-	-	Holiday Parade/Veterans Day/Tree Lighting/4th July/Easter/Family Date Night
Training / Training/Registration	$1,500	$1,800	$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	$2,000	$2,500	$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	-	-	$205	$205	-	$205	-	Utility Services needed at new office location
Utility Services / Refuse/Waste Disposal	-	-	$225	$225	-	$225	-	Utility Services needed at new office location
Rental & Leases / Operating/Capital Leasing	$700	$700	$700	-	-	-	-	Copier rental
Insurance / Property/Liability	$103,395	$67,470	$67,470	-	-	-$35,925	-34.75%	
Repair/Maint Services / Equipment-Garage	$7,703	$7,703	$7,703	-	-	-	-	Based on Vehicles and Fleet Schedule
Parks and Recreation / Printing & Binding	$2,000	$2,000	$2,000	-	-	-	-	Flyers, hand outs and A-frame signs
Parks and Recreation / Promotional Activities	$197,000	$259,500	$259,500	-	-	$62,500	31.73%	Street Painting Festival $300,000 moved to 8063.52-90
Fancy Cars for holiday parade	$3,500	-	-	-	-	-$3,500	-100.00%	Items were donated last year; no expense necessary.
Fireworks	$30,000	$35,000	$35,000	-	-	$5,000	16.67%	Fireworks (increase). Supplemental approved for $5,000 in BWS#1.
Road closures	$20,000	$32,000	$32,000	-	-	$12,000	60.00%	Supplemental approved for $12,000 in BWS#1.
Photography	$4,500	$4,500	$4,500	-	-	-	-	Photography
Bike giveaway	$6,000	-	-	-	-	-$6,000	-100.00%	Funding moved to Community Programs 001-8061-572.52-25, the division that organizes the event

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Family Date Night	$5,000	-	-	-	-	-$5,000	-100.00%	Event not held in FY 26. No current plans to continue.
Halloween Event Production	$10,000	$10,000	$10,000	-	-	-	-	Little Scream
Portable toilets	$4,000	$4,000	$4,000	-	-	-	-	
Holiday Parade Event Production	$10,000	$10,000	$10,000	-	-	-	-	
4th of July Event Production	$20,000	$20,000	$20,000	-	-	-	-	
Holiday Tree Lighting Production	$10,000	$10,000	$10,000	-	-	-	-	
Easter Event Production	$8,000	$8,000	$8,000	-	-	-	-	
Veteran's Day Production	$5,000	$5,000	$5,000	-	-	-	-	Came from 52-90 and was $12,000 last FY
Shuttle buses for events	$7,000	$7,000	$7,000	-	-	-	-	
New City-Wide Event	$24,000	-	-	-	-	-$24,000	-100.00%	
Event Linen Rentals	$2,000	$2,000	$2,000	-	-	-	-	
Amazon Decor	$6,000	$6,000	$6,000	-	-	-	-	
Live Holiday Parade Video	$5,000	$5,000	$5,000	-	-	-	-	
Event Security	$12,000	$12,000	$12,000	-	-	-	-	
Community Festival	$5,000	-	-	-	-	-$5,000	-100.00%	Working on other events in FY 27
MLK Day Video Production	-	$5,000	$5,000	-	-	$5,000	-	Supplemental approved for $5,000 in BWS#1.
4th of July Drone Show	-	$60,000	$60,000	-	-	$60,000	-	Supplemental approved for $60,000 in BWS#1.
Sunset on the Ave event	-	$24,000	$24,000	-	-	$24,000	-	6 events at $4,000 each. Supplemental approved for $24,000 in BWS#1.
Office Supplies / Office Supplies	$500	$500	$500	-	-	-	-	Printer toner, office supplies
Operating Supplies / Gas, Lubricants & Oil	$1,000	$1,000	$1,000	-	-	-	-	For generator, for air filled displays
Fleet Charges	-	$500	$500	-	-	$500	-	
Generator	$1,000	$500	$500	-	-	-$500	-50.00%	Generator (for air-filled display items for events)
Operating Supplies / Other	$300,000	$300,000	$300,000	-	-	-	-	Separated out accounts 48-00 for events only and 52-90 for Street Painting Festival
Street Painting Festival	$300,000	$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	$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	$500	-	-	-	-	-$500	-100.00%	FFEA (FL Festival & Events Assoc.) membership for 4 employees

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Operating Expenditures	$693,254	$732,514	$732,944	$430	0.06%	$39,690	5.73%	
Total Special Events	$935,843	$962,247	$961,959	-$288	-0.03%	$26,116	2.79%	
Total Leisure Services	$4,857,869	$4,720,713	$4,718,674	-$2,039	-0.04%	-$139,195	-2.87%	
Total Expenditures	**$4,857,869**	**$4,720,713**	**$4,718,674**	**-$2,039**	**-0.04%**	**-$139,195**	**-2.87%**	

Expenditures Summary





Expenditures by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental								
Debt Service / Principal	-	$673,009	$345,331	$345,331	-	-	-$327,678	-48.69%
2020 UT Bond Series	-	$25,000	$25,000	$25,000	-	-	-	-
2020AB Non Adv.	-	$648,009	$320,331	$320,331	-	-	-$327,678	-50.57%
Debt Service / Interest	-	$183,150	$157,572	$157,572	-	-	-$25,578	-13.97%
2020 UT Bond Series	-	$25,900	$24,650	$24,650	-	-	-$1,250	-4.83%
2020AB Non Adv.	-	$157,250	$132,922	$132,922	-	-	-$24,328	-15.47%
Contractual Services / Other Contractual Service	$315,380	$579,000	$275,900	$275,900	-	-	-$303,100	-52.35%
Stantec	-	$50,000	$50,000	$50,000	-	-	-	-
ADP	-	$47,000	$52,000	$52,000	-	-	$5,000	10.64%
DavenPort	-	$51,000	$51,000	$51,000	-	-	-	-
ClearGov	-	$81,000	$72,900	$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	$2,500	-	-	-	-
Other Non-Departmental	-	$47,500	$47,500	$47,500	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Expenses								
Contractual Services / GASB 96 Contra	-$44,250	-	-	-	-	-	-	-
Utility Services / Water	$1,348	$1,350	$2,832	$2,832	-	-	$1,482	109.78%
Utility Services / Sewer	$1,286	$1,426	$1,769	$1,769	-	-	$343	24.05%
Utility Services / Electricity	$5,149	$7,236	$3,034	$3,034	-	-	-$4,202	-58.07%
Utility Services / Refuse/Waste Disposal	$2,752	$3,780	$1,942	$1,942	-	-	-$1,838	-48.62%
Rental & Leases / Operating/Capital Leasing	$27,612	$100,363	$100,363	$100,363	-	-	-	-
Bohemian Parking Lease	-	$100,363	$100,363	$100,363	-	-	-	-
Other Curr Charges/Oblig / Uncollectible Accounts	$26,051	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$2,914	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$5,194	$26,400	$10,000	$10,000	-	-	-$16,400	-62.12%
Buildings / GASB 96 Capital Outlay	$132,782	-	-	-	-	-	-	-
Other General Government / Principal	$649,498	-	-	-	-	-	-	-
Principal / GASB87 Lease principal	$10,950	-	-	-	-	-	-	-
Principal / GASB 96 Principal	$44,250	-	-	-	-	-	-	-
Other General Government / Interest	$207,079	-	-	-	-	-	-	-
Interest / GASB 87	$61,050	-	-	-	-	-	-	-
Transfers / Building Fund	-	$130,803	-	-	-	-	-$130,803	-100.00%
Building Admin Fee	-	$130,803	-	-	-	-	-$130,803	-100.00%
Transfers / Beach Fund	-	-	$623,615	$631,430	$7,815	1.25%	$631,430	-
To Cover Beach Fund Deficit	-	-	$623,615	$631,430	$7,815	1.25%	$631,430	-
Transfers / Recovery Cap Project Fd	$8,605,580	-	-	-	-	-	-	-
Transfers / Transfer to CRA	$3,876,927	$4,215,616	$4,700,498	$4,700,498	-	-	$484,882	11.50%
Transfers / Transfer to Capital Pro	$1,646,639	$1,031,405	$245,000	$4,649,370	$4,404,370	1,797.70%	$3,617,965	350.78%
Annual Roadway Infrastructure - Master Plan Projects	-	-	-	$3,000,000	$3,000,000	-	$3,000,000	-
Installation of Removable Bollards	-	-	-	$226,000	$226,000	-	$226,000	-
Memorial Multipurpose Field Resod	-	-	-	$200,000	$200,000	-	$200,000	-
Sunset Ridge Park Multipurpose Field Resod	-	-	-	$135,000	$135,000	-	$135,000	-
Memorial Park Field Lighting Upgrades	-	-	-	$300,000	$300,000	-	$300,000	-
Osborne Center HVAC Units (4)	-	-	-	$60,000	$60,000	-	$60,000	-
Citywide Facilities Masterplan	-	-	-	$115,000	$115,000	-	$115,000	-
Firestation #1 Bathroom Remodels	-	-	-	$98,000	$98,000	-	$98,000	-
Firestation #2 Bathroom Remodels	-	-	-	$105,000	$105,000	-	$105,000	-
Code Compliance Vehicles and Service Expansion	-	-	-	$70,000	$70,000	-	$70,000	-
Installation of Rock Border - Bryant Park	-	-	-	$95,370	$95,370	-	$95,370	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Roads	-	$200,000	$200,000	$200,000	-	-	-	-
Cemetery	-	$45,000	$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	$21,934	-	-	-	-	-	-	-
Total Non-Departmental	$15,600,123	$6,953,538	$6,467,856	$10,880,041	$4,412,185	68.22%	$3,926,503	56.47%
Total Expenditures	**$15,600,123**	**$6,953,538**	**$6,467,856**	**$10,880,041**	**$4,412,185**	**68.22%**	**$3,926,503**	**56.47%**

Non-Departmental Itemizations

Expenditures by Division

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Non-Departmental	$6,953,538	$6,467,856	$10,880,041	$4,412,185	68.22%	$3,926,503	56.47%	
Non-Departmental								
Debt Service / Principal	$673,009	$345,331	$345,331	-	-	-$327,678	-48.69%	
2020 UT Bond Series	$25,000	$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.	$648,009	$320,331	$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 outstanding principal balance for the bonds is $16,275,000, with $4,782,921 attributable to the General Fund.
Debt Service / Interest	$183,150	$157,572	$157,572	-	-	-$25,578	-13.97%	
2020 UT Bond Series	$25,900	$24,650	$24,650	-	-	-$1,250	-4.83%	The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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.	$157,250	$132,922	$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	$579,000	$275,900	$275,900	-	-	-$303,100	-52.35%	Removed one-time expenses.
Stantec	$50,000	$50,000	$50,000	-	-	-	-	Stantec
ADP	$47,000	$52,000	$52,000	-	-	$5,000	10.64%	
DavenPort	$51,000	$51,000	$51,000	-	-	-	-	Based on prior year actuals
ClearGov	$81,000	$72,900	$72,900	-	-	-$8,100	-10.00%	ClearGov Budget Module. Includes Operating, 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	$250,000	-	-	-	-	-$250,000	-100.00%	No longer needed. Review to be completed in FY26.
Cost Allocation Study	$50,000	-	-	-	-	-$50,000	-100.00%	
Moody's	$2,500	$2,500	$2,500	-	-	-	-	Based on prior year actuals and future bond
Other Non-Departmental Expenses	$47,500	$47,500	$47,500	-	-	-	-	For services rendered like MARINER INSTITUTIONAL LLC, DIGITAL ASSURANCE CERT., INTEGRITY PUBLIC FINANCE CONS., etc.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Utility Services / Water	$1,350	$2,832	$2,832	-	-	$1,482	109.78%	
Utility Services / Sewer	$1,426	$1,769	$1,769	-	-	$343	24.05%	
Utility Services / Electricity	$7,236	$3,034	$3,034	-	-	-$4,202	-58.07%	
Utility Services / Refuse/Waste Disposal	$3,780	$1,942	$1,942	-	-	-$1,838	-48.62%	
Rental & Leases / Operating/Capital Leasing	$100,363	$100,363	$100,363	-	-	-	-	
Bohemian Parking Lease	$100,363	$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 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	$26,400	$10,000	$10,000	-	-	-$16,400	-62.12%	Reduced based on prior year and 3-year average. Uncontrollable expense.
Transfers / Building Fund	$130,803	-	-	-	-	-$130,803	-100.00%	
Building Admin Fee	$130,803	-	-	-	-	-$130,803	-100.00%	
Transfers / Beach Fund	-	$623,615	$631,430	$7,815	1.25%	$631,430	-	
To Cover Beach Fund Deficit	-	$623,615	$631,430	$7,815	1.25%	$631,430	-	
Transfers / Transfer to CRA	$4,215,616	$4,700,498	$4,700,498	-	-	$484,882	11.50%	Based on Property appraiser identified CRA tax roll.
Transfers / Transfer to Capital Pro	$1,031,405	$245,000	$4,649,370	$4,404,370	1,797.70%	$3,617,965	350.78%	
Annual Roadway Infrastructure - Master Plan Projects	-	-	$3,000,000	$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	-	-	$226,000	$226,000	-	$226,000	-	Using PayGo funding.
Memorial Multipurpose Field Resod	-	-	$200,000	$200,000	-	$200,000	-	Using PayGo funding.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Sunset Ridge Park Multipurpose Field Resod	-	-	$135,000	$135,000	-	$135,000	-	Using PayGo funding.
Memorial Park Field Lighting Upgrades	-	-	$300,000	$300,000	-	$300,000	-	Using gen fund's excess unassigned fund balance and PayGo for this project. Project total is $300,000 with $227,774 of Fund Balance and $72,226 being PayGo.
Osborne Center HVAC Units (4)	-	-	$60,000	$60,000	-	$60,000	-	The $60,000 project will now be fully funded with PayGo funding.
Citywide Facilities Masterplan	-	-	$115,000	$115,000	-	$115,000	-	Using PayGo funding.
Firestation #1 Bathroom Remodels	-	-	$98,000	$98,000	-	$98,000	-	Using PayGo funding.
Firestation #2 Bathroom Remodels	-	-	$105,000	$105,000	-	$105,000	-	Using PayGo funding.
Code Compliance Vehicles and Service Expansion	-	-	$70,000	$70,000	-	$70,000	-	Using PayGo funding.
Installation of Rock Border - Bryant Park	-	-	$95,370	$95,370	-	$95,370	-	Using PayGo funding.
Roads	$200,000	$200,000	$200,000	-	-	-	-	Every Year (Adopted in FY'23): $200,000 - Roads
Cemetery	$45,000	$45,000	$45,000	-	-	-	-	Every Year (Adopted in FY'23): $45,000 - Cemetery
Backhoe Replacement	$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	$340,000	-	-	-	-	-$340,000	-100.00%	Using gen fund's excess unassigned fund balance for project
Streets Division Dump Truck	$216,405	-	-	-	-	-$216,405	-100.00%	Using gen fund's excess unassigned fund balance for project
Field #5 Lighting Upgrades	$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	$6,467,856	$10,880,041	$4,412,185	68.22%	$3,926,503	56.47%	
Total Expenditures	**$6,953,538**	**$6,467,856**	**$10,880,041**	**$4,412,185**	**68.22%**	**$3,926,503**	**56.47%**	

Building Permit Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

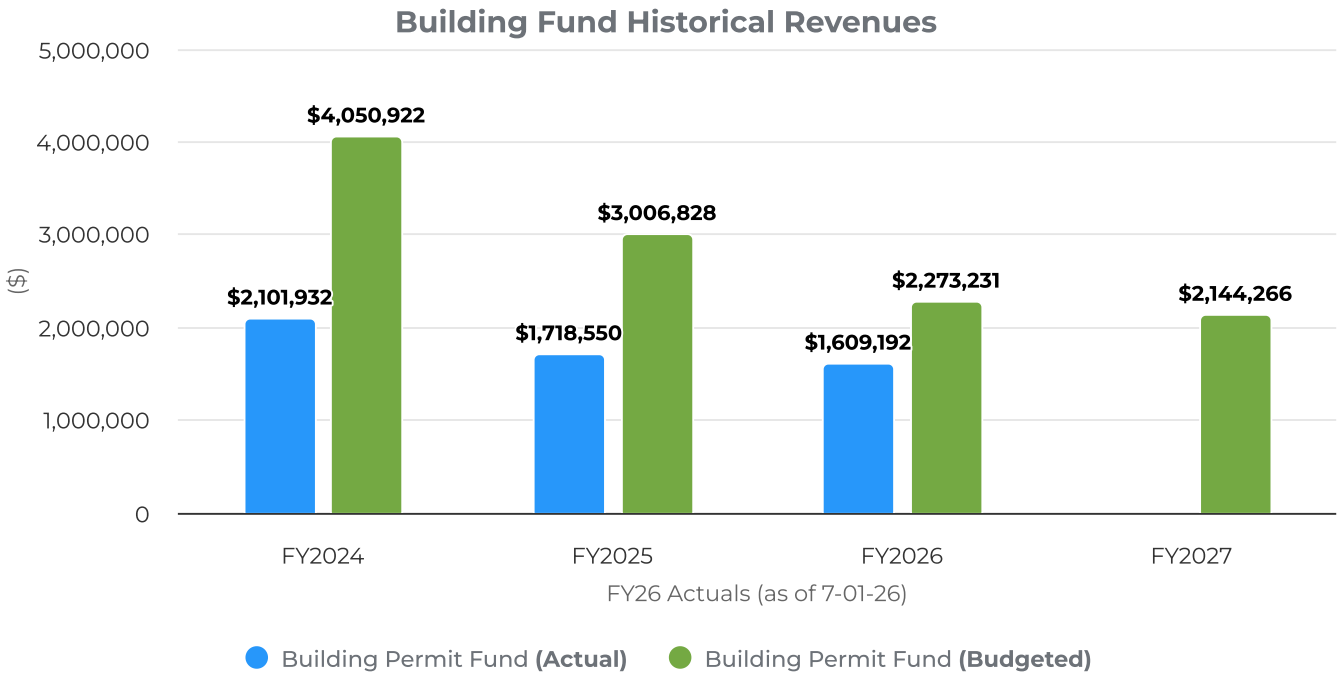
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$3,230,887**	**$2,880,001**	**$2,492,073**	**$2,492,073**	**-**	**-**	**-$387,928**	**-13.47%**
Revenues								
Permits fees	$1,560,858	$1,654,500	$1,889,500	$1,889,500	-	-	$235,000	14.20%
Charges of SVCs	$290	-	-	-	-	-	-	-
Other	$157,402	$100,000	$100,000	$100,000	-	-	-	-
Transfers	-	$130,803	-	-	-	-	-$130,803	-100.00%
Fund Balance	-	$387,928	$67,141	$154,766	$87,625	130.51%	-$233,162	-60.10%
Total Revenues	**$1,718,550**	**$2,273,231**	**$2,056,641**	**$2,144,266**	**$87,625**	**4.26%**	**-$128,965**	**-5.67%**
Expenditures								
Salaries & Benefits	$1,674,690	$1,689,029	$1,453,886	$1,533,390	$79,504	5.47%	-$155,639	-9.21%
Operating Expenditures	$264,038	$433,399	$359,771	$359,771	-	-	-$73,628	-16.99%
Non-Departmental	$130,707	$150,803	$242,984	$251,105	$8,121	3.34%	$100,302	66.51%
Total Expenditures	**$2,069,435**	**$2,273,231**	**$2,056,641**	**$2,144,266**	**$87,625**	**4.26%**	**-$128,965**	**-5.67%**
Total Revenues Less Expenditures	**-$350,885**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$2,880,002**	**$2,880,001**	**$2,492,073**	**$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**.

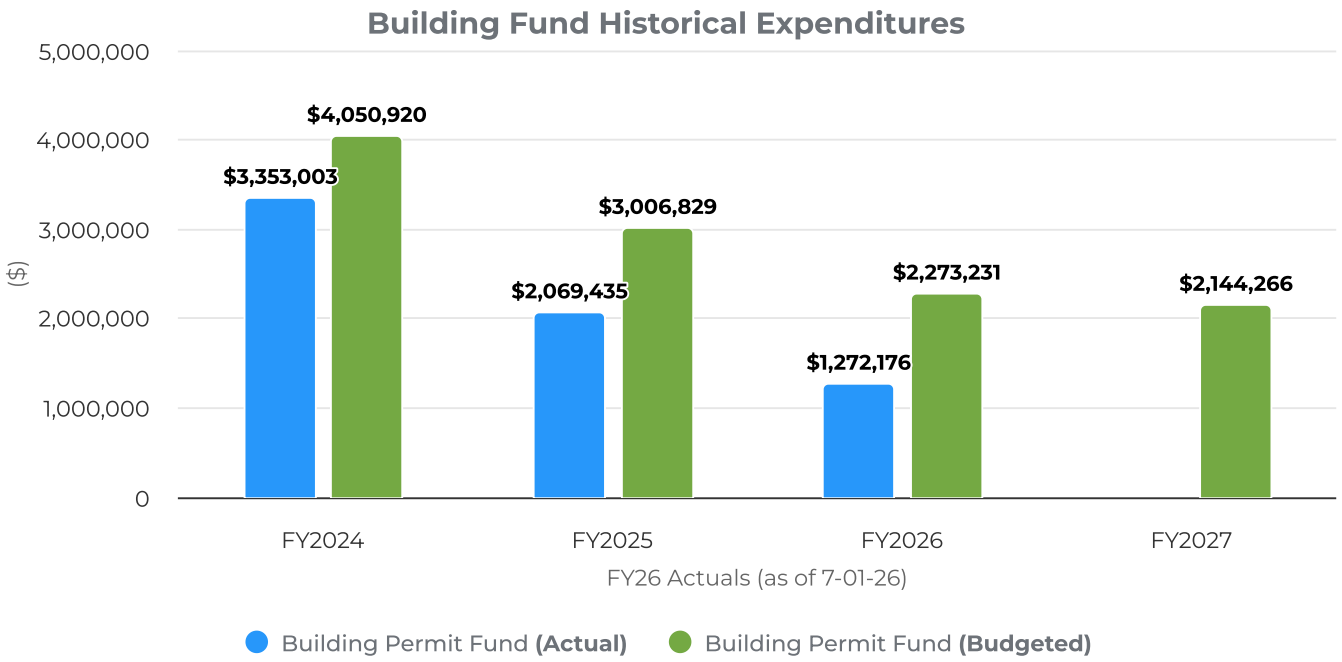
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Building Permit Fund

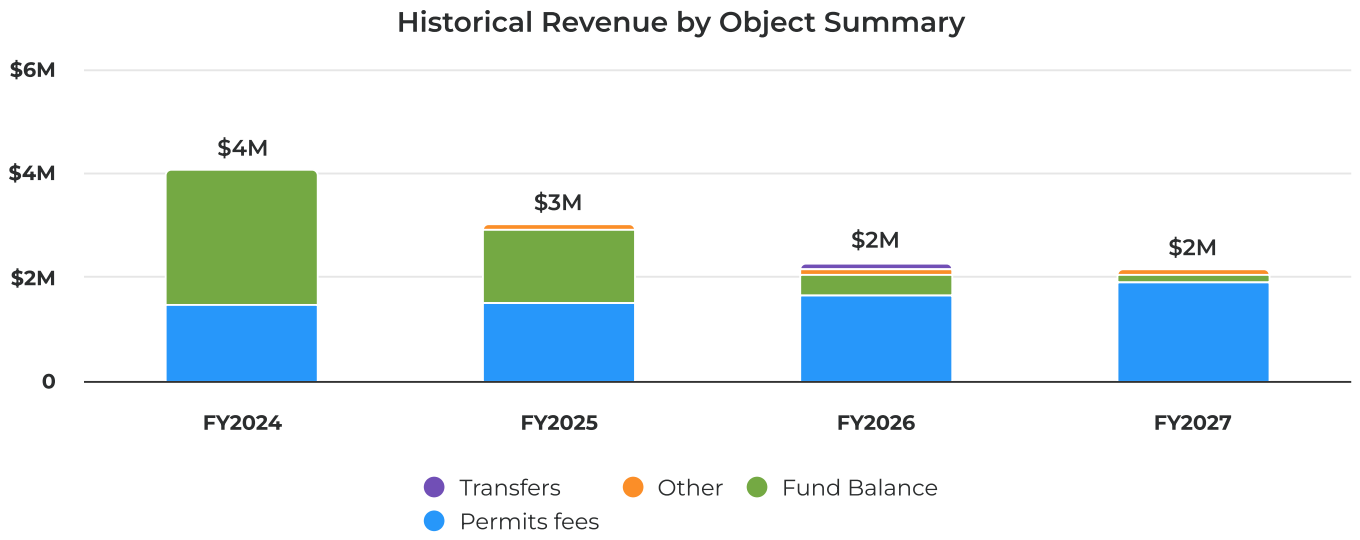
Historical Budget to Actual Revenues

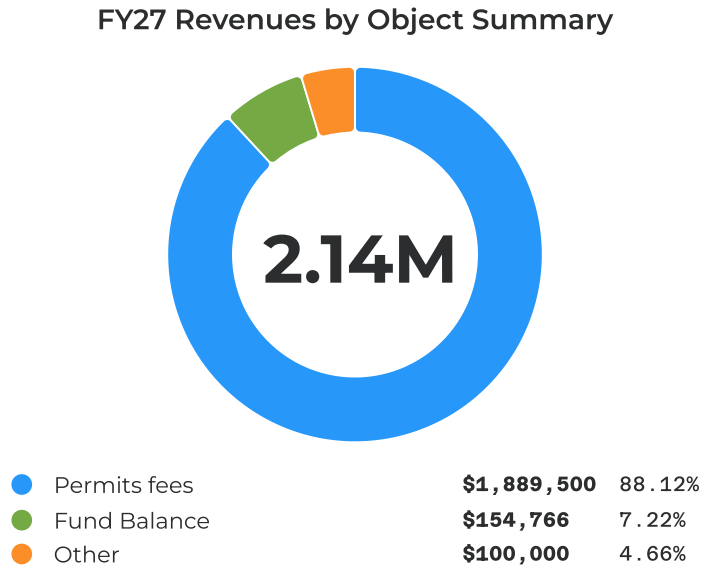


Historical Budget to Actual Expenditures



Revenues by Object Summary

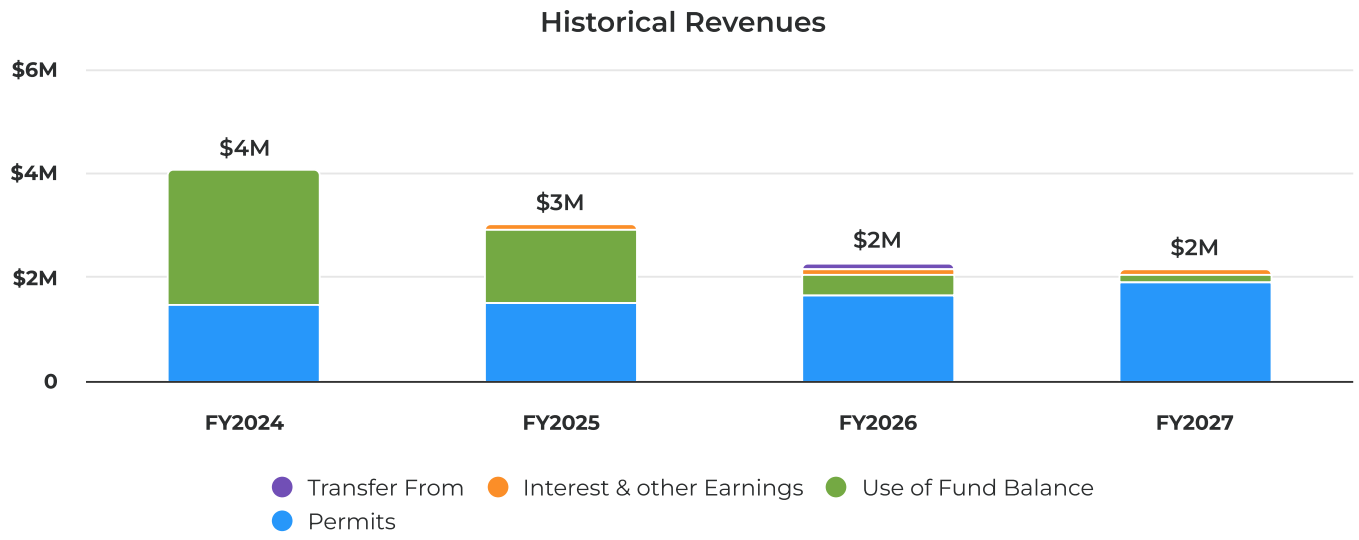


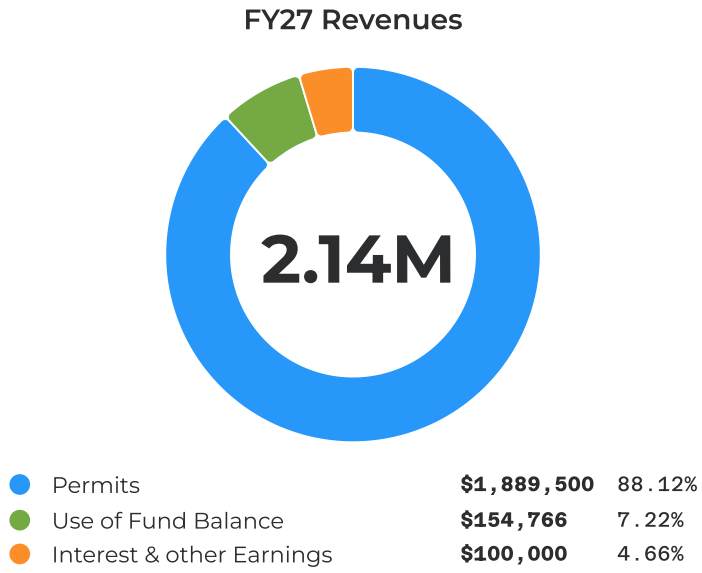


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Permits fees	$1,560,858	$1,654,500	$1,889,500	$1,889,500	-	-	$235,000	14.20%
Charges of SVCs	$290	-	-	-	-	-	-	-
Other	$157,402	$100,000	$100,000	$100,000	-	-	-	-
Transfers	-	$130,803	-	-	-	-	-$130,803	-100.00%
Fund Balance	-	$387,928	$67,141	$154,766	$87,625	130.51%	-$233,162	-60.10%
Total Revenues	**$1,718,550**	**$2,273,231**	**$2,056,641**	**$2,144,266**	**$87,625**	**4.26%**	**-$128,965**	**-5.67%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Permits								
Bldg Permits / Commercial	$691,713	$725,000	$820,000	$820,000	-	-	$95,000	13.10%
Bldg Permits / Residential	$735,113	$775,000	$890,000	$890,000	-	-	$115,000	14.84%
Bldg Permits / Other	$130,228	$150,000	$175,000	$175,000	-	-	$25,000	16.67%
Permits / Education Fee	$3,805	$4,500	$4,500	$4,500	-	-	-	-
Total Permits	$1,560,858	$1,654,500	$1,889,500	$1,889,500	-	-	$235,000	14.20%
Charges for Services								
Government Charges & Fees / NSF Fees - Business	$290	-	-	-	-	-	-	-
Total Charges for Services	$290	-	-	-	-	-	-	-
Interest & other Earnings								
Interest / Investments	$157,008	$100,000	$100,000	$100,000	-	-	-	-

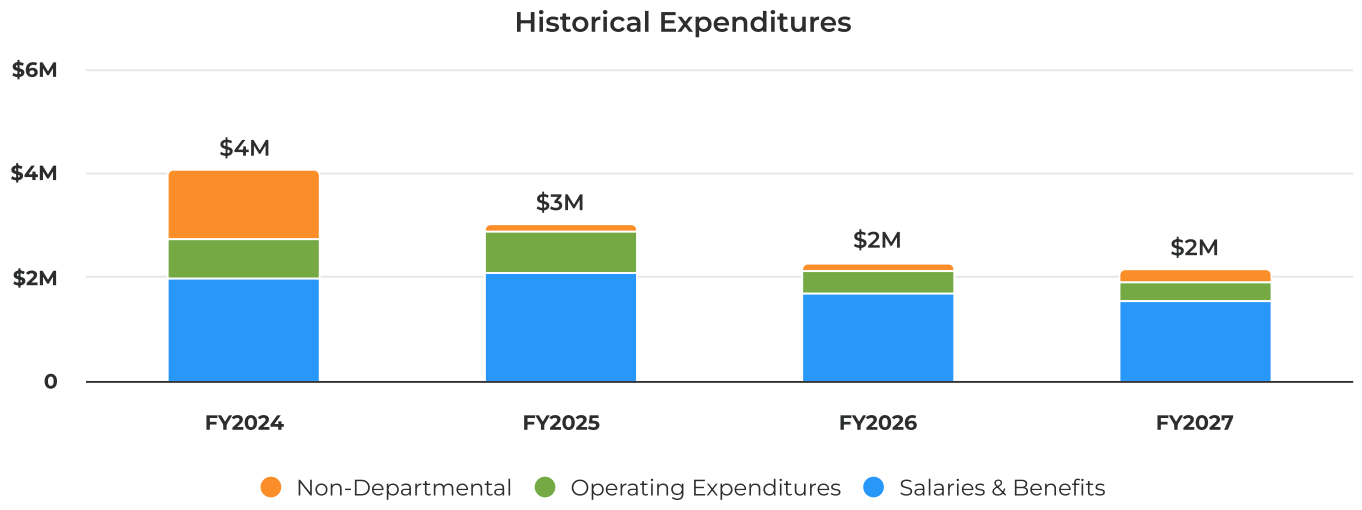
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Interest & other Earnings / Unrealized Gain/(Loss)	-$35,333	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$35,567	-	-	-	-	-	-	-
Total Interest & other Earnings	$157,242	$100,000	$100,000	$100,000	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$160	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$160	-	-	-	-	-	-	-
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	$67,141	$154,766	$87,625	130.51%	-$233,162	-60.10%
Total Use of Fund Balance	-	$387,928	$67,141	$154,766	$87,625	130.51%	-$233,162	-60.10%
Total Revenues	**$1,718,550**	**$2,273,231**	**$2,056,641**	**$2,144,266**	**$87,625**	**4.26%**	**-$128,965**	**-5.67%**

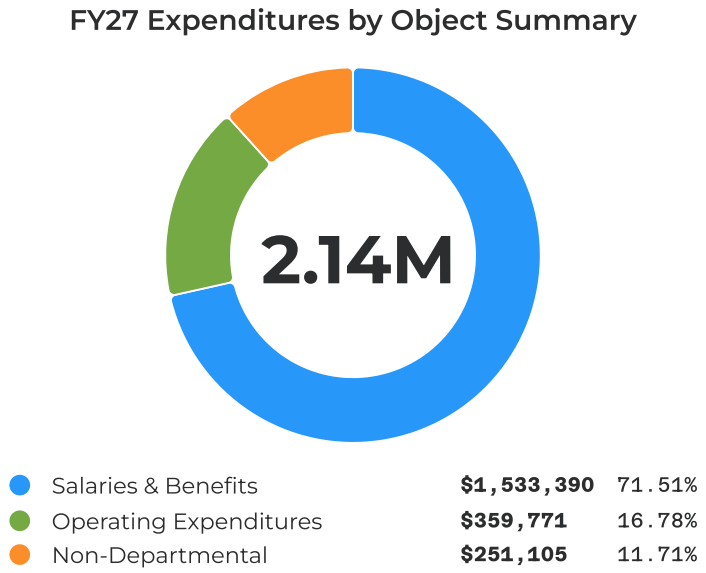
Building Permit Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Building Permit Fund	$2,273,231	$2,056,641	$2,144,266	$87,625	4.26%	-$128,965	-5.67%	
Permits fees								
Bldg Permits / Commercial	$725,000	$820,000	$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	$775,000	$890,000	$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	$150,000	$175,000	$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	$4,500	$4,500	$4,500	-	-	-	-	
Total Permits fees	$1,654,500	$1,889,500	$1,889,500	-	-	$235,000	14.20%	
Other								
Interest / Investments	$100,000	$100,000	$100,000	-	-	-	-	
Total Other	$100,000	$100,000	$100,000	-	-	-	-	
Transfers								
Governmental Funds / General Fund	$130,803	-	-	-	-	-$130,803	-100.00%	
Gen Fund Admin Fee	$130,803	-	-	-	-	-$130,803	-100.00%	
Total Transfers	$130,803	-	-	-	-	-$130,803	-100.00%	
Fund Balance								
Other Sources / Use of Fund Balance	$387,928	$67,141	$154,766	$87,625	130.51%	-$233,162	-60.10%	
Total Fund Balance	$387,928	$67,141	$154,766	$87,625	130.51%	-$233,162	-60.10%	
Total Revenues	**$2,273,231**	**$2,056,641**	**$2,144,266**	**$87,625**	**4.26%**	**-$128,965**	**-5.67%**	

Expenditures

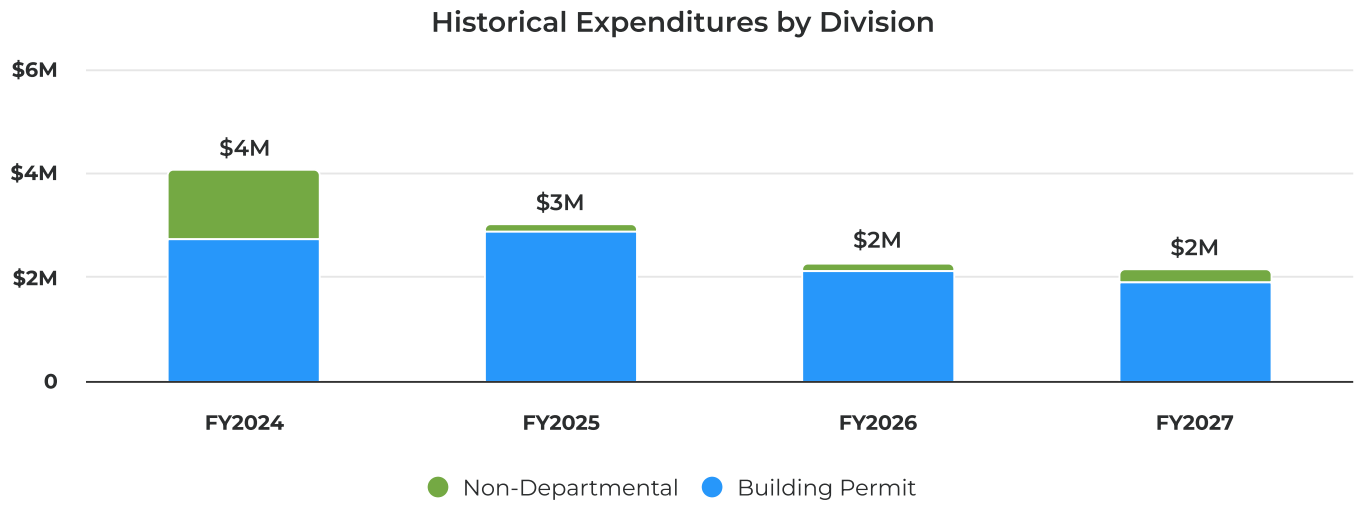


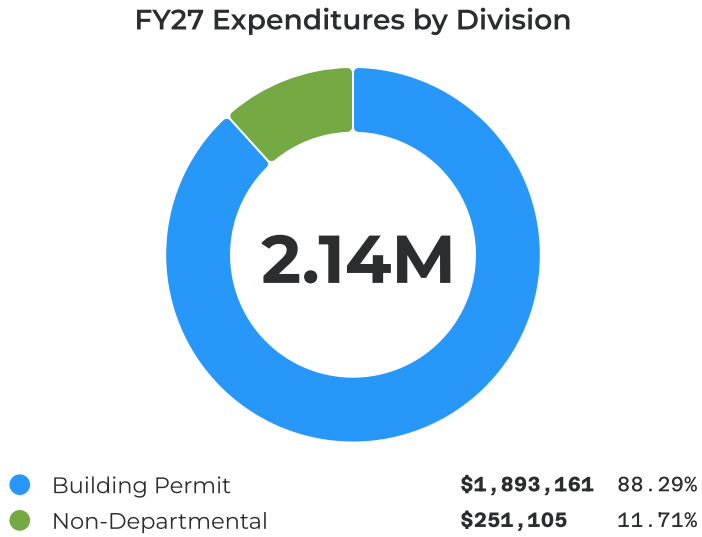


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$1,674,690	$1,689,029	$1,453,886	$1,533,390	$79,504	5.47%	-$155,639	-9.21%
Operating Expenditures	$264,038	$433,399	$359,771	$359,771	-	-	-$73,628	-16.99%
Non-Departmental	$130,707	$150,803	$242,984	$251,105	$8,121	3.34%	$100,302	66.51%
Total Expenditures	**$2,069,435**	**$2,273,231**	**$2,056,641**	**$2,144,266**	**$87,625**	**4.26%**	**-$128,965**	**-5.67%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Building Permit								
Salaries & Benefits								
Salaries & Wages / Regular	$1,085,741	$1,028,018	$958,737	$1,012,561	$53,824	5.61%	-$15,457	-1.50%
Other Salaries / Part Time	$62,896	$53,582	$26,791	$26,791	-	-	-$26,791	-50.00%
Overtime / Standard Overtime	$32,810	$20,000	$27,000	$27,000	-	-	$7,000	35.00%
Special Pay / Longevity	$7,085	$5,740	$6,280	$6,080	-$200	-3.18%	$340	5.92%
Special Pay / Incentive	-	-	$4,791	$11,834	$7,043	147.00%	$11,834	-
Special Pay / Other Pays	$12,561	$5,175	$6,300	$6,300	-	-	$1,125	21.74%
Community Development / FICA Taxes	$91,307	$85,090	$78,753	$83,394	$4,641	5.89%	-$1,696	-1.99%
Retirement Contributions / Defined Benefit Plan	$197,388	$185,078	$131,440	$139,964	$8,524	6.49%	-$45,114	-24.38%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / 401-a Plan	$21,307	$19,454	$20,711	$20,711	-	-	$1,257	6.46%
Community Development / Life & Health Insurance	$150,340	$259,338	$165,529	$171,201	$5,672	3.43%	-$88,137	-33.99%
Workers' Compensation / Workers' Comp Regular	$13,255	$27,554	$27,554	$27,554	-	-	-	-
Total Salaries & Benefits	$1,674,690	$1,689,029	$1,453,886	$1,533,390	$79,504	5.47%	-$155,639	-9.21%
Operating Expenditures								
Professional Services / Legal	$550	$50,000	$15,000	$15,000	-	-	-$35,000	-70.00%
Professional Services / Internal IT Support	$132,398	$133,724	$120,218	$120,218	-	-	-$13,506	-10.10%
Professional Services / Profess Services Other	$25,707	$60,000	$50,000	$50,000	-	-	-$10,000	-16.67%
Contractual Services / Other Contractual Service	$20,555	$50,000	$50,000	$50,000	-	-	-	-
Union Dues / Training/Registration	$3,859	$4,500	$4,500	$4,500	-	-	-	-
Union Dues / Lodging/Transportation	-	$3,500	$3,500	$3,500	-	-	-	-
Communication/Freight Srv / Postage & Freight	-	$350	$350	$350	-	-	-	-
Utility Services / Water	$317	$410	$3,788	$3,788	-	-	$3,378	823.90%
Utility Services / Sewer	$195	$233	$275	$275	-	-	$42	18.03%
Utility Services / Electricity	$3,608	$4,320	$9,938	$9,938	-	-	$5,618	130.05%
Utility Services / Refuse/Waste Disposal	$170	$297	$224	$224	-	-	-$73	-24.58%
Rental & Leases / Operating/Capital Leasing	$1,750	$5,000	$5,000	$5,000	-	-	-	-
Insurance / Property/Liability	$3,636	$4,000	$2,610	$2,610	-	-	-$1,390	-34.75%
Repair/Maint Services / Equipment-Garage	$45,362	$53,915	$46,218	$46,218	-	-	-$7,697	-14.28%
Repair/Maint Services / Heavy Equipment	$190	-	-	-	-	-	-	-
Community Development / Printing & Binding	$1,150	$1,650	$1,650	$1,650	-	-	-	-
Other Curr Charges/Oblig / Advertising	-	$350	$350	$350	-	-	-	-
Other Curr Charges/Oblig / Other	$211	$150	$150	$150	-	-	-	-
Office Supplies / Office Supplies	$1,740	$2,500	$2,500	$2,500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$3,092	$3,000	$3,000	$3,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$357	$500	$500	$500	-	-	-	-
Operating Supplies / Uniforms	$2,500	$2,500	$2,500	$2,500	-	-	-	-
Operating Supplies / Other	$5,974	$15,000	$15,000	$15,000	-	-	-	-
Community Development / Books, Publ, Subsc & Memb	$7,203	$7,500	$7,500	$7,500	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Community Development / Machinery & Equipment	-	$15,000	-	-	-	-	-$15,000	-100.00%
Machinery & Equipment / Misc. Equipment	$3,514	$15,000	$15,000	$15,000	-	-	-	-
Total Operating Expenditures	$264,038	$433,399	$359,771	$359,771	-	-	-$73,628	-16.99%
Total Building Permit	$1,938,728	$2,122,428	$1,813,657	$1,893,161	$79,504	4.38%	-$229,267	-10.80%
Non-Departmental								
Non-Departmental								
Contractual Services / Interfund Admins Services	$108,213	$130,803	$220,484	$228,605	$8,121	3.68%	$97,802	74.77%
Admin Charges / Bank Charges and Fees	$22,494	$15,000	$17,500	$17,500	-	-	$2,500	16.67%
Transfers / To General Fund	-	$5,000	$5,000	$5,000	-	-	-	-
Total Non-Departmental	$130,707	$150,803	$242,984	$251,105	$8,121	3.34%	$100,302	66.51%
Total Non-Departmental	$130,707	$150,803	$242,984	$251,105	$8,121	3.34%	$100,302	66.51%
Total Expenditures	**$2,069,435**	**$2,273,231**	**$2,056,641**	**$2,144,266**	**$87,625**	**4.26%**	**-$128,965**	**-5.67%**

Building Permit Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Sustainability	$2,122,428	$1,813,657	$1,893,161	$79,504	4.38%	-$229,267	-10.80%	
Building Permit								
Salaries & Benefits								
Salaries & Wages / Regular	$1,028,018	$958,737	$1,012,561	$53,824	5.61%	-$15,457	-1.50%	Increase reflects approval of supplemental for promotions and funding the MD Inspector position in BWS #3
Other Salaries / Part Time	$53,582	$26,791	$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	$20,000	$27,000	$27,000	-	-	$7,000	35.00%	Increase reflects a Budget Workshop #1 supplemental to increase overtime by $7,000
Special Pay / Longevity	$5,740	$6,280	$6,080	-$200	-3.18%	$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	-	$4,791	$11,834	$7,043	147.00%	$11,834	-	
Certification Pay	-	$4,791	$11,834	$7,043	147.00%	$11,834	-	Increased from BWS #3 - approval of certifications presented in supplementals
Special Pay / Other Pays	$5,175	$6,300	$6,300	-	-	$1,125	21.74%	Increase reflects the approval of a supplemental request to Assistant Director which includes car and phone allowance
Community Development / FICA Taxes	$85,090	$78,753	$83,394	$4,641	5.89%	-$1,696	-1.99%	Variance reflects FICA adjustments resulting from approved supplemental personnel costs and overtime increase from Budget Workshop #1.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / Defined Benefit Plan	$185,078	$131,440	$139,964	$8,524	6.49%	-$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	$19,454	$20,711	$20,711	-	-	$1,257	6.46%	Increase reflects promotion to Assistant Director from Budget Workshop #1
Community Development / Life & Health Insurance	$259,338	$165,529	$171,201	$5,672	3.43%	-$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	$27,554	$27,554	$27,554	-	-	-	-	
Total Salaries & Benefits	$1,689,029	$1,453,886	$1,533,390	$79,504	5.47%	-$155,639	-9.21%	
Operating Expenditures								
Professional Services / Legal	$50,000	$15,000	$15,000	-	-	-$35,000	-70.00%	
Professional Services / Internal IT Support	$133,724	$120,218	$120,218	-	-	-$13,506	-10.10%	
Professional Services / Profess Services Other	$60,000	$50,000	$50,000	-	-	-$10,000	-16.67%	Funding for outside consultants to cover inspections and plan reviews when needed.
Consultant services for inspections and plan reviews	$60,000	$40,000	$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	-	$2,500	$2,500	-	-	$2,500	-	
Printing of Collateral Materials	-	$2,500	$2,500	-	-	$2,500	-	
New Mapping Information	-	$2,500	$2,500	-	-	$2,500	-	
New Building Code Information	-	$2,500	$2,500	-	-	$2,500	-	
Contractual Services / Other Contractual Service	$50,000	$50,000	$50,000	-	-	-	-	
Scanning Services Consultant	$50,000	$50,000	$50,000	-	-	-	-	Funding for scanning

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								services consultant for digitizing property files. FY 27 should see completion of project.
Union Dues / Training/Registration	$4,500	$4,500	$4,500	-	-	-	-	Funding for training and certification classes related to required maintenance of building team certifications and education.
Union Dues / Lodging/Transportation	$3,500	$3,500	$3,500	-	-	-	-	Anticipating a full staff and off-site training to achieve needed certifications.
Communication/Freight Srv / Postage & Freight	$350	$350	$350	-	-	-	-	Funding for required annual mailings for floodplain notices and FEMA requirements
Utility Services / Water	$410	$3,788	$3,788	-	-	$3,378	823.90%	
Utility Services / Sewer	$233	$275	$275	-	-	$42	18.03%	
Utility Services / Electricity	$4,320	$9,938	$9,938	-	-	$5,618	130.05%	
Utility Services / Refuse/Waste Disposal	$297	$224	$224	-	-	-$73	-24.58%	
Rental & Leases / Operating/Capital Leasing	$5,000	$5,000	$5,000	-	-	-	-	Funding to cover partial costs of copier/printer.
Copier	$5,000	$5,000	$5,000	-	-	-	-	Funding to cover partial costs of copier/printer.
Insurance / Property/Liability	$4,000	$2,610	$2,610	-	-	-$1,390	-34.75%	
Repair/Maint Services / Equipment-Garage	$53,915	$46,218	$46,218	-	-	-$7,697	-14.28%	Based on Vehicles and Fleet Schedule
Community Development / Printing & Binding	$1,650	$1,650	$1,650	-	-	-	-	Anticipated printing cost increase for printing of literature and notices.
Other Curr Charges/Oblig / Advertising	$350	$350	$350	-	-	-	-	Funding for annual advertising related to FEMA and Building Code.
Other Curr Charges/Oblig / Other	$150	$150	$150	-	-	-	-	Funding for miscellaneous items related to damage assessments.
Office Supplies / Office Supplies	$2,500	$2,500	$2,500	-	-	-	-	Increase in cost of various office supplies in anticipation of

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								being fully staffed.
Operating Supplies / Gas, Lubricants & Oil	$3,000	$3,000	$3,000	-	-	-	-	Funding to operate vehicles in the building division.
Operating Supplies / Small Tools & Equipment	$500	$500	$500	-	-	-	-	Funding for miscellaneous small tools and equipment as needed by division.
Operating Supplies / Uniforms	$2,500	$2,500	$2,500	-	-	-	-	Funding for division staff shirts and replacements.
Operating Supplies / Other	$15,000	$15,000	$15,000	-	-	-	-	Funding for software upgrades as needed.
Community Development / Books, Publ, Subsc & Memb	$7,500	$7,500	$7,500	-	-	-	-	Funding to cover memberships, subscriptions and publications for division and staff.
Community Development / Machinery & Equipment	$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	$15,000	$15,000	$15,000	-	-	-	-	Funding for IT improvements as needed.
Total Operating Expenditures	$433,399	$359,771	$359,771	-	-	-$73,628	-16.99%	
Total Building Permit	$2,122,428	$1,813,657	$1,893,161	$79,504	4.38%	-$229,267	-10.80%	
Non-Departmental	$150,803	$242,984	$251,105	$8,121	3.34%	$100,302	66.51%	
Non-Departmental								
Non-Departmental								
Contractual Services / Interfund Admins Services	$130,803	$220,484	$228,605	$8,121	3.68%	$97,802	74.77%	
Admin Charges / Bank Charges and Fees	$15,000	$17,500	$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	$5,000	$5,000	$5,000	-	-	-	-	Department's share of Building

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Maintenance expenses under account 001-5062-519.46-11
Total Non-Departmental	$150,803	$242,984	$251,105	$8,121	3.34%	$100,302	66.51%	
Total Non-Departmental	$150,803	$242,984	$251,105	$8,121	3.34%	$100,302	66.51%	
Total Expenditures	**$2,273,231**	**$2,056,641**	**$2,144,266**	**$87,625**	**4.26%**	**-$128,965**	**-5.67%**	

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Code Remediation Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

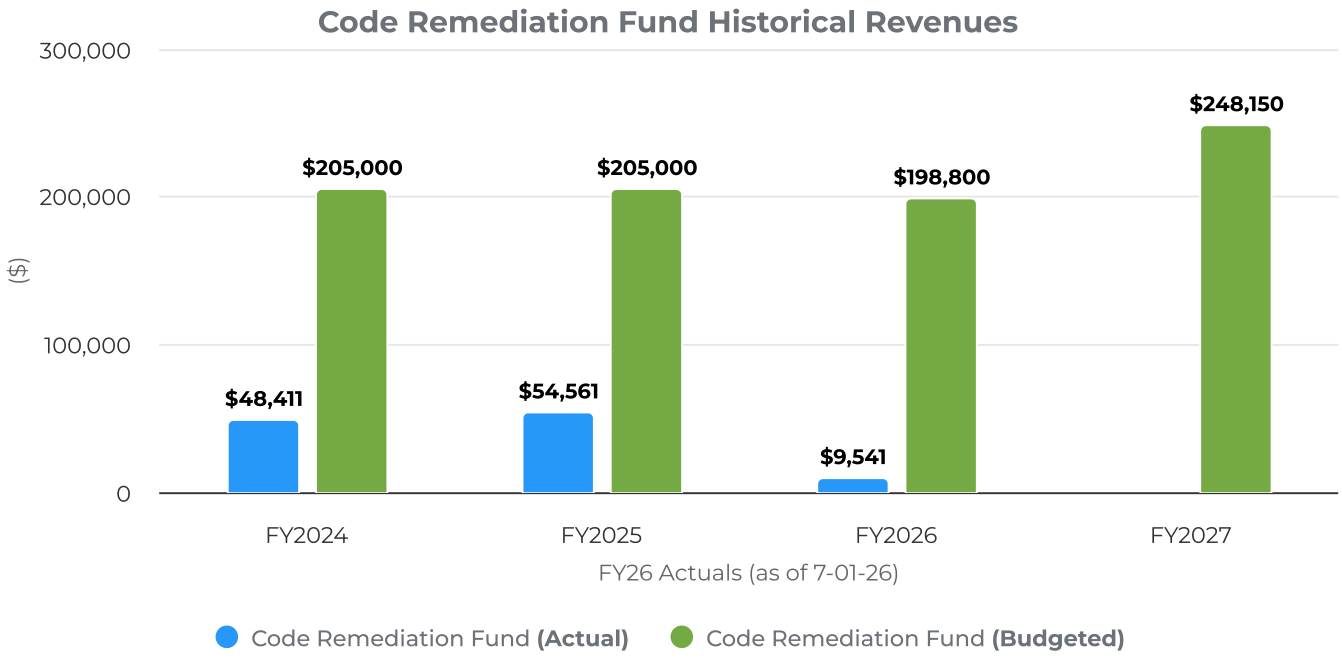
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$572,213**	**$550,935**	**$397,135**	**$397,135**	**-**	**-**	**-$153,800**	**-27.92%**
Revenues								
Charges of SVCs	-$77	-	-	-	-	-	-	-
Other	$54,638	$45,000	$45,000	$45,000	-	-	-	-
Fund Balance	-	$153,800	$128,150	$203,150	$75,000	58.53%	$49,350	32.09%
Total Revenues	**$54,561**	**$198,800**	**$173,150**	**$248,150**	**$75,000**	**43.32%**	**$49,350**	**24.82%**
Expenditures								
Operating Expenditures	$67,318	$198,150	$172,500	$247,500	$75,000	43.48%	$49,350	24.91%
Non-Departmental	$8,519	$650	$650	$650	-	-	-	-
Total Expenditures	**$75,837**	**$198,800**	**$173,150**	**$248,150**	**$75,000**	**43.32%**	**$49,350**	**24.82%**
Total Revenues Less Expenditures	**-$21,277**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$550,936**	**$550,935**	**$397,135**	**$397,135**	**-**	**-**	**-$153,800**	**-27.92%**

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

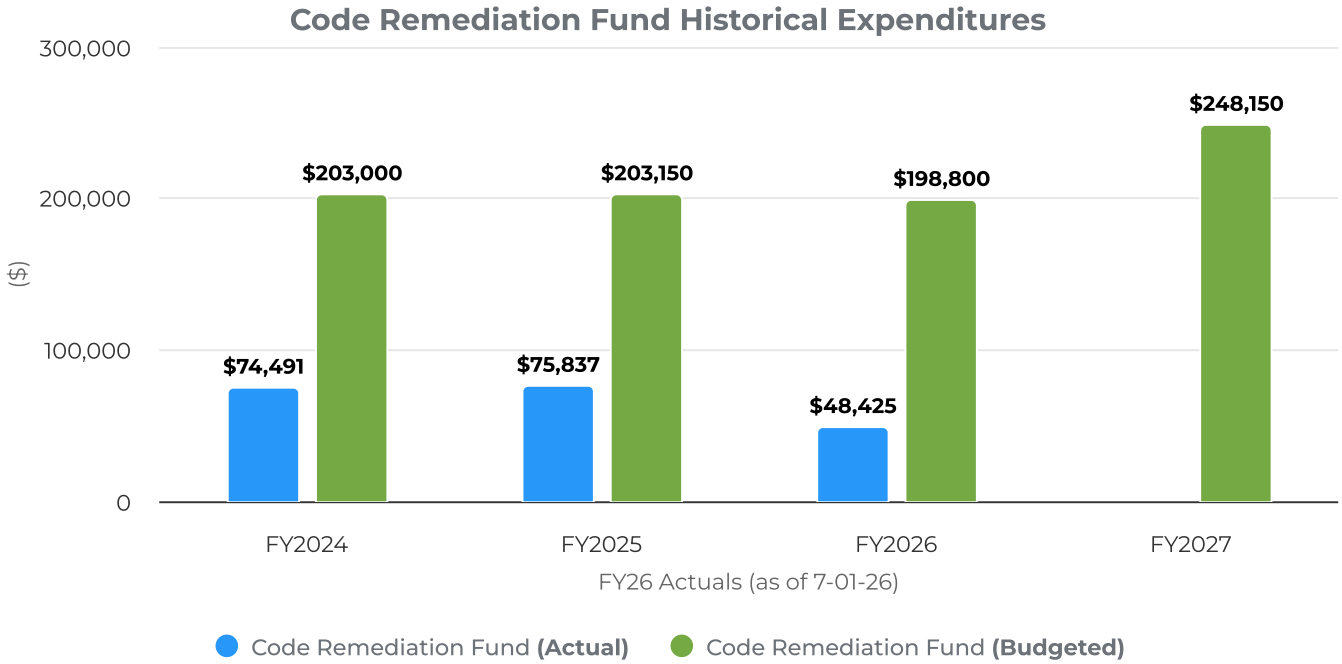
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Code Remediation Fund

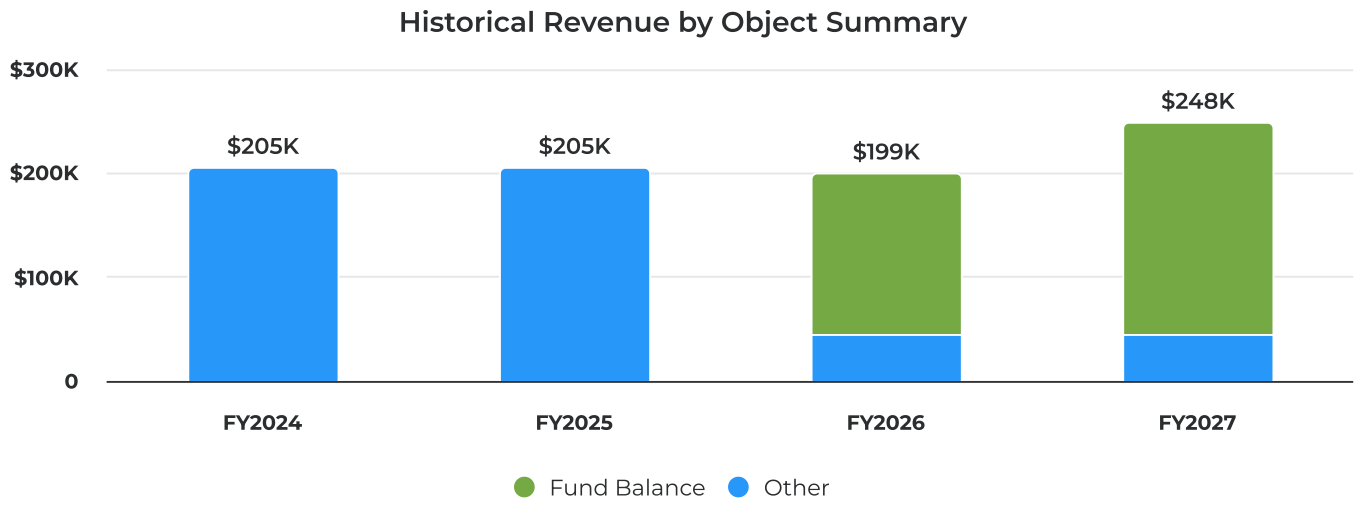
Historical Budget to Actual Revenues

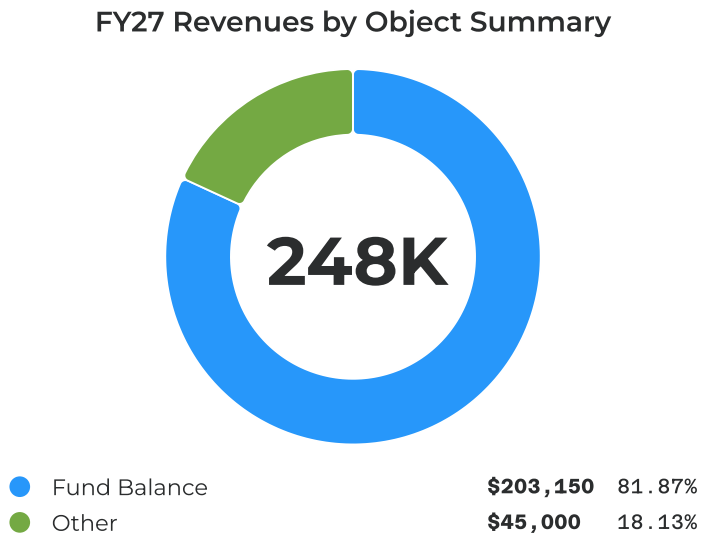


Historical Budget to Actual Expenditures



Revenues by Object Summary

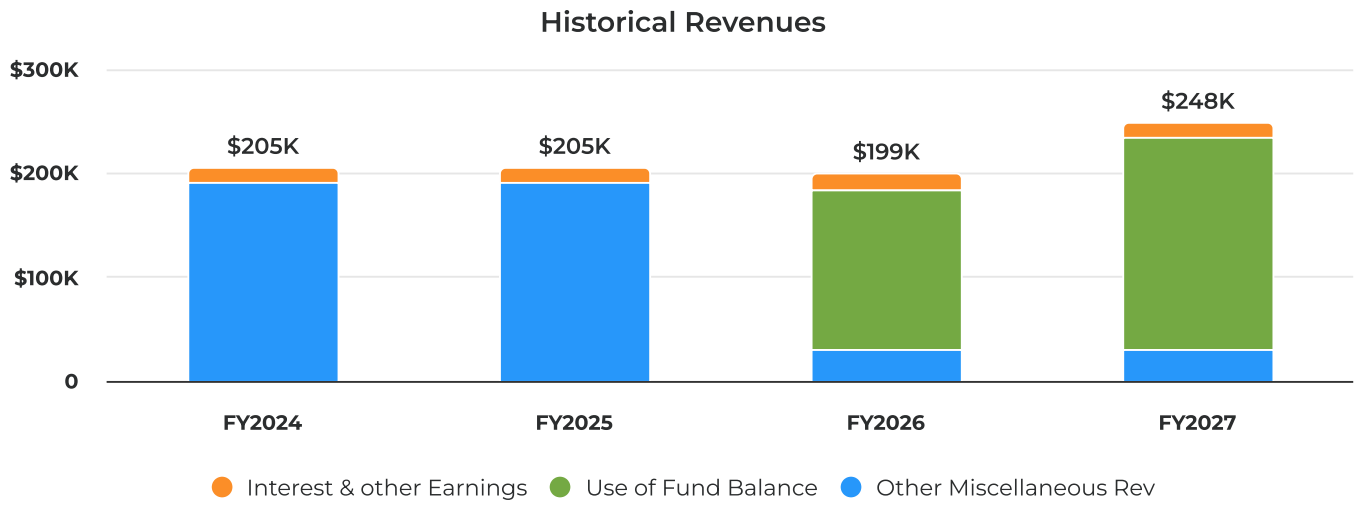


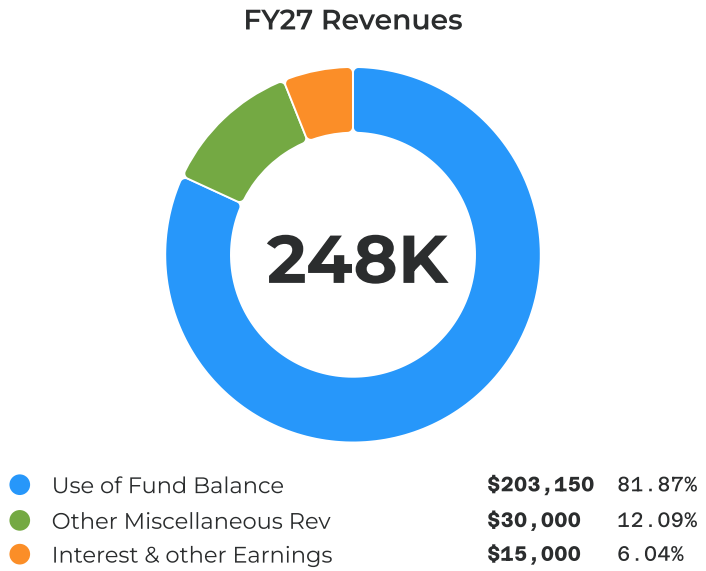


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	-$77	-	-	-	-	-	-	-
Other	$54,638	$45,000	$45,000	$45,000	-	-	-	-
Fund Balance	-	$153,800	$128,150	$203,150	$75,000	58.53%	$49,350	32.09%
Total Revenues	**$54,561**	**$198,800**	**$173,150**	**$248,150**	**$75,000**	**43.32%**	**$49,350**	**24.82%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services								
Charges for Services / Fees Remitted to County	-$77	-	-	-	-	-	-	-
Total Charges for Services	-$77	-	-	-	-	-	-	-
Interest & other Earnings								
Interest / Investments	$20,076	$15,000	$15,000	$15,000	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$4,102	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$4,129	-	-	-	-	-	-	-
Total Interest & other Earnings	$20,103	$15,000	$15,000	$15,000	-	-	-	-
Other Miscellaneous Rev								

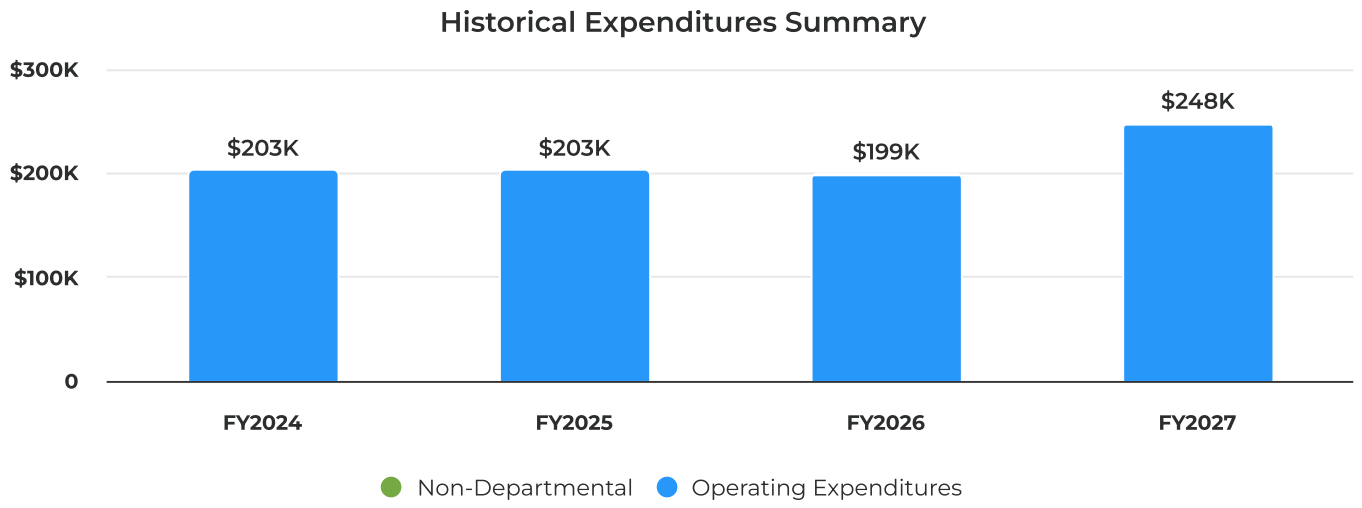
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Miscellaneous Revenue / Boarding Income	$1,925	$10,000	$10,000	$10,000	-	-	-	-
Miscellaneous Revenue / Lot Clearing Income	$16,470	$20,000	$20,000	$20,000	-	-	-	-
Miscellaneous Revenue / Nuisance Asses Interest	$140	-	-	-	-	-	-	-
Miscellaneous Revenue / Surplus Sale Income	$16,000	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$34,534	$30,000	$30,000	$30,000	-	-	-	-
Use of Fund Balance								
Other Sources / Use of Fund Balance	-	$153,800	$128,150	$203,150	$75,000	58.53%	$49,350	32.09%
Total Use of Fund Balance	-	$153,800	$128,150	$203,150	$75,000	58.53%	$49,350	32.09%
Total Revenues	**$54,561**	**$198,800**	**$173,150**	**$248,150**	**$75,000**	**43.32%**	**$49,350**	**24.82%**

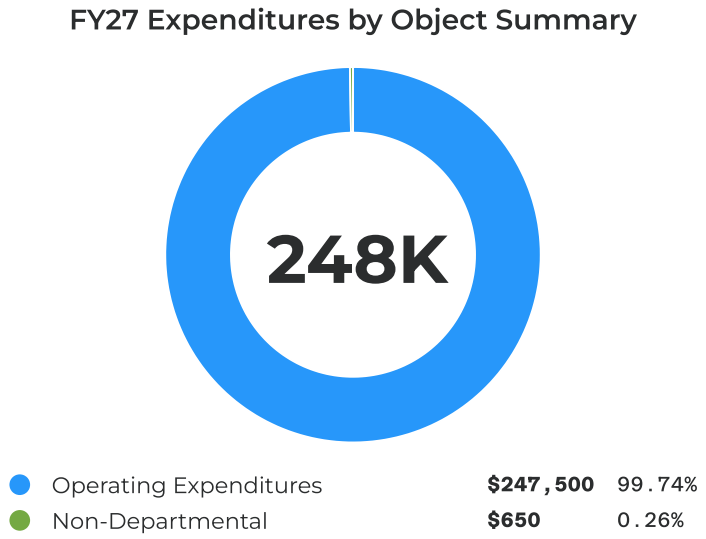
Code Remediation Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Code Remediation Fund	$198,800	$173,150	$248,150	$75,000	43.32%	$49,350	24.82%	
Other								
Interest / Investments	$15,000	$15,000	$15,000	-	-	-	-	
Miscellaneous Revenue / Boarding Income	$10,000	$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	$20,000	$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	$45,000	-	-	-	-	
Fund Balance								
Other Sources / Use of Fund Balance	$153,800	$128,150	$203,150	$75,000	58.53%	$49,350	32.09%	
Total Fund Balance	$153,800	$128,150	$203,150	$75,000	58.53%	$49,350	32.09%	
Total Revenues	**$198,800**	**$173,150**	**$248,150**	**$75,000**	**43.32%**	**$49,350**	**24.82%**	

Expenditures Summary

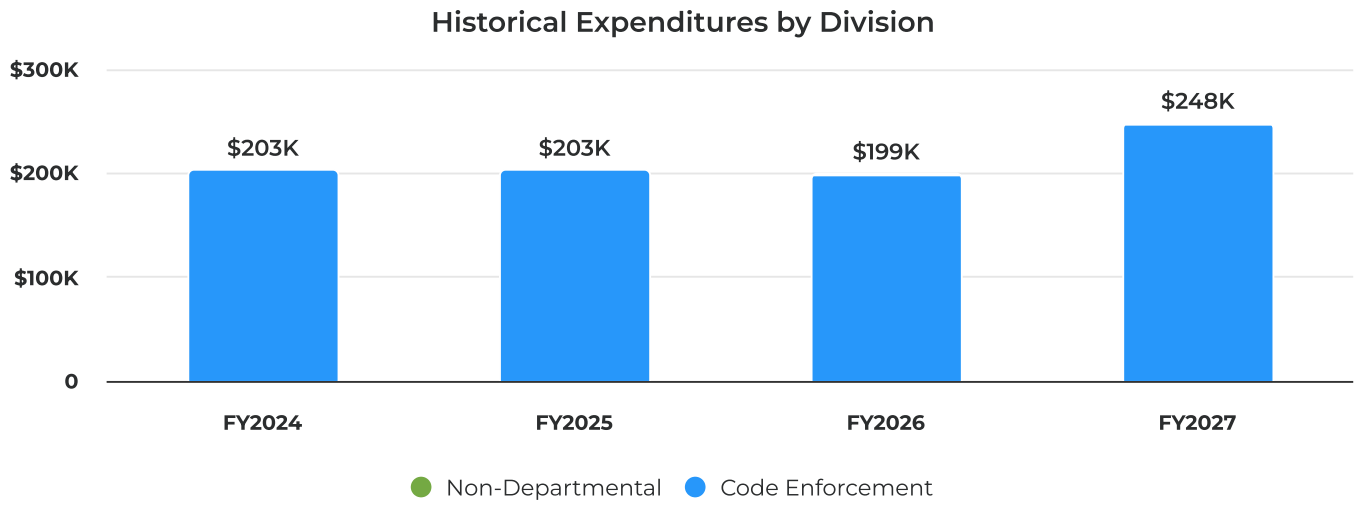


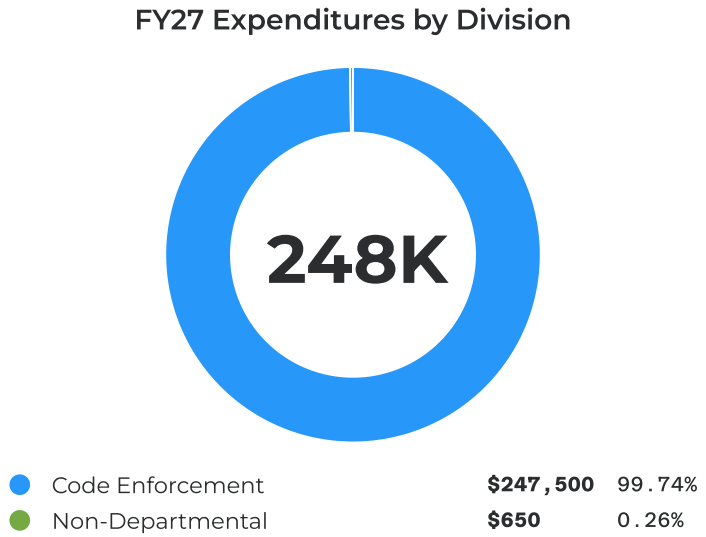


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Expenditures	$67,318	$198,150	$172,500	$247,500	$75,000	43.48%	$49,350	24.91%
Non-Departmental	$8,519	$650	$650	$650	-	-	-	-
Total Expenditures	**$75,837**	**$198,800**	**$173,150**	**$248,150**	**$75,000**	**43.32%**	**$49,350**	**24.82%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Code Enforcement								
Operating Expenditures								
Professional Services / Legal	$23,079	$80,000	$80,000	$80,000	-	-	-	-
Professional Services / Foreclosure Expense	$9,126	$10,000	$10,000	$85,000	$75,000	750.00%	$75,000	750.00%
Professional Services / Boardups	$1,925	$20,000	$20,000	$20,000	-	-	-	-
Professional Services / Lot Clearing	$14,207	$40,000	$40,000	$40,000	-	-	-	-
Professional Services / Demolition	-	$25,000	-	-	-	-	-$25,000	-100.00%
Contractual Services / Other Contractual Service	$17,700	$15,000	$15,000	$15,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Contractual Services / Commissions	$66	$5,000	$5,000	$5,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	-	$500	-	-	-	-	-$500	-100.00%
Other Curr Charges/Oblig / Advertising	$1,215	$2,500	$2,500	$2,500	-	-	-	-
Machinery & Equipment / Building Permit	-	$150	-	-	-	-	-$150	-100.00%
Total Operating Expenditures	$67,318	$198,150	$172,500	$247,500	$75,000	43.48%	$49,350	24.91%
Total Code Enforcement	$67,318	$198,150	$172,500	$247,500	$75,000	43.48%	$49,350	24.91%
Non-Departmental								
Non-Departmental								
Other Curr Charges/Oblig / Uncollectible Accounts	$7,672	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$847	$650	$650	$650	-	-	-	-
Total Non-Departmental	$8,519	$650	$650	$650	-	-	-	-
Total Non-Departmental	$8,519	$650	$650	$650	-	-	-	-
Total Expenditures	**$75,837**	**$198,800**	**$173,150**	**$248,150**	**$75,000**	**43.32%**	**$49,350**	**24.82%**

Code Remediation Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Sustainability	$198,150	$172,500	$247,500	$75,000	43.48%	$49,350	24.91%	
Code Enforcement								
Operating Expenditures								
Professional Services / Legal	$80,000	$80,000	$80,000	-	-	-	-	Annual funding to cover legal expenses related to the remedial services fund.
Professional Services / Foreclosure Expense	$10,000	$10,000	$85,000	$75,000	750.00%	$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	$20,000	$20,000	$20,000	-	-	-	-	Funding for anticipated board up activities, which are usually between 10 and 20 each year.
Professional Services / Lot Clearing	$40,000	$40,000	$40,000	-	-	-	-	Funding for anticipated lot clearings, which are usually between 25 and 40 each year.
Professional Services / Demolition	$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.
Contractual Services / Other Contractual Service	$15,000	$15,000	$15,000	-	-	-	-	Funding to cover anticipated chronic nuisance abatement activities during fiscal year.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Commissions	$5,000	$5,000	$5,000	-	-	-	-	Funding to cover anticipated collection commissions for fiscal year.
Communication/Freight Srv / Postage & Freight	$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	$2,500	$2,500	$2,500	-	-	-	-	Funding for anticipated advertising related to remedial services during fiscal year.
Machinery & Equipment / Building Permit	$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.
Total Operating Expenditures	$198,150	$172,500	$247,500	$75,000	43.48%	$49,350	24.91%	
Total Code Enforcement	$198,150	$172,500	$247,500	$75,000	43.48%	$49,350	24.91%	
Non-Departmental	$650	$650	$650	-	-	-	-	
Non-Departmental								
Non-Departmental								
Admin Charges / Bank Charges and Fees	$650	$650	$650	-	-	-	-	
Total Non-Departmental	$650	$650	$650	-	-	-	-	
Total Non-Departmental	$650	$650	$650	-	-	-	-	
Total Expenditures	**$198,800**	**$173,150**	**$248,150**	**$75,000**	**43.32%**	**$49,350**	**24.82%**	

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Beach Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

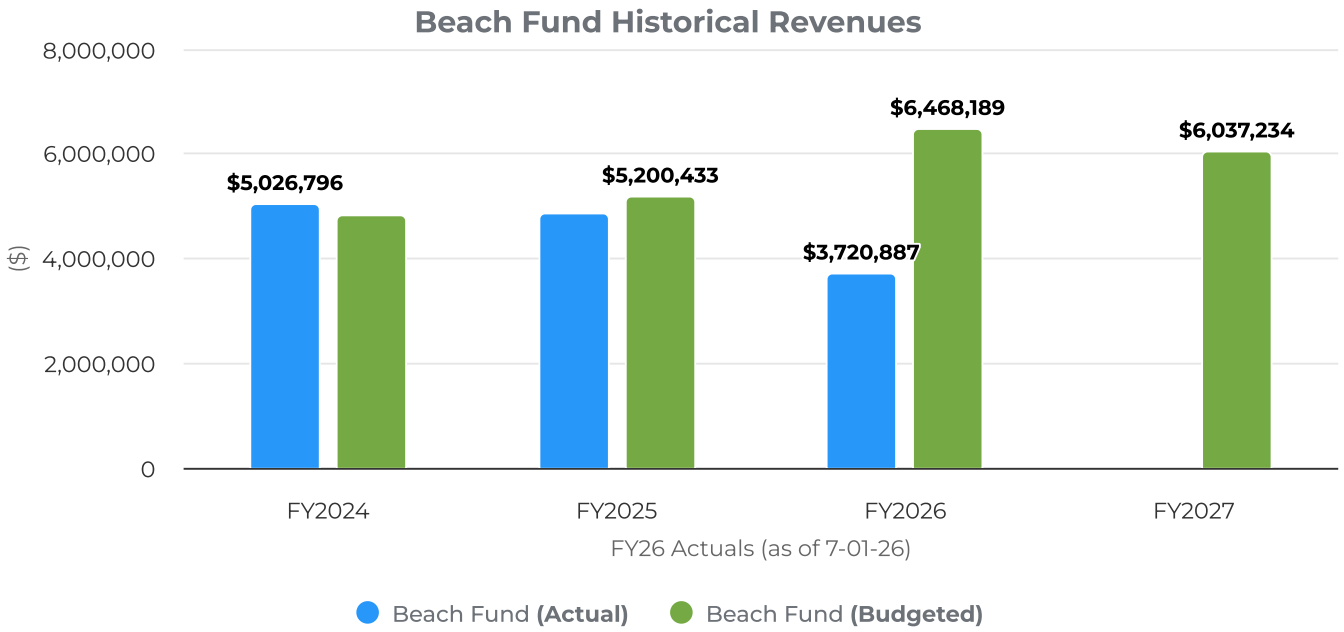
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$5,250,894**	**$4,638,751**	**$3,615,510**	**$3,615,510**	**-**	**-**	**-$1,023,241**	**-22.06%**
Revenues								
Charges of SVCs	$2,726,503	$3,297,461	$3,309,613	$3,309,613	-	-	$12,152	0.37%
Fines	$785,216	$857,000	$707,000	$707,000	-	-	-$150,000	-17.50%
Other	$1,341,546	$1,290,487	$1,214,348	$1,214,348	-	-	-$76,139	-5.90%
Transfers	-	-	$623,615	$631,430	$7,815	1.25%	$631,430	-
Fund Balance	-	$1,023,241	-	$174,843	$174,843	-	-$848,398	-82.91%
Total Revenues	**$4,853,265**	**$6,468,189**	**$5,854,576**	**$6,037,234**	**$182,658**	**3.12%**	**-$430,955**	**-6.66%**
Expenditures								
Salaries & Benefits	$2,691,023	$3,360,187	$3,102,060	$3,092,331	-$9,729	-0.31%	-$267,856	-7.97%
Operating Expenditures	$1,382,045	$1,807,999	$1,741,705	$1,752,935	$11,230	0.64%	-$55,064	-3.05%
Non-Departmental	$1,464,687	$1,300,003	$1,010,811	$1,191,968	$181,157	17.92%	-$108,035	-8.31%
Total Expenditures	**$5,537,754**	**$6,468,189**	**$5,854,576**	**$6,037,234**	**$182,658**	**3.12%**	**-$430,955**	**-6.66%**
Total Revenues Less Expenditures	**-$684,489**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$4,566,405**	**$4,638,751**	**$3,615,510**	**$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**.

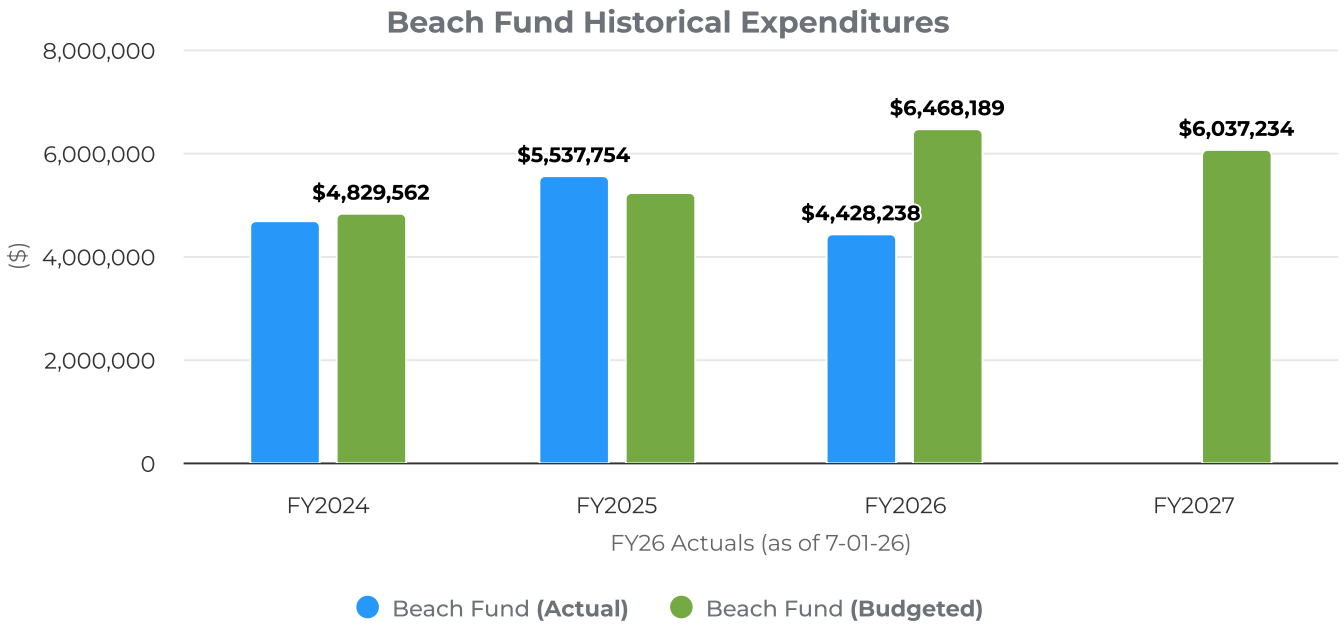
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Beach Fund

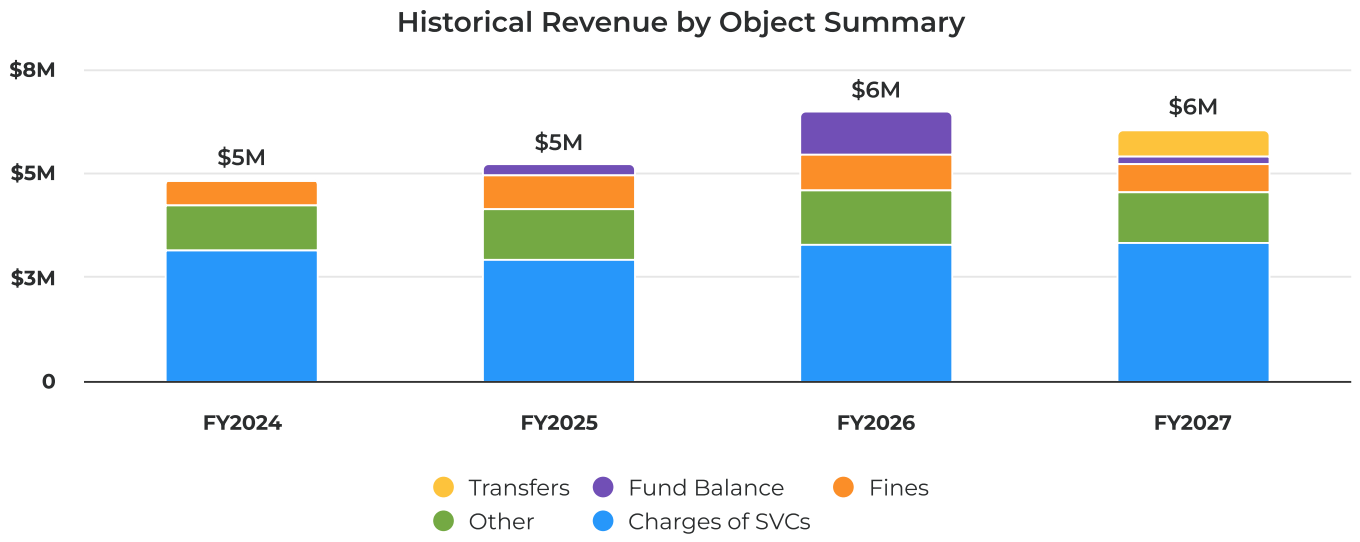
Historical Budget to Actual Revenues

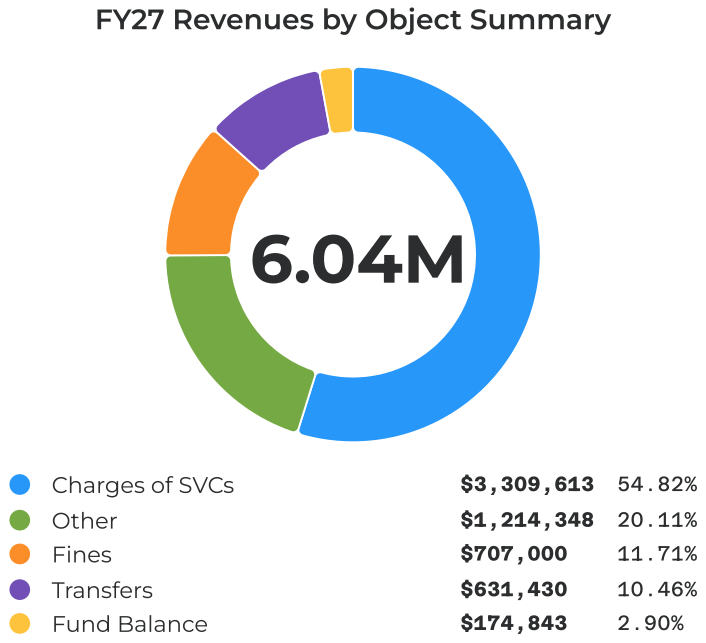


Historical Budget to Actual Expenditures



Revenues by Object Summary



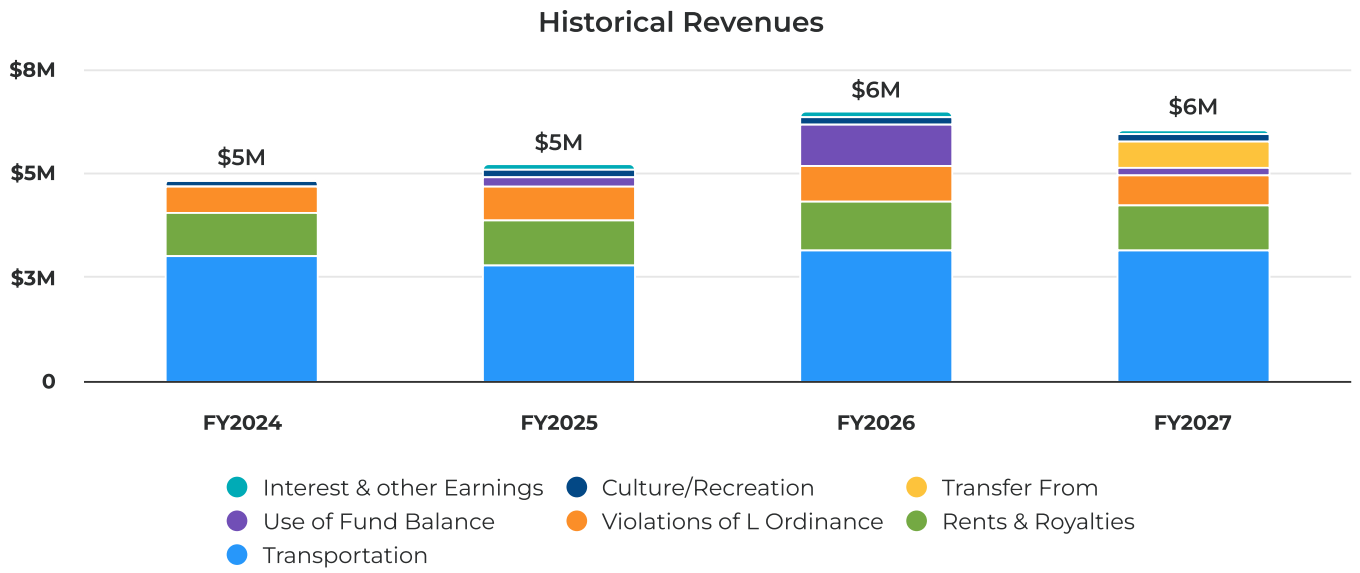


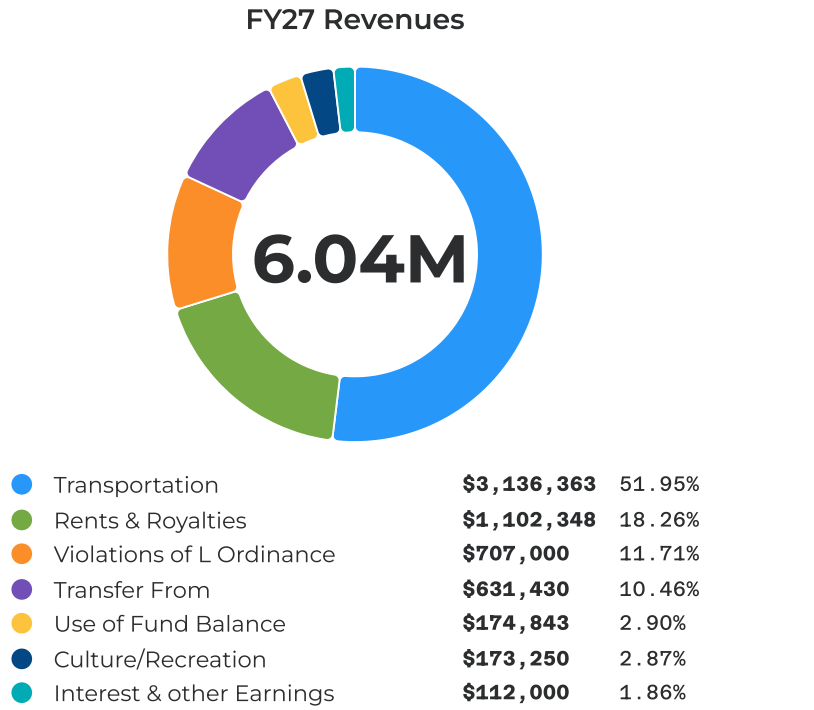
Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$2,726,503	$3,297,461	$3,309,613	$3,309,613	-	-	$12,152	0.37%
Fines	$785,216	$857,000	$707,000	$707,000	-	-	-$150,000	-17.50%
Other	$1,341,546	$1,290,487	$1,214,348	$1,214,348	-	-	-$76,139	-5.90%
Transfers	-	-	$623,615	$631,430	$7,815	1.25%	$631,430	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Fund Balance	-	$1,023,241	-	$174,843	$174,843	-	-$848,398	-82.91%
Total Revenues	**$4,853,265**	**$6,468,189**	**$5,854,576**	**$6,037,234**	**$182,658**	**3.12%**	**-$430,955**	**-6.66%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Transportation								
Parking Facilities / Parking Meters-Taxable	$2,375,355	$2,863,367	$2,865,700	$2,865,700	-	-	$2,333	0.08%
Parking Facilities / Parking Permits	$126,385	$131,544	$131,544	$131,544	-	-	-	-
Parking Facilities / Tenant Employee Parking	-	$24,000	$24,000	$24,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Parking Facilities / Pier parking	$31,985	$28,000	$28,000	$28,000	-	-	-	-
Parking Facilities / Prk. Off. Sales Taxable	$10	$100	-	-	-	-	-$100	-100.00%
Parking Facilities / Parking Lot Rentals	$34,805	$85,000	$85,919	$85,919	-	-	$919	1.08%
Parking Facilities / In-Person Service Charge	$1,088	$1,200	$1,200	$1,200	-	-	-	-
Total Transportation	$2,569,628	$3,133,211	$3,136,363	$3,136,363	-	-	$3,152	0.10%
Culture/Recreation								
Parks and Recreation / Pavillion Rentals	-	$250	-	-	-	-	-$250	-100.00%
Parks and Recreation / Junior LifeGuard Program	$19,875	$12,000	$14,250	$14,250	-	-	$2,250	18.75%
Parks and Recreation / Beach Concession Rentals	$137,000	$148,000	$159,000	$159,000	-	-	$11,000	7.43%
Special Events / Other Fees	-	$4,000	-	-	-	-	-$4,000	-100.00%
Total Culture/Recreation	$156,875	$164,250	$173,250	$173,250	-	-	$9,000	5.48%
Violations of L Ordinance								
Violations of L Ordinance / Parking Fines	$778,326	$850,000	$700,000	$700,000	-	-	-$150,000	-17.65%
Parking Fines / Delinquent	$6,890	$7,000	$7,000	$7,000	-	-	-	-
Total Violations of L Ordinance	$785,216	$857,000	$707,000	$707,000	-	-	-$150,000	-17.50%
Interest & other Earnings								
Interest / Investments	$166,667	$130,000	$112,000	$112,000	-	-	-$18,000	-13.85%
Interest & other Earnings / Unrealized Gain/(Loss)	-$15,774	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$15,878	-	-	-	-	-	-	-
Interest & other Earnings / GASB87 Interest Income	$115,406	-	-	-	-	-	-	-
Total Interest & other Earnings	$282,177	$130,000	$112,000	$112,000	-	-	-$18,000	-13.85%
Rents & Royalties								
Rents & Royalties / Leased Properties	$392,676	$433,450	$448,619	$448,619	-	-	$15,169	3.50%
Leased Properties / Patio Area	$51,399	$63,621	$65,848	$65,848	-	-	$2,227	3.50%
Leased Properties / Common Area Maintenance	$119,716	$165,600	$171,396	$171,396	-	-	$5,796	3.50%
Leased Properties / Miscellaneous	$9,895	$9,896	$9,304	$9,304	-	-	-$592	-5.98%
Rents & Royalties / Lease/Rent Pier	$363,885	$377,910	$391,136	$391,136	-	-	$13,226	3.50%
Lease/Rent Pier / Common Area Maintenance	$6,476	$6,710	$6,945	$6,945	-	-	$235	3.50%
Lease/Rent Pier / GASB87 Contra	-$968,871	-	-	-	-	-	-	-
Events / Ball Room Rental	$7,366	$100,000	$5,800	$5,800	-	-	-$94,200	-94.20%
Events / Kitchen Rental	$1,010	-	-	-	-	-	-	-
Events / Beach Weddings	$600	$3,300	$3,300	$3,300	-	-	-	-
Events / Special Events	$2,420	-	-	-	-	-	-	-
Rents & Royalties / GASB87 Lease Revenue	$1,023,859	-	-	-	-	-	-	-
Total Rents & Royalties	$1,010,431	$1,160,487	$1,102,348	$1,102,348	-	-	-$58,139	-5.01%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$48,937	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$48,937	-	-	-	-	-	-	-
Transfer From								
Governmental Funds / General Fund	-	-	$623,615	$631,430	$7,815	1.25%	$631,430	-
Total Transfer From	-	-	$623,615	$631,430	$7,815	1.25%	$631,430	-
Use of Fund Balance								
Other Sources / Use of Fund Balance	-	$1,023,241	-	$174,843	$174,843	-	-$848,398	-82.91%
Total Use of Fund Balance	-	$1,023,241	-	$174,843	$174,843	-	-$848,398	-82.91%
Total Revenues	**$4,853,265**	**$6,468,189**	**$5,854,576**	**$6,037,234**	**$182,658**	**3.12%**	**-$430,955**	**-6.66%**

Beach Fund Revenue Itemizations

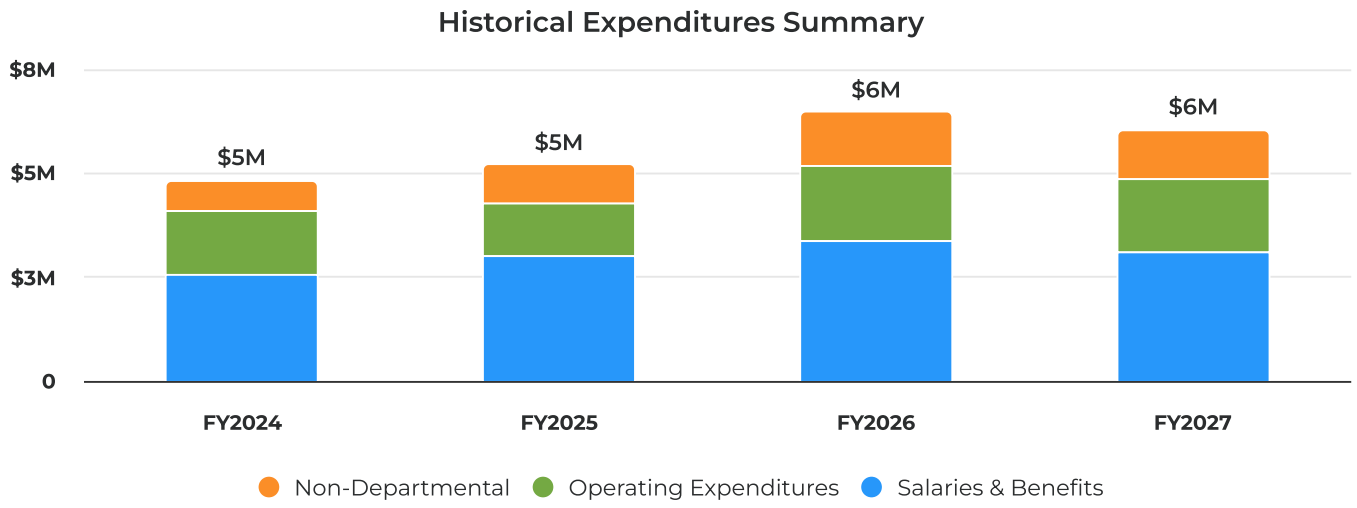
Revenues by Fund

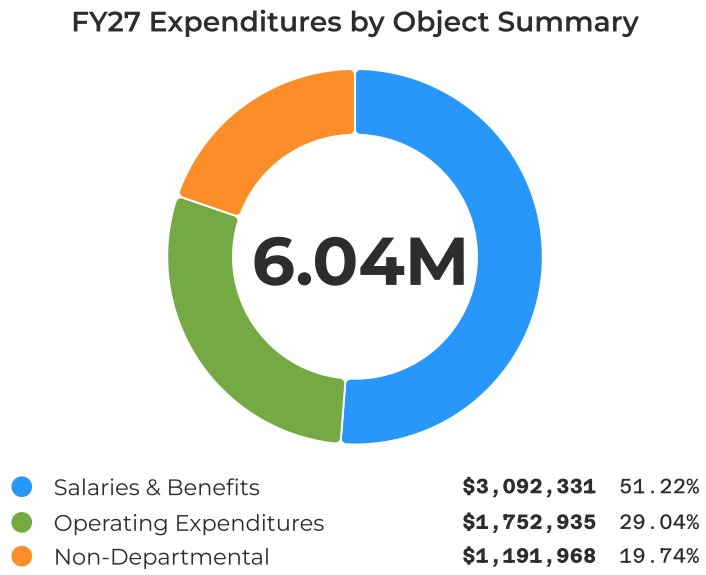
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Beach Fund	$6,468,189	$5,854,576	$6,037,234	$182,658	3.12%	-$430,955	-6.66%	
Charges of SVCs								
Parking Facilities / Parking Meters-Taxable	$2,863,367	$2,865,700	$2,865,700	-	-	$2,333	0.08%	Revenues from Park Mobile and Meters. Recommendation based on Stantec modeling.
Parking Facilities / Parking Permits	$131,544	$131,544	$131,544	-	-	-	-	Resident and seasonal permits
Parking Facilities / Tenant Employee Parking	$24,000	$24,000	$24,000	-	-	-	-	
Parking Facilities / Pier parking	$28,000	$28,000	$28,000	-	-	-	-	
Parking Facilities / Prk. Off. Sales Taxable	$100	-	-	-	-	-$100	-100.00%	Parking office sales have been zero. We are not continuing selling any products.
Parking Facilities / Parking Lot Rentals	$85,000	$85,919	$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	$1,200	$1,200	$1,200	-	-	-	-	
Parks and Recreation / Pavillion Rentals	$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.
Parks and Recreation / Junior LifeGuard Program	$12,000	$14,250	$14,250	-	-	$2,250	18.75%	Increase in # of participants
Parks and Recreation / Beach Concession Rentals	$148,000	$159,000	$159,000	-	-	$11,000	7.43%	Per 9/20/23 contract - Oceanside Beach Service (beach equipment rental-chairs, umbrellas,cabanas).

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Special Events / Other Fees	$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	$3,309,613	-	-	$12,152	0.37%	
Fines								
Violations of L Ordinance / Parking Fines	$850,000	$700,000	$700,000	-	-	-$150,000	-17.65%	Partial allocation between Gen Fund & Beach Fund.
Parking Fines / Delinquent	$7,000	$7,000	$7,000	-	-	-	-	Collections
Total Fines	$857,000	$707,000	$707,000	-	-	-$150,000	-17.50%	
Other								
Interest / Investments	$130,000	$112,000	$112,000	-	-	-$18,000	-13.85%	Estimated
Rents & Royalties / Leased Properties	$433,450	$448,619	$448,619	-	-	$15,169	3.50%	
Kilwins	$52,080	$53,902	$53,902	-	-	$1,822	3.50%	
Lake Worth Tee-Shirt Company	$73,787	$76,370	$76,370	-	-	$2,583	3.50%	
Mamma Mia's on the Beach	$72,904	$75,455	$75,455	-	-	$2,551	3.50%	
Benny's Oceanfront	$234,679	$242,892	$242,892	-	-	$8,213	3.50%	
Leased Properties / Patio Area	$63,621	$65,848	$65,848	-	-	$2,227	3.50%	
Kilwins	$7,989	$8,269	$8,269	-	-	$280	3.50%	Estimate 3.5% increase
Mamma Mia's on the Beach	$9,870	$10,215	$10,215	-	-	$345	3.50%	Estimate 3.5% increase
Benny's Oceanfront	$39,060	$40,427	$40,427	-	-	$1,367	3.50%	Estimate 3.5% increase
Benny's Pier	$6,702	$6,937	$6,937	-	-	$235	3.51%	Estimate 3.5% increase
Leased Properties / Common Area Maintenance	$165,600	$171,396	$171,396	-	-	$5,796	3.50%	Estimate 3.5% increase
Leased Properties / Miscellaneous	$9,896	$9,304	$9,304	-	-	-$592	-5.98%	
Lake Worth Beach Farmer's Market	$8,696	$9,304	$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	$1,200	-	-	-	-	-$1,200	-100.00%	Surfline webcams at Lake Worth Pier. No end date provided in agreement. Leased Revenues per

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								month are $100 and $1,200 per year.
Rents & Royalties / Lease/Rent Pier	$377,910	$391,136	$391,136	-	-	$13,226	3.50%	Benny's Rent. Per lease agreement; patio area separate. 3.5% increase
Lease/Rent Pier / Common Area Maintenance	$6,710	$6,945	$6,945	-	-	$235	3.50%	Benny's Pier. 3.5% increase per lease agreement
Events / Ball Room Rental	$100,000	$5,800	$5,800	-	-	-$94,200	-94.20%	Anticipated lease of ballroom for FY27 based on ITIN.
Events / Beach Weddings	$3,300	$3,300	$3,300	-	-	-	-	$660 per wedding X 5
Total Other	$1,290,487	$1,214,348	$1,214,348	-	-	-$76,139	-5.90%	
Transfers								
Governmental Funds / General Fund	-	$623,615	$631,430	$7,815	1.25%	$631,430	-	
Gen Fund (To Cover Deficit)	-	$623,615	$631,430	$7,815	1.25%	$631,430	-	
Total Transfers	-	$623,615	$631,430	$7,815	1.25%	$631,430	-	
Fund Balance								
Other Sources / Use of Fund Balance	$1,023,241	-	$174,843	$174,843	-	-$848,398	-82.91%	
Parking Meters	-	-	$101,843	$101,843	-	$101,843	-	Utilizing Beach's fund balance for this project.
Beach Stairs and Showers Remodel	-	-	$73,000	$73,000	-	$73,000	-	Utilizing Beach's fund balance for this project.
Total Fund Balance	$1,023,241	-	$174,843	$174,843	-	-$848,398	-82.91%	
Total Revenues	**$6,468,189**	**$5,854,576**	**$6,037,234**	**$182,658**	**3.12%**	**-$430,955**	**-6.66%**	

Expenditures Summary

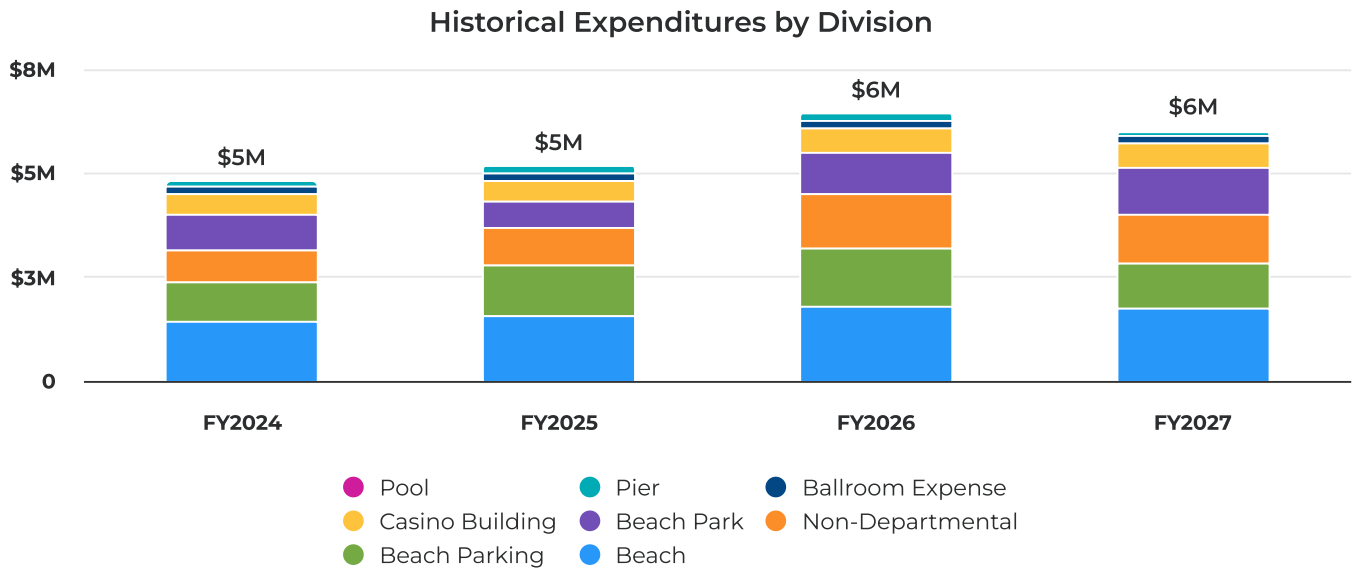


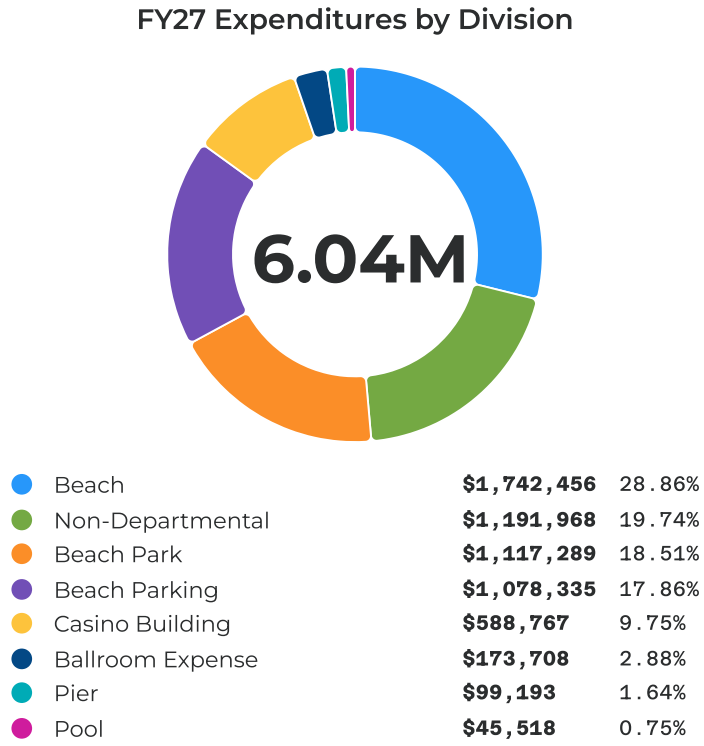


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$2,691,023	$3,360,187	$3,102,060	$3,092,331	-$9,729	-0.31%	-$267,856	-7.97%
Operating Expenditures	$1,382,045	$1,807,999	$1,741,705	$1,752,935	$11,230	0.64%	-$55,064	-3.05%
Non-Departmental	$1,464,687	$1,300,003	$1,010,811	$1,191,968	$181,157	17.92%	-$108,035	-8.31%
Total Expenditures	**$5,537,754**	**$6,468,189**	**$5,854,576**	**$6,037,234**	**$182,658**	**3.12%**	**-$430,955**	**-6.66%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beach Parking								
Salaries & Benefits								
Salaries & Wages / Regular	$453,099	$604,302	$490,176	$490,176	-	-	-$114,126	-18.89%
Other Salaries / Part Time	$51,619	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$10,702	$8,000	$8,000	$8,000	-	-	-	-
Special Pay / Longevity	$4,500	$5,300	$4,640	$4,640	-	-	-$660	-12.45%
Special Pay / Other Pays	-	$990	$990	$990	-	-	-	-
Other / FICA Taxes	$39,052	$47,315	$38,534	$38,534	-	-	-$8,781	-18.56%
Retirement Contributions / Defined Benefit Plan	$96,948	$129,777	$82,486	$81,105	-$1,381	-1.67%	-$48,672	-37.50%
Retirement Contributions / 401-a Plan	$1,909	$2,470	$2,376	$2,376	-	-	-$94	-3.81%
Other / Life & Health Insurance	$76,302	$158,148	$107,300	$105,951	-$1,349	-1.26%	-$52,197	-33.01%
Workers' Compensation / Workers' Comp Regular	$11,777	$13,195	$13,195	$13,195	-	-	-	-
Total Salaries & Benefits	$745,908	$969,497	$747,697	$744,967	-$2,730	-0.37%	-$224,530	-23.16%
Operating Expenditures								
Professional Services / Internal IT Support	$63,738	$64,547	$43,550	$43,550	-	-	-$20,997	-32.53%
Professional Services / Other	$4,287	$1,000	$800	$800	-	-	-$200	-20.00%
Contractual Services / Other Contractual Service	$192,342	$253,000	$184,400	$195,200	$10,800	5.86%	-$57,800	-22.85%
Travel & Training / Training/Registration	$747	$750	$720	$720	-	-	-$30	-4.00%
Travel & Training / Lodging/Transportation	$448	$850	$800	$800	-	-	-$50	-5.88%
Communication/Freight Srv / Postage & Freight	$986	$3,000	$800	$800	-	-	-$2,200	-73.33%
Utility Services / Electricity	-	-	-	$205	$205	-	$205	-
Utility Services / Refuse/Waste Disposal	-	-	-	$225	$225	-	$225	-
Rental & Leases / Operating/Capital Leasing	$6,749	$8,250	$6,600	$6,600	-	-	-$1,650	-20.00%
Insurance / Property/Liability	$10,480	$11,528	$6,018	$6,018	-	-	-$5,510	-47.80%
Repair/Maint Services / Equipment-General	$8,493	$19,000	$14,800	$14,800	-	-	-$4,200	-22.11%
Repair/Maint Services / Equipment-Garage	$33,205	$38,511	$30,812	$30,812	-	-	-$7,699	-19.99%
Repair/Maint Services / Heavy Equipment	$1,339	-	-	-	-	-	-	-
Other / Printing & Binding	$3,769	$8,190	$8,000	$8,000	-	-	-$190	-2.32%
Office Supplies / Office Supplies	$692	$2,200	$1,760	$1,760	-	-	-$440	-20.00%
Operating Supplies / Gas, Lubricants & Oil	$10,123	$1,700	$1,360	$1,360	-	-	-$340	-20.00%
Operating Supplies / Small Tools & Equipment	$10,879	$11,500	$10,560	$10,560	-	-	-$940	-8.17%
Operating Supplies / Uniforms	$3,718	$5,750	$4,600	$4,600	-	-	-$1,150	-20.00%
Operating Supplies / Other	-	$2,102	$6,490	$6,490	-	-	$4,388	208.75%
Other / Books, Publ, Subsc & Memb	$80	$85	$68	$68	-	-	-$17	-20.00%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Machinery & Equipment / Beach	-	$26,000	-	-	-	-	-$26,000	-100.00%
Total Operating Expenditures	$352,076	$457,963	$322,138	$333,368	$11,230	3.49%	-$124,595	-27.21%
Total Beach Parking	$1,097,984	$1,427,460	$1,069,835	$1,078,335	$8,500	0.79%	-$349,125	-24.46%
Casino Building								
Salaries & Benefits								
Salaries & Wages / Regular	$152,084	$162,979	$162,980	$162,980	-	-	$1	-
Other Salaries / Part Time	$25,069	$36,232	$34,045	$34,045	-	-	-$2,187	-6.04%
Overtime / Standard Overtime	$24,247	$22,500	$15,000	$15,000	-	-	-$7,500	-33.33%
Special Pay / Longevity	$1,644	$1,800	$2,000	$2,000	-	-	$200	11.11%
Special Pay / Other Pays	-	$495	$495	$495	-	-	-	-
Special Rec Facility / FICA Taxes	$15,456	$17,133	$16,407	$16,407	-	-	-$726	-4.24%
Retirement Contributions / Defined Benefit Plan	$21,913	$38,140	$27,235	$26,779	-$456	-1.67%	-$11,361	-29.79%
Retirement Contributions / 401-a Plan	$954	$1,235	$1,188	$1,188	-	-	-$47	-3.81%
Special Rec Facility / Life & Health Insurance	$20,891	$26,477	$30,097	$29,718	-$379	-1.26%	$3,241	12.24%
Workers' Compensation / Workers' Comp Regular	$5,176	$5,402	$5,402	$5,402	-	-	-	-
Total Salaries & Benefits	$267,434	$312,393	$294,849	$294,014	-$835	-0.28%	-$18,379	-5.88%
Operating Expenditures								
Professional Services / Internal IT Support	$13,687	$13,349	$9,434	$9,434	-	-	-$3,915	-29.33%
Contractual Services / Other Contractual Service	$36,458	$41,230	$41,190	$41,190	-	-	-$40	-0.10%
Communication/Freight Srv / Postage & Freight	$15	$350	$100	$100	-	-	-$250	-71.43%
Utility Services / Water	$13,650	$15,920	$31,942	$31,942	-	-	$16,022	100.64%
Utility Services / Sewer	$16,240	$19,885	$27,200	$27,200	-	-	$7,315	36.79%
Utility Services / Electricity	$67,358	$78,472	$89,412	$89,412	-	-	$10,940	13.94%
Utility Services / Refuse/Waste Disposal	-	$1,836	-	-	-	-	-$1,836	-100.00%
Rental & Leases / Operating/Capital Leasing	$1,054	$1,850	$1,850	$1,850	-	-	-	-
Insurance / Property/Liability	$83,206	$91,527	$59,725	$59,725	-	-	-$31,802	-34.75%
Repair/Maint Services / Structures & Improvements	-	-	$7,000	$7,000	-	-	$7,000	-
Office Supplies / Office Supplies	$398	$400	$6,400	$6,400	-	-	$6,000	1,500.00%
Operating Supplies / Small Tools & Equipment	$1,900	$3,500	$3,500	$3,500	-	-	-	-
Operating Supplies / Uniforms	$1,830	$3,500	$4,000	$4,000	-	-	$500	14.29%
Operating Supplies / Other	$6,930	$10,000	$13,000	$13,000	-	-	$3,000	30.00%
Special Rec Facility / Interest	$150,615	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Operating Expenditures	$393,341	$281,819	$294,753	$294,753	-	-	$12,934	4.59%
Total Casino Building	$660,774	$594,212	$589,602	$588,767	-$835	-0.14%	-$5,445	-0.92%
Ballroom Expense								
Salaries & Benefits								
Salaries & Wages / Regular	$64,924	$55,068	$55,068	$55,068	-	-	-	-
Other Salaries / Part Time	$25,347	$36,232	$34,045	$34,045	-	-	-$2,187	-6.04%
Overtime / Standard Overtime	$3,721	$4,000	$4,000	$4,000	-	-	-	-
Special Pay / Longevity	$744	$900	$1,100	$1,100	-	-	$200	22.22%
Special Pay / Other Pays	-	$495	$495	$495	-	-	-	-
Special Rec Facility / FICA Taxes	$7,016	$7,394	$7,242	$7,242	-	-	-$152	-2.06%
Retirement Contributions / Defined Benefit Plan	$12,307	$10,362	$7,879	$7,747	-$132	-1.68%	-$2,615	-25.24%
Retirement Contributions / 401-a Plan	$954	$1,235	$1,188	$1,188	-	-	-$47	-3.81%
Special Rec Facility / Life & Health Insurance	$12,378	$7,862	$11,123	$10,983	-$140	-1.26%	$3,121	39.70%
Workers' Compensation / Workers' Comp Regular	$1,740	$3,308	$3,308	$3,308	-	-	-	-
Total Salaries & Benefits	$129,131	$126,856	$125,448	$125,176	-$272	-0.22%	-$1,680	-1.32%
Operating Expenditures								
Professional Services / Internal IT Support	$35,161	$34,791	$28,671	$28,671	-	-	-$6,120	-17.59%
Professional Services / Other	$1,195	$500	$500	$500	-	-	-	-
Contractual Services / Other Contractual Service	-	$3,500	$3,500	$3,500	-	-	-	-
Utility Services / Natural Gas	$53	$700	$700	$700	-	-	-	-
Insurance / Property/Liability	$17,778	$19,556	$12,761	$12,761	-	-	-$6,795	-34.75%
Repair/Maint Services / Equipment-General	-	$2,400	$2,400	$2,400	-	-	-	-
Special Rec Facility / Printing & Binding	-	$500	-	-	-	-	-$500	-100.00%
Office Supplies / Office Supplies	$150	$500	-	-	-	-	-$500	-100.00%
Special Rec Facility / Books, Publ, Subsc & Memb	-	$500	-	-	-	-	-$500	-100.00%
Total Operating Expenditures	$54,337	$62,947	$48,532	$48,532	-	-	-$14,415	-22.90%
Total Ballroom Expense	$183,468	$189,803	$173,980	$173,708	-$272	-0.16%	-$16,095	-8.48%
Pool								
Salaries & Benefits								
Salaries & Wages / Regular	$10,431	$14,515	$14,514	$14,514	-	-	-$1	-0.01%
Special Pay / Other Pays	-	$495	$495	$495	-	-	-	-
Parks and Recreation / FICA Taxes	$768	$1,145	$1,145	$1,145	-	-	-	-
Retirement Contributions / Defined Cont Plan	$954	$1,235	$1,188	$1,188	-	-	-$47	-3.81%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Parks and Recreation / Life & Health Insurance	$1,464	$2,481	$1,309	$1,293	-$16	-1.22%	-$1,188	-47.88%
Workers' Compensation / Workers' Comp Regular	$280	$271	$271	$271	-	-	-	-
Total Salaries & Benefits	$13,898	$20,142	$18,922	$18,906	-$16	-0.08%	-$1,236	-6.14%
Operating Expenditures								
Utility Services / Water	$5,993	$7,554	$7,964	$7,964	-	-	$410	5.43%
Utility Services / Sewer	$4,419	$5,604	$5,854	$5,854	-	-	$250	4.46%
Utility Services / Electricity	$1,572	$2,000	$2,430	$2,430	-	-	$430	21.50%
Utility Services / Refuse/Waste Disposal	-	$540	-	-	-	-	-$540	-100.00%
Insurance / Property/Liability	$14,438	$15,882	$10,364	$10,364	-	-	-$5,518	-34.74%
Total Operating Expenditures	$26,422	$31,580	$26,612	$26,612	-	-	-$4,968	-15.73%
Total Pool	$40,320	$51,722	$45,534	$45,518	-$16	-0.04%	-$6,204	-11.99%
Beach								
Salaries & Benefits								
Salaries & Wages / Regular	$735,842	$871,166	$871,167	$871,167	-	-	$1	-
Other Salaries / Part Time	$68,494	$170,199	$169,930	$169,930	-	-	-$269	-0.16%
Overtime / Standard Overtime	$86,256	$85,000	$85,000	$85,000	-	-	-	-
Special Pay / Longevity	$8,469	$8,400	$9,200	$9,200	-	-	$800	9.52%
Special Pay / Other Pays	$396	$990	$675	$675	-	-	-$315	-31.82%
Parks and Recreation / FICA Taxes	$68,657	$86,878	$86,898	$86,898	-	-	$20	0.02%
Retirement Contributions / Defined Benefit Plan	$167,075	$205,621	$151,605	$149,065	-$2,540	-1.68%	-$56,556	-27.50%
Retirement Contributions / Defined Cont Plan	$1,336	$1,787	$1,693	$1,693	-	-	-$94	-5.26%
Parks and Recreation / Life & Health Insurance	$134,355	$173,847	$194,971	$192,521	-$2,450	-1.26%	$18,674	10.74%
Workers' Compensation / Workers' Comp Regular	$24,629	$33,620	$33,620	$33,620	-	-	-	-
Total Salaries & Benefits	$1,295,509	$1,637,508	$1,604,759	$1,599,769	-$4,990	-0.31%	-$37,739	-2.30%
Operating Expenditures								
Professional Services / Internal IT Support	$33,368	$35,360	$31,716	$31,716	-	-	-$3,644	-10.31%
Professional Services / Other	$1,435	$1,200	$1,200	$1,200	-	-	-	-
Contractual Services / Other Contractual Service	$23,399	$23,550	$32,095	$32,095	-	-	$8,545	36.28%
Training / Training/Registration	$2,660	$1,250	$1,080	$1,080	-	-	-$170	-13.60%
Communication/Freight Srv / Postage & Freight	$249	-	-	-	-	-	-	-
Insurance / Property/Liability	$36,913	$40,604	$26,496	$26,496	-	-	-$14,108	-34.75%
Repair/Maint Services / Equipment-General	$244	$500	$25,875	$25,875	-	-	$25,375	5,075.00%
Parks and Recreation / Printing & Binding	$185	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Office Supplies / Office Supplies	$952	$980	$7,250	$7,250	-	-	$6,270	639.80%
Operating Supplies / Gas, Lubricants & Oil	$1,826	-	-	-	-	-	-	-
Operating Supplies / Uniforms	$4,927	$6,000	$5,950	$5,950	-	-	-$50	-0.83%
Operating Supplies / Other	$8,405	$11,100	$10,825	$10,825	-	-	-$275	-2.48%
Parks and Recreation / Books, Publ, Subsc & Memb	$80	$200	$200	$200	-	-	-	-
Machinery & Equipment / Vehicles	$10,966	$13,000	-	-	-	-	-$13,000	-100.00%
Total Operating Expenditures	$125,610	$133,744	$142,687	$142,687	-	-	$8,943	6.69%
Total Beach	$1,421,118	$1,771,252	$1,747,446	$1,742,456	-$4,990	-0.29%	-$28,796	-1.63%
Beach Park								
Salaries & Benefits								
Salaries & Wages / Regular	$148,534	$165,150	$179,929	$179,929	-	-	$14,779	8.95%
Other Salaries / Part Time	$25,343	$36,232	$34,045	$34,045	-	-	-$2,187	-6.04%
Overtime / Standard Overtime	$3,481	$3,150	$3,150	$3,150	-	-	-	-
Special Pay / Longevity	$1,644	$1,800	$2,000	$2,000	-	-	$200	11.11%
Special Pay / Incentive	-	-	$3,487	$3,487	-	-	$3,487	-
Special Pay / Other Pays	$82	$990	$675	$675	-	-	-$315	-31.82%
Special Rec Facility / FICA Taxes	$13,504	$15,853	$17,078	$17,078	-	-	$1,225	7.73%
Retirement Contributions / Defined Benefit Plan	$20,172	$32,342	$29,770	$29,271	-$499	-1.68%	-$3,071	-9.50%
Retirement Contributions / 401-a Plan	$1,336	$1,787	$1,693	$1,693	-	-	-$94	-5.26%
Special Rec Facility / Life & Health Insurance	$20,815	$28,680	$30,751	$30,364	-$387	-1.26%	$1,684	5.87%
Workers' Compensation / Workers' Comp Regular	$4,231	$7,807	$7,807	$7,807	-	-	-	-
Total Salaries & Benefits	$239,144	$293,791	$310,385	$309,499	-$886	-0.29%	$15,708	5.35%
Operating Expenditures								
Professional Services / Other	$5,797	$6,000	$15,999	$15,999	-	-	$9,999	166.65%
Contractual Services / Other Contractual Service	$39,643	$347,880	$345,599	$345,599	-	-	-$2,281	-0.66%
Utility Services / Water	$170,210	$199,380	$260,579	$260,579	-	-	$61,199	30.69%
Utility Services / Sewer	$642	$3,240	$544	$544	-	-	-$2,696	-83.21%
Utility Services / Electricity	$14,023	$17,339	$21,683	$21,683	-	-	$4,344	25.05%
Utility Services / Refuse/Waste Disposal	$13,182	$17,820	$24,586	$24,586	-	-	$6,766	37.97%
Repair/Maint Services / Structures & Improvements	$62,579	$35,000	$34,000	$34,000	-	-	-$1,000	-2.86%
Special Rec Facility / Promotional Activities	-	$19,900	$54,800	$54,800	-	-	$34,900	175.38%
Operating Supplies / Gas, Lubricants & Oil	$1,114	-	-	-	-	-	-	-
Operating Supplies / Uniforms	$66	$3,300	$3,300	$3,300	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Supplies / Other	$43,246	$34,700	$34,700	$34,700	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	-	$12,000	$12,000	-	-	$12,000	-
Total Operating Expenditures	$350,501	$684,559	$807,790	$807,790	-	-	$123,231	18.00%
Total Beach Park	$589,645	$978,350	$1,118,175	$1,117,289	-$886	-0.08%	$138,939	14.20%
Pier								
Operating Expenditures								
Insurance / Property/Liability	$68,534	$75,387	$49,193	$49,193	-	-	-$26,194	-34.75%
Repair/Maint Services / Pier Maintenance	$11,224	$80,000	$50,000	$50,000	-	-	-$30,000	-37.50%
Total Operating Expenditures	$79,758	$155,387	$99,193	$99,193	-	-	-$56,194	-36.16%
Total Pier	$79,758	$155,387	$99,193	$99,193	-	-	-$56,194	-36.16%
Non-Departmental								
Non-Departmental								
Contractual Services / Interfund Admins Services	-	$209,284	$406,750	$413,064	$6,314	1.55%	$203,780	97.37%
Debt Service / Principal	-	$542,438	$268,144	$268,144	-	-	-$274,294	-50.57%
Debt Service / Interest	-	$131,631	$111,267	$111,267	-	-	-$20,364	-15.47%
Other Curr Charges/Oblig / Admin Fees	$8,820	-	-	-	-	-	-	-
Other General Government / Principal	$522,758	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Uncollectible Accounts	$7,607	-	-	-	-	-	-	-
Miscllaneous Expense / Bank Charges Fees	$184,696	$150,000	$158,000	$158,000	-	-	$8,000	5.33%
Transfers / To General Fund	-	$66,650	$66,650	$66,650	-	-	-	-
Transfers / Transfer to Capital Pro	$737,500	$200,000	-	$174,843	$174,843	-	-$25,157	-12.58%
Miscellanous Expenses / Other	$3,306	-	-	-	-	-	-	-
Total Non-Departmental	$1,464,687	$1,300,003	$1,010,811	$1,191,968	$181,157	17.92%	-$108,035	-8.31%
Total Non-Departmental	$1,464,687	$1,300,003	$1,010,811	$1,191,968	$181,157	17.92%	-$108,035	-8.31%
Total Expenditures	**$5,537,754**	**$6,468,189**	**$5,854,576**	**$6,037,234**	**$182,658**	**3.12%**	**-$430,955**	**-6.66%**

Beach Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Leisure Services	$5,168,186	$4,843,765	$4,845,266	$1,501	0.03%	-$322,920	-6.25%	
Beach Parking								
Salaries & Benefits								
Salaries & Wages / Regular	$604,302	$490,176	$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	$8,000	$8,000	$8,000	-	-	-	-	
Special Pay / Longevity	$5,300	$4,640	$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	$990	$990	$990	-	-	-	-	
Other / FICA Taxes	$47,315	$38,534	$38,534	-	-	-$8,781	-18.56%	Variance reflects FICA adjustments associated with supplemental approval during Budget Workshop #1
Retirement Contributions / Defined Benefit Plan	$129,777	$82,486	$81,105	-$1,381	-1.67%	-$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	$2,470	$2,376	$2,376	-	-	-$94	-3.81%	
Other / Life & Health Insurance	$158,148	$107,300	$105,951	-$1,349	-1.26%	-$52,197	-33.01%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	$13,195	$13,195	$13,195	-	-	-	-	
Total Salaries & Benefits	$969,497	$747,697	$744,967	-$2,730	-0.37%	-$224,530	-23.16%	
Operating Expenditures								
Professional Services / Internal IT Support	$64,547	$43,550	$43,550	-	-	-$20,997	-32.53%	20% of budget allocated in 140-

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.
Professional Services / Other	$1,000	$800	$800	-	-	-$200	-20.00%	
Stantec	$1,000	$800	$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	$253,000	$184,400	$195,200	$10,800	5.86%	-$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	$216,000	$172,800	$183,600	$10,800	6.25%	-$32,400	-15.00%	IPS Group (meters & hand-helds). Supplemental for $10,800 approved in BWS#3.
Alarm Service	$500	$400	$400	-	-	-$100	-20.00%	Guardian Alarm service (501 Lake Avenue)
Fire Extinguisher Inspection	$500	$400	$400	-	-	-$100	-20.00%	Fire extinguisher inspection
Parkmobile (app contract)	$25,000	-	-	-	-	-$25,000	-100.00%	Parkmobile (app contract)
LPR Camera Monitoring	$3,500	$4,800	$4,800	-	-	$1,300	37.14%	LPR camera monitoring - anticipated increase
Collection Bureau	$6,000	$4,800	$4,800	-	-	-$1,200	-20.00%	Collection Bureau
Magistrate (for hearings)	$1,500	$1,200	$1,200	-	-	-$300	-20.00%	
Travel & Training / Training/Registration	$750	$720	$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	$750	$720	$720	-	-	-$30	-4.00%	FPTA Conference & required new hire courses. Supplemental for $150 approved in BWS#1.
Travel & Training / Lodging/Transportation	$850	$800	$800	-	-	-$50	-5.88%	Supplemental increased approved for $150 in BWS#1. FL Parking & Transportation

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Conference. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#.
FPTA Conference	$850	$800	$800	-	-	-$50	-5.88%	FL Parking & Transportation Assoc. Conference - increase due to conference location change
Communication/Freight Srv / Postage & Freight	$3,000	$800	$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	-	-	$205	$205	-	$205	-	Utility Services needed at new office location
Utility Services / Refuse/Waste Disposal	-	-	$225	$225	-	$225	-	Utility Services needed at new office location
Rental & Leases / Operating/Capital Leasing	$8,250	$6,600	$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#
Postage machine rental	$750	$600	$600	-	-	-$150	-20.00%	Postage machine rental
Copier rental	$7,500	$6,000	$6,000	-	-	-$1,500	-20.00%	Copier rental - increase (previously spilt among divisions, now Parking is paying for it all)
Insurance / Property/Liability	$11,528	$6,018	$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	$19,000	$14,800	$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	$4,000	$3,200	$3,200	-	-	-$800	-20.00%	Bearcom radio agreement & radios/replacement parts
IPS Group (Parts)	$6,000	$4,800	$4,800	-	-	-$1,200	-20.00%	IPS Group-replacement parts from meter manufacturer which include card readers, displays,

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								etc. and deteriorating parts due to usage, weather or vandalism
Poles & Signs	$5,000	$4,000	$4,000	-	-	-$1,000	-20.00%	New poles and signage in downtown area
Traffic Control Items	$3,500	$2,800	$2,800	-	-	-$700	-20.00%	Traffic control items including cones, bars, fences, etc. Our current inventory supply is sufficient
Merchandise To Sell	$500	-	-	-	-	-$500	-100.00%	Merchandise sales have been discontinued due to lack of activity.
Repair/Maint Services / Equipment-Garage	$38,511	$30,812	$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#
Other / Printing & Binding	$8,190	$8,000	$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	$1,600	$1,280	$1,280	-	-	-$320	-20.00%	Decals: beach, boat ramp, employee decals, tenant employees, as requested
Pier Passes	$640	$512	$512	-	-	-$128	-20.00%	Pier passes
Citation envelopes	$3,200	$3,200	$3,200	-	-	-	-	Increase due to address change on citation envelopes. Supplemental for $800 approved in BWS#1.
Citations	$1,750	$2,208	$2,208	-	-	$458	26.17%	Increase due to address change on all citations. Supplemental for $1,010 approved in BWS#1.
Citation Rolls	$1,000	$800	$800	-	-	-$200	-20.00%	Citation rolls for meters
Office Supplies / Office Supplies	$2,200	$1,760	$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	$1,000	$800	$800	-	-	-$200	-20.00%	Toner/ink cartridges for printers
Bottled Drinks	$1,200	$960	$960	-	-	-$240	-20.00%	Hydration for parking

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								enforcement officers who are outside
Operating Supplies / Gas, Lubricants & Oil	$1,700	$1,360	$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	$1,400	$1,120	$1,120	-	-	-$280	-20.00%	Golf cart maintenance agreement
Parts and oil for carts and blowers	$300	$240	$240	-	-	-$60	-20.00%	Parts and oil for carts and blowers
Operating Supplies / Small Tools & Equipment	$11,500	$10,560	$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	$2,500	$2,000	$2,000	-	-	-$500	-20.00%	Parkmobile signs & stickers
Misc. Supplies	$3,500	$2,800	$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	$5,500	$4,400	$4,400	-	-	-$1,100	-20.00%	IPS replacement parts and cables (items are getting older, more repairs needed)
Golf Car Maintenance Agreement	-	$1,120	$1,120	-	-	$1,120	-	Item moved from 52-10. Supplemental for $1,400 approved in BWS#1.
Cart & Blower Supplies	-	$240	$240	-	-	$240	-	Item moved from 52-10. Supplemental for $300 approved in BWS#1.
Operating Supplies / Uniforms	$5,750	$4,600	$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	$3,750	$3,000	$3,000	-	-	-$750	-20.00%	Rental uniforms for Parking Enforcement staff.
Additional Attire	$2,000	$1,600	$1,600	-	-	-$400	-20.00%	For Parking Enforcement Officers: Hats, jackets, rain gear, footwear allowance
Operating Supplies / Other	$2,102	$6,490	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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. 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	$85	$68	$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	$85	$68	$68	-	-	-$17	-20.00%	FL Parking & Transportation Assoc. Membership - Parking Manager
Machinery & Equipment / Beach	$26,000	-	-	-	-	-$26,000	-100.00%	One time purchase in FY26
License Plate Reader (LPR System)	$26,000	-	-	-	-	-$26,000	-100.00%	New License Plate Reader for parking enforcement vehicle
Total Operating Expenditures	$457,963	$322,138	$333,368	$11,230	3.49%	-$124,595	-27.21%	
Total Beach Parking	$1,427,460	$1,069,835	$1,078,335	$8,500	0.79%	-$349,125	-24.46%	
Casino Building								
Salaries & Benefits								
Salaries & Wages / Regular	$162,979	$162,980	$162,980	-	-	$1	-	Increase due to employee serving in an Interim role
Other Salaries / Part Time	$36,232	$34,045	$34,045	-	-	-$2,187	-6.04%	
Overtime / Standard Overtime	$22,500	$15,000	$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	$1,800	$2,000	$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
Special Pay / Other Pays	$495	$495	$495	-	-	-	-	
Special Rec Facility / FICA Taxes	$17,133	$16,407	$16,407	-	-	-$726	-4.24%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								compensation changes.
Retirement Contributions / Defined Benefit Plan	$38,140	$27,235	$26,779	-$456	-1.67%	-$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	$1,235	$1,188	$1,188	-	-	-$47	-3.81%	
Special Rec Facility / Life & Health Insurance	$26,477	$30,097	$29,718	-$379	-1.26%	$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	$5,402	$5,402	$5,402	-	-	-	-	
Total Salaries & Benefits	$312,393	$294,849	$294,014	-$835	-0.28%	-$18,379	-5.88%	
Operating Expenditures								
Professional Services / Internal IT Support	$13,349	$9,434	$9,434	-	-	-$3,915	-29.33%	
Contractual Services / Other Contractual Service	$41,230	$41,190	$41,190	-	-	-$40	-0.10%	
Alarm monitoring and repairs	$5,500	$5,000	$5,000	-	-	-$500	-9.09%	Alarm monitoring and repairs
Janitorial Company	$21,000	$22,000	$22,000	-	-	$1,000	4.76%	Anticipated increase. Split with 8074 Beach Park.
Cooling Tower Chemicals & Testing	$3,000	$2,600	$2,600	-	-	-$400	-13.33%	Crissman Consulting - cooling tower chemicals & testing
Elevator R&M	$6,500	$6,500	$6,500	-	-	-	-	Oracle Elevator - Repair and maintenance agreement - annual increase
Pest Control	$2,280	$2,640	$2,640	-	-	$360	15.79%	Increase in services
Fire extinguisher inspections	$450	$450	$450	-	-	-	-	Mandatory annual fire extinguisher inspections
Generator	$2,500	$2,000	$2,000	-	-	-$500	-20.00%	Monitoring contract, R&M
Communication/Freight Srv / Postage & Freight	$350	$100	$100	-	-	-$250	-71.43%	Shipping charges
Utility Services / Water	$15,920	$31,942	$31,942	-	-	$16,022	100.64%	
Utility Services / Sewer	$19,885	$27,200	$27,200	-	-	$7,315	36.79%	
Utility Services / Electricity	$78,472	$89,412	$89,412	-	-	$10,940	13.94%	
Utility Services / Refuse/Waste Disposal	$1,836	-	-	-	-	-$1,836	-100.00%	
Rental & Leases / Operating/Capital Leasing	$1,850	$1,850	$1,850	-	-	-	-	Copier rental and usage
Insurance / Property/Liability	$91,527	$59,725	$59,725	-	-	-$31,802	-34.75%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Repair/Maint Services / Structures & Improvements	-	$7,000	$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	$400	$6,400	$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	$3,500	$3,500	$3,500	-	-	-	-	
Elevator lights/parts	$200	$200	$200	-	-	-	-	Elevator lights/parts
Lawnmower & blower repair/parts/oils	$700	$700	$700	-	-	-	-	Lawnmower & blower repair/parts/oils
Utility cart repair/parts	$700	$700	$700	-	-	-	-	Utility cart repair/parts
Other: screwdrivers, nuts, bolts, nails, paints	$1,900	$1,900	$1,900	-	-	-	-	Other: screwdrivers, nuts, bolts, nails, paints
Operating Supplies / Uniforms	$3,500	$4,000	$4,000	-	-	$500	14.29%	
Uniform Rental	$2,500	$3,000	$3,000	-	-	$500	20.00%	Increase in uniform rental cost. Supplemental for $500 approved in BWS#1.
Attire	$1,000	$1,000	$1,000	-	-	-	-	
Operating Supplies / Other	$10,000	$13,000	$13,000	-	-	$3,000	30.00%	
Lavatory Supplies	$10,000	$13,000	$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,

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								throughout the entire Complex). Supplemental for $3,000 approved in BWS#1.
Total Operating Expenditures	$281,819	$294,753	$294,753	-	-	$12,934	4.59%	
Total Casino Building	$594,212	$589,602	$588,767	-$835	-0.14%	-$5,445	-0.92%	
Ballroom Expense								
Salaries & Benefits								
Salaries & Wages / Regular	$55,068	$55,068	$55,068	-	-	-	-	Increase due to employee serving in an Interim role
Other Salaries / Part Time	$36,232	$34,045	$34,045	-	-	-$2,187	-6.04%	
Overtime / Standard Overtime	$4,000	$4,000	$4,000	-	-	-	-	
Special Pay / Longevity	$900	$1,100	$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 maximum of $2,000.
Special Pay / Other Pays	$495	$495	$495	-	-	-	-	
Special Rec Facility / FICA Taxes	$7,394	$7,242	$7,242	-	-	-$152	-2.06%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$10,362	$7,879	$7,747	-$132	-1.68%	-$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	$1,235	$1,188	$1,188	-	-	-$47	-3.81%	
Special Rec Facility / Life & Health Insurance	$7,862	$11,123	$10,983	-$140	-1.26%	$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	$3,308	$3,308	$3,308	-	-	-	-	
Total Salaries & Benefits	$126,856	$125,448	$125,176	-$272	-0.22%	-$1,680	-1.32%	
Operating Expenditures								
Professional Services / Internal IT Support	$34,791	$28,671	$28,671	-	-	-$6,120	-17.59%	
Professional Services / Other	$500	$500	$500	-	-	-	-	Stantec financial modeling for the Beach Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Other Contractual Service	$3,500	$3,500	$3,500	-	-	-	-	
Floor Polishing	$3,500	$3,500	$3,500	-	-	-	-	Annual ballroom floor refinish/polishing (contracted out)
Utility Services / Natural Gas	$700	$700	$700	-	-	-	-	Florida Public Utility (gas) for ballroom kitchen
Insurance / Property/Liability	$19,556	$12,761	$12,761	-	-	-$6,795	-34.75%	
Repair/Maint Services / Equipment-General	$2,400	$2,400	$2,400	-	-	-	-	Lighting and painting maintenance
Lighting	$1,200	$1,200	$1,200	-	-	-	-	Lighting
Painting	$1,200	$1,200	$1,200	-	-	-	-	Painting
Special Rec Facility / Printing & Binding	$500	-	-	-	-	-$500	-100.00%	No longer needed for ballroom
Office Supplies / Office Supplies	$500	-	-	-	-	-$500	-100.00%	No longer needed for ballroom
Special Rec Facility / Books, Publ, Subsc & Memb	$500	-	-	-	-	-$500	-100.00%	Discover the Palm Beaches
Total Operating Expenditures	$62,947	$48,532	$48,532	-	-	-$14,415	-22.90%	
Total Ballroom Expense	$189,803	$173,980	$173,708	-$272	-0.16%	-$16,095	-8.48%	
Pool								
Salaries & Benefits								
Salaries & Wages / Regular	$14,515	$14,514	$14,514	-	-	-$1	-0.01%	
Special Pay / Other Pays	$495	$495	$495	-	-	-	-	
Parks and Recreation / FICA Taxes	$1,145	$1,145	$1,145	-	-	-	-	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Cont Plan	$1,235	$1,188	$1,188	-	-	-$47	-3.81%	
Parks and Recreation / Life & Health Insurance	$2,481	$1,309	$1,293	-$16	-1.22%	-$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	$271	$271	$271	-	-	-	-	
Total Salaries & Benefits	$20,142	$18,922	$18,906	-$16	-0.08%	-$1,236	-6.14%	
Operating Expenditures								
Utility Services / Water	$7,554	$7,964	$7,964	-	-	$410	5.43%	
Utility Services / Sewer	$5,604	$5,854	$5,854	-	-	$250	4.46%	
Utility Services / Electricity	$2,000	$2,430	$2,430	-	-	$430	21.50%	
Utility Services / Refuse/Waste Disposal	$540	-	-	-	-	-$540	-100.00%	
Insurance / Property/Liability	$15,882	$10,364	$10,364	-	-	-$5,518	-34.74%	
Total Operating Expenditures	$31,580	$26,612	$26,612	-	-	-$4,968	-15.73%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Pool	$51,722	$45,534	$45,518	-$16	-0.04%	-$6,204	-11.99%	
Beach								
Salaries & Benefits								
Salaries & Wages / Regular	$871,166	$871,167	$871,167	-	-	$1	-	Increase due to employee serving in an Interim role
Other Salaries / Part Time	$170,199	$169,930	$169,930	-	-	-$269	-0.16%	
Overtime / Standard Overtime	$85,000	$85,000	$85,000	-	-	-	-	
Special Pay / Longevity	$8,400	$9,200	$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	$990	$675	$675	-	-	-$315	-31.82%	
Parks and Recreation / FICA Taxes	$86,878	$86,898	$86,898	-	-	$20	0.02%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$205,621	$151,605	$149,065	-$2,540	-1.68%	-$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	$1,787	$1,693	$1,693	-	-	-$94	-5.26%	
Parks and Recreation / Life & Health Insurance	$173,847	$194,971	$192,521	-$2,450	-1.26%	$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	$33,620	$33,620	$33,620	-	-	-	-	
Total Salaries & Benefits	$1,637,508	$1,604,759	$1,599,769	-$4,990	-0.31%	-$37,739	-2.30%	
Operating Expenditures								
Professional Services / Internal IT Support	$35,360	$31,716	$31,716	-	-	-$3,644	-10.31%	
Professional Services / Other	$1,200	$1,200	$1,200	-	-	-	-	Stantec financial modeling for the Beach Fund
Contractual Services / Other Contractual Service	$23,550	$32,095	$32,095	-	-	$8,545	36.28%	Increase in cost of services
Beach Raking	$10,200	$18,000	$18,000	-	-	$7,800	76.47%	Removes sargassum and debris from beach shoreline. Increase due to adding full

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								beach raking for 4 months when turtle nesting season ends. Supplemental for $7,800 approved in BWS#1.
Turtle Monitoring	$7,350	$7,595	$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	$6,000	$6,500	$6,500	-	-	$500	8.33%	Increase in cost for Jr Guard Program Instructor. Supplemental for $500 approved in BWS#1.
Training / Training/Registration	$1,250	$1,080	$1,080	-	-	-$170	-13.60%	
Red Cross Certification	$1,250	$1,080	$1,080	-	-	-$170	-13.60%	18 guards X $60
Insurance / Property/Liability	$40,604	$26,496	$26,496	-	-	-$14,108	-34.75%	
Repair/Maint Services / Equipment-General	$500	$25,875	$25,875	-	-	$25,375	5,075.00%	
ADA Mats	-	$22,375	$22,375	-	-	$22,375	-	Supplemental for $22,375 approved in BWS#1.
Trailer for Mats	-	$1,800	$1,800	-	-	$1,800	-	Supplemental for $1,800 approved in BWS#1.
Mat Storage	-	$1,200	$1,200	-	-	$1,200	-	Supplemental for $1,200 approved in BWS#1.
ATV Oil Changes	$250	$250	$250	-	-	-	-	ATV oil changes
ATV battery	$250	$250	$250	-	-	-	-	ATV battery
Office Supplies / Office Supplies	$980	$7,250	$7,250	-	-	$6,270	639.80%	
Items for New Trailer	-	$6,270	$6,270	-	-	$6,270	-	Items for new trailer (lifeguard office). Supplemental for $6,270 approved in BWS#1.
Log Books	$980	$100	$100	-	-	-$880	-89.80%	Log books to keep daily totals for staffing, payroll, medical stats, rescue details, etc.
Paper for printer	-	$130	$130	-	-	$130	-	Paper for printer
Printer ink	-	$750	$750	-	-	$750	-	Printer ink
Operating Supplies / Uniforms	$6,000	$5,950	$5,950	-	-	-$50	-0.83%	
Swim trunks (shorts)	$1,000	$1,000	$1,000	-	-	-	-	Swim trunks (shorts)
Shirts and sweats	$2,500	$3,150	$3,150	-	-	$650	26.00%	Shirts and sweats
Women's uniforms	$500	-	-	-	-	-$500	-100.00%	Enough in stock; do not need to purchase each year
Jr. Guard program - shirts and rash guards	$1,500	$1,800	$1,800	-	-	$300	20.00%	Jr. Guard program - shirts and rash guards
Rain gear for staff	$300	-	-	-	-	-$300	-100.00%	Enough in stock; do not need to purchase each year

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Hats for staff	$200	-	-	-	-	-$200	-100.00%	Enough in stock; do not need to purchase each year
Operating Supplies / Other	$11,100	$10,825	$10,825	-	-	-$275	-2.48%	
Jr. Guard Program - trophies	$1,100	$1,400	$1,400	-	-	$300	27.27%	Jr. Guard Program - trophies
Jr. Guard Program - end of program banquet	$380	$250	$250	-	-	-$130	-34.21%	End of program banquet has downsized
First aid supplies	$2,500	$2,600	$2,600	-	-	$100	4.00%	First aid supplies
Tubes & Fins	$1,500	$1,825	$1,825	-	-	$325	21.67%	Tubes & fins
Whistles and air horns	$300	$325	$325	-	-	$25	8.33%	Whistles and air horns
Background Checks	$400	-	-	-	-	-$400	-100.00%	Background checks are required for new hires.
Rope	$50	$50	$50	-	-	-	-	Rope
Tower Supplies	$900	$400	$400	-	-	-$500	-55.56%	Items in stock
Tools, shovels and rakes	-	$400	$400	-	-	$400	-	Fluid film is used to clean towers
Salt-Away	$320	$325	$325	-	-	$5	1.56%	Salt-Away is used to clean salt off items.
Fluid Film	$100	-	-	-	-	-$100	-100.00%	Fluid film is used to clean towers.
Rescue Boards	$2,000	-	-	-	-	-$2,000	-100.00%	Enough in stock
Cleaning Supplies	$200	$200	$200	-	-	-	-	For office and bathroom (not handled by outside janitorial service)
Miscellaneous Supplies	$1,350	$3,050	$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	$200	$200	$200	-	-	-	-	Beach Chief certification - membership
Machinery & Equipment / Vehicles	$13,000	-	-	-	-	-$13,000	-100.00%	One time purchase in FY26
Total Operating Expenditures	$133,744	$142,687	$142,687	-	-	$8,943	6.69%	
Total Beach	$1,771,252	$1,747,446	$1,742,456	-$4,990	-0.29%	-$28,796	-1.63%	
Beach Park								
Salaries & Benefits								
Salaries & Wages / Regular	$165,150	$179,929	$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	$36,232	$34,045	$34,045	-	-	-$2,187	-6.04%	
Overtime / Standard Overtime	$3,150	$3,150	$3,150	-	-	-	-	
Special Pay / Longevity	$1,800	$2,000	$2,000	-	-	$200	11.11%	Variance from Budget Workshop #1 reflects revised longevity pay calculations

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								following a review and correction of employee years-of-service data
Special Pay / Incentive	-	$3,487	$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	-	$3,487	$3,487	-	-	$3,487	-	
Special Pay / Other Pays	$990	$675	$675	-	-	-$315	-31.82%	
Special Rec Facility / FICA Taxes	$15,853	$17,078	$17,078	-	-	$1,225	7.73%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$32,342	$29,770	$29,271	-$499	-1.68%	-$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	$1,787	$1,693	$1,693	-	-	-$94	-5.26%	
Special Rec Facility / Life & Health Insurance	$28,680	$30,751	$30,364	-$387	-1.26%	$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	$7,807	$7,807	$7,807	-	-	-	-	
Total Salaries & Benefits	$293,791	$310,385	$309,499	-$886	-0.29%	$15,708	5.35%	
Operating Expenditures								
Professional Services / Other	$6,000	$15,999	$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	$347,880	$345,599	$345,599	-	-	-$2,281	-0.66%	
Janitorial Cleaning	$21,000	$21,000	$21,000	-	-	-	-	Janitorial cleaning contract estimated increase
Tree Trimming	$22,000	$22,000	$22,000	-	-	-	-	The city-wde contract for tree trimming is handled by Public Works. This is our portion.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Lawn/Weed Maintenance	$7,800	$7,800	$7,800	-	-	-	-	Weed/lawn maintenance expected increase
Wildlife Control	$14,500	-	-	-	-	-$14,500	-100.00%	For complex-wide control of bees, raccoons, opossums, birds., etc.
PBSO Beach Contract	$282,580	$294,799	$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	$199,380	$260,579	$260,579	-	-	$61,199	30.69%	
Utility Services / Sewer	$3,240	$544	$544	-	-	-$2,696	-83.21%	
Utility Services / Electricity	$17,339	$21,683	$21,683	-	-	$4,344	25.05%	
Utility Services / Refuse/Waste Disposal	$17,820	$24,586	$24,586	-	-	$6,766	37.97%	
Repair/Maint Services / Structures & Improvements	$35,000	$34,000	$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	$12,000	$12,000	$12,000	-	-	-	-	Fence Railings
Lighting	$7,000	$7,000	$7,000	-	-	-	-	Lighting
Windows/Doors	$3,000	$3,000	$3,000	-	-	-	-	Windows/Doors
Bathroom repairs	$6,000	$6,000	$6,000	-	-	-	-	Bathroom repairs
Canopy and sail shade repairs	$6,000	$6,000	$6,000	-	-	-	-	Canopy and sail shade repairs
ADA path repairs	$1,000	-	-	-	-	-$1,000	-100.00%	Repairs completed
Special Rec Facility / Promotional Activities	$19,900	$54,800	$54,800	-	-	$34,900	175.38%	Bonfire and beach event expenses. Event expenses separated from account 52-90.
Bonfire Build Labor	-	$26,800	$26,800	-	-	$26,800	-	Supplemental for $26,800 approved in BWS#1.
Bonfire Firewood	$2,900	$3,000	$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	$10,000	$20,000	$20,000	-	-	$10,000	100.00%	Bands and entertainment for bonfires. Supplemental for $10,000 approved in BWS#1.
Beach Event Advertising	$2,000	-	-	-	-	-$2,000	-100.00%	This is now done through Special Events and Admin/PIO
Bonfire Security	$5,000	$5,000	$5,000	-	-	-	-	Increased security for bonfires.
Operating Supplies / Uniforms	$3,300	$3,300	$3,300	-	-	-	-	Beach Maintenance Staff uniforms and related attire. Yes, avg invoice is $43/wk + shoe allowance for 9.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Uniform Rental	$2,300	$2,500	$2,500	-	-	$200	8.70%	Rental of shirts and pants for Beach Maintenance staff
Additional Attire	$1,000	$800	$800	-	-	-$200	-20.00%	For Beach Maintenance staff: t-shirts, rain gear, jackets, footwear allowance. Average shoe allowance costs have decreased.
Operating Supplies / Other	$34,700	$34,700	$34,700	-	-	-	-	Bonfire and event funding moved to 8074.48-00 to separate Special Events from Beach Maintenance
Mulch (Advanced Mulch)	$7,500	$7,200	$7,200	-	-	-$300	-4.00%	Mulch (Advanced Mulch)
Plants & shrubs	$3,000	-	-	-	-	-$3,000	-100.00%	Plants & shrubs
Planters	$2,000	-	-	-	-	-$2,000	-100.00%	Planters
Irrigation repairs & supplies	$3,500	$3,500	$3,500	-	-	-	-	Irrigation repairs & supplies
Lighting	$10,000	$10,000	$10,000	-	-	-	-	Lighting (parking lot, beach front, walkways, floodlights)
Back pack leaf blowers	$3,000	-	-	-	-	-$3,000	-100.00%	Back pack leaf blowers
Sprayers for deck cleaning chemicals and weeds	$4,200	$3,000	$3,000	-	-	-$1,200	-28.57%	Sprayers for deck cleaning chemicals and weed
Sandbags	$1,500	-	-	-	-	-$1,500	-100.00%	Not needed at this time. Supply in stock.
Janitorial Supplies	-	$11,000	$11,000	-	-	$11,000	-	Split with Casino Building 8055
Machinery & Equipment / Misc. Equipment	-	$12,000	$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	$807,790	-	-	$123,231	18.00%	
Total Beach Park	$978,350	$1,118,175	$1,117,289	-$886	-0.08%	$138,939	14.20%	
Pier								
Operating Expenditures								
Insurance / Property/Liability	$75,387	$49,193	$49,193	-	-	-$26,194	-34.75%	
Repair/Maint Services / Pier Maintenance	$80,000	$50,000	$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;

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$20,000	$10,000	$10,000	-	-	-$10,000	-50.00%	Deck panel creation - building of planks.
Pier Hardware	$8,000	$8,000	$8,000	-	-	-	-	Nuts, bolts, clamps, etc.
Pier Wood & Fixtures	$30,000	$10,000	$10,000	-	-	-$20,000	-66.67%	Pier Wood & Fixtures ($5K Pier Furniture)
Electrical & Water Repairs	$10,000	$10,000	$10,000	-	-	-	-	Electrical and water repairs above and below pier (lighting, sinks, etc.); work handled by outside vendors.
Deterioration Repairs	$12,000	$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	$99,193	-	-	-$56,194	-36.16%	
Total Pier	$155,387	$99,193	$99,193	-	-	-$56,194	-36.16%	
Non-Departmental	$1,300,003	$1,010,811	$1,191,968	$181,157	17.92%	-$108,035	-8.31%	
Non-Departmental								
Non-Departmental								
Contractual Services / Interfund Admins Services	$209,284	$406,750	$413,064	$6,314	1.55%	$203,780	97.37%	
Debt Service / Principal	$542,438	$268,144	$268,144	-	-	-$274,294	-50.57%	
2020AB Non Adv.	$542,438	$268,144	$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	$131,631	$111,267	$111,267	-	-	-$20,364	-15.47%	
2020AB Non Adv.	$131,631	$111,267	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								to be paid through maturity is $3,456,009, with $850,191 attributable to the General Fund.
Miscllaneous Expense / Bank Charges Fees	$150,000	$158,000	$158,000	-	-	$8,000	5.33%	Based on current year actual expenditures with a 2% increase for anticipated banking fee adjustments.
Transfers / To General Fund	$66,650	$66,650	$66,650	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-12.
Transfers / Transfer to Capital Pro	$200,000	-	$174,843	$174,843	-	-$25,157	-12.58%	
Parking Meters	-	-	$101,843	$101,843	-	$101,843	-	Using beach fund's excess unassigned fund balance for project
Beach Stairs and Showers Remodel	-	-	$73,000	$73,000	-	$73,000	-	Using beach fund's excess unassigned fund balance for project
William O Lockhart Pier Engineering/Design Assess	$200,000	-	-	-	-	-$200,000	-100.00%	Using beach fund's excess unassigned fund balance for project
Total Non-Departmental	$1,300,003	$1,010,811	$1,191,968	$181,157	17.92%	-$108,035	-8.31%	
Total Non-Departmental	$1,300,003	$1,010,811	$1,191,968	$181,157	17.92%	-$108,035	-8.31%	
Total Expenditures	**$6,468,189**	**$5,854,576**	**$6,037,234**	**$182,658**	**3.12%**	**-$430,955**	**-6.66%**	

Golf Course

Comprehensive Fund Summary

Comprehensive Fund Summary

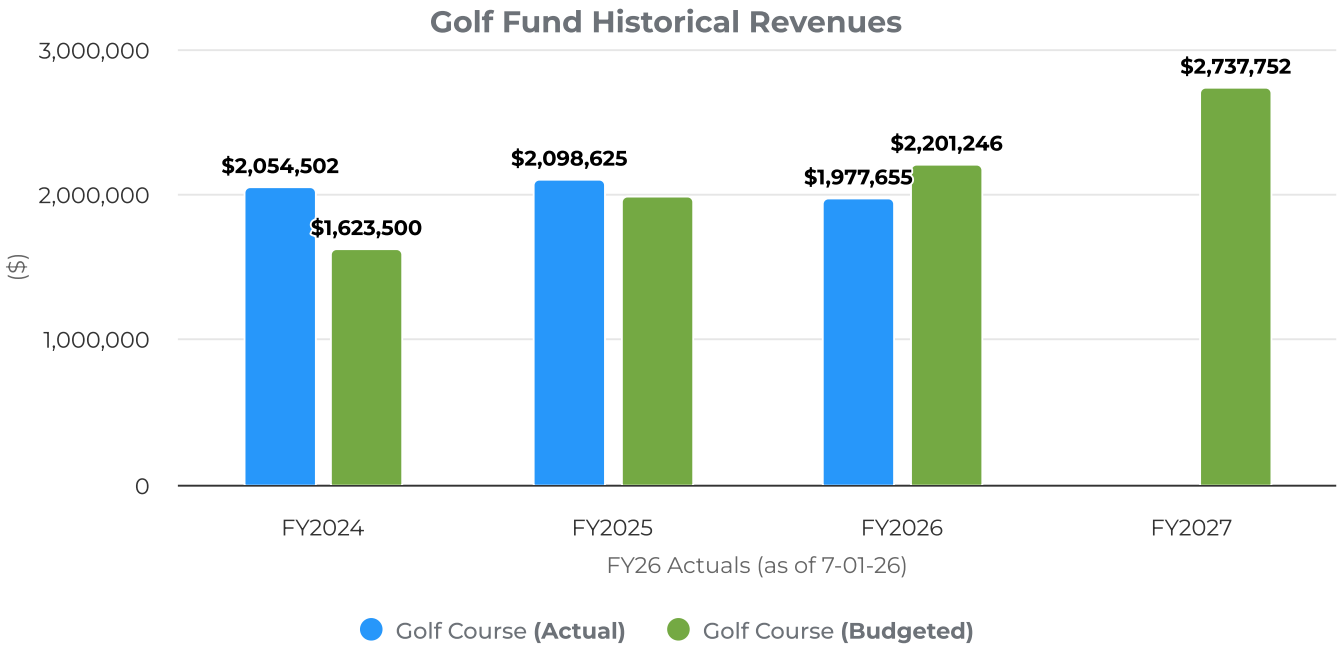
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$1,338,836**	**$1,743,854**	**$1,637,608**	**$1,637,608**	**-**	**-**	**-$106,246**	**-6.09%**
Revenues								
Charges of SVCs	$2,041,573	$2,060,000	$2,201,000	$2,201,000	-	-	$141,000	6.84%
Other	$57,052	$35,000	$35,000	$35,000	-	-	-	-
Fund Balance	-	$106,246	-	$501,752	$501,752	-	$395,506	372.25%
Total Revenues	**$2,098,625**	**$2,201,246**	**$2,236,000**	**$2,737,752**	**$501,752**	**22.44%**	**$536,506**	**24.37%**
Expenditures								
Salaries & Benefits	$321,963	$614,047	$516,457	$515,657	-$800	-0.15%	-$98,390	-16.02%
Operating Expenditures	$1,183,535	$1,307,751	$1,367,724	$1,386,409	$18,685	1.37%	$78,658	6.01%
Non-Departmental	$187,123	$279,448	$332,738	$835,686	$502,948	151.15%	$556,238	199.05%
Total Expenditures	**$1,692,621**	**$2,201,246**	**$2,216,919**	**$2,737,752**	**$520,833**	**23.49%**	**$536,506**	**24.37%**
Total Revenues Less Expenditures	**$406,004**	**-**	**$19,081**	**-**	**-$19,081**	**-100.00%**	**-**	**-**
Ending Fund Balance	**$1,744,840**	**$1,743,854**	**$1,656,689**	**$1,637,608**	**-$19,081**	**-1.15%**	**-$106,246**	**-6.09%**

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

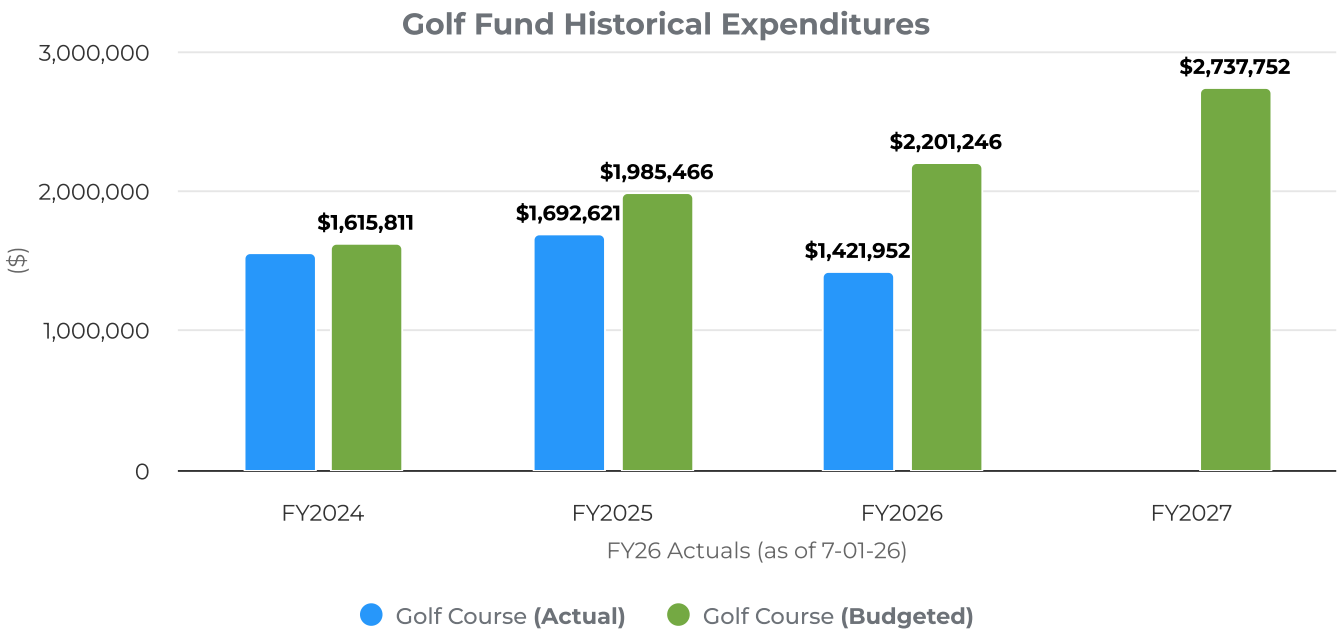
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Golf Course

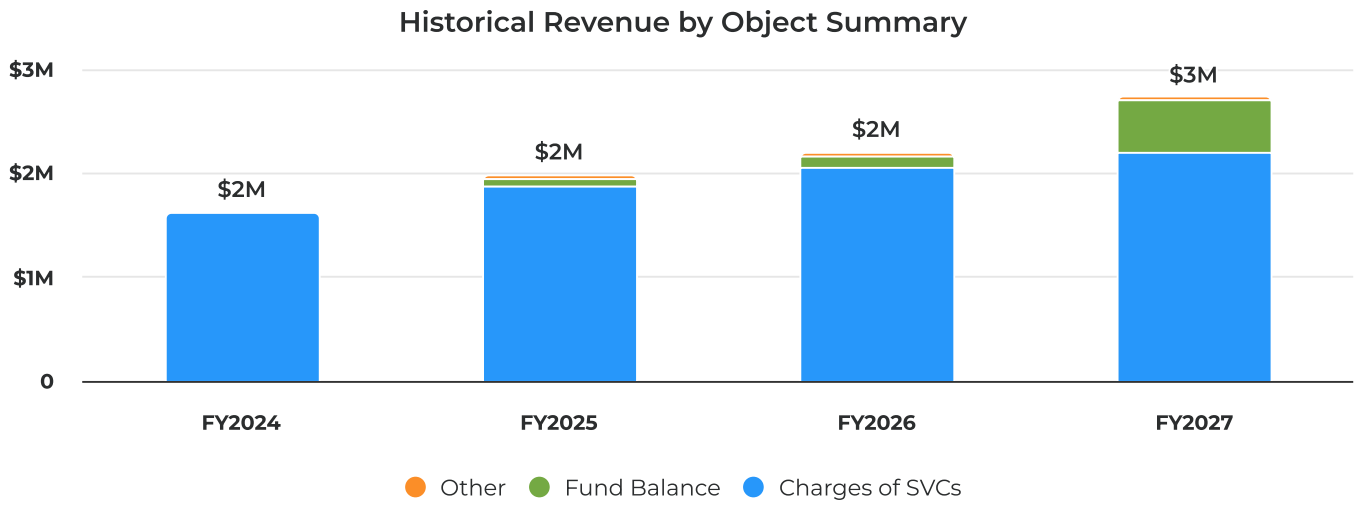
Historical Budget to Actual Revenues

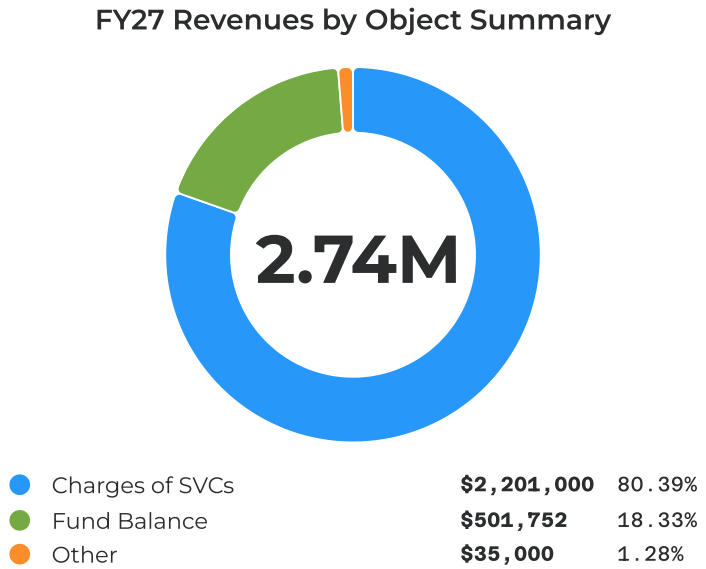


Historical Budget to Actual Expenditures



Revenues by Object Summary

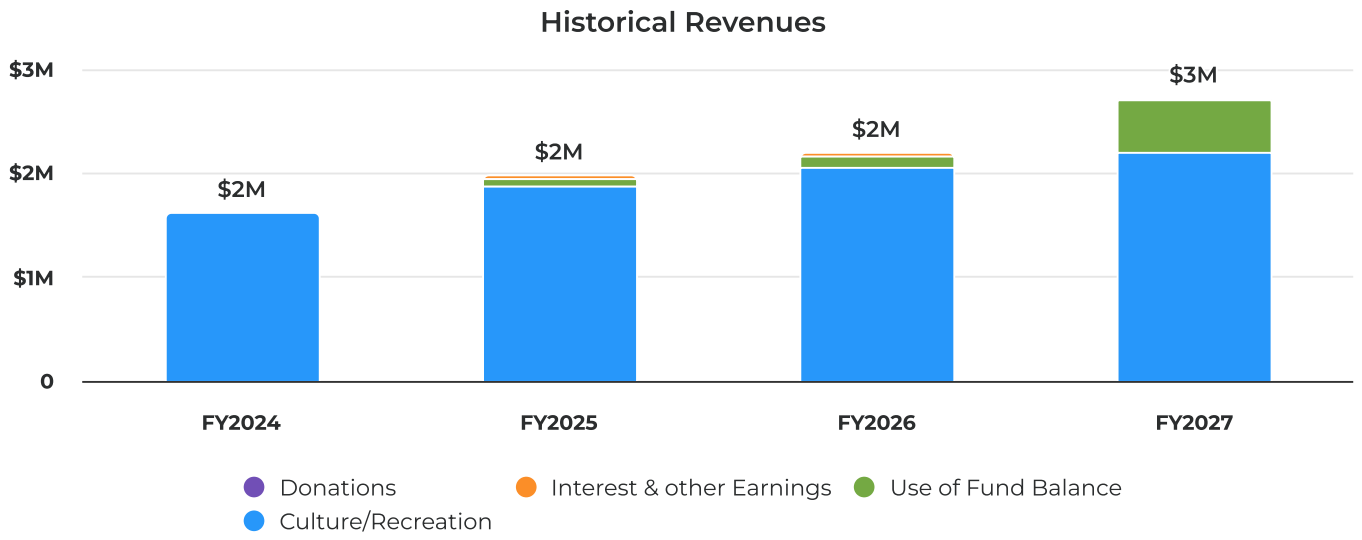


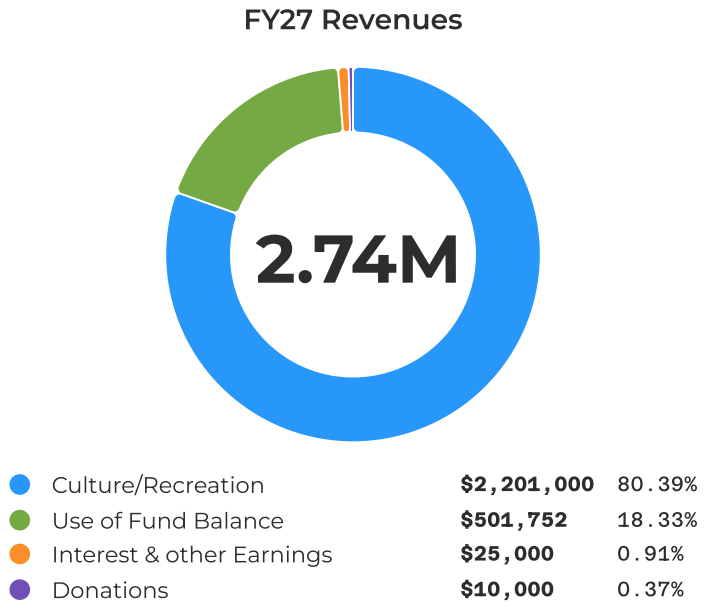


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$2,041,573	$2,060,000	$2,201,000	$2,201,000	-	-	$141,000	6.84%
Other	$57,052	$35,000	$35,000	$35,000	-	-	-	-
Fund Balance	-	$106,246	-	$501,752	$501,752	-	$395,506	372.25%
Total Revenues	**$2,098,625**	**$2,201,246**	**$2,236,000**	**$2,737,752**	**$501,752**	**22.44%**	**$536,506**	**24.37%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Culture/Recreation								
Golf Course Pro Shop / Memberships	$134,472	$150,000	$150,000	$150,000	-	-	-	-
Golf Course Pro Shop / Green Fees	$1,697,120	$1,700,000	$1,800,000	$1,800,000	-	-	$100,000	5.88%
Golf Course Pro Shop / Cart Rental	$3,456	$6,000	$6,000	$6,000	-	-	-	-
Golf Course Pro Shop / Club Services	$51,105	$50,000	$60,000	$60,000	-	-	$10,000	20.00%
Golf Course Pro Shop / Merchandise Sales	$95,799	$85,000	$95,000	$95,000	-	-	$10,000	11.76%
Golf Course / Restaurant Lease	$59,620	$69,000	$90,000	$90,000	-	-	$21,000	30.43%

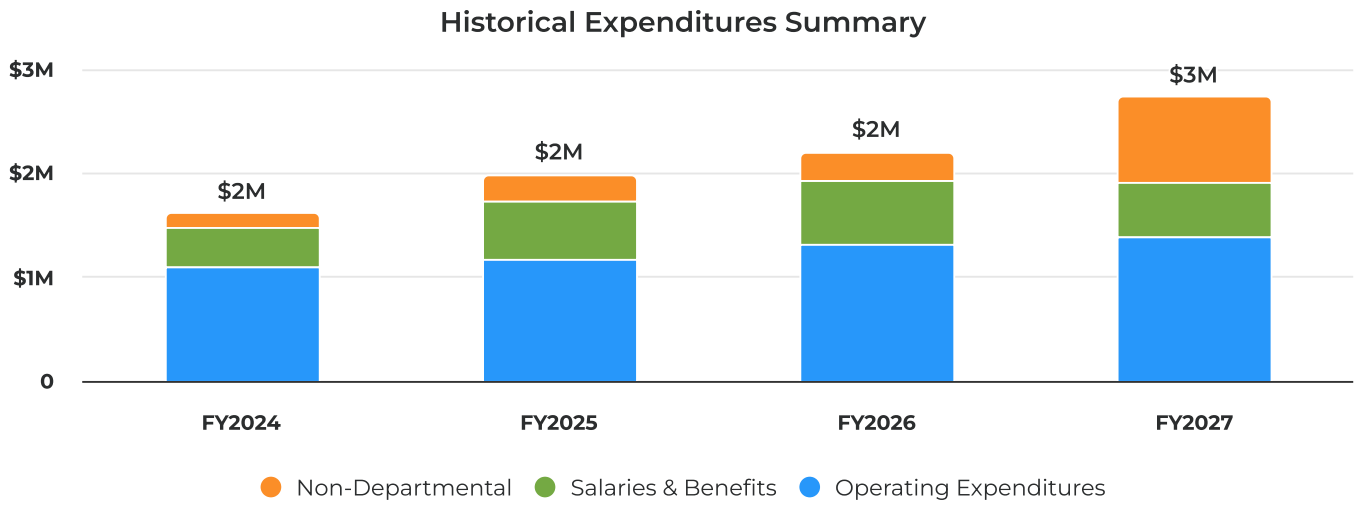
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Culture/Recreation	$2,041,573	$2,060,000	$2,201,000	$2,201,000	-	-	$141,000	6.84%
Interest & other Earnings								
Interest / Investments	$55,033	$25,000	$25,000	$25,000	-	-	-	-
Interest & other Earnings / GASB87 Interest Income	$581	-	-	-	-	-	-	-
Total Interest & other Earnings	$55,614	$25,000	$25,000	$25,000	-	-	-	-
Rents & Royalties								
Lease/Rent Pier / GASB87 Contra	-$59,620	-	-	-	-	-	-	-
Rents & Royalties / GASB87 Lease Revenue	$58,624	-	-	-	-	-	-	-
Total Rents & Royalties	-$997	-	-	-	-	-	-	-
Donations								
Sales/ Auctions / Donations	$2,000	$10,000	$10,000	$10,000	-	-	-	-
Total Donations	$2,000	$10,000	$10,000	$10,000	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$435	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$435	-	-	-	-	-	-	-
Use of Fund Balance								
Other Sources / Use of Fund Balance	-	$106,246	-	$501,752	$501,752	-	$395,506	372.25%
Total Use of Fund Balance	-	$106,246	-	$501,752	$501,752	-	$395,506	372.25%
Total Revenues	**$2,098,625**	**$2,201,246**	**$2,236,000**	**$2,737,752**	**$501,752**	**22.44%**	**$536,506**	**24.37%**

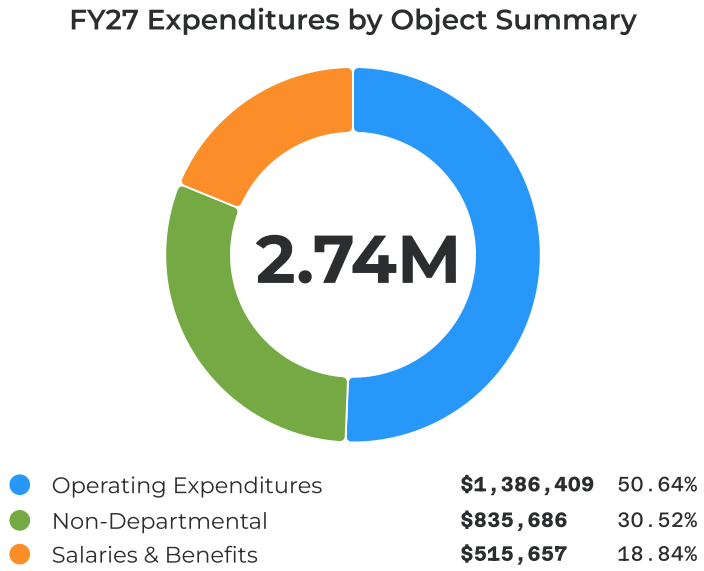
Golf Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Golf Course	$2,201,246	$2,236,000	$2,737,752	$501,752	22.44%	$536,506	24.37%	
Charges of SVCs								
Golf Course Pro Shop / Memberships	$150,000	$150,000	$150,000	-	-	-	-	Membership expected to remain the same. No increase expected.
Golf Course Pro Shop / Green Fees	$1,700,000	$1,800,000	$1,800,000	-	-	$100,000	5.88%	Green fees continue to increase throughout the year.
Golf Course Pro Shop / Cart Rental	$6,000	$6,000	$6,000	-	-	-	-	Cart rentals remain steady.
Golf Course Pro Shop / Club Services	$50,000	$60,000	$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	$85,000	$95,000	$95,000	-	-	$10,000	11.76%	Merchandise sold in Pro Shop.
Golf Course / Restaurant Lease	$69,000	$90,000	$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	$2,201,000	-	-	$141,000	6.84%	
Other								
Interest / Investments	$25,000	$25,000	$25,000	-	-	-	-	
Sales/ Auctions / Donations	$10,000	$10,000	$10,000	-	-	-	-	Chester Strong Grant
Total Other	$35,000	$35,000	$35,000	-	-	-	-	
Fund Balance								
Other Sources / Use of Fund Balance	$106,246	-	$501,752	$501,752	-	$395,506	372.25%	
Golf Course Greens	-	-	$500,000	$500,000	-	$500,000	-	Utilizing Golf's fund balance for this project.
Fund Balance	-	-	$1,752	$1,752	-	$1,752	-	Use of Fund Balance to cover fund's deficit.
Total Fund Balance	$106,246	-	$501,752	$501,752	-	$395,506	372.25%	
Total Revenues	**$2,201,246**	**$2,236,000**	**$2,737,752**	**$501,752**	**22.44%**	**$536,506**	**24.37%**	

Expenditures Summary

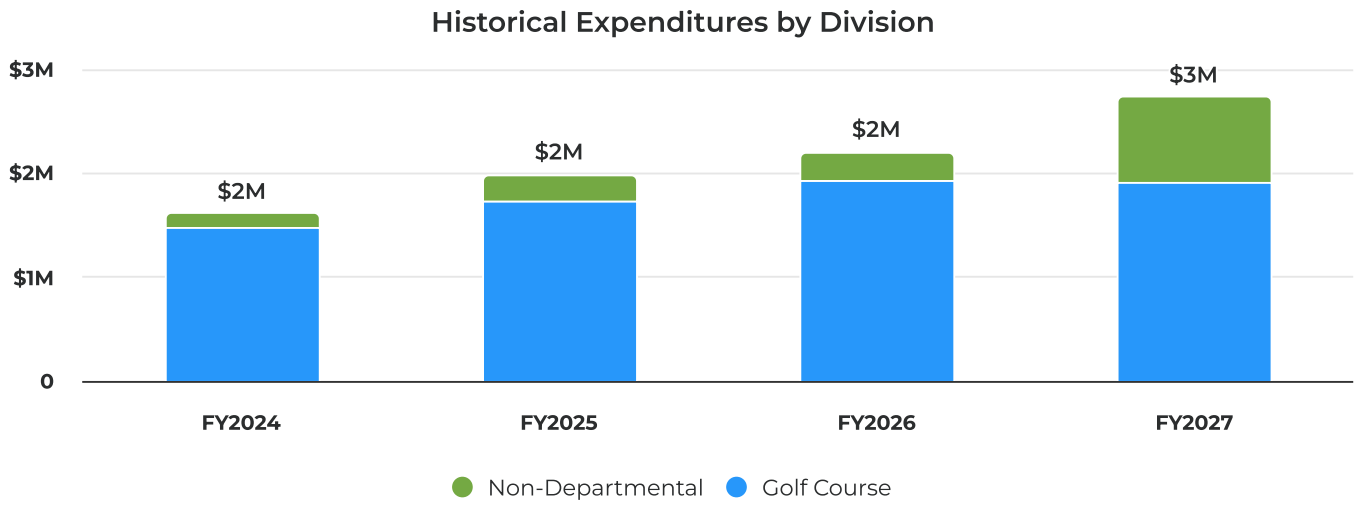


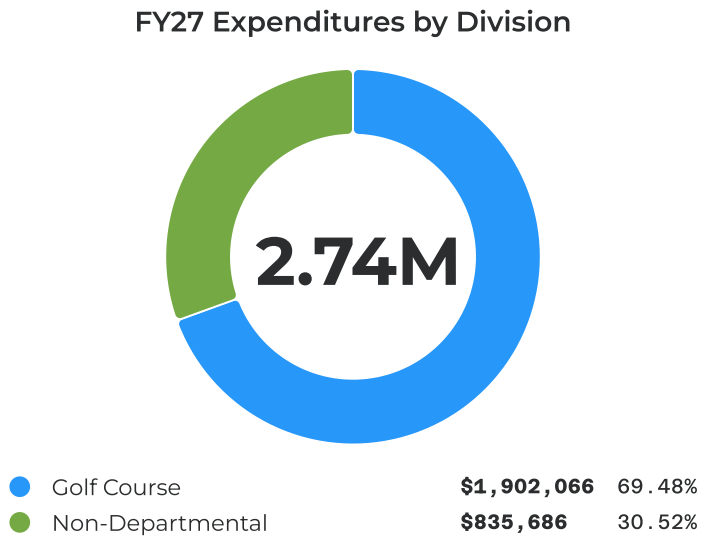


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$321,963	$614,047	$516,457	$515,657	-$800	-0.15%	-$98,390	-16.02%
Operating Expenditures	$1,183,535	$1,307,751	$1,367,724	$1,386,409	$18,685	1.37%	$78,658	6.01%
Non-Departmental	$187,123	$279,448	$332,738	$835,686	$502,948	151.15%	$556,238	199.05%
Total Expenditures	**$1,692,621**	**$2,201,246**	**$2,216,919**	**$2,737,752**	**$520,833**	**23.49%**	**$536,506**	**24.37%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Golf Course								
Salaries & Benefits								
Salaries & Wages / Regular	$99,580	$198,424	$169,339	$169,339	-	-	-$29,085	-14.66%
Other Salaries / Part Time	$148,327	$265,073	$246,124	$246,124	-	-	-$18,949	-7.15%
Overtime / Standard Overtime	$92	-	-	-	-	-	-	-
Special Pay / Longevity	$675	-	-	-	-	-	-	-
Special Pay / Other Pays	$9,284	$990	$864	$864	-	-	-$126	-12.73%
Special Rec Facility / FICA Taxes	$19,345	$35,526	$31,843	$31,843	-	-	-$3,683	-10.37%
Retirement Contributions / Defined Benefit Plan	$18,158	$37,288	$26,399	$25,957	-$442	-1.67%	-$11,331	-30.39%
Retirement Contributions / 401-a	$2,534	$2,197	$2,103	$2,103	-	-	-$94	-4.28%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Plan								
Special Rec Facility / Life & Health Insurance	$20,038	$63,290	$28,526	$28,168	-$358	-1.25%	-$35,122	-55.49%
Workers' Compensation / Workers' Comp Regular	$3,930	$11,259	$11,259	$11,259	-	-	-	-
Total Salaries & Benefits	$321,963	$614,047	$516,457	$515,657	-$800	-0.15%	-$98,390	-16.02%
Operating Expenditures								
Professional Services / Internal IT Support	$44,521	$45,917	$39,715	$39,715	-	-	-$6,202	-13.51%
Professional Services / Other	-	-	$15,000	$15,000	-	-	$15,000	-
Contractual Services / Other Contractual Service	$696,622	$708,681	$733,501	$24,000	-$709,501	-96.73%	-$684,681	-96.61%
Communication/Freight Srv / Postage & Freight	$222	$750	$750	$750	-	-	-	-
Utility Services / Water	$19,344	$23,525	$24,549	$24,549	-	-	$1,024	4.35%
Utility Services / Sewer	$15,218	$18,802	$18,581	$18,581	-	-	-$221	-1.18%
Utility Services / Electricity	$85,740	$95,732	$108,121	$108,121	-	-	$12,389	12.94%
Utility Services / Refuse/Waste Disposal	$17,918	$22,549	$23,802	$23,802	-	-	$1,253	5.56%
Utility Services / Natural Gas	$15,304	$16,000	$16,000	$16,000	-	-	-	-
Rental & Leases / Operating/Capital Leasing	$66,360	$75,260	$89,260	$89,260	-	-	$14,000	18.60%
Insurance / Property/Liability	$140,214	$154,235	$100,645	$100,645	-	-	-$53,590	-34.75%
Repair/Maint Services / Equipment-General	$6,278	$26,000	$38,000	$38,000	-	-	$12,000	46.15%
Repair/Maint Services / Golf Carts	$3,094	$5,000	$2,000	$2,000	-	-	-$3,000	-60.00%
Repair/Maint Services / Other	-	-	$9,500	$737,686	$728,186	7,665.12%	$737,686	-
Special Rec Facility / Promotional Activities	$1,984	$2,000	$25,500	$25,500	-	-	$23,500	1,175.00%
Office Supplies / Office Supplies	$1,895	$2,300	$2,300	$2,300	-	-	-	-
Operating Supplies / Uniforms	-	-	$2,000	$2,000	-	-	$2,000	-
Operating Supplies / Merchandise	$67,399	$72,500	$80,000	$80,000	-	-	$7,500	10.34%
Operating Supplies / Other	-	$33,000	$33,000	$33,000	-	-	-	-
Special Rec Facility / Books, Publ, Subsc & Memb	$1,503	$5,500	$5,500	$5,500	-	-	-	-
Miscellanous Expenses / Over/Short Cash	-$83	-	-	-	-	-	-	-
Total Operating Expenditures	$1,183,535	$1,307,751	$1,367,724	$1,386,409	$18,685	1.37%	$78,658	6.01%
Total Golf Course	$1,505,497	$1,921,798	$1,884,181	$1,902,066	$17,885	0.95%	-$19,732	-1.03%
Non-Departmental								
Non-Departmental								
Debt Service / Principal	-	$6,023	$2,977	$2,977	-	-	-$3,046	-50.57%
Debt Service / Interest	-	$1,462	$1,235	$1,235	-	-	-$227	-15.53%
Rental & Leases / GASB87 Lease Exp Contra	-$66,360	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Admin	$371	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Fees								
Admin Charges / Bank Charges and Fees	$1,306	-	-	-	-	-	-	-
Other General Government / Principal	$5,804	-	-	-	-	-	-	-
Principal / GASB87 Lease principal	$64,163	-	-	-	-	-	-	-
Interest / GASB 87	$2,197	-	-	-	-	-	-	-
Contractual Services / Interfund Admins Services	$129,855	$156,963	$192,026	$194,974	$2,948	1.54%	$38,011	24.22%
Miscellanous Expenses / Bank Charges and Fees	$48,114	$50,000	$71,500	$71,500	-	-	$21,500	43.00%
Special Rec Facility / Interest	$1,672	-	-	-	-	-	-	-
Transfers / To General Fund	-	$65,000	$65,000	$65,000	-	-	-	-
Transfers / Transfer to Capital Pro	-	-	-	$500,000	$500,000	-	$500,000	-
Total Non-Departmental	$187,123	$279,448	$332,738	$835,686	$502,948	151.15%	$556,238	199.05%
Total Non-Departmental	$187,123	$279,448	$332,738	$835,686	$502,948	151.15%	$556,238	199.05%
Total Expenditures	**$1,692,621**	**$2,201,246**	**$2,216,919**	**$2,737,752**	**$520,833**	**23.49%**	**$536,506**	**24.37%**

Golf Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Leisure Services	$1,921,798	$1,884,181	$1,902,066	$17,885	0.95%	-$19,732	-1.03%	
Golf Course								
Salaries & Benefits								
Salaries & Wages / Regular	$198,424	$169,339	$169,339	-	-	-$29,085	-14.66%	The increase is attributable to the Assistant Director serving as Interim Director
Other Salaries / Part Time	$265,073	$246,124	$246,124	-	-	-$18,949	-7.15%	
Special Pay / Other Pays	$990	$864	$864	-	-	-$126	-12.73%	Decrease reflects employee who resigned
Special Rec Facility / FICA Taxes	$35,526	$31,843	$31,843	-	-	-$3,683	-10.37%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$37,288	$26,399	$25,957	-$442	-1.67%	-$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	$2,197	$2,103	$2,103	-	-	-$94	-4.28%	The increase is attributable to the Assistant Director serving as Interim Director
Special Rec Facility / Life & Health Insurance	$63,290	$28,526	$28,168	-$358	-1.25%	-$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	$11,259	$11,259	$11,259	-	-	-	-	
Total Salaries & Benefits	$614,047	$516,457	$515,657	-$800	-0.15%	-$98,390	-16.02%	
Operating Expenditures								
Professional Services / Internal IT Support	$45,917	$39,715	$39,715	-	-	-$6,202	-13.51%	
Professional Services / Other	-	$15,000	$15,000	-	-	$15,000	-	
Stantec Consulting	-	$15,000	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Other Contractual Service	$708,681	$733,501	$24,000	-$709,501	-96.73%	-$684,681	-96.61%	
Groundskeeper Service	$684,681	$709,501	-	-$709,501	-100.00%	-$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	$9,000	$9,000	$9,000	-	-	-	-	Same as FY 26
ATP Burglar Alarm	$1,500	$1,500	$1,500	-	-	-	-	Same as FY 26
Fire Alarm Monitoring	$7,000	$7,000	$7,000	-	-	-	-	Same as FY 26
Water testing (monthly)	$4,000	$4,000	$4,000	-	-	-	-	Consulting for water services and irrigation testing
Fire extinguishers & sprinklers	$2,500	$2,500	$2,500	-	-	-	-	
Communication/Freight Srv / Postage & Freight	$750	$750	$750	-	-	-	-	For shipping of items ordered
Utility Services / Water	$23,525	$24,549	$24,549	-	-	$1,024	4.35%	
Utility Services / Sewer	$18,802	$18,581	$18,581	-	-	-$221	-1.18%	
Utility Services / Electricity	$95,732	$108,121	$108,121	-	-	$12,389	12.94%	
Utility Services / Refuse/Waste Disposal	$22,549	$23,802	$23,802	-	-	$1,253	5.56%	
Utility Services / Natural Gas	$16,000	$16,000	$16,000	-	-	-	-	Same as FY 26. Possibly moving to restaurant tenant.
Gas South	$7,500	$8,000	$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	$8,500	$8,000	$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	$75,260	$89,260	$89,260	-	-	$14,000	18.60%	
Golf Cart Lease - Under Contract	$73,360	$87,360	$87,360	-	-	$14,000	19.08%	New golf cart lease eff. April

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								2026; increased $1,750/month. Supplemental for $14,000 approved in BWS#1.
Copier/Printer	$1,900	$1,900	$1,900	-	-	-	-	Copier/printer price increase.
Insurance / Property/Liability	$154,235	$100,645	$100,645	-	-	-$53,590	-34.75%	
Repair/Maint Services / Equipment-General	$26,000	$38,000	$38,000	-	-	$12,000	46.15%	
Tree trimming	$12,000	$11,000	$11,000	-	-	-$1,000	-8.33%	Tree trimming
Golf Signage	$3,000	-	-	-	-	-$3,000	-100.00%	New golf signage for the 100th Anniversary was completed in FY 26.
Ice/Water Dispenser	$11,000	$11,000	$11,000	-	-	-	-	
Junior Golf Clubs	-	$4,000	$4,000	-	-	$4,000	-	
Rental Clubs	-	$12,000	$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	$5,000	$2,000	$2,000	-	-	-$3,000	-60.00%	New golf carts were received in FY26 and the cost of repairs should decrease. For minor golf cart repairs
Repair/Maint Services / Other	-	$9,500	$737,686	$728,186	7,665.12%	$737,686	-	
Groundskeeper Service	-	-	$728,186	$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	-	$1,500	$1,500	-	-	$1,500	-	Supplemental for $1,500 approved in BWS#1.
Benches on Golf Course	-	$2,000	$2,000	-	-	$2,000	-	Supplemental for $2,000 approved in BWS#1.
Trash Cans on Golf Course	-	$3,000	$3,000	-	-	$3,000	-	Supplemental for $3,000 approved in BWS#1.
Golf Shop Display Fixtures	-	$3,000	$3,000	-	-	$3,000	-	Supplemental for $3,000 approved in BWS#1.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Special Rec Facility / Promotional Activities	$2,000	$25,500	$25,500	-	-	$23,500	1,175.00%	
100th Anniversary Events	-	$18,500	$18,500	-	-	$18,500	-	Supplemental for $18,500 approved in BWS#1.
Plague/display for 100th Anniversary brick pavers	-	$5,000	$5,000	-	-	$5,000	-	Supplemental for $5,000 approved in BWS#1.
Membership Flyers & Gift Cards	-	$2,000	$2,000	-	-	$2,000	-	
Office Supplies / Office Supplies	$2,300	$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 batteries, trash cans/bags/removal tools, staples, thermal paper for printers
Operating Supplies / Uniforms	-	$2,000	$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	$72,500	$80,000	$80,000	-	-	$7,500	10.34%	Merchandise to sell in Pro Shop
Wilson	$29,000	$31,000	$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	$4,000	$4,000	$4,000	-	-	-	-	Global Golf Sales brand products
Titleist	$22,000	$25,000	$25,000	-	-	$3,000	13.64%	Titleist brand merchandise. Supplemental for $3,000 approved in BWS#1.
Footjoy	$10,000	$10,000	$10,000	-	-	-	-	Footjoy brand products
DC Products	$3,500	$3,500	$3,500	-	-	-	-	DC Products brand merchandise
Milner	$1,000	$1,000	$1,000	-	-	-	-	Milner brand merchandise
Supreme Int'l.	$3,000	$3,000	$3,000	-	-	-	-	
100th Anniversary Apparel Sale	-	$2,500	$2,500	-	-	$2,500	-	Supplemental for $2,500 approved in BWS#1.
Operating Supplies / Other	$33,000	$33,000	$33,000	-	-	-	-	
100th Anniversary Items	$10,000	$5,000	$5,000	-	-	-$5,000	-50.00%	Items to celebrate the 100th anniversary of the golf course
Sand for golf course sand bunkers	$20,000	$24,000	$24,000	-	-	$4,000	20.00%	Sand for the sand bunkers on the golf course

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
100th Anniversary Logo	$3,000	-	-	-	-	-$3,000	-100.00%	New COLWB Golf Course Logo 100 year Anniversary
100th Anniversary Tournament Golf Clubs	-	$4,000	$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 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	$5,500	$5,500	$5,500	-	-	-	-	Amounts based on current year spending.
Florida Stage Golf Association Handicap Fees	$1,500	$2,000	$2,000	-	-	$500	33.33%	Florida State Golf Association Handicap Fees
Scorecards	$2,000	$2,200	$2,200	-	-	$200	10.00%	Scorecards for golfers
Volunteer Background Checks	$2,000	$1,300	$1,300	-	-	-$700	-35.00%	Required for volunteers
Total Operating Expenditures	$1,307,751	$1,367,724	$1,386,409	$18,685	1.37%	$78,658	6.01%	
Total Golf Course	$1,921,798	$1,884,181	$1,902,066	$17,885	0.95%	-$19,732	-1.03%	
Non-Departmental	$279,448	$332,738	$835,686	$502,948	151.15%	$556,238	199.05%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$6,023	$2,977	$2,977	-	-	-$3,046	-50.57%	
2020AB Non Adv.	$6,023	$2,977	$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	$1,462	$1,235	$1,235	-	-	-$227	-15.53%	
2020AB Non Adv.	$1,462	$1,235	$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.
Contractual Services / Interfund Admins Services	$156,963	$192,026	$194,974	$2,948	1.54%	$38,011	24.22%	
Miscellanous Expenses / Bank Charges and Fees	$50,000	$71,500	$71,500	-	-	$21,500	43.00%	Based on current year actual

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								expenditures with a 2% increase for anticipated banking fee adjustments.
Transfers / To General Fund	$65,000	$65,000	$65,000	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-15.
Transfers / Transfer to Capital Pro	-	-	$500,000	$500,000	-	$500,000	-	
Golf Course Greens	-	-	$500,000	$500,000	-	$500,000	-	Utilizing Golf's fund balance for this project.
Total Non-Departmental	$279,448	$332,738	$835,686	$502,948	151.15%	$556,238	199.05%	
Total Non-Departmental	$279,448	$332,738	$835,686	$502,948	151.15%	$556,238	199.05%	
Total Expenditures	**$2,201,246**	**$2,216,919**	**$2,737,752**	**$520,833**	**23.49%**	**$536,506**	**24.37%**	

Information Technology Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

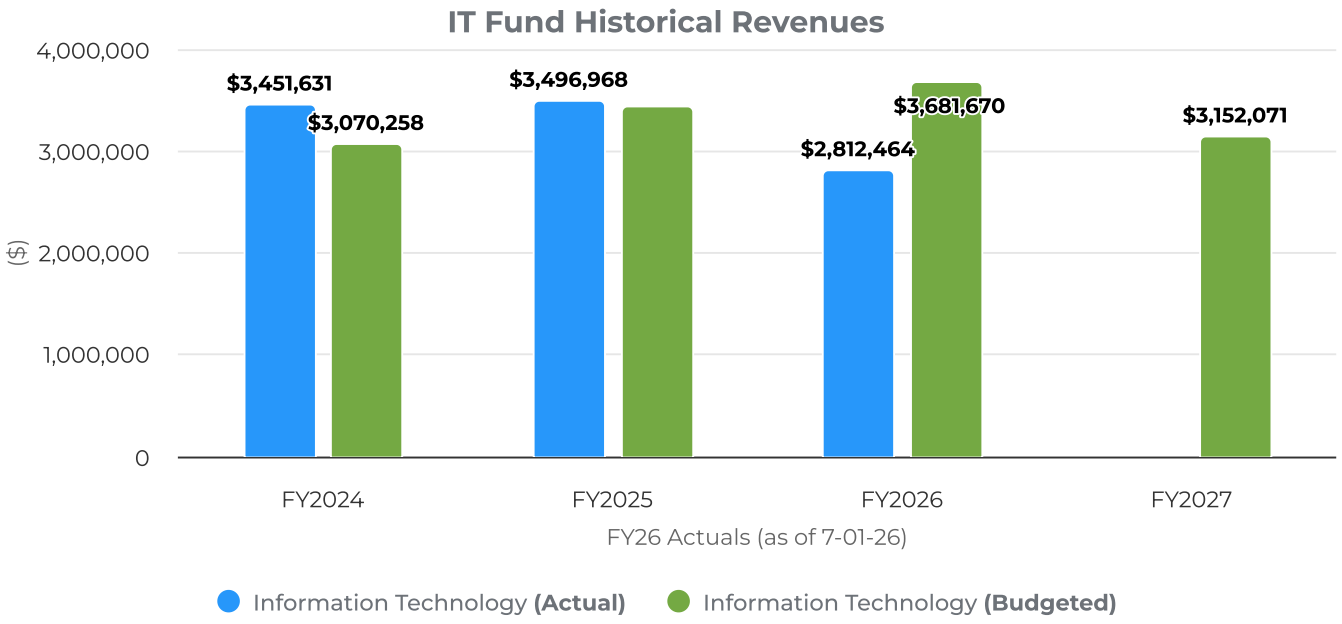
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$1,513,325**	**$2,496,074**	**$2,516,162**	**$2,516,162**	**-**	**-**	**$20,088**	**0.80%**
Revenues								
Charges of SVCs	$3,433,831	$3,661,580	$3,131,981	$3,131,981	-	-	-$529,599	-14.46%
Other	$63,137	$20,090	$20,090	$20,090	-	-	-	-
Total Revenues	**$3,496,968**	**$3,681,670**	**$3,152,071**	**$3,152,071**	**-**	**-**	**-$529,599**	**-14.38%**
Expenditures								
Salaries & Benefits	$1,056,839	$1,348,431	$1,285,836	$1,282,002	-$3,834	-0.30%	-$66,429	-4.93%
Operating Expenditures	$1,197,690	$2,275,958	$1,786,329	$1,786,329	-	-	-$489,629	-21.51%
Non-Departmental	$243,663	$37,193	$20,934	$20,934	-	-	-$16,259	-43.72%
Total Expenditures	**$2,498,193**	**$3,661,582**	**$3,093,099**	**$3,089,265**	**-$3,834**	**-0.12%**	**-$572,317**	**-15.63%**
Total Revenues Less Expenditures	**$998,776**	**$20,088**	**$58,972**	**$62,806**	**$3,834**	**6.50%**	**$42,718**	**212.65%**
Ending Fund Balance	**$2,512,101**	**$2,516,162**	**$2,575,134**	**$2,578,968**	**$3,834**	**0.15%**	**$62,806**	**2.50%**

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

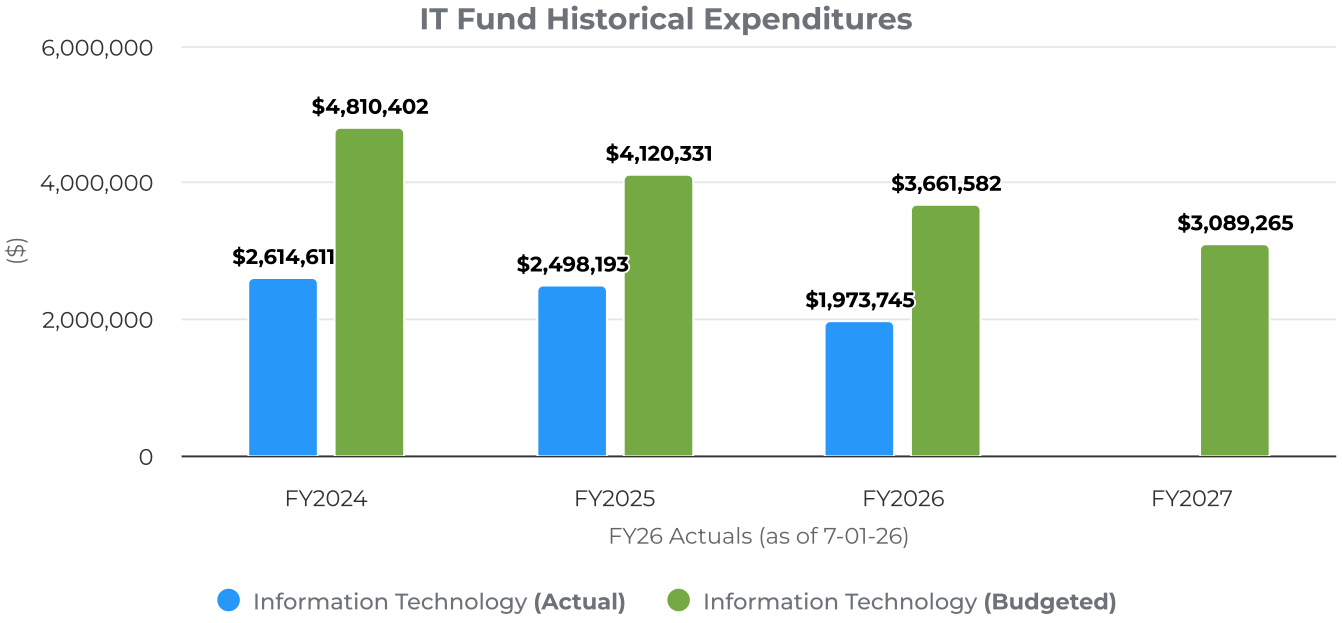
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Information Technology Fund

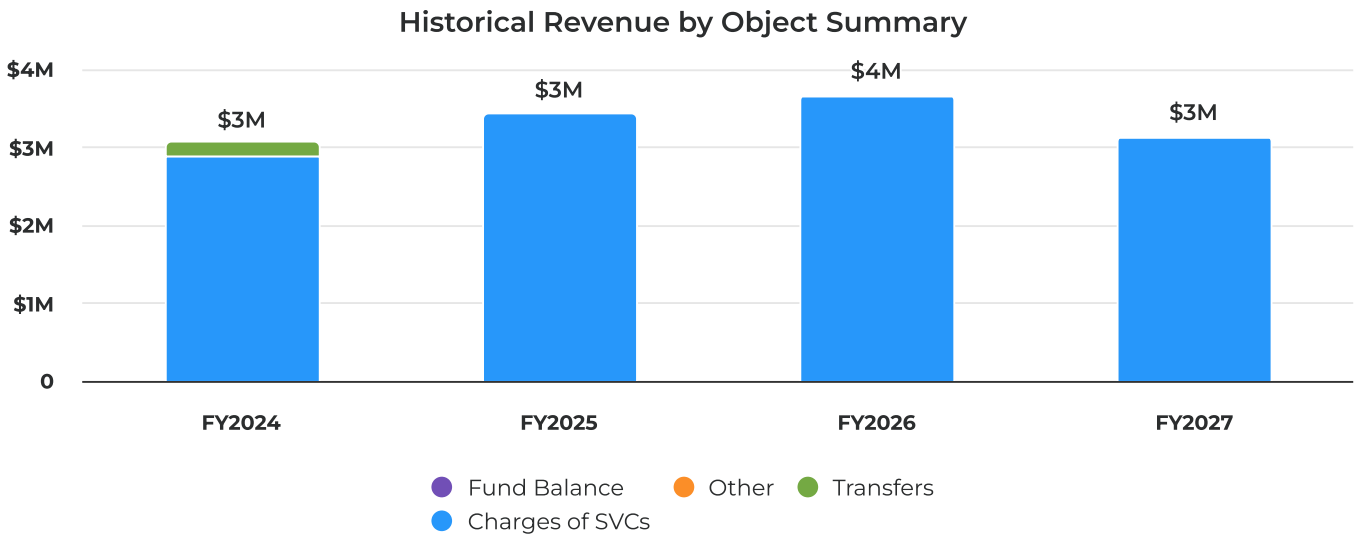
Historical Budget to Actual Revenues

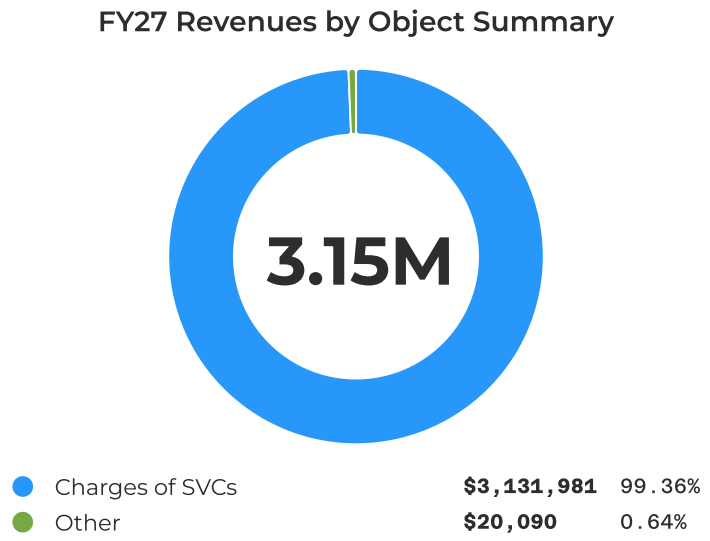


Historical Budget to Actual Expenditures



Revenues by Object Summary

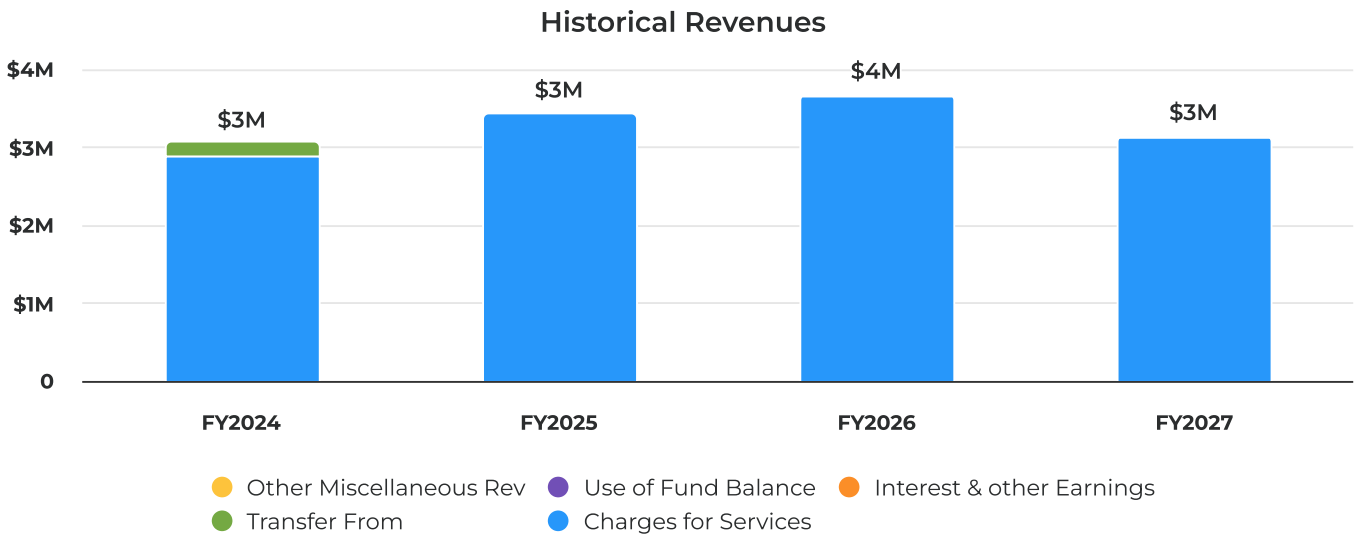


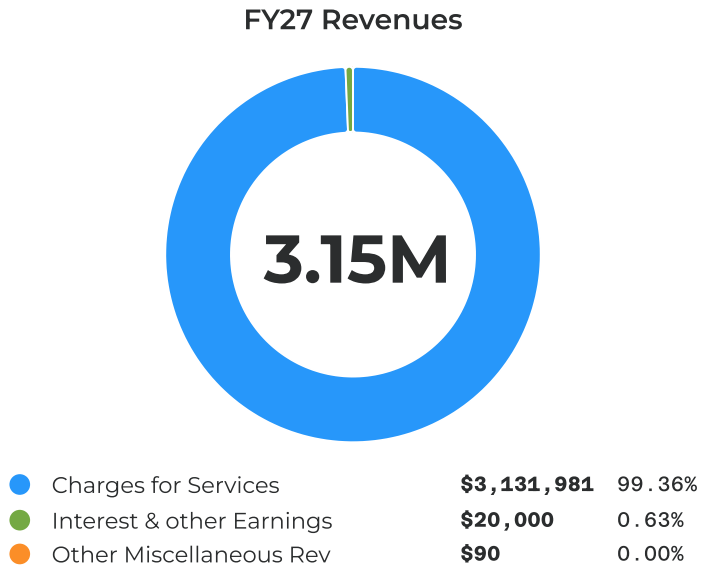


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$3,433,831	$3,661,580	$3,131,981	$3,131,981	-	-	-$529,599	-14.46%
Other	$63,137	$20,090	$20,090	$20,090	-	-	-	-
Total Revenues	**$3,496,968**	**$3,681,670**	**$3,152,071**	**$3,152,071**	**-**	**-**	**-$529,599**	**-14.38%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services								
Internal Service Fund Fee / General Fund	$1,431,311	$1,541,971	$1,283,013	$1,283,013	-	-	-$258,958	-16.79%
Internal Service Fund Fee / Beach Fund	$145,954	$148,047	$113,371	$113,371	-	-	-$34,676	-23.42%
Internal Service Fund Fee / Electric Fund	$1,083,352	$1,188,336	$1,058,583	$1,058,583	-	-	-$129,753	-10.92%
Internal Service Fund Fee / Water Fund	$248,804	$259,868	$234,748	$234,748	-	-	-$25,120	-9.67%
Internal Service Fund Fee / Local Sewer Fund	$77,924	$60,105	$53,031	$53,031	-	-	-$7,074	-11.77%
Internal Service Fund Fee / Golf Fund	$44,521	$45,917	$39,715	$39,715	-	-	-$6,202	-13.51%

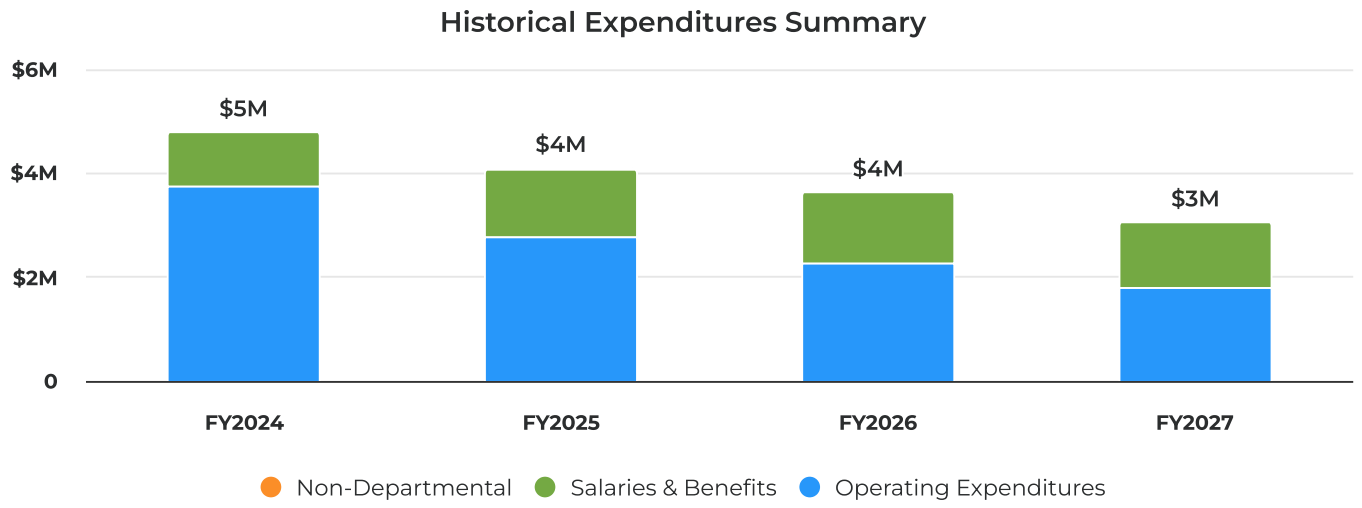
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Internal Service Fund Fee / Stormwater Fund	$31,795	$33,994	$29,069	$29,069	-	-	-$4,925	-14.49%
Internal Service Fund Fee / Sanitation Fund	$155,499	$157,929	$127,107	$127,107	-	-	-$30,822	-19.52%
Internal Service Fund Fee / Building Services Fund	$132,398	$133,724	$120,218	$120,218	-	-	-$13,506	-10.10%
Internal Service Fund Fee / Garage Fund	$41,730	$29,743	$20,651	$20,651	-	-	-$9,092	-30.57%
Internal Service Fund Fee / Self Insurance Fund	$11,773	$22,048	$21,285	$21,285	-	-	-$763	-3.46%
Internal Service Fund Fee / Particpant Med Contrib	$28,770	$39,898	$31,190	$31,190	-	-	-$8,708	-21.83%
Total Charges for Services	$3,433,831	$3,661,580	$3,131,981	$3,131,981	-	-	-$529,599	-14.46%
Interest & other Earnings								
Interest / Investments	$62,861	$20,000	$20,000	$20,000	-	-	-	-
Total Interest & other Earnings	$62,861	$20,000	$20,000	$20,000	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$276	$90	$90	$90	-	-	-	-
Total Other Miscellaneous Rev	$276	$90	$90	$90	-	-	-	-
Total Revenues	**$3,496,968**	**$3,681,670**	**$3,152,071**	**$3,152,071**	**-**	**-**	**-$529,599**	**-14.38%**

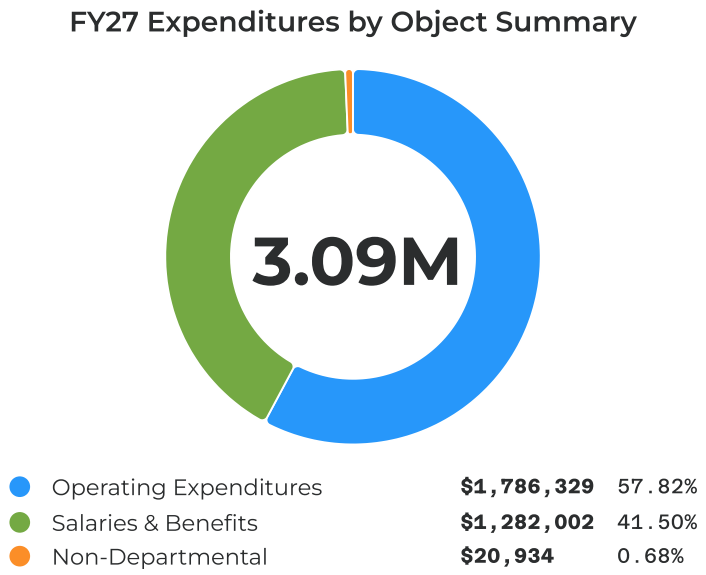
Information Technology Fund Revenue Itemizations

Revenues by Fund

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

Expenditures Summary

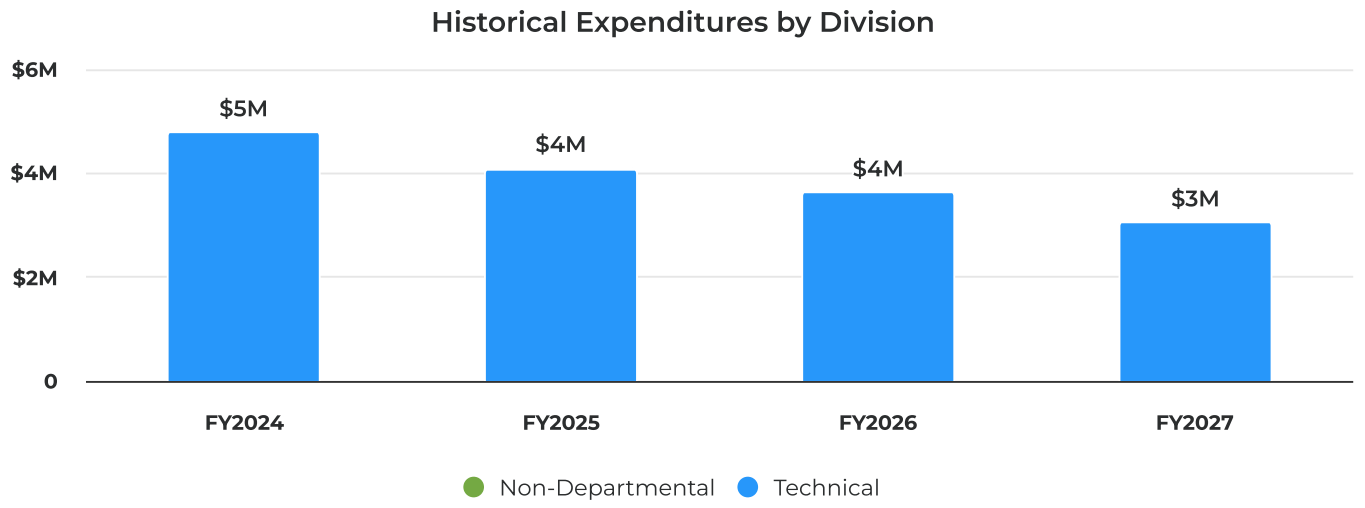


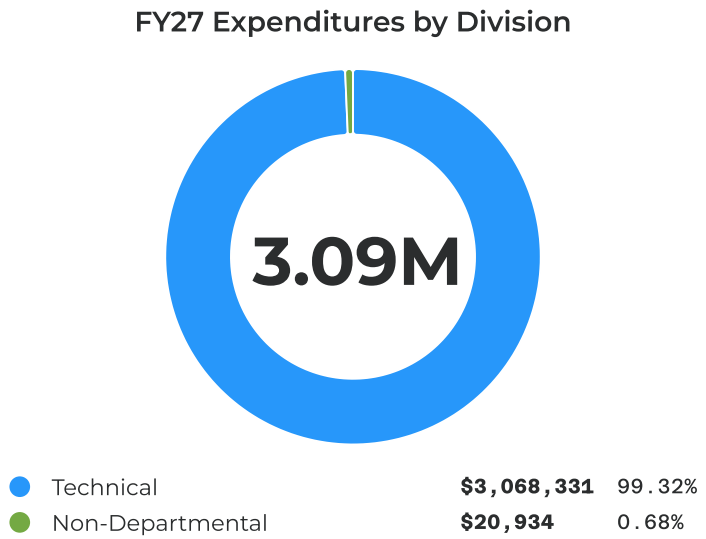


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$1,056,839	$1,348,431	$1,285,836	$1,282,002	-$3,834	-0.30%	-$66,429	-4.93%
Operating Expenditures	$1,197,690	$2,275,958	$1,786,329	$1,786,329	-	-	-$489,629	-21.51%
Non-Departmental	$243,663	$37,193	$20,934	$20,934	-	-	-$16,259	-43.72%
Total Expenditures	**$2,498,193**	**$3,661,582**	**$3,093,099**	**$3,089,265**	**-$3,834**	**-0.12%**	**-$572,317**	**-15.63%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Technical								
Salaries & Benefits								
Salaries & Wages / Regular	$675,894	$857,527	$851,791	$851,791	-	-	-$5,736	-0.67%
Salaries & Wages / Unused Vacation Pay	-$599	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$21,748	-	-	-	-	-	-	-
Other Salaries / Part Time	$32,300	$63,205	$61,668	$61,668	-	-	-$1,537	-2.43%
Overtime / Standard Overtime	$12,209	$13,000	$13,000	$13,000	-	-	-	-
Special Pay / Longevity	$6,275	$6,500	$6,900	$6,900	-	-	$400	6.15%
Special Pay / Incentive	-	-	$8,236	$8,236	-	-	$8,236	-
Special Pay / Other Pays	$5,415	$9,900	$14,400	$14,400	-	-	$4,500	45.45%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other General Government / FICA Taxes	$53,914	$72,162	$72,528	$72,528	-	-	$366	0.51%
Retirement Contributions / Defined Benefit Plan	$155,157	$198,322	$160,141	$157,458	-$2,683	-1.68%	-$40,864	-20.60%
Other General Government / Life & Health Insurance	$90,599	$123,611	$91,597	$90,446	-$1,151	-1.26%	-$33,165	-26.83%
Workers' Compensation / Workers' Comp Regular	$3,927	$4,204	$5,575	$5,575	-	-	$1,371	32.61%
Total Salaries & Benefits	$1,056,839	$1,348,431	$1,285,836	$1,282,002	-$3,834	-0.30%	-$66,429	-4.93%
Operating Expenditures								
Professional Services / Other	$112,628	$189,250	$112,900	$112,900	-	-	-$76,350	-40.34%
Travel & Training / Training/Registration	$24,839	$49,750	$40,250	$40,250	-	-	-$9,500	-19.10%
Communication/Freight Srv / Telephone	$333,254	$410,800	$272,600	$272,600	-	-	-$138,200	-33.64%
Communication/Freight Srv / Postage & Freight	-	$500	$500	$500	-	-	-	-
Insurance / Property/Liability	$6,530	$7,183	$4,687	$4,687	-	-	-$2,496	-34.75%
Repair/Maint Services / Equipment-General	$119,564	$167,500	$111,500	$111,500	-	-	-$56,000	-33.43%
Repair/Maint Services / Equipment-Garage	$12,960	$15,405	$15,406	$15,406	-	-	$1	0.01%
Other General Government / Printing & Binding	$279	$1,500	$750	$750	-	-	-$750	-50.00%
Office Supplies / Office Supplies	-	$2,000	$1,000	$1,000	-	-	-$1,000	-50.00%
Operating Supplies / Gas, Lubricants & Oil	$100	$500	$500	$500	-	-	-	-
Operating Supplies / Small Tools & Equipment	$16,192	$25,000	$25,000	$25,000	-	-	-	-
Operating Supplies / Computer Software	$670,075	$1,195,750	$1,195,716	$1,195,716	-	-	-$34	-
Operating Supplies / GASB 96 Contra	-$205,846	-	-	-	-	-	-	-
Other General Government / Books, Publ, Subsc & Mem	$6	$820	$520	$520	-	-	-$300	-36.59%
Machinery & Equipment / Information Technology	$107,108	$200,000	-	-	-	-	-$200,000	-100.00%
Machinery & Equipment / Misc. Equipment	-	$10,000	$5,000	$5,000	-	-	-$5,000	-50.00%
Total Operating Expenditures	$1,197,690	$2,275,958	$1,786,329	$1,786,329	-	-	-$489,629	-21.51%
Total Technical	$2,254,530	$3,624,389	$3,072,165	$3,068,331	-$3,834	-0.12%	-$556,058	-15.34%
Non-Departmental								
Non-Departmental								
Debt Service / Principal	-	$29,930	$14,795	$14,795	-	-	-$15,135	-50.57%
Debt Service / Interest	-	$7,263	$6,139	$6,139	-	-	-$1,124	-15.48%
Other Curr Charges/Oblig / Admin Fees	$1,065	-	-	-	-	-	-	-
Other General Government / Depreciation	$77,337	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other General Government / Interest	$8,311	-	-	-	-	-	-	-
Interest / Subscription/ GASB 96	$5,197	-	-	-	-	-	-	-
Other General Government / Amortization Exp/ GASB 96	$191,137	-	-	-	-	-	-	-
Improve Other Than Build / Fixed Assets Contra Acct	-$39,384	-	-	-	-	-	-	-
Total Non-Departmental	$243,663	$37,193	$20,934	$20,934	-	-	-$16,259	-43.72%
Total Non-Departmental	$243,663	$37,193	$20,934	$20,934	-	-	-$16,259	-43.72%
Total Expenditures	**$2,498,193**	**$3,661,582**	**$3,093,099**	**$3,089,265**	**-$3,834**	**-0.12%**	**-$572,317**	**-15.63%**

Information Technology Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Information Technology	$3,624,389	$3,072,165	$3,068,331	-$3,834	-0.12%	-$556,058	-15.34%	
Technical								
Salaries & Benefits								
Salaries & Wages / Regular	$857,527	$851,791	$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	$63,205	$61,668	$61,668	-	-	-$1,537	-2.43%	
Overtime / Standard Overtime	$13,000	$13,000	$13,000	-	-	-	-	
Special Pay / Longevity	$6,500	$6,900	$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	-	$8,236	$8,236	-	-	$8,236	-	
Certification Pay	-	$5,736	$5,736	-	-	$5,736	-	
One-Time Performance Lump-Sum Pay	-	$2,500	$2,500	-	-	$2,500	-	
Special Pay / Other Pays	$9,900	$14,400	$14,400	-	-	$4,500	45.45%	
Other General Government / FICA Taxes	$72,162	$72,528	$72,528	-	-	$366	0.51%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$198,322	$160,141	$157,458	-$2,683	-1.68%	-$40,864	-20.60%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Other General Government / Life & Health Insurance	$123,611	$91,597	$90,446	-$1,151	-1.26%	-$33,165	-26.83%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	$4,204	$5,575	$5,575	-	-	$1,371	32.61%	
Total Salaries & Benefits	$1,348,431	$1,285,836	$1,282,002	-$3,834	-0.30%	-$66,429	-4.93%	
Operating Expenditures								
Professional Services / Other	$189,250	$112,900	$112,900	-	-	-$76,350	-40.34%	
Commission Meeting Broadcast	$30,500	$5,000	$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	$900	$1,000	$1,000	-	-	$100	11.11%	Increased by $100 to cover additional cost for FY 2027.
IT Consulting Services Gartner	$50,000	-	-	-	-	-$50,000	-100.00%	Gartner consulting subscription will not be renewed due to Budget cut request.
IT Professional Services	$50,000	$50,000	$50,000	-	-	-	-	
Network monitoring service Albert	$15,850	$15,850	$15,850	-	-	-	-	
Network Risk Assessment & Audit	$25,000	$24,050	$24,050	-	-	-$950	-3.80%	Expense adjusted per 3-year contract,
Network Security Access Control System	$7,000	$7,000	$7,000	-	-	-	-	
Additional Professional Services	$10,000	$10,000	$10,000	-	-	-	-	
Travel & Training / Training/Registration	$49,750	$40,250	$40,250	-	-	-$9,500	-19.10%	
CentralSquare University User Training	$14,000	$14,000	$14,000	-	-	-	-	
FLGISA Conference (2)	$3,000	$3,000	$3,000	-	-	-	-	
Gartner Symposium Conference - Orlando, FL (1)	$6,500	-	-	-	-	-$6,500	-100.00%	Removed as consulting subscription will not be renewed in FY 2027
Knowbe4 Security Awareness Training	$10,250	$10,250	$10,250	-	-	-	-	
CentralSquare ENGAGE Conference (2)	$5,000	$4,000	$4,000	-	-	-$1,000	-20.00%	Reduced as conference will be in Florida.
Additional Training	$5,000	$3,000	$3,000	-	-	-$2,000	-40.00%	Reduced due to budget cut.
Knowbe4 Compliance Plus	$6,000	$6,000	$6,000	-	-	-	-	Initial training purchased by HR,

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Subscription (HR Training)								3-year contract expired 6/14/2026. Annual renewals going forward.
Communication/Freight Srv / Telephone	$410,800	$272,600	$272,600	-	-	-$138,200	-33.64%	Combined with Verizon Cellular Connectivity category.
AT&T Business VoIP	$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	$19,000	-	-	-	-	-$19,000	-100.00%	ATT account 5615888302941 - disconnect request sent 03-09-2026
AT&T Dedicated Internet Access	$19,000	$34,800	$34,800	-	-	$15,800	83.16%	Consolidated services to voice bundle.
AT&T Fiber	$33,000	$32,000	$32,000	-	-	-$1,000	-3.03%	
AT&T FirstNet LPR Cameras	$5,400	-	-	-	-	-$5,400	-100.00%	No longer needed. LPR camera subscription includes aircard.
AT&T Internet Annex	$24,000	$2,100	$2,100	-	-	-$21,900	-91.25%	Typo for last year
AT&T IP Flex	$24,000	-	-	-	-	-$24,000	-100.00%	Removed 02/27/2026. Expense included in Voice bundle account. $24K
AT&T IVR Customer Service + 800 #	$28,200	-	-	-	-	-$28,200	-100.00%	Service no longer offered by AT&T. EU Customer Service replaced with VanRan.
AT&T Long Distance	$21,000	-	-	-	-	-$21,000	-100.00%	Long distance included with the Voice Bundle.
AT&T Mobility	$540	-	-	-	-	-$540	-100.00%	No longer needed, replaced with Verizon.
AT&T POTS/Special	$20,300	-	-	-	-	-$20,300	-100.00%	POTs lines service no longer available. Replaced with VOIP.
Board of County Commissioners PBC	$22,200	$22,200	$22,200	-	-	-	-	
Comcast	$36,500	$36,500	$36,500	-	-	-	-	
International Satellite	$10,500	$2,400	$2,400	-	-	-$8,100	-77.14%	Satellite phones were purchased for emergency use; service will be activated only when needed.
Department of Management Services	$420	-	-	-	-	-$420	-100.00%	Additional satellite phones were purchased for emergency use; service will be activated only when needed.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Verizon Cell Phones	$90,000	$90,000	$90,000	-	-	-	-	
Verizon Cellular Connectivity	$24,000	$14,400	$14,400	-	-	-$9,600	-40.00%	
Verizon / Metershop	$3,780	-	-	-	-	-$3,780	-100.00%	Combined with Verizon Cellular Connectivity category.
Verizon / Recreation	$540	-	-	-	-	-$540	-100.00%	Combined with Verizon Cellular Connectivity category.
Verizon Public Works Samsung Tablets	$540	-	-	-	-	-$540	-100.00%	Combined with Verizon Cellular Connectivity category.
Additional Communication Cost	$10,000	$10,000	$10,000	-	-	-	-	
Verizon / Meter Shop iPads	$1,080	-	-	-	-	-$1,080	-100.00%	Service disconnected
VanRan IVR 800 number	-	$28,200	$28,200	-	-	$28,200	-	Replaced AT&T IVR and 800 number service.
Communication/Freight Srv / Postage & Freight	$500	$500	$500	-	-	-	-	
Insurance / Property/Liability	$7,183	$4,687	$4,687	-	-	-$2,496	-34.75%	
Repair/Maint Services / Equipment-General	$167,500	$111,500	$111,500	-	-	-$56,000	-33.43%	
Cisco Meraki Switches Hardware Support	$7,500	-	-	-	-	-$7,500	-100.00%	
Cisco Network Equipment Support	$18,000	-	-	-	-	-$18,000	-100.00%	Switches, routers & access points
Cisco Switches Smartnet Hardware Support - Nexus	$41,000	$39,000	$39,000	-	-	-$2,000	-4.88%	
Cisco Wireless Controllers	$2,500	-	-	-	-	-$2,500	-100.00%	
Dell PowerEdge Servers Hardware Support	$9,000	$6,500	$6,500	-	-	-$2,500	-27.78%	
Liebert UPS Maintenance	$2,000	$2,900	$2,900	-	-	$900	45.00%	
Pure Storage SAN Hardware Support	$22,500	$26,100	$26,100	-	-	$3,600	16.00%	
Palo Alto Firewall Hardware Support	$33,000	$12,000	$12,000	-	-	-$21,000	-63.64%	
Rubrik Hardware Support	$12,000	$5,000	$5,000	-	-	-$7,000	-58.33%	
Security Access Control Hardware	$10,000	$10,000	$10,000	-	-	-	-	
Additional Hardware Repair/Maintenance	$10,000	$10,000	$10,000	-	-	-	-	
Repair/Maint Services / Equipment-Garage	$15,405	$15,406	$15,406	-	-	$1	0.01%	Based on Vehicles and Fleet Schedule
Other General Government / Printing & Binding	$1,500	$750	$750	-	-	-$750	-50.00%	Printing and binding services
Office Supplies / Office Supplies	$2,000	$1,000	$1,000	-	-	-$1,000	-50.00%	
Operating Supplies / Gas, Lubricants & Oil	$500	$500	$500	-	-	-	-	
Operating Supplies / Small Tools & Equipment	$25,000	$25,000	$25,000	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Computer Software	$1,195,750	$1,195,716	$1,195,716	-	-	-$34	-	Increases based on trend from previous years.
Adobe Pro	$7,700	$8,470	$8,470	-	-	$770	10.00%	
Adobe Creative Cloud Software Subscription	$2,940	$3,150	$3,150	-	-	$210	7.14%	
Airtable	$960	$960	$960	-	-	-	-	Online table data system for displaying and working with website data, online form submissions
AutoCad LT	$1,000	$1,150	$1,150	-	-	$150	15.00%	
Autodesk Cad Electrical & Mechanical Support	$9,100	$9,100	$9,100	-	-	-	-	
Backflow Prevention Management Software	$574	$574	$574	-	-	-	-	
Barracuda Cloud Archiving Services	$13,745	$14,100	$14,100	-	-	$355	2.58%	
Bids & Tenders License Subscription	$13,000	$10,000	$10,000	-	-	-$3,000	-23.08%	GHD Services
Bluebeam Revu Software	$3,500	$3,500	$3,500	-	-	-	-	
Box - Secure File Sharing for Website Development	$8,400	$8,400	$8,400	-	-	-	-	
Boss Solutions IT Service Management Software	$9,900	$8,750	$8,750	-	-	-$1,150	-11.62%	
Asset Performance Advisor	$6,900	$7,625	$7,625	-	-	$725	10.51%	
Carbon Black-Security	$14,700	-	-	-	-	-$14,700	-100.00%	
Caseware IDEA Software Data Analytics	$1,200	$1,200	$1,200	-	-	-	-	
Cisco Collaboration Flex Plan License Subscription	$13,950	$30,480	$30,480	-	-	$16,530	118.49%	
Cisco DNA Software Support	$16,000	$20,500	$20,500	-	-	$4,500	28.13%	
Cisco ISE	$10,200	$4,900	$4,900	-	-	-$5,300	-51.96%	
Cisco Meraki Enterprise Cloud Control Library WIFI	$300	-	-	-	-	-$300	-100.00%	Cisco Meraki Enterprise Cloud Controller Subscription. Library WIFI.
Cisco Meraki Enterprise Cloud Control Sub WIFI	$5,000	$2,000	$2,000	-	-	-$3,000	-60.00%	Cisco Meraki Enterprise Cloud Controller Subscription WIFI
Cisco Network Switches Software Maintenance	$14,500	$10,000	$10,000	-	-	-$4,500	-31.03%	
Cloudflare DNS Hosting	$2,520	$400	$400	-	-	-$2,120	-84.13%	
CodeRed Emergency Notification System Subscription	$8,800	-	-	-	-	-$8,800	-100.00%	
Debtbook Debt & Lease Management Software	$11,100	$12,000	$12,000	-	-	$900	8.11%	

Category		FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
	Digital Certificates	$5,000	$5,000	$5,000	-	-	-	-	
	Digital Ocean Servers	$5,500	$5,500	$5,500	-	-	-	-	Web servers, application hosting, managed database for City website
	DocuSign	$14,500	$14,500	$14,500	-	-	-	-	
	Duo Beyond MFA Security	$39,000	$38,000	$38,000	-	-	-$1,000	-2.56%	
	ESRI ELA	$42,200	$42,200	$42,200	-	-	-	-	
	Filebound Software	$28,000	$27,000	$27,000	-	-	-$1,000	-3.57%	
	FileCloud - Cloud File Sharing	$1,750	-	-	-	-	-$1,750	-100.00%	Web servers, applicatioin hosting, managed database for City website
	Fleet Fuel System DX Fleet Software	$900	-	-	-	-	-$900	-100.00%	Fleet Fuel System DX Fleet Software Maintenance & Support
	Getform	$990	-	-	-	-	-$990	-100.00%	
	Gravity Forms & Addons	$1,466	$1,466	$1,466	-	-	-	-	Online form platform for website
	ICS FormsPrint	$1,450	$1,450	$1,450	-	-	-	-	
	Laravel Forge - Server Management	$468	$468	$468	-	-	-	-	Server configuration and management tool. Server deployment, security, monitoring.
	Library Koha System	$4,750	-	-	-	-	-$4,750	-100.00%	
	MailChimp	$2,880	$2,880	$2,880	-	-	-	-	Public Relations / Marketing communications tools for sending City email
	ManageEngine ADSelfService Plus	$1,600	$1,600	$1,600	-	-	-	-	
	Megatronics Gas/Fuel System	$3,200	-	-	-	-	-$3,200	-100.00%	
	Microsoft Azure Cloud Backup includes IBM	$45,000	$45,000	$45,000	-	-	-	-	
	Microsoft Enterprise Agreement	$100,000	$115,000	$115,000	-	-	$15,000	15.00%	3 yr contract expires 10/31/2026. Expecting an increase.
	Milsoft GIS WindMilMap Software Support	$19,075	-	-	-	-	-$19,075	-100.00%	
	Municipal Annual Code on Internet	$1,100	$1,100	$1,100	-	-	-	-	
	Municode Meetings	$7,500	$7,500	$7,500	-	-	-	-	
	NextRequest Standard	$7,000	$11,900	$11,900	-	-	$4,900	70.00%	Public records request software
	Naviline Software	$378,871	$397,599	$397,599	-	-	$18,728	4.94%	
	Palo Alto Cortex XDR EndPoint Protection for Agent	$14,108	$14,150	$14,150	-	-	$42	0.30%	Palo Alto Cortex XDR EndPoint Protection for

Category		FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
									AgentsIncludes Logging Service
	Palo Alto NGFW Software Support	$79,000	$38,000	$38,000	-	-	-$41,000	-51.90%	
	Palo Alto NGFW Global Protect for iPad	$800	$800	$800	-	-	-	-	
	PDQ Software Deployment & Patch Management	$6,600	$9,500	$9,500	-	-	$2,900	43.94%	
	PoleForeman & SagLine Software	$400	-	-	-	-	-$400	-100.00%	PoleForeman & SagLine Software Maintenance & Support
	Pontem Cemetery Software	$1,115	$1,115	$1,115	-	-	-	-	
	Postmark App	$240	$240	$240	-	-	-	-	Transactional email service for sending messages from online forms to customer/end user
	ProofPoint Email Security Gateway	$31,000	$34,000	$34,000	-	-	$3,000	9.68%	
	Qualys Vulnerability & Patch Management Software	$25,000	$27,800	$27,800	-	-	$2,800	11.20%	
	RecTrac & WebTrac Software	$5,700	$5,800	$5,800	-	-	$100	1.75%	
	Rubrik Backup Solution Software Support	$50,200	$48,000	$48,000	-	-	-$2,200	-4.38%	
	Secureden Password Manangement	$200	$200	$200	-	-	-	-	
	Security Access Control System Software Maintenanc	$10,000	$6,100	$6,100	-	-	-$3,900	-39.00%	
	Sentry.io	$312	$312	$312	-	-	-	-	Error monitoring, analytics session replay, performance monitoring
	Splunk	$14,150	$14,150	$14,150	-	-	-	-	
	Statamic & Statamic Addons	$1,750	$1,500	$1,500	-	-	-$250	-14.29%	Content Management System for City websites
	Shutterstock - Digital image, vector, video assets	$1,649	-	-	-	-	-$1,649	-100.00%	
	Toro Irrigation Comuter System	$1,995	$2,640	$2,640	-	-	$645	32.33%	
	Zoom Standard	$1,550	$1,550	$1,550	-	-	-	-	Video Conferencing
	Vmware Virtualization Software	$24,405	$67,000	$67,000	-	-	$42,595	174.53%	
	Zappier - No code connection websites	$1,068	$1,068	$1,068	-	-	-	-	Zappier - No code connection websites to other applications
	Zappier - API used for Boss Helpdesk and Dell	$480	$480	$480	-	-	-	-	
	Zoom Webinar	$2,500	$2,500	$2,500	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Additional Software Maintenance Cost	$25,000	$20,000	$20,000	-	-	-$5,000	-20.00%	
AI Chatbot for Website	$4,800	$2,500	$2,500	-	-	-$2,300	-47.92%	
Apple Developer Account	$99	$99	$99	-	-	-	-	
Bitly	$350	$350	$350	-	-	-	-	Link shortening and QR generator
Buffer - Social Network Tool	$600	$600	$600	-	-	-	-	
Laravel Nightwatch	$400	$400	$400	-	-	-	-	
Laravel Herd	$100	$100	$100	-	-	-	-	
Laravel Nova	$300	$300	$300	-	-	-	-	
Plausible Analytics	$290	$290	$290	-	-	-	-	
Server Pilot	$200	$150	$150	-	-	-$50	-25.00%	
Transactional SMS	$1,200	-	-	-	-	-$1,200	-100.00%	
Airlock Digital	-	$18,600	$18,600	-	-	$18,600	-	
Other General Government / Books, Publ, Subsc & Mem	$820	$520	$520	-	-	-$300	-36.59%	
Amazon Prime	$120	$120	$120	-	-	-	-	
FLGISA	$200	$200	$200	-	-	-	-	
SPARK	$200	$200	$200	-	-	-	-	
Miscellaneous	$300	-	-	-	-	-$300	-100.00%	
Machinery & Equipment / Information Technology	$200,000	-	-	-	-	-$200,000	-100.00%	We will use the rollover balance from the existing projects.
Computer Workstation Upgrades	$50,000	-	-	-	-	-$50,000	-100.00%	
Computer Server Upgrades	$50,000	-	-	-	-	-$50,000	-100.00%	
Network Security	$50,000	-	-	-	-	-$50,000	-100.00%	Firewalls
Network Infrastructure Replacement	$50,000	-	-	-	-	-$50,000	-100.00%	Network Switches, switch enclosures, UPS
Machinery & Equipment / Misc. Equipment	$10,000	$5,000	$5,000	-	-	-$5,000	-50.00%	Printers, monitors, scanners, additional IT equip
Total Operating Expenditures	$2,275,958	$1,786,329	$1,786,329	-	-	-$489,629	-21.51%	
Total Technical	$3,624,389	$3,072,165	$3,068,331	-$3,834	-0.12%	-$556,058	-15.34%	
Non-Departmental	$37,193	$20,934	$20,934	-	-	-$16,259	-43.72%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$29,930	$14,795	$14,795	-	-	-$15,135	-50.57%	
2020AB Non Adv.	$29,930	$14,795	$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	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								attributable to the IT Fund.
Debt Service / Interest	$7,263	$6,139	$6,139	-	-	-$1,124	-15.48%	
2020AB Non Adv.	$7,263	$6,139	$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	$20,934	-	-	-$16,259	-43.72%	
Total Non-Departmental	$37,193	$20,934	$20,934	-	-	-$16,259	-43.72%	
Total Expenditures	**$3,661,582**	**$3,093,099**	**$3,089,265**	**-$3,834**	**-0.12%**	**-$572,317**	**-15.63%**	

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City Garage Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

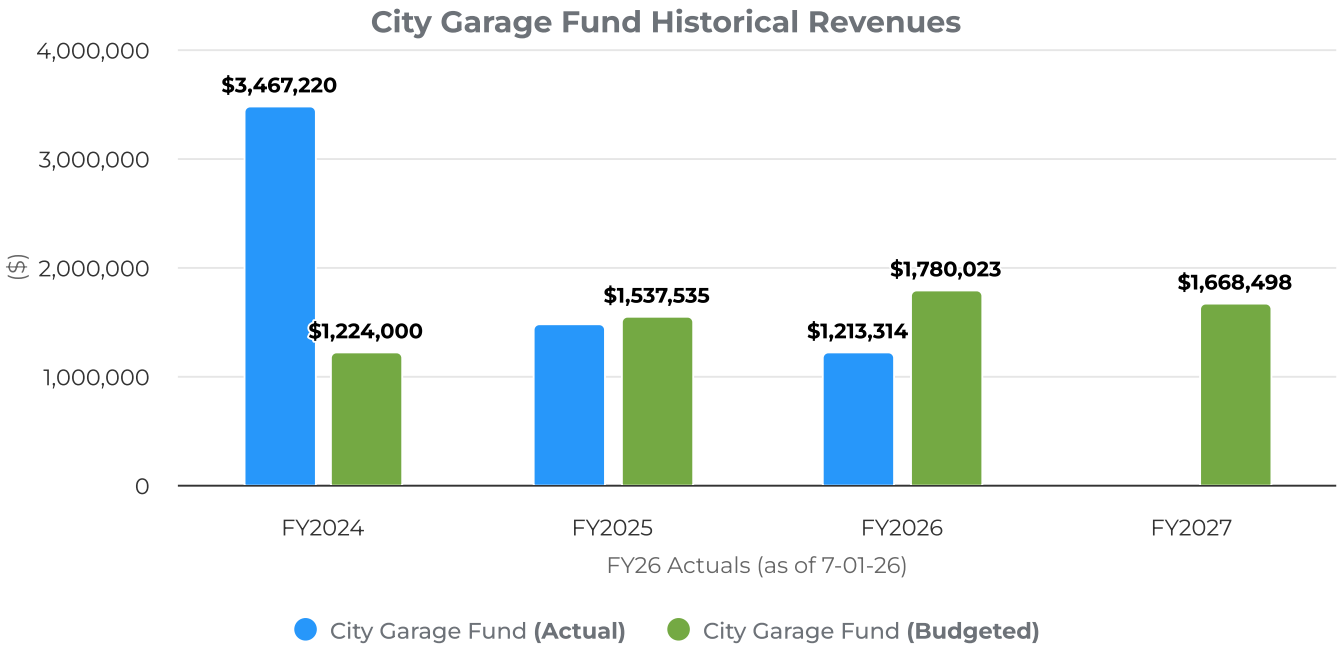
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$8,863,139**	**$8,989,735**	**$9,046,162**	**$9,046,162**	**-**	**-**	**$56,427**	**0.63%**
Revenues								
Charges of SVCs	$1,165,433	$1,680,023	$1,552,092	$1,568,498	$16,406	1.06%	-$111,525	-6.64%
Other	$315,949	$100,000	$100,000	$100,000	-	-	-	-
Total Revenues	**$1,481,382**	**$1,780,023**	**$1,652,092**	**$1,668,498**	**$16,406**	**0.99%**	**-$111,525**	**-6.27%**
Expenditures								
Salaries & Benefits	$594,534	$663,108	$602,071	$599,930	-$2,141	-0.36%	-$63,178	-9.53%
Operating Expenditures	$408,946	$626,287	$604,520	$608,990	$4,470	0.74%	-$17,297	-2.76%
Non-Departmental	$351,307	$434,201	$364,521	$364,521	-	-	-$69,680	-16.05%
Total Expenditures	**$1,354,786**	**$1,723,596**	**$1,571,112**	**$1,573,441**	**$2,329**	**0.15%**	**-$150,155**	**-8.71%**
Total Revenues Less Expenditures	**$126,596**	**$56,427**	**$80,980**	**$95,057**	**$14,077**	**17.38%**	**$38,630**	**68.46%**
Ending Fund Balance	**$8,989,735**	**$9,046,162**	**$9,127,142**	**$9,141,219**	**$14,077**	**0.15%**	**$95,057**	**1.05%**

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

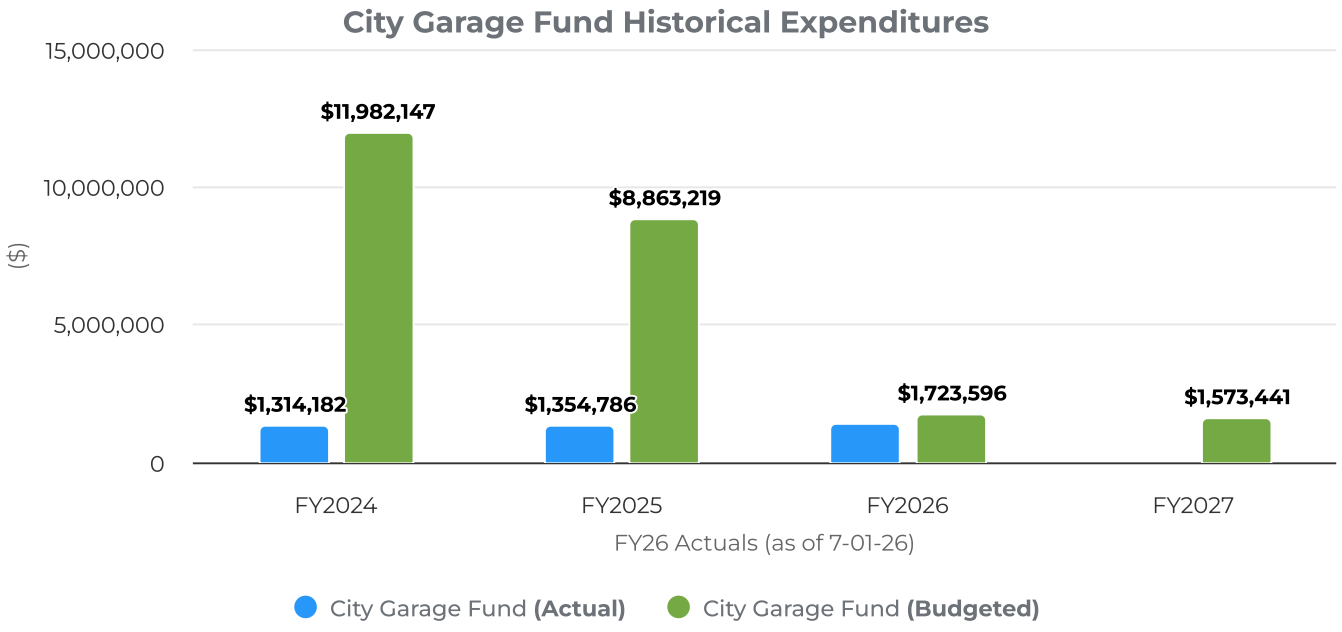
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

City Garage Fund

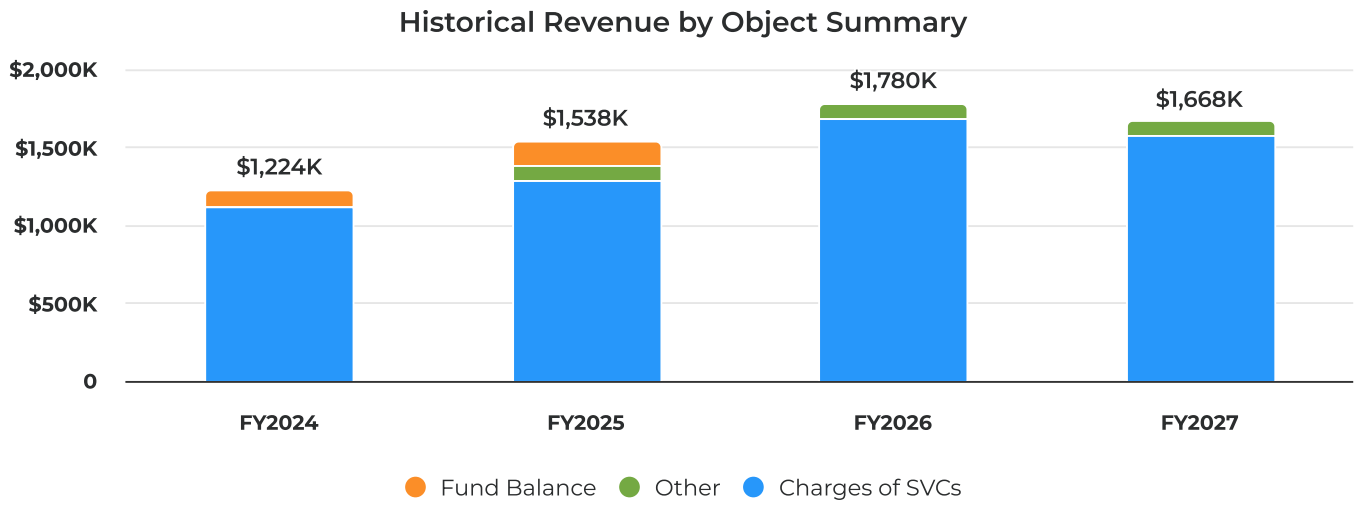
Historical Budget to Actual Revenues

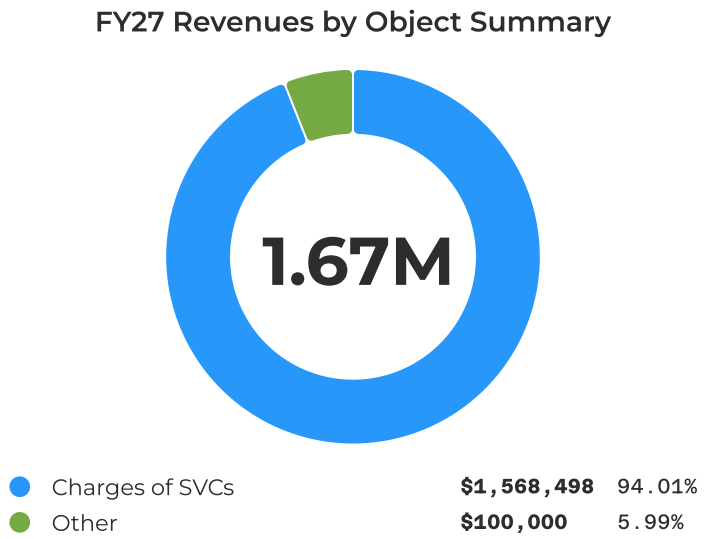


Historical Budget to Actual Expenditures



Revenues by Object Summary

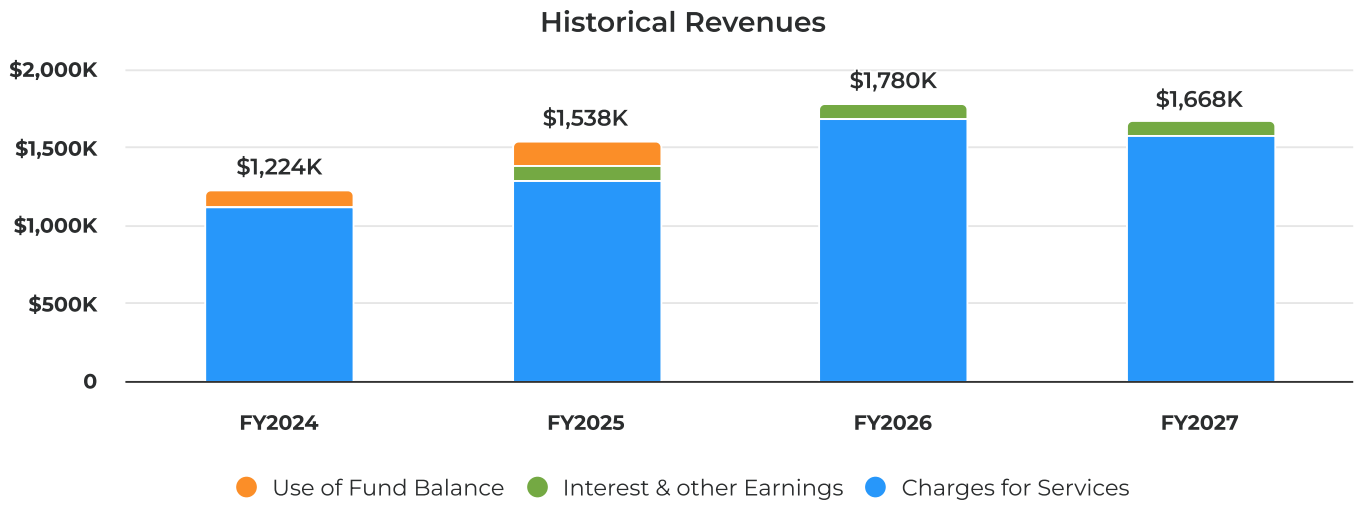


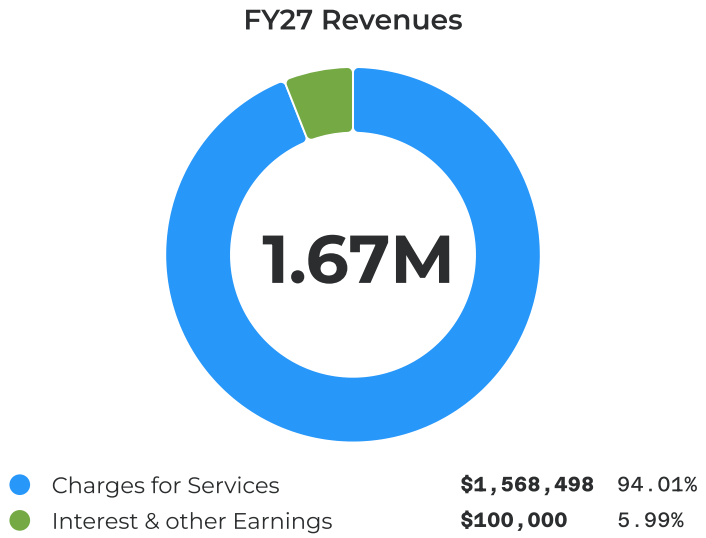


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$1,165,433	$1,680,023	$1,552,092	$1,568,498	$16,406	1.06%	-$111,525	-6.64%
Other	$315,949	$100,000	$100,000	$100,000	-	-	-	-
Total Revenues	**$1,481,382**	**$1,780,023**	**$1,652,092**	**$1,668,498**	**$16,406**	**0.99%**	**-$111,525**	**-6.27%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services								
Internal Service Fund Fee / General Fund	$415,263	$565,758	$533,571	$549,977	$16,406	3.07%	-$15,781	-2.79%
Internal Service Fund Fee / Beach Fund	$32,401	$38,511	$30,812	$30,812	-	-	-$7,699	-19.99%
Internal Service Fund Fee / Electric Fund	$183,166	$259,284	$259,303	$259,303	-	-	$19	0.01%
Internal Service Fund Fee / Water Fund	$145,739	$198,168	$198,184	$198,184	-	-	$16	0.01%
Internal Service Fund Fee / Local Sewer Fund	$85,962	$110,150	$110,158	$110,158	-	-	$8	0.01%
Internal Service Fund Fee / Regional Sewer Fund	$9,125	$10,745	$10,745	$10,745	-	-	-	-
Internal Service Fund Fee / Stormwater Fund	$18,250	$23,248	$23,249	$23,249	-	-	$1	-
Internal Service Fund Fee / Sanitation Fund	$48,007	$107,947	$107,951	$107,951	-	-	$4	-

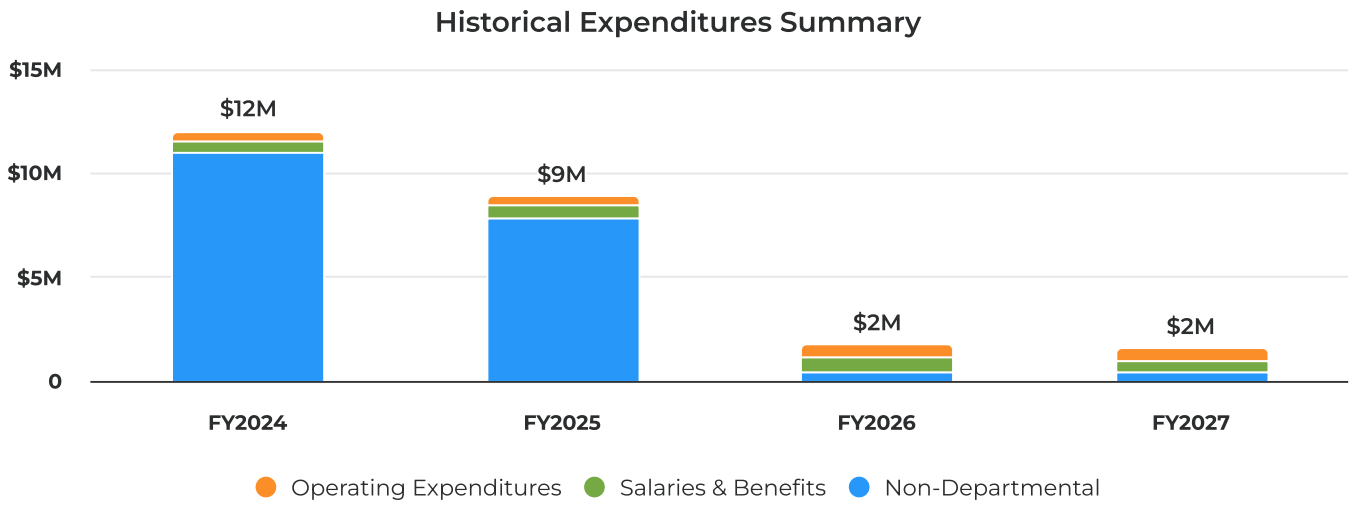
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Internal Service Fund Fee / Building Services Fund	$45,362	$53,915	$46,218	$46,218	-	-	-$7,697	-14.28%
Internal Service Fund Fee / IT Fund	$12,960	$15,405	$15,406	$15,406	-	-	$1	0.01%
Internal Service Fund Fee / Garage Fund	$83,926	$96,892	$81,495	$81,495	-	-	-$15,397	-15.89%
Garage / Labor	$85,271	$200,000	$135,000	$135,000	-	-	-$65,000	-32.50%
Total Charges for Services	$1,165,433	$1,680,023	$1,552,092	$1,568,498	$16,406	1.06%	-$111,525	-6.64%
Interest & other Earnings								
Interest / Investments	$270,636	$100,000	$100,000	$100,000	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$9,757	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$9,821	-	-	-	-	-	-	-
Total Interest & other Earnings	$270,700	$100,000	$100,000	$100,000	-	-	-	-
Disp of Fixed Assets								
Sales/ Auctions / Disp of Fixed Assets	$44,560	-	-	-	-	-	-	-
Total Disp of Fixed Assets	$44,560	-	-	-	-	-	-	-
Other Miscellaneous Rev								
Other Miscellaneous Rev / Miscellaneous Revenue	$689	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$689	-	-	-	-	-	-	-
Total Revenues	**$1,481,382**	**$1,780,023**	**$1,652,092**	**$1,668,498**	**$16,406**	**0.99%**	**-$111,525**	**-6.27%**

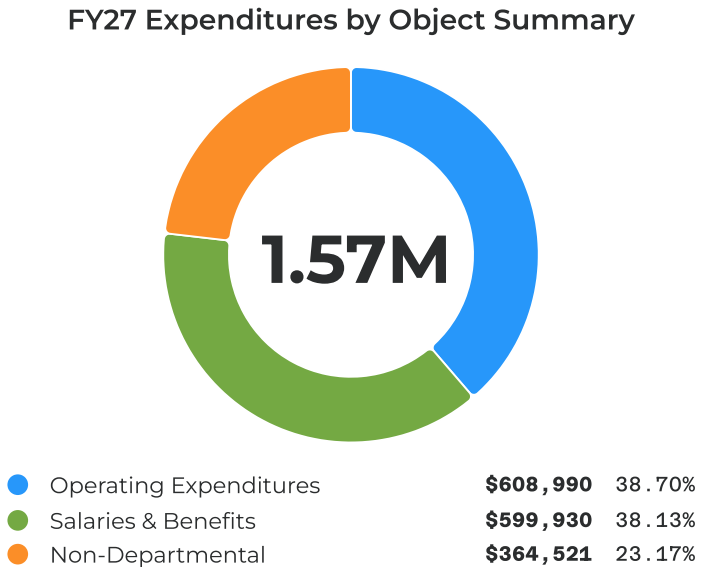
City Garage Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Garage Fund	$1,780,023	$1,652,092	$1,668,498	$16,406	0.99%	-$111,525	-6.27%	
Charges of SVCs								
Internal Service Fund Fee / General Fund	$565,758	$533,571	$549,977	$16,406	3.07%	-$15,781	-2.79%	
Internal Service Fund Fee / Beach Fund	$38,511	$30,812	$30,812	-	-	-$7,699	-19.99%	
Internal Service Fund Fee / Electric Fund	$259,284	$259,303	$259,303	-	-	$19	0.01%	
Internal Service Fund Fee / Water Fund	$198,168	$198,184	$198,184	-	-	$16	0.01%	
Internal Service Fund Fee / Local Sewer Fund	$110,150	$110,158	$110,158	-	-	$8	0.01%	
Internal Service Fund Fee / Regional Sewer Fund	$10,745	$10,745	$10,745	-	-	-	-	
Internal Service Fund Fee / Stormwater Fund	$23,248	$23,249	$23,249	-	-	$1	-	
Internal Service Fund Fee / Sanitation Fund	$107,947	$107,951	$107,951	-	-	$4	-	
Internal Service Fund Fee / Building Services Fund	$53,915	$46,218	$46,218	-	-	-$7,697	-14.28%	
Internal Service Fund Fee / IT Fund	$15,405	$15,406	$15,406	-	-	$1	0.01%	
Internal Service Fund Fee / Garage Fund	$96,892	$81,495	$81,495	-	-	-$15,397	-15.89%	
Garage / Labor	$200,000	$135,000	$135,000	-	-	-$65,000	-32.50%	REDUCED FOR FY27 BASED ON 3 YEAR AVERAGE
Total Charges of SVCs	$1,680,023	$1,552,092	$1,568,498	$16,406	1.06%	-$111,525	-6.64%	
Other								
Interest / Investments	$100,000	$100,000	$100,000	-	-	-	-	
Total Other	$100,000	$100,000	$100,000	-	-	-	-	
Total Revenues	**$1,780,023**	**$1,652,092**	**$1,668,498**	**$16,406**	**0.99%**	**-$111,525**	**-6.27%**	

Expenditures Summary

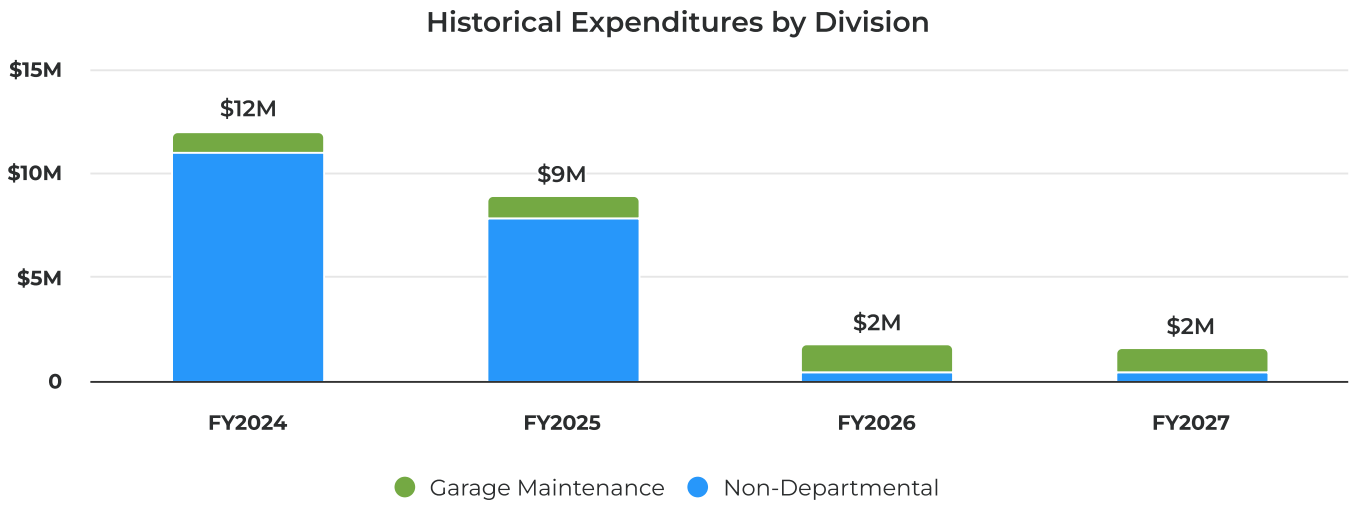


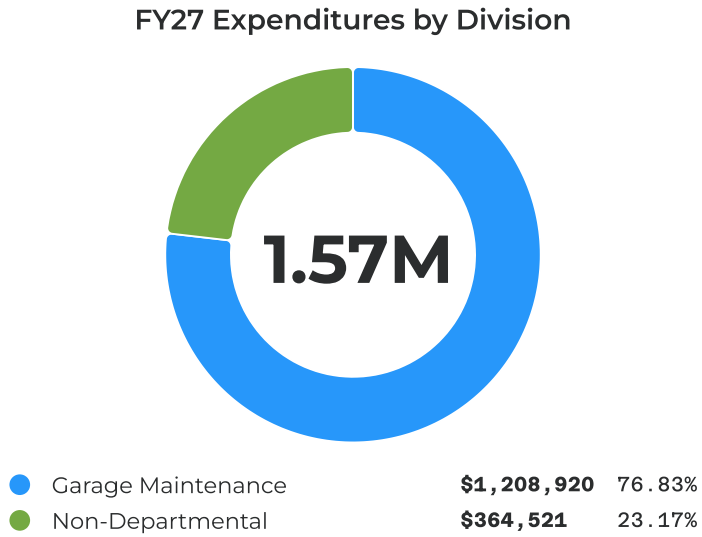


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$594,534	$663,108	$602,071	$599,930	-$2,141	-0.36%	-$63,178	-9.53%
Operating Expenditures	$408,946	$626,287	$604,520	$608,990	$4,470	0.74%	-$17,297	-2.76%
Non-Departmental	$351,307	$434,201	$364,521	$364,521	-	-	-$69,680	-16.05%
Total Expenditures	**$1,354,786**	**$1,723,596**	**$1,571,112**	**$1,573,441**	**$2,329**	**0.15%**	**-$150,155**	**-8.71%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Garage Maintenance								
Salaries & Benefits								
Salaries & Wages / Regular	$365,160	$385,630	$380,095	$380,095	-	-	-$5,535	-1.44%
Salaries & Wages / Unused Vacation Pay	$9,837	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$10,942	-	-	-	-	-	-	-
Overtime / Standard Overtime	$25,020	$21,500	$25,000	$25,000	-	-	$3,500	16.28%
Special Pay / Longevity	$2,500	$2,900	$2,100	$2,100	-	-	-$800	-27.59%
Special Pay / Incentive	-	-	$2,637	$2,637	-	-	$2,637	-
Special Pay / Other Pays	$186	-	-	-	-	-	-	-
Other / FICA Taxes	$29,482	$31,304	$31,352	$31,352	-	-	$48	0.15%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$82,994	$88,814	$68,886	$67,732	-$1,154	-1.68%	-$21,082	-23.74%
Other / Life & Health Insurance	$61,573	$119,471	$78,512	$77,525	-$987	-1.26%	-$41,946	-35.11%
Workers' Compensation / Workers' Comp Regular	$6,840	$13,489	$13,489	$13,489	-	-	-	-
Total Salaries & Benefits	$594,534	$663,108	$602,071	$599,930	-$2,141	-0.36%	-$63,178	-9.53%
Operating Expenditures								
Professional Services / Internal IT Support	$41,730	$29,743	$20,651	$20,651	-	-	-$9,092	-30.57%
Professional Services / Other	$7,995	$11,000	$11,000	$11,000	-	-	-	-
Other Contractual Service / Other Contractual Servi	-	$157,347	$157,347	$157,347	-	-	-	-
Travel & Training / Training/Registration	$625	$1,500	$1,500	$5,970	$4,470	298.00%	$4,470	298.00%
Utility Services / Water	$2,518	$3,780	$4,449	$4,449	-	-	$669	17.70%
Utility Services / Sewer	$3,074	$4,428	$5,476	$5,476	-	-	$1,048	23.67%
Utility Services / Electricity	$13,869	$16,200	$16,284	$16,284	-	-	$84	0.52%
Utility Services / Refuse/Waste Disposal	$4,919	$5,846	$6,747	$6,747	-	-	$901	15.41%
Insurance / Property/Liability	$83,403	$91,743	$59,866	$59,866	-	-	-$31,877	-34.75%
Repair/Maint Services / Equipment-General	$20,215	$19,000	$19,000	$19,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$154,573	$160,000	$160,000	$160,000	-	-	-	-
Repair/Maint Services / Heavy Equipment	$4,908	$5,000	$5,000	$5,000	-	-	-	-
Office Supplies / Office Supplies	$1,352	$1,500	$1,500	$1,500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$12,209	$7,000	$12,000	$12,000	-	-	$5,000	71.43%
Operating Supplies / Inventory/Over-Short	$126	$200	$200	$200	-	-	-	-
Operating Supplies / Inventory/Fuel-Over-Short	-$65,647	-	-	-	-	-	-	-
Operating Supplies / Inventory Clearing Acct	$98,521	$90,000	$99,000	$99,000	-	-	$9,000	10.00%
Operating Supplies / Small Tools & Equipment	$19,283	$17,000	$17,000	$17,000	-	-	-	-
Operating Supplies / Uniforms	$4,835	$5,000	$7,500	$7,500	-	-	$2,500	50.00%
Operating Supplies / Other	$440	-	-	-	-	-	-	-
Total Operating Expenditures	$408,946	$626,287	$604,520	$608,990	$4,470	0.74%	-$17,297	-2.76%
Total Garage Maintenance	$1,003,479	$1,289,395	$1,206,591	$1,208,920	$2,329	0.19%	-$80,475	-6.24%
Non-Departmental								
Non-Departmental								
Debt Service / Principal	-	$128,273	$63,409	$63,409	-	-	-$64,864	-50.57%
Debt Service / Interest	-	$31,128	$26,312	$26,312	-	-	-$4,816	-15.47%
Other Curr Charges/Oblig / Admin Fees	$16,601	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$2,015	$1,300	$1,300	$1,300	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other General Government / Interest	$35,617	-	-	-	-	-	-	-
Other / Depreciation	$186,758	-	-	-	-	-	-	-
Other / Buildings/Improvements	$51,829	-	-	-	-	-	-	-
Other / Improve Other than Build	$2,104	-	-	-	-	-	-	-
Machinery & Equipment / Vehicles	$95,764	$267,000	$267,000	$267,000	-	-	-	-
Transfers / To General Fund	-	$6,500	$6,500	$6,500	-	-	-	-
Miscellanous Expenses / Other	$108,213	-	-	-	-	-	-	-
Improve Other Than Build / Fixed Assets Contra Acct	-$147,593	-	-	-	-	-	-	-
Total Non-Departmental	$351,307	$434,201	$364,521	$364,521	-	-	-$69,680	-16.05%
Total Non-Departmental	$351,307	$434,201	$364,521	$364,521	-	-	-$69,680	-16.05%
Total Expenditures	**$1,354,786**	**$1,723,596**	**$1,571,112**	**$1,573,441**	**$2,329**	**0.15%**	**-$150,155**	**-8.71%**

City Garage Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Services	$1,289,395	$1,206,591	$1,208,920	$2,329	0.19%	-$80,475	-6.24%	
Garage Maintenance								
Salaries & Benefits								
Salaries & Wages / Regular	$385,630	$380,095	$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	$21,500	$25,000	$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	$2,900	$2,100	$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	-	$2,637	$2,637	-	-	$2,637	-	
Certification Pay	-	$2,637	$2,637	-	-	$2,637	-	
Other / FICA Taxes	$31,304	$31,352	$31,352	-	-	$48	0.15%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$88,814	$68,886	$67,732	-$1,154	-1.68%	-$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	$119,471	$78,512	$77,525	-$987	-1.26%	-$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	$13,489	$13,489	$13,489	-	-	-	-	
Total Salaries & Benefits	$663,108	$602,071	$599,930	-$2,141	-0.36%	-$63,178	-9.53%	
Operating Expenditures								
Professional Services / Internal IT Support	$29,743	$20,651	$20,651	-	-	-$9,092	-30.57%	
Professional Services / Other	$11,000	$11,000	$11,000	-	-	-	-	
TOWING SERVICES	$11,000	$11,000	$11,000	-	-	-	-	TOWING SERVICE FOR CITY VEHICLES
Other Contractual Service / Other Contractual Servi	$157,347	$157,347	$157,347	-	-	-	-	
Asset Tracking	$157,347	$157,347	$157,347	-	-	-	-	ASSET TRACKING EQUIPMENT AND SERVICES FOR CITYWIDE VEHCILES & HEAVY EQUIPMENT
Travel & Training / Training/Registration	$1,500	$1,500	$5,970	$4,470	298.00%	$4,470	298.00%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
CDL Training & Certification	-	-	$4,470	$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	$1,500	$1,500	$1,500	-	-	-	-	MECHANIC ASE CERTIFICATIONS
Utility Services / Water	$3,780	$4,449	$4,449	-	-	$669	17.70%	
Utility Services / Sewer	$4,428	$5,476	$5,476	-	-	$1,048	23.67%	
Utility Services / Electricity	$16,200	$16,284	$16,284	-	-	$84	0.52%	
Utility Services / Refuse/Waste Disposal	$5,846	$6,747	$6,747	-	-	$901	15.41%	
Insurance / Property/Liability	$91,743	$59,866	$59,866	-	-	-$31,877	-34.75%	
Repair/Maint Services / Equipment-General	$19,000	$19,000	$19,000	-	-	-	-	
GARAGE VEHICLE REPAIRS	$8,000	$8,000	$8,000	-	-	-	-	GARAGE VEHICLE REPAIRS
LUBRICANTS/OILS	$6,000	$6,000	$6,000	-	-	-	-	
PPE/SAFETY EQUIPMENT	$5,000	$5,000	$5,000	-	-	-	-	MECHANIC PPE/SAFETY EQUIPMENT
Repair/Maint Services / Equipment-Garage	$160,000	$160,000	$160,000	-	-	-	-	INCLUDES FLEET VEHICLE CHARGES AND CITY-WIDE VEHICLE REPAIRS.
Repair/Maint Services / Heavy Equipment	$5,000	$5,000	$5,000	-	-	-	-	GARAGE OVER 1 TON EQUIPMENT REPAIRS
Office Supplies / Office Supplies	$1,500	$1,500	$1,500	-	-	-	-	OFFICE SUPPLIES. PRINTER TONERS, PAPER, PENS, FOLDERS, ETC - DEPT USES DESKTOP PRINTERS
Operating Supplies / Gas, Lubricants & Oil	$7,000	$12,000	$12,000	-	-	$5,000	71.43%	GARAGE VEHICLE FUEL & OIL. Supplemental for $5,000 approved in BWS#1.
Operating Supplies / Inventory/Over-Short	$200	$200	$200	-	-	-	-	
Operating Supplies / Inventory Clearing Acct	$90,000	$99,000	$99,000	-	-	$9,000	10.00%	INVENTORY CLEARING ACCOUNT TO FUND PARTS. $9,000 supplemental approved in BWS#2.
Operating Supplies / Small Tools & Equipment	$17,000	$17,000	$17,000	-	-	-	-	
SMALL TOOLS	$3,000	$3,000	$3,000	-	-	-	-	SMALL TOOLS, AIR TOOLS
SPECIALTY TOOLS	$5,000	$5,000	$5,000	-	-	-	-	SPECIALTY FLEET TOOLS
DIAGNOSTIC SOFTWARE/EQUIPMENT	$9,000	$9,000	$9,000	-	-	-	-	DIAGNOSTIC SOFTWARE/EQUIPMENT

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Uniforms	$5,000	$7,500	$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	$604,520	$608,990	$4,470	0.74%	-$17,297	-2.76%	
Total Garage Maintenance	$1,289,395	$1,206,591	$1,208,920	$2,329	0.19%	-$80,475	-6.24%	
Non-Departmental	$434,201	$364,521	$364,521	-	-	-$69,680	-16.05%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$128,273	$63,409	$63,409	-	-	-$64,864	-50.57%	
2020AB Non Adv.	$128,273	$63,409	$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	$31,128	$26,312	$26,312	-	-	-$4,816	-15.47%	
2020AB Non Adv.	$31,128	$26,312	$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 $3,456,009, with $201,048 attributable to the Garage Fund.
Admin Charges / Bank Charges and Fees	$1,300	$1,300	$1,300	-	-	-	-	
Machinery & Equipment / Vehicles	$267,000	$267,000	$267,000	-	-	-	-	
Annual Vehicle Replacement Budget	$267,000	$267,000	$267,000	-	-	-	-	Utilizing PayGo for this project.
Transfers / To General Fund	$6,500	$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	$364,521	-	-	-$69,680	-16.05%	
Total Non-Departmental	$434,201	$364,521	$364,521	-	-	-$69,680	-16.05%	
Total Expenditures	**$1,723,596**	**$1,571,112**	**$1,573,441**	**$2,329**	**0.15%**	**-$150,155**	**-8.71%**	

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Self Insurance Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

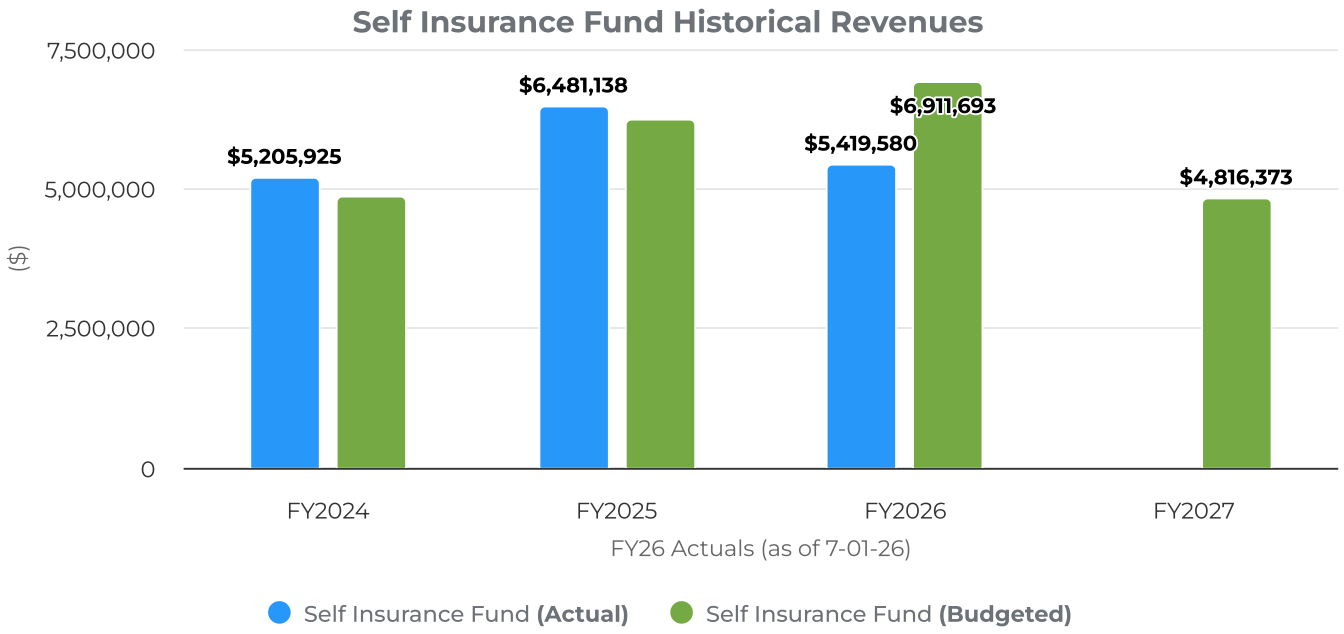
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$6,199,464**	**$9,738,560**	**$10,613,611**	**$10,613,611**	**-**	**-**	**$875,051**	**8.99%**
Revenues								
Charges of SVCs	$6,010,373	$6,849,193	$4,753,873	$4,753,873	-	-	-$2,095,320	-30.59%
Other	$470,764	$62,500	$62,500	$62,500	-	-	-	-
Total Revenues	**$6,481,138**	**$6,911,693**	**$4,816,373**	**$4,816,373**	**-**	**-**	**-$2,095,320**	**-30.32%**
Expenditures								
Salaries & Benefits	$404,095	$515,615	$493,585	$492,349	-$1,236	-0.25%	-$23,266	-4.51%
Operating Expenditures	$2,519,489	$5,513,027	$4,260,803	$4,260,803	-	-	-$1,252,224	-22.71%
Non-Departmental	$18,456	$8,000	$8,000	$8,000	-	-	-	-
Total Expenditures	**$2,942,039**	**$6,036,642**	**$4,762,388**	**$4,761,152**	**-$1,236**	**-0.03%**	**-$1,275,490**	**-21.13%**
Total Revenues Less Expenditures	**$3,539,099**	**$875,051**	**$53,985**	**$55,221**	**$1,236**	**2.29%**	**-$819,830**	**-93.69%**
Ending Fund Balance	**$9,738,563**	**$10,613,611**	**$10,667,596**	**$10,668,832**	**$1,236**	**0.01%**	**$55,221**	**0.52%**

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

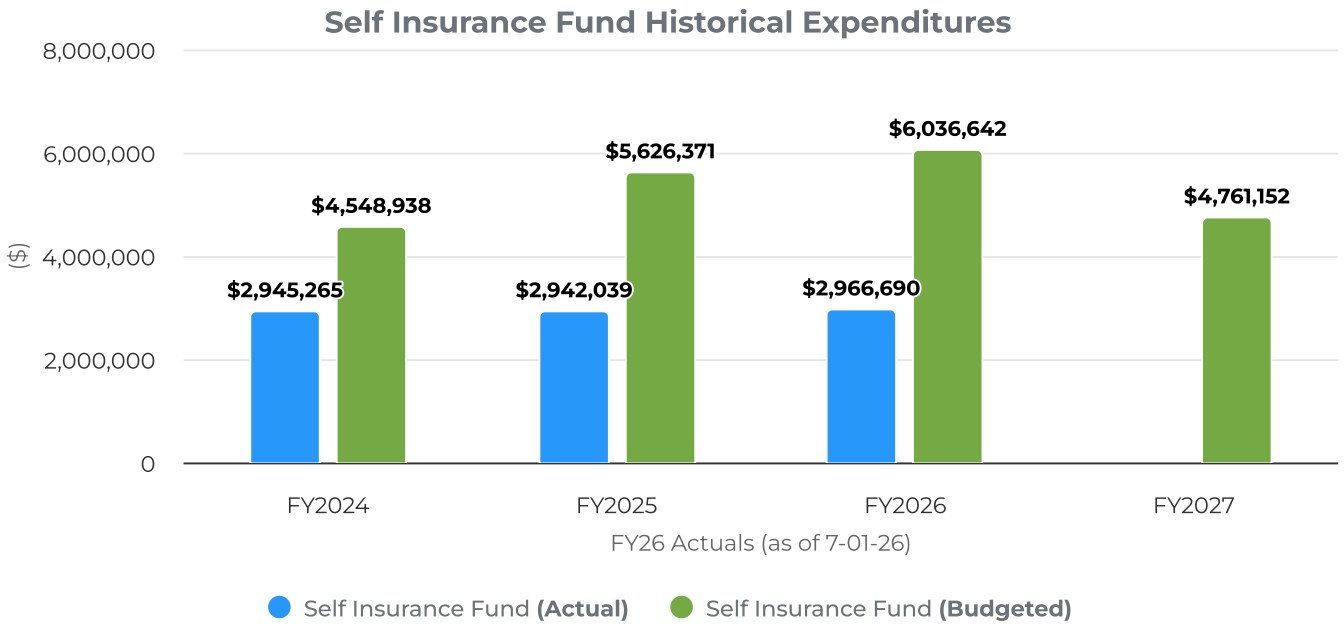
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Self Insurance Fund

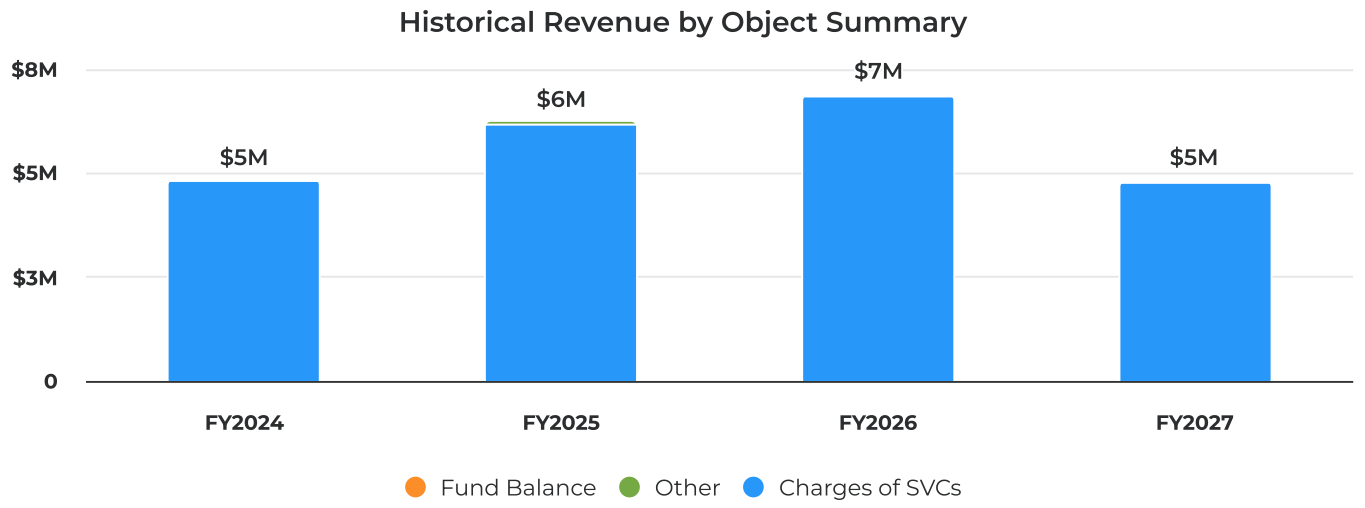
Historical Budget to Actual Revenues

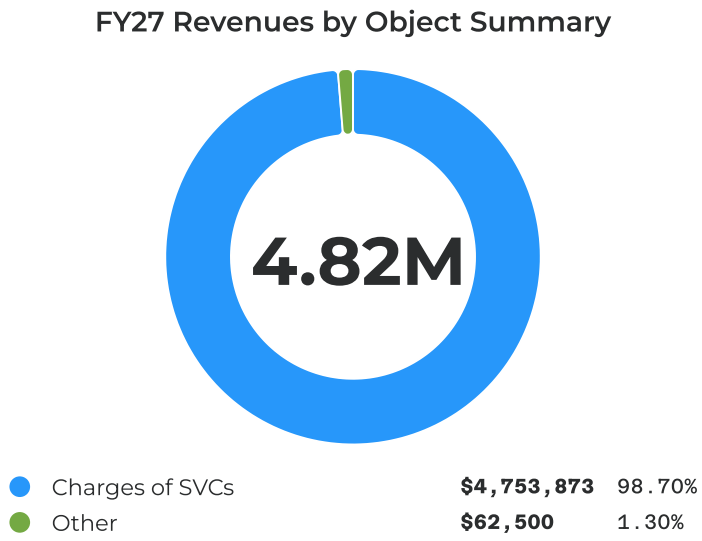


Historical Budget to Actual Expenditures



Revenues by Object Summary

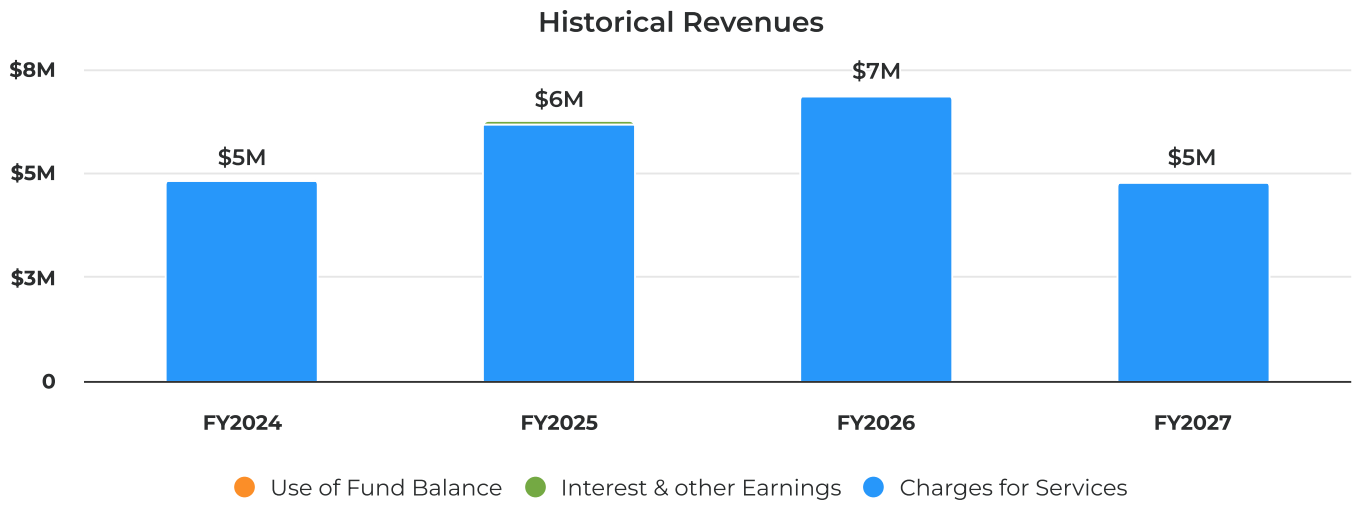


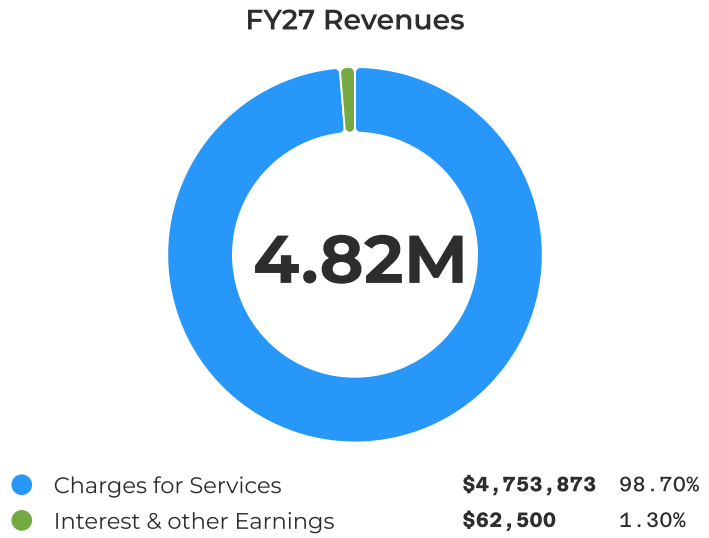


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$6,010,373	$6,849,193	$4,753,873	$4,753,873	-	-	-$2,095,320	-30.59%
Other	$470,764	$62,500	$62,500	$62,500	-	-	-	-
Total Revenues	**$6,481,138**	**$6,911,693**	**$4,816,373**	**$4,816,373**	**-**	**-**	**-$2,095,320**	**-30.32%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services								
Internal Service Fund Fee / General Fund	$1,269,755	$1,396,733	$912,931	$912,931	-	-	-$483,802	-34.64%
Internal Service Fund Fee / Beach Fund	$231,349	$254,484	$164,557	$164,557	-	-	-$89,927	-35.34%
Internal Service Fund Fee / Electric Fund	$1,974,186	$2,171,606	$1,417,062	$1,417,062	-	-	-$754,544	-34.75%
Internal Service Fund Fee / Water Fund	$1,126,938	$1,239,632	$808,910	$808,910	-	-	-$430,722	-34.75%
Internal Service Fund Fee / Local Sewer Fund	$147,309	$162,040	$105,737	$105,737	-	-	-$56,303	-34.75%
Internal Service Fund Fee / Regional Sewer Fund	$77,367	$104,445	$68,155	$68,155	-	-	-$36,290	-34.75%
Internal Service Fund Fee / Golf Fund	$140,214	$154,235	$100,645	$100,645	-	-	-$53,590	-34.75%
Internal Service Fund Fee / Stormwater Fund	$82,350	$90,585	$59,110	$59,110	-	-	-$31,475	-34.75%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Internal Service Fund Fee / Sanitation Fund	$318,775	$350,652	$228,815	$228,815	-	-	-$121,837	-34.75%
Internal Service Fund Fee / Building Services Fund	$3,636	$4,000	$2,610	$2,610	-	-	-$1,390	-34.75%
Internal Service Fund Fee / IT Fund	$6,530	$7,183	$4,687	$4,687	-	-	-$2,496	-34.75%
Internal Service Fund Fee / Garage Fund	$83,403	$91,743	$59,866	$59,866	-	-	-$31,877	-34.75%
Internal Service Fund Fee / Particpant Med Contrib	$12,675	$13,943	$9,098	$9,098	-	-	-$4,845	-34.75%
Internal Service Fee / I/S Fund - WC	$107,511	$206,490	$208,896	$208,896	-	-	$2,406	1.17%
Internal Service Fee / Beach Fund	$47,833	$63,603	$63,603	$63,603	-	-	-	-
Internal Service Fee / Electric Fund	$88,505	$169,934	$169,934	$169,934	-	-	-	-
Internal Service Fee / Water Fund	$56,834	$93,180	$93,180	$93,180	-	-	-	-
Internal Service Fee / Local Sewer Fund	$18,409	$30,757	$30,757	$30,757	-	-	-	-
Internal Service Fee / Regional Sewer Fund	$3,929	$4,548	$4,548	$4,548	-	-	-	-
Internal Service Fee / Golf Fund	$3,930	$11,259	$11,259	$11,259	-	-	-	-
Internal Service Fee / Stormwater Fund	$11,588	$19,910	$19,910	$19,910	-	-	-	-
Internal Service Fee / Sanitation Fund	$173,125	$162,585	$162,585	$162,585	-	-	-	-
Internal Service Fee / Building Service Fund	$13,255	$27,554	$27,554	$27,554	-	-	-	-
Internal Service Fee / IT Fund	$3,927	$4,203	$5,575	$5,575	-	-	$1,372	32.64%
Internal Service Fee / Garage Fund	$6,840	$13,489	$13,489	$13,489	-	-	-	-
Internal Service Fee / Benefit Fund	$201	$400	$400	$400	-	-	-	-
Total Charges for Services	$6,010,373	$6,849,193	$4,753,873	$4,753,873	-	-	-$2,095,320	-30.59%
Interest & other Earnings								
Interest / Investments	$432,066	$62,500	$62,500	$62,500	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$61,155	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$61,560	-	-	-	-	-	-	-
Total Interest & other Earnings	$432,471	$62,500	$62,500	$62,500	-	-	-	-
Other Miscellaneous Rev								
Settlements / Setttlements	$34,524	-	-	-	-	-	-	-
Miscellaneous Revenue / FEMA Damage Recovery	$103	-	-	-	-	-	-	-
Miscellaneous Revenue / Other	$3,667	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$38,294	-	-	-	-	-	-	-
Total Revenues	**$6,481,138**	**$6,911,693**	**$4,816,373**	**$4,816,373**	**-**	**-**	**-$2,095,320**	**-30.32%**

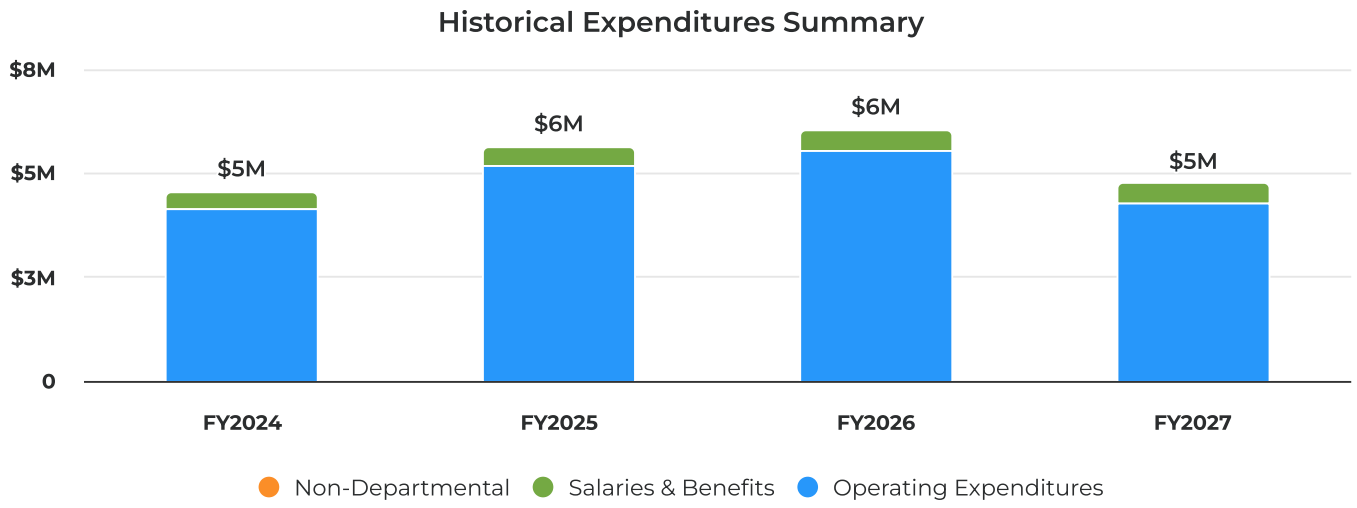
Self Insurance Fund Revenue Itemizations

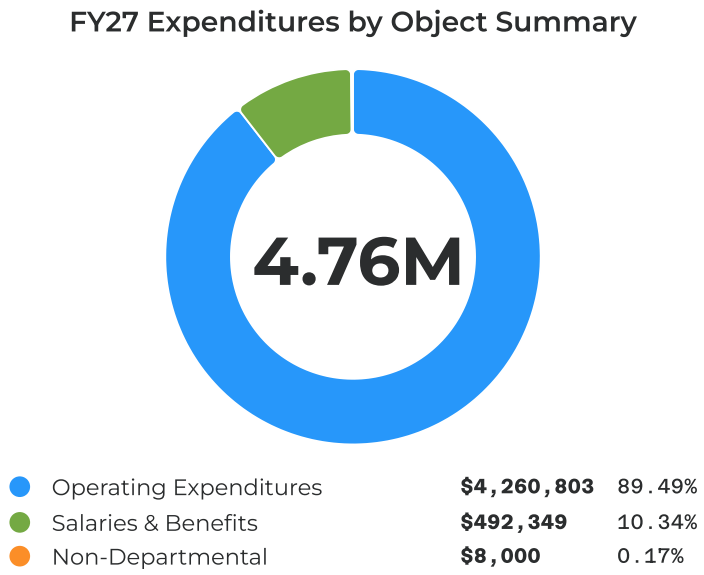
Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Self Insurance Fund	$6,911,693	$4,816,373	$4,816,373	-	-	-$2,095,320	-30.32%	
Charges of SVCs								
Internal Service Fund Fee / General Fund	$1,396,733	$912,931	$912,931	-	-	-$483,802	-34.64%	
Internal Service Fund Fee / Beach Fund	$254,484	$164,557	$164,557	-	-	-$89,927	-35.34%	
Internal Service Fund Fee / Electric Fund	$2,171,606	$1,417,062	$1,417,062	-	-	-$754,544	-34.75%	
Internal Service Fund Fee / Water Fund	$1,239,632	$808,910	$808,910	-	-	-$430,722	-34.75%	
Internal Service Fund Fee / Local Sewer Fund	$162,040	$105,737	$105,737	-	-	-$56,303	-34.75%	
Internal Service Fund Fee / Regional Sewer Fund	$104,445	$68,155	$68,155	-	-	-$36,290	-34.75%	
Internal Service Fund Fee / Golf Fund	$154,235	$100,645	$100,645	-	-	-$53,590	-34.75%	
Internal Service Fund Fee / Stormwater Fund	$90,585	$59,110	$59,110	-	-	-$31,475	-34.75%	
Internal Service Fund Fee / Sanitation Fund	$350,652	$228,815	$228,815	-	-	-$121,837	-34.75%	
Internal Service Fund Fee / Building Services Fund	$4,000	$2,610	$2,610	-	-	-$1,390	-34.75%	
Internal Service Fund Fee / IT Fund	$7,183	$4,687	$4,687	-	-	-$2,496	-34.75%	
Internal Service Fund Fee / Garage Fund	$91,743	$59,866	$59,866	-	-	-$31,877	-34.75%	
Internal Service Fund Fee / Particpant Med Contrib	$13,943	$9,098	$9,098	-	-	-$4,845	-34.75%	
Internal Service Fee / I/S Fund - WC	$206,490	$208,896	$208,896	-	-	$2,406	1.17%	
Internal Service Fee / Beach Fund	$63,603	$63,603	$63,603	-	-	-	-	
Internal Service Fee / Electric Fund	$169,934	$169,934	$169,934	-	-	-	-	
Internal Service Fee / Water Fund	$93,180	$93,180	$93,180	-	-	-	-	
Internal Service Fee / Local Sewer Fund	$30,757	$30,757	$30,757	-	-	-	-	
Internal Service Fee / Regional Sewer Fund	$4,548	$4,548	$4,548	-	-	-	-	
Internal Service Fee / Golf Fund	$11,259	$11,259	$11,259	-	-	-	-	
Internal Service Fee / Stormwater Fund	$19,910	$19,910	$19,910	-	-	-	-	
Internal Service Fee / Sanitation Fund	$162,585	$162,585	$162,585	-	-	-	-	
Internal Service Fee / Building Service Fund	$27,554	$27,554	$27,554	-	-	-	-	
Internal Service Fee / IT Fund	$4,203	$5,575	$5,575	-	-	$1,372	32.64%	
Internal Service Fee / Garage Fund	$13,489	$13,489	$13,489	-	-	-	-	
Internal Service Fee / Benefit Fund	$400	$400	$400	-	-	-	-	
Total Charges of SVCs	$6,849,193	$4,753,873	$4,753,873	-	-	-$2,095,320	-30.59%	
Other								
Interest / Investments	$62,500	$62,500	$62,500	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Other	$62,500	$62,500	$62,500	-	-	-	-	
Total Revenues	**$6,911,693**	**$4,816,373**	**$4,816,373**	**-**	**-**	**-$2,095,320**	**-30.32%**	

Expenditures Summary

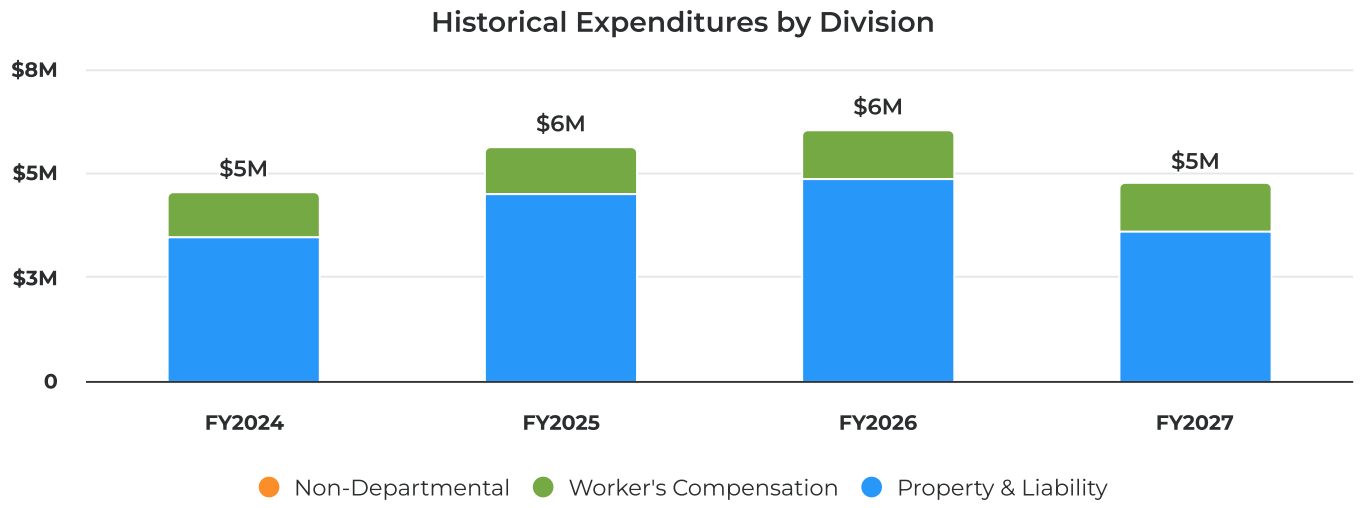


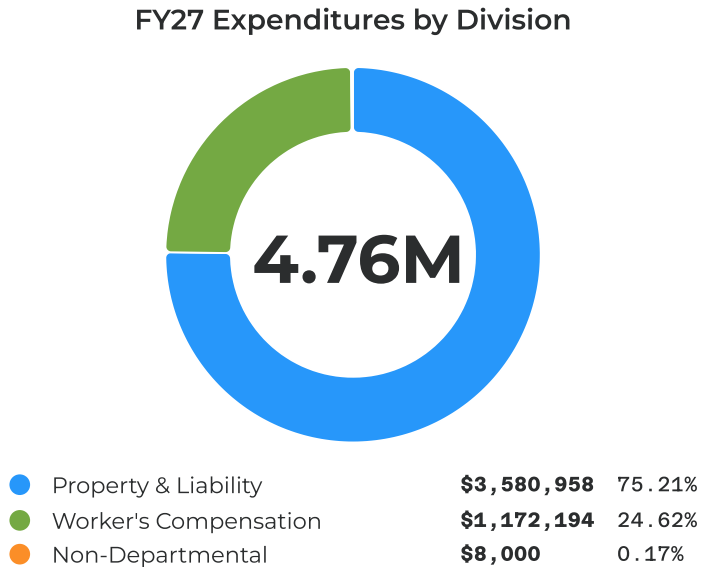


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$404,095	$515,615	$493,585	$492,349	-$1,236	-0.25%	-$23,266	-4.51%
Operating Expenditures	$2,519,489	$5,513,027	$4,260,803	$4,260,803	-	-	-$1,252,224	-22.71%
Non-Departmental	$18,456	$8,000	$8,000	$8,000	-	-	-	-
Total Expenditures	**$2,942,039**	**$6,036,642**	**$4,762,388**	**$4,761,152**	**-$1,236**	**-0.03%**	**-$1,275,490**	**-21.13%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Property & Liability								
Salaries & Benefits								
Salaries & Wages / Regular	$145,355	$176,729	$174,191	$174,191	-	-	-$2,538	-1.44%
Other Salaries / Part Time	-	$6,698	-	-	-	-	-$6,698	-100.00%
Overtime / Standard Overtime	$479	$3,000	$3,000	$3,000	-	-	-	-
Special Pay / Longevity	$675	$925	$1,050	$1,050	-	-	$125	13.51%
Special Pay / Incentive	-	-	$3,233	$3,233	-	-	$3,233	-
Special Pay / Other Pays	$2,330	$2,475	$2,475	$2,475	-	-	-	-
Administrative / FICA Taxes	$10,784	$14,505	$14,055	$14,055	-	-	-$450	-3.10%
Retirement Contributions / Defined Benefit Plan	$18,801	$24,798	$19,675	$19,345	-$330	-1.68%	-$5,453	-21.99%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Cont Plan	$5,999	$7,005	$6,672	$6,672	-	-	-$333	-4.75%
Administrative / Life & Health Insurance	$17,650	$22,297	$22,900	$22,612	-$288	-1.26%	$315	1.41%
Workers' Compensation / Workers' Comp Regular	$188	$349	$349	$349	-	-	-	-
Total Salaries & Benefits	$202,260	$258,781	$247,600	$246,982	-$618	-0.25%	-$11,799	-4.56%
Operating Expenditures								
Professional Services / Legal	$203,088	$195,000	$195,000	$195,000	-	-	-	-
Professional Services / Internal IT Support	$6,392	$14,616	$14,658	$14,658	-	-	$42	0.29%
Contractual Services / Employee Training	$12,295	$75,000	$75,000	$75,000	-	-	-	-
Contractual Services / Other Contractual Service	$10,071	$123,950	$100,000	$100,000	-	-	-$23,950	-19.32%
Union Dues / Training/Registration	$3,291	$13,000	$13,000	$13,000	-	-	-	-
Union Dues / Lodging/Transportation	$2,978	$3,000	$3,000	$3,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	-	$500	$500	$500	-	-	-	-
Rental & Leases / Operating/Capital Leasing	-	$2,500	-	-	-	-	-$2,500	-100.00%
Insurance / IBNR Exp - Prop. & Liab	-$438,763	-	-	-	-	-	-	-
Insurance / Property/Liability	$5,152	$253,601	-	-	-	-	-$253,601	-100.00%
Insurance / Deduct/Non-Covered Losses	$859,957	$761,400	$1,015,001	$1,015,001	-	-	$253,601	33.31%
Insurance / Insurance Premium Paid	$1,577,689	$3,097,328	$1,883,817	$1,883,817	-	-	-$1,213,511	-39.18%
Repair/Maint Services / Equipment-General	$2,045	$11,000	$11,000	$11,000	-	-	-	-
Administrative / Printing & Binding	$41	$2,000	$2,000	$2,000	-	-	-	-
Administrative / Promotional Activities	-	$2,000	-	-	-	-	-$2,000	-100.00%
Other Curr Charges/Oblig / Safety Incentives	-	$19,500	$10,000	$10,000	-	-	-$9,500	-48.72%
Office Supplies / Office Supplies	$217	$2,000	$2,000	$2,000	-	-	-	-
Office Supplies / Office Furniture	$1,624	$5,000	$5,000	$5,000	-	-	-	-
Administrative / Books, Publ, Subsc & Memb	$3,465	$4,000	$4,000	$4,000	-	-	-	-
Miscellanous Expenses / Bank Charges and Fees	$45	-	-	-	-	-	-	-
Total Operating Expenditures	$2,249,586	$4,585,395	$3,333,976	$3,333,976	-	-	-$1,251,419	-27.29%
Total Property & Liability	$2,451,847	$4,844,176	$3,581,576	$3,580,958	-$618	-0.02%	-$1,263,218	-26.08%
Worker's Compensation								
Salaries & Benefits								
Salaries & Wages / Regular	$145,354	$176,729	$174,191	$174,191	-	-	-$2,538	-1.44%
Other Salaries / Part Time	-	$6,698	-	-	-	-	-$6,698	-100.00%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$280	$1,500	$1,500	$1,500	-	-	-	-
Special Pay / Longevity	$450	$925	$1,050	$1,050	-	-	$125	13.51%
Special Pay / Incentive	-	-	$3,233	$3,233	-	-	$3,233	-
Special Pay / Other Pays	$2,330	$2,475	$2,475	$2,475	-	-	-	-
Administrative / FICA Taxes	$10,784	$14,390	$13,940	$13,940	-	-	-$450	-3.13%
Retirement Contributions / Defined Benefit Plan	$18,801	$24,465	$19,675	$19,345	-$330	-1.68%	-$5,120	-20.93%
Retirement Contributions / Defined Cont Plan	$5,999	$7,005	$6,672	$6,672	-	-	-$333	-4.75%
Administrative / Life & Health Insurance	$17,650	$22,298	$22,900	$22,612	-$288	-1.26%	$314	1.41%
Workers' Compensation / Workers' Comp Regular	$188	$349	$349	$349	-	-	-	-
Total Salaries & Benefits	$201,834	$256,834	$245,985	$245,367	-$618	-0.25%	-$11,467	-4.46%
Operating Expenditures								
Professional Services / Legal	$2,272	$14,000	$14,000	$14,000	-	-	-	-
Professional Services / Internal IT Support	$5,381	$7,432	$6,627	$6,627	-	-	-$805	-10.83%
Contractual Services / Other Contractual Service	$125,963	$332,200	$332,200	$332,200	-	-	-	-
Union Dues / Training/Registration	-	$13,000	$13,000	$13,000	-	-	-	-
Insurance / IBNR Expense WC	-$323,787	-	-	-	-	-	-	-
Insurance / Deduct/Non-Covered Losses	$444,932	$500,000	$500,000	$500,000	-	-	-	-
Insurance / Workmen's Comp Premium Pd	$14,697	$60,000	$60,000	$60,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$445	$1,000	$1,000	$1,000	-	-	-	-
Total Operating Expenditures	$269,902	$927,632	$926,827	$926,827	-	-	-$805	-0.09%
Total Worker's Compensation	$471,736	$1,184,466	$1,172,812	$1,172,194	-$618	-0.05%	-$12,272	-1.04%
Non-Departmental								
Non-Departmental								
Admin Charges / Bank Charges and Fees	$12,676	$8,000	$8,000	$8,000	-	-	-	-
Sewer/Wasterwater Service / Depreciation	$5,780	-	-	-	-	-	-	-
Total Non-Departmental	$18,456	$8,000	$8,000	$8,000	-	-	-	-
Total Non-Departmental	$18,456	$8,000	$8,000	$8,000	-	-	-	-
Total Expenditures	**$2,942,039**	**$6,036,642**	**$4,762,388**	**$4,761,152**	**-$1,236**	**-0.03%**	**-$1,275,490**	**-21.13%**

Self Insurance Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Human Resources	$6,028,642	$4,754,388	$4,753,152	-$1,236	-0.03%	-$1,275,490	-21.16%	
Property & Liability								
Salaries & Benefits								
Salaries & Wages / Regular	$176,729	$174,191	$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	$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	$3,000	$3,000	$3,000	-	-	-	-	
Special Pay / Longevity	$925	$1,050	$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	-	$3,233	$3,233	-	-	$3,233	-	
Certification Pay	-	$2,483	$2,483	-	-	$2,483	-	
One-Time Performance Lump-Sum Pay	-	$750	$750	-	-	$750	-	
Special Pay / Other Pays	$2,475	$2,475	$2,475	-	-	-	-	
Administrative / FICA Taxes	$14,505	$14,055	$14,055	-	-	-$450	-3.10%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$24,798	$19,675	$19,345	-$330	-1.68%	-$5,453	-21.99%	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	$7,005	$6,672	$6,672	-	-	-$333	-4.75%	Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized.
Administrative / Life & Health Insurance	$22,297	$22,900	$22,612	-$288	-1.26%	$315	1.41%	Variances in benefits reflect a

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	$349	$349	$349	-	-	-	-	
Total Salaries & Benefits	$258,781	$247,600	$246,982	-$618	-0.25%	-$11,799	-4.56%	
Operating Expenditures								
Professional Services / Legal	$195,000	$195,000	$195,000	-	-	-	-	Professional services.
Professional Services / Internal IT Support	$14,616	$14,658	$14,658	-	-	$42	0.29%	
Contractual Services / Employee Training	$75,000	$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	-	$9,000	$9,000	-	-	$9,000	-	Training
Central Square - UKG Training	-	$15,000	$15,000	-	-	$15,000	-	HRIS Training
ResNav Position Control	$15,000	-	-	-	-	-$15,000	-100.00%	Personnel Action Process Improvement.
Discrimination & Sexual Harassment Training	$11,000	$11,000	$11,000	-	-	-	-	Training.
Customer Service Training	$10,000	$10,000	$10,000	-	-	-	-	Training.
NIMS Training	$9,000	-	-	-	-	-$9,000	-100.00%	Training.
Professional Development	$30,000	$30,000	$30,000	-	-	-	-	Training.
Contractual Services / Other Contractual Service	$123,950	$100,000	$100,000	-	-	-$23,950	-19.32%	Contractual Obligations.
ResNav	$20,000	-	-	-	-	-$20,000	-100.00%	Personnel Action Database.
Miller	$60,000	$60,000	$60,000	-	-	-	-	Pension Attorney.
Glicksman Consulting	$40,000	$40,000	$40,000	-	-	-	-	Actuarial Services.
Drug Screening	$3,950	-	-	-	-	-$3,950	-100.00%	Professional Drug Screen Services.
Union Dues / Training/Registration	$13,000	$13,000	$13,000	-	-	-	-	Cost for an HR team of 7 to attend educational conferences, seminars, and trainings with specialized training for professional development.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Safety Training	$8,000	$8,000	$8,000	-	-	-	-	ARM and AIN Training.
Risk Training	$5,000	$5,000	$5,000	-	-	-	-	ARM, AIC and AIN Training.
Union Dues / Lodging/Transportation	$3,000	$3,000	$3,000	-	-	-	-	Conference and Training hotel accommodations and transportation for HR team of 7.
Communication/Freight Srv / Postage & Freight	$500	$500	$500	-	-	-	-	Postage for documents sent via FedEx, USPS and UPS .
Rental & Leases / Operating/Capital Leasing	$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	$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 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	$761,400	$1,015,001	$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	$3,097,328	$1,883,817	$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	$11,000	$11,000	$11,000	-	-	-	-	Maintenance & Repairs.
Repairs	$500	$500	$500	-	-	-	-	ADP Equipment - time clocks.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Elevator Maintenance	$10,000	$10,000	$10,000	-	-	-	-	Maintenance services.
AED Equipment	$500	$500	$500	-	-	-	-	Maintenance Services.
Administrative / Printing & Binding	$2,000	$2,000	$2,000	-	-	-	-	Business cards, Labor Law posters, Canon copier click charges
Administrative / Promotional Activities	$2,000	-	-	-	-	-$2,000	-100.00%	Event supplies.
Other Curr Charges/Oblig / Safety Incentives	$19,500	$10,000	$10,000	-	-	-$9,500	-48.72%	Various Safety Incentives.
Reasonable Accommodations Requests	-	$10,000	$10,000	-	-	$10,000	-	Reasonable accommodation
Safety Consultant - PGIT	$10,000	-	-	-	-	-$10,000	-100.00%	Consulting Services.
Threat Prevention	$500	-	-	-	-	-$500	-100.00%	TP Incentive.
Controlled Risk Key	$9,000	-	-	-	-	-$9,000	-100.00%	CRK Incentive.
Office Supplies / Office Supplies	$2,000	$2,000	$2,000	-	-	-	-	General Office Supplies.
Office Supplies / Office Furniture	$5,000	$5,000	$5,000	-	-	-	-	Office Furniture.
Administrative / Books, Publ, Subsc & Memb	$4,000	$4,000	$4,000	-	-	-	-	Notary Renewals; HR Subscriptions, Magazines & HR and Labor Relations Memberships.
PSHRA/ SHRM-CP/SCP Materials	$595	$595	$595	-	-	-	-	
FPHRA/FPELRA	$550	$550	$550	-	-	-	-	
IFEBP	$1,800	$1,800	$1,800	-	-	-	-	
Greatland Corporation	$600	$600	$600	-	-	-	-	
PRIMA	$425	$425	$425	-	-	-	-	
Remarkable	$30	$30	$30	-	-	-	-	
Total Operating Expenditures	$4,585,395	$3,333,976	$3,333,976	-	-	-$1,251,419	-27.29%	
Total Property & Liability	$4,844,176	$3,581,576	$3,580,958	-$618	-0.02%	-$1,263,218	-26.08%	
Worker's Compensation								
Salaries & Benefits								
Salaries & Wages / Regular	$176,729	$174,191	$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	$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	$1,500	$1,500	$1,500	-	-	-	-	
Special Pay / Longevity	$925	$1,050	$1,050	-	-	$125	13.51%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	-	$3,233	$3,233	-	-	$3,233	-	
Certification Pay	-	$2,483	$2,483	-	-	$2,483	-	
One-Time Performance Lump-Sum Pay	-	$750	$750	-	-	$750	-	
Special Pay / Other Pays	$2,475	$2,475	$2,475	-	-	-	-	
Administrative / FICA Taxes	$14,390	$13,940	$13,940	-	-	-$450	-3.13%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$24,465	$19,675	$19,345	-$330	-1.68%	-$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	$7,005	$6,672	$6,672	-	-	-$333	-4.75%	Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized.
Administrative / Life & Health Insurance	$22,298	$22,900	$22,612	-$288	-1.26%	$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	$349	$349	$349	-	-	-	-	
Total Salaries & Benefits	$256,834	$245,985	$245,367	-$618	-0.25%	-$11,467	-4.46%	
Operating Expenditures								
Professional Services / Legal	$14,000	$14,000	$14,000	-	-	-	-	Professional Services.
Professional Services / Internal IT Support	$7,432	$6,627	$6,627	-	-	-$805	-10.83%	
Contractual Services / Other Contractual Service	$332,200	$332,200	$332,200	-	-	-	-	Other contracted professional services.
ADP Equipment	$2,500	$2,500	$2,500	-	-	-	-	Timeclock Replacement.
Badge Equipment	$35,100	$35,100	$35,100	-	-	-	-	ID Wholesaler - Badge machine and supplies.
First Aid Supplies	$6,000	$6,000	$6,000	-	-	-	-	Cintas - 1st Aid Supplies
AED Equipment	$40,000	$40,000	$40,000	-	-	-	-	AED Equipment - Citywide.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Fire Extinguishers	$3,000	$3,000	$3,000	-	-	-	-	Fire Extinguishers.
Background Checks	$10,000	$10,000	$10,000	-	-	-	-	Sterling Background Checks - Level 1 and Level 2.
Preferred (PGIT)	$120,000	$120,000	$120,000	-	-	-	-	Excess Insurance Claims.
Ben Few & Company	$66,000	$66,000	$66,000	-	-	-	-	Ben Few - Consulting.
WKC Legal Services	$35,000	$35,000	$35,000	-	-	-	-	Workers' Compensation Claims.
Uniforms	$8,000	$8,000	$8,000	-	-	-	-	Uniforms.
Drug Screenings & Backgrounds	$6,600	$6,600	$6,600	-	-	-	-	Drug Screening - Pre-employment, Random, Reasonable Suspicion, Follow Up.
Union Dues / Training/Registration	$13,000	$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	$1,000	$1,000	$1,000	-	-	-	-	CPR Training.
Team Building Exercises	$2,000	$2,000	$2,000	-	-	-	-	Team Building Training.
Leadership Training	$5,000	$5,000	$5,000	-	-	-	-	Leadership Training.
WKC Training	$5,000	$5,000	$5,000	-	-	-	-	Defensive Driving / DOT Maintenance of Traffic.
Insurance / Deduct/Non-Covered Losses	$500,000	$500,000	$500,000	-	-	-	-	Commercial Risk Management - Liability Claims.
Insurance / Workmen's Comp Premium Pd	$60,000	$60,000	$60,000	-	-	-	-	Workers' Compensation Premiums (GA/TX, excess).
Operating Supplies / Small Tools & Equipment	$1,000	$1,000	$1,000	-	-	-	-	Personal Protective Equipment Supplies
PPE Supplies	$250	$250	$250	-	-	-	-	Personal Protective Equipment Supplies.
Safety Mats	$250	$250	$250	-	-	-	-	Safety Mats.
Safety Vests	$500	$500	$500	-	-	-	-	Safety Vests.
Total Operating Expenditures	$927,632	$926,827	$926,827	-	-	-$805	-0.09%	
Total Worker's Compensation	$1,184,466	$1,172,812	$1,172,194	-$618	-0.05%	-$12,272	-1.04%	
Non-Departmental	$8,000	$8,000	$8,000	-	-	-	-	
Non-Departmental								
Non-Departmental								
Admin Charges / Bank Charges and Fees	$8,000	$8,000	$8,000	-	-	-	-	
Total Non-Departmental	$8,000	$8,000	$8,000	-	-	-	-	
Total Non-Departmental	$8,000	$8,000	$8,000	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Expenditures	**$6,036,642**	**$4,762,388**	**$4,761,152**	**-$1,236**	**-0.03%**	**-$1,275,490**	**-21.13%**	

Employee Benefits Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

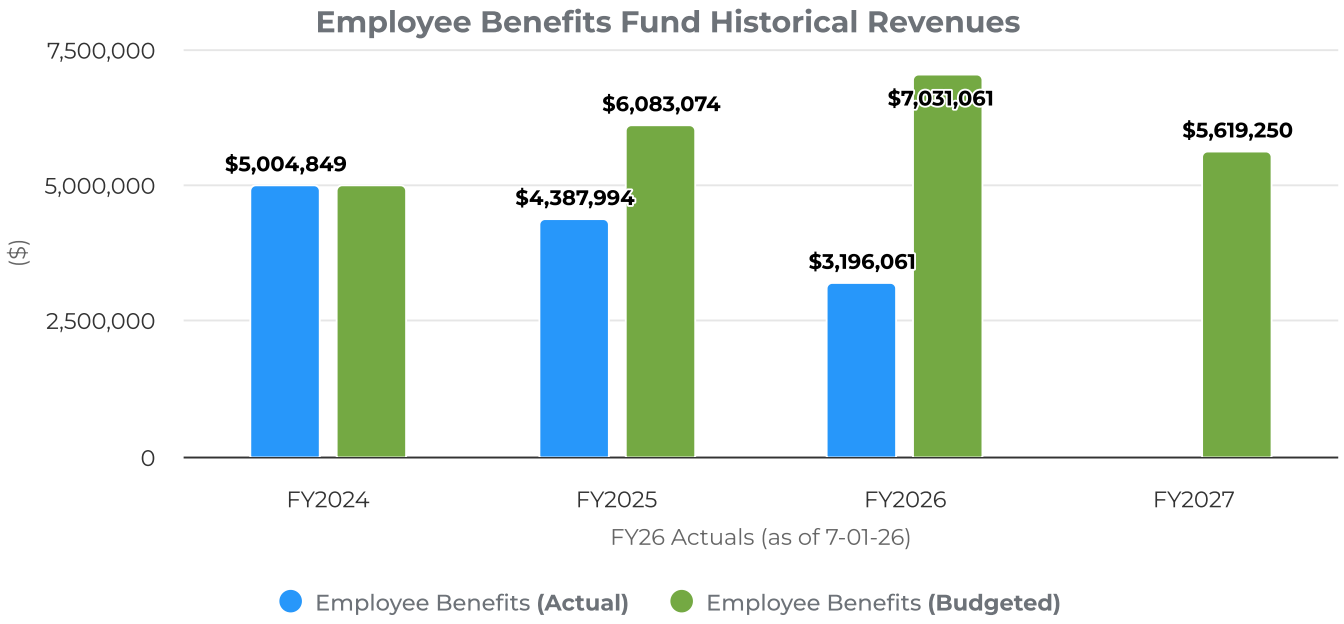
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$1,822,045**	**$1,751,527**	**$2,357,841**	**$2,357,841**	**-**	**-**	**$606,314**	**34.62%**
Revenues								
Charges of SVCs	$4,356,417	$6,976,061	$5,119,616	$5,119,900	$284	0.01%	-$1,856,161	-26.61%
Other	$31,577	$55,000	$55,000	$55,000	-	-	-	-
Fund Balance	-	-	$500,000	$444,350	-$55,650	-11.13%	$444,350	-
Total Revenues	**$4,387,994**	**$7,031,061**	**$5,674,616**	**$5,619,250**	**-$55,366**	**-0.98%**	**-$1,411,811**	**-20.08%**
Expenditures								
Salaries & Benefits	$4,349,002	$6,150,373	$223,594	$223,264	-$330	-0.15%	-$5,927,109	-96.37%
Operating Expenditures	$106,835	$272,374	$5,393,986	$5,393,986	-	-	$5,121,612	1,880.36%
Non-Departmental	$2,675	$2,000	$2,000	$2,000	-	-	-	-
Total Expenditures	**$4,458,512**	**$6,424,747**	**$5,619,580**	**$5,619,250**	**-$330**	**-0.01%**	**-$805,497**	**-12.54%**
Total Revenues Less Expenditures	**-$70,518**	**$606,314**	**$55,036**	**-**	**-$55,036**	**-100.00%**	**-$606,314**	**-100.00%**
Ending Fund Balance	**$1,751,527**	**$2,357,841**	**$2,412,877**	**$2,357,841**	**-$55,036**	**-2.28%**	**-**	**-**

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

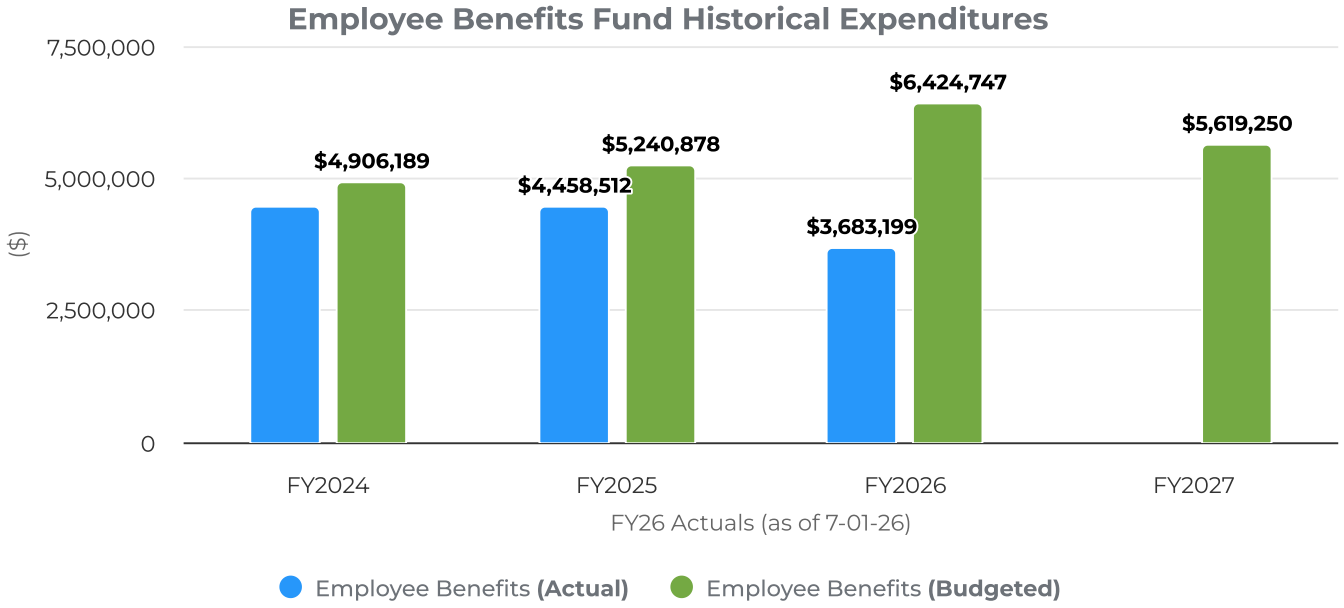
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Employee Benefits Fund

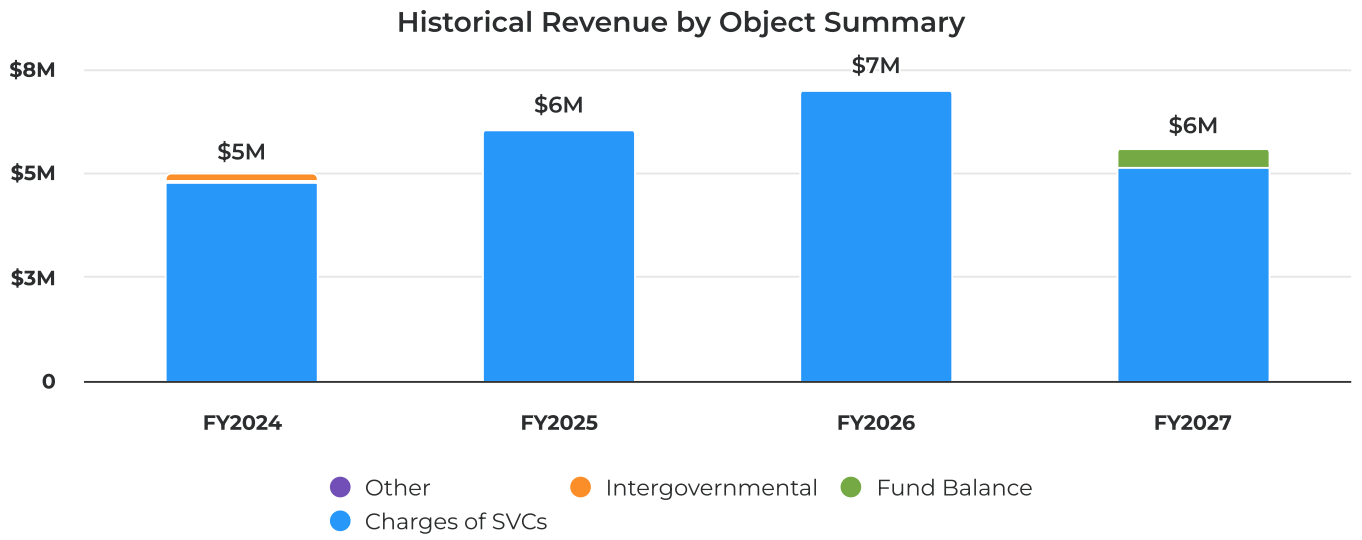
Historical Budget to Actual Revenues

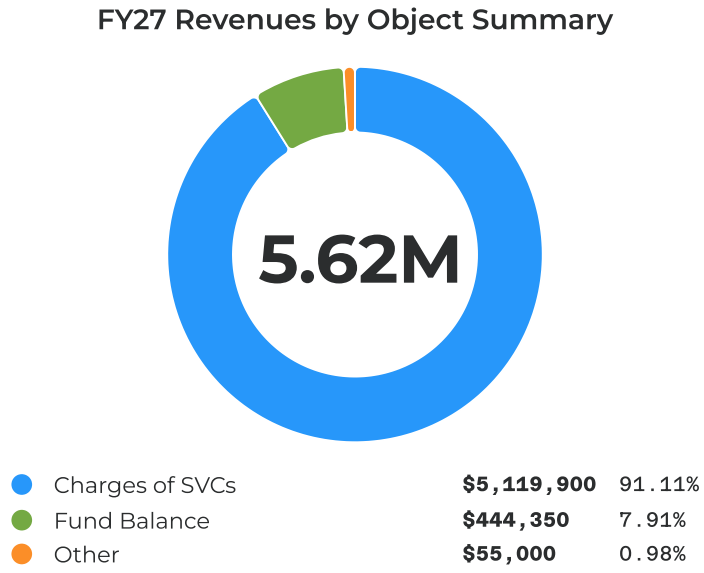


Historical Budget to Actual Expenditures



Revenues by Object Summary

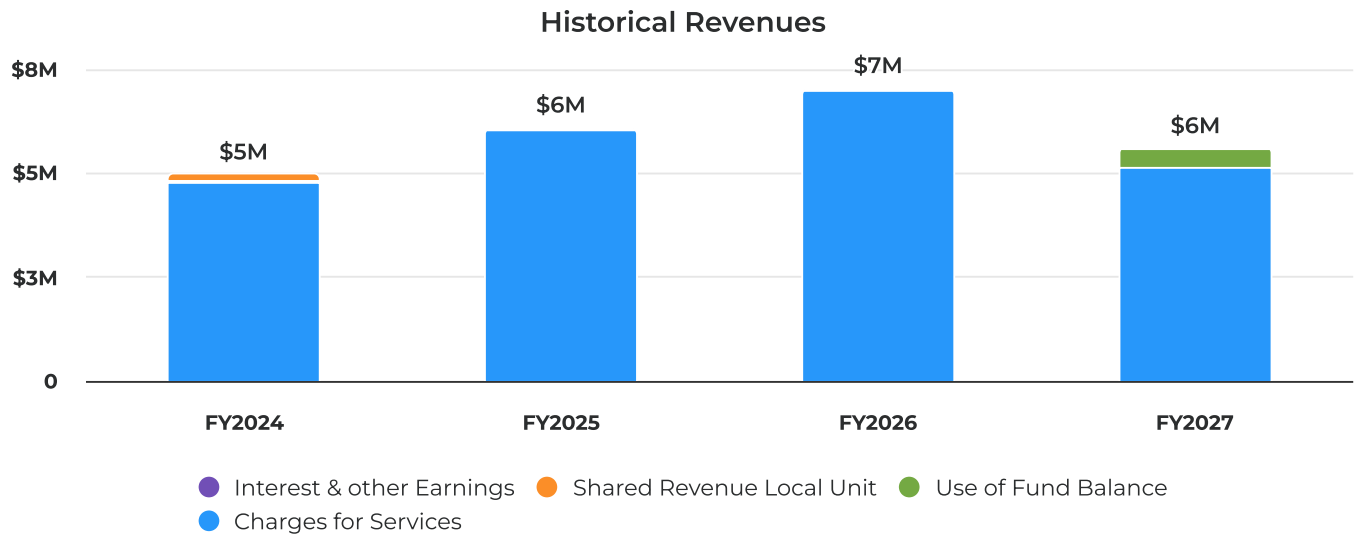


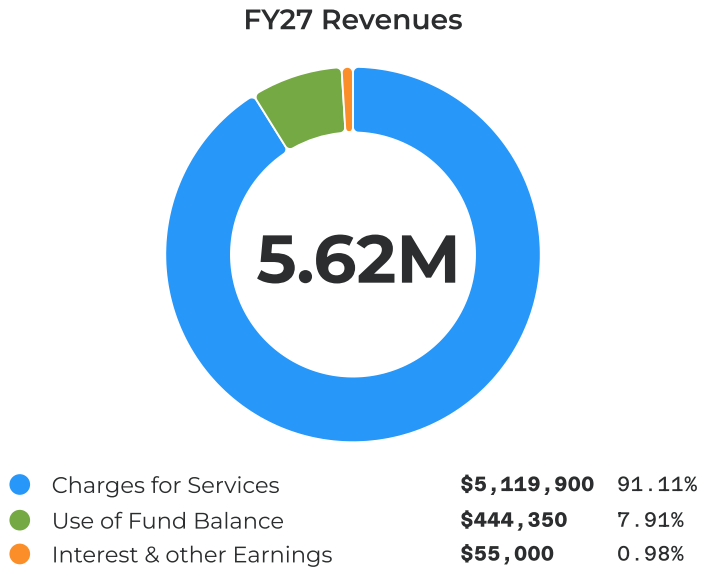


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$4,356,417	$6,976,061	$5,119,616	$5,119,900	$284	0.01%	-$1,856,161	-26.61%
Other	$31,577	$55,000	$55,000	$55,000	-	-	-	-
Fund Balance	-	-	$500,000	$444,350	-$55,650	-11.13%	$444,350	-
Total Revenues	**$4,387,994**	**$7,031,061**	**$5,674,616**	**$5,619,250**	**-$55,366**	**-0.98%**	**-$1,411,811**	**-20.08%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services								
Internal Service Fund Fee / General Fund	-	-	$1,721,615	$1,747,812	$26,197	1.52%	$1,747,812	-
Internal Service Fund Fee / Beach Fund	-	-	$375,551	$370,830	-$4,721	-1.26%	$370,830	-
Internal Service Fund Fee / Electric Fund	-	-	$1,108,328	$1,094,396	-$13,932	-1.26%	$1,094,396	-
Internal Service Fund Fee / Electric Capital Fund	-	-	$150,481	$148,590	-$1,891	-1.26%	$148,590	-
Internal Service Fund Fee / Water Fund	-	-	$481,539	$475,487	-$6,052	-1.26%	$475,487	-
Internal Service Fund Fee / Local Sewer Fund	-	-	$210,020	$207,380	-$2,640	-1.26%	$207,380	-
Internal Service Fund Fee / Regional Sewer Fund	-	-	$29,442	$29,072	-$370	-1.26%	$29,072	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Internal Service Fund Fee / Golf Fund	-	-	$28,526	$28,168	-$358	-1.25%	$28,168	-
Internal Service Fund Fee / Stormwater Fund	-	-	$128,891	$127,271	-$1,620	-1.26%	$127,271	-
Internal Service Fund Fee / Sanitation Fund	-	-	$503,785	$506,498	$2,713	0.54%	$506,498	-
Internal Service Fund Fee / Building Services Fund	-	-	$165,529	$171,201	$5,672	3.43%	$171,201	-
Internal Service Fund Fee / IT Fund	-	-	$91,597	$90,446	-$1,151	-1.26%	$90,446	-
Internal Service Fund Fee / Garage Fund	-	-	$78,512	$77,525	-$987	-1.26%	$77,525	-
Internal Service Fund Fee / Self Insurance Fund	-	-	$45,800	$45,224	-$576	-1.26%	$45,224	-
Internal Service Fund Fee / Participant Dental Cont	$13,263	-	-	-	-	-	-	-
Internal Service Fund Fee / Participant Vision Cont	$2,403	-	-	-	-	-	-	-
Internal Service Fund Fee / Participant Supp-Ins Co	$19,140	-	-	-	-	-	-	-
Internal Service Fund Fee / Particpant Med Contrib	$3,896,967	$6,476,061	-	-	-	-	-$6,476,061	-100.00%
I/S Fund Fee Pension / Contributions-All Funds	$424,645	$500,000	-	-	-	-	-$500,000	-100.00%
Total Charges for Services	$4,356,417	$6,976,061	$5,119,616	$5,119,900	$284	0.01%	-$1,856,161	-26.61%
Interest & other Earnings								
Interest / Investments	$30,988	$55,000	$55,000	$55,000	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$14,685	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$14,782	-	-	-	-	-	-	-
Total Interest & other Earnings	$31,086	$55,000	$55,000	$55,000	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$491	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$491	-	-	-	-	-	-	-
Use of Fund Balance								
Other Sources / Use of Fund Balance	-	-	$500,000	$444,350	-$55,650	-11.13%	$444,350	-
Total Use of Fund Balance	-	-	$500,000	$444,350	-$55,650	-11.13%	$444,350	-
Total Revenues	**$4,387,994**	**$7,031,061**	**$5,674,616**	**$5,619,250**	**-$55,366**	**-0.98%**	**-$1,411,811**	**-20.08%**

Employee Benefits Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Employee Benefits	$7,031,061	$5,674,616	$5,619,250	-$55,366	-0.98%	-$1,411,811	-20.08%	
Charges of SVCs								
Internal Service Fund Fee / General Fund	-	$1,721,615	$1,747,812	$26,197	1.52%	$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	-	$375,551	$370,830	-$4,721	-1.26%	$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	-	$1,108,328	$1,094,396	-$13,932	-1.26%	$1,094,396	-	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

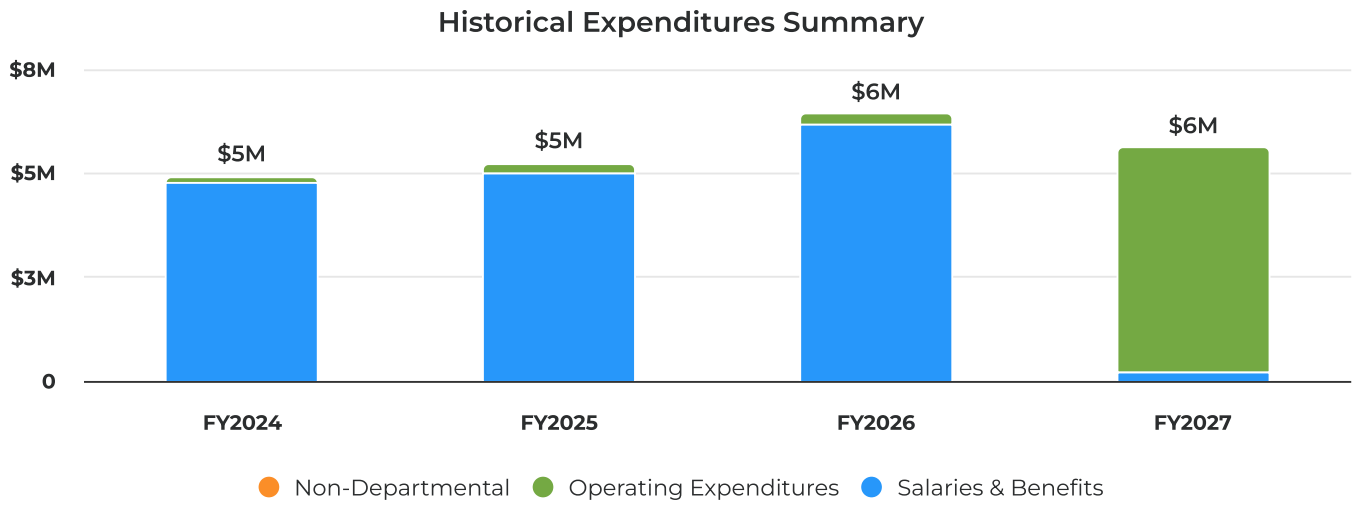
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								with their appropriate operating funds
Internal Service Fund Fee / Electric Capital Fund	-	$150,481	$148,590	-$1,891	-1.26%	$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	-	$481,539	$475,487	-$6,052	-1.26%	$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	-	$210,020	$207,380	-$2,640	-1.26%	$207,380	-	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

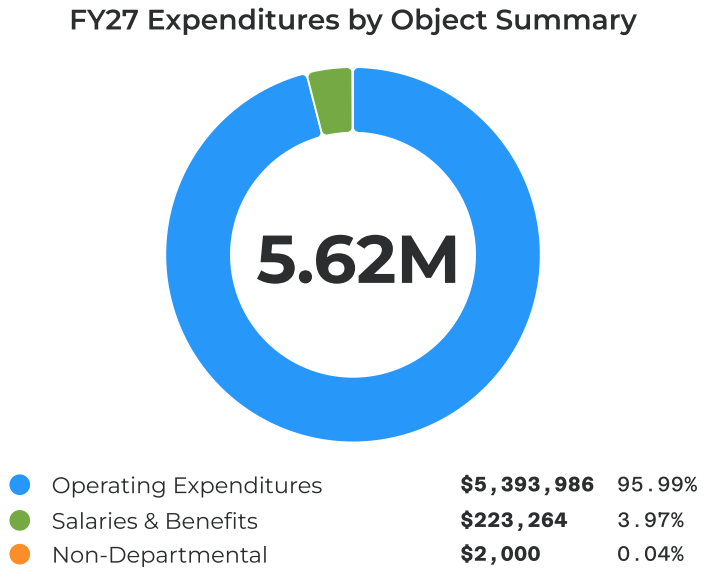
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Internal Service Fund Fee / Regional Sewer Fund	-	$29,442	$29,072	-$370	-1.26%	$29,072	-	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	-	$28,526	$28,168	-$358	-1.25%	$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 aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Stormwater Fund	-	$128,891	$127,271	-$1,620	-1.26%	$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	-	$503,785	$506,498	$2,713	0.54%	$506,498	-	
Internal Service Fund Fee / Building Services	-	$165,529	$171,201	$5,672	3.43%	$171,201	-	Revenues previously

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Fund								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	-	$91,597	$90,446	-$1,151	-1.26%	$90,446	-	
Internal Service Fund Fee / Garage Fund	-	$78,512	$77,525	-$987	-1.26%	$77,525	-	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 / Self Insurance Fund	-	$45,800	$45,224	-$576	-1.26%	$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	$6,476,061	-	-	-	-	-$6,476,061	-100.00%	Revenues previously recorded in fund 20-99 have been

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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
I/S Fund Fee Pension / Contributions-All Funds	$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	$5,119,616	$5,119,900	$284	0.01%	-$1,856,161	-26.61%	
Other								
Interest / Investments	$55,000	$55,000	$55,000	-	-	-	-	
Total Other	$55,000	$55,000	$55,000	-	-	-	-	
Fund Balance								
Other Sources / Use of Fund Balance	-	$500,000	$444,350	-$55,650	-11.13%	$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	-	$500,000	$444,350	-$55,650	-11.13%	$444,350	-	
Total Revenues	**$7,031,061**	**$5,674,616**	**$5,619,250**	**-$55,366**	**-0.98%**	**-$1,411,811**	**-20.08%**	

Expenditures Summary

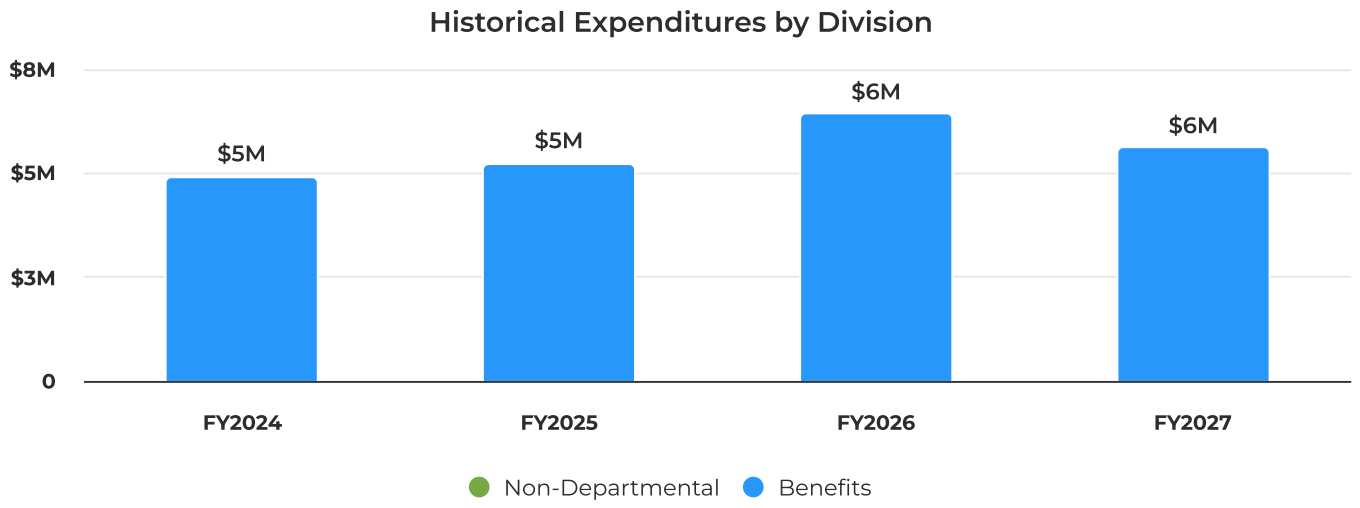


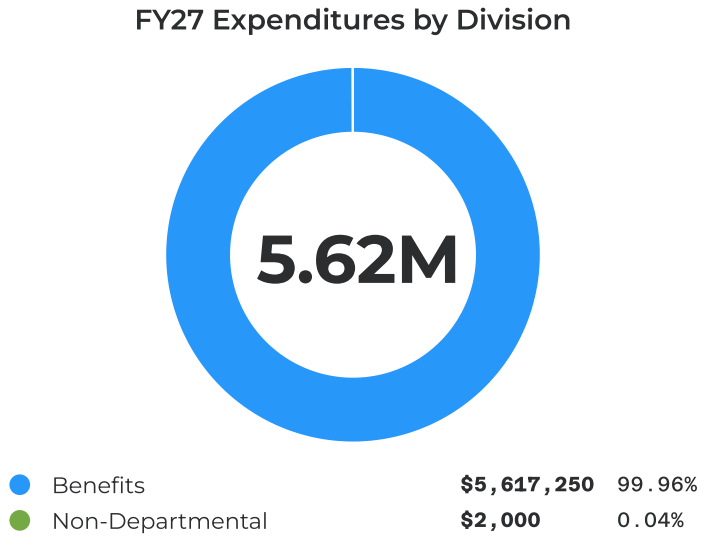


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$4,349,002	$6,150,373	$223,594	$223,264	-$330	-0.15%	-$5,927,109	-96.37%
Operating Expenditures	$106,835	$272,374	$5,393,986	$5,393,986	-	-	$5,121,612	1,880.36%
Non-Departmental	$2,675	$2,000	$2,000	$2,000	-	-	-	-
Total Expenditures	**$4,458,512**	**$6,424,747**	**$5,619,580**	**$5,619,250**	**-$330**	**-0.01%**	**-$805,497**	**-12.54%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Benefits								
Salaries & Benefits								
Salaries & Wages / Regular	$145,354	$176,729	$174,191	$174,191	-	-	-$2,538	-1.44%
Other Salaries / Part Time	-	$6,698	-	-	-	-	-$6,698	-100.00%
Overtime / Standard Overtime	$491	$1,500	$1,500	$1,500	-	-	-	-
Special Pay / Longevity	$450	$925	$1,475	$1,475	-	-	$550	59.46%
Special Pay / Incentive	-	-	$3,233	$3,233	-	-	$3,233	-
Special Pay / Other Pays	$2,937	$2,475	$2,475	$2,475	-	-	-	-
Administrative / FICA Taxes	$11,512	$14,390	$13,973	$13,973	-	-	-$417	-2.90%
Retirement Contributions / Defined Benefit Plan	$18,801	$24,465	$19,675	$19,345	-$330	-1.68%	-$5,120	-20.93%
Retirement Contributions / Defined	$6,217	$7,005	$6,672	$6,672	-	-	-$333	-4.75%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Cont Plan								
Administrative / Life & Health Insurance	$18,834	$22,297	-	-	-	-	-$22,297	-100.00%
Life & Health Insurance / PPO EE	$3,859,843	$5,300,000	-	-	-	-	-$5,300,000	-100.00%
Life & Health Insurance / Supplemental Insurance	$284,363	$593,489	-	-	-	-	-$593,489	-100.00%
Workers' Compensation / Workers' Comp Regular	$201	$400	$400	$400	-	-	-	-
Total Salaries & Benefits	$4,349,002	$6,150,373	$223,594	$223,264	-$330	-0.15%	-$5,927,109	-96.37%
Operating Expenditures								
Professional Services / Medical	-	$500	$5,141,085	$5,141,085	-	-	$5,140,585	1,028,117.00%
Professional Services / Internal IT Support	$28,770	$39,898	$31,190	$31,190	-	-	-$8,708	-21.83%
Contractual Services / Employee Training	$11,416	$50,940	$49,500	$49,500	-	-	-$1,440	-2.83%
Contractual Services / Other Contractual Service	$25,113	$109,700	$109,700	$109,700	-	-	-	-
Union Dues / Training/Registration	$8,140	$11,500	$11,500	$11,500	-	-	-	-
Union Dues / Lodging/Transportation	$3,154	$6,000	$6,000	$6,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$195	$1,800	$1,800	$1,800	-	-	-	-
Utility Services / Water	$1,203	$1,456	$1,673	$1,673	-	-	$217	14.90%
Utility Services / Sewer	$1,101	$1,365	$1,405	$1,405	-	-	$40	2.93%
Utility Services / Electricity	$3,046	$3,780	$4,730	$4,730	-	-	$950	25.13%
Utility Services / Refuse/Waste Disposal	$231	$292	$305	$305	-	-	$13	4.45%
Rental & Leases / Operating/Capital Leasing	-	$3,000	$3,000	$3,000	-	-	-	-
Insurance / Property/Liability	$12,675	$13,943	$9,098	$9,098	-	-	-$4,845	-34.75%
Administrative / Printing & Binding	$2,990	$5,000	$5,000	$5,000	-	-	-	-
Administrative / Promotional Activities	$5,265	$12,000	$10,000	$10,000	-	-	-$2,000	-16.67%
Other Curr Charges/Oblig / Advertising	-	$3,700	-	-	-	-	-$3,700	-100.00%
Office Supplies / Office Supplies	$3	$4,000	$4,500	$4,500	-	-	$500	12.50%
Administrative / Books, Publ, Subsc & Memb	$3,533	$3,500	$3,500	$3,500	-	-	-	-
Total Operating Expenditures	$106,835	$272,374	$5,393,986	$5,393,986	-	-	$5,121,612	1,880.36%
Total Benefits	$4,455,837	$6,422,747	$5,617,580	$5,617,250	-$330	-0.01%	-$805,497	-12.54%
Non-Departmental								
Non-Departmental								
Miscellanous Expenses / Bank Charges and Fees	$2,675	$2,000	$2,000	$2,000	-	-	-	-
Total Non-Departmental	$2,675	$2,000	$2,000	$2,000	-	-	-	-
Total Non-Departmental	$2,675	$2,000	$2,000	$2,000	-	-	-	-
Total Expenditures	**$4,458,512**	**$6,424,747**	**$5,619,580**	**$5,619,250**	**-$330**	**-0.01%**	**-$805,497**	**-12.54%**

Employee Benefits Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Human Resources	$6,422,747	$5,617,580	$5,617,250	-$330	-0.01%	-$805,497	-12.54%	
Benefits								
Salaries & Benefits								
Salaries & Wages / Regular	$176,729	$174,191	$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	$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	$1,500	$1,500	$1,500	-	-	-	-	
Special Pay / Longevity	$925	$1,475	$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	-	$3,233	$3,233	-	-	$3,233	-	
Certification Pay	-	$2,483	$2,483	-	-	$2,483	-	
One-Time Performance Lump-Sum Pay	-	$750	$750	-	-	$750	-	
Special Pay / Other Pays	$2,475	$2,475	$2,475	-	-	-	-	
Administrative / FICA Taxes	$14,390	$13,973	$13,973	-	-	-$417	-2.90%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$24,465	$19,675	$19,345	-$330	-1.68%	-$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	$7,005	$6,672	$6,672	-	-	-$333	-4.75%	Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized.
Administrative / Life & Health Insurance	$22,297	-	-	-	-	-$22,297	-100.00%	Benefit-related expenses were removed from this account and allocated citywide based on

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								projected expenditures to properly reflect internal service fund accounting methodology
Life & Health Insurance / PPO EE	$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.	$5,300,000	-	-	-	-	-$5,300,000	-100.00%	
Life & Health Insurance / Supplemental Insurance	$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 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	$400	$400	$400	-	-	-	-	Increase based on FY24/25
Total Salaries & Benefits	$6,150,373	$223,594	$223,264	-$330	-0.15%	-$5,927,109	-96.37%	
Operating Expenditures								
Professional Services / Medical	$500	$5,141,085	$5,141,085	-	-	$5,140,585	1,028,117.00%	Protective Medical Supplies.
Dental Premium	-	$212,060	$212,060	-	-	$212,060	-	Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	-	$13,178	$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 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	-	$33,654	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								will be updated upon receipt of revised forecasts expected in May.
Medical Premium	-	$4,846,074	$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 upon receipt of revised forecasts expected in May.
Vision Premium	-	$36,119	$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	$50	-	-	-	-	-$50	-100.00%	Antibacterial Supplies. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification.
Masks	$150	-	-	-	-	-$150	-100.00%	Facial Masks. Budget transferred from Professional Services to Office

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Supplies 51-10 to reflect the appropriate expenditure classification.
Gloves	$50	-	-	-	-	-$50	-100.00%	Gloves. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification.
Hand Sanitizer	$50	-	-	-	-	-$50	-100.00%	Hand Sanitizer. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification.
First Aid Kits	$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	$39,898	$31,190	$31,190	-	-	-$8,708	-21.83%	
Contractual Services / Employee Training	$50,940	$49,500	$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	-	$12,500	$12,500	-	-	$12,500	-	Milestones; Retirement & Maternity memorabilia; Successories & Tickets-at-Work
BMAK Vending	$1,440	-	-	-	-	-$1,440	-100.00%	Tokens.
Benefits Conference & Training	$6,000	$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	$25,000	$25,000	$25,000	-	-	-	-	Open Enrollment, Wellness Fair, Frontline Workers Recognition events; Corporate Social Recognition; Lunch-n-Learns.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Tuition Reimbursement	$6,000	$6,000	$6,000	-	-	-	-	Employee Tuition Reimbursements.
ADP Training	$12,500	-	-	-	-	-$12,500	-100.00%	Workflow and Performance Evaluations.
Contractual Services / Other Contractual Service	$109,700	$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	$25,000	$25,000	$25,000	-	-	-	-	Pension Actuary.
Benefits Workshop	$20,000	$20,000	$20,000	-	-	-	-	COBRA administration and FSA administration with UpSwing
Mobile Drug Testing	$10,000	$10,000	$10,000	-	-	-	-	Mobile/After Hours Testing.
Employee Assistance Program	$6,000	$6,000	$6,000	-	-	-	-	EAP Services.
Sunguard	$8,500	$8,500	$8,500	-	-	-	-	NaviLine/Cognos, IT Historical HR Data Services.
Akerman	$30,000	$30,000	$30,000	-	-	-	-	Specialized Legal Matters.
Preferred Legal	$10,200	$10,200	$10,200	-	-	-	-	Legal Services Plan (Employees)
Union Dues / Training/Registration	$11,500	$11,500	$11,500	-	-	-	-	Cost for an HR team of 7 to attend educational conferences, seminars, and trainings with specialized training for professional development.
Human Resources Staff Memberships	$1,800	$1,800	$1,800	-	-	-	-	SHRM, FPELRA, PSHRA, FPHRA, PRIMA.
SHRM Training	$5,000	$5,000	$5,000	-	-	-	-	HR Staff.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
AINS/AIC Training	$2,700	$2,700	$2,700	-	-	-	-	Risk Management.
AI HR Training	$2,000	$2,000	$2,000	-	-	-	-	Employee Engagement.
Union Dues / Lodging/Transportation	$6,000	$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	$1,800	$1,800	$1,800	-	-	-	-	Postage Fees: FedEx, UPS, USPS.
Utility Services / Water	$1,456	$1,673	$1,673	-	-	$217	14.90%	
Utility Services / Sewer	$1,365	$1,405	$1,405	-	-	$40	2.93%	
Utility Services / Electricity	$3,780	$4,730	$4,730	-	-	$950	25.13%	
Utility Services / Refuse/Waste Disposal	$292	$305	$305	-	-	$13	4.45%	
Rental & Leases / Operating/Capital Leasing	$3,000	$3,000	$3,000	-	-	-	-	Canon - Office copier; Carahsoft Technology
Insurance / Property/Liability	$13,943	$9,098	$9,098	-	-	-$4,845	-34.75%	
Administrative / Printing & Binding	$5,000	$5,000	$5,000	-	-	-	-	Accelerated Business Solutions; Canon Click Charges & associated fees, business cards, and other printed materials.
Administrative / Promotional Activities	$12,000	$10,000	$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	$6,000	$6,000	$6,000	-	-	-	-	New Hire City Logoed Items.
Bereavement	$4,000	$4,000	$4,000	-	-	-	-	Floral Arrangements (In/Out of State).
Employee Motivational Supplies	$2,000	-	-	-	-	-$2,000	-100.00%	Motivational Supplies.
Other Curr Charges/Oblig / Advertising	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Employee Engagement	$1,200	-	-	-	-	-$1,200	-100.00%	Employee Engagement.
Job Fairs	$1,500	-	-	-	-	-$1,500	-100.00%	Job Fairs.
Newsletter	$1,000	-	-	-	-	-$1,000	-100.00%	Newsletter.
Office Supplies / Office Supplies	$4,000	$4,500	$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	$3,500	$3,500	$3,500	-	-	-	-	Notary Renewals; HR Subscriptions, Magazines & Memberships.
Total Operating Expenditures	$272,374	$5,393,986	$5,393,986	-	-	$5,121,612	1,880.36%	
Total Benefits	$6,422,747	$5,617,580	$5,617,250	-$330	-0.01%	-$805,497	-12.54%	
Non-Departmental	$2,000	$2,000	$2,000	-	-	-	-	
Non-Departmental								
Non-Departmental								
Miscellanous Expenses / Bank Charges and Fees	$2,000	$2,000	$2,000	-	-	-	-	
Total Non-Departmental	$2,000	$2,000	$2,000	-	-	-	-	
Total Non-Departmental	$2,000	$2,000	$2,000	-	-	-	-	
Total Expenditures	**$6,424,747**	**$5,619,580**	**$5,619,250**	**-$330**	**-0.01%**	**-$805,497**	**-12.54%**	

Debt Service Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

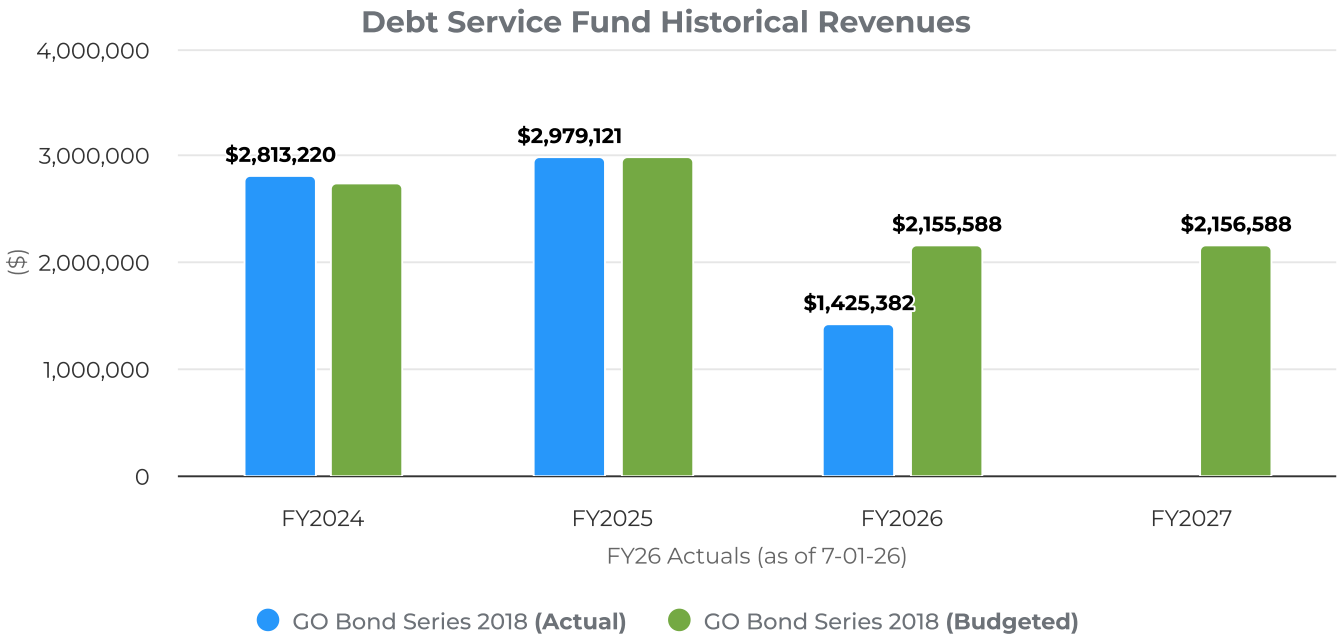
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$1,446,569**	**$2,363,440**	**$1,644,911**	**$1,644,911**	**-**	**-**	**-$718,529**	**-30.40%**
Revenues								
Ad-Valorem	$3,017,743	$1,437,059	$1,522,212	$1,522,212	-	-	$85,153	5.93%
Other	$56,466	-	-	-	-	-	-	-
Fund Balance	-	$718,529	$634,376	$634,376	-	-	-$84,153	-11.71%
Total Revenues	**$3,074,209**	**$2,155,588**	**$2,156,588**	**$2,156,588**	**-**	**-**	**$1,000**	**0.05%**
Expenditures								
Non-Departmental	$2,157,338	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%
Total Expenditures	**$2,157,338**	**$2,155,588**	**$2,156,588**	**$2,156,588**	**-**	**-**	**$1,000**	**0.05%**
Total Revenues Less Expenditures	**$916,871**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$2,363,440**	**$2,363,440**	**$1,644,911**	**$1,644,911**	**-**	**-**	**-$718,529**	**-30.40%**

The projected FY 2027 Ending Fund Balance is **$1,010,535**. Excess Unassigned Fund Balance currently totals **$1,644,911**.

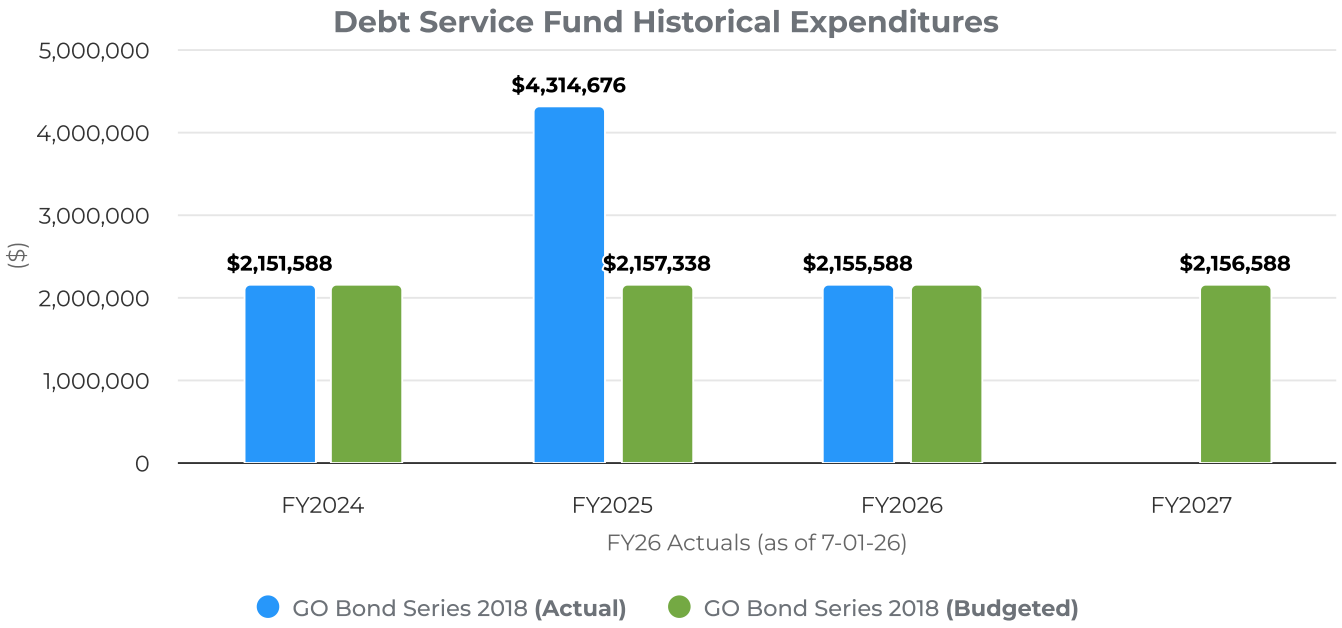
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Debt Service Fund

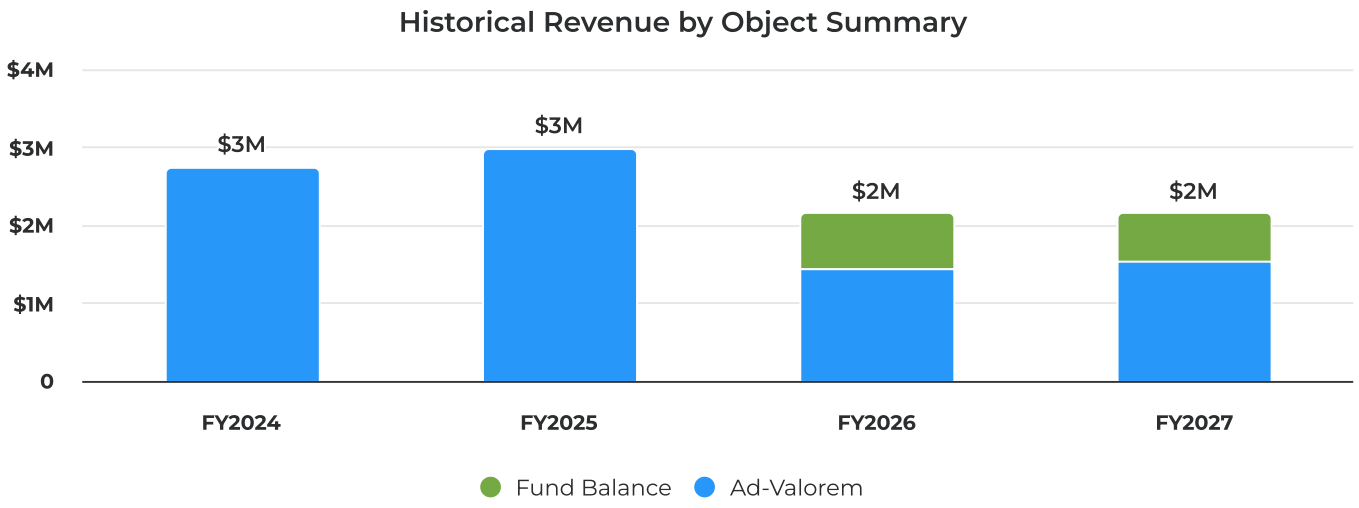
Historical Budget to Actual Revenues

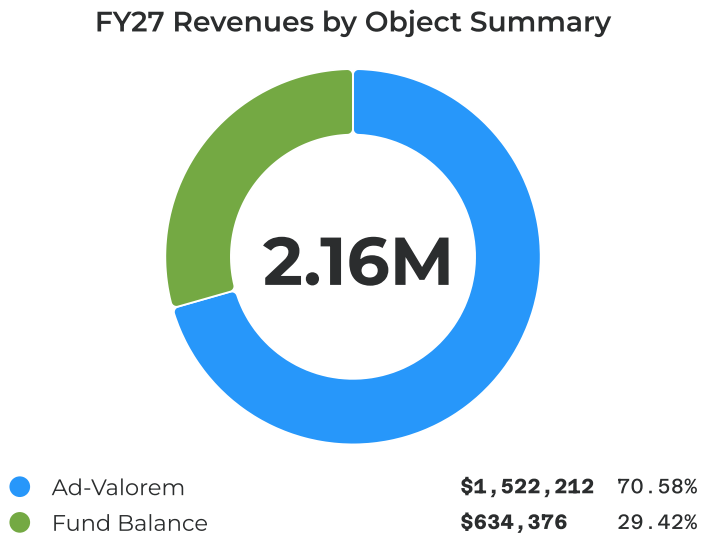


Historical Budget to Actual Expenditures



Revenues by Object Summary

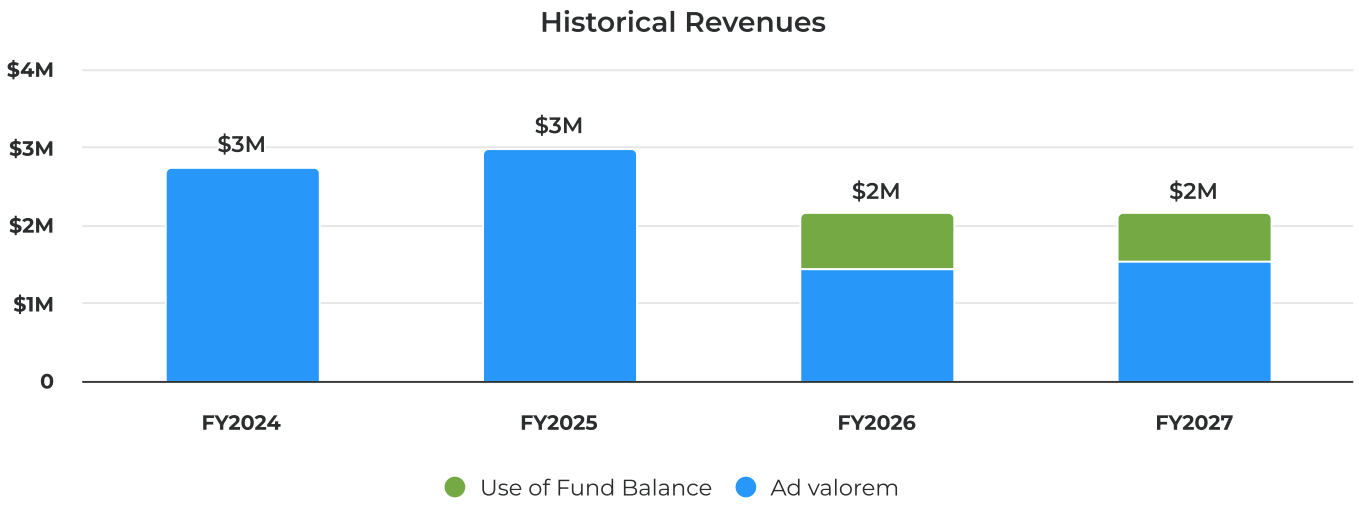


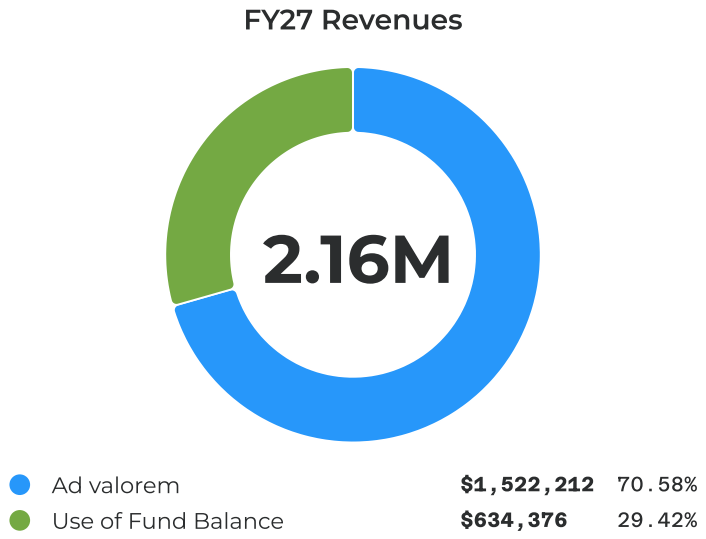


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad-Valorem	$3,017,743	$1,437,059	$1,522,212	$1,522,212	-	-	$85,153	5.93%
Other	$56,466	-	-	-	-	-	-	-
Fund Balance	-	$718,529	$634,376	$634,376	-	-	-$84,153	-11.71%
Total Revenues	**$3,074,209**	**$2,155,588**	**$2,156,588**	**$2,156,588**	**-**	**-**	**$1,000**	**0.05%**

Revenues





Revenues

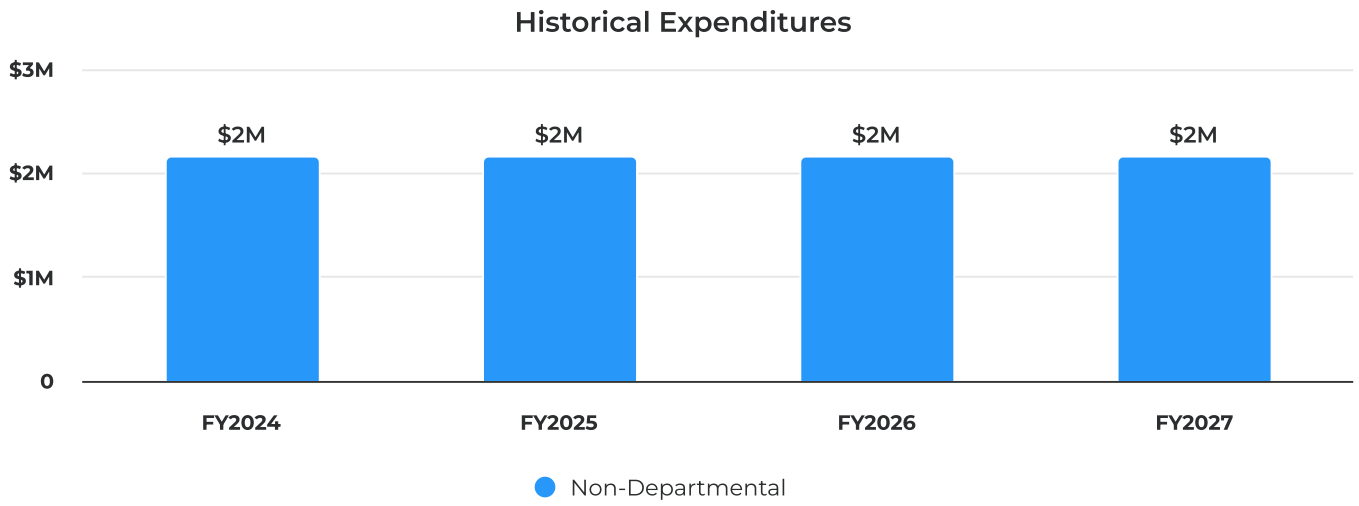
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad valorem								
Property Tax / Debt	$3,017,743	$1,437,059	$1,522,212	$1,522,212	-	-	$85,153	5.93%
Total Ad valorem	$3,017,743	$1,437,059	$1,522,212	$1,522,212	-	-	$85,153	5.93%
Interest & other Earnings								
Interest / Investments	$56,466	-	-	-	-	-	-	-
Total Interest & other Earnings	$56,466	-	-	-	-	-	-	-
Use of Fund Balance								
Other Sources / Use of Fund Balance	-	$718,529	$634,376	$634,376	-	-	-$84,153	-11.71%
Total Use of Fund Balance	-	$718,529	$634,376	$634,376	-	-	-$84,153	-11.71%
Total Revenues	**$3,074,209**	**$2,155,588**	**$2,156,588**	**$2,156,588**	**-**	**-**	**$1,000**	**0.05%**

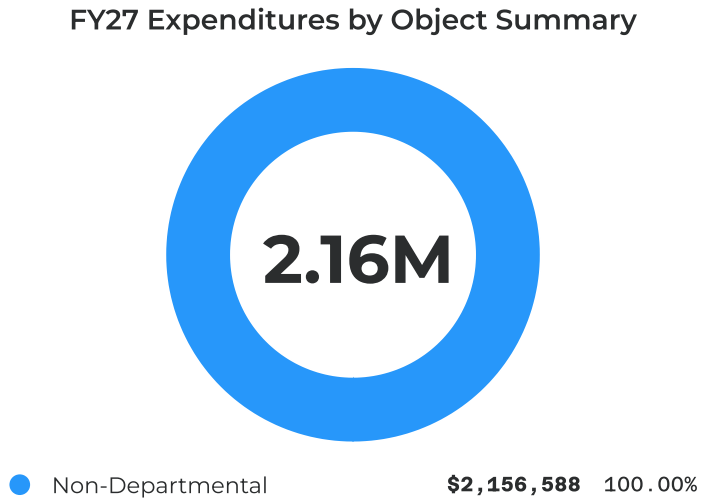
Debt Service Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
GO Bond Series 2018	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%	
Ad-Valorem								
Property Tax / Debt	$1,437,059	$1,522,212	$1,522,212	-	-	$85,153	5.93%	
Total Ad-Valorem	$1,437,059	$1,522,212	$1,522,212	-	-	$85,153	5.93%	
Fund Balance								
Other Sources / Use of Fund Balance	$718,529	$634,376	$634,376	-	-	-$84,153	-11.71%	
Total Fund Balance	$718,529	$634,376	$634,376	-	-	-$84,153	-11.71%	
Total Revenues	**$2,155,588**	**$2,156,588**	**$2,156,588**	**-**	**-**	**$1,000**	**0.05%**	

Expenditures

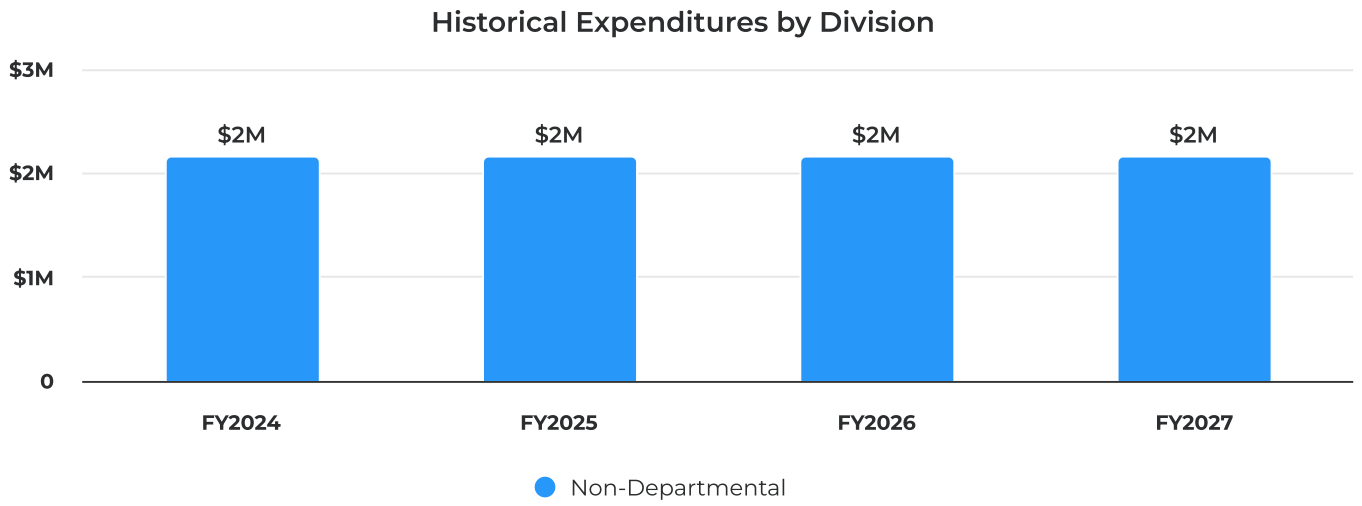


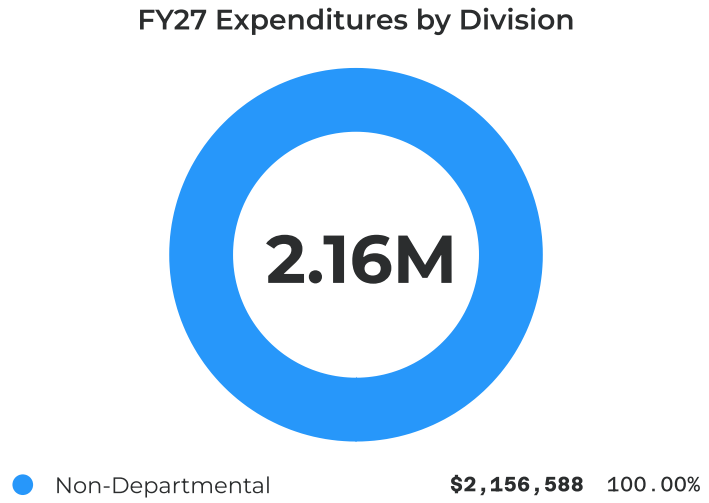


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental	$2,157,338	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%
Total Expenditures	**$2,157,338**	**$2,155,588**	**$2,156,588**	**$2,156,588**	**-**	**-**	**$1,000**	**0.05%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental								
Non-Departmental								
Debt Service / Principal	-	$980,000	$1,030,000	$1,030,000	-	-	$50,000	5.10%
Debt Service / Interest	-	$1,175,588	$1,126,588	$1,126,588	-	-	-$49,000	-4.17%
Other General Government / Principal	$935,000	-	-	-	-	-	-	-
Interest / Interest Series GO Bond96	$1,222,338	-	-	-	-	-	-	-
Total Non-Departmental	$2,157,338	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%
Total Non-Departmental	$2,157,338	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%
Total Expenditures	**$2,157,338**	**$2,155,588**	**$2,156,588**	**$2,156,588**	**-**	**-**	**$1,000**	**0.05%**

Debt Service Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Non-Departmental	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$980,000	$1,030,000	$1,030,000	-	-	$50,000	5.10%	
GOB 2018	$415,000	$435,000	$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	$565,000	$595,000	$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	$1,175,588	$1,126,588	$1,126,588	-	-	-$49,000	-4.17%	
GOB 2017	$609,875	$581,625	$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	$565,713	$544,963	$544,963	-	-	-$20,750	-3.67%	The General Obligation 2018 Bond is scheduled to be fully paid and 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	$2,156,588	-	-	$1,000	0.05%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Non-Departmental	$2,155,588	$2,156,588	$2,156,588	-	-	$1,000	0.05%	
Total Expenditures	**$2,155,588**	**$2,156,588**	**$2,156,588**	**-**	**-**	**$1,000**	**0.05%**	

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Electric Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

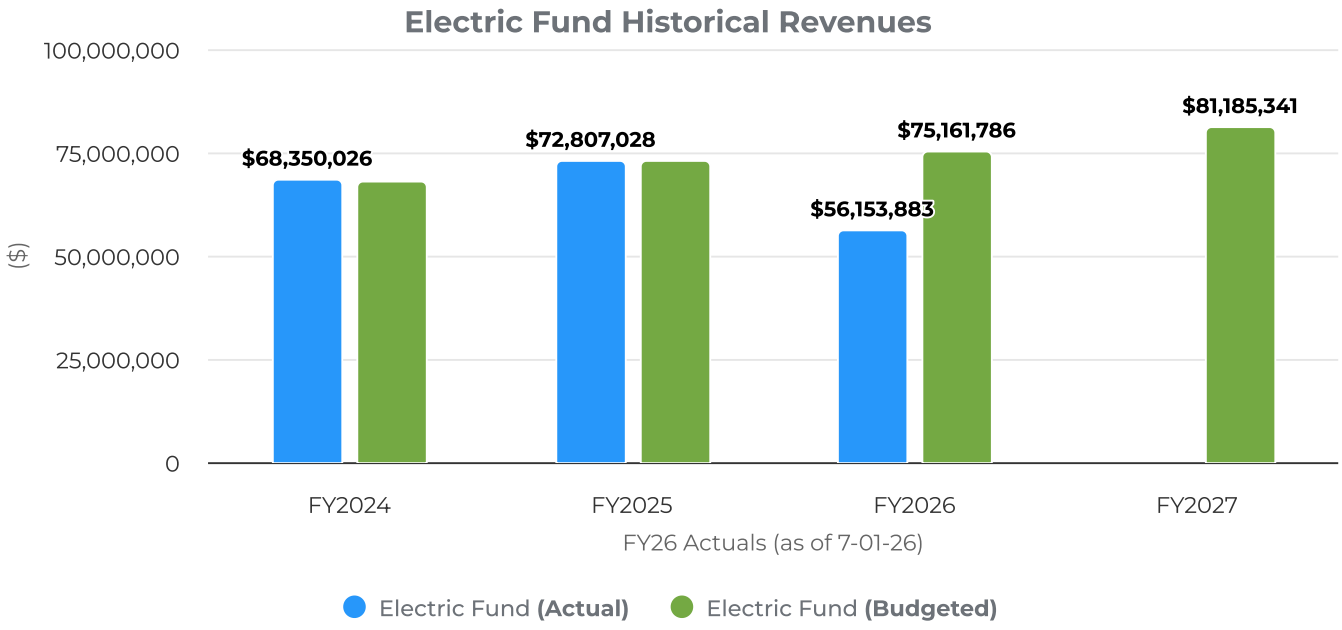
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$32,937,919**	**$41,650,451**	**$43,303,066**	**$43,303,066**	**-**	**-**	**$1,652,615**	**3.97%**
Revenues								
Charges of SVCs	$66,374,288	$71,610,831	$75,791,849	$77,275,426	$1,483,577	1.96%	$5,664,595	7.91%
Fines	$9,056	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Other	$3,412,220	$2,334,400	$2,722,458	$2,722,458	-	-	$388,058	16.62%
Transfers	$3,011,464	$1,201,555	$1,196,355	$1,177,457	-$18,898	-1.58%	-$24,098	-2.01%
Total Revenues	**$72,807,028**	**$75,161,786**	**$79,720,662**	**$81,185,341**	**$1,464,679**	**1.84%**	**$6,023,555**	**8.01%**
Expenditures								
Salaries & Benefits	$12,817,095	$16,253,337	$14,056,209	$14,019,131	-$37,078	-0.26%	-$2,234,206	-13.75%
Operating Expenditures	$42,398,687	$41,258,515	$43,818,842	$43,714,573	-$104,269	-0.24%	$2,456,058	5.95%
Non-Departmental	$8,868,194	$15,997,321	$16,162,500	$16,318,765	$156,265	0.97%	$321,444	2.01%
Total Expenditures	**$64,083,975**	**$73,509,173**	**$74,037,551**	**$74,052,469**	**$14,918**	**0.02%**	**$543,296**	**0.74%**
Total Revenues Less Expenditures	**$8,723,053**	**$1,652,613**	**$5,683,111**	**$7,132,872**	**$1,449,761**	**25.51%**	**$5,480,259**	**331.61%**
Ending Fund Balance	**$41,660,972**	**$43,303,064**	**$48,986,177**	**$50,435,938**	**$1,449,761**	**2.96%**	**$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.)**

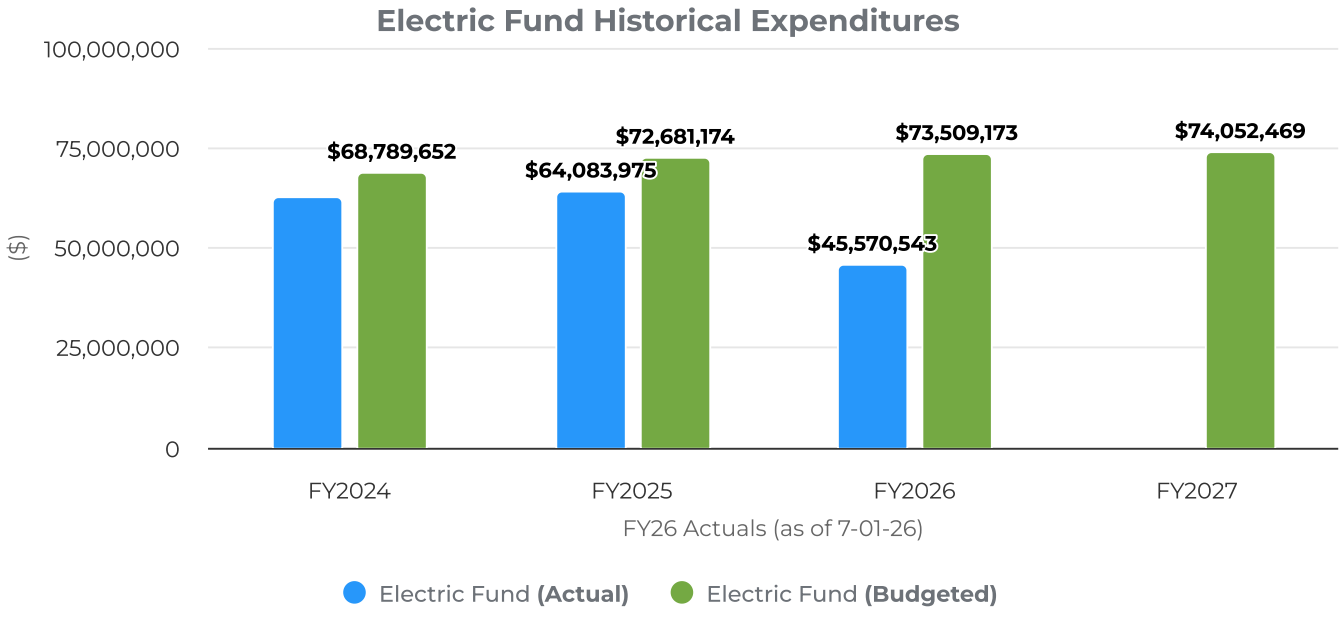
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Electric Fund

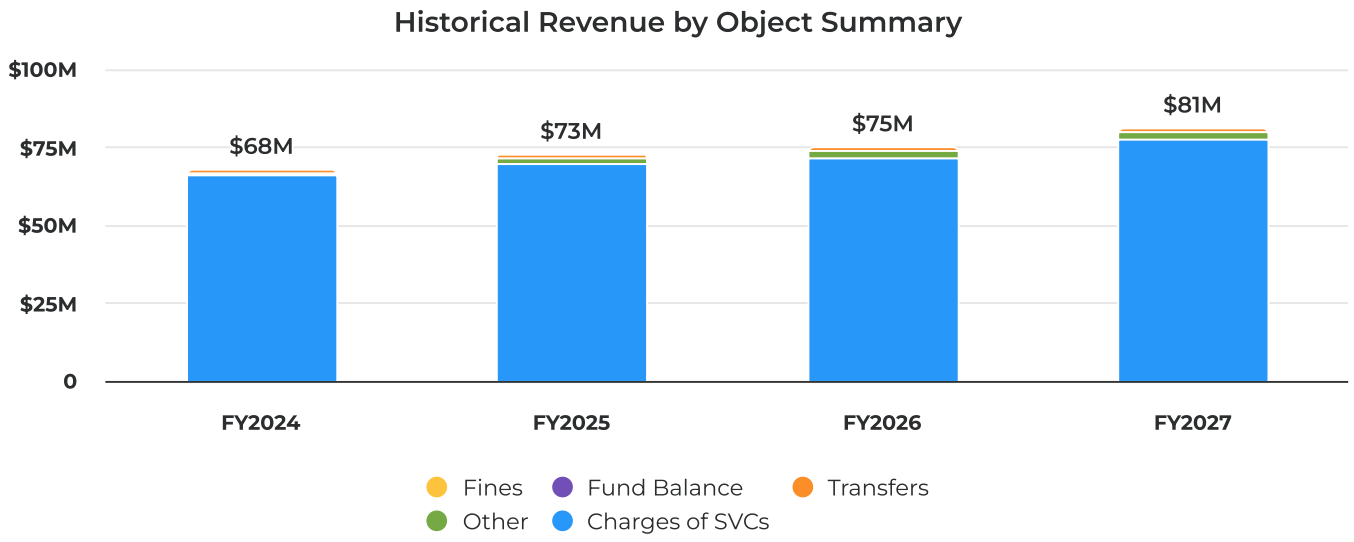
Historical Budget to Actual Revenues

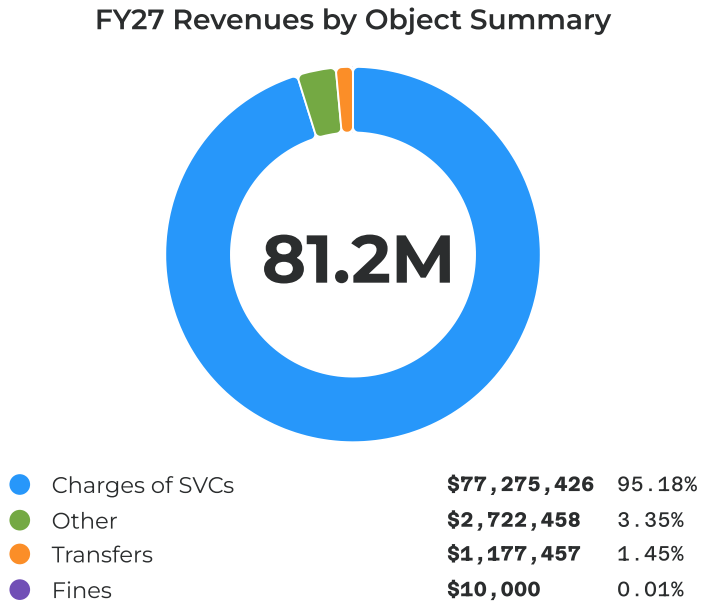


Historical Budget to Actual Expenditures



Revenues by Object Summary

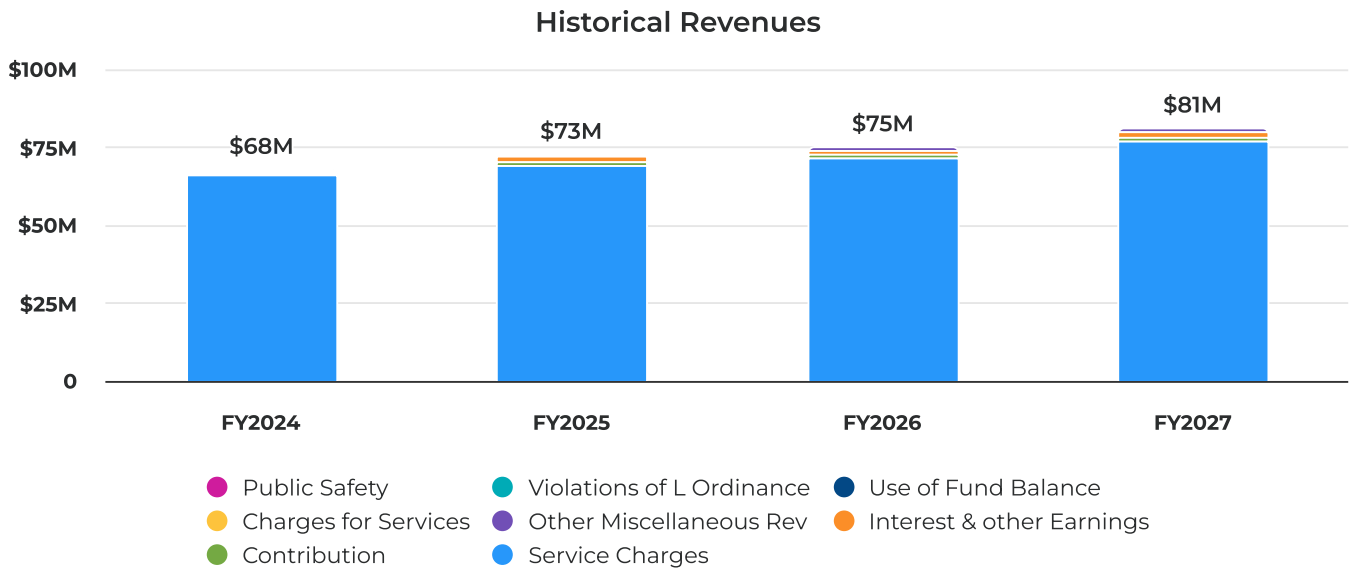


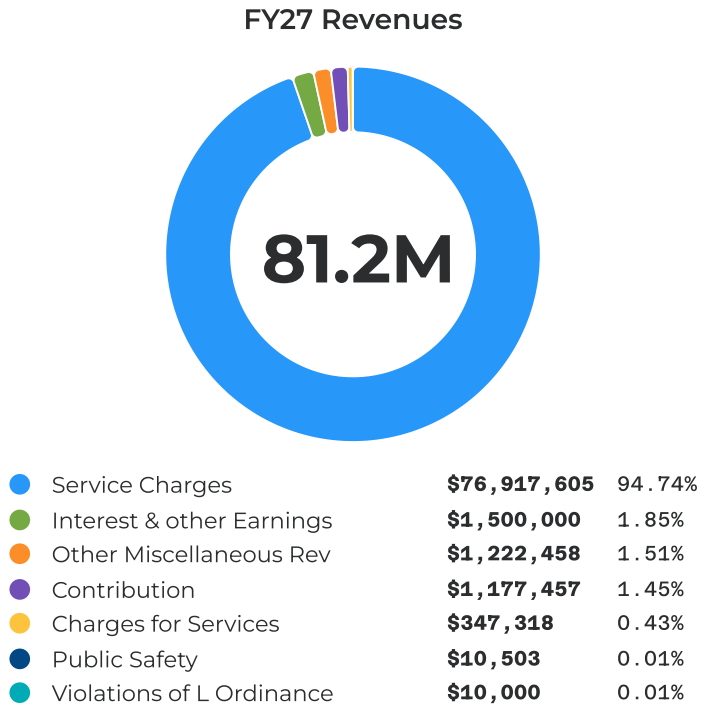


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$66,374,288	$71,610,831	$75,791,849	$77,275,426	$1,483,577	1.96%	$5,664,595	7.91%
Fines	$9,056	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Other	$3,412,220	$2,334,400	$2,722,458	$2,722,458	-	-	$388,058	16.62%
Transfers	$3,011,464	$1,201,555	$1,196,355	$1,177,457	-$18,898	-1.58%	-$24,098	-2.01%
Total Revenues	**$72,807,028**	**$75,161,786**	**$79,720,662**	**$81,185,341**	**$1,464,679**	**1.84%**	**$6,023,555**	**8.01%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services								
Government Charges & Fees / Certification/Records	$26,335	-	$58,000	$58,000	-	-	$58,000	-
Government Charges & Fees / NSF and Bank Charges	$55,925	$58,320	$57,000	$57,000	-	-	-$1,320	-2.26%
Government Charges & Fees / Miscellaneous	$230,018	$245,160	$232,318	$232,318	-	-	-$12,842	-5.24%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Charges for Services	$312,277	$303,480	$347,318	$347,318	-	-	$43,838	14.45%
Public Safety								
Electric Sales / Electric Charging	$10,041	$8,000	$10,503	$10,503	-	-	$2,503	31.29%
Total Public Safety	$10,041	$8,000	$10,503	$10,503	-	-	$2,503	31.29%
Service Charges								
Electric Residential Sale / PCA Residential	$9,642,797	$12,169,712	$14,149,976	$14,149,976	-	-	$1,980,264	16.27%
Electric Residential Sale / Electric Sales	$29,018,664	$29,393,147	$29,889,224	$30,785,901	$896,677	3.00%	$1,392,754	4.74%
Electric Residential Sale / Gas South	$378,477	$540,000	$610,000	$610,000	-	-	$70,000	12.96%
Electric Commercial Sales / PCA Commercial & Demand	$5,876,901	$7,780,635	$9,046,706	$9,046,706	-	-	$1,266,071	16.27%
Electric Commercial Sales / Electric Sales	$6,318,431	$6,990,738	$6,507,984	$6,703,223	$195,239	3.00%	-$287,515	-4.11%
Electric Commercial Sales / Demand Sales	$12,675,118	$12,522,119	$13,055,371	$13,447,032	$391,661	3.00%	$924,913	7.39%
Electric Sales / Street Lighting	$588,460	$415,000	$606,113	$606,113	-	-	$191,113	46.05%
Electric Sales / Service Charge	$716,092	$663,000	$723,253	$723,253	-	-	$60,253	9.09%
Electric Sales / Penalties/Late Fees	$509,363	$500,000	$514,457	$514,457	-	-	$14,457	2.89%
Electric Sales / Private Area Lighting	$327,667	$325,000	$330,944	$330,944	-	-	$5,944	1.83%
Total Service Charges	$66,051,969	$71,299,351	$75,434,028	$76,917,605	$1,483,577	1.97%	$5,618,254	7.88%
Violations of L Ordinance								
Violations of L Ordinance / Tampering Fines	$9,056	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Total Violations of L Ordinance	$9,056	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Interest & other Earnings								
Interest / Investments	$2,183,969	$1,500,000	$1,500,000	$1,500,000	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$4,498	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$4,864	-	-	-	-	-	-	-
Total Interest & other Earnings	$2,184,336	$1,500,000	$1,500,000	$1,500,000	-	-	-	-
Sale of Surplus Material								
Sales/ Auctions / Sale of Surplus Material	$17,529	-	-	-	-	-	-	-
Total Sale of Surplus Material	$17,529	-	-	-	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / FDOT-Reimbursement	$400,785	$302,400	$404,793	$404,793	-	-	$102,393	33.86%
Miscellaneous Revenue / Other	$211,500	$100,000	$213,615	$213,615	-	-	$113,615	113.62%
Miscellaneous Revenue / CAIC	$598,070	$432,000	$604,050	$604,050	-	-	$172,050	39.83%
Total Other Miscellaneous Rev	$1,210,355	$834,400	$1,222,458	$1,222,458	-	-	$388,058	46.51%
Transfer From								
Governmental Funds / EU Rate Stabilization Fd	$1,745,762	-	-	-	-	-	-	-
Total Transfer From	$1,745,762	-	-	-	-	-	-	-
Contribution								
Contribution / Water	$615,545	$579,748	$572,579	$565,279	-$7,300	-1.27%	-$14,469	-2.50%
Contribution / Refuse	$234,123	$227,471	$231,856	$228,900	-$2,956	-1.27%	$1,429	0.63%
Contribution / Local Sewer	$416,034	$394,336	$391,920	$383,278	-$8,642	-2.21%	-$11,058	-2.80%
Total Contribution	$1,265,702	$1,201,555	$1,196,355	$1,177,457	-$18,898	-1.58%	-$24,098	-2.01%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Revenues	**$72,807,028**	**$75,161,786**	**$79,720,662**	**$81,185,341**	**$1,464,679**	**1.84%**	**$6,023,555**	**8.01%**

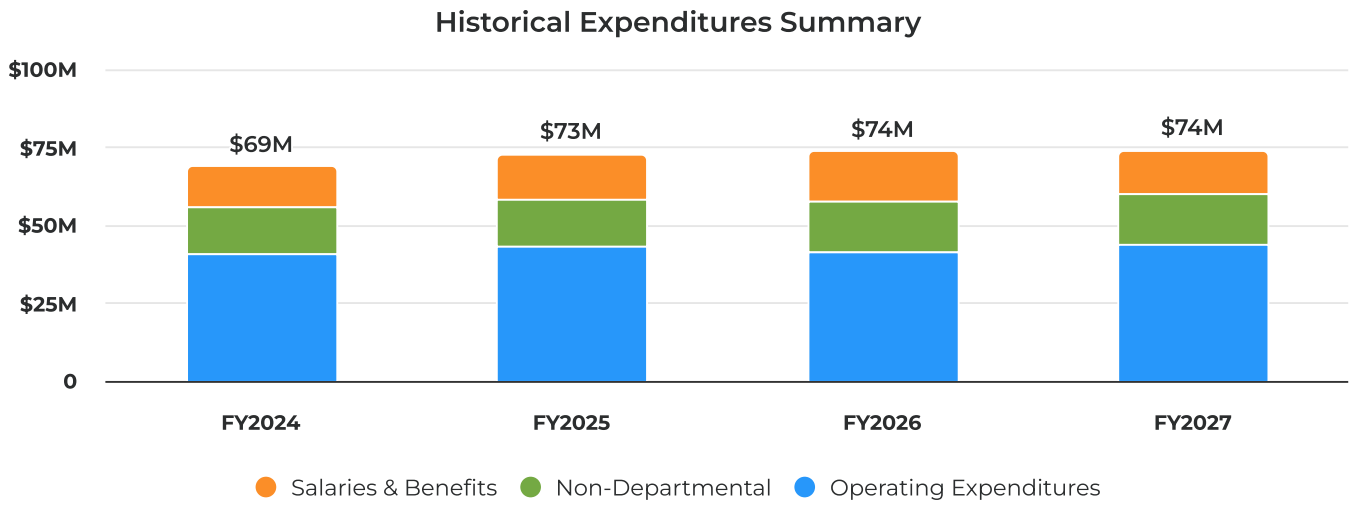
Electric Fund Revenue Itemizations

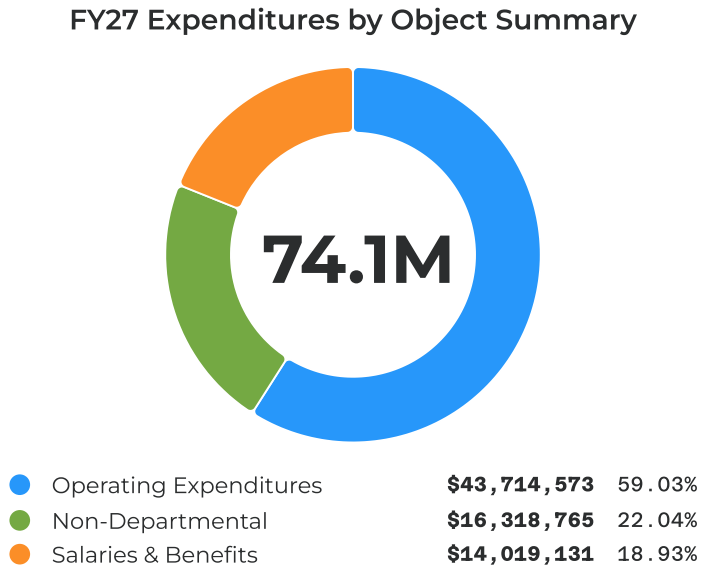
Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Electric Fund	$75,161,786	$79,720,662	$81,185,341	$1,464,679	1.84%	$6,023,555	8.01%	
Charges of SVCs								
Government Charges & Fees / Certification/Records	-	$58,000	$58,000	-	-	$58,000	-	
Government Charges & Fees / NSF and Bank Charges	$58,320	$57,000	$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	$245,160	$232,318	$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	$8,000	$10,503	$10,503	-	-	$2,503	31.29%	
Electric Residential Sale / PCA Residential	$12,169,712	$14,149,976	$14,149,976	-	-	$1,980,264	16.27%	
Electric Residential Sale / Electric Sales	$29,393,147	$29,889,224	$30,785,901	$896,677	3.00%	$1,392,754	4.74%	
Electric Residential Sale / Gas South	$540,000	$610,000	$610,000	-	-	$70,000	12.96%	See attached email for updated request to lower revenues
Electric Commercial Sales / PCA Commercial & Demand	$7,780,635	$9,046,706	$9,046,706	-	-	$1,266,071	16.27%	
Electric Commercial Sales / Electric Sales	$6,990,738	$6,507,984	$6,703,223	$195,239	3.00%	-$287,515	-4.11%	FY'27 Budget reduced to align with prior yearly actuals
Electric Commercial Sales / Demand Sales	$12,522,119	$13,055,371	$13,447,032	$391,661	3.00%	$924,913	7.39%	
Electric Sales / Street Lighting	$415,000	$606,113	$606,113	-	-	$191,113	46.05%	
Electric Sales / Service Charge	$663,000	$723,253	$723,253	-	-	$60,253	9.09%	
Electric Sales / Penalties/Late Fees	$500,000	$514,457	$514,457	-	-	$14,457	2.89%	
Electric Sales / Private Area Lighting	$325,000	$330,944	$330,944	-	-	$5,944	1.83%	
Total Charges of SVCs	$71,610,831	$75,791,849	$77,275,426	$1,483,577	1.96%	$5,664,595	7.91%	
Fines								
Violations of L Ordinance / Tampering Fines	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	
Total Fines	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	
Other								
Interest / Investments	$1,500,000	$1,500,000	$1,500,000	-	-	-	-	
Miscellaneous Revenue / FDOT-Reimbursement	$302,400	$404,793	$404,793	-	-	$102,393	33.86%	
Miscellaneous Revenue / Other	$100,000	$213,615	$213,615	-	-	$113,615	113.62%	
Miscellaneous Revenue / CAIC	$432,000	$604,050	$604,050	-	-	$172,050	39.83%	
Total Other	$2,334,400	$2,722,458	$2,722,458	-	-	$388,058	16.62%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Transfers								
Contribution / Water	$579,748	$572,579	$565,279	-$7,300	-1.27%	-$14,469	-2.50%	
Contribution / Refuse	$227,471	$231,856	$228,900	-$2,956	-1.27%	$1,429	0.63%	
Contribution / Local Sewer	$394,336	$391,920	$383,278	-$8,642	-2.21%	-$11,058	-2.80%	
Total Transfers	$1,201,555	$1,196,355	$1,177,457	-$18,898	-1.58%	-$24,098	-2.01%	
Total Revenues	**$75,161,786**	**$79,720,662**	**$81,185,341**	**$1,464,679**	**1.84%**	**$6,023,555**	**8.01%**	

Expenditures Summary

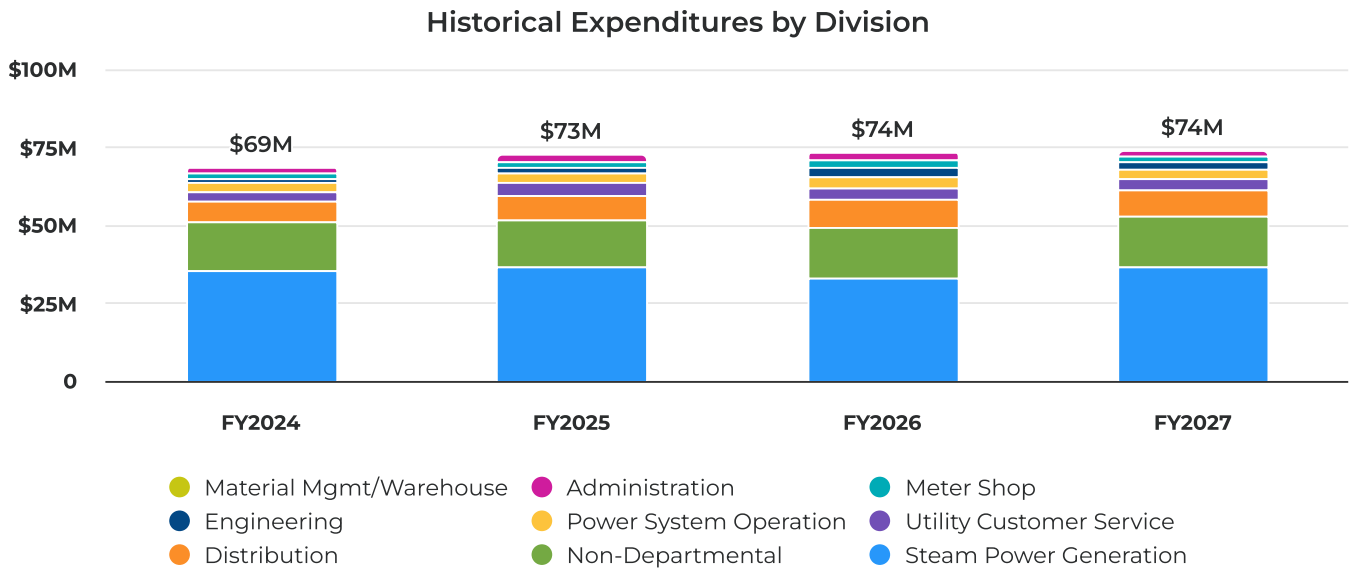


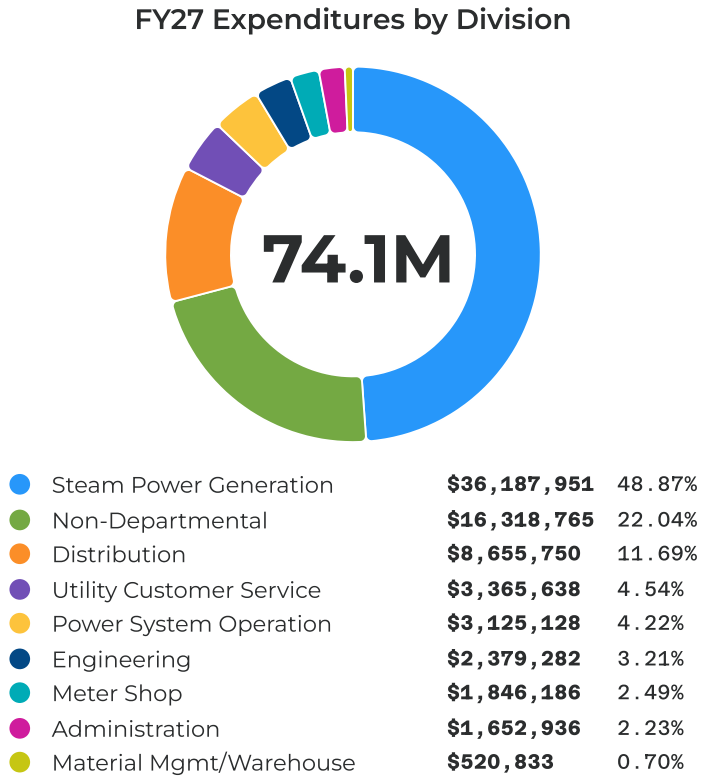


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$12,817,095	$16,253,337	$14,056,209	$14,019,131	-$37,078	-0.26%	-$2,234,206	-13.75%
Operating Expenditures	$42,398,687	$41,258,515	$43,818,842	$43,714,573	-$104,269	-0.24%	$2,456,058	5.95%
Non-Departmental	$8,868,194	$15,997,321	$16,162,500	$16,318,765	$156,265	0.97%	$321,444	2.01%
Total Expenditures	**$64,083,975**	**$73,509,173**	**$74,037,551**	**$74,052,469**	**$14,918**	**0.02%**	**$543,296**	**0.74%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Utility Customer Service								
Salaries & Benefits								
Salaries & Wages / Regular	$715,967	$900,476	$900,457	$900,438	-$19	-	-$38	-
Other Salaries / Part Time	$37,419	$29,152	$29,152	$29,152	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$46,154	$60,000	$60,000	$60,000	-	-	-	-
Special Pay / Longevity	$6,100	$6,900	$7,700	$7,700	-	-	$800	11.59%
Special Pay / Other Pays	$37	$4,500	$4,500	$4,500	-	-	-	-
Administrative / FICA Taxes	$60,055	$76,510	$76,570	$76,568	-$2	-	$58	0.08%
Retirement Contributions / Defined Benefit Plan	$164,694	$186,111	$135,862	$133,582	-$2,280	-1.68%	-$52,529	-28.22%
Retirement Contributions / Defined Cont Plan	-	$10,867	$10,867	$10,867	-	-	-	-
Administrative / Life & Health Insurance	$123,795	$241,192	$183,194	$180,892	-$2,302	-1.26%	-$60,300	-25.00%
Workers' Compensation / Workers' Comp Regular	$1,040	$2,064	$2,064	$2,064	-	-	-	-
Salaries & Wages / Unused Vacation Pay	$9,301	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$15,204	-	-	-	-	-	-	-
Total Salaries & Benefits	$1,179,767	$1,517,772	$1,410,366	$1,405,763	-$4,603	-0.33%	-$112,009	-7.38%
Operating Expenditures								
Professional Services / Internal IT Support	$380,450	$396,505	$403,634	$403,634	-	-	$7,129	1.80%
Contractual Services / Other Contractual Service	$1,161,463	$1,259,580	$1,171,799	$1,171,799	-	-	-$87,781	-6.97%
Contractual Services / GASB 96 Contra	-$43,500	-	-	-	-	-	-	-
Union Dues / Training/Registration	$11,539	$28,000	$28,000	$28,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$33,203	$32,070	$32,070	$32,070	-	-	-	-
Utility Services / Water	$9,403	$25,920	$13,452	$13,452	-	-	-$12,468	-48.10%
Utility Services / Sewer	$8,661	$17,280	$12,177	$12,177	-	-	-$5,103	-29.53%
Utility Services / Electricity	$11,828	$14,040	$17,029	$17,029	-	-	$2,989	21.29%
Utility Services / Refuse/Waste Disposal	$1,483	$2,700	$1,750	$1,750	-	-	-$950	-35.19%
Rental & Leases / Operating/Capital Leasing	$82,936	$97,964	$97,964	$97,964	-	-	-	-
Rental & Leases / GASB 87 Contra	-$48,750	-	-	-	-	-	-	-
Insurance / Property/Liability	$105,532	$116,085	$75,750	$75,750	-	-	-$40,335	-34.75%
Repair/Maint Services / Other	$26,525	$6,100	$20,100	$20,100	-	-	$14,000	229.51%
Administrative / Printing & Binding	$2,449	$9,000	$5,000	$5,000	-	-	-$4,000	-44.44%
Administrative / Promotional Activities	$6,905	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Other Curr Charges/Oblig / Collection Fees	$8,495	$20,000	$12,000	$12,000	-	-	-$8,000	-40.00%
Office Supplies / Office Supplies	$17,405	$50,000	$27,000	$27,000	-	-	-$23,000	-46.00%
Operating Supplies / Small Tools & Equipment	$244	$600	$600	$600	-	-	-	-
Operating Supplies / Uniforms	$940	$1,250	$1,250	$1,250	-	-	-	-
Operating Supplies / Other	-	$300	$300	$300	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Replacement & Renewal / Equipment-Technology	$14,327	$30,000	$30,000	$30,000	-	-	-	-
Total Operating Expenditures	$1,791,536	$2,122,394	$1,959,875	$1,959,875	-	-	-$162,519	-7.66%
Total Utility Customer Service	$2,971,302	$3,640,166	$3,370,241	$3,365,638	-$4,603	-0.14%	-$274,528	-7.54%
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$432,367	$680,458	$618,248	$618,248	-	-	-$62,210	-9.14%
Salaries & Wages / Unused Vacation Pay	-$4,142	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$14,564	-	-	-	-	-	-	-
Other Salaries / Part Time	$4,939	$23,620	$23,620	$23,620	-	-	-	-
Overtime / Standard Overtime	$1,598	$4,120	$4,120	$4,120	-	-	-	-
Special Pay / Longevity	$2,010	$6,500	$2,560	$2,560	-	-	-$3,940	-60.62%
Special Pay / Incentive	-	-	$14,932	$14,932	-	-	$14,932	-
Special Pay / Other Pays	$5,415	$6,660	$6,030	$6,030	-	-	-$630	-9.46%
Service / FICA Taxes	$31,378	$53,151	$49,241	$49,241	-	-	-$3,910	-7.36%
Retirement Contributions / Defined Benefit Plan	$41,779	$98,313	$76,364	$75,085	-$1,279	-1.67%	-$23,228	-23.63%
Retirement Contributions / 401-a Plan	$23,953	$25,400	$23,303	$23,303	-	-	-$2,097	-8.26%
Service / Life & Health Insurance	$47,448	$99,987	$79,821	$78,817	-$1,004	-1.26%	-$21,170	-21.17%
Workers' Compensation / Workers' Comp Regular	$723	$2,903	$2,903	$2,903	-	-	-	-
Total Salaries & Benefits	$602,031	$1,001,112	$901,142	$898,859	-$2,283	-0.25%	-$102,253	-10.21%
Operating Expenditures								
Professional Services / Legal	$21,036	$50,000	$50,000	$50,000	-	-	-	-
Professional Services / Internal IT Support	$127,483	$140,491	$87,759	$87,759	-	-	-$52,732	-37.53%
Professional Services / Other	$196,822	$394,470	$314,330	$314,330	-	-	-$80,140	-20.32%
Service / Accounting & Auditing	$24,914	-	-	-	-	-	-	-
Contractual Services / Other Contractual Service	$15,144	$230,850	$61,800	$61,800	-	-	-$169,050	-73.23%
Travel & Training / Training/Registration	$5,285	$7,500	$7,500	$7,500	-	-	-	-
Travel & Training / Lodging/Transportation	$5,632	$5,000	$5,000	$5,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$521	$1,635	$1,635	$1,635	-	-	-	-
Utility Services / Water	$505	$626	$687	$687	-	-	$61	9.74%
Utility Services / Sewer	$311	$378	$440	$440	-	-	$62	16.40%
Utility Services / Electricity	$5,759	$7,020	$6,504	$6,504	-	-	-$516	-7.35%
Utility Services / Refuse/Waste Disposal	$271	$810	$356	$356	-	-	-$454	-56.05%
Rental & Leases / Operating/Capital Leasing	$556	$4,000	$4,000	$4,000	-	-	-	-
Insurance / Property/Liability	$102,206	$112,427	$73,363	$73,363	-	-	-$39,064	-34.75%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Equipment-General	-	$4,000	$4,000	$4,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$6,480	$7,703	$7,703	$7,703	-	-	-	-
Service / Printing & Binding	$2,638	$4,000	$4,000	$4,000	-	-	-	-
Service / Promotional Activities	$2,214	$13,500	$15,000	$15,000	-	-	$1,500	11.11%
Other Curr Charges/Oblig / Oblig/Other	$6,718	$12,000	$12,000	$12,000	-	-	-	-
Office Supplies / Office Supplies	$8,452	$10,000	$10,000	$10,000	-	-	-	-
Operating Supplies / Gas, Lubricants, & Oil	-	$2,000	$2,000	$2,000	-	-	-	-
Operating Supplies / Safety Compliance	$24,917	$25,000	$25,000	$25,000	-	-	-	-
Operating Supplies / Computer Software	-	$1,000	$1,000	$1,000	-	-	-	-
Service / Books, Pub, Subsc, & Memb	$42,809	$55,000	$50,000	$50,000	-	-	-$5,000	-9.09%
Service / Machinery & Equipment	-	$322,118	-	-	-	-	-$322,118	-100.00%
Machinery & Equipment / Electric	-	$10,000	$10,000	$10,000	-	-	-	-
Service / Capital Outlay Contra	-$7,976	-	-	-	-	-	-	-
Total Operating Expenditures	$592,698	$1,421,528	$754,077	$754,077	-	-	-$667,451	-46.95%
Total Administration	$1,194,728	$2,422,640	$1,655,219	$1,652,936	-$2,283	-0.14%	-$769,704	-31.77%
Engineering								
Salaries & Benefits								
Salaries & Wages / Regular	$1,115,243	$2,022,054	$1,429,466	$1,429,466	-	-	-$592,588	-29.31%
Salaries & Wages / Unused Vacation Pay	$10,703	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$18,749	-	-	-	-	-	-	-
Other Salaries / Part Time	$14,765	$36,627	$36,627	$36,627	-	-	-	-
Overtime / Standard Overtime	$8,748	$10,000	$6,000	$6,000	-	-	-$4,000	-40.00%
Special Pay / Longevity	$4,000	$6,600	$14,168	$14,168	-	-	$7,568	114.67%
Special Pay / Incentive	-	-	$9,264	$9,264	-	-	$9,264	-
Special Pay / Other Pays	$37	$4,500	$4,500	$4,500	-	-	-	-
Service / FICA Taxes	$86,322	$159,034	$111,760	$111,760	-	-	-$47,274	-29.73%
Retirement Contributions / Defined Benefit Plan	$255,573	$415,518	$225,718	$221,937	-$3,781	-1.68%	-$193,581	-46.59%
Retirement Contributions / 401-a Plan	-	$15,866	$15,866	$15,866	-	-	-	-
Service / Life & Health Insurance	$104,503	$287,997	$157,024	$155,050	-$1,974	-1.26%	-$132,947	-46.16%
Workers' Compensation / Workers' Comp Regular	$12,661	$26,356	$26,356	$26,356	-	-	-	-
Total Salaries & Benefits	$1,631,303	$2,984,552	$2,036,749	$2,030,994	-$5,755	-0.28%	-$953,558	-31.95%
Operating Expenditures								
Professional Services / Internal IT Support	$91,910	$111,751	$99,653	$99,653	-	-	-$12,098	-10.83%
Contractual Services / Other Contractual Service	$168,459	$180,000	$180,000	$180,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Travel & Training / Training/Registration	$9,420	$24,000	$15,000	$15,000	-	-	-$9,000	-37.50%
Travel & Training / Lodging/Transportation	$8,074	$37,800	$15,000	$15,000	-	-	-$22,800	-60.32%
Communication/Freight Srv / Postage & Freight	$1,355	$1,635	$1,635	$1,635	-	-	-	-
Utility Services / Water	$133	$165	$180	$180	-	-	$15	9.09%
Utility Services / Sewer	$82	$98	$116	$116	-	-	$18	18.37%
Utility Services / Electricity	$1,517	$1,728	$1,713	$1,713	-	-	-$15	-0.87%
Utility Services / Refuse/Waste Disposal	$71	$124	$94	$94	-	-	-$30	-24.19%
Rental & Leases / Operating/Capital Leasing	$18,500	$18,000	-	-	-	-	-$18,000	-100.00%
Insurance / Property/Liability	$6,836	$7,520	$4,907	$4,907	-	-	-$2,613	-34.75%
Repair/Maint Services / Equipment-General	$2,490	$5,000	$5,000	$5,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$32,401	$49,255	$49,260	$49,260	-	-	$5	0.01%
Repair/Maint Services / Heavy Equipment	$30,689	-	-	-	-	-	-	-
Office Supplies / Office Supplies	$13	$3,000	$1,500	$1,500	-	-	-$1,500	-50.00%
Operating Supplies / Gas, Lubricants, & Oil	$1,955	$1,200	$2,000	$2,000	-	-	$800	66.67%
Operating Supplies / Small Tools & Equipment	$107	$3,000	$1,000	$1,000	-	-	-$2,000	-66.67%
Operating Supplies / Uniforms	$3,049	$4,500	$3,500	$3,500	-	-	-$1,000	-22.22%
Operating Supplies / Other	$12	$2,000	-	-	-	-	-$2,000	-100.00%
Service / Books, Pub, Subsc, & Memb	$1,015	$1,000	$1,000	$1,000	-	-	-	-
Replacement & Renewal / Equipment-Technology	$250,232	$332,500	$280,500	$280,500	-	-	-$52,000	-15.64%
Service / Machinery & Equipment	-	$8,500	$8,500	$8,500	-	-	-	-
Machinery & Equipment / Electric	$3,334	-	-	-	-	-	-	-
Machinery & Equipment / Misc. Equipment	$12,446	$15,000	$15,000	$15,000	-	-	-	-
Service / Capital Outlay Contra	-$12,917	-$380,000	-$337,270	-$337,270	-	-	$42,730	-11.24%
Total Operating Expenditures	$631,183	$427,776	$348,288	$348,288	-	-	-$79,488	-18.58%
Total Engineering	$2,262,486	$3,412,328	$2,385,037	$2,379,282	-$5,755	-0.24%	-$1,033,046	-30.27%
Material Mgmt/Warehouse								
Salaries & Benefits								
Salaries & Wages / Regular	$197,852	$306,022	$283,027	$283,027	-	-	-$22,995	-7.51%
Salaries & Wages / Unused Vacation Pay	$3,622	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$1,261	-	-	-	-	-	-	-
Overtime / Standard Overtime	$3,541	$10,000	$5,000	$5,000	-	-	-$5,000	-50.00%
Special Pay / Longevity	$360	-	$600	$600	-	-	$600	-
Special Pay / Incentive	-	-	$6,700	$6,700	-	-	$6,700	-
Special Pay / Other Pays	$55	$540	-	-	-	-	-$540	-100.00%
Service / FICA Taxes	$15,389	$24,217	$22,593	$22,593	-	-	-$1,624	-6.71%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$44,535	$56,210	$45,510	$44,748	-$762	-1.67%	-$11,462	-20.39%
Service / Life & Health Insurance	$25,588	$47,326	$40,565	$40,055	-$510	-1.26%	-$7,271	-15.36%
Workers' Compensation / Workers' Comp Regular	$2,192	$4,495	$4,495	$4,495	-	-	-	-
Total Salaries & Benefits	$294,396	$448,810	$408,490	$407,218	-$1,272	-0.31%	-$41,592	-9.27%
Operating Expenditures								
Contractual Services / Other Contractual Service	$5,310	$7,000	$7,000	$7,000	-	-	-	-
Travel & Training / Training/Registration	$2,670	$7,500	$7,500	$7,500	-	-	-	-
Communication/Freight Srv / Postage & Freight	$426	$3,270	$1,000	$1,000	-	-	-$2,270	-69.42%
Repair/Maint Services / Equipment-General	$20,180	$3,000	$3,000	$3,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$9,125	$10,745	$10,745	$10,745	-	-	-	-
Repair/Maint Services / Warehouse Supplies	$7,785	$50,000	$10,000	$10,000	-	-	-$40,000	-80.00%
Service / Printing & Binding	$529	$1,200	$1,000	$1,000	-	-	-$200	-16.67%
Office Supplies / Office Supplies	-	$2,000	$2,000	$2,000	-	-	-	-
Operating Supplies / Gas, Lubricants, & Oil	$395	$6,000	$2,000	$2,000	-	-	-$4,000	-66.67%
Operating Supplies / Inventory Clearing Acct	-	-	$52,670	$52,670	-	-	$52,670	-
Operating Supplies / Small Tools & Equipment	$5,173	$12,000	$12,000	$12,000	-	-	-	-
Operating Supplies / Uniforms	$1,047	$2,400	$1,200	$1,200	-	-	-$1,200	-50.00%
Operating Supplies / Other	$11,071	$13,500	$13,500	$13,500	-	-	-	-
Machinery & Equipment / Electric	$2,527	-	-	-	-	-	-	-
Service / Capital Outlay Contra	-	-$161,808	-$10,000	-$10,000	-	-	$151,808	-93.82%
Total Operating Expenditures	$66,238	-$43,193	$113,615	$113,615	-	-	$156,808	-363.04%
Total Material Mgmt/Warehouse	$360,634	$405,617	$522,105	$520,833	-$1,272	-0.24%	$115,216	28.41%
Steam Power Generation								
Salaries & Benefits								
Salaries & Wages / Regular	$789,371	$487,152	$487,214	$487,214	-	-	$62	0.01%
Salaries & Wages / Unused Vacation Pay	-$8,171	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$10,552	-	-	-	-	-	-	-
Overtime / Standard Overtime	$113,432	$40,000	$40,000	$40,000	-	-	-	-
Special Pay / Longevity	$8,654	$6,232	$4,310	$4,310	-	-	-$1,922	-30.84%
Special Pay / Other Pays	$5,270	$4,500	$4,500	$4,500	-	-	-	-
Service / FICA Taxes	$68,884	$41,079	$40,937	$40,937	-	-	-$142	-0.35%
Retirement Contributions / Defined Benefit Plan	$103,261	$79,927	$56,535	$55,588	-$947	-1.68%	-$24,339	-30.45%
Retirement Contributions / 401-a Plan	$14,753	$16,680	$15,163	$15,163	-	-	-$1,517	-9.09%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Service / Life & Health Insurance	$113,092	$55,973	$52,342	$51,684	-$658	-1.26%	-$4,289	-7.66%
Workers' Compensation / Workers' Comp Regular	$9,579	$25,384	$25,384	$25,384	-	-	-	-
Total Salaries & Benefits	$1,228,675	$756,927	$726,385	$724,780	-$1,605	-0.22%	-$32,147	-4.25%
Operating Expenditures								
Professional Services / Internal IT Support	$121,877	$162,207	$169,267	$169,267	-	-	$7,060	4.35%
Professional Services / Environmental Compl	$33,600	$29,930	$29,930	$29,930	-	-	-	-
Professional Services / Other	$4,539	$6,500	$500	$500	-	-	-$6,000	-92.31%
Contractual Services / Purchased Power	$10,639,715	$11,313,980	$19,350,010	$19,350,010	-	-	$8,036,030	71.03%
Contractual Services / F.P&L Transmission Cost	$3,383,974	$3,496,157	-	-	-	-	-$3,496,157	-100.00%
Contractual Services / Purch Power Stanton Base	$856,561	$320,955	-	-	-	-	-$320,955	-100.00%
Contractual Services / Pur Power Stanton PCA	$1,785,306	$648,555	-	-	-	-	-$648,555	-100.00%
Contractual Services / Pur Power StLucie Nuclear	$9,001,890	$8,734,279	$9,726,239	$9,726,239	-	-	$991,960	11.36%
Contractual Services / FPU - Gas Distribution	$474,691	$562,655	$406,872	$406,872	-	-	-$155,783	-27.69%
Contractual Services / Gas South	-	$200,000	$200,000	$200,000	-	-	-	-
Contractual Services / Pur Power - FMPA Solar II	$918,981	$4,291,656	$3,646,672	$3,646,672	-	-	-$644,984	-15.03%
Contractual Services / Net Meter Power Purchase	$1,398	$2,000	$2,000	$2,000	-	-	-	-
Contractual Services / Other Contractual Service	$105,086	$274,500	$309,200	$309,200	-	-	$34,700	12.64%
Contractual Services / Net Meter Contra	-	$5,000	$4,000	$4,000	-	-	-$1,000	-20.00%
Travel & Training / Training/Registration	$3,176	$10,000	$10,000	$10,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$50	$2,725	$1,000	$1,000	-	-	-$1,725	-63.30%
Utility Services / Water	$37,093	$54,000	$48,837	$48,837	-	-	-$5,163	-9.56%
Utility Services / Sewer	$92,894	$117,046	$122,859	$122,859	-	-	$5,813	4.97%
Utility Services / Electricity	$6,482	$7,020	$8,554	$8,554	-	-	$1,534	21.85%
Utility Services / Refuse/Waste Disposal	$6,408	$8,640	$8,468	$8,468	-	-	-$172	-1.99%
Utility Services / Natural Gas	$5,033	$200,000	$200,000	$200,000	-	-	-	-
Rental & Leases / Operating/Capital Leasing	$8,236	$7,000	$7,000	$7,000	-	-	-	-
Insurance / Property/Liability	$1,430,378	$1,573,416	$1,026,718	$1,026,718	-	-	-$546,698	-34.75%
Repair/Maint Services / Buildings	-	-	$3,000	$3,000	-	-	$3,000	-
Repair/Maint Services / Equipment-General	$15,667	$21,500	$20,500	$20,500	-	-	-$1,000	-4.65%
Repair/Maint Services / Equipment-Garage	$9,125	$10,745	$10,745	$10,745	-	-	-	-
Repair/Maint Services / Boiler Plant	$19,654	$5,000	$5,000	$5,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Electrical Plant	$78,338	$25,000	$25,000	$25,000	-	-	-	-
Repair/Maint Services / Steam Plant	$12	$2,500	-	-	-	-	-$2,500	-100.00%
Repair/Maint Services / Other Plant	$7,552	$7,500	$7,500	$7,500	-	-	-	-
Service / Printing & Binding	-	$2,500	$1,000	$1,000	-	-	-$1,500	-60.00%
Other Curr Charges/Oblig / Advertising	-	$2,000	-	-	-	-	-$2,000	-100.00%
Office Supplies / Office Supplies	-	$800	$800	$800	-	-	-	-
Office Supplies / Office Furniture	-	$500	$500	$500	-	-	-	-
Operating Supplies / Gas, Lubricants, & Oil	$3,679	$1,500	$1,500	$1,500	-	-	-	-
Operating Supplies / Lubricants	$299	-	-	-	-	-	-	-
Operating Supplies / Inventory Clearing Acct	-$245	-	$5,000	$5,000	-	-	$5,000	-
Operating Supplies / Small Tools & Equipment	$5,225	$5,000	$5,000	$5,000	-	-	-	-
Operating Supplies / Chemicals	-	$3,000	$1,000	$1,000	-	-	-$2,000	-66.67%
Operating Supplies / Uniforms	$5,101	$2,000	$2,000	$2,000	-	-	-	-
Operating Supplies / Lab	$941	-	-	-	-	-	-	-
Operating Supplies / Other	$26,150	$4,800	$1,500	$1,500	-	-	-$3,300	-68.75%
Service / Books, Pub, Subsc, & Memb	$100,984	$95,000	$95,000	$95,000	-	-	-	-
Total Operating Expenditures	$29,189,851	$32,217,566	$35,463,171	$35,463,171	-	-	$3,245,605	10.07%
Total Steam Power Generation	$30,418,526	$32,974,493	$36,189,556	$36,187,951	-$1,605	-	$3,213,458	9.75%
Power System Operation								
Salaries & Benefits								
Salaries & Wages / Regular	$868,950	$1,062,007	$989,346	$989,346	-	-	-$72,661	-6.84%
Salaries & Wages / Unused Vacation Pay	-$39,246	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$20,612	-	-	-	-	-	-	-
Overtime / Standard Overtime	$119,842	$160,000	$130,000	$130,000	-	-	-$30,000	-18.75%
Special Pay / Longevity	$10,225	$10,700	$11,300	$11,300	-	-	$600	5.61%
Special Pay / Incentive	-	-	$4,804	$4,804	-	-	$4,804	-
Special Pay / Other Pays	$4,514	$4,500	$4,500	$4,500	-	-	-	-
Service / FICA Taxes	$74,639	$94,577	$87,137	$87,137	-	-	-$7,440	-7.87%
Retirement Contributions / Defined Benefit Plan	$183,876	$270,348	$160,683	$157,991	-$2,692	-1.68%	-$112,357	-41.56%
Service / Life & Health Insurance	$100,737	$168,256	$124,311	$122,748	-$1,563	-1.26%	-$45,508	-27.05%
Workers' Compensation / Workers' Comp Regular	$10,832	$20,152	$20,152	$20,152	-	-	-	-
Total Salaries & Benefits	$1,354,982	$1,790,540	$1,532,233	$1,527,978	-$4,255	-0.28%	-$262,562	-14.66%
Operating Expenditures								
Professional Services / Internal IT Support	$123,770	$129,987	$105,554	$105,554	-	-	-$24,433	-18.80%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Professional Services / Other	$437,860	$699,726	$487,150	$487,150	-	-	-$212,576	-30.38%
Contractual Services / Maintenance	$530	$6,000	$6,000	$6,000	-	-	-	-
Contractual Services / Other Contractual Service	$560,353	$905,650	$851,650	$851,650	-	-	-$54,000	-5.96%
Travel & Training / Training/Registration	$9,535	$25,000	$15,000	$15,000	-	-	-$10,000	-40.00%
Utility Services / Water	$1,302	$1,728	$1,728	$1,728	-	-	-	-
Utility Services / Sewer	$283	$432	$370	$370	-	-	-$62	-14.35%
Utility Services / Electricity	$36,183	$44,668	$45,471	$45,471	-	-	$803	1.80%
Utility Services / Refuse/Waste Disposal	$8,363	$10,526	$10,633	$10,633	-	-	$107	1.02%
Rental & Leases / Operating/Capital Leasing	$3,749	$3,450	$3,450	$3,450	-	-	-	-
Insurance / Property/Liability	$85,531	$94,084	$61,394	$61,394	-	-	-$32,690	-34.75%
Repair/Maint Services / Equipment-General	$72	$2,000	$500	$500	-	-	-$1,500	-75.00%
Repair/Maint Services / Equipment-Utilities	$197	$1,000	$500	$500	-	-	-$500	-50.00%
Service / Printing & Binding	$372	$1,000	$1,000	$1,000	-	-	-	-
Office Supplies / Office Supplies	$2,592	$3,000	$3,000	$3,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$235	$250	$250	$250	-	-	-	-
Operating Supplies / Uniforms	-	$500	$500	$500	-	-	-	-
Replacement & Renewal / Equipment-Technology	-	$3,000	$3,000	$3,000	-	-	-	-
Machinery & Equipment / Electric	$2,175	-	-	-	-	-	-	-
Service / Capital Outlay Contra	-	-$134,543	-	-	-	-	$134,543	-100.00%
Total Operating Expenditures	$1,273,103	$1,797,458	$1,597,150	$1,597,150	-	-	-$200,308	-11.14%
Total Power System Operation	$2,628,085	$3,587,998	$3,129,383	$3,125,128	-$4,255	-0.14%	-$462,870	-12.90%
Distribution								
Salaries & Benefits								
Salaries & Wages / Regular	$2,914,668	$3,090,277	$3,118,303	$3,117,757	-$546	-0.02%	$27,480	0.89%
Salaries & Wages / Unused Vacation Pay	-$15,909	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$18,537	-	-	-	-	-	-	-
Other Salaries / Part Time	-	$51,109	$51,109	$51,109	-	-	-	-
Overtime / Standard Overtime	$1,350,458	$1,500,000	$1,500,000	$1,500,000	-	-	-	-
Special Pay / Longevity	$16,885	$20,536	$19,957	$19,957	-	-	-$579	-2.82%
Special Pay / Other Pays	$22,738	-	-	-	-	-	-	-
Service / FICA Taxes	$314,879	$275,020	$277,176	$277,134	-$42	-0.02%	$2,114	0.77%
Retirement Contributions / Defined Benefit Plan	$578,300	$1,016,654	$543,091	$533,993	-$9,098	-1.68%	-$482,661	-47.48%
Retirement Contributions / 401-a Plan	$15,194	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Service / Life & Health Insurance	$357,314	$451,908	$366,388	$361,783	-$4,605	-1.26%	-$90,125	-19.94%
Workers' Compensation / Workers' Comp Regular	$46,319	$75,146	$75,146	$75,146	-	-	-	-
Total Salaries & Benefits	$5,619,383	$6,480,650	$5,951,170	$5,936,879	-$14,291	-0.24%	-$543,771	-8.39%
Operating Expenditures								
Professional Services / Equipment Test	$17,360	$25,000	$50,250	$50,250	-	-	$25,250	101.00%
Professional Services / Internal IT Support	$64,597	$74,923	$65,682	$65,682	-	-	-$9,241	-12.33%
Professional Services / Environmental Compl	$13,382	$5,000	$5,000	$5,000	-	-	-	-
Professional Services / Other	$143,202	$150,000	$150,000	$150,000	-	-	-	-
Contractual Services / Maintenance	$1,179,270	$1,260,000	$1,332,800	$1,332,800	-	-	$72,800	5.78%
Contractual Services / Other Contractual Service	$104,886	$150,250	$125,000	$125,000	-	-	-$25,250	-16.81%
Contractual Services / Right of Way	$37,372	$40,000	$40,000	$40,000	-	-	-	-
Travel & Training / Training/Registration	$28,328	$45,000	$45,000	$45,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$6,670	$10,900	$7,500	$7,500	-	-	-$3,400	-31.19%
Utility Services / Water	$4,724	$7,344	$6,313	$6,313	-	-	-$1,031	-14.04%
Utility Services / Sewer	$1,973	$2,363	$2,791	$2,791	-	-	$428	18.11%
Utility Services / Electricity	$61,540	$65,839	$78,489	$78,489	-	-	$12,650	19.21%
Utility Services / Refuse/Waste Disposal	$1,719	$2,164	$2,265	$2,265	-	-	$101	4.67%
Rental & Leases / Vehicles	$43,014	$45,000	$35,000	$35,000	-	-	-$10,000	-22.22%
Insurance / Property/Liability	$195,886	$215,475	$140,607	$140,607	-	-	-$74,868	-34.75%
Repair/Maint Services / Equipment-General	-	$11,000	$5,000	$5,000	-	-	-$6,000	-54.55%
Repair/Maint Services / Equipment-Garage	$61,708	$72,167	$72,173	$72,173	-	-	$6	0.01%
Repair/Maint Services / Small Equipment	$7,078	$10,000	$7,000	$7,000	-	-	-$3,000	-30.00%
Repair/Maint Services / Heavy Equipment	$59,638	$81,647	$81,647	$81,647	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$183,919	$175,000	$175,000	$175,000	-	-	-	-
Repair/Maint Services / CAIC	$40,282	$172,800	$241,620	$241,620	-	-	$68,820	39.83%
Repair/Maint Services / Infrastructure	$4,303	$15,000	$7,500	$7,500	-	-	-$7,500	-50.00%
Repair/Maint Services / Substation Equipment	$457,692	$610,000	$610,000	$610,000	-	-	-	-
Repair/Maint Services / Poles, Towers & Fixtures	$928,986	$700,000	$900,000	$900,000	-	-	$200,000	28.57%
Repair/Maint Services / Overhead Conductors	$153,866	$150,000	$150,000	$150,000	-	-	-	-
Repair/Maint Services / Underground Conductors	$119,213	$150,000	$150,000	$150,000	-	-	-	-
Repair/Maint Services / Line Transformers	$1,026,977	$450,000	$750,000	$750,000	-	-	$300,000	66.67%
Repair/Maint Services / Services	-	$5,000	-	-	-	-	-$5,000	-100.00%
Repair/Maint Services / St Lights & School Signal	-$717	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Service / Printing & Binding	$1,837	$2,000	$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	$108,784	$100,000	$100,000	$100,000	-	-	-	-
Operating Supplies / Inventory/Over-Short	-$225,421	-	-	-	-	-	-	-
Operating Supplies / Small Tools & Equipment	$260,271	$150,000	$150,000	$150,000	-	-	-	-
Operating Supplies / Chemicals	-	$1,000	-	-	-	-	-$1,000	-100.00%
Operating Supplies / Uniforms	$65,360	$70,000	$70,000	$70,000	-	-	-	-
Operating Supplies / Other	$103,536	$80,000	$80,000	$80,000	-	-	-	-
Service / Books, Pub, Subsc, & Memb	-	$2,400	-	-	-	-	-$2,400	-100.00%
Service / Capital Outlay Contra	-$3,675,171	-$2,703,487	-$2,919,766	-$2,919,766	-	-	-$216,279	8.00%
Total Operating Expenditures	$1,586,063	$2,406,785	$2,718,871	$2,718,871	-	-	$312,086	12.97%
Total Distribution	$7,205,446	$8,887,435	$8,670,041	$8,655,750	-$14,291	-0.16%	-$231,685	-2.61%
Meter Shop								
Salaries & Benefits								
Salaries & Wages / Regular	$558,927	$703,453	$652,838	$652,838	-	-	-$50,615	-7.20%
Salaries & Wages / Unused Vacation Pay	-$21,260	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$1,651	-	-	-	-	-	-	-
Other Salaries / Part Time	$90,818	$163,992	$120,240	$120,246	$6	-	-$43,746	-26.68%
Overtime / Standard Overtime	$24,866	$20,000	$30,000	$30,000	-	-	$10,000	50.00%
Special Pay / Longevity	$10,172	$8,640	$4,900	$4,900	-	-	-$3,740	-43.29%
Special Pay / Other Pays	$21	-	-	-	-	-	-	-
Service / FICA Taxes	$54,679	$68,550	$61,810	$61,811	$1	-	-$6,739	-9.83%
Retirement Contributions / Defined Benefit Plan	$98,306	$156,623	$101,769	$100,064	-$1,705	-1.68%	-$56,559	-36.11%
Service / Life & Health Insurance	$82,857	$138,282	$104,683	$103,367	-$1,316	-1.26%	-$34,915	-25.25%
Workers' Compensation / Workers' Comp Regular	$5,520	$13,434	$13,434	$13,434	-	-	-	-
Total Salaries & Benefits	$906,558	$1,272,974	$1,089,674	$1,086,660	-$3,014	-0.28%	-$186,314	-14.64%
Operating Expenditures								
Professional Services / Equipment Test	-	$3,500	$2,000	$2,000	-	-	-$1,500	-42.86%
Professional Services / Internal IT Support	$173,265	$172,472	$127,034	$127,034	-	-	-$45,438	-26.35%
Professional Services / Other	$40,688	$115,000	$185,000	$185,000	-	-	$70,000	60.87%
Contractual Services / Maintenance	$2,850	$6,400	$7,200	$7,200	-	-	$800	12.50%
Contractual Services / Other Contractual Service	$12,225	$15,000	$70,000	$70,000	-	-	$55,000	366.67%
Travel & Training / Training/Registration	$370	$1,350	$1,350	$1,350	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Travel & Training / Lodging/Transportation	-	$3,000	$3,000	$3,000	-	-	-	-
Communication/Freight Srv / Mobile Radios	$16,030	$36,000	$16,000	$16,000	-	-	-$20,000	-55.56%
Communication/Freight Srv / Postage & Freight	$37	$1,090	$1,090	$1,090	-	-	-	-
Insurance / Property/Liability	$47,817	$52,599	$34,323	$34,323	-	-	-$18,276	-34.75%
Repair/Maint Services / Equipment-Garage	$64,802	$77,022	$77,030	$77,030	-	-	$8	0.01%
Repair/Maint Services / Small Equipment	$124	$6,000	$1,500	$1,500	-	-	-$4,500	-75.00%
Repair/Maint Services / Heavy Equipment	$4,116	-	-	-	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$4,941	-	-	-	-	-	-	-
Repair/Maint Services / Meters	$170,659	$268,000	$200,000	$200,000	-	-	-$68,000	-25.37%
Repair/Maint Services / St Lights & School Signal	$2,499	$15,000	$7,500	$7,500	-	-	-$7,500	-50.00%
Office Supplies / Office Supplies	-	$6,000	$3,500	$3,500	-	-	-$2,500	-41.67%
Operating Supplies / Gas, Lubricants, & Oil	$11,887	$7,499	$7,499	$7,499	-	-	-	-
Operating Supplies / Inventory/Over-Short	-	-	$2,500	$2,500	-	-	$2,500	-
Operating Supplies / Small Tools & Equipment	$991	$3,000	$3,000	$3,000	-	-	-	-
Operating Supplies / Uniforms	$4,760	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Total Operating Expenditures	$558,062	$803,932	$759,526	$759,526	-	-	-$44,406	-5.52%
Total Meter Shop	$1,464,620	$2,076,906	$1,849,200	$1,846,186	-$3,014	-0.16%	-$230,720	-11.11%
Non-Departmental								
Operating Expenditures								
Service / Depreciation	$2,210,699	-	-	-	-	-	-	-
Service / Interest	$4,281,564	$104,269	$104,269	-	-$104,269	-100.00%	-$104,269	-100.00%
Miscellanous Expenses / Client Refund Interest Ex	$217,691	-	-	-	-	-	-	-
Total Operating Expenditures	$6,709,954	$104,269	$104,269	-	-$104,269	-100.00%	-$104,269	-100.00%
Non-Departmental								
Debt Service / Principal	-	$2,158,908	$2,821,478	$2,821,478	-	-	$662,570	30.69%
Debt Service / Interest	-	$5,513,812	$5,737,999	$5,737,999	-	-	$224,187	4.07%
Retirement Contributions / GASB 68 Adjustment	-$448,940	-	-	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$72,325	-	-	-	-	-	-	-
Professional Services / Other	$392,808	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Uncollectible Accounts	$67,814	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$17,087	-	-	-	-	-	-	-
Other General Government / Amortization Exp-GASB87	$52,646	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$3,656	$5,500	$5,500	$5,500	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Interest / GASB 87	$325	-	-	-	-	-	-	-
Interest / Subscription/ GASB 96	$2,643	-	-	-	-	-	-	-
Other General Government / Amortization Exp/ GASB 96	$41,431	-	-	-	-	-	-	-
Contractual Services / Interfund Admins Services	$2,856,812	$3,453,186	$2,716,605	$2,755,695	$39,090	1.44%	-$697,491	-20.20%
Other Curr Charges/Oblig / Contribution to GF	$5,834,053	$4,416,915	$4,521,918	$4,639,093	$117,175	2.59%	$222,178	5.03%
Other Curr Charges/Oblig / Uncollectible Accounts	$132,628	-	-	-	-	-	-	-
Transfers / To General Fund	-	$149,000	$149,000	$149,000	-	-	-	-
Transfers / Transfer to Capital Pro	-	$300,000	$210,000	$210,000	-	-	-$90,000	-30.00%
Improve Other Than Build / Fixed Assets Contra Acct	-$12,446	-	-	-	-	-	-	-
Total Non-Departmental	$8,868,194	$15,997,321	$16,162,500	$16,318,765	$156,265	0.97%	$321,444	2.01%
Total Non-Departmental	$15,578,147	$16,101,590	$16,266,769	$16,318,765	$51,996	0.32%	$217,175	1.35%
Total Expenditures	**$64,083,975**	**$73,509,173**	**$74,037,551**	**$74,052,469**	**$14,918**	**0.02%**	**$543,296**	**0.74%**

Electric Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Finance	$3,640,166	$3,370,241	$3,365,638	-$4,603	-0.14%	-$274,528	-7.54%	
Utility Customer Service								
Salaries & Benefits								
Salaries & Wages / Regular	$900,476	$900,457	$900,438	-$19	-	-$38	-	
Other Salaries / Part Time	$29,152	$29,152	$29,152	-	-	-	-	
Overtime / Standard Overtime	$60,000	$60,000	$60,000	-	-	-	-	
Special Pay / Longevity	$6,900	$7,700	$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	$4,500	$4,500	$4,500	-	-	-	-	
Administrative / FICA Taxes	$76,510	$76,570	$76,568	-$2	-	$58	0.08%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$186,111	$135,862	$133,582	-$2,280	-1.68%	-$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	$10,867	$10,867	$10,867	-	-	-	-	
Administrative / Life & Health Insurance	$241,192	$183,194	$180,892	-$2,302	-1.26%	-$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	$2,064	$2,064	$2,064	-	-	-	-	
Total Salaries & Benefits	$1,517,772	$1,410,366	$1,405,763	-$4,603	-0.33%	-$112,009	-7.38%	
Operating Expenditures								
Professional Services / Internal IT Support	$396,505	$403,634	$403,634	-	-	$7,129	1.80%	
Contractual Services / Other Contractual Service	$1,259,580	$1,171,799	$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	$190,000	$190,000	$190,000	-	-	-	-	Data Prose/ Bill format company prints customer utility bills using the city bill file.
Lock Box print processing	$20,000	$20,000	$20,000	-	-	-	-	Lock Box print processing - Cost to process customer check payments $20K
Customer Credit Checks	$20,000	$20,000	$20,000	-	-	-	-	On Line Customer Credit Checks on new service.
PBC County Sheriff security	$282,580	$294,799	$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	$50,000	$50,000	$50,000	-	-	-	-	Milsoft /interactive Voice Response (IVR)
AnswerNet Call Center	$540,000	$540,000	$540,000	-	-	-	-	AnswerNet Call Center - Handles Customer Service

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								and System Operations calls
Utility Customer Service Cost of Service Study	$50,000	$50,000	$50,000	-	-	-	-	Electric Utility Cost of Service Study for Interdepartmental Services - update the cost
Kleen-Tech	$7,000	$7,000	$7,000	-	-	-	-	Cleaning Service for Customer Service Offices
Service Study for Ratemaking	$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	$28,000	$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	$8,000	$8,000	$8,000	-	-	-	-	Criteria Corporation - customer Serve Candidate Pre-Employment Testing
Naviline training for new hires and existing staff	$10,000	$10,000	$10,000	-	-	-	-	Naviline training & Central Square Conference
FMEA Conferences	$10,000	$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	$32,070	$32,070	$32,070	-	-	-	-	$23K United States Postal Service (USPS) - Postage cost to mail customer reminder notices for utility bills. $7K United States Postal Service (USPS) - Refill charge (ink) for postage machines.
United States Postal Service (USPS)	$25,070	$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	$7,000	$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	$25,920	$13,452	$13,452	-	-	-$12,468	-48.10%	
Utility Services / Sewer	$17,280	$12,177	$12,177	-	-	-$5,103	-29.53%	
Utility Services / Electricity	$14,040	$17,029	$17,029	-	-	$2,989	21.29%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Utility Services / Refuse/Waste Disposal	$2,700	$1,750	$1,750	-	-	-$950	-35.19%	
Rental & Leases / Operating/Capital Leasing	$97,964	$97,964	$97,964	-	-	-	-	
Strategic Realty	$74,964	$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	$12,000	$12,000	$12,000	-	-	-	-	Copy/Folding machines
Quadient	$11,000	$11,000	$11,000	-	-	-	-	Postage Machine for customer notices
Insurance / Property/Liability	$116,085	$75,750	$75,750	-	-	-$40,335	-34.75%	
Repair/Maint Services / Other	$6,100	$20,100	$20,100	-	-	$14,000	229.51%	Routine maintenance of painting, office carpet cleaning lobby repairs
Minor repairs and upkeep	$6,100	$6,100	$6,100	-	-	-	-	Handyman services for minor non-city facility items
AC Replacement	-	$14,000	$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	$9,000	$5,000	$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).
Ricoh	$9,000	$5,000	$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	$15,000	$10,000	$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	$20,000	$12,000	$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	$50,000	$27,000	$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	$600	$600	$600	-	-	-	-	Amazon orders for small tools to repair office furniture , brackets, tables
Operating Supplies / Uniforms	$1,250	$1,250	$1,250	-	-	-	-	Uniform tops for staff.
Operating Supplies / Other	$300	$300	$300	-	-	-	-	Keys for offices/desks through Acorn
Replacement & Renewal / Equipment-Technology	$30,000	$30,000	$30,000	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Replay Call Cabinet	$20,000	$20,000	$20,000	-	-	-	-	Replay Call Cabinet: Call recording/replay service for coaching, subpoenas, and customer inquires
Equipment	$10,000	$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	$1,959,875	-	-	-$162,519	-7.66%	
Total Utility Customer Service	$3,640,166	$3,370,241	$3,365,638	-$4,603	-0.14%	-$274,528	-7.54%	
Transmission	$53,871,686	$54,504,810	$54,368,066	-$136,744	-0.25%	$496,380	0.92%	
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$680,458	$618,248	$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	$23,620	$23,620	$23,620	-	-	-	-	
Overtime / Standard Overtime	$4,120	$4,120	$4,120	-	-	-	-	
Special Pay / Longevity	$6,500	$2,560	$2,560	-	-	-$3,940	-60.62%	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	-	$14,932	$14,932	-	-	$14,932	-	
Certification Pay	-	$9,932	$9,932	-	-	$9,932	-	
One-Time Performance Lump-Sum Pay	-	$5,000	$5,000	-	-	$5,000	-	
Special Pay / Other Pays	$6,660	$6,030	$6,030	-	-	-$630	-9.46%	Decrease reflects the proper allocation of the Director of Community Sustainability position.
Service / FICA Taxes	$53,151	$49,241	$49,241	-	-	-$3,910	-7.36%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$98,313	$76,364	$75,085	-$1,279	-1.67%	-$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	$25,400	$23,303	$23,303	-	-	-$2,097	-8.26%	Decrease reflects the proper allocation of the Director of Community Sustainability position.
Service / Life & Health Insurance	$99,987	$79,821	$78,817	-$1,004	-1.26%	-$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	$2,903	$2,903	$2,903	-	-	-	-	
Total Salaries & Benefits	$1,001,112	$901,142	$898,859	-$2,283	-0.25%	-$102,253	-10.21%	
Operating Expenditures								
Professional Services / Legal	$50,000	$50,000	$50,000	-	-	-	-	Maintained HR account - same budget kept for union negotiations.
Professional Services / Internal IT Support	$140,491	$87,759	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								charges will be expensed from.
Professional Services / Other	$394,470	$314,330	$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)	$50,000	$50,000	$50,000	-	-	-	-	Services include base rate analysis, rate stabilization fund, storm fund and additional analysis
Specialized Consulting Studies SNMREC	$50,000	$50,000	$50,000	-	-	-	-	FAU Southeast National Marine Renewable Energy Program
Cost of Studies Professional Services (V)	$75,000	$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)	$31,000	$31,000	$31,000	-	-	-	-	Stantec Services- City's Annual Comprehensive Sustainability Analysis for Budget Development
Communication Outreach strategic Services (SM)	$40,500	$45,000	$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	$75,000	$50,000	$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)	$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	$2,970	$3,330	$3,330	-	-	$360	12.12%	Cintas - Maintenance Service to (5) Water coolers. Supplemental for $360 approved in BWS#1.
Cost of Service Study - Ratemaking	-	$10,000	$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	$230,850	$61,800	$61,800	-	-	-$169,050	-73.23%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Service								
Pest Control, extended trap services	$1,200	$1,200	$1,200	-	-	-	-	Pest Control, extended trap services
Admin Complex + Mainyard Maint/Repairs (Gates 1-6)	$15,000	$15,000	$15,000	-	-	-	-	Admin Complex + Mainyard Maint/Repairs (Gates 1-6)
Fire Sprinkler test & inspection	$2,300	$2,300	$2,300	-	-	-	-	Fire Sprinkler test & inspection
Corrective Action from results of fire inspections	$7,000	$7,000	$7,000	-	-	-	-	Corrective Action from results of fire inspections
Offsite records management	$300	$300	$300	-	-	-	-	EU Offsite records management
Fire alarm inspection/monitoring- EU Admin complex	$3,000	$3,000	$3,000	-	-	-	-	Fire alarm inspection/monitoring- EU Admin complex
Emergency Repairs/Maintenance	$18,000	$18,000	$18,000	-	-	-	-	Emergency Repairs/Maintenance (1900 Facility)
Bohemian Economic Incentive Program	$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	$114,500	$15,000	$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	$7,500	$7,500	$7,500	-	-	-	-	Admins Yearly Conferences Registration- FGFOA, FL GAS, FMPA, FMEA, etc
Travel & Training / Lodging/Transportation	$5,000	$5,000	$5,000	-	-	-	-	Lodging Expenses/EE travel reimbursement
Communication/Freight Srv / Postage & Freight	$1,635	$1,635	$1,635	-	-	-	-	Postage/Overnight Shipping
Utility Services / Water	$626	$687	$687	-	-	$61	9.74%	
Utility Services / Sewer	$378	$440	$440	-	-	$62	16.40%	
Utility Services / Electricity	$7,020	$6,504	$6,504	-	-	-$516	-7.35%	
Utility Services / Refuse/Waste Disposal	$810	$356	$356	-	-	-$454	-56.05%	
Rental & Leases / Operating/Capital Leasing	$4,000	$4,000	$4,000	-	-	-	-	
Canon copier contract	$4,000	$4,000	$4,000	-	-	-	-	Costs of Copier Maintenance services
Insurance / Property/Liability	$112,427	$73,363	$73,363	-	-	-$39,064	-34.75%	
Repair/Maint Services / Equipment-General	$4,000	$4,000	$4,000	-	-	-	-	Equip for Elect Utility Admin copiers
Repair/Maint Services / Equipment-Garage	$7,703	$7,703	$7,703	-	-	-	-	Based on Vehicles and Fleet Schedule
Service / Printing & Binding	$4,000	$4,000	$4,000	-	-	-	-	
Copier click charge for Utility Admin	$4,000	$4,000	$4,000	-	-	-	-	Copier click charge for Utility Admin
Service / Promotional Activities	$13,500	$15,000	$15,000	-	-	$1,500	11.11%	We have increased our public commitment, and additional funding of $1500 will allow us to continue engaging with our residents. We are also incorporating increase in product costs.
Holiday Contribution	$10,000	$10,000	$10,000	-	-	-	-	EU' s contribution to Leisure services for holiday parade

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								and donations
Add'l promotional activities	$3,500	$5,000	$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	$12,000	$12,000	$12,000	-	-	-	-	FL Public Service quarterly Regulatory Assessment fees
Office Supplies / Office Supplies	$10,000	$10,000	$10,000	-	-	-	-	Purchases of office supplies for EU staff
Operating Supplies / Gas, Lubricants, & Oil	$2,000	$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	$25,000	$25,000	$25,000	-	-	-	-	FMPA Transmission Planning and additional member services
Operating Supplies / Computer Software	$1,000	$1,000	$1,000	-	-	-	-	IT software for Admin
Service / Books, Pub, Subsc, & Memb	$55,000	$50,000	$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	$55,000	$50,000	$50,000	-	-	-$5,000	-9.09%	FMEA membership and general subscriptions services
Service / Machinery & Equipment	$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	$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	$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	$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	$10,000	$10,000	$10,000	-	-	-	-	
Purchase of Laptops, Monitors	$10,000	$10,000	$10,000	-	-	-	-	Purchase (4) sets of laptops with monitors for employees.
Total Operating Expenditures	$1,421,528	$754,077	$754,077	-	-	-$667,451	-46.95%	
Total Administration	$2,422,640	$1,655,219	$1,652,936	-$2,283	-0.14%	-$769,704	-31.77%	
Engineering								
Salaries & Benefits								
Salaries & Wages / Regular	$2,022,054	$1,429,466	$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	$36,627	$36,627	$36,627	-	-	-	-	
Overtime / Standard Overtime	$10,000	$6,000	$6,000	-	-	-$4,000	-40.00%	Overtime
Special Pay / Longevity	$6,600	$14,168	$14,168	-	-	$7,568	114.67%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting

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								associated costs to other budget line items.
Special Pay / Incentive	-	$9,264	$9,264	-	-	$9,264	-	
Certification Pay	-	$5,514	$5,514	-	-	$5,514	-	
One-Time Performance Lump-Sum Pay	-	$3,750	$3,750	-	-	$3,750	-	
Special Pay / Other Pays	$4,500	$4,500	$4,500	-	-	-	-	
Service / FICA Taxes	$159,034	$111,760	$111,760	-	-	-$47,274	-29.73%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$415,518	$225,718	$221,937	-$3,781	-1.68%	-$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	$15,866	$15,866	$15,866	-	-	-	-	
Service / Life & Health Insurance	$287,997	$157,024	$155,050	-$1,974	-1.26%	-$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	$26,356	$26,356	$26,356	-	-	-	-	
Total Salaries & Benefits	$2,984,552	$2,036,749	$2,030,994	-$5,755	-0.28%	-$953,558	-31.95%	
Operating Expenditures								
Professional Services / Internal IT Support	$111,751	$99,653	$99,653	-	-	-$12,098	-10.83%	
Contractual Services / Other Contractual Service	$180,000	$180,000	$180,000	-	-	-	-	
Modeling Updates	$50,000	$50,000	$50,000	-	-	-	-	Budget to assist in maintenance of the many software models engineering uses.
Consulting Services	$50,000	$50,000	$50,000	-	-	-	-	Utilizing CCNA Engineering contractors typically for tasks not included in Capital Improvement Programs or SHRIP. Covers both emergent and unplanned situations along with changing system needs.
Thermal Imaging	$80,000	$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	$24,000	$15,000	$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	$37,800	$15,000	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								relatively close to the state or within the state. This will be monitored yearly.
Communication/Freight Srv / Postage & Freight	$1,635	$1,635	$1,635	-	-	-	-	Used for RMA (returns) on equipment, emergencies, and unplanned shipping costs not included in normal planned purchases.
Utility Services / Water	$165	$180	$180	-	-	$15	9.09%	
Utility Services / Sewer	$98	$116	$116	-	-	$18	18.37%	
Utility Services / Electricity	$1,728	$1,713	$1,713	-	-	-$15	-0.87%	
Utility Services / Refuse/Waste Disposal	$124	$94	$94	-	-	-$30	-24.19%	
Rental & Leases / Operating/Capital Leasing	$18,000	-	-	-	-	-$18,000	-100.00%	FMPA Transmission Planning), compliance and member services
Insurance / Property/Liability	$7,520	$4,907	$4,907	-	-	-$2,613	-34.75%	
Repair/Maint Services / Equipment-General	$5,000	$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	$49,255	$49,260	$49,260	-	-	$5	0.01%	Based on Vehicles and Fleet Schedule
Office Supplies / Office Supplies	$3,000	$1,500	$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"). Reduced to come closer to actual trends.
Operating Supplies / Gas, Lubricants, & Oil	$1,200	$2,000	$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	$3,000	$1,000	$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	$4,500	$3,500	$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	$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	$1,000	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Replacement & Renewal / Equipment-Technology	$332,500	$280,500	$280,500	-	-	-$52,000	-15.64%	
System Operations Maintenance	$70,000	$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	$45,000	$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	$65,000	$35,000	$35,000	-	-	-$30,000	-46.15%	SCADA Telemetry updates, maintenance, and repairs directly related to radios, 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	$52,000	$30,000	$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	$10,000	$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	$15,500	$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	$14,000	$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	$18,000	$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	$35,000	$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	$8,000	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								capabilities help solve real-life protection problems.
Service / Machinery & Equipment	$8,500	$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	$15,000	$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	-$380,000	-$337,270	-$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	$348,288	-	-	-$79,488	-18.58%	
Total Engineering	$3,412,328	$2,385,037	$2,379,282	-$5,755	-0.24%	-$1,033,046	-30.27%	
Material Mgmt/Warehouse								
Salaries & Benefits								
Salaries & Wages / Regular	$306,022	$283,027	$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	$10,000	$5,000	$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	-	$600	$600	-	-	$600	-	
Special Pay / Incentive	-	$6,700	$6,700	-	-	$6,700	-	
Certification Pay	-	$4,200	$4,200	-	-	$4,200	-	
One-Time Performance Lump-Sum Pay	-	$2,500	$2,500	-	-	$2,500	-	
Special Pay / Other Pays	$540	-	-	-	-	-$540	-100.00%	
Service / FICA Taxes	$24,217	$22,593	$22,593	-	-	-$1,624	-6.71%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$56,210	$45,510	$44,748	-$762	-1.67%	-$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	$47,326	$40,565	$40,055	-$510	-1.26%	-$7,271	-15.36%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	$4,495	$4,495	$4,495	-	-	-	-	
Total Salaries & Benefits	$448,810	$408,490	$407,218	-$1,272	-0.31%	-$41,592	-9.27%	
Operating Expenditures								
Contractual Services / Other Contractual Service	$7,000	$7,000	$7,000	-	-	-	-	
Fastenal Material Dispensing Machine	$1,500	$1,500	$1,500	-	-	-	-	Fastenal Material Dispensing machine annual fee
Aursi System	$5,500	$5,500	$5,500	-	-	-	-	Aursi Material Management System annual payment
Travel & Training / Training/Registration	$7,500	$7,500	$7,500	-	-	-	-	FMEA Conference/FMPA Utility Purchasing & Material

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Management (UPMM), Forklift training/AED/CPR/OSHA 10/30 Hr Training
FMEA Conference	$2,000	$2,000	$2,000	-	-	-	-	Hotel/per diem/registration/mileage- $1K each
FMPA Utility Purchasing & Materials Management	$4,300	$4,300	$4,300	-	-	-	-	2 Warehouse Personnel $2,150 each- registration/hotel/mileage/per diem
Forklift/AED/CPR Recertification	$1,200	$1,200	$1,200	-	-	-	-	4 warehouse personnel
Communication/Freight Srv / Postage & Freight	$3,270	$1,000	$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	$3,000	$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	$10,745	$10,745	$10,745	-	-	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Warehouse Supplies	$50,000	$10,000	$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 establish an Inventory Clearing Account, GL#52-18 in FY'27.
Service / Printing & Binding	$1,200	$1,000	$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	$2,000	$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	$6,000	$2,000	$2,000	-	-	-$4,000	-66.67%	Propane Gas for (2) Forklifts in Warehouse and (1) at Power Plant

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Inventory Clearing Acct	-	$52,670	$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	$12,000	$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	$2,400	$1,200	$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	$13,500	$13,500	$13,500	-	-	-	-	Purchase Additional Warehouse Fan/Connex Containers -Equipment Rental to move transformers/Connex containers
Service / Capital Outlay Contra	-$161,808	-$10,000	-$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	$113,615	-	-	$156,808	-363.04%	
Total Material Mgmt/Warehouse	$405,617	$522,105	$520,833	-$1,272	-0.24%	$115,216	28.41%	
Steam Power Generation								
Salaries & Benefits								
Salaries & Wages / Regular	$487,152	$487,214	$487,214	-	-	$62	0.01%	Decrease due to downsizing in Power Generation; six positions have been eliminated
Overtime / Standard Overtime	$40,000	$40,000	$40,000	-	-	-	-	Overtime
Special Pay / Longevity	$6,232	$4,310	$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	$4,500	$4,500	$4,500	-	-	-	-	
Service / FICA Taxes	$41,079	$40,937	$40,937	-	-	-$142	-0.35%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$79,927	$56,535	$55,588	-$947	-1.68%	-$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / 401-a Plan	$16,680	$15,163	$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	$55,973	$52,342	$51,684	-$658	-1.26%	-$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	$25,384	$25,384	$25,384	-	-	-	-	
Total Salaries & Benefits	$756,927	$726,385	$724,780	-$1,605	-0.22%	-$32,147	-4.25%	
Operating Expenditures								
Professional Services / Internal IT Support	$162,207	$169,267	$169,267	-	-	$7,060	4.35%	
Professional Services / Environmental Compl	$29,930	$29,930	$29,930	-	-	-	-	
TRI & Forms EIA 860 & 923 Reports	$12,400	$12,400	$12,400	-	-	-	-	Tri & Forms E1A-860 & 923 reports
Fuel Oil Analysis	$14,000	$14,000	$14,000	-	-	-	-	Fuel Oil analysis
Industrial User Non Compliance Fee - WPB	$2,000	$2,000	$2,000	-	-	-	-	Industrial User Non-compliance fee- City of WP
Welllfield Permits	$200	$200	$200	-	-	-	-	Wellfield permit
Tank Registration Permit	$330	$330	$330	-	-	-	-	Tank registration permit - Board of Cty Comm
Industrial Permit - WPB	$400	$400	$400	-	-	-	-	Categorical Industrial permit - City of WPB
Haz Waster Permit	$100	$100	$100	-	-	-	-	Hazard waste permit - PBC
Annual admin fee - FL DEP	$500	$500	$500	-	-	-	-	Annual admission fee- FL dept of Env Protect
Professional Services / Other	$6,500	$500	$500	-	-	-$6,000	-92.31%	
INET Subscription - gas monitoring	$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	$500	$500	$500	-	-	-	-	Rodent trapping / pest control
Warehouse Inventory	$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	$11,313,980	$19,350,010	$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	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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 incorporated into the overall FMPA billing structure. Thus, this line item is no longer needed in the budget.
Contractual Services / Purch Power Stanton Base	$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	$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	$8,734,279	$9,726,239	$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	$562,655	$406,872	$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	$200,000	$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	$4,291,656	$3,646,672	$3,646,672	-	-	-$644,984	-15.03%	FMPA Solar II Rice Creek - PCA
FMPA Solar II Rice Creek	$1,302,956	$1,054,149	$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	$2,988,700	$2,592,523	$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	$2,000	$2,000	$2,000	-	-	-	-	Net Meter Power Purchase
Contractual Services / Other Contractual Service	$274,500	$309,200	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								improvement during the 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	$2,500	$2,500	$2,500	-	-	-	-	Fire Extinguisher Service
Halon / CO2 systems	$6,000	$6,000	$6,000	-	-	-	-	Halon & CO2 Engineering System
WEBGADS	$3,000	$3,000	$3,000	-	-	-	-	Webgads
Generation Consulting Services	$150,000	$150,000	$150,000	-	-	-	-	Generation Consulting Services rough estimate to perform GT2 generation Inspection.
Waste Cleanup and removal	$5,000	$5,000	$5,000	-	-	-	-	Waste clean up & removal
DCS Service	$10,000	$10,000	$10,000	-	-	-	-	Control DCS (Distr Contr Sys)
Solar Field Maintenance Fee	$90,000	$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	$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)	-	$12,700	$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	-	$30,000	$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	$5,000	$4,000	$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	$10,000	$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	$2,725	$1,000	$1,000	-	-	-$1,725	-63.30%	Postage and freight charges for Power Plant. This reduction is related to the retirement of steam assets at the power plant and less parts and materials being shipped in/out.
Utility Services / Water	$54,000	$48,837	$48,837	-	-	-$5,163	-9.56%	
Utility Services / Sewer	$117,046	$122,859	$122,859	-	-	$5,813	4.97%	
Utility Services / Electricity	$7,020	$8,554	$8,554	-	-	$1,534	21.85%	
Utility Services / Refuse/Waste Disposal	$8,640	$8,468	$8,468	-	-	-$172	-1.99%	
Utility Services / Natural Gas	$200,000	$200,000	$200,000	-	-	-	-	Gas purchase to run units

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Rental & Leases / Operating/Capital Leasing	$7,000	$7,000	$7,000	-	-	-	-	
Copier Leasing	$3,000	$3,000	$3,000	-	-	-	-	copier leasing
Click Charges for Copier	$1,000	$1,000	$1,000	-	-	-	-	Click charges for copier
Manlift Leasing	$3,000	$3,000	$3,000	-	-	-	-	Manlift Leasing
Insurance / Property/Liability	$1,573,416	$1,026,718	$1,026,718	-	-	-$546,698	-34.75%	
Repair/Maint Services / Buildings	-	$3,000	$3,000	-	-	$3,000	-	
Paint and Paint Supplies	-	$3,000	$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	$21,500	$20,500	$20,500	-	-	-$1,000	-4.65%	
LockOut System	$2,000	$1,000	$1,000	-	-	-$1,000	-50.00%	Lock out, tag out system
Fork Truck Repairs	$5,000	$5,000	$5,000	-	-	-	-	Forklift repairs
Golf Cart Repairs	$2,500	$2,500	$2,500	-	-	-	-	Golf cart repairs
Annual Air Compressor Service	$12,000	$12,000	$12,000	-	-	-	-	Various code well repairs
Repair/Maint Services / Equipment-Garage	$10,745	$10,745	$10,745	-	-	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Boiler Plant	$5,000	$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	$25,000	$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	$20,000	$20,000	$20,000	-	-	-	-	Emergency electrical repairs
Inverter PM's	$5,000	$5,000	$5,000	-	-	-	-	Inverter Preventative Maint, GT1, S4
Repair/Maint Services / Steam Plant	$2,500	-	-	-	-	-$2,500	-100.00%	
RO Maintenance	$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	$7,500	$7,500	$7,500	-	-	-	-	
Plant Maintenance / Repairs	$7,500	$7,500	$7,500	-	-	-	-	Plant Maintenance / Repairs
Service / Printing & Binding	$2,500	$1,000	$1,000	-	-	-$1,500	-60.00%	Printing services, paper & printing cartridges. Reduced printing/binding costs due to historical data.
Other Curr Charges/Oblig / Advertising	$2,000	-	-	-	-	-$2,000	-100.00%	Advertising /Ads. We do not anticipate requiring any funds for advertising this year.
Office Supplies / Office Supplies	$800	$800	$800	-	-	-	-	Office Supplies
Office Supplies / Office Furniture	$500	$500	$500	-	-	-	-	Control Room Chairs
Operating Supplies / Gas, Lubricants, & Oil	$1,500	$1,500	$1,500	-	-	-	-	Gas Lubricant & Oil
Operating Supplies / Inventory Clearing Acct	-	$5,000	$5,000	-	-	$5,000	-	Supplemental for $5,000 approved in BWS#1.
Operating Supplies / Small Tools & Equipment	$5,000	$5,000	$5,000	-	-	-	-	Small Tools and equipment

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Chemicals	$3,000	$1,000	$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	$2,000	$2,000	$2,000	-	-	-	-	Uniform Costs
Operating Supplies / Other	$4,800	$1,500	$1,500	-	-	-$3,300	-68.75%	Steam Assets have been retired and Water Quality Lab is being retired.
Parts Washer	$1,100	-	-	-	-	-$1,100	-100.00%	Parts Washer
Rags & Mats	$2,500	-	-	-	-	-$2,500	-100.00%	Rags and Mats
Safety Boots	$500	$1,000	$1,000	-	-	$500	100.00%	Safety Boots
First Aid Kit	$200	-	-	-	-	-$200	-100.00%	First Aid Kit
Bottled Water	$500	$500	$500	-	-	-	-	Bottled Water
Service / Books, Pub, Subsc, & Memb	$95,000	$95,000	$95,000	-	-	-	-	
FGU Annual Membership Dues	$95,000	$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	$35,463,171	-	-	$3,245,605	10.07%	
Total Steam Power Generation	$32,974,493	$36,189,556	$36,187,951	-$1,605	-	$3,213,458	9.75%	
Power System Operation								
Salaries & Benefits								
Salaries & Wages / Regular	$1,062,007	$989,346	$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 certification incentives and lump-sum performance pay.
Overtime / Standard Overtime	$160,000	$130,000	$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	$10,700	$11,300	$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	-	$4,804	$4,804	-	-	$4,804	-	
Certification Pay	-	$3,554	$3,554	-	-	$3,554	-	
One-Time Performance Lump-Sum Pay	-	$1,250	$1,250	-	-	$1,250	-	
Special Pay / Other Pays	$4,500	$4,500	$4,500	-	-	-	-	
Service / FICA Taxes	$94,577	$87,137	$87,137	-	-	-$7,440	-7.87%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$270,348	$160,683	$157,991	-$2,692	-1.68%	-$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	$168,256	$124,311	$122,748	-$1,563	-1.26%	-$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	$20,152	$20,152	$20,152	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Salaries & Benefits	$1,790,540	$1,532,233	$1,527,978	-$4,255	-0.28%	-$262,562	-14.66%	
Operating Expenditures								
Professional Services / Internal IT Support	$129,987	$105,554	$105,554	-	-	-$24,433	-18.80%	
Professional Services / Other	$699,726	$487,150	$487,150	-	-	-$212,576	-30.38%	
ATT Dedicated Data Circuits	$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 existing other data links to provide the requested data that was originally sent on this ATT connection.
NERC - Regulatory Assessments	$25,000	$35,000	$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	$252,000	$277,000	$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	$22,000	$24,000	$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	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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 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	$100,000	$80,000	$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	$75,000	$70,000	$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	$1,000	$1,000	$1,000	-	-	-	-	Monthly servicing of the First Aid cabinet in the System Operations control room.
Fire Extinguisher Maintenance	$150	$150	$150	-	-	-	-	On site fire extinguisher maintenance and service.
Contractual Services / Maintenance	$6,000	$6,000	$6,000	-	-	-	-	
Pantropic Power	$6,000	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$905,650	$851,650	$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	$5,400	$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	$600,000	$500,000	$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	$250	$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
CTOP - Increase for EMS System	$300,000	$346,000	$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	$25,000	$15,000	$15,000	-	-	-$10,000	-40.00%	Provide annual training opportunities for the team including NERC

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$1,728	$1,728	$1,728	-	-	-	-	
Utility Services / Sewer	$432	$370	$370	-	-	-$62	-14.35%	
Utility Services / Electricity	$44,668	$45,471	$45,471	-	-	$803	1.80%	
Utility Services / Refuse/Waste Disposal	$10,526	$10,633	$10,633	-	-	$107	1.02%	
Rental & Leases / Operating/Capital Leasing	$3,450	$3,450	$3,450	-	-	-	-	
Canon Copier Lease	$3,450	$3,450	$3,450	-	-	-	-	Monthly charge for the Canon copier lease for System Operations
Insurance / Property/Liability	$94,084	$61,394	$61,394	-	-	-$32,690	-34.75%	
Repair/Maint Services / Equipment-General	$2,000	$500	$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	$1,000	$500	$500	-	-	-$500	-50.00%	Repair and maintenance as needed for the System Operations division. Revised to align with prior year expenses.
Service / Printing & Binding	$1,000	$1,000	$1,000	-	-	-	-	Cost associated with printing map books and system diagrams.
Click Charges for Copier Lease	$500	$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	$500	$500	$500	-	-	-	-	Printing and binding of system map books.
Office Supplies / Office Supplies	$3,000	$3,000	$3,000	-	-	-	-	Office Supplies. Pens, paper, books, paper towels, cleaning products.
Operating Supplies / Small Tools & Equipment	$250	$250	$250	-	-	-	-	Hand tools and hardware as needed for the System Operations division including hard hats, gloves, rain gear.
Operating Supplies / Uniforms	$500	$500	$500	-	-	-	-	Uniform shirts and jackets as needed for team members.
Replacement & Renewal / Equipment-Technology	$3,000	$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	-$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	$1,597,150	-	-	-$200,308	-11.14%	
Total Power System Operation	$3,587,998	$3,129,383	$3,125,128	-$4,255	-0.14%	-$462,870	-12.90%	
Distribution								
Salaries & Benefits								
Salaries & Wages / Regular	$3,090,277	$3,118,303	$3,117,757	-$546	-0.02%	$27,480	0.89%	The increase reflects Merit Step-Up adjustments for four union employees, in accordance with the contract, totaling $21,392.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other Salaries / Part Time	$51,109	$51,109	$51,109	-	-	-	-	
Overtime / Standard Overtime	$1,500,000	$1,500,000	$1,500,000	-	-	-	-	Transmission & Distribution Overtime
Special Pay / Longevity	$20,536	$19,957	$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	$275,020	$277,176	$277,134	-$42	-0.02%	$2,114	0.77%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$1,016,654	$543,091	$533,993	-$9,098	-1.68%	-$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	$451,908	$366,388	$361,783	-$4,605	-1.26%	-$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	$75,146	$75,146	$75,146	-	-	-	-	
Total Salaries & Benefits	$6,480,650	$5,951,170	$5,936,879	-$14,291	-0.24%	-$543,771	-8.39%	
Operating Expenditures								
Professional Services / Equipment Test	$25,000	$50,250	$50,250	-	-	$25,250	101.00%	
Automated External Defibrillator (AED)	-	$25,250	$25,250	-	-	$25,250	-	Maintenance of the Automatic External Defibrillator (AED) on the trucks. Moved from #401-6034-531.34-50
Equipment Testing	-	$25,000	$25,000	-	-	$25,000	-	TESTING RUBBER GOODS, DIELECTRIC TESTING OF TRUCK BOOMS, AND HOT STICKS
Professional Services / Internal IT Support	$74,923	$65,682	$65,682	-	-	-$9,241	-12.33%	
Professional Services / Environmental Compl	$5,000	$5,000	$5,000	-	-	-	-	Transformer Oil and oily waste disposal
Professional Services / Other	$150,000	$150,000	$150,000	-	-	-	-	Miscellaneous Professional Services - Safety Supplies, Environmental Consulting, Engineering Consulting, Regulatory permit fees, and mutual aid.
Contractual Services / Maintenance	$1,260,000	$1,332,800	$1,332,800	-	-	$72,800	5.78%	
AI Vegetation Services	-	$35,000	$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	-	$1,297,800	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								Supplemental for $37,800 approved in BWS#1.
Contractual Services / Other Contractual Service	$150,250	$125,000	$125,000	-	-	-$25,250	-16.81%	
Dumping	$125,000	$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)	$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	$40,000	$40,000	$40,000	-	-	-	-	Florida East Coast Railroad Fees for electrical line crossing the Florida East Coast tracks and underground line under the tracks.
Travel & Training / Training/Registration	$45,000	$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	$15,000	$15,000	$15,000	-	-	-	-	First Aid, CPR, Pole top rescue, confined space training
Safety Meeting	$15,000	$15,000	$15,000	-	-	-	-	FMPA All hands safety training/meetings
Rodeo	$15,000	$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	$10,900	$7,500	$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	$7,344	$6,313	$6,313	-	-	-$1,031	-14.04%	
Utility Services / Sewer	$2,363	$2,791	$2,791	-	-	$428	18.11%	
Utility Services / Electricity	$65,839	$78,489	$78,489	-	-	$12,650	19.21%	
Utility Services / Refuse/Waste Disposal	$2,164	$2,265	$2,265	-	-	$101	4.67%	
Rental & Leases / Vehicles	$45,000	$35,000	$35,000	-	-	-$10,000	-22.22%	
Crane Rental	$35,000	$35,000	$35,000	-	-	-	-	Crane rental-setting concrete poles & other tasks
Sign rental	$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	$215,475	$140,607	$140,607	-	-	-$74,868	-34.75%	
Repair/Maint Services / Equipment-General	$11,000	$5,000	$5,000	-	-	-$6,000	-54.55%	System maintenance & general distribution repairs. Budget decreased due to prior year actuals.
Repair/Maint Services / Equipment-Garage	$72,167	$72,173	$72,173	-	-	$6	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Small Equipment	$10,000	$7,000	$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	$81,647	$81,647	$81,647	-	-	-	-	
Heavy Equipment	$50,000	$50,000	$50,000	-	-	-	-	In house and outside repairs and maintenance of heavy equipment not sole source (Altec) related.
Asset Tracking	$31,647	$31,647	$31,647	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	$175,000	$175,000	$175,000	-	-	-	-	Altec Industries provides sole source maintenance and repairs to only Altec equipment used by the Electric Utility..
Repair/Maint Services / CAIC	$172,800	$241,620	$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	$15,000	$7,500	$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	$610,000	$610,000	$610,000	-	-	-	-	In FY'27, maintenance of the substations will be conducted more frequently.
Maintenance	$210,000	$210,000	$210,000	-	-	-	-	Maintenance & Repairs of substation equipment and building
Emergency Maintenance	$200,000	$200,000	$200,000	-	-	-	-	Emergency Maintenance cost for substation
Materials	$200,000	$200,000	$200,000	-	-	-	-	Materials & Equipment
Repair/Maint Services / Poles, Towers & Fixtures	$700,000	$900,000	$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	$150,000	$150,000	$150,000	-	-	-	-	Overhead conductors for current jobs and warehouse stock.,
Repair/Maint Services / Underground Conductors	$150,000	$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	$450,000	$750,000	$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	$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	$2,000	$2,000	$2,000	-	-	-	-	Outside printing of training guides, booklets and door hangers for outage notification
Other Curr Charges/Oblig / Advertising	$2,500	-	-	-	-	-$2,500	-100.00%	Job opening Advertisements - Budget can be removed; HR function.
Other Curr Charges/Oblig / Oblig/Other	$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	$100,000	$100,000	$100,000	-	-	-	-	Gas, lubricant and oil for Electric Utility Vehicles.
Operating Supplies / Small Tools & Equipment	$150,000	$150,000	$150,000	-	-	-	-	Line worker's tools and Equipment.
Operating Supplies / Chemicals	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$70,000	$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	$80,000	$80,000	$80,000	-	-	-	-	Safety & climbing equip, gloves, lights, sunscreen, bug repellant, towels, water cooler for trucks.
Service / Books, Pub, Subsc, & Memb	$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	-$2,703,487	-$2,919,766	-$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	$2,718,871	-	-	$312,086	12.97%	
Total Distribution	$8,887,435	$8,670,041	$8,655,750	-$14,291	-0.16%	-$231,685	-2.61%	
Meter Shop								
Salaries & Benefits								
Salaries & Wages / Regular	$703,453	$652,838	$652,838	-	-	-$50,615	-7.20%	Decrease reflects employee turnover.
Other Salaries / Part Time	$163,992	$120,240	$120,246	$6	-	-$43,746	-26.68%	
Overtime / Standard Overtime	$20,000	$30,000	$30,000	-	-	$10,000	50.00%	Increase reflects approval in Budget Workshop #1, supplemental to increase overtime by $10,000
Special Pay / Longevity	$8,640	$4,900	$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	$68,550	$61,810	$61,811	$1	-	-$6,739	-9.83%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$156,623	$101,769	$100,064	-$1,705	-1.68%	-$56,559	-36.11%	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	$138,282	$104,683	$103,367	-$1,316	-1.26%	-$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	$13,434	$13,434	$13,434	-	-	-	-	
Total Salaries & Benefits	$1,272,974	$1,089,674	$1,086,660	-$3,014	-0.28%	-$186,314	-14.64%	
Operating Expenditures								
Professional Services / Equipment Test	$3,500	$2,000	$2,000	-	-	-$1,500	-42.86%	
Test Board Calibration	$1,500	$1,000	$1,000	-	-	-$500	-33.33%	Meter Shop test board annual calibration. Budget

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								reduced based on prior FY actuals.
Tool Calibration	$2,000	$1,000	$1,000	-	-	-$1,000	-50.00%	Small tool calibration. Budget reduced; calibrations show minimal deviation over time.
Professional Services / Internal IT Support	$172,472	$127,034	$127,034	-	-	-$45,438	-26.35%	
Professional Services / Other	$115,000	$185,000	$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	$115,000	$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	-	$70,000	$70,000	-	-	$70,000	-	This is for legal fees associated with a dispute between the City of Lake 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	$6,400	$7,200	$7,200	-	-	$800	12.50%	Annual FCS Software Contract / Itron. Additional license for meter shop.
Itron FCS	$4,000	$4,800	$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	$2,400	$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	$15,000	$70,000	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								background functions, such as audit scheduling and report creation
Drops + Watts	$15,000	$20,000	$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	-	$50,000	$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	$1,350	$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	$3,000	$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	$36,000	$16,000	$16,000	-	-	-$20,000	-55.56%	To cover the cost of Siemens antennas POE's (power over 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	$1,090	$1,090	$1,090	-	-	-	-	Meter Shop shipping costs through Warehouse
Insurance / Property/Liability	$52,599	$34,323	$34,323	-	-	-$18,276	-34.75%	
Repair/Maint Services / Equipment-Garage	$77,022	$77,030	$77,030	-	-	$8	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Small Equipment	$6,000	$1,500	$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	$268,000	$200,000	$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	$15,000	$7,500	$7,500	-	-	-$7,500	-50.00%	Repair & Maintenance of solar school lights / EV Charger maintenance. Budget reduced based on prior fiscal year expenses

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								and anticipated FY26 expenses.
Office Supplies / Office Supplies	$6,000	$3,500	$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	$7,499	$7,499	$7,499	-	-	-	-	Gas, Lube, and oil for Meter Shop vehicles
Operating Supplies / Inventory/Over-Short	-	$2,500	$2,500	-	-	$2,500	-	Inventory Adjustments. Supplemental for $2,500 approved in BWS#1.
Operating Supplies / Small Tools & Equipment	$3,000	$3,000	$3,000	-	-	-	-	To purchase small tools & equipment for Meter Shop staff such as small equipment, misc. tools, aerosols.
Operating Supplies / Uniforms	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	Flame-Retardant uniforms and safety boots for Meter Shop. Budget reduced based on prior fiscal expenses.
Total Operating Expenditures	$803,932	$759,526	$759,526	-	-	-$44,406	-5.52%	
Total Meter Shop	$2,076,906	$1,849,200	$1,846,186	-$3,014	-0.16%	-$230,720	-11.11%	
Non-Departmental								
Operating Expenditures								
Service / Interest	$104,269	$104,269	-	-$104,269	-100.00%	-$104,269	-100.00%	
Total Operating Expenditures	$104,269	$104,269	-	-$104,269	-100.00%	-$104,269	-100.00%	
Total Non-Departmental	$104,269	$104,269	-	-$104,269	-100.00%	-$104,269	-100.00%	
Non-Departmental	$15,997,321	$16,162,500	$16,318,765	$156,265	0.97%	$321,444	2.01%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$2,158,908	$2,821,478	$2,821,478	-	-	$662,570	30.69%	
2020AB Non Adv.	$83,908	$41,478	$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	$1,390,000	$1,460,000	$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	$685,000	$745,000	$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	-	$575,000	$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	$5,513,812	$5,737,999	$5,737,999	-	-	$224,187	4.07%	
2020AB Non Adv.	$20,362	$17,211	$17,211	-	-	-$3,151	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	$2,338,950	$2,269,450	$2,269,450	-	-	-$69,500	-2.97%	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 $31,319,750 attributable to the Electric Fund.
2022 UT Bond	$1,663,150	$1,620,850	$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	$1,491,350	$1,830,488	$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	$5,500	$5,500	$5,500	-	-	-	-	
Contractual Services / Interfund Admins Services	$3,453,186	$2,716,605	$2,755,695	$39,090	1.44%	-$697,491	-20.20%	
Other Curr Charges/Oblig / Contribution to GF	$4,416,915	$4,521,918	$4,639,093	$117,175	2.59%	$222,178	5.03%	
Transfers / To General Fund	$149,000	$149,000	$149,000	-	-	-	-	
EU Building Maintenance 46-10	$149,000	$149,000	$149,000	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-13.
Transfers / Transfer to Capital Pro	$300,000	$210,000	$210,000	-	-	-$90,000	-30.00%	
Breaker Tester	-	$60,000	$60,000	-	-	$60,000	-	
Prefabricated building for Wire Storage	-	$150,000	$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	$300,000	-	-	-	-	-$300,000	-100.00%	
Total Non-Departmental	$15,997,321	$16,162,500	$16,318,765	$156,265	0.97%	$321,444	2.01%	
Total Non-Departmental	$15,997,321	$16,162,500	$16,318,765	$156,265	0.97%	$321,444	2.01%	
Total Expenditures	**$73,509,173**	**$74,037,551**	**$74,052,469**	**$14,918**	**0.02%**	**$543,296**	**0.74%**	

EU Storm Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

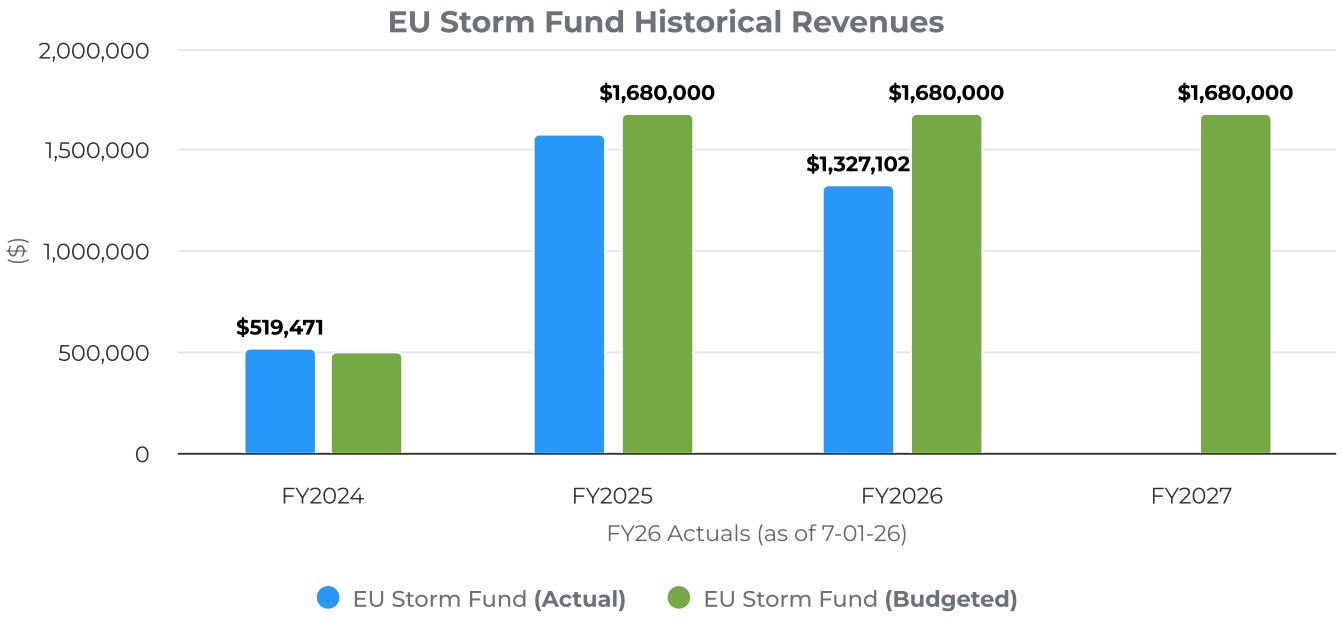
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$519,471**	**$2,091,938**	**$3,771,938**	**$3,771,938**	**-**	**-**	**$1,680,000**	**80.31%**
Revenues								
Charges of SVCs	$1,548,140	$1,680,000	$1,680,000	$1,680,000	-	-	-	-
Other	$27,757	-	-	-	-	-	-	-
Total Revenues	**$1,575,897**	**$1,680,000**	**$1,680,000**	**$1,680,000**	**-**	**-**	**-**	**-**
Expenditures								
Non-Departmental	$3,430	-	-	-	-	-	-	-
Total Expenditures	**$3,430**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$1,572,467**	**$1,680,000**	**$1,680,000**	**$1,680,000**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$2,091,938**	**$3,771,938**	**$5,451,938**	**$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**.

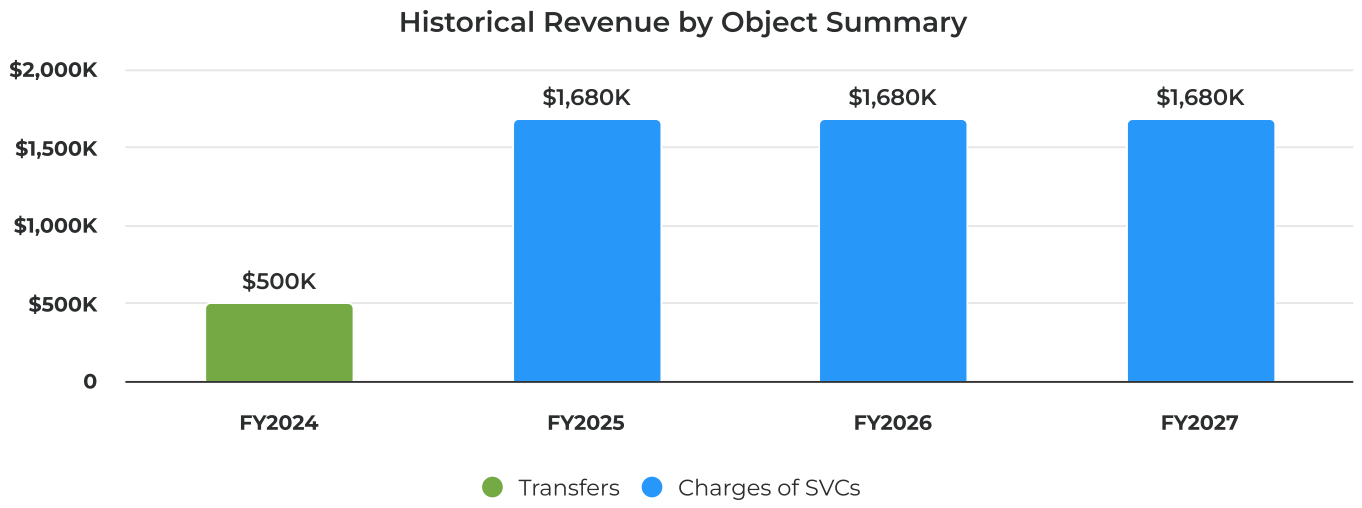
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

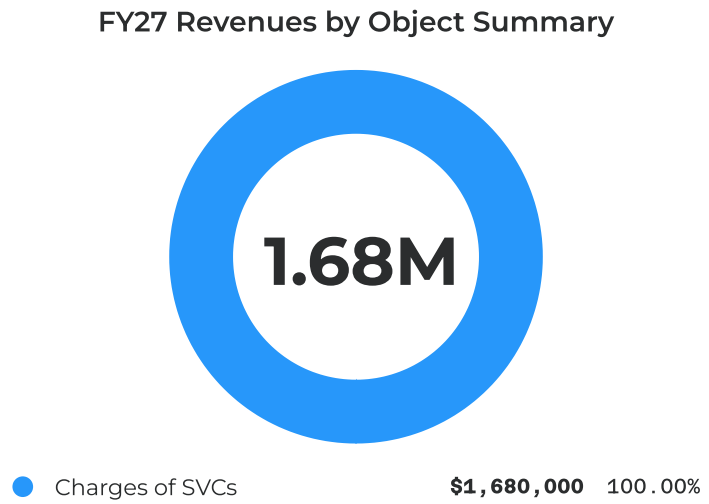
EU Storm Fund

Historical Budget to Actual Revenues



Revenues by Object Summary

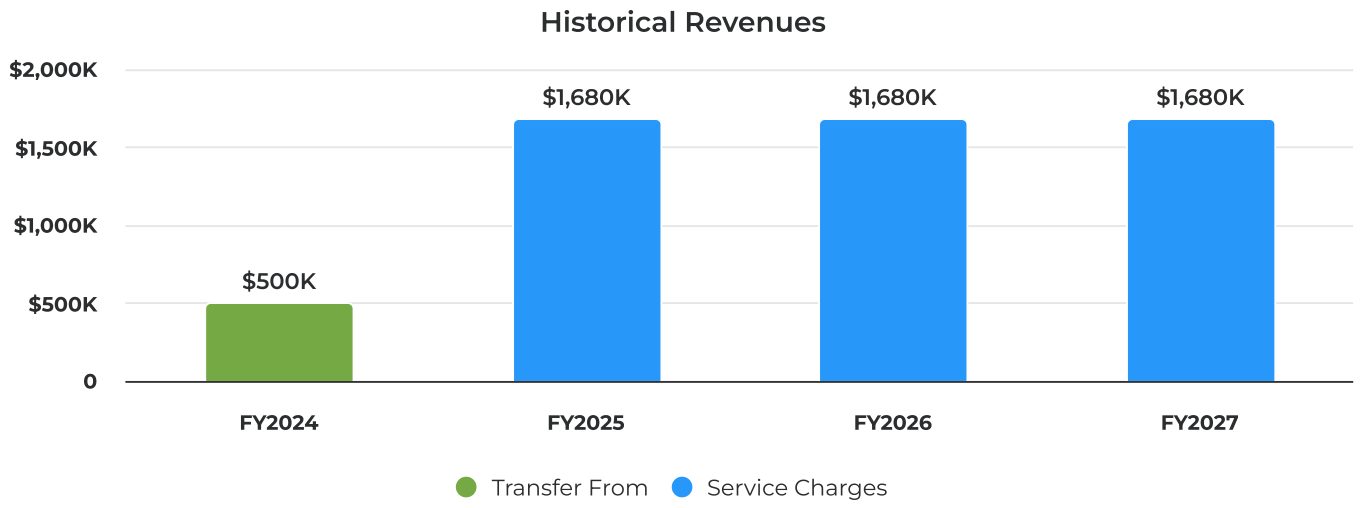


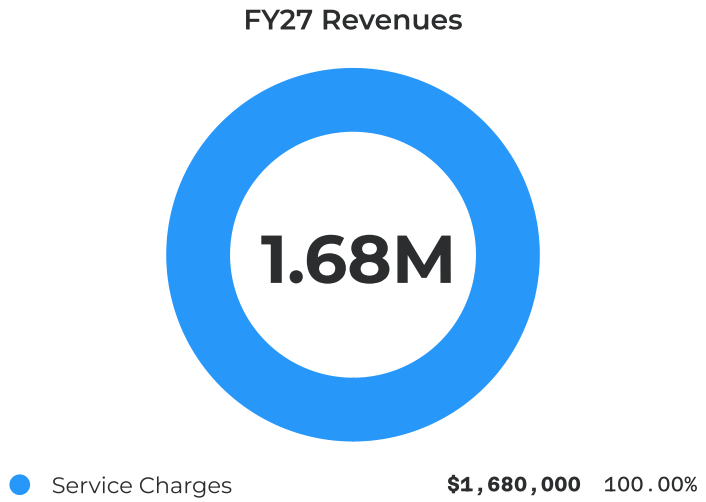


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$1,548,140	$1,680,000	$1,680,000	$1,680,000	-	-	-	-
Other	$27,757	-	-	-	-	-	-	-
Total Revenues	**$1,575,897**	**$1,680,000**	**$1,680,000**	**$1,680,000**	**-**	**-**	**-**	**-**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Service Charges								
Electric Residential Sale / Electric Sales	$1,361,863	$1,444,800	$1,444,800	$1,444,800	-	-	-	-
Electric Commercial Sales / Electric Sales	$186,276	$235,200	$235,200	$235,200	-	-	-	-
Total Service Charges	$1,548,140	$1,680,000	$1,680,000	$1,680,000	-	-	-	-
Interest & other Earnings								
Interest / Investments	$27,757	-	-	-	-	-	-	-
Total Interest & other Earnings	$27,757	-	-	-	-	-	-	-
Total Revenues	**$1,575,897**	**$1,680,000**	**$1,680,000**	**$1,680,000**	**-**	**-**	**-**	**-**

EU Storm Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
EU Storm Fund	$1,680,000	$1,680,000	$1,680,000	-	-	-	-	
Charges of SVCs								
Electric Residential Sale / Electric Sales	$1,444,800	$1,444,800	$1,444,800	-	-	-	-	
Electric Commercial Sales / Electric Sales	$235,200	$235,200	$235,200	-	-	-	-	
Total Charges of SVCs	$1,680,000	$1,680,000	$1,680,000	-	-	-	-	
Total Revenues	**$1,680,000**	**$1,680,000**	**$1,680,000**	**-**	**-**	**-**	**-**	

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Water Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

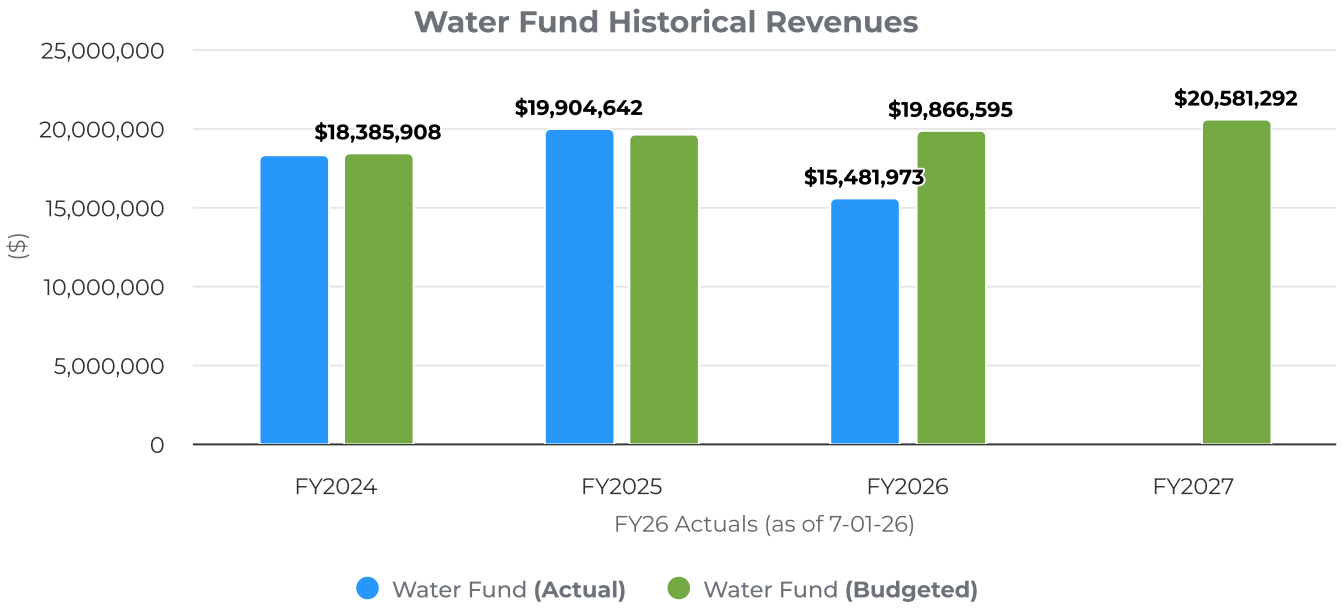
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$57,984,078**	**$58,733,092**	**$58,962,665**	**$58,962,665**	**-**	**-**	**$229,573**	**0.39%**
Revenues								
Permits fees	$413	$15,000	$12,500	$12,500	-	-	-$2,500	-16.67%
Intergovernmental	$126,687	$10,000	$10,000	$10,000	-	-	-	-
Charges of SVCs	$18,261,841	$19,196,915	$19,957,792	$19,957,792	-	-	$760,877	3.96%
Fines	$1,000	$10,000	$10,000	$10,000	-	-	-	-
Other	$1,514,701	$634,680	$591,000	$591,000	-	-	-$43,680	-6.88%
Total Revenues	**$19,904,642**	**$19,866,595**	**$20,581,292**	**$20,581,292**	**-**	**-**	**$714,697**	**3.60%**
Expenditures								
Salaries & Benefits	$4,233,912	$5,266,338	$4,969,397	$4,954,874	-$14,523	-0.29%	-$311,464	-5.91%
Operating Expenditures	$10,636,613	$6,602,649	$6,682,334	$6,682,334	-	-	$79,685	1.21%
Non-Departmental	$4,393,735	$7,768,035	$7,129,440	$7,142,086	$12,646	0.18%	-$625,949	-8.06%
Total Expenditures	**$19,264,259**	**$19,637,022**	**$18,781,171**	**$18,779,294**	**-$1,877**	**-0.01%**	**-$857,728**	**-4.37%**
Total Revenues Less Expenditures	**$640,383**	**$229,573**	**$1,800,121**	**$1,801,998**	**$1,877**	**0.10%**	**$1,572,425**	**684.93%**
Ending Fund Balance	**$58,624,461**	**$58,962,665**	**$60,762,786**	**$60,764,663**	**$1,877**	**-**	**$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**.

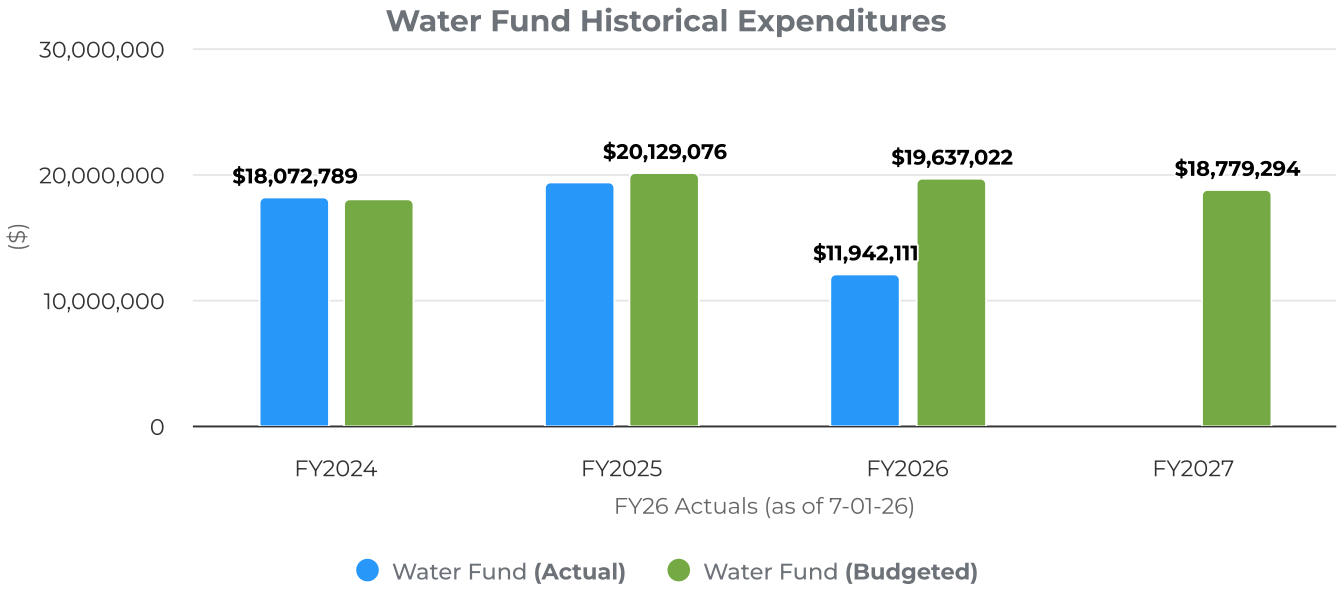
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Water Fund

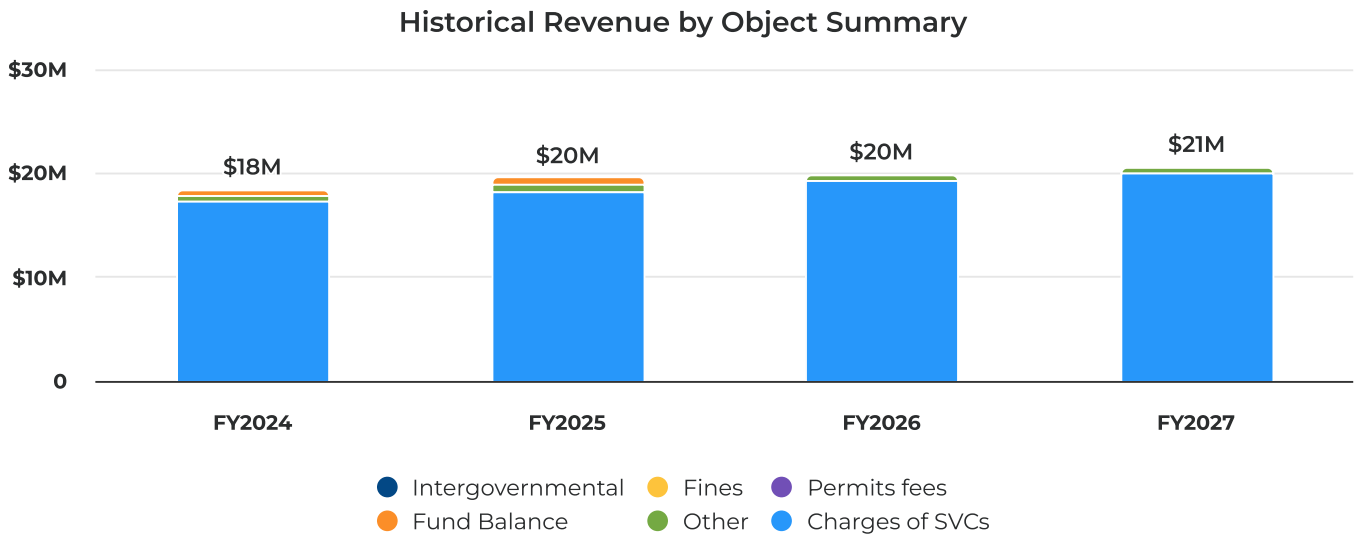
Historical Budget to Actual Revenues

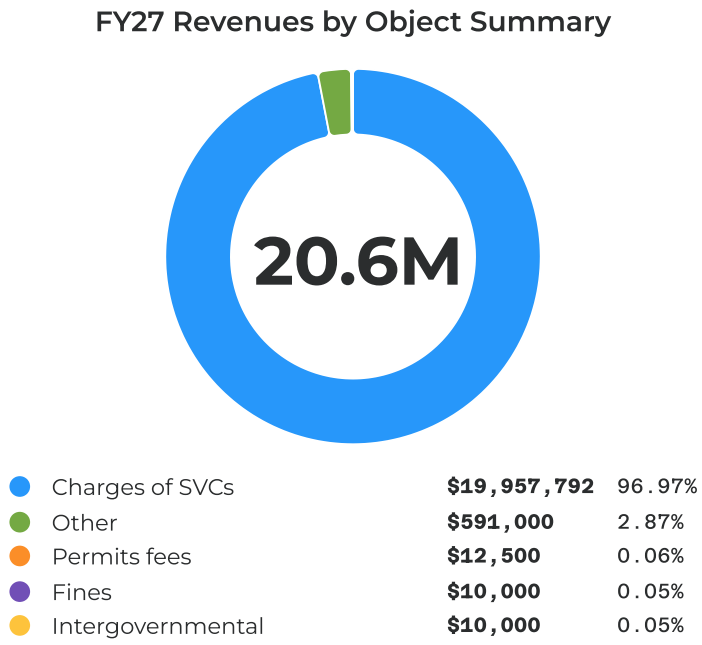


Historical Budget to Actual Expenditures



Revenues by Object Summary

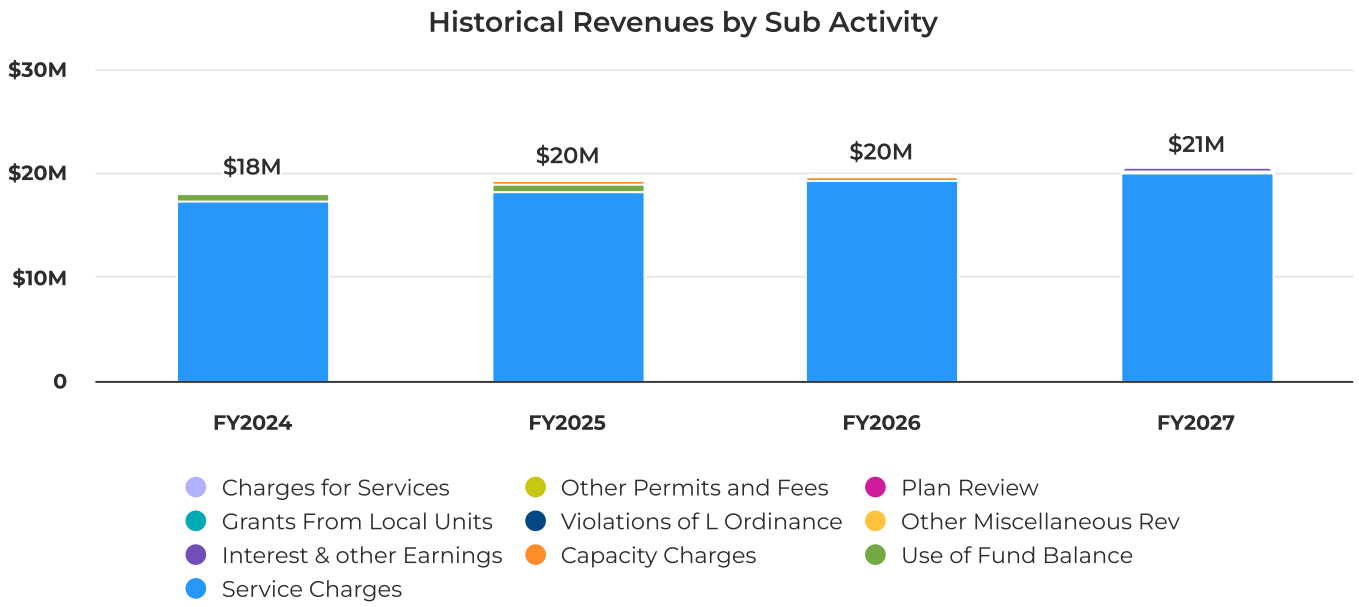


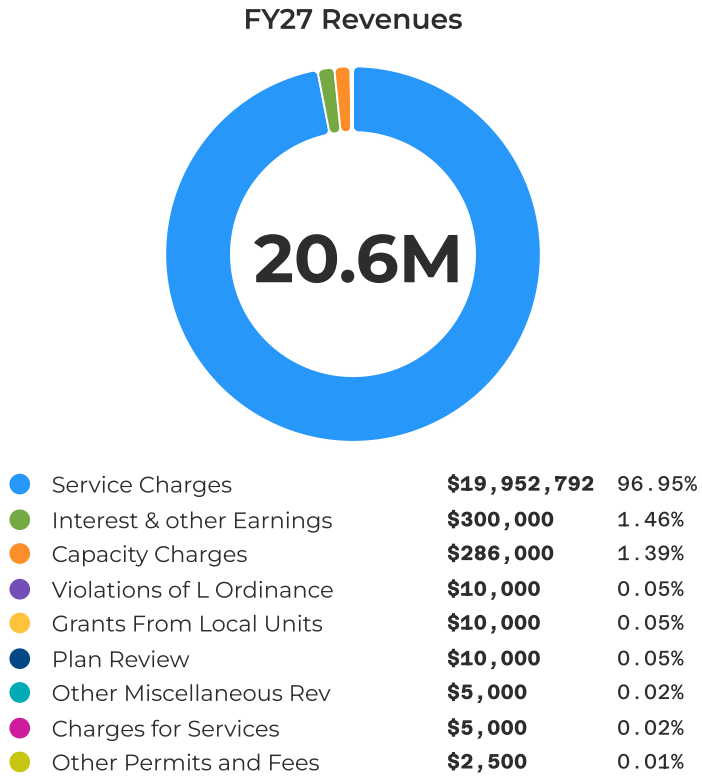


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Permits fees	$413	$15,000	$12,500	$12,500	-	-	-$2,500	-16.67%
Intergovernmental	$126,687	$10,000	$10,000	$10,000	-	-	-	-
Charges of SVCs	$18,261,841	$19,196,915	$19,957,792	$19,957,792	-	-	$760,877	3.96%
Fines	$1,000	$10,000	$10,000	$10,000	-	-	-	-
Other	$1,514,701	$634,680	$591,000	$591,000	-	-	-$43,680	-6.88%
Total Revenues	**$19,904,642**	**$19,866,595**	**$20,581,292**	**$20,581,292**	**-**	**-**	**$714,697**	**3.60%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Plan Review								
Site Plan / Site Plan Review Fee	$413	$10,000	$10,000	$10,000	-	-	-	-
Total Plan Review	$413	$10,000	$10,000	$10,000	-	-	-	-

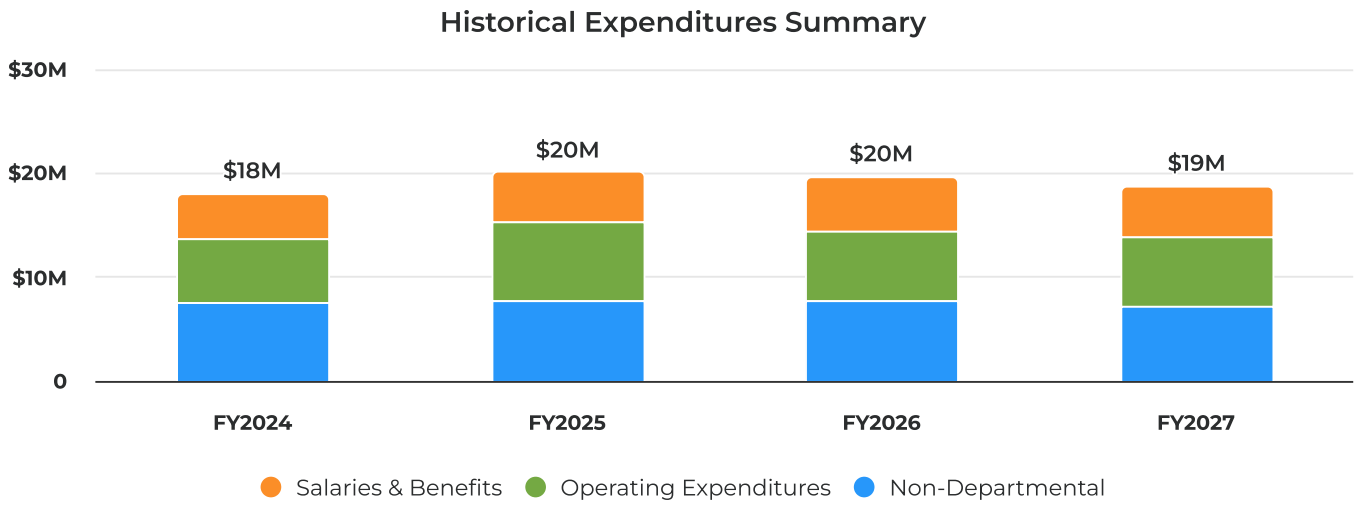
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Permits and Fees								
Other Permits and Fees / Other Permits and Fees	-	$5,000	$2,500	$2,500	-	-	-$2,500	-50.00%
Total Other Permits and Fees	-	$5,000	$2,500	$2,500	-	-	-$2,500	-50.00%
Federal Grants								
Federal Grants / Water	$126,322	-	-	-	-	-	-	-
Total Federal Grants	$126,322	-	-	-	-	-	-	-
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	$10,000	-	-	-	-
Total Grants From Local Units	-	$10,000	$10,000	$10,000	-	-	-	-
Charges for Services								
Government Charges & Fees / Miscellaneous	$1,800	$5,000	$5,000	$5,000	-	-	-	-
Total Charges for Services	$1,800	$5,000	$5,000	$5,000	-	-	-	-
Service Charges								
Water Sales / Metered	$18,122,152	$19,021,915	$19,782,792	$19,782,792	-	-	$760,877	4.00%
Water Sales / Service Charge	$137,889	$170,000	$170,000	$170,000	-	-	-	-
Total Service Charges	$18,260,041	$19,191,915	$19,952,792	$19,952,792	-	-	$760,877	3.96%
Violations of L Ordinance								
Violations of L Ordinance / Tampering Fines	$1,000	$10,000	$10,000	$10,000	-	-	-	-
Total Violations of L Ordinance	$1,000	$10,000	$10,000	$10,000	-	-	-	-
Interest & other Earnings								
Interest / Investments	$974,450	$300,000	$300,000	$300,000	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$82,690	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$80,411	-	-	-	-	-	-	-
Total Interest & other Earnings	$972,172	$300,000	$300,000	$300,000	-	-	-	-
Capacity Charges								
Capacity Charges / Capacity Charges	$29,857	$55,000	$55,000	$55,000	-	-	-	-
Capacity Charges / Residential	$201,904	$218,000	$126,000	$126,000	-	-	-$92,000	-42.20%
Capacity Charges / Commercial	$223,199	$56,680	$105,000	$105,000	-	-	$48,320	85.25%
Total Capacity Charges	$454,960	$329,680	$286,000	$286,000	-	-	-$43,680	-13.25%
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$87,569	$5,000	$5,000	$5,000	-	-	-	-
Total Other Miscellaneous Rev	$87,569	$5,000	$5,000	$5,000	-	-	-	-
Total Revenues	**$19,904,642**	**$19,866,595**	**$20,581,292**	**$20,581,292**	**-**	**-**	**$714,697**	**3.60%**

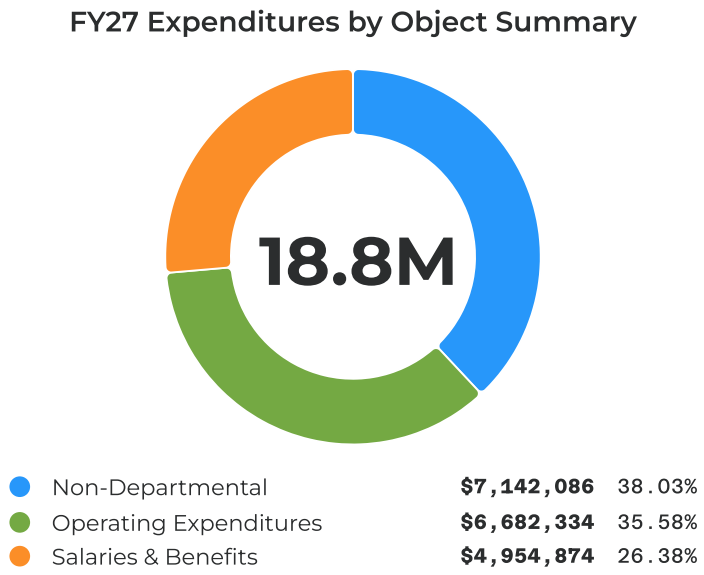
Water Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Water Fund	$19,866,595	$20,581,292	$20,581,292	-	-	$714,697	3.60%	
Permits fees								
Site Plan / Site Plan Review Fee	$10,000	$10,000	$10,000	-	-	-	-	
Other Permits and Fees / Other Permits and Fees	$5,000	$2,500	$2,500	-	-	-$2,500	-50.00%	
Total Permits fees	$15,000	$12,500	$12,500	-	-	-$2,500	-16.67%	
Intergovernmental								
Grants From Local Units / City of Lake Worth	$10,000	$10,000	$10,000	-	-	-	-	
Total Intergovernmental	$10,000	$10,000	$10,000	-	-	-	-	
Charges of SVCs								
Government Charges & Fees / Miscellaneous	$5,000	$5,000	$5,000	-	-	-	-	
Water Sales / Metered	$19,021,915	$19,782,792	$19,782,792	-	-	$760,877	4.00%	
Water Sales / Service Charge	$170,000	$170,000	$170,000	-	-	-	-	
Total Charges of SVCs	$19,196,915	$19,957,792	$19,957,792	-	-	$760,877	3.96%	
Fines								
Violations of L Ordinance / Tampering Fines	$10,000	$10,000	$10,000	-	-	-	-	Various Small Handheld Tools
Total Fines	$10,000	$10,000	$10,000	-	-	-	-	
Other								
Interest / Investments	$300,000	$300,000	$300,000	-	-	-	-	
Capacity Charges / Capacity Charges	$55,000	$55,000	$55,000	-	-	-	-	
Capacity Charges / Residential	$218,000	$126,000	$126,000	-	-	-$92,000	-42.20%	Lower number new residential developments with newly proposed water service lines
Capacity Charges / Commercial	$56,680	$105,000	$105,000	-	-	$48,320	85.25%	Higher number of new business institutions coming into the city.
Miscellaneous Revenue / Other	$5,000	$5,000	$5,000	-	-	-	-	
Total Other	$634,680	$591,000	$591,000	-	-	-$43,680	-6.88%	
Total Revenues	**$19,866,595**	**$20,581,292**	**$20,581,292**	**-**	**-**	**$714,697**	**3.60%**	

Expenditures

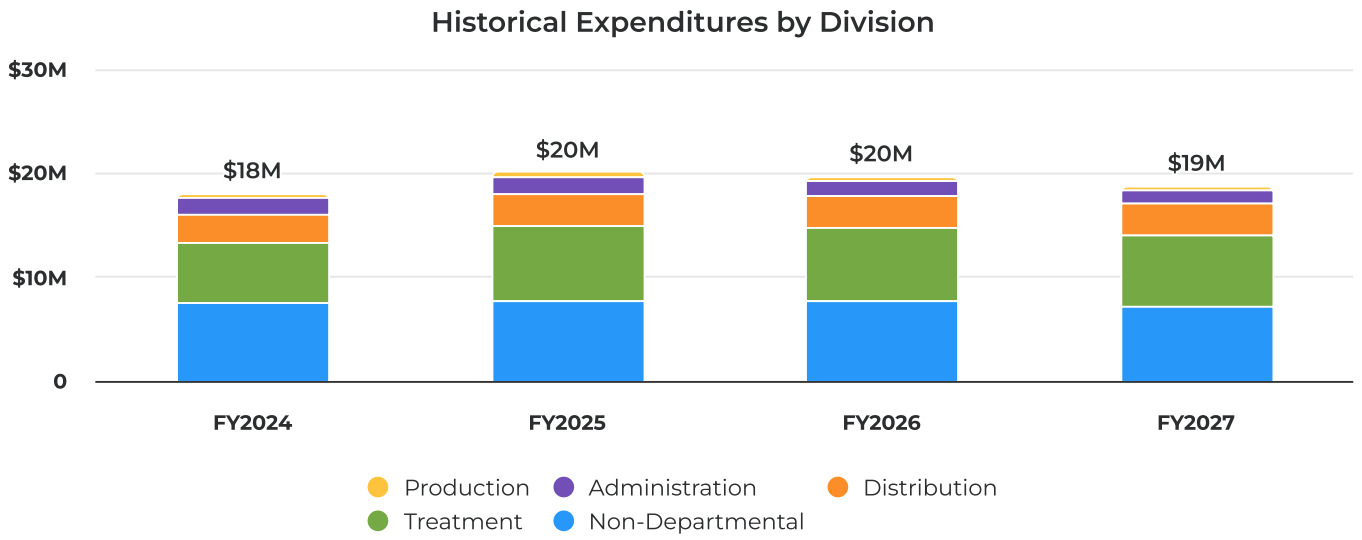


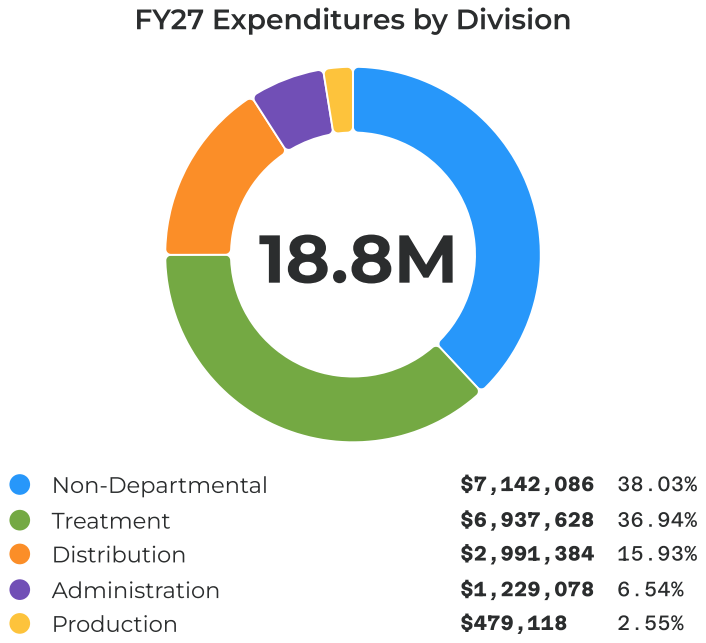


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$4,233,912	$5,266,338	$4,969,397	$4,954,874	-$14,523	-0.29%	-$311,464	-5.91%
Operating Expenditures	$10,636,613	$6,602,649	$6,682,334	$6,682,334	-	-	$79,685	1.21%
Non-Departmental	$4,393,735	$7,768,035	$7,129,440	$7,142,086	$12,646	0.18%	-$625,949	-8.06%
Total Expenditures	**$19,264,259**	**$19,637,022**	**$18,781,171**	**$18,779,294**	**-$1,877**	**-0.01%**	**-$857,728**	**-4.37%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$268,869	$386,557	$387,408	$387,408	-	-	$851	0.22%
Salaries & Wages / Unused Vacation Pay	$2,669	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$957	-	-	-	-	-	-	-
Other Salaries / Part Time	$10,220	$23,620	$23,620	$23,620	-	-	-	-
Overtime / Standard Overtime	$794	$800	$800	$800	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Special Pay / Longevity	$555	$850	$960	$960	-	-	$110	12.94%
Special Pay / Incentive	-	-	$9,440	$9,440	-	-	$9,440	-
Special Pay / Other Pays	$200	$8,055	$8,055	$8,055	-	-	-	-
Water Utility Services / FICA Taxes	$21,080	$32,062	$32,858	$32,858	-	-	$796	2.48%
Retirement Contributions / Defined Benefit Plan	$30,318	$34,246	$30,251	$29,744	-$507	-1.68%	-$4,502	-13.15%
Retirement Contributions / 401-a Plan	$14,000	$25,170	$25,280	$25,280	-	-	$110	0.44%
Water Utility Services / Life & Health Insurance	$39,325	$76,027	$43,836	$43,285	-$551	-1.26%	-$32,742	-43.07%
Workers' Compensation / Workers' Comp Regular	$3,551	$8,657	$8,657	$8,657	-	-	-	-
Total Salaries & Benefits	$392,539	$596,044	$571,165	$570,107	-$1,058	-0.19%	-$25,937	-4.35%
Operating Expenditures								
Prof Services Other / Legal	$3,892	$40,000	$30,000	$30,000	-	-	-$10,000	-25.00%
Prof Services Other / Internal IT Support	$74,694	$77,298	$79,365	$79,365	-	-	$2,067	2.67%
Prof Services Other / Prof Services Other	$225,001	$490,000	$490,000	$490,000	-	-	-	-
Water Utility Services / Accounting & Auditing	$33,815	-	-	-	-	-	-	-
Contractual Services / Other Contractual Service	$77,903	$67,200	$7,200	$7,200	-	-	-$60,000	-89.29%
Union Dues / Training/Registration	$5,955	$6,000	$10,000	$10,000	-	-	$4,000	66.67%
Union Dues / Lodging/Transportation	$1,788	$2,000	$2,000	$2,000	-	-	-	-
Rental & Leases / Operating/Capital Leasing	$2,793	$4,000	$3,000	$3,000	-	-	-$1,000	-25.00%
Repair/Maint Services / Equipment-General	$100	$3,000	$2,000	$2,000	-	-	-$1,000	-33.33%
Repair/Maint Services / Equipment-Garage	$12,960	$15,405	$15,406	$15,406	-	-	$1	0.01%
Water Utility Services / Printing & Binding	$1,116	$3,000	$500	$500	-	-	-$2,500	-83.33%
Water Utility Services / Promotional Activities	$1,892	$5,000	$5,000	$5,000	-	-	-	-
Other Curr Charges/Oblig / Advertising	$200	$2,500	$2,500	$2,500	-	-	-	-
Office Supplies / Office Supplies	$4,049	$5,000	$5,000	$5,000	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$279	-	-	-	-	-	-	-
Operating Supplies / Uniforms	-	$500	-	-	-	-	-$500	-100.00%
Operating Supplies / Other	-	$2,000	$2,000	$2,000	-	-	-	-
Water Utility Services / Books, Publ, Subsc & Memb	$373	$2,000	$2,000	$2,000	-	-	-	-
Machinery & Equipment / Information Technology	$1,355	$5,000	$3,000	$3,000	-	-	-$2,000	-40.00%
Machinery & Equipment / Misc. Equipment	-	$2,000	-	-	-	-	-$2,000	-100.00%
Total Operating Expenditures	$448,166	$731,903	$658,971	$658,971	-	-	-$72,932	-9.96%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Administration	$840,705	$1,327,947	$1,230,136	$1,229,078	-$1,058	-0.09%	-$98,869	-7.45%
Distribution								
Salaries & Benefits								
Salaries & Wages / Regular	$979,982	$1,069,812	$1,108,222	$1,141,775	$33,553	3.03%	$71,963	6.73%
Salaries & Wages / Unused Vacation Pay	-$6,961	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$6,872	-	-	-	-	-	-	-
Overtime / Standard Overtime	$52,146	$75,390	$75,390	$75,390	-	-	-	-
Special Pay / Longevity	$12,175	$15,512	$16,622	$16,622	-	-	$1,110	7.16%
Special Pay / Other Pays	$4,320	-	-	-	-	-	-	-
Water Utility Services / FICA Taxes	$76,350	$88,795	$91,818	$94,385	$2,567	2.80%	$5,590	6.30%
Retirement Contributions / Defined Benefit Plan	$173,050	$242,027	$149,594	$153,020	$3,426	2.29%	-$89,007	-36.78%
Water Utility Services / Life & Health Insurance	$185,885	$236,503	$182,540	$186,706	$4,166	2.28%	-$49,797	-21.06%
Workers' Compensation / Workers' Comp Regular	$18,539	$31,466	$31,466	$31,466	-	-	-	-
Total Salaries & Benefits	$1,502,357	$1,759,505	$1,655,652	$1,699,364	$43,712	2.64%	-$60,141	-3.42%
Operating Expenditures								
Prof Services Other / Internal IT Support	$87,335	$85,215	$72,051	$72,051	-	-	-$13,164	-15.45%
Contractual Services / Maintenance	$120,000	$205,000	$195,000	$195,000	-	-	-$10,000	-4.88%
Contractual Services / Other Contractual Service	$76,886	$145,000	$145,000	$145,000	-	-	-	-
Contractual Services / Right of Way	$10,313	$15,000	$12,000	$12,000	-	-	-$3,000	-20.00%
Union Dues / Training/Registration	$3,295	$6,000	$6,000	$6,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$447	$2,000	$1,500	$1,500	-	-	-$500	-25.00%
Utility Services / Water	-	$2,160	-	-	-	-	-$2,160	-100.00%
Utility Services / Sewer	$342	$1,404	$1,080	$1,080	-	-	-$324	-23.08%
Utility Services / Electricity	$29,541	$41,754	$46,603	$46,603	-	-	$4,849	11.61%
Rental & Leases / Building	$16,928	$20,000	$20,000	$20,000	-	-	-	-
Rental & Leases / Operating/Capital Leasing	$14,994	$15,000	$15,000	$15,000	-	-	-	-
Rental & Leases / GASB 87 Contra	-$11,729	-	-	-	-	-	-	-
Insurance / Property/Liability	$97,539	$107,293	$70,013	$70,013	-	-	-$37,280	-34.75%
Repair/Maint Services / Equipment-General	$2,123	$6,000	$4,000	$4,000	-	-	-$2,000	-33.33%
Repair/Maint Services / Equipment-Garage	$97,732	$115,144	$115,153	$115,153	-	-	$9	0.01%
Repair/Maint Services / Heavy Equipment	$7,441	$22,620	$22,620	$22,620	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$4,494	$13,000	$10,000	$10,000	-	-	-$3,000	-23.08%
Repair/Maint Services / Mains	$131,011	$174,000	$172,000	$172,000	-	-	-$2,000	-1.15%
Repair/Maint Services / Hydrants	$17,878	$30,000	$30,000	$30,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Meters/Lines	$275,725	$284,000	$284,000	$284,000	-	-	-	-
Water Utility Services / Printing & Binding	$716	$1,000	$1,000	$1,000	-	-	-	-
Office Supplies / Office Supplies	$4,096	$3,500	$3,000	$3,000	-	-	-$500	-14.29%
Operating Supplies / Gas, Lubricants & Oil	$34,598	$25,000	$25,000	$25,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$22,297	$26,000	$26,000	$26,000	-	-	-	-
Operating Supplies / Uniforms	$8,095	$10,000	$10,000	$10,000	-	-	-	-
Water Utility Services / Books, Publ, Subsc & Memb	$150	$1,000	$1,000	$1,000	-	-	-	-
Water Utility Services / Machinery & Equipment	-	$4,000	$4,000	$4,000	-	-	-	-
Machinery & Equipment / Misc. Equipment	$62,973	-	-	-	-	-	-	-
Total Operating Expenditures	$1,115,221	$1,361,090	$1,292,020	$1,292,020	-	-	-$69,070	-5.07%
Total Distribution	$2,617,578	$3,120,595	$2,947,672	$2,991,384	$43,712	1.48%	-$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	$195,493	$225,845	$284,985	$284,985	-	-	$59,140	26.19%
Rental & Leases / Vehicles	-	$3,000	$3,000	$3,000	-	-	-	-
Insurance / Property/Liability	$62,876	$69,164	$45,133	$45,133	-	-	-$24,031	-34.74%
Repair/Maint Services / Buildings	-	-	$25,000	$25,000	-	-	$25,000	-
Repair/Maint Services / Equipment-General	$9,219	$10,000	$10,000	$10,000	-	-	-	-
Repair/Maint Services / Wells	$84,749	$111,667	$111,000	$111,000	-	-	-$667	-0.60%
Operating Supplies / Inventory/Over-Short	-	-	-	-	-	-	-	-
Total Operating Expenditures	$352,337	$421,664	$479,118	$479,118	-	-	$57,454	13.63%
Total Production	$352,337	$421,664	$479,118	$479,118	-	-	$57,454	13.63%
Treatment								
Salaries & Benefits								
Salaries & Wages / Regular	$1,509,780	$1,801,700	$1,839,676	$1,806,123	-$33,553	-1.82%	$4,423	0.25%
Salaries & Wages / Unused Vacation Pay	-$4,029	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$6,770	-	-	-	-	-	-	-
Overtime / Standard Overtime	$122,171	$96,600	$106,260	$106,260	-	-	$9,660	10.00%
Special Pay / Longevity	$14,944	$19,110	$12,800	$12,800	-	-	-$6,310	-33.02%
Special Pay / Other Pays	$547	-	-	-	-	-	-	-
Water Utility Services / FICA Taxes	$122,249	$146,682	$149,843	$147,276	-$2,567	-1.71%	$594	0.40%
Retirement Contributions / Defined Benefit Plan	$297,200	$416,211	$325,781	$314,391	-$11,390	-3.50%	-$101,820	-24.46%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Water Utility Services / Life & Health Insurance	$234,640	$377,429	$255,163	$245,496	-$9,667	-3.79%	-$131,933	-34.96%
Workers' Compensation / Workers' Comp Regular	$34,744	$53,057	$53,057	$53,057	-	-	-	-
Total Salaries & Benefits	$2,339,016	$2,910,789	$2,742,580	$2,685,403	-$57,177	-2.08%	-$225,386	-7.74%
Operating Expenditures								
Prof Services Other / Internal IT Support	$86,775	$97,355	$83,332	$83,332	-	-	-$14,023	-14.40%
Prof Services Other / Prof Services Other	$94,206	$220,700	$220,700	$220,700	-	-	-	-
Contractual Services / Other Contractual Service	$491,090	$304,503	$290,103	$290,103	-	-	-$14,400	-4.73%
Contractual Services / Right of Way	$1,110	$2,000	$2,000	$2,000	-	-	-	-
Union Dues / Training/Registration	$19,536	$30,000	$30,000	$30,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$1,442	$10,000	$5,000	$5,000	-	-	-$5,000	-50.00%
Utility Services / Water	$182,721	$230,000	$367,107	$367,107	-	-	$137,107	59.61%
Utility Services / Electricity	$791,126	$756,000	$1,096,623	$1,096,623	-	-	$340,623	45.06%
Utility Services / Refuse/Waste Disposal	$5,750	$5,760	$7,541	$7,541	-	-	$1,781	30.92%
Rental & Leases / Building	$16,225	$22,500	$22,500	$22,500	-	-	-	-
Rental & Leases / GASB 87 Contra	-$23,278	-	-	-	-	-	-	-
Insurance / Property/Liability	$966,523	$1,063,175	$693,764	$693,764	-	-	-$369,411	-34.75%
Repair/Maint Services / Buildings	-	-	$15,500	$15,500	-	-	$15,500	-
Repair/Maint Services / Equipment-General	$121,082	$135,000	$117,500	$117,500	-	-	-$17,500	-12.96%
Repair/Maint Services / Equipment-Garage	$35,046	$59,999	$60,005	$60,005	-	-	$6	0.01%
Repair/Maint Services / Heavy Equipment	$1,086	$4,000	$4,000	$4,000	-	-	-	-
Water Utility Services / Printing & Binding	$6,141	$6,000	$6,000	$6,000	-	-	-	-
Other Curr Charges/Oblig / Advertising	$1,810	$500	$1,000	$1,000	-	-	$500	100.00%
Office Supplies / Office Supplies	$441	$1,500	$1,500	$1,500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$30,245	$33,000	$33,000	$33,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$10,664	$13,500	$13,500	$13,500	-	-	-	-
Operating Supplies / Chemicals	$805,110	$848,000	$892,050	$892,050	-	-	$44,050	5.19%
Operating Supplies / Uniforms	$10,039	$12,000	$12,000	$12,000	-	-	-	-
Operating Supplies / Lab	$92,570	$120,000	$120,000	$120,000	-	-	-	-
Operating Supplies / Other	$76,155	$85,000	$85,000	$85,000	-	-	-	-
Water Utility Services / Books, Publ, Subsc & Memb	$2,210	$2,500	$2,500	$2,500	-	-	-	-
Machinery & Equipment / Information Technology	$2,527	$25,000	$25,000	$25,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Machinery & Equipment / Vehicles	-	-	$45,000	$45,000	-	-	$45,000	-
Total Operating Expenditures	$3,828,353	$4,087,992	$4,252,225	$4,252,225	-	-	$164,233	4.02%
Total Treatment	$6,167,369	$6,998,781	$6,994,805	$6,937,628	-$57,177	-0.82%	-$61,153	-0.87%
Non-Departmental								
Operating Expenditures								
Water Utility Services / Depreciation	$3,524,910	-	-	-	-	-	-	-
Water Utility Services / Interest	$1,301,612	-	-	-	-	-	-	-
Miscellanous Expenses / Client Refund Interest Ex	$66,013	-	-	-	-	-	-	-
Total Operating Expenditures	$4,892,536	-	-	-	-	-	-	-
Non-Departmental								
Debt Service / Principal	-	$1,687,575	$1,756,085	$1,756,085	-	-	$68,510	4.06%
Debt Service / Interest	-	$1,768,544	$1,716,640	$1,716,640	-	-	-$51,904	-2.93%
Retirement Contributions / GASB 68 Adjustment	-$153,472	-	-	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$33,513	-	-	-	-	-	-	-
Professional Services / Other	$116,188	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$6,651	-	-	-	-	-	-	-
Other General Government / Amortization Exp-GASB87	$34,814	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$19,334	$15,000	$15,000	$15,000	-	-	-	-
Interest / GASB 87	$177	-	-	-	-	-	-	-
Contractual Services / Interfund Admins Services	$2,294,107	$2,092,840	$1,392,133	$1,412,079	$19,946	1.43%	-$680,761	-32.53%
Other Curr Charges/Oblig / Uncollectible Accounts	$19,283	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Contribution to GF	$1,537,594	$1,589,328	$1,646,503	$1,646,503	-	-	$57,175	3.60%
Transfers / To General Fund	-	$35,000	$30,500	$30,500	-	-	-$4,500	-12.86%
Transfers / Electric	$615,545	$579,748	$572,579	$565,279	-$7,300	-1.27%	-$14,469	-2.50%
Improve Other Than Build / Fixed Assets Contra Acct	-$62,973	-	-	-	-	-	-	-
Total Non-Departmental	$4,393,735	$7,768,035	$7,129,440	$7,142,086	$12,646	0.18%	-$625,949	-8.06%
Total Non-Departmental	$9,286,271	$7,768,035	$7,129,440	$7,142,086	$12,646	0.18%	-$625,949	-8.06%
Total Expenditures	**$19,264,259**	**$19,637,022**	**$18,781,171**	**$18,779,294**	**-$1,877**	**-0.01%**	**-$857,728**	**-4.37%**

Water Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Water	$11,868,987	$11,651,731	$11,637,208	-$14,523	-0.12%	-$231,779	-1.95%	
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$386,557	$387,408	$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	$23,620	$23,620	$23,620	-	-	-	-	
Overtime / Standard Overtime	$800	$800	$800	-	-	-	-	
Special Pay / Longevity	$850	$960	$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	-	$9,440	$9,440	-	-	$9,440	-	
Certification Pay	-	$6,315	$6,315	-	-	$6,315	-	
One-Time Performance Lump-Sum Pay	-	$3,125	$3,125	-	-	$3,125	-	
Special Pay / Other Pays	$8,055	$8,055	$8,055	-	-	-	-	
Water Utility Services / FICA Taxes	$32,062	$32,858	$32,858	-	-	$796	2.48%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$34,246	$30,251	$29,744	-$507	-1.68%	-$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	$25,170	$25,280	$25,280	-	-	$110	0.44%	
Water Utility Services / Life & Health Insurance	$76,027	$43,836	$43,285	-$551	-1.26%	-$32,742	-43.07%	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	$8,657	$8,657	$8,657	-	-	-	-	
Total Salaries & Benefits	$596,044	$571,165	$570,107	-$1,058	-0.19%	-$25,937	-4.35%	
Operating Expenditures								
Prof Services Other / Legal	$40,000	$30,000	$30,000	-	-	-$10,000	-25.00%	Ongoing Town of Palm Beach water

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								negotiations and PFAS class action settlements.
Prof Services Other / Internal IT Support	$77,298	$79,365	$79,365	-	-	$2,067	2.67%	
Prof Services Other / Prof Services Other	$490,000	$490,000	$490,000	-	-	-	-	
General Enginering Cost	$125,000	$125,000	$125,000	-	-	-	-	General Engineering Cost eg. Water analysis, Water Systems designs, project designs etc.
Public Water System Wells	$100,000	$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	$15,000	$15,000	$15,000	-	-	-	-	Survey Services-Site Plan & survey Review -Dennis J. Levey
Yearly Rate Consultant Service: Stantec	$75,000	$75,000	$75,000	-	-	-	-	Yearly Rate Consultant Service: Stantec
Annual compliance engineering for dual-zone wells	$100,000	$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	$75,000	$75,000	$75,000	-	-	-	-	Grant Services- Grant management Ass./Holtz/ Stantec
Contractual Services / Other Contractual Service	$67,200	$7,200	$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.
Emergency MGMT Upgrade	$7,200	$7,200	$7,200	-	-	-	-	
PBSO Officer - Security Services	$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	$6,000	$10,000	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Union Dues / Lodging/Transportation	$2,000	$2,000	$2,000	-	-	-	-	Hotel cost and Transportation
Rental & Leases / Operating/Capital Leasing	$4,000	$3,000	$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	$3,000	$2,000	$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	$15,405	$15,406	$15,406	-	-	$1	0.01%	Based on Vehicles and Fleet Schedule
Water Utility Services / Printing & Binding	$3,000	$500	$500	-	-	-$2,500	-83.33%	Printing and Binding Cost is greatly reduced as we move to being more digitally.
Water Utility Services / Promotional Activities	$5,000	$5,000	$5,000	-	-	-	-	Letters informing customers of the annual free chlorine burn
Other Curr Charges/Oblig / Advertising	$2,500	$2,500	$2,500	-	-	-	-	Advertising for bids.
Office Supplies / Office Supplies	$5,000	$5,000	$5,000	-	-	-	-	Miscellaneous office supplies as needed
Operating Supplies / Uniforms	$500	-	-	-	-	-$500	-100.00%	This is not needed for administrative staff.
Operating Supplies / Other	$2,000	$2,000	$2,000	-	-	-	-	Operating Supplies - Stationary printed for additional Staff Utility Engineer.
Water Utility Services / Books, Publ, Subsc & Memb	$2,000	$2,000	$2,000	-	-	-	-	Updating the AWWA Manuals and yearly subscription.
Machinery & Equipment / Information Technology	$5,000	$3,000	$3,000	-	-	-$2,000	-40.00%	No upgrades needed in FY27, anticipating 1 new laptop for new staff.
Machinery & Equipment / Misc. Equipment	$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	$658,971	-	-	-$72,932	-9.96%	
Total Administration	$1,327,947	$1,230,136	$1,229,078	-$1,058	-0.09%	-$98,869	-7.45%	
Distribution								
Salaries & Benefits								
Salaries & Wages / Regular	$1,069,812	$1,108,222	$1,141,775	$33,553	3.03%	$71,963	6.73%	Increase reflects the reallocation of the position to the appropriate cost center
Overtime / Standard Overtime	$75,390	$75,390	$75,390	-	-	-	-	
Special Pay / Longevity	$15,512	$16,622	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								annually to a maximum of $2,000.
Water Utility Services / FICA Taxes	$88,795	$91,818	$94,385	$2,567	2.80%	$5,590	6.30%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$242,027	$149,594	$153,020	$3,426	2.29%	-$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	$236,503	$182,540	$186,706	$4,166	2.28%	-$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.
Workers' Compensation / Workers' Comp Regular	$31,466	$31,466	$31,466	-	-	-	-	
Total Salaries & Benefits	$1,759,505	$1,655,652	$1,699,364	$43,712	2.64%	-$60,141	-3.42%	
Operating Expenditures								
Prof Services Other / Internal IT Support	$85,215	$72,051	$72,051	-	-	-$13,164	-15.45%	
Contractual Services / Maintenance	$205,000	$195,000	$195,000	-	-	-$10,000	-4.88%	Davey Tree Service cost stays within $160k range.
Davey Tree contract	$180,000	$170,000	$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	$25,000	$25,000	$25,000	-	-	-	-	ITRON provides meter services for maintenance purposes. By implementing smart meters and sensors
Contractual Services / Other Contractual Service	$145,000	$145,000	$145,000	-	-	-	-	
Heavy equipment rental	$15,000	$15,000	$15,000	-	-	-	-	Heavy Equipment Rental Expenses.
General Engineering	$35,000	$35,000	$35,000	-	-	-	-	General Engineering for Designs and other Services.
Operation and Maintenance of Public Water Systems	$35,000	$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	$35,000	$35,000	$35,000	-	-	-	-	Locating services by Breakpoint.
Janitorial services	$25,000	$25,000	$25,000	-	-	-	-	Janitorial services for cleaning the building
Contractual Services / Right of Way	$15,000	$12,000	$12,000	-	-	-$3,000	-20.00%	Per FEC yearly Cost. Cost was $11k FY25.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Union Dues / Training/Registration	$6,000	$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	$2,000	$1,500	$1,500	-	-	-$500	-25.00%	Cost for Mailing and Freight charges
Utility Services / Water	$2,160	-	-	-	-	-$2,160	-100.00%	City Bills
Utility Services / Sewer	$1,404	$1,080	$1,080	-	-	-$324	-23.08%	City Bills , each year a budget transfer is done to increase account to cover cost.
Utility Services / Electricity	$41,754	$46,603	$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	$20,000	$20,000	$20,000	-	-	-	-	Customer Service Building Rent Plus Yearly agreement increase
Rental & Leases / Operating/Capital Leasing	$15,000	$15,000	$15,000	-	-	-	-	Leases for Traffic control devices, various equipment as needed.
Insurance / Property/Liability	$107,293	$70,013	$70,013	-	-	-$37,280	-34.75%	
Repair/Maint Services / Equipment-General	$6,000	$4,000	$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	$115,144	$115,153	$115,153	-	-	$9	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$22,620	$22,620	$22,620	-	-	-	-	
Heavy Equipment	$15,000	$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	$7,620	$7,620	$7,620	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	$13,000	$10,000	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Repair/Maint Services / Mains	$174,000	$172,000	$172,000	-	-	-$2,000	-1.15%	
Piping materials for repair and replacement	$70,000	$70,000	$70,000	-	-	-	-	The cost of piping materials for repair and replacement.
Valves	$22,000	$22,000	$22,000	-	-	-	-	Valves, and associated parts made of brass or iron.
Roadway Aggregates	$37,000	$35,000	$35,000	-	-	-$2,000	-5.41%	Cost came in under $35k in FY25. FDOT-approved roadway aggregates.
Asphalt and Concrete	$45,000	$45,000	$45,000	-	-	-	-	To Purchase Asphalt and Concrete.
Repair/Maint Services / Hydrants	$30,000	$30,000	$30,000	-	-	-	-	
Replacement Hydrants	$6,000	$6,000	$6,000	-	-	-	-	Replacement of existing Hydrants.
Parts and Materials-Hydrants	$5,000	$5,000	$5,000	-	-	-	-	Hydrants and Maintenance parts and materials
hydrants risers and lines replaced and maintained	$5,000	$5,000	$5,000	-	-	-	-	Hydrants risers and lines replaced and maintained
Sandblasting & materials maintenance of hydrants	$8,000	$8,000	$8,000	-	-	-	-	Sandblasting and Materials for maintenance of hydrants and necessary parts.
Replacement - Asphalt & concrete hydrants	$6,000	$6,000	$6,000	-	-	-	-	Asphalt and concrete for hydrant replacement.
Repair/Maint Services / Meters/Lines	$284,000	$284,000	$284,000	-	-	-	-	
3/4" meters	$75,000	$75,000	$75,000	-	-	-	-	3/4" meters
1" meters	$55,000	$55,000	$55,000	-	-	-	-	1" Meters.
Meters Lines 1-1/2"	$37,000	$37,000	$37,000	-	-	-	-	1-1/2" meters Expenses.
Meters Lines-2"	$37,000	$37,000	$37,000	-	-	-	-	2"meters
4-6-8" meters	$40,000	$40,000	$40,000	-	-	-	-	4-6-8" meters.
Meter Readers	$40,000	$40,000	$40,000	-	-	-	-	Electronic Read Telemetry for meters will also be replaced
Water Utility Services / Printing & Binding	$1,000	$1,000	$1,000	-	-	-	-	Printing of flyers and notices.
Office Supplies / Office Supplies	$3,500	$3,000	$3,000	-	-	-$500	-14.29%	Stationary and misc. supplies. Amount reduced to align with spending in FY25.
Operating Supplies / Gas, Lubricants & Oil	$25,000	$25,000	$25,000	-	-	-	-	Fuel and lubricants for small tools and equipment. Eg Chainsaws, pumps etc
Operating Supplies / Small Tools & Equipment	$26,000	$26,000	$26,000	-	-	-	-	
Items that are considered consumables	$14,000	$14,000	$14,000	-	-	-	-	Items that are considered consumables: saws, blades, calibrated precision tools, power tools, and power saws.
Various small handheld tools	$5,000	$5,000	$5,000	-	-	-	-	Various small handheld tools.
pumps, air compressors, and miscellaneous tools	$7,000	$7,000	$7,000	-	-	-	-	Pumps, Air compressors, and miscellaneous tools.
Operating Supplies / Uniforms	$10,000	$10,000	$10,000	-	-	-	-	Staff uniforms, safety boots, hard hats,

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								gloves, and safety vests
Water Utility Services / Books, Publ, Subsc & Memb	$1,000	$1,000	$1,000	-	-	-	-	Yearly Subscription and Publication.
Water Utility Services / Machinery & Equipment	$4,000	$4,000	$4,000	-	-	-	-	Computer for new Water Technician Staff recruited in FY2026
Total Operating Expenditures	$1,361,090	$1,292,020	$1,292,020	-	-	-$69,070	-5.07%	
Total Distribution	$3,120,595	$2,947,672	$2,991,384	$43,712	1.48%	-$129,211	-4.14%	
Production								
Operating Expenditures								
Contractual Services / Other Contractual Service	$800	-	-	-	-	-$800	-100.00%	No longer needed. This account has not been used in past years.
Utility Services / Water	$1,188	-	-	-	-	-$1,188	-100.00%	
Utility Services / Electricity	$225,845	$284,985	$284,985	-	-	$59,140	26.19%	
Rental & Leases / Vehicles	$3,000	$3,000	$3,000	-	-	-	-	Rental services are available for specialized equipment, including forklifts
Insurance / Property/Liability	$69,164	$45,133	$45,133	-	-	-$24,031	-34.74%	
Repair/Maint Services / Buildings	-	$25,000	$25,000	-	-	$25,000	-	NOT TO BE TRANSFERED TO MAINTENANCE. Upgrade aging infrastructure with corrosion-resistant materials.
Water Treatment Department Building Repairs	-	$25,000	$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 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	$10,000	$10,000	$10,000	-	-	-	-	General Equipment Cost-Eg well pump or motor
Repair/Maint Services / Wells	$111,667	$111,000	$111,000	-	-	-$667	-0.60%	Total cost generally come up to $111,000.00 additional $667.00 not needed.
Operation and Maintenance-Sandblasting & Wells	$50,000	$50,000	$50,000	-	-	-	-	Sandblasting & Wells painting Per EPA guidelines
Misc. Repairs of Wells and Repairs.	$61,667	$61,000	$61,000	-	-	-$667	-1.08%	Miscellaneous repairs on Wells
Total Operating Expenditures	$421,664	$479,118	$479,118	-	-	$57,454	13.63%	
Total Production	$421,664	$479,118	$479,118	-	-	$57,454	13.63%	
Treatment								
Salaries & Benefits								

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Salaries & Wages / Regular	$1,801,700	$1,839,676	$1,806,123	-$33,553	-1.82%	$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	$96,600	$106,260	$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	$19,110	$12,800	$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	$146,682	$149,843	$147,276	-$2,567	-1.71%	$594	0.40%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$416,211	$325,781	$314,391	-$11,390	-3.50%	-$101,820	-24.46%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Water Utility Services / Life & Health Insurance	$377,429	$255,163	$245,496	-$9,667	-3.79%	-$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	$53,057	$53,057	$53,057	-	-	-	-	
Total Salaries & Benefits	$2,910,789	$2,742,580	$2,685,403	-$57,177	-2.08%	-$225,386	-7.74%	
Operating Expenditures								
Prof Services Other / Internal IT Support	$97,355	$83,332	$83,332	-	-	-$14,023	-14.40%	
Prof Services Other / Prof Services Other	$220,700	$220,700	$220,700	-	-	-	-	
Outside Testing Services	$55,000	$55,000	$55,000	-	-	-	-	Additional water quality testing services for PFAS
NELAC Contract	$700	$700	$700	-	-	-	-	The cost per contract for the National Environmental Laboratory Accreditation Conference (NELAC)
Laboratory Quality Assurance Consultation & Suppor	$12,000	$12,000	$12,000	-	-	-	-	Laboratory Quality Assurance Consultation and Support - There are increased requirements due to

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								new regulations, as per NELAC and Primary Drinking Water Standards
Reporting Requirements for Public Water Systems	$3,000	$3,000	$3,000	-	-	-	-	Reporting Requirements for Public Water Systems, Audits - Recertification - Lab-Increase in maintenance based on new requirements.
Comprehensive Performance Evaluation (CPE)	$150,000	$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	$304,503	$290,103	$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 Syst. cost went down by $10K.
Vegetation Control for Well Field/Water Plant	$11,000	$11,000	$11,000	-	-	-	-	Vegetation Control for Well Field/Water Plant. Maintaining retention ponds improves flood control and water quality.
Elevated Tank Maintenance	$17,503	$17,503	$17,503	-	-	-	-	Inspecting and Cleaning the Elevated Tanks yearly.
Clean the basin, flash mixer, & storage clearwell	$10,000	$10,000	$10,000	-	-	-	-	Clean the basin, flash mixer, and storage Clearwell
Programming and maintenance of the PLC and SCADA	$25,000	$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	$15,000	$15,000	$15,000	-	-	-	-	Perform instrument servicing according to the recommendations outlined in the SCADA master plan
Operation and Maintenance of Public Water Systems	$20,000	$10,000	$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	$100,000	$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	$4,400	$4,400	$4,400	-	-	-	-	Ensuring compliance and certification with safety standards for

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								overhead hoist systems
Lawn maintenance	$9,700	$9,700	$9,700	-	-	-	-	Lawn Maintenance for the Water Plant.
Caterpillar generator maintenance and repair	$35,000	$40,000	$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
New maintenance contract for 5 Cummins generators	$50,000	$45,000	$45,000	-	-	-$5,000	-10.00%	Maintenance contract for 5 Cummins generators. Last year's contract cost came under $50k.
Pest Control	$2,500	$2,500	$2,500	-	-	-	-	Pest control maintenance services
Janitorial Services	$4,400	-	-	-	-	-$4,400	-100.00%	This account is no longer needed as we now have our Janitorial staff.
Contractual Services / Right of Way	$2,000	$2,000	$2,000	-	-	-	-	Yearly Right of Way fees
Union Dues / Training/Registration	$30,000	$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	$10,000	$5,000	$5,000	-	-	-$5,000	-50.00%	Shipping, postage and Freight costs.
Utility Services / Water	$230,000	$367,107	$367,107	-	-	$137,107	59.61%	
Utility Services / Electricity	$756,000	$1,096,623	$1,096,623	-	-	$340,623	45.06%	
Utility Services / Refuse/Waste Disposal	$5,760	$7,541	$7,541	-	-	$1,781	30.92%	
Rental & Leases / Building	$22,500	$22,500	$22,500	-	-	-	-	Rental of Customer Service Building cost with yearly increase factored in.
Insurance / Property/Liability	$1,063,175	$693,764	$693,764	-	-	-$369,411	-34.75%	
Repair/Maint Services / Buildings	-	$15,500	$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	$135,000	$117,500	$117,500	-	-	-$17,500	-12.96%	
Caterpillar generator maintenance and repair	$17,500	$10,000	$10,000	-	-	-$7,500	-42.86%	Caterpillar generator maintenance and repairs expense.
Five Cummins generators	$17,500	$17,500	$17,500	-	-	-	-	Five Cummins generators Repairs and Upkeep.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Maintenance and repair	$70,000	$50,000	$50,000	-	-	-$20,000	-28.57%	Process Equipment repairs and Maintenance. More repairs are being done "in House" by staff to save on cost instead of paying for service.
Electrical motor repair	$30,000	$40,000	$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	$59,999	$60,005	$60,005	-	-	$6	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$4,000	$4,000	$4,000	-	-	-	-	Repairs and Maintenance
Water Utility Services / Printing & Binding	$6,000	$6,000	$6,000	-	-	-	-	Printing and Binding Cost
Other Curr Charges/Oblig / Advertising	$500	$1,000	$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	$1,500	$1,500	$1,500	-	-	-	-	Office Supplies for Water Treatment.
Operating Supplies / Gas, Lubricants & Oil	$33,000	$33,000	$33,000	-	-	-	-	Vehicle maintenance, gas and upkeep cost .
Fuel for six Generators	$22,000	$22,000	$22,000	-	-	-	-	
Oils and lubricants for machinery	$6,000	$6,000	$6,000	-	-	-	-	
Machine maintenance	$5,000	$5,000	$5,000	-	-	-	-	Increase in cost plus an additional vehicle
Operating Supplies / Small Tools & Equipment	$13,500	$13,500	$13,500	-	-	-	-	Small tools, power tools, pumps, hand tools, and meters are all examples of consumable items
Operating Supplies / Chemicals	$848,000	$892,050	$892,050	-	-	$44,050	5.19%	
Ammonia	$25,000	$25,000	$25,000	-	-	-	-	Ammonia
Coagulant/polymer	$6,000	$6,000	$6,000	-	-	-	-	Coagulant/polymer
Phosphate corrosion inhibitor	$60,000	$66,000	$66,000	-	-	$6,000	10.00%	Phosphate corrosion inhibitor. Supplemental for $6,000 approved in BWS#1.
Quicklime	$260,000	$286,000	$286,000	-	-	$26,000	10.00%	Quicklime. Supplemental for $26,000 approved in BWS#1
Scale inhibitor / Antiscalants	$22,000	$18,000	$18,000	-	-	-$4,000	-18.18%	cale inhibitor / Anticalins.
Sodium hydroxide 50%/caustic	$160,000	$168,000	$168,000	-	-	$8,000	5.00%	Sodium hydroxide 50%/caustic. Supplemental for $8,000 approved in BWS#1.
Sodium hypochlorite, also known as bleach.	$230,000	$238,050	$238,050	-	-	$8,050	3.50%	Sodium hypochlorite, also known as bleach for water Treatment. Supplemental for $8,050 approved in BWS#1.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Sulfuric Acid 93%	$85,000	$85,000	$85,000	-	-	-	-	Sulfuric Acid 93%
Operating Supplies / Uniforms	$12,000	$12,000	$12,000	-	-	-	-	Staff uniforms, safety boots, hard hats, gloves, and safety vests
Operating Supplies / Lab	$120,000	$120,000	$120,000	-	-	-	-	
Lab Operating Supplies	$50,000	$50,000	$50,000	-	-	-	-	Lab Operating Supplies. Fisher
New Equipment for Additional staff	$15,000	$15,000	$15,000	-	-	-	-	Equipment cost and Maintenance Services
HF Equipment & Reagents (LAZENBY)	$20,000	$20,000	$20,000	-	-	-	-	HF Equipment & Reagents (LAZENBY). Need to replace aging instruments.
HACH Equipment and Reagnents	$15,000	$15,000	$15,000	-	-	-	-	HACH Equipment and Reagents.
USA Blue book Reagent	$20,000	$20,000	$20,000	-	-	-	-	USA Blue book Reagents:Adding new equipment and analyzers to our inventory
Operating Supplies / Other	$85,000	$85,000	$85,000	-	-	-	-	
RO Plant Pre-Filiters-Consumables	$17,000	$17,000	$17,000	-	-	-	-	RO Plant Pre-Filters-Consumables-Increase in costs.
Operating Supplies - Consumables	$28,000	$28,000	$28,000	-	-	-	-	Operating Supplies - Consumables.
Safety Equipment etc - Consumables	$17,500	$17,500	$17,500	-	-	-	-	Safety Equipment etc. - Consumables.
PLC parts for SCADA improvement on cyber security	$22,500	$22,500	$22,500	-	-	-	-	PLC parts required for SCADA improvement on cyber security-Increase in price
Water Utility Services / Books, Publ, Subsc & Memb	$2,500	$2,500	$2,500	-	-	-	-	Updating our American Water Works Association (AWWA) engineering standards
Machinery & Equipment / Information Technology	$25,000	$25,000	$25,000	-	-	-	-	Equipment and Maintenance cost for Scada etc
Machinery & Equipment / Vehicles	-	$45,000	$45,000	-	-	$45,000	-	New vehicle for Water Quality Technician. Supplemental for $45,000 approved in BWS#1.
Total Operating Expenditures	$4,087,992	$4,252,225	$4,252,225	-	-	$164,233	4.02%	
Total Treatment	$6,998,781	$6,994,805	$6,937,628	-$57,177	-0.82%	-$61,153	-0.87%	
Non-Departmental	$7,768,035	$7,129,440	$7,142,086	$12,646	0.18%	-$625,949	-8.06%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$1,687,575	$1,756,085	$1,756,085	-	-	$68,510	4.06%	
2020AB Non Adv.	$295,752	$146,200	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
2020 UT Bond Series	$310,000	$325,000	$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	$45,000	$50,000	$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	-	$170,000	$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.
SRF 1700	$25,942	$26,678	$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	$370,945	$380,690	$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	$130,147	$131,038	$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	$92,596	$93,125	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								outstanding principal balance for the bond is $1,252,967.
SRF 1730	$31,836	$32,338	$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	$138,710	$140,017	$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	$119,869	$120,469	$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, the total outstanding principal balance for the bond is $1,871,762.
SRF 1750	$126,778	$126,867	$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	-	$13,663	$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	$1,768,544	$1,716,640	$1,716,640	-	-	-$51,904	-2.93%	
2020AB Non Adv.	$71,769	$60,666	$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	$899,900	$884,400	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								attributable to the Water Fund.
2022 UT Bond	$113,600	$110,700	$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.
2025 UT Bond Series	$549,500	$541,500	$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	$4,961	$4,224	$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	$65,256	$55,511	$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	$21,422	$20,531	$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	$7,538	$7,009	$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	$1,923	$1,421	$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								interest to be paid through maturity is $2,725.
SRF 1731	$21,326	$20,019	$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	$9,809	$9,208	$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	$1,540	$1,451	$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	$15,000	$15,000	$15,000	-	-	-	-	
Contractual Services / Interfund Admins Services	$2,092,840	$1,392,133	$1,412,079	$19,946	1.43%	-$680,761	-32.53%	
Other Curr Charges/Oblig / Contribution to GF	$1,589,328	$1,646,503	$1,646,503	-	-	$57,175	3.60%	
Transfers / To General Fund	$35,000	$30,500	$30,500	-	-	-$4,500	-12.86%	Department's share of Building Maintenance expenses under account 001-5062-519.46-14.
Transfers / Electric	$579,748	$572,579	$565,279	-$7,300	-1.27%	-$14,469	-2.50%	
Total Non-Departmental	$7,768,035	$7,129,440	$7,142,086	$12,646	0.18%	-$625,949	-8.06%	
Total Non-Departmental	$7,768,035	$7,129,440	$7,142,086	$12,646	0.18%	-$625,949	-8.06%	
Total Expenditures	**$19,637,022**	**$18,781,171**	**$18,779,294**	**-$1,877**	**-0.01%**	**-$857,728**	**-4.37%**	

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Local Sewer Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

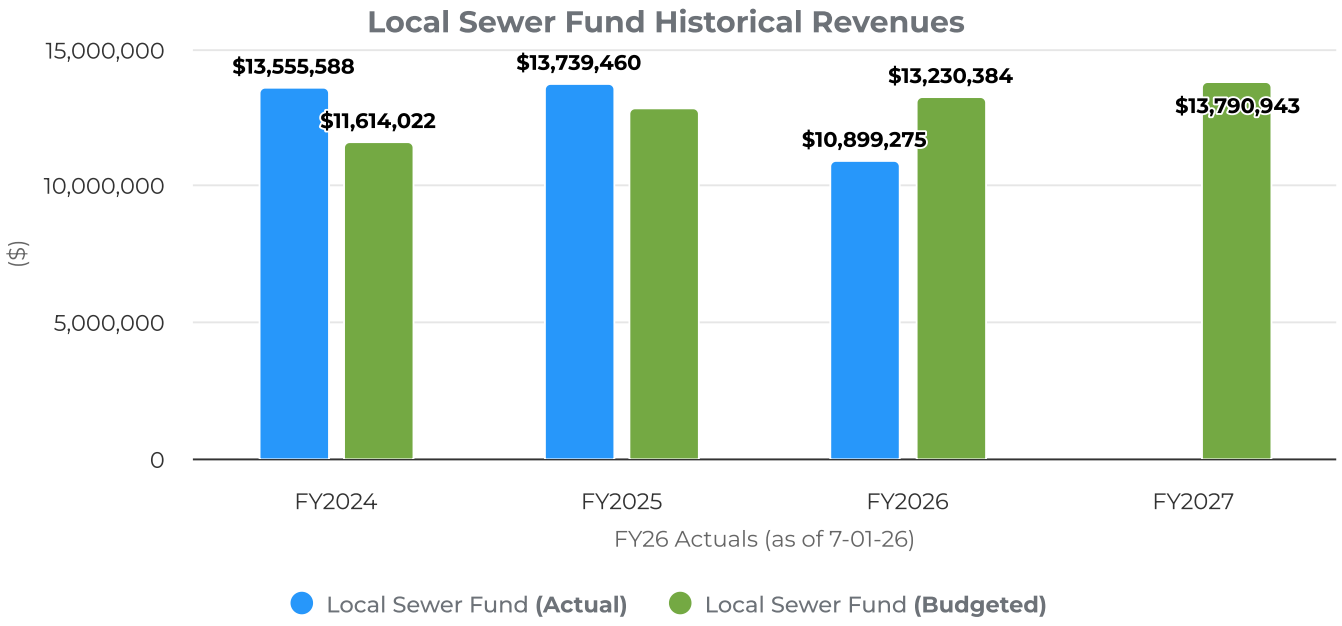
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$17,136,909**	**$19,631,082**	**$20,551,198**	**$20,551,198**	**-**	**-**	**$920,116**	**4.69%**
Revenues								
Permits fees	$413	-	-	-	-	-	-	-
Charges of SVCs	$13,256,491	$12,891,884	$13,664,155	$13,535,443	-$128,712	-0.94%	$643,559	4.99%
Other	$482,556	$338,500	$255,500	$255,500	-	-	-$83,000	-24.52%
Total Revenues	**$13,739,460**	**$13,230,384**	**$13,919,655**	**$13,790,943**	**-$128,712**	**-0.92%**	**$560,559**	**4.24%**
Expenditures								
Salaries & Benefits	$1,637,459	$2,090,456	$2,022,271	$2,016,318	-$5,953	-0.29%	-$74,138	-3.55%
Operating Expenditures	$1,131,709	$1,740,394	$1,550,902	$1,550,902	-	-	-$189,492	-10.89%
Non-Departmental	$9,062,458	$8,479,417	$8,942,644	$8,929,776	-$12,868	-0.14%	$450,359	5.31%
Total Expenditures	**$11,831,625**	**$12,310,267**	**$12,515,817**	**$12,496,996**	**-$18,821**	**-0.15%**	**$186,729**	**1.52%**
Total Revenues Less Expenditures	**$1,907,835**	**$920,117**	**$1,403,838**	**$1,293,947**	**-$109,891**	**-7.83%**	**$373,830**	**40.63%**
Ending Fund Balance	**$19,044,744**	**$20,551,199**	**$21,955,036**	**$21,845,145**	**-$109,891**	**-0.50%**	**$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**.

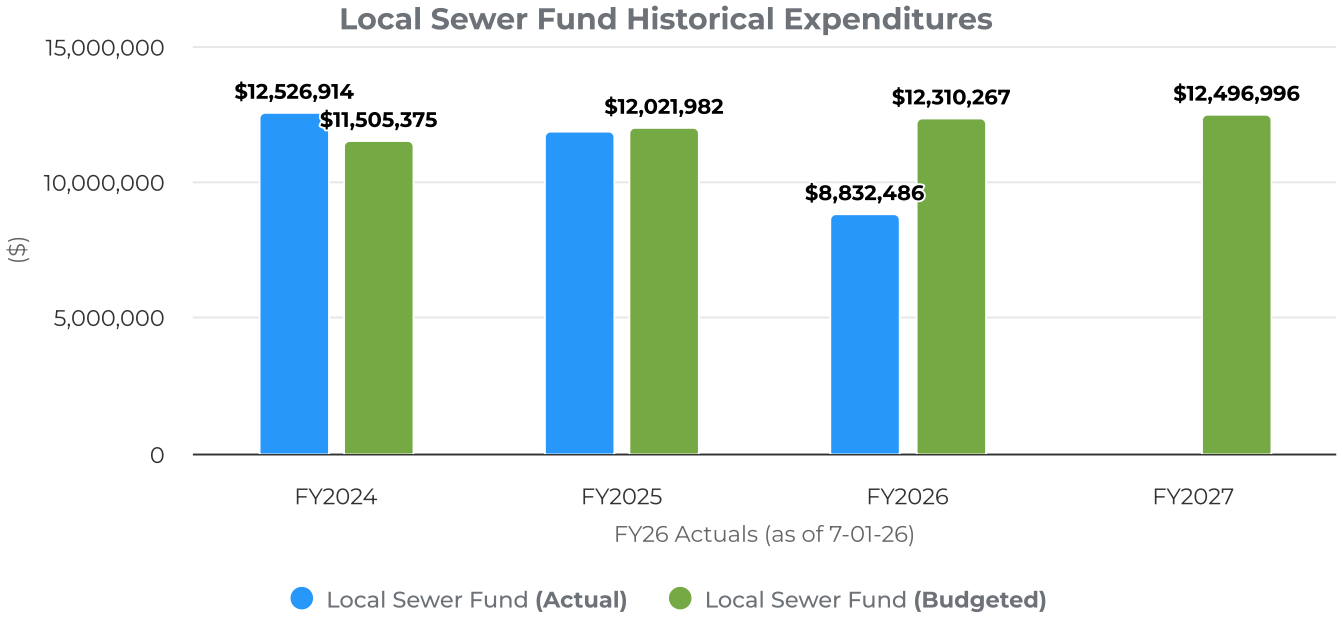
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Local Sewer Fund

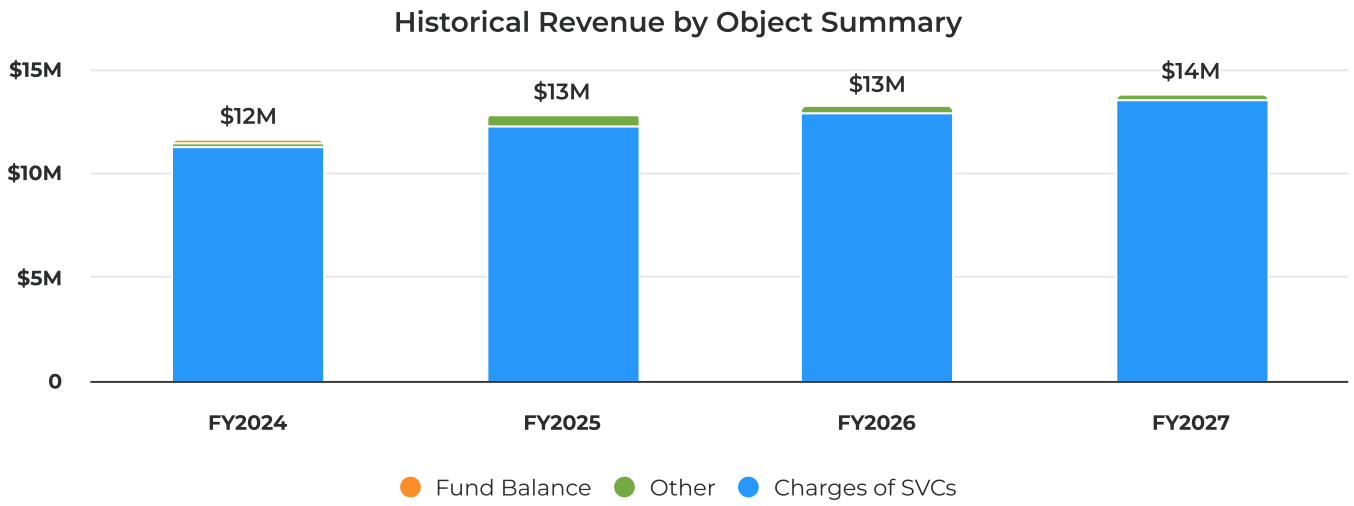
Historical Budget to Actual Revenues

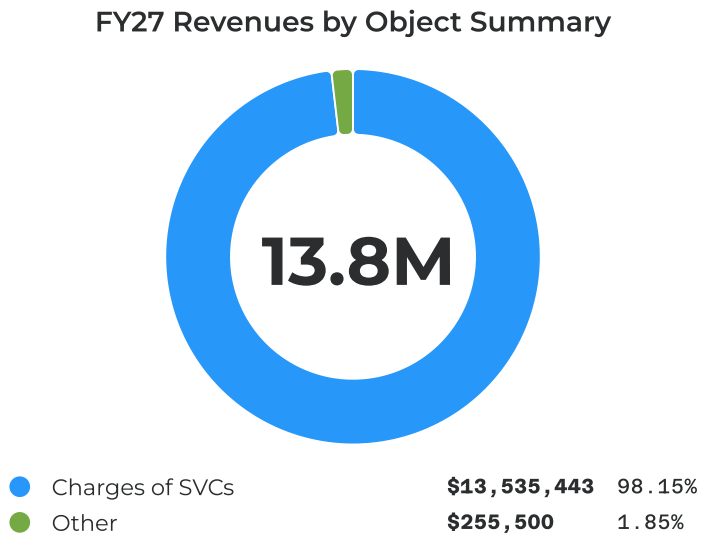


Historical Budget to Actual Expenditures



Revenues by Object Summary

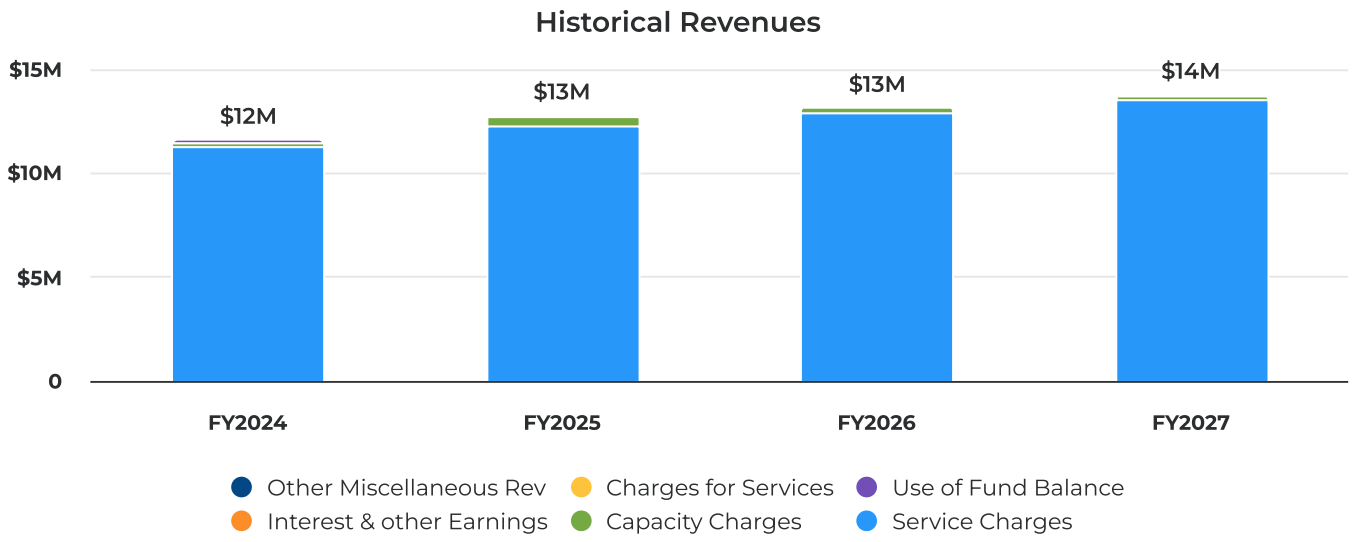


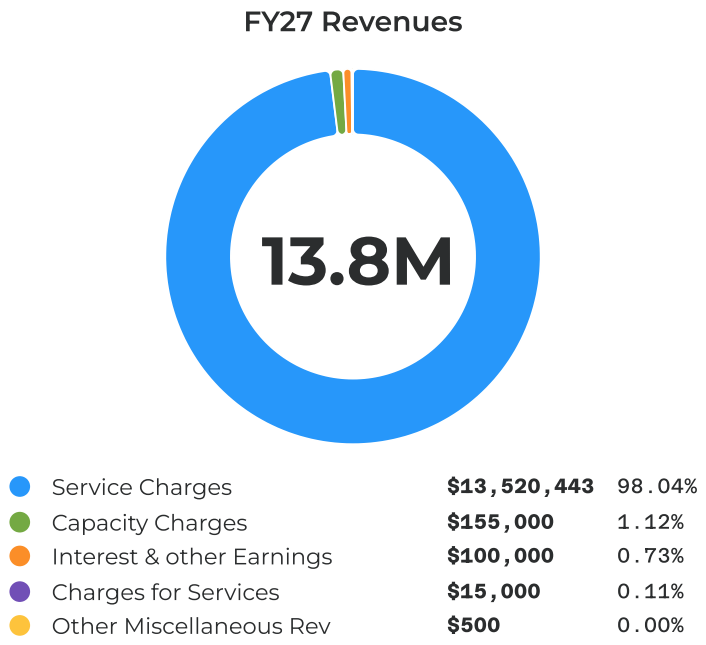


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Permits fees	$413	-	-	-	-	-	-	-
Charges of SVCs	$13,256,491	$12,891,884	$13,664,155	$13,535,443	-$128,712	-0.94%	$643,559	4.99%
Other	$482,556	$338,500	$255,500	$255,500	-	-	-$83,000	-24.52%
Total Revenues	**$13,739,460**	**$13,230,384**	**$13,919,655**	**$13,790,943**	**-$128,712**	**-0.92%**	**$560,559**	**4.24%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Plan Review								
Site Plan / Site Plan Review Fee	$413	-	-	-	-	-	-	-
Total Plan Review	$413	-	-	-	-	-	-	-
Charges for Services								
Government Charges & Fees / IPP Fees - Ind Pre Trea	-	$15,000	$15,000	$15,000	-	-	-	-
Government Charges & Fees / Miscellaneous	$1,801	-	-	-	-	-	-	-
Total Charges for Services	$1,801	$15,000	$15,000	$15,000	-	-	-	-
Service Charges								

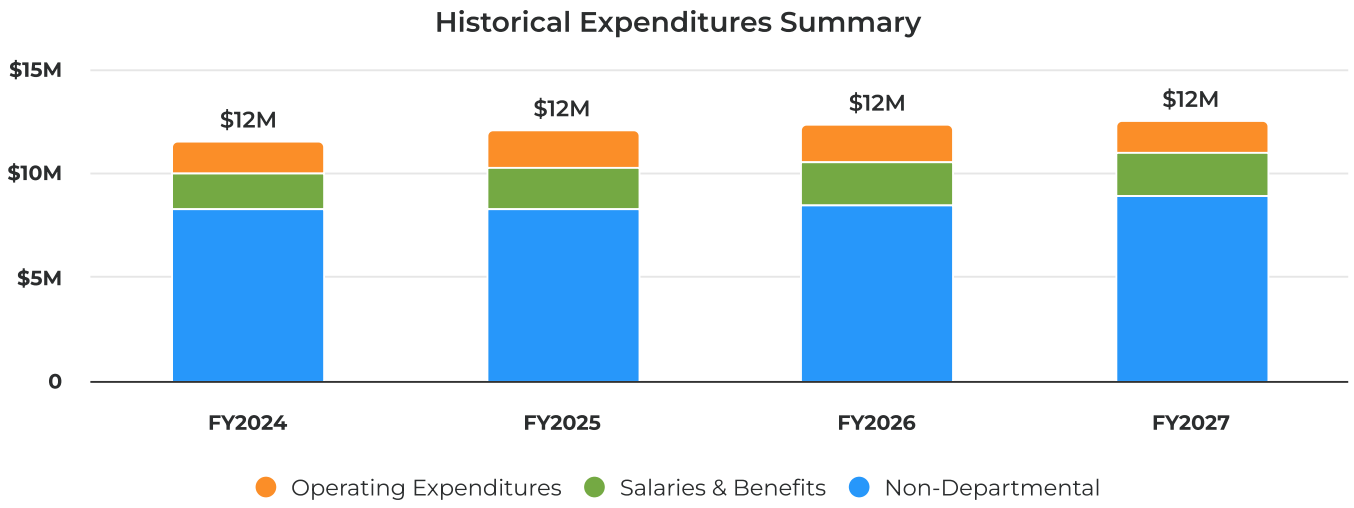
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Sewer/Wastewater Utility / Measured Revenue	$13,242,479	$12,871,184	$13,643,455	$13,514,743	-$128,712	-0.94%	$643,559	5.00%
Sewer/Wastewater Utility / Public Authority Contrac	$7,411	$900	$900	$900	-	-	-	-
Regional Sewer - Lift Sta / South Palm Beach	$4,800	$4,800	$4,800	$4,800	-	-	-	-
Total Service Charges	$13,254,690	$12,876,884	$13,649,155	$13,520,443	-$128,712	-0.94%	$643,559	5.00%
Interest & other Earnings								
Interest / Investments	$245,629	$100,000	$100,000	$100,000	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$14,822	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$14,920	-	-	-	-	-	-	-
Total Interest & other Earnings	$245,727	$100,000	$100,000	$100,000	-	-	-	-
Capacity Charges								
Capacity Charges / Capacity Charges	$22,347	$3,000	$3,000	$3,000	-	-	-	-
Capacity Charges / Residential	$134,579	$160,000	$80,000	$80,000	-	-	-$80,000	-50.00%
Capacity Charges / Commercial	$78,215	$75,000	$72,000	$72,000	-	-	-$3,000	-4.00%
Total Capacity Charges	$235,140	$238,000	$155,000	$155,000	-	-	-$83,000	-34.87%
Disp of Fixed Assets								
Sales/ Auctions / Disp of Fixed Assets	$1,372	-	-	-	-	-	-	-
Total Disp of Fixed Assets	$1,372	-	-	-	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$317	$500	$500	$500	-	-	-	-
Total Other Miscellaneous Rev	$317	$500	$500	$500	-	-	-	-
Total Revenues	**$13,739,460**	**$13,230,384**	**$13,919,655**	**$13,790,943**	**-$128,712**	**-0.92%**	**$560,559**	**4.24%**

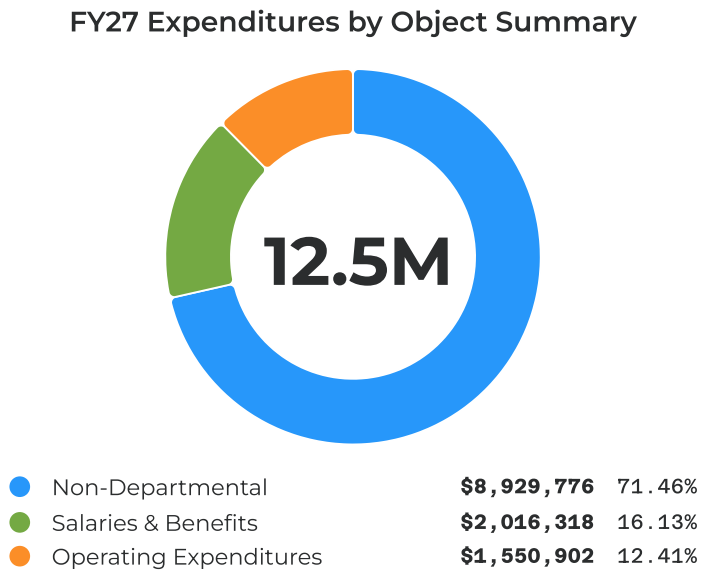
Local Sewer Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Local Sewer Fund	$13,230,384	$13,919,655	$13,790,943	-$128,712	-0.92%	$560,559	4.24%	
Charges of SVCs								
Government Charges & Fees / IPP Fees - Ind Pre Treat	$15,000	$15,000	$15,000	-	-	-	-	
Sewer/Wastewater Utility / Measured Revenue	$12,871,184	$13,643,455	$13,514,743	-$128,712	-0.94%	$643,559	5.00%	
Sewer/Wastewater Utility / Public Authority Contract	$900	$900	$900	-	-	-	-	
Regional Sewer - Lift Sta / South Palm Beach	$4,800	$4,800	$4,800	-	-	-	-	
Total Charges of SVCs	$12,891,884	$13,664,155	$13,535,443	-$128,712	-0.94%	$643,559	4.99%	
Other								
Interest / Investments	$100,000	$100,000	$100,000	-	-	-	-	
Capacity Charges / Capacity Charges	$3,000	$3,000	$3,000	-	-	-	-	
Capacity Charges / Residential	$160,000	$80,000	$80,000	-	-	-$80,000	-50.00%	Based on projects & prior year actuals
Capacity Charges / Commercial	$75,000	$72,000	$72,000	-	-	-$3,000	-4.00%	Based on projects & prior year actuals
Miscellaneous Revenue / Other	$500	$500	$500	-	-	-	-	
Total Other	$338,500	$255,500	$255,500	-	-	-$83,000	-24.52%	
Total Revenues	**$13,230,384**	**$13,919,655**	**$13,790,943**	**-$128,712**	**-0.92%**	**$560,559**	**4.24%**	

Expenditures Summary

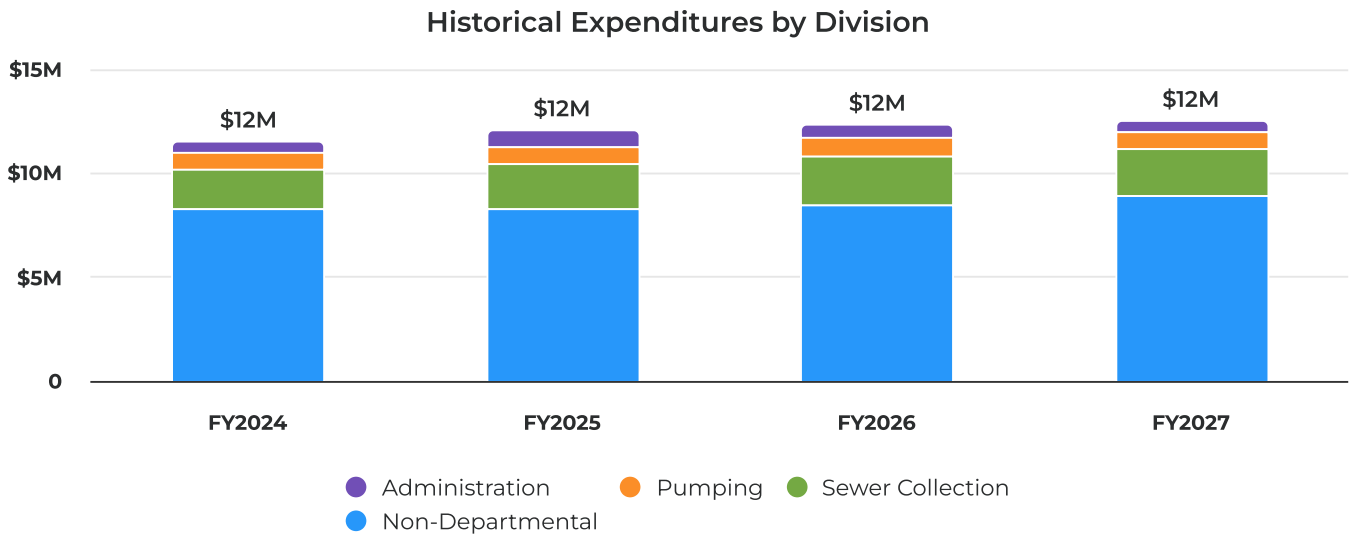


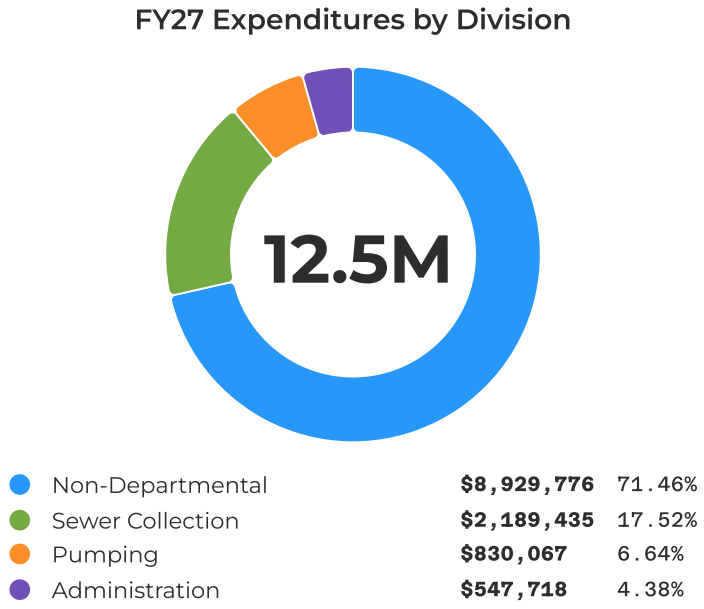


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$1,637,459	$2,090,456	$2,022,271	$2,016,318	-$5,953	-0.29%	-$74,138	-3.55%
Operating Expenditures	$1,131,709	$1,740,394	$1,550,902	$1,550,902	-	-	-$189,492	-10.89%
Non-Departmental	$9,062,458	$8,479,417	$8,942,644	$8,929,776	-$12,868	-0.14%	$450,359	5.31%
Total Expenditures	**$11,831,625**	**$12,310,267**	**$12,515,817**	**$12,496,996**	**-$18,821**	**-0.15%**	**$186,729**	**1.52%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$162,233	$209,522	$209,996	$209,996	-	-	$474	0.23%
Other Salaries / Part Time	$10,317	$23,620	$23,620	$23,620	-	-	-	-
Overtime / Standard Overtime	$1,678	$840	$840	$840	-	-	-	-
Special Pay / Longevity	$1,407	$1,700	$800	$800	-	-	-$900	-52.94%
Special Pay / Incentive	-	-	$5,119	$5,119	-	-	$5,119	-
Special Pay / Other Pays	$5,219	$2,475	$2,475	$2,475	-	-	-	-
Sewer/Wasterwater Service / FICA Taxes	$13,723	$18,202	$18,561	$18,561	-	-	$359	1.97%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$22,726	$33,935	$28,628	$28,149	-$479	-1.67%	-$5,786	-17.05%
Retirement Contributions / 401-a Plan	$4,105	$7,655	$7,655	$7,655	-	-	-	-
Sewer/Wasterwater Service / Life & Health Insurance	$29,483	$46,295	$29,442	$29,072	-$370	-1.26%	-$17,223	-37.20%
Workers' Compensation / Workers' Comp Regular	$1,378	$1,431	$1,431	$1,431	-	-	-	-
Total Salaries & Benefits	$252,269	$345,675	$328,567	$327,718	-$849	-0.26%	-$17,957	-5.19%
Operating Expenditures								
Professional Services / Legal	$498	$7,500	$4,000	$4,000	-	-	-$3,500	-46.67%
Professional Services / Internal IT Support	$12,401	-	-	-	-	-	-	-
Contractual Services / Other Contractual Service	$62,589	$276,000	$216,000	$216,000	-	-	-$60,000	-21.74%
Total Operating Expenditures	$75,488	$283,500	$220,000	$220,000	-	-	-$63,500	-22.40%
Total Administration	$327,757	$629,175	$548,567	$547,718	-$849	-0.15%	-$81,457	-12.95%
Pumping								
Salaries & Benefits								
Salaries & Wages / Regular	$250,896	$266,517	$284,603	$284,603	-	-	$18,086	6.79%
Salaries & Wages / Unused Sick Pay	$6,147	-	-	-	-	-	-	-
Overtime / Standard Overtime	$30,747	$31,500	$33,075	$33,075	-	-	$1,575	5.00%
Special Pay / Longevity	$3,000	$3,850	$4,800	$4,800	-	-	$950	24.68%
Special Pay / Other Pays	$690	-	-	-	-	-	-	-
Sewer/Wasterwater Service / FICA Taxes	$21,194	$23,093	$24,670	$24,670	-	-	$1,577	6.83%
Retirement Contributions / Defined Benefit Plan	$38,391	$65,649	$51,676	$50,810	-$866	-1.68%	-$14,839	-22.60%
Sewer/Wasterwater Service / Life & Health Insurance	$39,737	$54,086	$42,528	$41,993	-$535	-1.26%	-$12,093	-22.36%
Workers' Compensation / Workers' Comp Regular	$5,135	$6,412	$6,412	$6,412	-	-	-	-
Total Salaries & Benefits	$395,937	$451,107	$447,764	$446,363	-$1,401	-0.31%	-$4,744	-1.05%
Operating Expenditures								
Professional Services / Internal IT Support	$23,581	$25,515	$21,756	$21,756	-	-	-$3,759	-14.73%
Contractual Services / Right of Way	$22,195	$24,500	$24,500	$24,500	-	-	-	-
Union Dues / Training/Registration	$371	$2,500	$3,000	$3,000	-	-	$500	20.00%
Utility Services / Water	$7,834	$10,260	$10,471	$10,471	-	-	$211	2.06%
Utility Services / Sewer	-	$1,080	-	-	-	-	-$1,080	-100.00%
Utility Services / Electricity	$42,705	$56,459	$66,985	$66,985	-	-	$10,526	18.64%
Rental & Leases / Operating/Capital Leasing	$18,438	$7,500	$7,500	$7,500	-	-	-	-
Rental & Leases / GASB 87 Contra	-$11,729	-	-	-	-	-	-	-
Insurance / Property/Liability	$58,232	$64,055	$41,798	$41,798	-	-	-$22,257	-34.75%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Equipment-General	$6,929	$25,000	$25,000	$25,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$27,376	$32,233	$32,235	$32,235	-	-	$2	0.01%
Repair/Maint Services / Heavy Equipment	$8,168	$37,259	$29,759	$29,759	-	-	-$7,500	-20.13%
Repair/Maint Services / Heavy Equip-ext repairs	$29,428	$45,000	$35,000	$35,000	-	-	-$10,000	-22.22%
Repair/Maint Services / Mains	$2,837	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%
Repair/Maint Services / Other	-	$500	-	-	-	-	-$500	-100.00%
Other Curr Charges/Oblig / Advertising	$100	$500	-	-	-	-	-$500	-100.00%
Office Supplies / Office Supplies	$1,153	$1,000	$1,000	$1,000	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$21,523	$12,600	$22,600	$22,600	-	-	$10,000	79.37%
Operating Supplies / Small Tools & Equipment	$14,424	$18,000	$18,000	$18,000	-	-	-	-
Operating Supplies / Chemicals	$25,536	$37,500	$29,500	$29,500	-	-	-$8,000	-21.33%
Operating Supplies / Uniforms	$2,500	$4,000	$4,000	$4,000	-	-	-	-
Sewer/Wasterwater Service / Books, Publ, Subsc & Me	-	$600	$600	$600	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	$4,000	-	-	-	-	-$4,000	-100.00%
Total Operating Expenditures	$301,601	$425,061	$383,704	$383,704	-	-	-$41,357	-9.73%
Total Pumping	$697,539	$876,168	$831,468	$830,067	-$1,401	-0.17%	-$46,101	-5.26%
Sewer Collection								
Salaries & Benefits								
Salaries & Wages / Regular	$653,842	$805,608	$836,480	$836,480	-	-	$30,872	3.83%
Salaries & Wages / Unused Vacation Pay	-$11,374	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$550	-	-	-	-	-	-	-
Overtime / Standard Overtime	$43,889	$52,500	$52,500	$52,500	-	-	-	-
Special Pay / Longevity	$4,568	$5,630	$5,910	$5,910	-	-	$280	4.97%
Special Pay / Incentive	-	-	$1,103	$1,103	-	-	$1,103	-
Special Pay / Other Pays	$8,324	$630	$630	$630	-	-	-	-
Sewer/Wasterwater Service / FICA Taxes	$51,613	$66,117	$68,585	$68,585	-	-	$2,468	3.73%
Retirement Contributions / Defined Benefit Plan	$113,189	$173,931	$117,451	$115,483	-$1,968	-1.68%	-$58,448	-33.60%
Retirement Contributions / 401-a Plan	$2,514	$2,207	$2,317	$2,317	-	-	$110	4.98%
Sewer/Wasterwater Service / Life & Health Insurance	$110,242	$164,137	$138,050	$136,315	-$1,735	-1.26%	-$27,822	-16.95%
Workers' Compensation / Workers' Comp Regular	$11,896	$22,914	$22,914	$22,914	-	-	-	-
Total Salaries & Benefits	$989,252	$1,293,674	$1,245,940	$1,242,237	-$3,703	-0.30%	-$51,437	-3.98%
Operating Expenditures								
Machinery & Equipment / Information	$8,725	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Technology								
Professional Services / Internal IT Support	$41,942	$34,590	$31,275	$31,275	-	-	-$3,315	-9.58%
Contractual Services / Other Contractual Service	$221,418	$330,000	$285,000	$285,000	-	-	-$45,000	-13.64%
Union Dues / Training/Registration	-	$3,000	$3,000	$3,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	$470	$1,500	$1,500	$1,500	-	-	-	-
Utility Services / Refuse/Waste Disposal	$4,945	$10,800	$15,120	$15,120	-	-	$4,320	40.00%
Rental & Leases / Building	$6,942	$11,000	$11,000	$11,000	-	-	-	-
Rental & Leases / GASB 87 Contra	-$9,222	-	-	-	-	-	-	-
Insurance / Property/Liability	$89,077	$97,985	$63,939	$63,939	-	-	-$34,046	-34.75%
Repair/Maint Services / Equipment-General	$8,113	$15,500	$10,000	$10,000	-	-	-$5,500	-35.48%
Repair/Maint Services / Equipment-Garage	$58,586	$69,125	$69,131	$69,131	-	-	$6	0.01%
Repair/Maint Services / Small Equipment	-	$100	-	-	-	-	-$100	-100.00%
Repair/Maint Services / Heavy Equipment	$36,455	$42,033	$42,033	$42,033	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$47,566	$65,000	$60,000	$60,000	-	-	-$5,000	-7.69%
Repair/Maint Services / Mains	$64,520	$150,000	$150,000	$150,000	-	-	-	-
Repair/Maint Services / Structures & Improvements	$39,276	$45,000	$45,000	$45,000	-	-	-	-
Sewer/Wasterwater Service / Printing & Binding	-	$500	$500	$500	-	-	-	-
Office Supplies / Office Supplies	$1,266	$1,200	$1,200	$1,200	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$29,602	$37,000	$37,000	$37,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$11,608	$16,500	$16,500	$16,500	-	-	-	-
Operating Supplies / Chemicals	$84,086	$95,000	$99,000	$99,000	-	-	$4,000	4.21%
Operating Supplies / Uniforms	$3,000	$5,000	$5,000	$5,000	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	$1,000	$1,000	$1,000	-	-	-	-
Total Operating Expenditures	$748,376	$1,031,833	$947,198	$947,198	-	-	-$84,635	-8.20%
Total Sewer Collection	$1,737,629	$2,325,507	$2,193,138	$2,189,435	-$3,703	-0.17%	-$136,072	-5.85%
Non-Departmental								
Operating Expenditures								
Other Curr Charges/Oblig / Uncollectible Accounts	$6,243	-	-	-	-	-	-	-
Total Operating Expenditures	$6,243	-	-	-	-	-	-	-
Non-Departmental								
Debt Service / Principal	-	$195,835	$164,675	$164,675	-	-	-$31,160	-15.91%
Debt Service / Interest	-	$264,131	$277,387	$277,387	-	-	$13,256	5.02%
Retirement Contributions / GASB 68 Adjustment	-$66,050	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Life & Health Insurance / GASB 75 OPEB Contra	-$13,402	-	-	-	-	-	-	-
Professional Services / Other	$25,267	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$20,774	-	-	-	-	-	-	-
Other General Government / Amortization Exp-GASB87	$19,635	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$5,778	$5,500	$5,500	$5,500	-	-	-	-
Interest / GASB 87	$83	-	-	-	-	-	-	-
Contractual Services / Reg System Expense	$6,314,444	$5,985,653	$6,367,923	$6,367,923	-	-	$382,270	6.39%
Contractual Services / Interfund Admins Services	$476,135	$575,531	$421,667	$427,738	$6,071	1.44%	-$147,793	-25.68%
Other Curr Charges/Oblig / Contribution to Gen Fund	$1,026,198	$1,058,431	$1,113,572	$1,103,275	-$10,297	-0.92%	$44,844	4.24%
Sewer/Wasterwater Service / Depreciation	$647,560	-	-	-	-	-	-	-
Sewer/Wasterwater Service / Interest	$190,001	-	-	-	-	-	-	-
Transfers / Electric	$416,034	$394,336	$391,920	$383,278	-$8,642	-2.21%	-$11,058	-2.80%
Transfers / Transfer to Capital Pro	-	-	$200,000	$200,000	-	-	$200,000	-
Total Non-Departmental	$9,062,458	$8,479,417	$8,942,644	$8,929,776	-$12,868	-0.14%	$450,359	5.31%
Total Non-Departmental	$9,068,701	$8,479,417	$8,942,644	$8,929,776	-$12,868	-0.14%	$450,359	5.31%
Total Expenditures	**$11,831,625**	**$12,310,267**	**$12,515,817**	**$12,496,996**	**-$18,821**	**-0.15%**	**$186,729**	**1.52%**

Local Sewer Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Water	$629,175	$548,567	$547,718	-$849	-0.15%	-$81,457	-12.95%	
Administration								
Salaries & Benefits								
Salaries & Wages / Regular	$209,522	$209,996	$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	$23,620	$23,620	$23,620	-	-	-	-	
Overtime / Standard Overtime	$840	$840	$840	-	-	-	-	
Special Pay / Longevity	$1,700	$800	$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	-	$5,119	$5,119	-	-	$5,119	-	
Certification Pay	-	$3,244	$3,244	-	-	$3,244	-	
One-Time Performance Lump-Sum Pay	-	$1,875	$1,875	-	-	$1,875	-	
Special Pay / Other Pays	$2,475	$2,475	$2,475	-	-	-	-	
Sewer/Wasterwater Service / FICA Taxes	$18,202	$18,561	$18,561	-	-	$359	1.97%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$33,935	$28,628	$28,149	-$479	-1.67%	-$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
Retirement Contributions / 401-a Plan	$7,655	$7,655	$7,655	-	-	-	-	
Sewer/Wasterwater Service / Life & Health Insurance	$46,295	$29,442	$29,072	-$370	-1.26%	-$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	$1,431	$1,431	$1,431	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Salaries & Benefits	$345,675	$328,567	$327,718	-$849	-0.26%	-$17,957	-5.19%	
Operating Expenditures								
Professional Services / Legal	$7,500	$4,000	$4,000	-	-	-$3,500	-46.67%	
Contractual Services / Other Contractual Service	$276,000	$216,000	$216,000	-	-	-$60,000	-21.74%	
Rate Study- Stantec	$25,000	$25,000	$25,000	-	-	-	-	Yearly Rate Study- Stantec
General Engineering	$145,000	$125,000	$125,000	-	-	-$20,000	-13.79%	General Engineering- Designs for projects and general Eng. Services.
Pre-treatment Plan Fees	$40,000	$40,000	$40,000	-	-	-	-	Industrial Pre-treatment Plan Fees.
Amalgam Dental Fees	$16,000	$16,000	$16,000	-	-	-	-	Amalgam Yearly Dental Fees.
Grant Assistance	$50,000	$10,000	$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	$220,000	-	-	-$63,500	-22.40%	
Total Administration	$629,175	$548,567	$547,718	-$849	-0.15%	-$81,457	-12.95%	
Sewer	$3,201,675	$3,024,606	$3,019,502	-$5,104	-0.17%	-$182,173	-5.69%	
Pumping								
Salaries & Benefits								
Salaries & Wages / Regular	$266,517	$284,603	$284,603	-	-	$18,086	6.79%	The increase reflects Merit Step-Up adjustments for union employees, in accordance with the contract.
Overtime / Standard Overtime	$31,500	$33,075	$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	$3,850	$4,800	$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	$23,093	$24,670	$24,670	-	-	$1,577	6.83%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$65,649	$51,676	$50,810	-$866	-1.68%	-$14,839	-22.60%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								total pension liability
Sewer/Wasterwater Service / Life & Health Insurance	$54,086	$42,528	$41,993	-$535	-1.26%	-$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	$6,412	$6,412	$6,412	-	-	-	-	
Total Salaries & Benefits	$451,107	$447,764	$446,363	-$1,401	-0.31%	-$4,744	-1.05%	
Operating Expenditures								
Professional Services / Internal IT Support	$25,515	$21,756	$21,756	-	-	-$3,759	-14.73%	
Contractual Services / Right of Way	$24,500	$24,500	$24,500	-	-	-	-	Yearly FEC cost. Increases 5-6% each year
Union Dues / Training/Registration	$2,500	$3,000	$3,000	-	-	$500	20.00%	New staff were trained in FY 26 as well, however, there will be Increase training for the Asst 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	$10,260	$10,471	$10,471	-	-	$211	2.06%	
Utility Services / Sewer	$1,080	-	-	-	-	-$1,080	-100.00%	
Utility Services / Electricity	$56,459	$66,985	$66,985	-	-	$10,526	18.64%	
Rental & Leases / Operating/Capital Leasing	$7,500	$7,500	$7,500	-	-	-	-	Customer Service Building Cost increased. Sewer to Pay Share of the 40%.
Insurance / Property/Liability	$64,055	$41,798	$41,798	-	-	-$22,257	-34.75%	
Repair/Maint Services / Equipment-General	$25,000	$25,000	$25,000	-	-	-	-	
SCADA Maintenance	$7,500	$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	$8,000	$8,000	$8,000	-	-	-	-	Upgrading control systems enhances

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								our ability to respond to changes in demand and emergencies, ensuring efficient water distribution and system resilience
Electrical Control Systems	$7,000	$7,000	$7,000	-	-	-	-	Upgrading and investing in electrical control systems improves reliability and efficiency, minimizing 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	$2,500	$2,500	$2,500	-	-	-	-	There is an increase in maintenance due to new requirements for backup power devices.
Repair/Maint Services / Equipment-Garage	$32,233	$32,235	$32,235	-	-	$2	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$37,259	$29,759	$29,759	-	-	-$7,500	-20.13%	
Upgrading Lift stations	$27,500	$20,000	$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	$3,000	$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	$5,000	$5,000	$5,000	-	-	-	-	Portable Pumps maintenance
Asset Tracking	$1,759	$1,759	$1,759	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	$45,000	$35,000	$35,000	-	-	-$10,000	-22.22%	
Vac Truck Repairs and Mntnce	$25,000	$25,000	$25,000	-	-	-	-	Vac Truck #145 yearly Repairs and Maintenance.
Maintenance of Lift Station Pumps	$20,000	$10,000	$10,000	-	-	-$10,000	-50.00%	Permanent large generators at critical stations are

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								maintained by third parties
Repair/Maint Services / Mains	$15,000	$10,000	$10,000	-	-	-$5,000	-33.33%	Cost in FY2025 came in under $10K. Force Main Repairs and Parts Replacement.
Repair/Maint Services / Other	$500	-	-	-	-	-$500	-100.00%	Funds reallocated to the correct account: 403-7221-535.52-20 (manhole covers)
Other Curr Charges/Oblig / Advertising	$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	$1,000	$1,000	$1,000	-	-	-	-	Maintenance of Safety Supplies and Tools
Operating Supplies / Gas, Lubricants & Oil	$12,600	$22,600	$22,600	-	-	$10,000	79.37%	
Gas for Vehicles - Increase in fuel cost	$9,000	$19,000	$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	$1,800	$1,800	$1,800	-	-	-	-	Small Engines Vehicles/Equipment Saws.
Portable Emergency Generators	$1,800	$1,800	$1,800	-	-	-	-	Portable Emergency Generators oil and gas.
Operating Supplies / Small Tools & Equipment	$18,000	$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	$10,000	$10,000	$10,000	-	-	-	-	Handheld repair and maintenance equipment for small Tools.
Confined space recovery harnesses and tripods	$5,000	$5,000	$5,000	-	-	-	-	Confined space costs e.g. recovery harnesses and tripods
Small tools Purchases	$3,000	$3,000	$3,000	-	-	-	-	Gas monitors, tanks, masks, and charger expenses.
Operating Supplies / Chemicals	$37,500	$29,500	$29,500	-	-	-$8,000	-21.33%	
Degreasers	$21,000	$21,000	$21,000	-	-	-	-	Degreasers Expenses.
Calcium Hypochlorite Granular	$10,000	$2,000	$2,000	-	-	-$8,000	-80.00%	Calcium Hypochlorite Granular. Cost came in less than previously budgeted in FY2025.
Rat Poison	$6,500	$6,500	$6,500	-	-	-	-	Increase in the number of locations and costs per supplier for rat poison containing hydrochloric acid.
Operating Supplies / Uniforms	$4,000	$4,000	$4,000	-	-	-	-	Uniforms for staff and cleaning.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Sewer/Wasterwater Service / Books, Publ, Subsc & Me	$600	$600	$600	-	-	-	-	Subscription, Membership and Publication.
Machinery & Equipment / Misc. Equipment	$4,000	-	-	-	-	-$4,000	-100.00%	New computers for additional offices in new trailer.
Total Operating Expenditures	$425,061	$383,704	$383,704	-	-	-$41,357	-9.73%	
Total Pumping	$876,168	$831,468	$830,067	-$1,401	-0.17%	-$46,101	-5.26%	
Sewer Collection								
Salaries & Benefits								
Salaries & Wages / Regular	$805,608	$836,480	$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	$52,500	$52,500	$52,500	-	-	-	-	
Special Pay / Longevity	$5,630	$5,910	$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	-	$1,103	$1,103	-	-	$1,103	-	
Certification Pay	-	$1,103	$1,103	-	-	$1,103	-	
Special Pay / Other Pays	$630	$630	$630	-	-	-	-	
Sewer/Wasterwater Service / FICA Taxes	$66,117	$68,585	$68,585	-	-	$2,468	3.73%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$173,931	$117,451	$115,483	-$1,968	-1.68%	-$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
Retirement Contributions / 401-a Plan	$2,207	$2,317	$2,317	-	-	$110	4.98%	
Sewer/Wasterwater Service / Life & Health Insurance	$164,137	$138,050	$136,315	-$1,735	-1.26%	-$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	$22,914	$22,914	$22,914	-	-	-	-	
Total Salaries & Benefits	$1,293,674	$1,245,940	$1,242,237	-$3,703	-0.30%	-$51,437	-3.98%	
Operating Expenditures								
Professional Services / Internal IT Support	$34,590	$31,275	$31,275	-	-	-$3,315	-9.58%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Other Contractual Service	$330,000	$285,000	$285,000	-	-	-$45,000	-13.64%	USIC and 1-800-Sunshine, please call before you dig
Davey Tree Contract	$180,000	$150,000	$150,000	-	-	-$30,000	-16.67%	Davey Tree amount lowered based on 3-year average
Locates- Breakpoint	$35,000	$35,000	$35,000	-	-	-	-	Locates contractor - Breakpoint.
Upgrade Sewer Collection Infrastructure	$7,500	-	-	-	-	-$7,500	-100.00%	Reduced to move to capital projects
Repairs and Maintenance-Contractually	$7,500	-	-	-	-	-$7,500	-100.00%	Reduced to move to capital projects
General Engineering Services	$100,000	$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	$3,000	$3,000	$3,000	-	-	-	-	Training Costs for staff.
Communication/Freight Srv / Postage & Freight	$1,500	$1,500	$1,500	-	-	-	-	
Utility Services / Refuse/Waste Disposal	$10,800	$15,120	$15,120	-	-	$4,320	40.00%	
Rental & Leases / Building	$11,000	$11,000	$11,000	-	-	-	-	Rental cost for Customer Service Building with increase factored in.
Insurance / Property/Liability	$97,985	$63,939	$63,939	-	-	-$34,046	-34.75%	
Repair/Maint Services / Equipment-General	$15,500	$10,000	$10,000	-	-	-$5,500	-35.48%	Mini Jetter Repairs
Mini Jetter Repair	-	$4,000	$4,000	-	-	$4,000	-	
Equipment Repairs and Maintenance	$4,000	-	-	-	-	-$4,000	-100.00%	Mini Jetter Repairs
Equipment repairs - Manhole	$4,000	-	-	-	-	-$4,000	-100.00%	Equipment repairs - Reels, Sewer Plugs, Manhole Hooks
Equipment repairs	$7,500	$6,000	$6,000	-	-	-$1,500	-20.00%	Equipment repairs for nozzles, sleeves, penetrator tools, and other equipment
Repair/Maint Services / Equipment-Garage	$69,125	$69,131	$69,131	-	-	$6	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Small Equipment	$100	-	-	-	-	-$100	-100.00%	This amount is no longer needed .
Repair/Maint Services / Heavy Equipment	$42,033	$42,033	$42,033	-	-	-	-	
Truck repairs Services	$3,000	$3,000	$3,000	-	-	-	-	Repair Services-Heavy Truck .
Repairs for Cranes, Vapor Rooting	$10,000	$10,000	$10,000	-	-	-	-	Repairs for Cranes, Vapor Rooting expenses.
Backhoe repairs	$10,000	$10,000	$10,000	-	-	-	-	Backhoe Truck repairs expenses.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Heavy Equipment Repairs	$12,000	$12,000	$12,000	-	-	-	-	Heavy Equipment Repairs and expenses.
Asset Tracking	$7,033	$7,033	$7,033	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	$65,000	$60,000	$60,000	-	-	-$5,000	-7.69%	Lowered based on 3-year average
TV Camera Trucks	$10,000	$5,000	$5,000	-	-	-$5,000	-50.00%	TV Camera Trucks Repairs.
Vac Trucks, Booms, Reels, Tanks	$40,000	$40,000	$40,000	-	-	-	-	Vac Trucks, Booms, Reels, Tanks Repairs.
Robot Camera	$15,000	$15,000	$15,000	-	-	-	-	Robot Camera repairs and maintenance.
Repair/Maint Services / Mains	$150,000	$150,000	$150,000	-	-	-	-	Increase cost in Asphalt, piping and Valves.
Piping materials for repairs and replacements.	$25,000	$25,000	$25,000	-	-	-	-	Piping materials for repairs and replacements. Asphalt is needed for main repairs.
Valves and associated parts	$50,000	$50,000	$50,000	-	-	-	-	Valves and associated parts - Per the Redzone report.
Asphalt and concrete	$75,000	$75,000	$75,000	-	-	-	-	Asphalt and concrete. With the focus on sewer lining.
Repair/Maint Services / Structures & Improvements	$45,000	$45,000	$45,000	-	-	-	-	Manholes and Structures
Sewer/Wasterwater Service / Printing & Binding	$500	$500	$500	-	-	-	-	Printing flyers etc..
Office Supplies / Office Supplies	$1,200	$1,200	$1,200	-	-	-	-	Stationary, paper etc.
Operating Supplies / Gas, Lubricants & Oil	$37,000	$37,000	$37,000	-	-	-	-	Fleet Gas and Oil, including, due to an increase in fuel and oil costs
Operating Supplies / Small Tools & Equipment	$16,500	$16,500	$16,500	-	-	-	-	
Replacing small tools, equipment, and power tools	$7,500	$7,500	$7,500	-	-	-	-	Replacing small tools, equipment, and power tools.
Replacement and Maintenance	$3,500	$3,500	$3,500	-	-	-	-	Blower Saw Blades, Harnesses, Blowers, and MH hooks.
Replacements	$3,000	$3,000	$3,000	-	-	-	-	Magnetic Manhole Cover Lifters
Repairs and Maintenance	$2,500	$2,500	$2,500	-	-	-	-	maintenance of blower saw blades, harnesses, blowers, and MH hooks
Operating Supplies / Chemicals	$95,000	$99,000	$99,000	-	-	$4,000	4.21%	
Hydrochloric Acid Rat Bait	$5,000	$5,000	$5,000	-	-	-	-	Rat Bait.
Foaming Root Control for Sewer Lines	$5,000	$5,000	$5,000	-	-	-	-	Foaming Root Control for Sewer Lines.
Odor Blockers	$5,000	$5,000	$5,000	-	-	-	-	The use of odor blocks has increased for lift stations.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Calcium Hypochlorite Granular	$10,000	$10,500	$10,500	-	-	$500	5.00%	Increase in cost per vendor for calcium hypochlorite granular.
Odor Control	$70,000	$73,500	$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	$5,000	$5,000	$5,000	-	-	-	-	Unforms for
Machinery & Equipment / Misc. Equipment	$1,000	$1,000	$1,000	-	-	-	-	Shared cost for equipment for new Trailer.
Total Operating Expenditures	$1,031,833	$947,198	$947,198	-	-	-$84,635	-8.20%	
Total Sewer Collection	$2,325,507	$2,193,138	$2,189,435	-$3,703	-0.17%	-$136,072	-5.85%	
Non-Departmental	$8,479,417	$8,942,644	$8,929,776	-$12,868	-0.14%	$450,359	5.31%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$195,835	$164,675	$164,675	-	-	-$31,160	-15.91%	
2020AB Non Adv.	$130,835	$64,675	$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	$25,000	$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	$40,000	$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	-	$35,000	$35,000	-	-	$35,000	-	The Consolidated Utility Revenue 2025 Bond is

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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 $2,355,000 attributable to the Local Sewer Fund.
Debt Service / Interest	$264,131	$277,387	$277,387	-	-	$13,256	5.02%	
2020AB Non Adv.	$31,749	$26,837	$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	$44,050	$42,800	$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	$92,400	$90,000	$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	$95,932	$117,750	$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 $2,162,975 attributable to the Local Sewer Fund.
Admin Charges / Bank Charges and Fees	$5,500	$5,500	$5,500	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Reg System Expense	$5,985,653	$6,367,923	$6,367,923	-	-	$382,270	6.39%	Supplemental for $382,270 approved in BWS#1.
Contractual Services / Interfund Admins Services	$575,531	$421,667	$427,738	$6,071	1.44%	-$147,793	-25.68%	
Other Curr Charges/Oblig / Contribution to Gen Fund	$1,058,431	$1,113,572	$1,103,275	-$10,297	-0.92%	$44,844	4.24%	
Transfers / Electric	$394,336	$391,920	$383,278	-$8,642	-2.21%	-$11,058	-2.80%	
Transfers / Transfer to Capital Pro	-	$200,000	$200,000	-	-	$200,000	-	
New Camera Truck (Local Sewer Share)	-	$200,000	$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	$8,942,644	$8,929,776	-$12,868	-0.14%	$450,359	5.31%	
Total Non-Departmental	$8,479,417	$8,942,644	$8,929,776	-$12,868	-0.14%	$450,359	5.31%	
Total Expenditures	**$12,310,267**	**$12,515,817**	**$12,496,996**	**-$18,821**	**-0.15%**	**$186,729**	**1.52%**	

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Regional Sewer

Comprehensive Fund Summary

Comprehensive Fund Summary

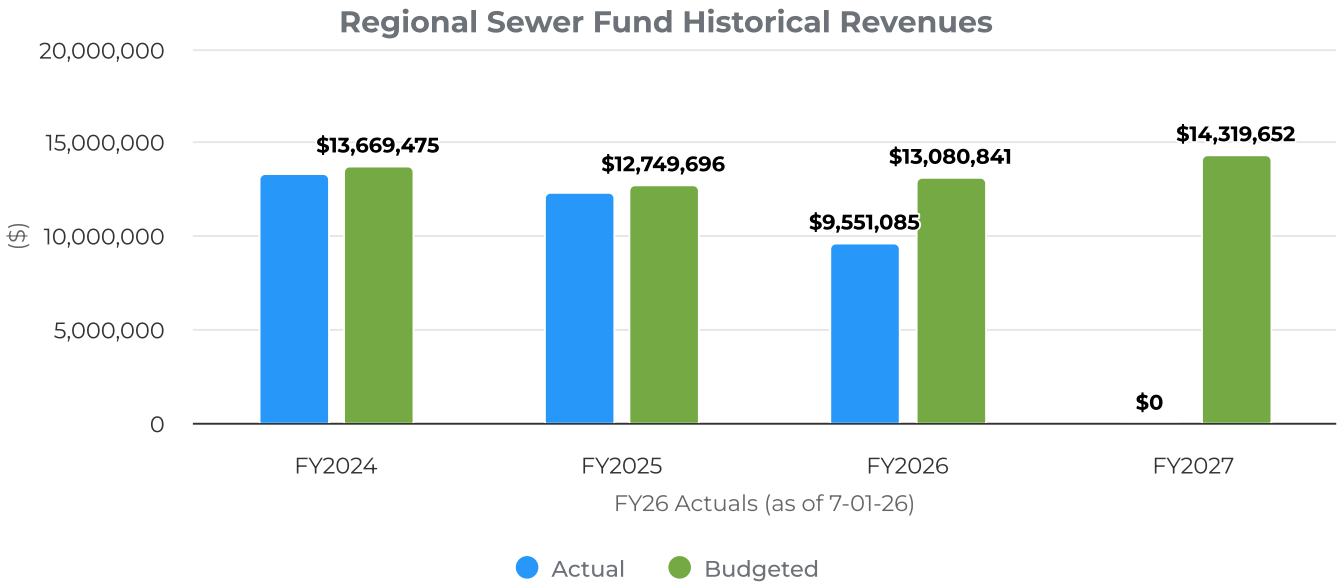
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$39,927,232**	**$44,186,057**	**$42,933,405**	**$42,933,405**	**-**	**-**	**-$1,252,652**	**-2.83%**
Revenues								
Charges of SVCs	$12,132,138	$11,823,908	$12,054,330	$12,054,330	-	-	$230,422	1.95%
Other	$209,386	$4,281	$4,281	$4,281	-	-	-	-
Fund Balance	-	$1,252,652	$2,660,842	$2,261,041	-$399,801	-15.03%	$1,008,389	80.50%
Total Revenues	**$12,341,524**	**$13,080,841**	**$14,719,453**	**$14,319,652**	**-$399,801**	**-2.72%**	**$1,238,811**	**9.47%**
Expenditures								
Salaries & Benefits	$274,522	$328,159	$314,281	$313,352	-$929	-0.30%	-$14,807	-4.51%
Operating Expenditures	$5,132,438	$10,155,722	$10,787,205	$10,787,205	-	-	$631,483	6.22%
Non-Departmental	$2,268,547	$2,198,960	$3,210,967	$3,219,095	$8,128	0.25%	$1,020,135	46.39%
Total Expenditures	**$7,675,507**	**$12,682,841**	**$14,312,453**	**$14,319,652**	**$7,199**	**0.05%**	**$1,636,811**	**12.91%**
Total Revenues Less Expenditures	**$4,666,018**	**$398,000**	**$407,000**	**-**	**-$407,000**	**-100.00%**	**-$398,000**	**-100.00%**
Ending Fund Balance	**$44,593,250**	**$44,584,057**	**$43,340,405**	**$42,933,405**	**-$407,000**	**-0.94%**	**-$1,650,652**	**-3.70%**

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

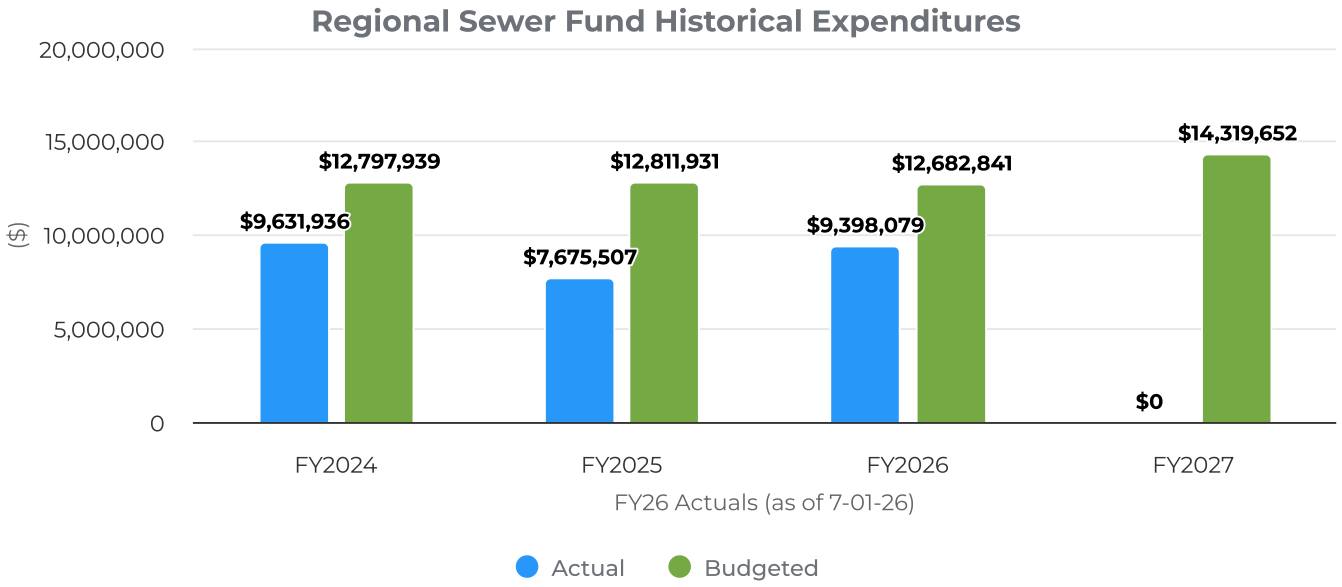
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Regional Sewer

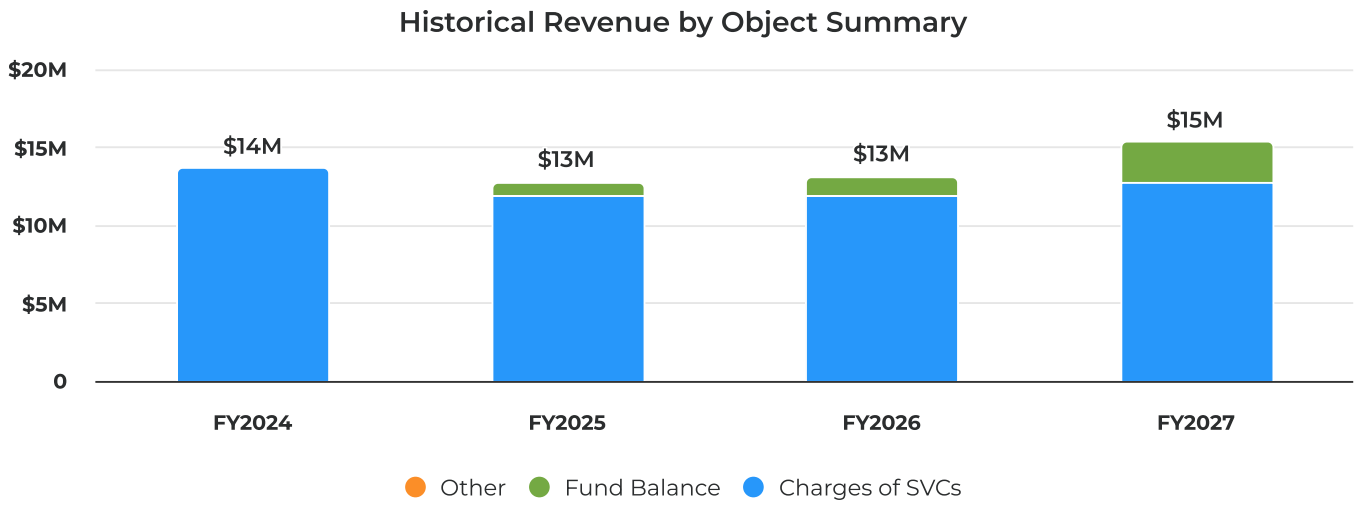
Historical Budget to Actuals Revenues

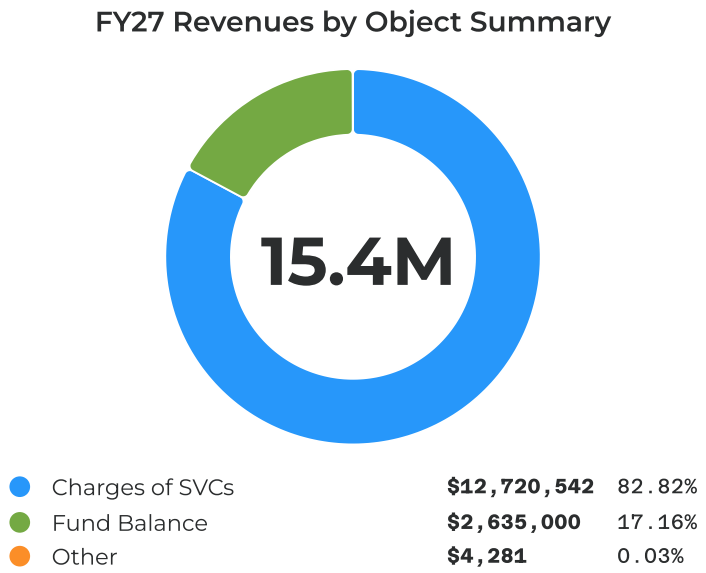


Historical Budget to Actuals Expenditures



Revenues by Object Summary





Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$12,132,138	$11,823,908	$12,054,330	$12,054,330	-	-	$230,422	1.95%
Other	$209,386	$4,281	$4,281	$4,281	-	-	-	-
Fund Balance	-	$1,252,652	$2,660,842	$2,261,041	-$399,801	-15.03%	$1,008,389	80.50%
Total Revenues	**$12,341,524**	**$13,080,841**	**$14,719,453**	**$14,319,652**	**-$399,801**	**-2.72%**	**$1,238,811**	**9.47%**

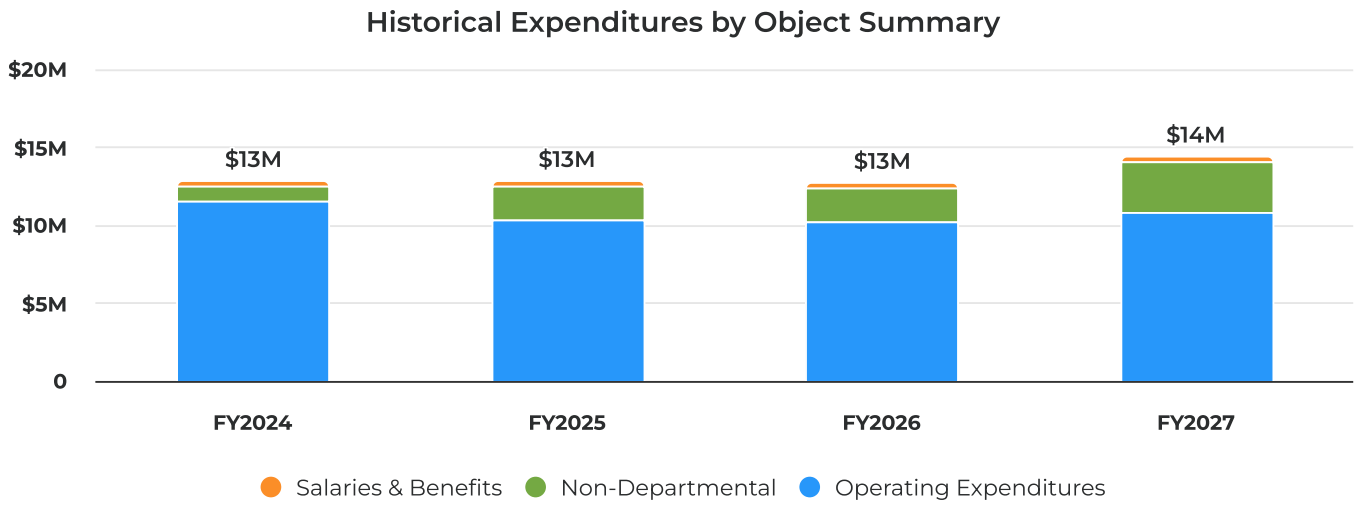
Regional Sewer Fund Revenue Itemizations

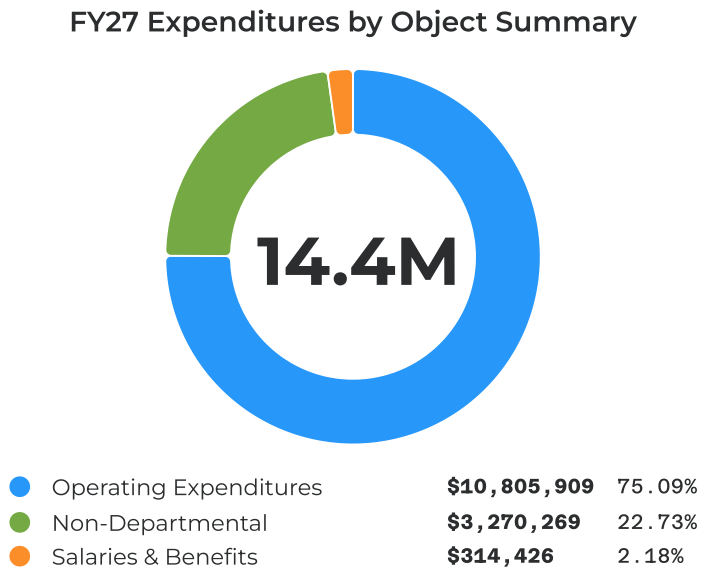
Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Regional Sewer	$12,682,841	$14,312,453	$13,912,652	-$399,801	-2.79%	$1,229,811	9.70%	
Charges of SVCs								
Catastrophe Recovery / Lake Worth	$109,817	-	-	-	-	-$109,817	-100.00%	
Catastrophe Recovery / Palm Springs	$70,500	-	-	-	-	-$70,500	-100.00%	
Catastrophe Recovery / Lantana	$35,183	-	-	-	-	-$35,183	-100.00%	
Catastrophe Recovery / Atlantis	$10,543	-	-	-	-	-$10,543	-100.00%	
Catastrophe Recovery / PBSC	$2,348	$2,348	$2,348	-	-	-	-	
Catastrophe Recovery / Manalapan	$3,304	$3,304	$3,304	-	-	-	-	
Catastrophe Recovery / South Palm Beach	$7,435	-	-	-	-	-$7,435	-100.00%	
Catastrophe Recovery / Lake Clark Shores	$10,870	$10,869	$10,869	-	-	-$1	-0.01%	
PBC Capital Reserv / Lake Worth	$197,671	$197,671	$197,671	-	-	-	-	
PBC Capital Reserv / Palm Springs	$126,900	$126,900	$126,900	-	-	-	-	
PBC Capital Reserv / Lantana	$63,329	$63,329	$63,329	-	-	-	-	
PBC Capital Reserv / Atlantis	$18,978	$18,978	$18,978	-	-	-	-	
PBC Capital Reserv / PBSC	$4,226	$4,226	$4,226	-	-	-	-	
PBC Capital Reserv / Manalapan	$5,948	$5,948	$5,948	-	-	-	-	
PBC Capital Reserv / South Palm Beach	$13,383	$13,383	$13,383	-	-	-	-	
PBC Capital Reserv / Lake Clark Shores	$19,565	$19,565	$19,565	-	-	-	-	
Regional Sewer O & M / Lake Worth	$4,713,205	$4,740,083	$4,740,083	-	-	$26,878	0.57%	
Regional Sewer O & M / Palm Springs	$1,665,813	$1,406,123	$1,406,123	-	-	-$259,690	-15.59%	
Regional Sewer O & M / Lantana	$1,336,665	$1,288,410	$1,288,410	-	-	-$48,255	-3.61%	
Regional Sewer O & M / Atlantis	$311,939	$333,894	$333,894	-	-	$21,955	7.04%	
Regional Sewer O & M / PBCC	$27,953	$29,831	$29,831	-	-	$1,878	6.72%	
Regional Sewer O & M / Manalapan	$90,975	$85,027	$85,027	-	-	-$5,948	-6.54%	
Regional Sewer O & M / South Palm Beach	$171,582	$163,678	$163,678	-	-	-$7,904	-4.61%	
Regional Sewer O & M / Lake Clark Shores	$462,731	$447,687	$447,687	-	-	-$15,044	-3.25%	
Regional Sewer-Capital / Lake Worth	$854,399	$1,179,911	$1,179,911	-	-	$325,512	38.10%	
Regional Sewer-Capital / Palm Springs	$548,503	$757,473	$757,473	-	-	$208,970	38.10%	
Regional Sewer-Capital / Lantana	$273,727	$378,013	$378,013	-	-	$104,286	38.10%	
Regional Sewer-Capital / Atlantis	$82,030	$113,282	$113,282	-	-	$31,252	38.10%	
Regional Sewer-Capital / PBCC	$18,267	$25,226	$25,226	-	-	$6,959	38.10%	
Regional Sewer-Capital / Manalapan	$25,708	$35,503	$35,503	-	-	$9,795	38.10%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Regional Sewer-Capital / South Palm Beach	$57,844	$79,882	$79,882	-	-	$22,038	38.10%	
Regional Sewer-Capital / Lake Clark Shores	$84,567	$116,786	$116,786	-	-	$32,219	38.10%	
Total Charges of SVCs	$11,425,908	$11,647,330	$11,647,330	-	-	$221,422	1.94%	
Other								
Interest / Investments	$2,333	$2,333	$2,333	-	-	-	-	
Interest & other Earnings / Unrealized Gain/(Loss)	$246	$246	$246	-	-	-	-	
Interest & other Earnings / Realized Gain/(Loss)	$1,702	$1,702	$1,702	-	-	-	-	
Total Other	$4,281	$4,281	$4,281	-	-	-	-	
Fund Balance								
Other Sources / Use of Fund Balance	$1,252,652	$2,660,842	$2,261,041	-$399,801	-15.03%	$1,008,389	80.50%	
Regional Sewer Pipe Lining and Replacement Upgrades	-	-	$2,261,041	$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	$2,660,842	$2,261,041	-$399,801	-15.03%	$1,008,389	80.50%	
Regional Sewer R & R	$398,000	$407,000	$407,000	-	-	$9,000	2.26%	
Charges of SVCs								
Lake Worth Capital Reserv / Lake Worth	$174,829	$178,783	$178,783	-	-	$3,954	2.26%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / Palm springs	$112,236	$114,774	$114,774	-	-	$2,538	2.26%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / Lantana	$56,011	$57,277	$57,277	-	-	$1,266	2.26%	
Lake Worth Capital Reserv / Atlantis	$16,785	$17,165	$17,165	-	-	$380	2.26%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / PBCC	$3,738	$3,822	$3,822	-	-	$84	2.25%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / Manalapan	$5,261	$5,379	$5,379	-	-	$118	2.24%	
Lake Worth Capital Reserv / South Palm Beach	$11,836	$12,104	$12,104	-	-	$268	2.26%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / Lake Clark Shores	$17,304	$17,696	$17,696	-	-	$392	2.27%	Revenues were reallocated from Fund 405
Total Charges of SVCs	$398,000	$407,000	$407,000	-	-	$9,000	2.26%	
Total Revenues	**$13,080,841**	**$14,719,453**	**$14,319,652**	**-$399,801**	**-2.72%**	**$1,238,811**	**9.47%**	

Expenditures by Object Summary

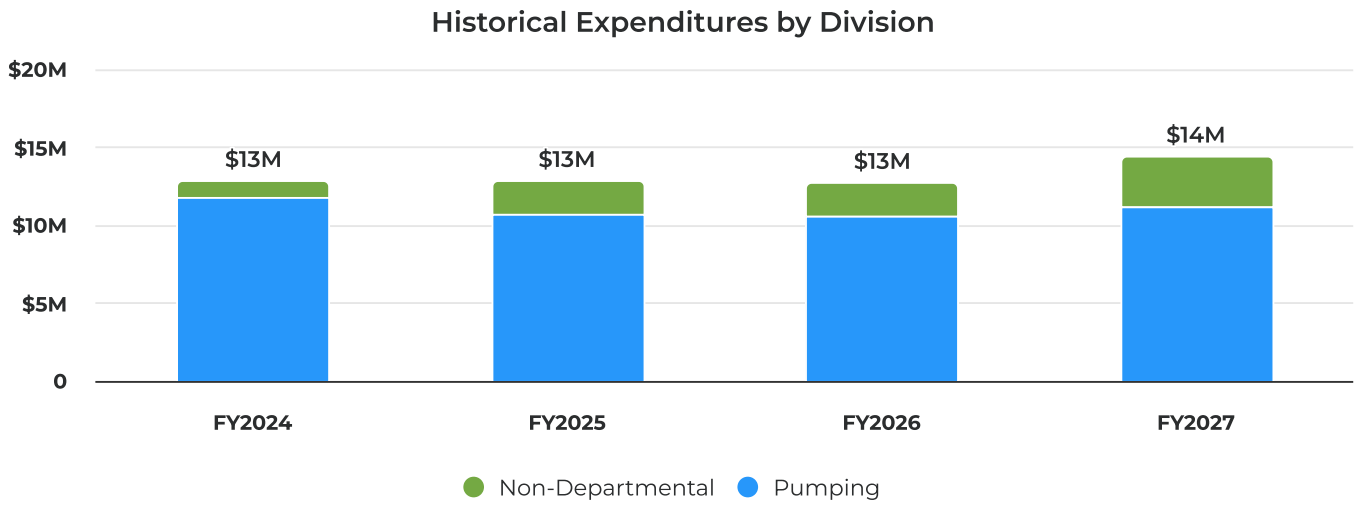


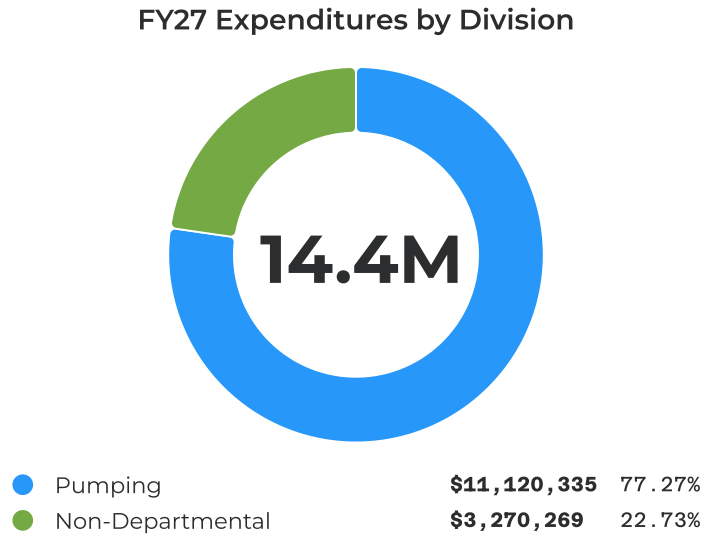


Expenditures by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$274,522	$328,159	$314,281	$313,352	-$929	-0.30%	-$14,807	-4.51%
Operating Expenditures	$5,132,438	$10,155,722	$10,787,205	$10,787,205	-	-	$631,483	6.22%
Non-Departmental	$2,268,547	$2,198,960	$3,210,967	$3,219,095	$8,128	0.25%	$1,020,135	46.39%
Total Expenditures	**$7,675,507**	**$12,682,841**	**$14,312,453**	**$14,319,652**	**$7,199**	**0.05%**	**$1,636,811**	**12.91%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Pumping								
Salaries & Benefits								
Salaries & Wages / Regular	$185,674	$193,966	$199,144	$199,144	-	-	$5,178	2.67%
Salaries & Wages / Unused Vacation Pay	-$138	-	-	-	-	-	-	-
Overtime / Standard Overtime	$10,688	$26,775	$26,775	$26,775	-	-	-	-
Special Pay / Longevity	$1,875	$4,100	$3,450	$3,450	-	-	-$650	-15.85%
Special Pay / Other Pays	-$360	-	-	-	-	-	-	-
Sewer/Wasterwater Service / FICA Taxes	$14,615	$17,200	$17,547	$17,547	-	-	$347	2.02%
Retirement Contributions / Defined Benefit Plan	$27,848	$43,022	$33,375	$32,816	-$559	-1.67%	-$10,206	-23.72%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Sewer/Wasterwater Service / Life & Health Insurance	$30,753	$38,548	$29,442	$29,072	-$370	-1.26%	-$9,476	-24.58%
Workers' Compensation / Workers' Comp Regular	$3,567	$4,548	$4,548	$4,548	-	-	-	-
Total Salaries & Benefits	$274,522	$328,159	$314,281	$313,352	-$929	-0.30%	-$14,807	-4.51%
Operating Expenditures								
Professional Services / Other	$29,214	$100,870	$102,068	$102,068	-	-	$1,198	1.19%
Sewer/Wasterwater Service / Accounting & Auditing	$8,530	$18,839	$18,839	$18,839	-	-	-	-
Contractual Services / Other Contractual Service	$121,556	$187,701	$187,701	$187,701	-	-	-	-
Contractual Services / Right of Way	$1,453	$1,576	$1,623	$1,623	-	-	$47	2.98%
Contractual Services / Reg System Expense	$455,000	$380,000	$450,000	$450,000	-	-	$70,000	18.42%
Contractual Services / Reg Exp Flow - Contra	-	-$1,859,012	-$2,256,806	-$2,256,806	-	-	-$397,794	21.40%
Contractual Services / Regional Exp - Flow	$1,805,124	$7,883,936	$8,120,454	$8,120,454	-	-	$236,518	3.00%
Contractual Services / Regional Exp - ECR R & R	$1,888,394	$1,945,045	$2,686,076	$2,686,076	-	-	$741,031	38.10%
Contractual Services / PBC R & R	-	$450,000	$407,000	$407,000	-	-	-$43,000	-9.56%
Union Dues / Training/Registration	-	$2,575	$2,652	$2,652	-	-	$77	2.99%
Utility Services / Water	$13,667	$30,610	$20,126	$20,126	-	-	-$10,484	-34.25%
Utility Services / Sewer	$2,458	$2,825	$3,505	$3,505	-	-	$680	24.07%
Utility Services / Electricity	$183,124	$230,460	$284,532	$284,532	-	-	$54,072	23.46%
Utility Services / Refuse/Waste Disposal	$1,411	$4,634	$1,747	$1,747	-	-	-$2,887	-62.30%
Insurance / Property/Liability	$77,367	$104,445	$68,155	$68,155	-	-	-$36,290	-34.75%
Repair/Maint Services / Equipment-General	$35,275	$103,250	$106,348	$106,348	-	-	$3,098	3.00%
Repair/Maint Services / Equipment-Garage	$9,125	$10,745	$10,745	$10,745	-	-	-	-
Repair/Maint Services / Heavy Equipment	$220	-	-	-	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$98,026	$100,000	$103,000	$103,000	-	-	$3,000	3.00%
Repair/Maint Services / Meters/Lines	-	$50,000	$50,000	$50,000	-	-	-	-
Office Supplies / Office Supplies	-	$1,648	$1,697	$1,697	-	-	$49	2.97%
Operating Supplies / Gas, Lubricants & Oil	$2,163	$20,425	$21,038	$21,038	-	-	$613	3.00%
Operating Supplies / Small Tools & Equipment	$331	$5,150	$5,305	$5,305	-	-	$155	3.01%
Operating Supplies / Chemicals	$400,000	$380,000	$391,400	$391,400	-	-	$11,400	3.00%
Total Operating Expenditures	$5,132,438	$10,155,722	$10,787,205	$10,787,205	-	-	$631,483	6.22%
Total Pumping	$5,406,960	$10,483,881	$11,101,486	$11,100,557	-$929	-0.01%	$616,676	5.88%
Non-Departmental								
Non-Departmental								

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / GASB 68 Adjustment	-$10,085	-	-	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$1,979	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$1,545	$4,001	$4,121	$4,121	-	-	$120	3.00%
Contractual Services / Interfund Admins Services	$692,561	$694,159	$571,846	$579,974	$8,128	1.42%	-$114,185	-16.45%
Settlements / Year-End True-Up	$1,193,146	-	-	-	-	-	-	-
Transfers / Transfer fr Capital Fund	-	$1,500,800	$2,635,000	$2,635,000	-	-	$1,134,200	75.57%
Admin Charges / Bank Charges and Fees	$2,468	-	-	-	-	-	-	-
Sewer/Wasterwater Service / Depreciation	$390,891	-	-	-	-	-	-	-
Total Non-Departmental	$2,268,547	$2,198,960	$3,210,967	$3,219,095	$8,128	0.25%	$1,020,135	46.39%
Total Non-Departmental	$2,268,547	$2,198,960	$3,210,967	$3,219,095	$8,128	0.25%	$1,020,135	46.39%
Total Expenditures	**$7,675,507**	**$12,682,841**	**$14,312,453**	**$14,319,652**	**$7,199**	**0.05%**	**$1,636,811**	**12.91%**

Regional Sewer Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Regional Sewer	$10,483,881	$11,101,486	$11,100,557	-$929	-0.01%	$616,676	5.88%	
Pumping								
Salaries & Benefits								
Salaries & Wages / Regular	$193,966	$199,144	$199,144	-	-	$5,178	2.67%	Increase reflects Merit Step-Up Pay for Union employees
Overtime / Standard Overtime	$26,775	$26,775	$26,775	-	-	-	-	5% added in case of COLA increase.
Special Pay / Longevity	$4,100	$3,450	$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	$17,200	$17,547	$17,547	-	-	$347	2.02%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$43,022	$33,375	$32,816	-$559	-1.67%	-$10,206	-23.72%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								the City's total pension liability
Sewer/Wasterwater Service / Life & Health Insurance	$38,548	$29,442	$29,072	-$370	-1.26%	-$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	$4,548	$4,548	$4,548	-	-	-	-	
Total Salaries & Benefits	$328,159	$314,281	$313,352	-$929	-0.30%	-$14,807	-4.51%	
Operating Expenditures								
Professional Services / Other	$100,870	$102,068	$102,068	-	-	$1,198	1.19%	Litigation Annual Report ($28k) Allowance for Engineering Contingency, triennials rate study
Insurance	-	$1,198	$1,198	-	-	$1,198	-	This is additional insurance in case of a major force-main/sewer break requested by our Regional Partners.
Litigation	$5,000	$5,000	$5,000	-	-	-	-	Litigation
Annual Report	$30,000	$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 required upgrades, budget, rates, and fees for the sub-regional system.
Allowance for Engineering	$35,870	$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

Category		FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
									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	$30,000	$30,000	$30,000	-	-	-	-	Following FAC 62-600.705(1) and 62-4.110 Contingency, triennial rate study
	Sewer/Wasterwater Service / Accounting & Auditing	$18,839	$18,839	$18,839	-	-	-	-	
	Contractual Services / Other Contractual Service	$187,701	$187,701	$187,701	-	-	-	-	SCADA Maintenance DEP Permit
	SCADA Maintenance	$60,000	$60,000	$60,000	-	-	-	-	According to FAC 62-600.705(4) and the EPA guidelines for cybersecurity, there are new requirements for SCADA maintenance, 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	$1,500	$1,500	$1,500	-	-	-	-	DEP Permit
	Scrubber Maintenance	$27,600	$27,600	$27,600	-	-	-	-	
	Carbon Replacement	$24,000	$24,000	$24,000	-	-	-	-	
	Vapor Link	$8,400	$8,400	$8,400	-	-	-	-	
	Delta Control Eng	$9,500	$9,500	$9,500	-	-	-	-	
	Yearly Multiple Maintenance Contract	$56,701	$56,701	$56,701	-	-	-	-	
	Contractual Services / Right of Way	$1,576	$1,623	$1,623	-	-	$47	2.98%	FEC Yearly Cost
	Contractual Services / Reg System Expense	$380,000	$450,000	$450,000	-	-	$70,000	18.42%	LW R&R capital expenditure accts
	Contractual Services / Reg Exp Flow - Contra	-$1,859,012	-$2,256,806	-$2,256,806	-	-	-$397,794	21.40%	Credit from PBC
	Contractual Services / Regional Exp - Flow	$7,883,936	$8,120,454	$8,120,454	-	-	$236,518	3.00%	Per ECR recommendation 3% increase from last year. Should

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								get the correct amount in April.
Contractual Services / Regional Exp - ECR R & R	$1,945,045	$2,686,076	$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	$450,000	$407,000	$407,000	-	-	-$43,000	-9.56%	Regional Exp - R & R PBC projects
Union Dues / Training/Registration	$2,575	$2,652	$2,652	-	-	$77	2.99%	Additional Training for staff and certifications. 3% added for inflation.
Utility Services / Water	$30,610	$20,126	$20,126	-	-	-$10,484	-34.25%	
Utility Services / Sewer	$2,825	$3,505	$3,505	-	-	$680	24.07%	
Utility Services / Electricity	$230,460	$284,532	$284,532	-	-	$54,072	23.46%	
Utility Services / Refuse/Waste Disposal	$4,634	$1,747	$1,747	-	-	-$2,887	-62.30%	
Insurance / Property/Liability	$104,445	$68,155	$68,155	-	-	-$36,290	-34.75%	Insurance amount adjusted to amount as determined by comprehensive insurance study.
Repair/Maint Services / Equipment-General	$103,250	$106,348	$106,348	-	-	$3,098	3.00%	Repairs on Trucks and vans. 3% added for inflation.
Repair/Maint Services / Equipment-Garage	$10,745	$10,745	$10,745	-	-	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equip-ext repairs	$100,000	$103,000	$103,000	-	-	$3,000	3.00%	External Repairs and Maintenance on Equipements. 3% added for inflation.
Repair/Maint Services / Meters/Lines	$50,000	$50,000	$50,000	-	-	-	-	Meter purchases and replacements.
Office Supplies / Office Supplies	$1,648	$1,697	$1,697	-	-	$49	2.97%	Office supplies, paper, stationary.3% added for inflation.
Operating Supplies / Gas, Lubricants & Oil	$20,425	$21,038	$21,038	-	-	$613	3.00%	For R.S Trucks and pick ups. 3% added for inflation.
Operating Supplies / Small Tools & Equipment	$5,150	$5,305	$5,305	-	-	$155	3.01%	Power saw, blades etc.. 3% added for inflation.
Operating Supplies / Chemicals	$380,000	$391,400	$391,400	-	-	$11,400	3.00%	Odor blockers, calcium hypochlorite granular, Degreasers
Total Operating Expenditures	$10,155,722	$10,787,205	$10,787,205	-	-	$631,483	6.22%	
Total Pumping	$10,483,881	$11,101,486	$11,100,557	-$929	-0.01%	$616,676	5.88%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Non-Departmental	$2,198,960	$3,210,967	$3,219,095	$8,128	0.25%	$1,020,135	46.39%	
Non-Departmental								
Non-Departmental								
Admin Charges / Bank Charges and Fees	$4,001	$4,121	$4,121	-	-	$120	3.00%	
Contractual Services / Interfund Admins Services	$694,159	$571,846	$579,974	$8,128	1.42%	-$114,185	-16.45%	
Transfers / Transfer fr Capital Fund	$1,500,800	$2,635,000	$2,635,000	-	-	$1,134,200	75.57%	
Regional Sewer Pipe Lining and Replacement Upgrades	-	-	$2,635,000	$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	$3,210,967	$3,219,095	$8,128	0.25%	$1,020,135	46.39%	
Total Non-Departmental	$2,198,960	$3,210,967	$3,219,095	$8,128	0.25%	$1,020,135	46.39%	
Total Expenditures	**$12,682,841**	**$14,312,453**	**$14,319,652**	**$7,199**	**0.05%**	**$1,636,811**	**12.91%**	

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Stormwater Utility Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

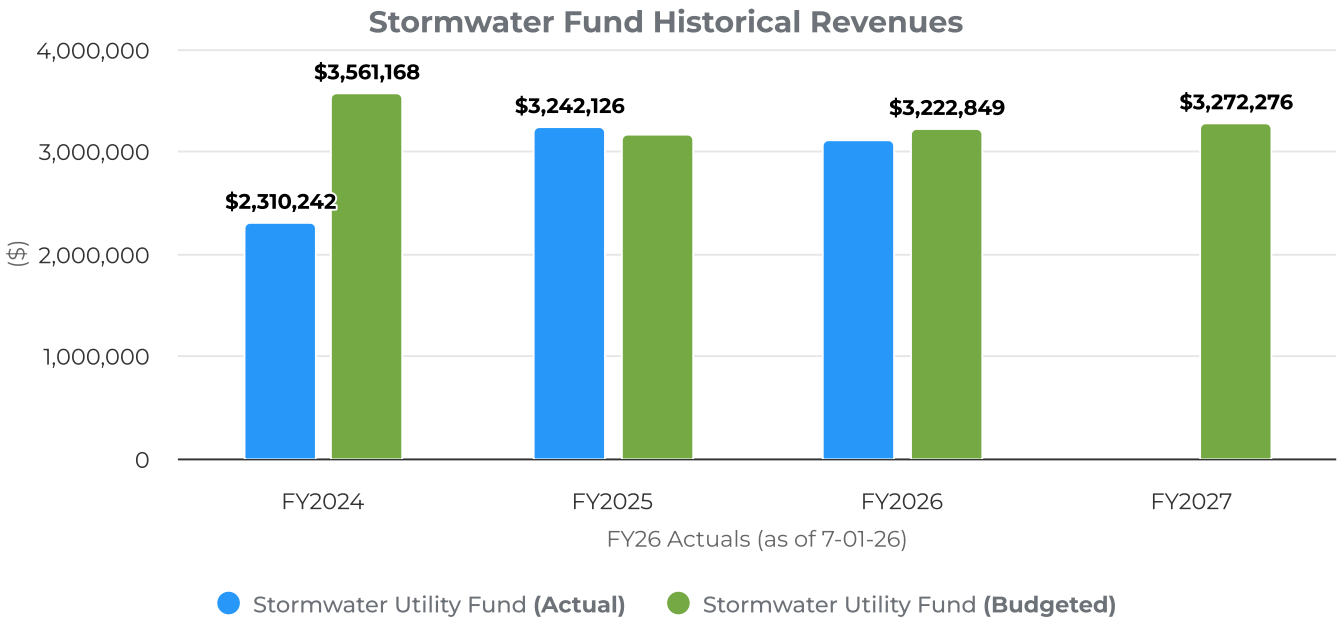
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$9,439,885**	**$11,768,437**	**$11,942,386**	**$11,942,386**	**-**	**-**	**$173,949**	**1.48%**
Revenues								
Ad-Valorem	$7,222	$13,000	-	-	-	-	-$13,000	-100.00%
Permits fees	$750	-	-	-	-	-	-	-
Charges of SVCs	$2,908,820	$3,109,849	-	-	-	-	-$3,109,849	-100.00%
Other	$325,334	$100,000	$100,000	$100,000	-	-	-	-
Special Assessment	-	-	$3,172,276	$3,172,276	-	-	$3,172,276	-
Total Revenues	**$3,242,126**	**$3,222,849**	**$3,272,276**	**$3,272,276**	**-**	**-**	**$49,427**	**1.53%**
Expenditures								
Salaries & Benefits	$719,308	$1,218,139	$1,082,218	$1,089,344	$7,126	0.66%	-$128,795	-10.57%
Operating Expenditures	$471,466	$751,827	$708,928	$708,928	-	-	-$42,899	-5.71%
Non-Departmental	$960,513	$1,078,934	$1,251,994	$1,256,995	$5,001	0.40%	$178,061	16.50%
Total Expenditures	**$2,151,287**	**$3,048,900**	**$3,043,140**	**$3,055,267**	**$12,127**	**0.40%**	**$6,367**	**0.21%**
Total Revenues Less Expenditures	**$1,090,840**	**$173,949**	**$229,136**	**$217,009**	**-$12,127**	**-5.29%**	**$43,060**	**24.75%**
Ending Fund Balance	**$10,530,725**	**$11,942,386**	**$12,171,522**	**$12,159,395**	**-$12,127**	**-0.10%**	**$217,009**	**1.82%**

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

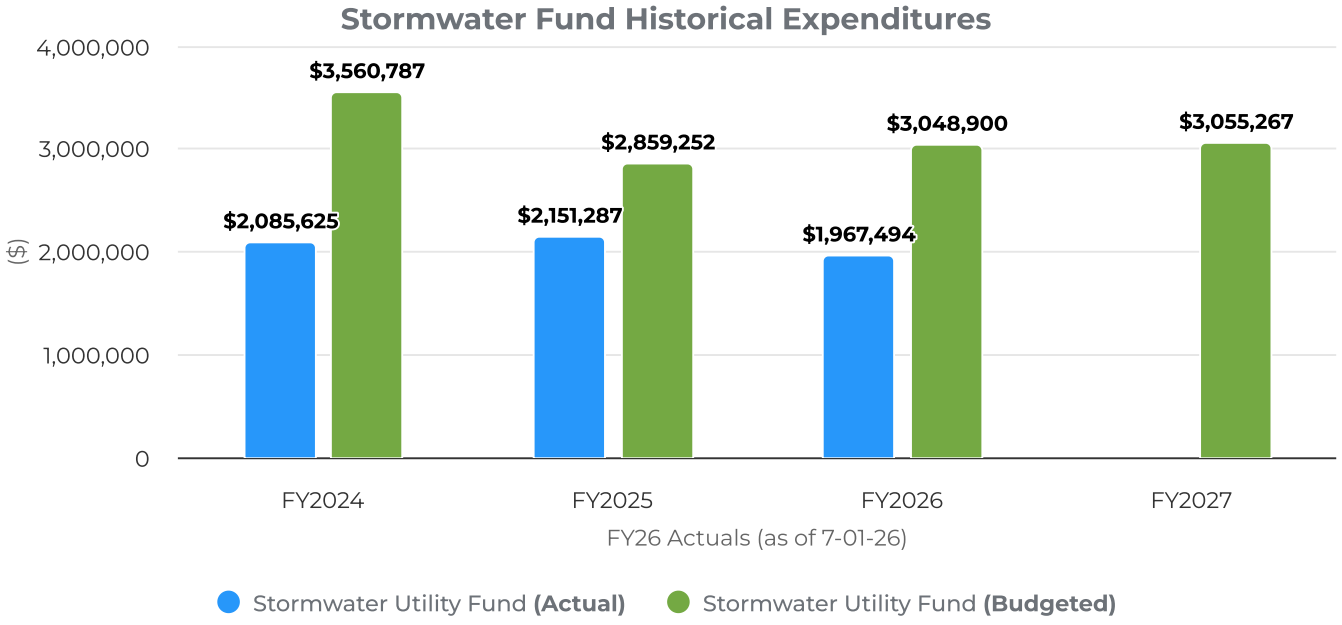
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Stormwater Utility Fund

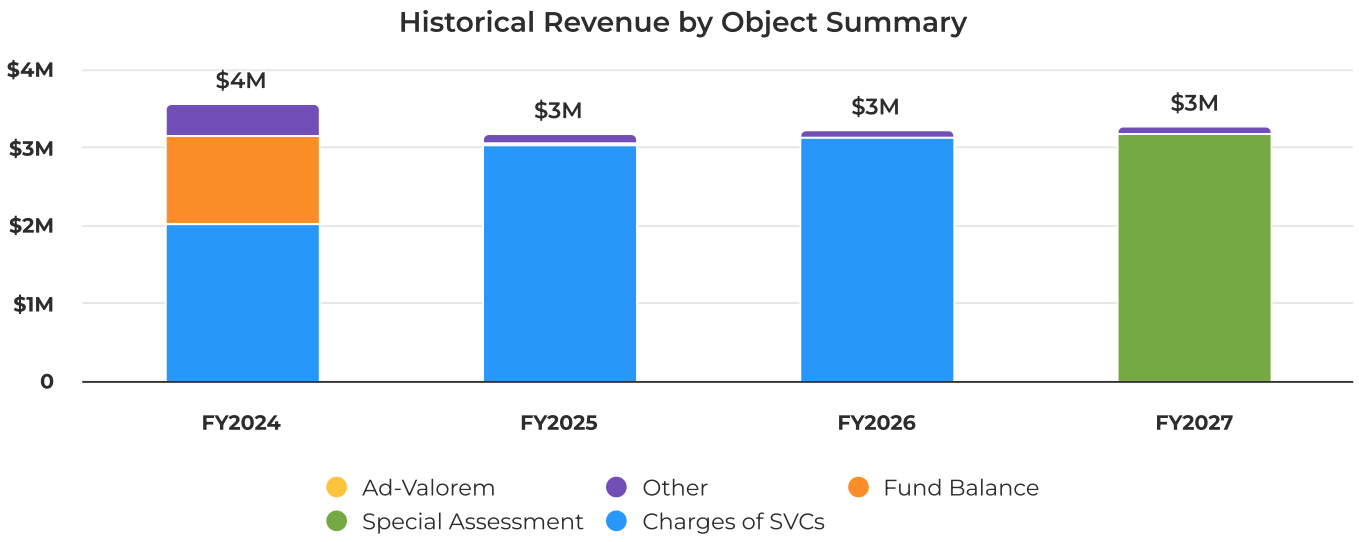
Historical Budget to Actual Revenues

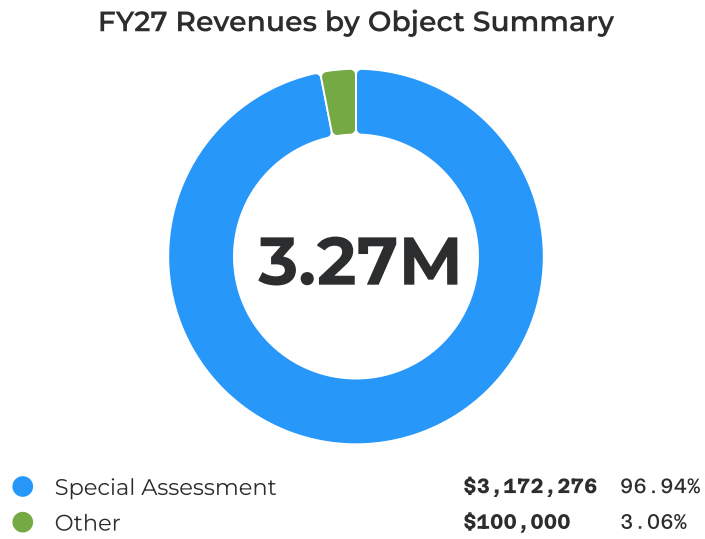


Historical Budget to Actual Expenditures



Revenues by Object Summary

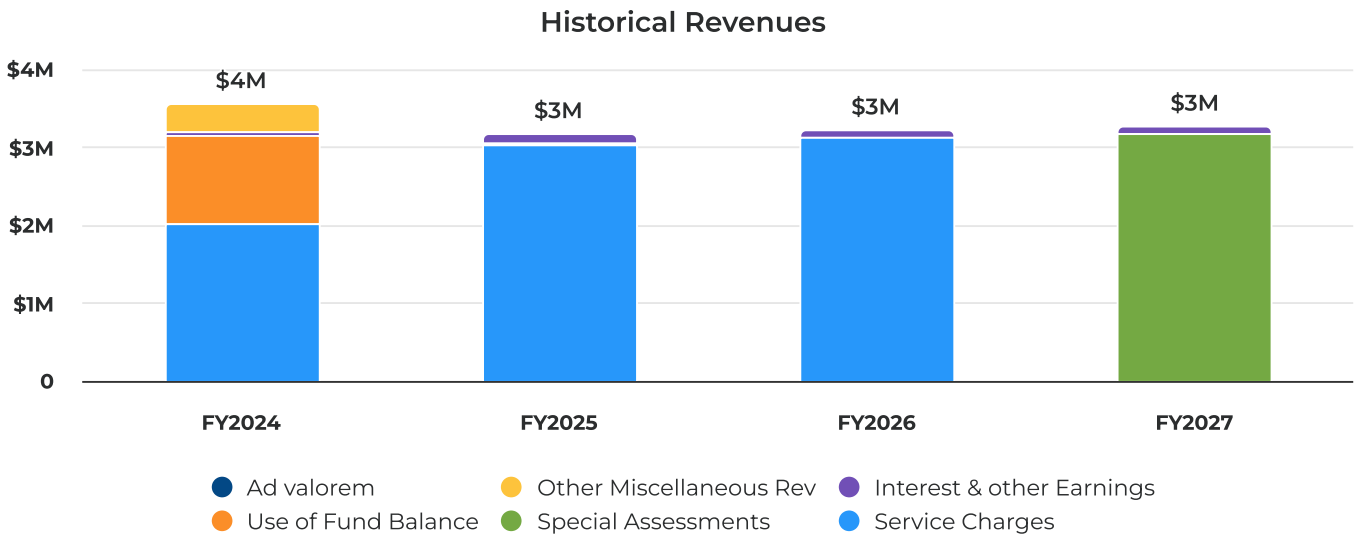


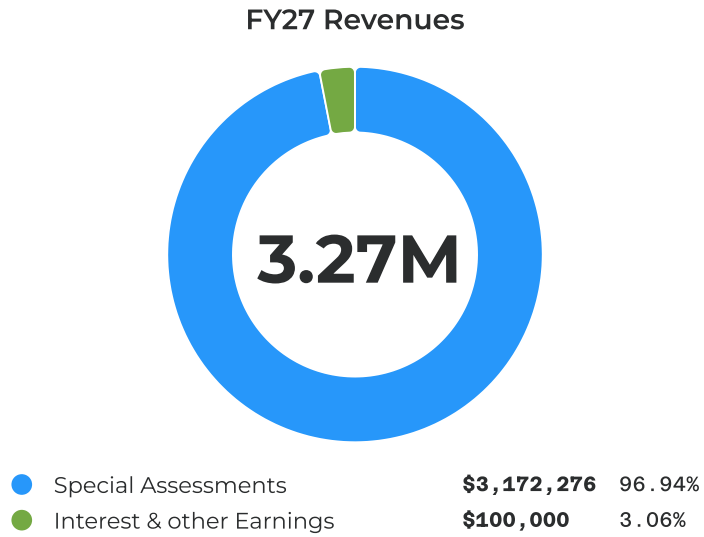


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad-Valorem	$7,222	$13,000	-	-	-	-	-$13,000	-100.00%
Permits fees	$750	-	-	-	-	-	-	-
Charges of SVCs	$2,908,820	$3,109,849	-	-	-	-	-$3,109,849	-100.00%
Other	$325,334	$100,000	$100,000	$100,000	-	-	-	-
Special Assessment	-	-	$3,172,276	$3,172,276	-	-	$3,172,276	-
Total Revenues	**$3,242,126**	**$3,222,849**	**$3,272,276**	**$3,272,276**	**-**	**-**	**$49,427**	**1.53%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad valorem								
Property Tax / Delinquent	$4,530	$8,000	-	-	-	-	-$8,000	-100.00%
Property Tax / Interest - Deliquent	$2,692	$5,000	-	-	-	-	-$5,000	-100.00%
Total Ad valorem	$7,222	$13,000	-	-	-	-	-$13,000	-100.00%
Plan Review								
Site Plan / Site Plan Review Fee	$750	-	-	-	-	-	-	-
Total Plan Review	$750	-	-	-	-	-	-	-
Special Assessments								
Special Assessment / Residential	-	-	$2,097,680	$2,097,680	-	-	$2,097,680	-
Special Assessment / Commercial	-	-	$1,168,273	$1,168,273	-	-	$1,168,273	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Special Assessment / Discount	-	-	-$106,677	-$106,677	-	-	-$106,677	-
Special Assessment / Delinquent	-	-	$8,000	$8,000	-	-	$8,000	-
Special Assessment / Delinquent Interest	-	-	$5,000	$5,000	-	-	$5,000	-
Total Special Assessments	-	-	$3,172,276	$3,172,276	-	-	$3,172,276	-
Charges for Services								
Government Charges & Fees / Miscellaneous	$1,125	-	-	-	-	-	-	-
Total Charges for Services	$1,125	-	-	-	-	-	-	-
Service Charges								
Stormwater Utility / S/Water Fees Residential	$1,922,874	$2,023,299	-	-	-	-	-$2,023,299	-100.00%
Stormwater Utility / S/Water Fees Commercial	$1,081,617	$1,150,050	-	-	-	-	-$1,150,050	-100.00%
Stormwater Utility / Discount	-$96,795	-$63,500	-	-	-	-	$63,500	-100.00%
Total Service Charges	$2,907,695	$3,109,849	-	-	-	-	-$3,109,849	-100.00%
Interest & other Earnings								
Interest / Investments	$284,255	$100,000	$100,000	$100,000	-	-	-	-
Interest / Tax Collections	$5,520	-	-	-	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$33,875	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$34,099	-	-	-	-	-	-	-
Total Interest & other Earnings	$290,000	$100,000	$100,000	$100,000	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / Other	$35,333	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$35,333	-	-	-	-	-	-	-
Total Revenues	**$3,242,126**	**$3,222,849**	**$3,272,276**	**$3,272,276**	**-**	**-**	**$49,427**	**1.53%**

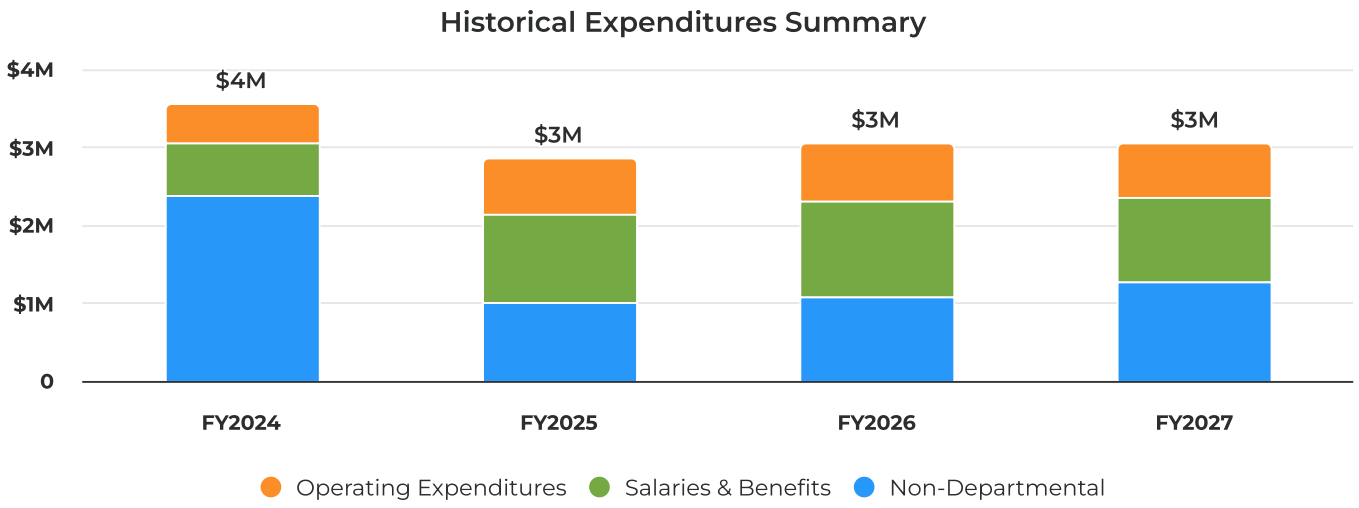
Stormwater Utility Fund Revenue Itemizations

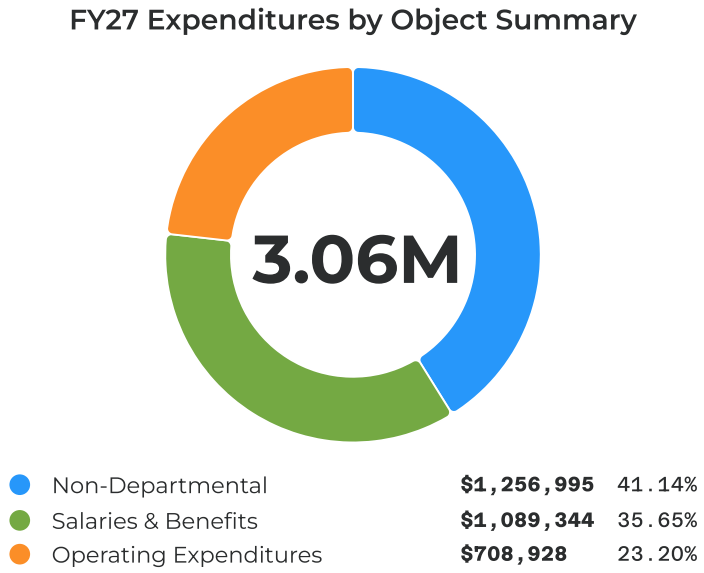
Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Stormwater Utility Fund	$3,222,849	$3,272,276	$3,272,276	-	-	$49,427	1.53%	
Ad-Valorem								
Property Tax / Delinquent	$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	$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	$2,023,299	-	-	-	-	-$2,023,299	-100.00%	
Stormwater Utility / S/Water Fees Commercial	$1,150,050	-	-	-	-	-$1,150,050	-100.00%	
Stormwater Utility / Discount	-$63,500	-	-	-	-	$63,500	-100.00%	
Total Charges of SVCs	$3,109,849	-	-	-	-	-$3,109,849	-100.00%	
Other								
Interest / Investments	$100,000	$100,000	$100,000	-	-	-	-	
Total Other	$100,000	$100,000	$100,000	-	-	-	-	
Special Assessment								
Special Assessment / Residential	-	$2,097,680	$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% residential in BWS#1. Special Assessment revenues were updated to reflect the certified Grand Total Levy.
Special Assessment / Commercial	-	$1,168,273	$1,168,273	-	-	$1,168,273	-	Reclassification of revenues from Charges for Services

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								(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	-	-$106,677	-$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	-	$8,000	$8,000	-	-	$8,000	-	Reclassification of revenues from Ad-Valorem (Account: 408-0000-311.10-30) to Special Assessments to ensure accurate financial reporting.
Special Assessment / Delinquent Interest	-	$5,000	$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	-	-	$3,172,276	-	
Total Revenues	**$3,222,849**	**$3,272,276**	**$3,272,276**	**-**	**-**	**$49,427**	**1.53%**	

Expenditures Summary

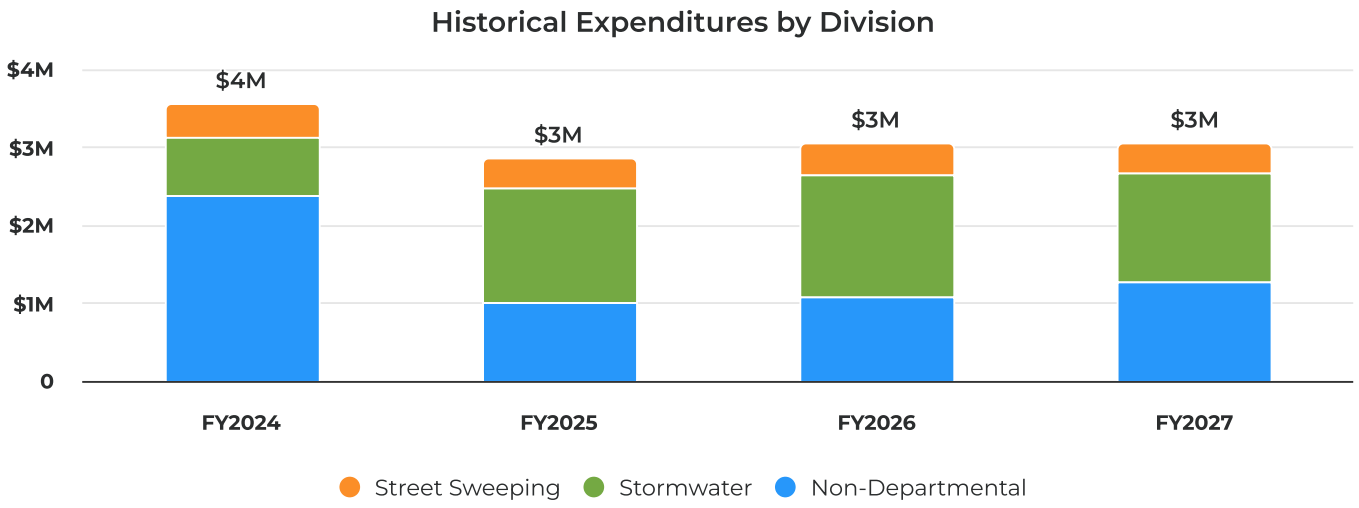


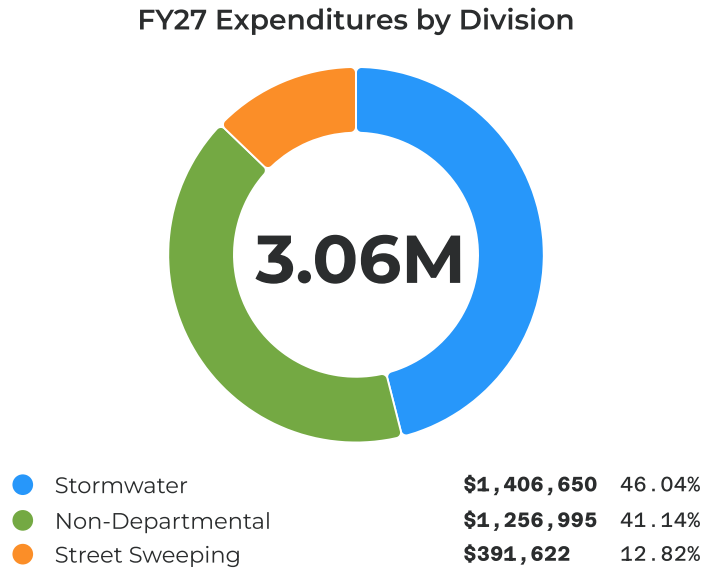


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$719,308	$1,218,139	$1,082,218	$1,089,344	$7,126	0.66%	-$128,795	-10.57%
Operating Expenditures	$471,466	$751,827	$708,928	$708,928	-	-	-$42,899	-5.71%
Non-Departmental	$960,513	$1,078,934	$1,251,994	$1,256,995	$5,001	0.40%	$178,061	16.50%
Total Expenditures	**$2,151,287**	**$3,048,900**	**$3,043,140**	**$3,055,267**	**$12,127**	**0.40%**	**$6,367**	**0.21%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Stormwater								
Salaries & Benefits								
Salaries & Wages / Regular	$236,399	$540,637	$499,560	$504,491	$4,931	0.99%	-$36,146	-6.69%
Salaries & Wages / Unused Vacation Pay	$1,287	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$2,067	-	-	-	-	-	-	-
Overtime / Standard Overtime	$7,810	$8,400	$8,400	$8,400	-	-	-	-
Special Pay / Longevity	$3,075	$5,100	$3,880	$3,880	-	-	-$1,220	-23.92%
Special Pay / Incentive	-	-	$552	$1,764	$1,212	219.57%	$1,764	-
Special Pay / Other Pays	$1,047	-	$315	$315	-	-	$315	-
Stormwater Management / FICA	$18,365	$42,391	$39,219	$39,689	$470	1.20%	-$2,702	-6.37%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Taxes								
Retirement Contributions / Defined Benefit Plan	$53,490	$109,958	$79,531	$79,285	-$246	-0.31%	-$30,673	-27.90%
Retirement Contributions / 401-a Plan	-	-	$1,158	$1,158	-	-	$1,158	-
Stormwater Management / Life & Health Insurance	$41,789	$137,393	$82,438	$81,402	-$1,036	-1.26%	-$55,991	-40.75%
Workers' Compensation / Workers' Comp Regular	$4,080	$5,959	$5,959	$5,959	-	-	-	-
Total Salaries & Benefits	$369,410	$849,838	$721,012	$726,343	$5,331	0.74%	-$123,495	-14.53%
Operating Expenditures								
Professional Services / Legal	$170	$3,000	$3,000	$3,000	-	-	-	-
Professional Services / Internal IT Support	$31,795	$33,994	$29,069	$29,069	-	-	-$4,925	-14.49%
Professional Services / Other	$119,972	$225,000	$225,000	$225,000	-	-	-	-
Contractual Services / Maintenance	-	$14,000	$14,000	$14,000	-	-	-	-
Contractual Services / Other Contractual Service	$90,511	$197,000	$197,000	$197,000	-	-	-	-
Contractual Services / Commissions	$30,594	$30,000	$30,000	$30,000	-	-	-	-
Contractual Services / Tipping Fees	-	$5,000	-	-	-	-	-$5,000	-100.00%
Contractual Services / Right of Way	$9,766	$12,000	$12,000	$12,000	-	-	-	-
Union Dues / Training/Registration	-	$2,000	$2,000	$2,000	-	-	-	-
Union Dues / Lodging/Transportation	-	$1,000	-	-	-	-	-$1,000	-100.00%
Insurance / Property/Liability	$56,408	$62,049	$40,489	$40,489	-	-	-$21,560	-34.75%
Repair/Maint Services / Equipment-Garage	$18,250	$21,489	$21,490	$21,490	-	-	$1	-
Repair/Maint Services / Heavy Equipment	$16,272	$31,759	$31,759	$31,759	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$8,937	$10,000	$10,000	$10,000	-	-	-	-
Repair/Maint Services / Infrastructure	$13,121	$40,000	$40,000	$40,000	-	-	-	-
Stormwater Management / Printing & Binding	$28,836	-	-	-	-	-	-	-
Stormwater Management / Promotional Activities	$100	$500	$500	$500	-	-	-	-
Office Supplies / Office Supplies	$1,222	$500	$500	$500	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$7,760	$7,500	$7,500	$7,500	-	-	-	-
Operating Supplies / Small Tools & Equipment	$10,309	$10,000	$10,000	$10,000	-	-	-	-
Operating Supplies / Uniforms	$1,500	$5,000	$5,000	$5,000	-	-	-	-
Operating Supplies / Other	-	$1,000	$1,000	$1,000	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Operating Expenditures	$445,524	$712,791	$680,307	$680,307	-	-	-$32,484	-4.56%
Total Stormwater	$814,934	$1,562,629	$1,401,319	$1,406,650	$5,331	0.38%	-$155,979	-9.98%
Street Sweeping								
Salaries & Benefits								
Salaries & Wages / Regular	$226,730	$235,820	$238,202	$238,202	-	-	$2,382	1.01%
Salaries & Wages / Unused Vacation Pay	$3,759	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$762	-	-	-	-	-	-	-
Overtime / Standard Overtime	$964	$1,000	$1,000	$1,000	-	-	-	-
Special Pay / Longevity	$1,015	$1,210	$1,330	$1,330	-	-	$120	9.92%
Special Pay / Incentive	-	-	-	$2,425	$2,425	-	$2,425	-
Special Pay / Other Pays	$113	$1,080	$1,080	$1,080	-	-	-	-
Stormwater Management / FICA Taxes	$16,741	$18,278	$18,470	$18,655	$185	1.00%	$377	2.06%
Retirement Contributions / Defined Benefit Plan	$48,313	$45,012	$39,342	$39,111	-$231	-0.59%	-$5,901	-13.11%
Retirement Contributions / 401-a Plan	$1,419	$3,052	$1,378	$1,378	-	-	-$1,674	-54.85%
Stormwater Management / Life & Health Insurance	$42,574	$48,898	$46,453	$45,869	-$584	-1.26%	-$3,029	-6.19%
Workers' Compensation / Workers' Comp Regular	$7,508	$13,951	$13,951	$13,951	-	-	-	-
Total Salaries & Benefits	$349,898	$368,301	$361,206	$363,001	$1,795	0.50%	-$5,300	-1.44%
Operating Expenditures								
Contractual Services / Tipping Fees	-	$10,000	$10,000	$10,000	-	-	-	-
Union Dues / Training/Registration	-	$500	-	-	-	-	-$500	-100.00%
Insurance / Property/Liability	$25,942	$28,536	$18,621	$18,621	-	-	-$9,915	-34.75%
Total Operating Expenditures	$25,942	$39,036	$28,621	$28,621	-	-	-$10,415	-26.68%
Total Street Sweeping	$375,840	$407,337	$389,827	$391,622	$1,795	0.46%	-$15,715	-3.86%
Non-Departmental								
Non-Departmental								
Debt Service / Principal	-	$302,381	$250,476	$250,476	-	-	-$51,905	-17.17%
Debt Service / Interest	-	$73,378	$186,736	$186,736	-	-	$113,358	154.48%
Retirement Contributions / GASB 68 Adjustment	-$38,959	-	-	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$7,971	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$514	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$6,996	$4,100	$4,100	$4,100	-	-	-	-
Other General Government / Interest	$103,960	-	-	-	-	-	-	-
Contractual Services / Interfund Admins Services	$302,995	$366,247	$348,900	$353,901	$5,001	1.43%	-$12,346	-3.37%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Curr Charges/Oblig / Contribution to GF	$251,636	$257,828	$261,782	$261,782	-	-	$3,954	1.53%
Stormwater Management / Depreciation	$341,342	-	-	-	-	-	-	-
Transfers / Transfer to Capital Pro	-	$75,000	$200,000	$200,000	-	-	$125,000	166.67%
Total Non-Departmental	$960,513	$1,078,934	$1,251,994	$1,256,995	$5,001	0.40%	$178,061	16.50%
Total Non-Departmental	$960,513	$1,078,934	$1,251,994	$1,256,995	$5,001	0.40%	$178,061	16.50%
Total Expenditures	**$2,151,287**	**$3,048,900**	**$3,043,140**	**$3,055,267**	**$12,127**	**0.40%**	**$6,367**	**0.21%**

Stormwater Utility Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Services	$1,969,966	$1,791,146	$1,798,272	$7,126	0.40%	-$171,694	-8.72%	
Stormwater								
Salaries & Benefits								
Salaries & Wages / Regular	$540,637	$499,560	$504,491	$4,931	0.99%	-$36,146	-6.69%	Increase reflects the employee receiving merit pay, which was budgeted in FY26
Overtime / Standard Overtime	$8,400	$8,400	$8,400	-	-	-	-	
Special Pay / Longevity	$5,100	$3,880	$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	-	$552	$1,764	$1,212	219.57%	$1,764	-	
Certification Pay	-	$552	$1,764	$1,212	219.57%	$1,764	-	Increased from BWS #3 - additional certification pay approved from supplemental
Special Pay / Other Pays	-	$315	$315	-	-	$315	-	Addition is attributable to the reallocation of the Director of Community Sustainability's salary.
Stormwater Management / FICA Taxes	$42,391	$39,219	$39,689	$470	1.20%	-$2,702	-6.37%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$109,958	$79,531	$79,285	-$246	-0.31%	-$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	-	$1,158	$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	$137,393	$82,438	$81,402	-$1,036	-1.26%	-$55,991	-40.75%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	$5,959	$5,959	$5,959	-	-	-	-	
Total Salaries & Benefits	$849,838	$721,012	$726,343	$5,331	0.74%	-$123,495	-14.53%	
Operating Expenditures								
Professional Services / Legal	$3,000	$3,000	$3,000	-	-	-	-	
Professional Services / Internal IT Support	$33,994	$29,069	$29,069	-	-	-$4,925	-14.49%	
Professional Services / Other	$225,000	$225,000	$225,000	-	-	-	-	
Pollutant Discharge	$25,000	$25,000	$25,000	-	-	-	-	Palm Beach County agreement for the National Pollutant Discharge Elimination System (NPDES) partnership.
General engineering	$100,000	$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	-	$50,000	$50,000	-	-	$50,000	-	GIS mapping technology- for better identification of flood-prone areas and targeted mitigation efforts
Budget & Annual Rate Study	$50,000	$50,000	$50,000	-	-	-	-	Stantec will be conducting a Budget and Annual Rate Study (RSA) and a financial analysis.
Updating Stormwater Master Plan	$50,000	-	-	-	-	-$50,000	-100.00%	Monitoring and Annual Reports for Individual Permits. Decrease based on prior year's budget.
Contractual Services / Maintenance	$14,000	$14,000	$14,000	-	-	-	-	
EPA NPDES Program	$10,000	$10,000	$10,000	-	-	-	-	EPA NPDES Program states that outfall repair and maintenance cleaning.
Annual maintenance cost of the lake wetland	$4,000	$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	$197,000	$197,000	$197,000	-	-	-	-	
Underground Utility	$7,000	$7,000	$7,000	-	-	-	-	Underground Utility Scanning Service.
Upgrading Stormwater Drainage Infrastructure	$5,000	$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	$110,000	$110,000	$110,000	-	-	-	-	Regularly inspecting and cleaning stormwater systems to prevent clogs and backups.
Storm System Cleaning Services	$75,000	$75,000	$75,000	-	-	-	-	National Pollutant Discharge Elimination System (NPDES), SW Storm System Cleaning Services
Contractual Services / Commissions	$30,000	$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	$5,000	-	-	-	-	-$5,000	-100.00%	Tipping Fees for debris from vac-trucks

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Right of Way	$12,000	$12,000	$12,000	-	-	-	-	FEC Railroad Crossing License Fee increases annually
Union Dues / Training/Registration	$2,000	$2,000	$2,000	-	-	-	-	This is for professional memberships- 4 New staff for Stormwater was added in FY25.
Union Dues / Lodging/Transportation	$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	$62,049	$40,489	$40,489	-	-	-$21,560	-34.75%	
Repair/Maint Services / Equipment-Garage	$21,489	$21,490	$21,490	-	-	$1	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$31,759	$31,759	$31,759	-	-	-	-	
Heavy Equipment	$30,000	$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	$1,759	$1,759	$1,759	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	$10,000	$10,000	$10,000	-	-	-	-	Repairs are needed for the loader and skid steer
Repair/Maint Services / Infrastructure	$40,000	$40,000	$40,000	-	-	-	-	Any Emergency repair to the storm drainage system
Stormwater Management / Promotional Activities	$500	$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	$500	$500	$500	-	-	-	-	Stationery and paper etc.
Operating Supplies / Gas, Lubricants & Oil	$7,500	$7,500	$7,500	-	-	-	-	Gas oil and Lubricants and operating supplies
Operating Supplies / Small Tools & Equipment	$10,000	$10,000	$10,000	-	-	-	-	Stormwater hand tools and equipment.
Operating Supplies / Uniforms	$5,000	$5,000	$5,000	-	-	-	-	Uniforms for Additional staff.
Operating Supplies / Other	$1,000	$1,000	$1,000	-	-	-	-	As needed, miscellaneous office supplies.
Total Operating Expenditures	$712,791	$680,307	$680,307	-	-	-$32,484	-4.56%	
Total Stormwater	$1,562,629	$1,401,319	$1,406,650	$5,331	0.38%	-$155,979	-9.98%	
Street Sweeping								
Salaries & Benefits								
Salaries & Wages / Regular	$235,820	$238,202	$238,202	-	-	$2,382	1.01%	Increase due to updated salary adjustment for PW Director
Overtime / Standard Overtime	$1,000	$1,000	$1,000	-	-	-	-	OVERTIME FOR STREET SWEEPERS
Special Pay / Longevity	$1,210	$1,330	$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.

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Special Pay / Incentive	-	-	$2,425	$2,425	-	$2,425	-	
Certification Pay	-	-	$2,425	$2,425	-	$2,425	-	Supplemental approved for F.A.C.E certification in BWS #3
Special Pay / Other Pays	$1,080	$1,080	$1,080	-	-	-	-	
Stormwater Management / FICA Taxes	$18,278	$18,470	$18,655	$185	1.00%	$377	2.06%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$45,012	$39,342	$39,111	-$231	-0.59%	-$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 Plan	$3,052	$1,378	$1,378	-	-	-$1,674	-54.85%	
Stormwater Management / Life & Health Insurance	$48,898	$46,453	$45,869	-$584	-1.26%	-$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	$13,951	$13,951	$13,951	-	-	-	-	
Total Salaries & Benefits	$368,301	$361,206	$363,001	$1,795	0.50%	-$5,300	-1.44%	
Operating Expenditures								
Contractual Services / Tipping Fees	$10,000	$10,000	$10,000	-	-	-	-	ROLL OFF TIPPING FEES.
Union Dues / Training/Registration	$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	$28,536	$18,621	$18,621	-	-	-$9,915	-34.75%	
Total Operating Expenditures	$39,036	$28,621	$28,621	-	-	-$10,415	-26.68%	
Total Street Sweeping	$407,337	$389,827	$391,622	$1,795	0.46%	-$15,715	-3.86%	
Non-Departmental	$1,078,934	$1,251,994	$1,256,995	$5,001	0.40%	$178,061	16.50%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$302,381	$250,476	$250,476	-	-	-$51,905	-17.17%	
2020AB Non Adv.	$302,381	$149,476	$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	-	$101,000	$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	$73,378	$186,736	$186,736	-	-	$113,358	154.48%	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
2020AB Non Adv.	$73,378	$62,025	$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 attributable to the Stormwater Fund.
2025 STMW	-	$124,711	$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	$4,100	$4,100	$4,100	-	-	-	-	
Contractual Services / Interfund Admins Services	$366,247	$348,900	$353,901	$5,001	1.43%	-$12,346	-3.37%	
Other Curr Charges/Oblig / Contribution to GF	$257,828	$261,782	$261,782	-	-	$3,954	1.53%	
Transfers / Transfer to Capital Pro	$75,000	$200,000	$200,000	-	-	$125,000	166.67%	
New Camera Truck (Stormwater Share)	-	$200,000	$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	$1,251,994	$1,256,995	$5,001	0.40%	$178,061	16.50%	
Total Non-Departmental	$1,078,934	$1,251,994	$1,256,995	$5,001	0.40%	$178,061	16.50%	
Total Expenditures	**$3,048,900**	**$3,043,140**	**$3,055,267**	**$12,127**	**0.40%**	**$6,367**	**0.21%**	

Refuse Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

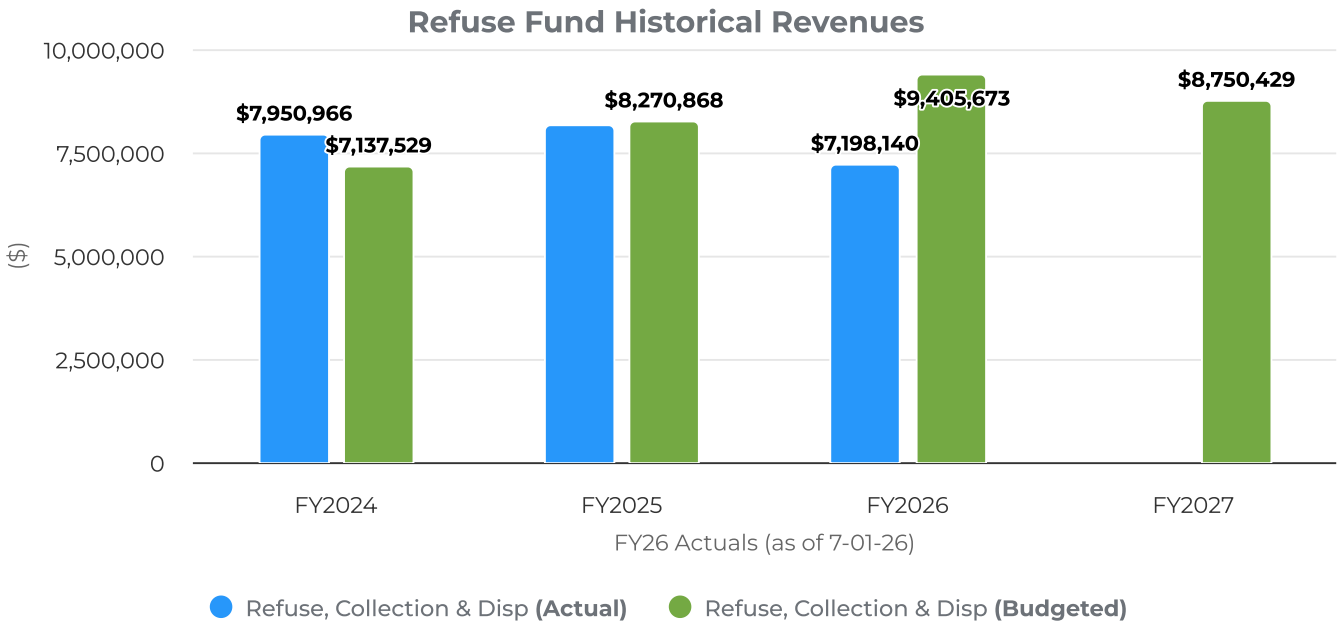
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$8,849,649**	**$8,994,996**	**$7,464,056**	**$7,464,056**	**-**	**-**	**-$1,530,940**	**-17.02%**
Revenues								
Ad-Valorem	$4,726	$6,500	-	-	-	-	-$6,500	-100.00%
Charges of SVCs	$7,578,326	$7,427,983	$4,428,200	$4,428,200	-	-	-$2,999,783	-40.38%
Other	$397,969	$305,250	$305,250	$305,250	-	-	-	-
Fund Balance	-	$1,530,940	-	$205,097	$205,097	-	-$1,325,843	-86.60%
Franchise Fees	$167,358	$135,000	$150,000	$150,000	-	-	$15,000	11.11%
Special Assessment	-	-	$3,661,882	$3,661,882	-	-	$3,661,882	-
Total Revenues	**$8,148,379**	**$9,405,673**	**$8,545,332**	**$8,750,429**	**$205,097**	**2.40%**	**-$655,244**	**-6.97%**
Expenditures								
Salaries & Benefits	$3,428,794	$4,143,293	$3,949,118	$4,009,552	$60,434	1.53%	-$133,741	-3.23%
Operating Expenditures	$2,963,638	$3,369,497	$2,859,040	$2,859,040	-	-	-$510,457	-15.15%
Non-Departmental	$1,608,795	$1,892,883	$1,554,411	$1,881,837	$327,426	21.06%	-$11,046	-0.58%
Total Expenditures	**$8,001,228**	**$9,405,673**	**$8,362,569**	**$8,750,429**	**$387,860**	**4.64%**	**-$655,244**	**-6.97%**
Total Revenues Less Expenditures	**$147,151**	**-**	**$182,763**	**-**	**-$182,763**	**-100.00%**	**-**	**-**
Ending Fund Balance	**$8,996,800**	**$8,994,996**	**$7,646,819**	**$7,464,056**	**-$182,763**	**-2.39%**	**-$1,530,940**	**-17.02%**

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

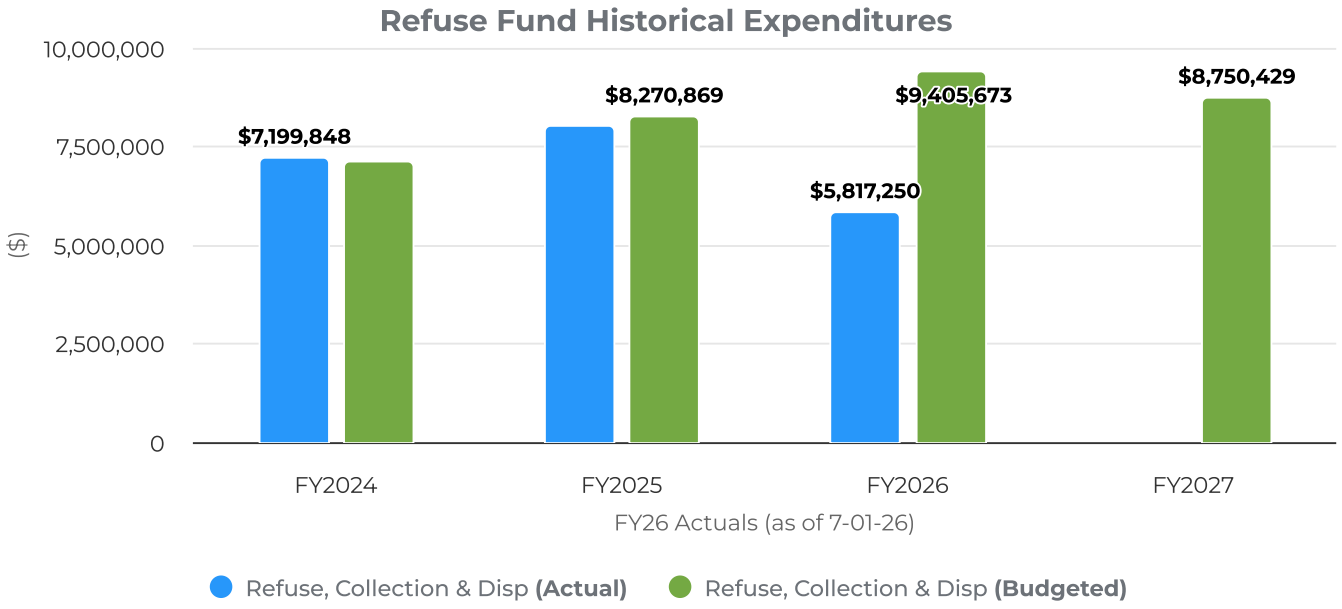
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Refuse Fund

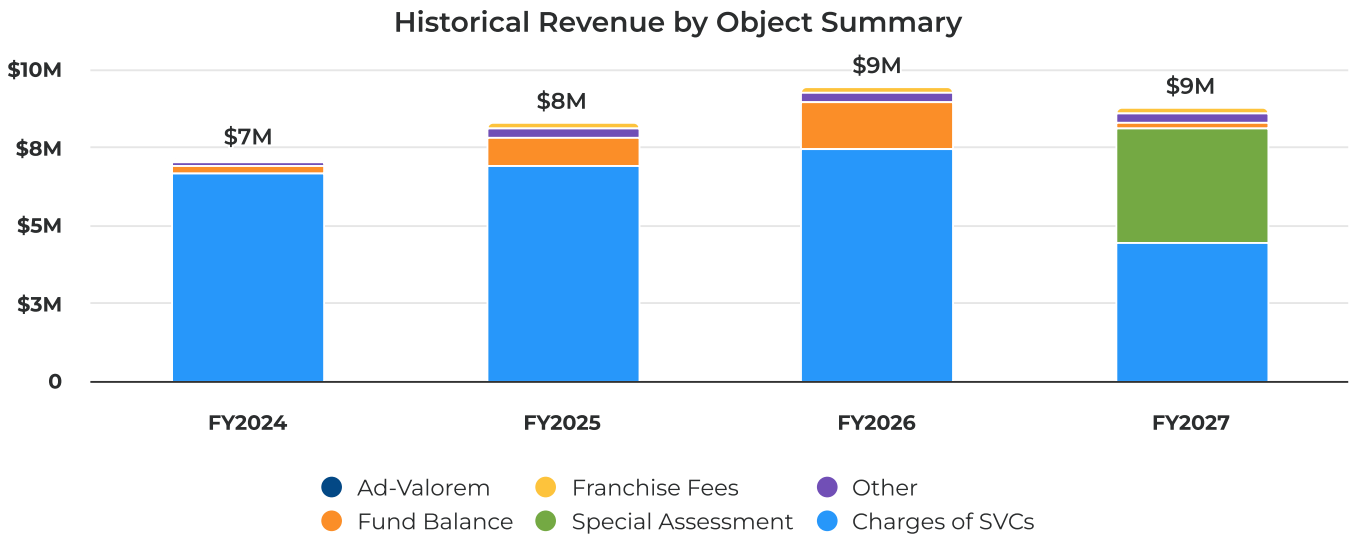
Historical Budget to Actual Revenues

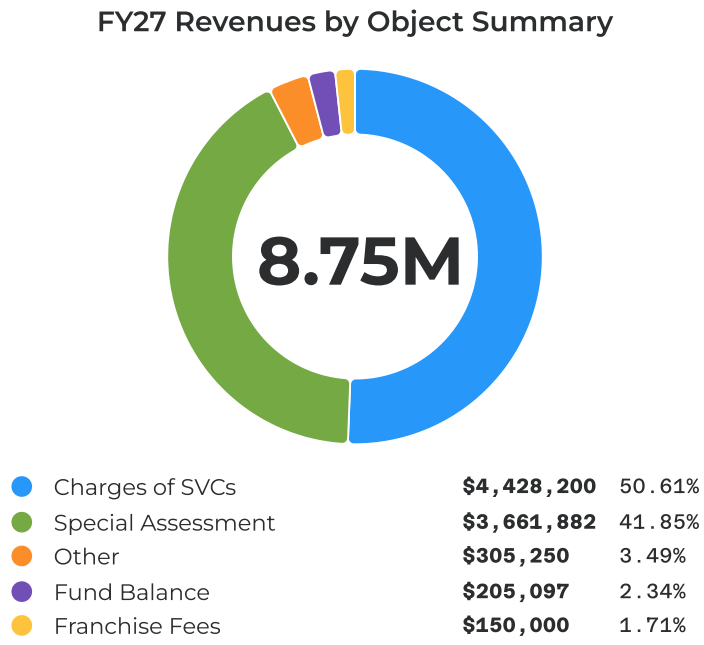


Historical Budget to Actual Expenditures



Revenues by Object Summary

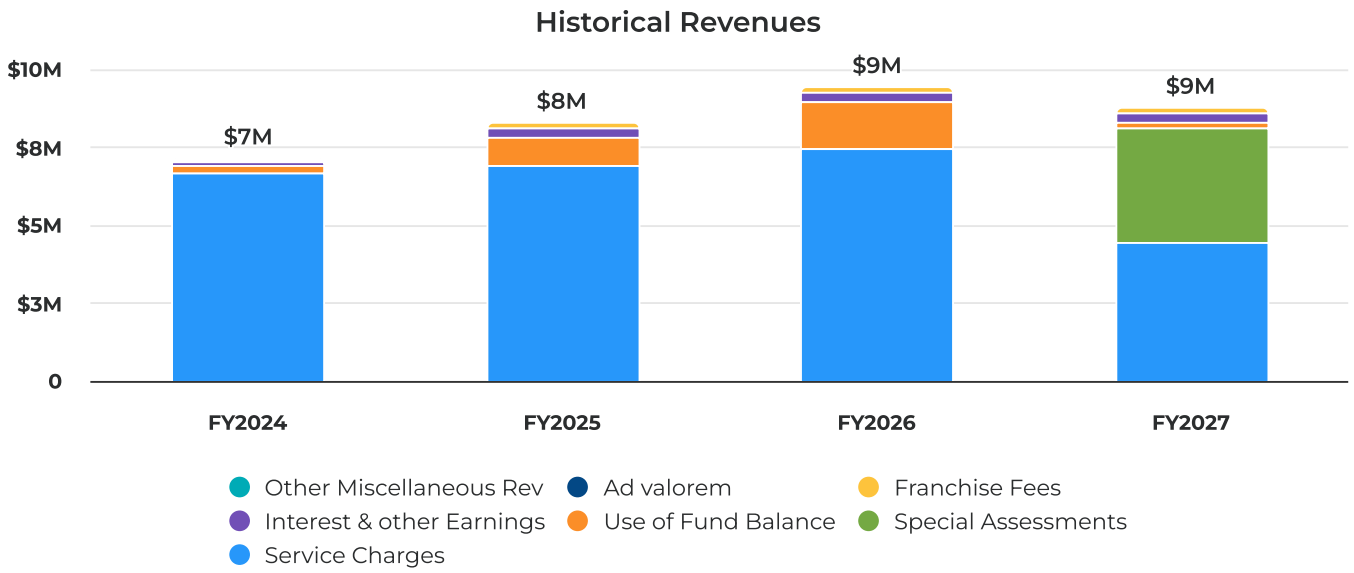


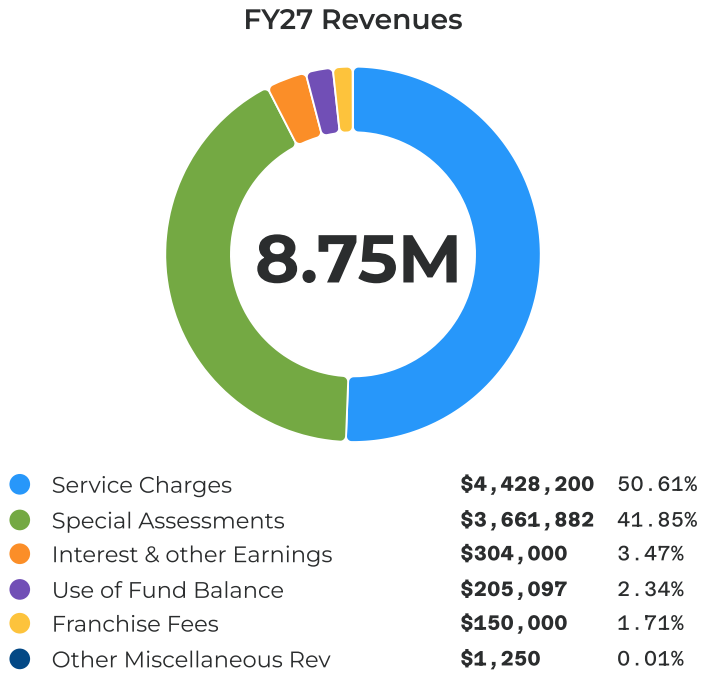


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad-Valorem	$4,726	$6,500	-	-	-	-	-$6,500	-100.00%
Charges of SVCs	$7,578,326	$7,427,983	$4,428,200	$4,428,200	-	-	-$2,999,783	-40.38%
Other	$397,969	$305,250	$305,250	$305,250	-	-	-	-
Fund Balance	-	$1,530,940	-	$205,097	$205,097	-	-$1,325,843	-86.60%
Franchise Fees	$167,358	$135,000	$150,000	$150,000	-	-	$15,000	11.11%
Special Assessment	-	-	$3,661,882	$3,661,882	-	-	$3,661,882	-
Total Revenues	**$8,148,379**	**$9,405,673**	**$8,545,332**	**$8,750,429**	**$205,097**	**2.40%**	**-$655,244**	**-6.97%**

Revenues





Revenues

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad valorem								
Property Tax / Delinquent	$1,746	$3,500	-	-	-	-	-$3,500	-100.00%
Property Tax / Interest - Deliquent	$2,980	$3,000	-	-	-	-	-$3,000	-100.00%
Total Ad valorem	$4,726	$6,500	-	-	-	-	-$6,500	-100.00%
Franchise Fees								
Franchise Fees / Refuse	$167,358	$135,000	$150,000	$150,000	-	-	$15,000	11.11%
Total Franchise Fees	$167,358	$135,000	$150,000	$150,000	-	-	$15,000	11.11%
Special Assessments								

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Special Assessment / Residential	-	-	$3,778,810	$3,778,810	-	-	$3,778,810	-
Special Assessment / Discount	-	-	-$123,428	-$123,428	-	-	-$123,428	-
Special Assessment / Delinquent	-	-	$3,500	$3,500	-	-	$3,500	-
Special Assessment / Delinquent Interest	-	-	$3,000	$3,000	-	-	$3,000	-
Total Special Assessments	-	-	$3,661,882	$3,661,882	-	-	$3,661,882	-
Service Charges								
SE/Garbage/Solid Waste / Refuse Fees- Residential	$3,434,372	$3,799,583	-	-	-	-	-$3,799,583	-100.00%
SE/Garbage/Solid Waste / Refuse-Fees Commercial	$4,021,576	$3,500,000	$4,100,000	$4,100,000	-	-	$600,000	17.14%
SE/Garbage/Solid Waste / Discount	-$113,229	-$101,000	-	-	-	-	$101,000	-100.00%
SE/Garbage/Solid Waste / Special Collections	$234,883	$200,000	$300,000	$300,000	-	-	$100,000	50.00%
SE/Garbage/Solid Waste / Tax Exempt	$541	-	-	-	-	-	-	-
SE/Garbage/Solid Waste / Tipping Fees	-	$3,200	$3,200	$3,200	-	-	-	-
SE/Garbage/Solid Waste / Recycling Fees-Commercial	$182	$25,000	$25,000	$25,000	-	-	-	-
SE/Garbage/Solid Waste / Recycling Fee-Residential	-	$1,200	-	-	-	-	-$1,200	-100.00%
Total Service Charges	$7,578,326	$7,427,983	$4,428,200	$4,428,200	-	-	-$2,999,783	-40.38%
Interest & other Earnings								
Interest / Investments	$389,078	$300,000	$300,000	$300,000	-	-	-	-
Interest / Tax Collections	$6,735	-	-	-	-	-	-	-
Interest / Assessments	$52	$4,000	$4,000	$4,000	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-$64,813	-	-	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$65,242	-	-	-	-	-	-	-
Total Interest & other Earnings	$396,294	$304,000	$304,000	$304,000	-	-	-	-
Other Miscellaneous Rev								
Miscellaneous Revenue / Assessment Income	$628	$1,250	$1,250	$1,250	-	-	-	-
Miscellaneous Revenue / Other	$1,047	-	-	-	-	-	-	-
Total Other Miscellaneous Rev	$1,675	$1,250	$1,250	$1,250	-	-	-	-
Use of Fund Balance								
Other Sources / Use of Fund Balance	-	$1,530,940	-	$205,097	$205,097	-	-$1,325,843	-86.60%
Total Use of Fund Balance	-	$1,530,940	-	$205,097	$205,097	-	-$1,325,843	-86.60%
Total Revenues	**$8,148,379**	**$9,405,673**	**$8,545,332**	**$8,750,429**	**$205,097**	**2.40%**	**-$655,244**	**-6.97%**

Refuse Fund Revenue Itemizations

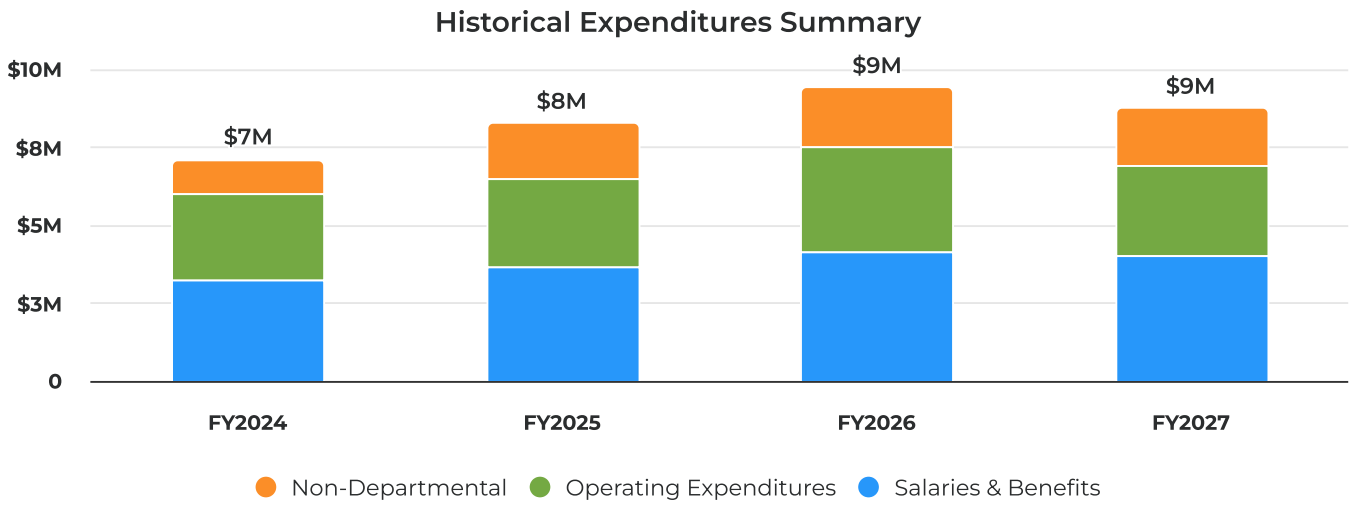
Revenues by Fund

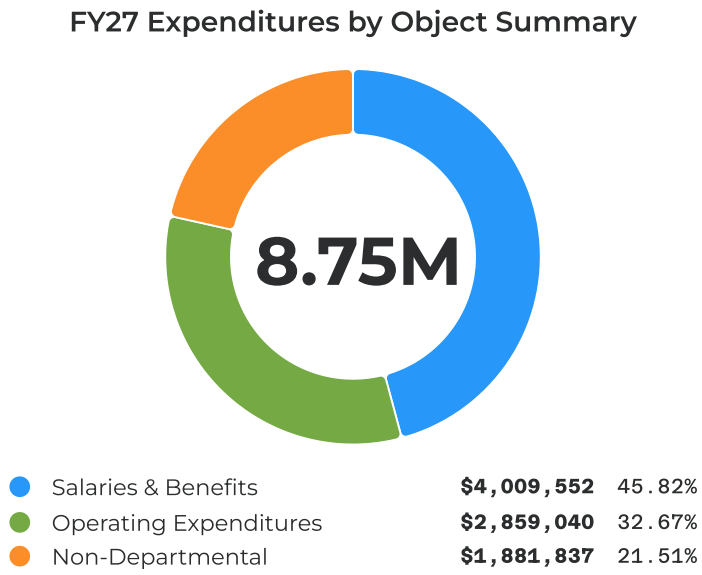
Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Refuse, Collection & Disp	$9,405,673	$8,545,332	$8,750,429	$205,097	2.40%	-$655,244	-6.97%	
Ad-Valorem								
Property Tax / Delinquent	$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	$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	$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	$3,500,000	$4,100,000	$4,100,000	-	-	$600,000	17.14%	Commission approved rate increase 7% commercial in BWS#1.
SE/Garbage/Solid Waste / Discount	-$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	$200,000	$300,000	$300,000	-	-	$100,000	50.00%	
SE/Garbage/Solid Waste / Tipping Fees	$3,200	$3,200	$3,200	-	-	-	-	
SE/Garbage/Solid Waste / Recycling Fees-Commercial	$25,000	$25,000	$25,000	-	-	-	-	
SE/Garbage/Solid Waste / Recycling Fee-Residential	$1,200	-	-	-	-	-$1,200	-100.00%	
Total Charges of SVCs	$7,427,983	$4,428,200	$4,428,200	-	-	-$2,999,783	-40.38%	
Other								
Interest / Investments	$300,000	$300,000	$300,000	-	-	-	-	
Interest / Assessments	$4,000	$4,000	$4,000	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Miscellaneous Revenue / Assessment Income	$1,250	$1,250	$1,250	-	-	-	-	
Total Other	$305,250	$305,250	$305,250	-	-	-	-	
Fund Balance								
Other Sources / Use of Fund Balance	$1,530,940	-	$205,097	$205,097	-	-$1,325,843	-86.60%	
Additional Solid Waste Bulk Collection Truck	-	-	$205,097	$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	$205,097	-	-$1,325,843	-86.60%	
Franchise Fees								
Franchise Fees / Refuse	$135,000	$150,000	$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	$150,000	-	-	$15,000	11.11%	
Special Assessment								
Special Assessment / Residential	-	$3,778,810	$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 Assessment Meeting on 6/30/26. BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy.
Special Assessment / Discount	-	-$123,428	-$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

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								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	-	$3,500	$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	-	$3,000	$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	-	-	$3,661,882	-	
Total Revenues	**$9,405,673**	**$8,545,332**	**$8,750,429**	**$205,097**	**2.40%**	**-$655,244**	**-6.97%**	

Expenditures Summary

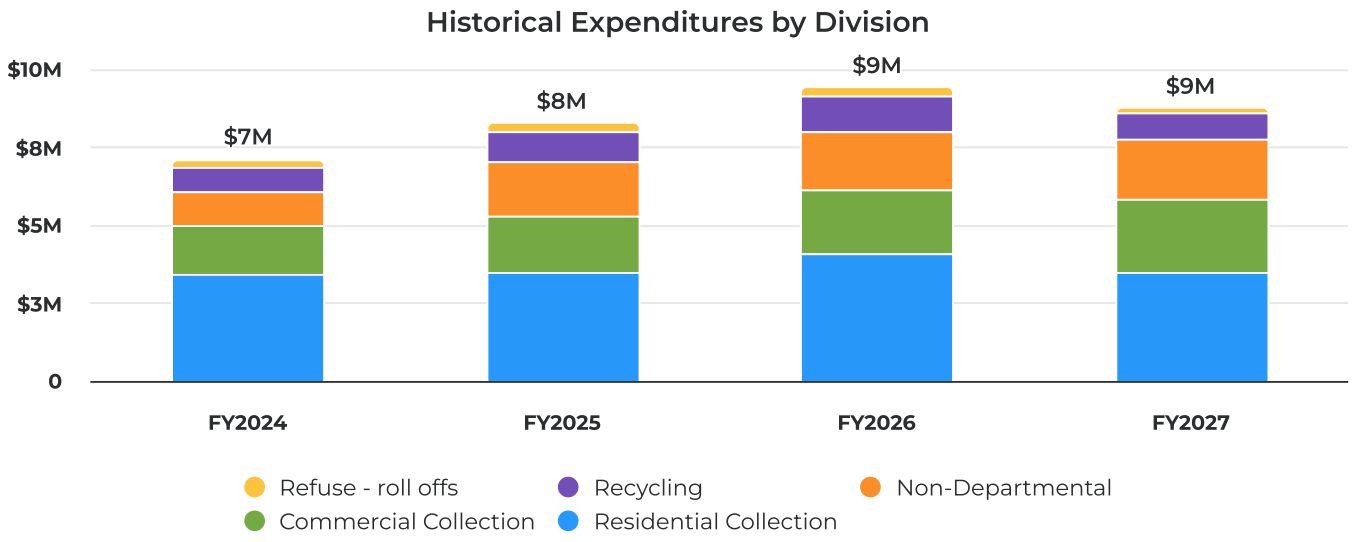


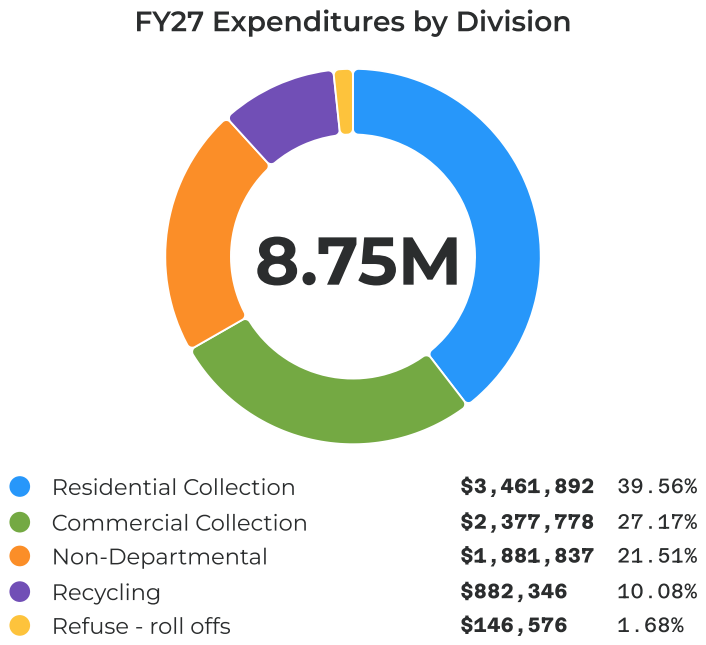


Expenditures Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$3,428,794	$4,143,293	$3,949,118	$4,009,552	$60,434	1.53%	-$133,741	-3.23%
Operating Expenditures	$2,963,638	$3,369,497	$2,859,040	$2,859,040	-	-	-$510,457	-15.15%
Non-Departmental	$1,608,795	$1,892,883	$1,554,411	$1,881,837	$327,426	21.06%	-$11,046	-0.58%
Total Expenditures	**$8,001,228**	**$9,405,673**	**$8,362,569**	**$8,750,429**	**$387,860**	**4.64%**	**-$655,244**	**-6.97%**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Refuse,Collection								
Salaries & Benefits								
Salaries & Wages / Unused Vacation Pay	-$27,277	-	-	-	-	-	-	-
Total Salaries & Benefits	-$27,277	-	-	-	-	-	-	-
Operating Expenditures								
Repair/Maint Services / Heavy Equipment	$65	-	-	-	-	-	-	-
Total Operating Expenditures	$65	-	-	-	-	-	-	-
Total Refuse,Collection	-$27,212	-	-	-	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Residential Collection								
Salaries & Benefits								
Salaries & Wages / Regular	$1,073,252	$1,245,225	$1,265,983	$1,119,248	-$146,735	-11.59%	-$125,977	-10.12%
Salaries & Wages / Unused Vacation Pay	$11,753	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$29,484	-	-	-	-	-	-	-
Overtime / Standard Overtime	$210,116	$105,000	$145,000	$160,000	$15,000	10.34%	$55,000	52.38%
Special Pay / Longevity	$5,329	$7,480	$7,760	$10,107	$2,347	30.24%	$2,627	35.12%
Special Pay / Incentive	-	-	$4,095	$2,524	-$1,571	-38.36%	$2,524	-
Special Pay / Other Pays	$3,875	$4,590	$4,905	$3,591	-$1,314	-26.79%	-$999	-21.76%
Garbage/Solid Waste Contr / FICA Taxes	$99,151	$104,160	$109,164	$99,064	-$10,100	-9.25%	-$5,096	-4.89%
Retirement Contributions / Defined Benefit Plan	$239,784	$269,202	$218,633	$196,492	-$22,141	-10.13%	-$72,710	-27.01%
Retirement Contributions / 401-a Plan	$3,538	$12,654	$4,604	$463	-$4,141	-89.94%	-$12,191	-96.34%
Garbage/Solid Waste Contr / Life & Health Insurance	$233,486	$379,833	$285,914	$244,462	-$41,452	-14.50%	-$135,371	-35.64%
Workers' Compensation / Workers' Comp Regular	$107,365	$103,368	$103,368	$103,368	-	-	-	-
Total Salaries & Benefits	$2,017,133	$2,231,512	$2,149,426	$1,939,319	-$210,107	-9.78%	-$292,193	-13.09%
Operating Expenditures								
Professional Services / Internal IT Support	$41,540	$44,703	$38,452	$38,452	-	-	-$6,251	-13.98%
Contractual Services / Other Contractual Service	$48,732	$54,650	$54,650	$54,650	-	-	-	-
Contractual Services / City Contractual Services	$3,110	$2,500	$2,500	$2,500	-	-	-	-
Contractual Services / Commissions	$31,595	$30,000	$33,000	$33,000	-	-	$3,000	10.00%
Contractual Services / Tipping Fees	$400,703	$365,000	$365,000	$365,000	-	-	-	-
Union Dues / Training/Registration	$2,893	$4,500	$4,500	$4,500	-	-	-	-
Union Dues / Lodging/Transportation	$295	$500	$500	$500	-	-	-	-
Communication/Freight Srv / Postage & Freight	-	$30	$30	$30	-	-	-	-
Utility Services / Water	$2,278	$2,494	$3,155	$3,155	-	-	$661	26.50%
Utility Services / Sewer	$670	$727	$946	$946	-	-	$219	30.12%
Utility Services / Electricity	$798	$1,188	$951	$951	-	-	-$237	-19.95%
Utility Services / Refuse/Waste Disposal	$183,682	$396,615	$241,107	$241,107	-	-	-$155,508	-39.21%
Insurance / Property/Liability	$151,914	$167,105	$109,043	$109,043	-	-	-$58,062	-34.75%
Repair/Maint Services / Equipment-General	-	$1,000	$1,000	$1,000	-	-	-	-
Repair/Maint Services / Equipment-Garage	$35,046	$41,553	$41,557	$41,557	-	-	$4	0.01%
Repair/Maint Services / Heavy Equipment	$210,040	$233,405	$233,405	$233,405	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Heavy Equip-ext repairs	$205,317	$194,500	$194,500	$194,500	-	-	-	-
Garbage/Solid Waste Contr / Printing & Binding	$1,965	$2,700	$2,700	$2,700	-	-	-	-
Office Supplies / Office Supplies	$186	$1,410	$1,410	$1,410	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$151,394	$126,667	$126,667	$126,667	-	-	-	-
Operating Supplies / Small Tools & Equipment	$7,280	$7,500	$5,500	$5,500	-	-	-$2,000	-26.67%
Operating Supplies / Dumpsters/Receptacle	$106,004	$150,000	$50,000	$50,000	-	-	-$100,000	-66.67%
Operating Supplies / Uniforms	$5,663	$6,500	$12,000	$12,000	-	-	$5,500	84.62%
Total Operating Expenditures	$1,591,104	$1,835,247	$1,522,573	$1,522,573	-	-	-$312,674	-17.04%
Total Residential Collection	$3,608,237	$4,066,759	$3,671,999	$3,461,892	-$210,107	-5.72%	-$604,867	-14.87%
Commercial Collection								
Salaries & Benefits								
Salaries & Wages / Regular	$292,143	$453,473	$450,913	$808,431	$357,518	79.29%	$354,958	78.28%
Salaries & Wages / Unused Vacation Pay	$6,895	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$16,968	-	-	-	-	-	-	-
Overtime / Standard Overtime	$120,745	$74,000	$120,000	$130,000	$10,000	8.33%	$56,000	75.68%
Special Pay / Longevity	$5,023	$5,600	$5,700	$8,013	$2,313	40.58%	$2,413	43.09%
Special Pay / Incentive	-	-	-	$1,217	$1,217	-	$1,217	-
Special Pay / Other Pays	$70	-	-	$4,779	$4,779	-	$4,779	-
Garbage/Solid Waste Contr / FICA Taxes	$30,872	$40,780	$44,111	$72,805	$28,694	65.05%	$32,025	78.53%
Retirement Contributions / Defined Benefit Plan	$65,859	$116,354	$82,101	$137,234	$55,133	67.15%	$20,880	17.95%
Retirement Contributions / 401-a Plan	-	-	-	$4,140	$4,140	-	$4,140	-
Garbage/Solid Waste Contr / Life & Health Insurance	$50,267	$126,814	$94,869	$172,881	$78,012	82.23%	$46,067	36.33%
Workers' Compensation / Workers' Comp Regular	$30,478	$24,703	$24,703	$24,703	-	-	-	-
Total Salaries & Benefits	$619,319	$841,724	$822,397	$1,364,203	$541,806	65.88%	$522,479	62.07%
Operating Expenditures								
Professional Services / Internal IT Support	$42,112	$43,400	$34,712	$34,712	-	-	-$8,688	-20.02%
Contractual Services / Other Contractual Service	$32,745	$17,250	$17,250	$17,250	-	-	-	-
Contractual Services / City Contractual Services	$4,731	$7,500	$7,500	$7,500	-	-	-	-
Contractual Services / Tipping Fees	$420,000	$420,000	$420,000	$420,000	-	-	-	-
Union Dues / Training/Registration	$85	$500	$500	$500	-	-	-	-
Union Dues / Lodging/Transportation	-	$500	$500	$500	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Communication/Freight Srv / Postage & Freight	-	$30	$30	$30	-	-	-	-
Utility Services / Water	$2,278	$2,494	$3,155	$3,155	-	-	$661	26.50%
Utility Services / Sewer	$670	$727	$946	$946	-	-	$219	30.12%
Utility Services / Electricity	$798	$1,188	$951	$951	-	-	-$237	-19.95%
Utility Services / Refuse/Waste Disposal	$153	$192	$204	$204	-	-	$12	6.25%
Rental & Leases / Vehicles	$23,129	$120,000	$10,000	$10,000	-	-	-$110,000	-91.67%
Insurance / Property/Liability	$154,859	$170,345	$111,157	$111,157	-	-	-$59,188	-34.75%
Repair/Maint Services / Equipment-Garage	$6,480	$7,703	$7,703	$7,703	-	-	-	-
Repair/Maint Services / Heavy Equipment	$92,246	$88,791	$95,000	$95,000	-	-	$6,209	6.99%
Repair/Maint Services / Heavy Equip-ext repairs	$109,733	$127,667	$127,667	$127,667	-	-	-	-
Garbage/Solid Waste Contr / Printing & Binding	-	$5,000	$5,000	$5,000	-	-	-	-
Office Supplies / Office Supplies	$70	$1,410	$800	$800	-	-	-$610	-43.26%
Operating Supplies / Gas, Lubricants & Oil	$61,136	$45,000	$45,000	$45,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$9,926	$10,500	$10,500	$10,500	-	-	-	-
Operating Supplies / Dumpsters/Receptacle	$108,539	$110,000	$110,000	$110,000	-	-	-	-
Operating Supplies / Uniforms	$1,000	$2,000	$5,000	$5,000	-	-	$3,000	150.00%
Total Operating Expenditures	$1,070,689	$1,182,197	$1,013,575	$1,013,575	-	-	-$168,622	-14.26%
Total Commercial Collection	$1,690,008	$2,023,921	$1,835,972	$2,377,778	$541,806	29.51%	$353,857	17.48%
Recycling								
Salaries & Benefits								
Salaries & Wages / Regular	$358,333	$466,956	$464,674	$371,111	-$93,563	-20.14%	-$95,845	-20.53%
Salaries & Wages / Unused Vacation Pay	-$1,355	-	-	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	$6,180	-	-	-	-	-	-	-
Overtime / Standard Overtime	$36,912	$74,000	$74,000	$74,000	-	-	-	-
Special Pay / Longevity	$3,609	$3,690	$4,500	$1,750	-$2,750	-61.11%	-$1,940	-52.57%
Special Pay / Other Pays	$6,983	-	-	$3,465	$3,465	-	$3,465	-
Garbage/Solid Waste Contr / FICA Taxes	$29,490	$41,665	$41,553	$34,412	-$7,141	-17.19%	-$7,253	-17.41%
Retirement Contributions / Defined Benefit Plan	$82,194	$119,096	$83,883	$65,448	-$18,435	-21.98%	-$53,648	-45.05%
Garbage/Solid Waste Contr / Life & Health Insurance	$70,164	$147,182	$105,991	$85,924	-$20,067	-18.93%	-$61,258	-41.62%
Workers' Compensation / Workers' Comp Regular	$23,677	$23,237	$23,237	$23,237	-	-	-	-
Total Salaries & Benefits	$616,184	$875,826	$797,838	$659,347	-$138,491	-17.36%	-$216,479	-24.72%
Operating Expenditures								

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Professional Services / Internal IT Support	$36,782	$36,513	$28,697	$28,697	-	-	-$7,816	-21.41%
Contractual Services / Other Contractual Service	$3,608	$7,800	$7,800	$7,800	-	-	-	-
Contractual Services / City Contractual Services	$4,390	$10,000	$10,000	$10,000	-	-	-	-
Union Dues / Training/Registration	$540	$2,200	$2,200	$2,200	-	-	-	-
Union Dues / Lodging/Transportation	-	$500	$500	$500	-	-	-	-
Communication/Freight Srv / Postage & Freight	$213	$500	$500	$500	-	-	-	-
Utility Services / Water	$2,278	$2,494	$3,155	$3,155	-	-	$661	26.50%
Utility Services / Sewer	$670	$727	$946	$946	-	-	$219	30.12%
Utility Services / Electricity	$798	$1,188	$951	$951	-	-	-$237	-19.95%
Utility Services / Refuse/Waste Disposal	$153	$194	$204	$204	-	-	$10	5.15%
Insurance / Property/Liability	$11,690	$12,859	$8,391	$8,391	-	-	-$4,468	-34.75%
Repair/Maint Services / Equipment-Garage	$6,480	$7,703	$7,703	$7,703	-	-	-	-
Repair/Maint Services / Heavy Equipment	$28,984	$30,275	$30,275	$30,275	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$51,113	$51,667	$51,667	$51,667	-	-	-	-
Garbage/Solid Waste Contr / Printing & Binding	$2,027	$6,500	$6,500	$6,500	-	-	-	-
Garbage/Solid Waste Contr / Promotional Activities	$22,331	$45,000	$35,000	$35,000	-	-	-$10,000	-22.22%
Office Supplies / Office Supplies	$362	$810	$810	$810	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$16,956	$15,000	$15,000	$15,000	-	-	-	-
Operating Supplies / Small Tools & Equipment	$7,641	$8,400	$5,900	$5,900	-	-	-$2,500	-29.76%
Operating Supplies / Uniforms	$2,865	$3,000	$5,500	$5,500	-	-	$2,500	83.33%
Garbage/Solid Waste Contr / Books, Publ, Subsc & Me	$1,544	$1,300	$1,300	$1,300	-	-	-	-
Total Operating Expenditures	$201,425	$244,630	$222,999	$222,999	-	-	-$21,631	-8.84%
Total Recycling	$817,609	$1,120,456	$1,020,837	$882,346	-$138,491	-13.57%	-$238,110	-21.25%
Refuse - roll offs								
Salaries & Benefits								
Salaries & Wages / Regular	$90,974	$92,642	$92,642	$20,954	-$71,688	-77.38%	-$71,688	-77.38%
Salaries & Wages / Unused Sick Pay	$6,279	-	-	-	-	-	-	-
Overtime / Standard Overtime	$41,597	$30,000	$30,000	$5,000	-$25,000	-83.33%	-$25,000	-83.33%
Special Pay / Longevity	$2,040	$2,045	$2,050	$140	-$1,910	-93.17%	-$1,905	-93.15%
Special Pay / Incentive	-	-	-	$354	$354	-	$354	-
Special Pay / Other Pays	$35	-	-	-	-	-	-	-
Garbage/Solid Waste Contr / FICA Taxes	$9,902	$9,539	$9,539	$2,023	-$7,516	-78.79%	-$7,516	-78.79%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$19,919	$27,091	$16,938	$3,704	-$13,234	-78.13%	-$23,387	-86.33%
Garbage/Solid Waste Contr / Life & Health Insurance	$20,433	$21,637	$17,011	$3,231	-$13,780	-81.01%	-$18,406	-85.07%
Workers' Compensation / Workers' Comp Regular	$12,258	$11,277	$11,277	$11,277	-	-	-	-
Total Salaries & Benefits	$203,436	$194,231	$179,457	$46,683	-$132,774	-73.99%	-$147,548	-75.97%
Operating Expenditures								
Professional Services / Internal IT Support	$35,065	$33,313	$25,246	$25,246	-	-	-$8,067	-24.22%
Professional Services / Other	$11,277	$6,000	$6,000	$6,000	-	-	-	-
Contractual Services / City Contractual Services	$4,982	$1,850	$1,850	$1,850	-	-	-	-
Contractual Services / Tipping Fees	$25,999	$26,000	$26,000	$26,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	-	$100	$100	$100	-	-	-	-
Utility Services / Water	$2,277	$2,493	$3,155	$3,155	-	-	$662	26.55%
Utility Services / Sewer	$670	$727	$946	$946	-	-	$219	30.12%
Utility Services / Electricity	$798	$1,188	$951	$951	-	-	-$237	-19.95%
Utility Services / Refuse/Waste Disposal	$153	$192	$204	$204	-	-	$12	6.25%
Rental & Leases / Operating/Capital Leasing	$3,513	$3,700	$3,700	$3,700	-	-	-	-
Insurance / Property/Liability	$312	$343	$224	$224	-	-	-$119	-34.69%
Repair/Maint Services / Heavy Equipment	$5,676	$9,517	$9,517	$9,517	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$2,467	$6,000	$6,000	$6,000	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$7,167	$6,000	$6,000	$6,000	-	-	-	-
Operating Supplies / Dumpsters/Receptacle	-	$10,000	$10,000	$10,000	-	-	-	-
Total Operating Expenditures	$100,355	$107,423	$99,893	$99,893	-	-	-$7,530	-7.01%
Total Refuse - roll offs	$303,792	$301,654	$279,350	$146,576	-$132,774	-47.53%	-$155,078	-51.41%
Non-Departmental								
Non-Departmental								
Debt Service / Principal	-	$37,455	$18,515	$18,515	-	-	-$18,940	-50.57%
Debt Service / Interest	-	$9,089	$7,683	$7,683	-	-	-$1,406	-15.47%
Retirement Contributions / GASB 68 Adjustment	-$116,753	-	-	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$30,988	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$751	-	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$13,386	$8,000	$8,000	$8,000	-	-	-	-
Other General Government / Interest	$6,049	-	-	-	-	-	-	-
Professional Services / Other	-	-	-	$41,000	$41,000	-	$41,000	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Contractual Services / Interfund Admins Services	$389,565	$470,889	$594,730	$609,112	$14,382	2.42%	$138,223	29.35%
Other Curr Charges/Oblig / Uncollectible Accounts	$4,830	-	-	-	-	-	-	-
Other Curr Charges/Oblig / Contribution to GF	$588,539	$629,979	$683,627	$683,627	-	-	$53,648	8.52%
Garbage/Solid Waste Contr / Depreciation	$519,295	-	-	-	-	-	-	-
Transfers / To General Fund	-	$10,000	$10,000	$10,000	-	-	-	-
Transfers / Electric	$234,123	$227,471	$231,856	$228,900	-$2,956	-1.27%	$1,429	0.63%
Transfers / Transfer to Capital Pro	-	$500,000	-	$275,000	$275,000	-	-$225,000	-45.00%
Total Non-Departmental	$1,608,795	$1,892,883	$1,554,411	$1,881,837	$327,426	21.06%	-$11,046	-0.58%
Total Non-Departmental	$1,608,795	$1,892,883	$1,554,411	$1,881,837	$327,426	21.06%	-$11,046	-0.58%
Total Expenditures	**$8,001,228**	**$9,405,673**	**$8,362,569**	**$8,750,429**	**$387,860**	**4.64%**	**-$655,244**	**-6.97%**

Refuse Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Services	$7,512,790	$6,808,158	$6,868,592	$60,434	0.89%	-$644,198	-8.57%	
Residential Collection								
Salaries & Benefits								
Salaries & Wages / Regular	$1,245,225	$1,265,983	$1,119,248	-$146,735	-11.59%	-$125,977	-10.12%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Overtime / Standard Overtime	$105,000	$145,000	$160,000	$15,000	10.34%	$55,000	52.38%	Increase reflects reallocation from 5084 in the amount of $15K
Special Pay / Longevity	$7,480	$7,760	$10,107	$2,347	30.24%	$2,627	35.12%	Increase reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Incentive	-	$4,095	$2,524	-$1,571	-38.36%	$2,524	-	
Certification Pay	-	$4,095	$2,524	-$1,571	-38.36%	$2,524	-	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Other Pays	$4,590	$4,905	$3,591	-$1,314	-26.79%	-$999	-21.76%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / FICA Taxes	$104,160	$109,164	$99,064	-$10,100	-9.25%	-$5,096	-4.89%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$269,202	$218,633	$196,492	-$22,141	-10.13%	-$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	$12,654	$4,604	$463	-$4,141	-89.94%	-$12,191	-96.34%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / Life & Health Insurance	$379,833	$285,914	$244,462	-$41,452	-14.50%	-$135,371	-35.64%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	$103,368	$103,368	$103,368	-	-	-	-	
Total Salaries & Benefits	$2,231,512	$2,149,426	$1,939,319	-$210,107	-9.78%	-$292,193	-13.09%	
Operating Expenditures								
Professional Services / Internal IT Support	$44,703	$38,452	$38,452	-	-	-$6,251	-13.98%	
Contractual Services / Other Contractual Service	$54,650	$54,650	$54,650	-	-	-	-	
LANDSCAPE SERVICES	$15,000	$15,000	$15,000	-	-	-	-	LANDSCAPING SERVICES FOR YARD MAINTENANCE
GPS TRACKING	$35,150	$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	$3,000	$3,000	$3,000	-	-	-	-	PRESSURE CLEANING/TRUCK CLEANING/GREASE TRAP SERVICES FOR WASH STATION
JANITORIAL SERVICES	$1,500	$1,500	$1,500	-	-	-	-	CLEANING SERVICES FOR OFFICE
Contractual Services / City Contractual Services	$2,500	$2,500	$2,500	-	-	-	-	
GENERATOR MAINTENANCE	$2,500	$2,500	$2,500	-	-	-	-	MAINTENANCE FOR GENERATOR
Contractual Services / Commissions	$30,000	$33,000	$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	$365,000	$365,000	$365,000	-	-	-	-	TIPPING FEES FROM SOLID WASTE AUTHORITY
Union Dues / Training/Registration	$4,500	$4,500	$4,500	-	-	-	-	
APWA FL CONFERENCE	$1,500	$1,500	$1,500	-	-	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
WORKSHOPS/CERITIFICATIONS	$3,000	$3,000	$3,000	-	-	-	-	WORKSHOPS & CERITIFICATIONS FOR STAFF
Union Dues / Lodging/Transportation	$500	$500	$500	-	-	-	-	CODE CONFERENCE FOR STAFF MEMBERS WITH FACE CERTIFICATIONS
Communication/Freight Srv / Postage & Freight	$30	$30	$30	-	-	-	-	MAILING POSTAGE & FREIGHT CHARGES
Utility Services / Water	$2,494	$3,155	$3,155	-	-	$661	26.50%	
Utility Services / Sewer	$727	$946	$946	-	-	$219	30.12%	
Utility Services / Electricity	$1,188	$951	$951	-	-	-$237	-19.95%	
Utility Services / Refuse/Waste Disposal	$396,615	$241,107	$241,107	-	-	-$155,508	-39.21%	
Insurance / Property/Liability	$167,105	$109,043	$109,043	-	-	-$58,062	-34.75%	
Repair/Maint Services / Equipment-General	$1,000	$1,000	$1,000	-	-	-	-	
SMALL EQUIPMENT REPAIRS	$1,000	$1,000	$1,000	-	-	-	-	
Repair/Maint Services / Equipment-Garage	$41,553	$41,557	$41,557	-	-	$4	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$233,405	$233,405	$233,405	-	-	-	-	
Heavy Equipment	$200,000	$200,000	$200,000	-	-	-	-	IN HOUSE VEHCILE MAINTENANCE
Asset Tracking	$33,405	$33,405	$33,405	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	$194,500	$194,500	$194,500	-	-	-	-	EXTERNAL MAINTENANCE VEHICLE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	$2,700	$2,700	$2,700	-	-	-	-	PRINTING SERVICES - SCHEDULES, VEHICLE DECALS, INFO BOOKLETS
Office Supplies / Office Supplies	$1,410	$1,410	$1,410	-	-	-	-	OFFICE SUPPLIES - PAPER, PENS, MARKERS, ETC

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Gas, Lubricants & Oil	$126,667	$126,667	$126,667	-	-	-	-	GAS, LUBRICANTS & OIL FOR SOLID WASTE VEHICLES
Operating Supplies / Small Tools & Equipment	$7,500	$5,500	$5,500	-	-	-$2,000	-26.67%	SMALL TOOLS, RAKES, SHOVELS, FITTINGS
SMALL TOOLS, RAKES, SHOVELS, FITTINGS	-	$5,500	$5,500	-	-	$5,500	-	DECREASE IN SMALL TOOLS TO REALLOCATE FUNDING ($2,000) TO THE UNIFORM ACCNT FOR REQUIRED SAFETY ITEMS INCLUDING GLOVES & BOOTS
Operating Supplies / Dumpsters/Receptacle	$150,000	$50,000	$50,000	-	-	-$100,000	-66.67%	GARBAGE CART REPLACEMENT ORDERS (3 PER FY)
Operating Supplies / Uniforms	$6,500	$12,000	$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	$1,522,573	-	-	-$312,674	-17.04%	
Total Residential Collection	$4,066,759	$3,671,999	$3,461,892	-$210,107	-5.72%	-$604,867	-14.87%	
Commercial Collection								
Salaries & Benefits								
Salaries & Wages / Regular	$453,473	$450,913	$808,431	$357,518	79.29%	$354,958	78.28%	Increase reflects the reallocation of positions to accurately align with the appropriate department
Overtime / Standard Overtime	$74,000	$120,000	$130,000	$10,000	8.33%	$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	$5,600	$5,700	$8,013	$2,313	40.58%	$2,413	43.09%	Increase reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Incentive	-	-	$1,217	$1,217	-	$1,217	-	
Certification Pay	-	-	$1,217	$1,217	-	$1,217	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Other Pays	-	-	$4,779	$4,779	-	$4,779	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / FICA Taxes	$40,780	$44,111	$72,805	$28,694	65.05%	$32,025	78.53%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$116,354	$82,101	$137,234	$55,133	67.15%	$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	-	-	$4,140	$4,140	-	$4,140	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / Life & Health Insurance	$126,814	$94,869	$172,881	$78,012	82.23%	$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	$24,703	$24,703	$24,703	-	-	-	-	
Total Salaries & Benefits	$841,724	$822,397	$1,364,203	$541,806	65.88%	$522,479	62.07%	
Operating Expenditures								
Professional Services / Internal IT Support	$43,400	$34,712	$34,712	-	-	-$8,688	-20.02%	
Contractual Services / Other Contractual Service	$17,250	$17,250	$17,250	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
TRUCK CLEANING	$8,000	$8,000	$8,000	-	-	-	-	TRUCK CLEANING SOLUTION
GPS TRACKING SERVICES	$9,250	$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	$7,500	$7,500	$7,500	-	-	-	-	
CONSULTING FEES	$7,500	$7,500	$7,500	-	-	-	-	CONSULTING FEES - STANTEC, ETC
Contractual Services / Tipping Fees	$420,000	$420,000	$420,000	-	-	-	-	TIPPING FEES - SOLID WASTE AUTHORITY
Union Dues / Training/Registration	$500	$500	$500	-	-	-	-	
AMERICAN PUBLIC WORKS ASSOCIATION	$500	$500	$500	-	-	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
Union Dues / Lodging/Transportation	$500	$500	$500	-	-	-	-	
AMERICAN PUBLIC WORKS ASSOCIATION	$500	$500	$500	-	-	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
Communication/Freight Srv / Postage & Freight	$30	$30	$30	-	-	-	-	POSTAGE FREIGHT FOR MAILINGS
Utility Services / Water	$2,494	$3,155	$3,155	-	-	$661	26.50%	
Utility Services / Sewer	$727	$946	$946	-	-	$219	30.12%	
Utility Services / Electricity	$1,188	$951	$951	-	-	-$237	-19.95%	
Utility Services / Refuse/Waste Disposal	$192	$204	$204	-	-	$12	6.25%	
Rental & Leases / Vehicles	$120,000	$10,000	$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	$170,345	$111,157	$111,157	-	-	-$59,188	-34.75%	
Repair/Maint Services / Equipment-Garage	$7,703	$7,703	$7,703	-	-	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$88,791	$95,000	$95,000	-	-	$6,209	6.99%	
Heavy Equipment	$80,000	$86,209	$86,209	-	-	$6,209	7.76%	
Asset Tracking	$8,791	$8,791	$8,791	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	$127,667	$127,667	$127,667	-	-	-	-	EXTERNAL VEHICLE MAINTENANCE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	$5,000	$5,000	$5,000	-	-	-	-	
Office Supplies / Office Supplies	$1,410	$800	$800	-	-	-$610	-43.26%	OFFICE SUPPLIES - FOLDERS, PENS, PAPER & WATER SERVICES.
Operating Supplies / Gas, Lubricants & Oil	$45,000	$45,000	$45,000	-	-	-	-	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Small Tools & Equipment	$10,500	$10,500	$10,500	-	-	-	-	
SMALL TOOLS	$10,000	$10,000	$10,000	-	-	-	-	PARTS, SMALL TOOLS, HARDWARE
EQUIPMENT/SUPPLIES	$500	$500	$500	-	-	-	-	GATORADE, BOTTLED WATER, CHAIN OIL
Operating Supplies / Dumpsters/Receptacle	$110,000	$110,000	$110,000	-	-	-	-	
DUMPSTER REPAIRS - PARTS, WHEELS, LID, REBUILD	$80,000	$80,000	$80,000	-	-	-	-	
DUMPSTER REPLACEMENTS	$30,000	$30,000	$30,000	-	-	-	-	
Operating Supplies / Uniforms	$2,000	$5,000	$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	$1,013,575	-	-	-$168,622	-14.26%	
Total Commercial Collection	$2,023,921	$1,835,972	$2,377,778	$541,806	29.51%	$353,857	17.48%	
Recycling								
Salaries & Benefits								
Salaries & Wages / Regular	$466,956	$464,674	$371,111	-$93,563	-20.14%	-$95,845	-20.53%	Decrease reflects the reallocation of positions to

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								accurately align with the appropriate department
Overtime / Standard Overtime	$74,000	$74,000	$74,000	-	-	-	-	STAFF & ROUTE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	$3,690	$4,500	$1,750	-$2,750	-61.11%	-$1,940	-52.57%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Other Pays	-	-	$3,465	$3,465	-	$3,465	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / FICA Taxes	$41,665	$41,553	$34,412	-$7,141	-17.19%	-$7,253	-17.41%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	$119,096	$83,883	$65,448	-$18,435	-21.98%	-$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	$147,182	$105,991	$85,924	-$20,067	-18.93%	-$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	$23,237	$23,237	$23,237	-	-	-	-	
Total Salaries & Benefits	$875,826	$797,838	$659,347	-$138,491	-17.36%	-$216,479	-24.72%	
Operating Expenditures								
Professional Services / Internal IT Support	$36,513	$28,697	$28,697	-	-	-$7,816	-21.41%	
Contractual Services / Other Contractual Service	$7,800	$7,800	$7,800	-	-	-	-	
TRANSLATION SERVICES	$400	$400	$400	-	-	-	-	TRANSLATION SERVICES FOR PRINTING AND OTHER MEDIA
GPS TRUCK MONITORING	$7,400	$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	$10,000	$10,000	$10,000	-	-	-	-	
CITY CONTRACTURAL SERVICES	$10,000	$10,000	$10,000	-	-	-	-	STANTEC CONSULTING, ETC
Union Dues / Training/Registration	$2,200	$2,200	$2,200	-	-	-	-	
APWA FL CONFERENCE	$1,000	$1,000	$1,000	-	-	-	-	APWA FL CONFERENCE
RECYCLE FLORIDA TODAY CONFERENCE	$800	$800	$800	-	-	-	-	RECYCLE FLORIDA TODAY CONFERENCE
RFT ANNUAL CONFERENCE	$400	$400	$400	-	-	-	-	RFT ANNUAL CONFERENCE
Union Dues / Lodging/Transportation	$500	$500	$500	-	-	-	-	APWA FL CONFERENCE, REFT CONFERENCES
Communication/Freight Srv / Postage & Freight	$500	$500	$500	-	-	-	-	RECYCLE RETURN MAILERS/SURVEYS
Utility Services / Water	$2,494	$3,155	$3,155	-	-	$661	26.50%	
Utility Services / Sewer	$727	$946	$946	-	-	$219	30.12%	
Utility Services / Electricity	$1,188	$951	$951	-	-	-$237	-19.95%	
Utility Services / Refuse/Waste Disposal	$194	$204	$204	-	-	$10	5.15%	
Insurance / Property/Liability	$12,859	$8,391	$8,391	-	-	-$4,468	-34.75%	
Repair/Maint Services / Equipment-Garage	$7,703	$7,703	$7,703	-	-	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	$30,275	$30,275	$30,275	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Heavy Equipment	$25,000	$25,000	$25,000	-	-	-	-	IN HOUSE VEHICLE MAINTENANCE
Asset Tracking	$5,275	$5,275	$5,275	-	-	-	-	

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Repair/Maint Services / Heavy Equip-ext repairs	$51,667	$51,667	$51,667	-	-	-	-	EXTERNAL VEHICLE MAINTENANCE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	$6,500	$6,500	$6,500	-	-	-	-	EDUCATIONAL MATERIALS/PROMOTIONAL RECYCLING ITEMS
Garbage/Solid Waste Contr / Promotional Activities	$45,000	$35,000	$35,000	-	-	-$10,000	-22.22%	
RECYCLE AWARENESS	$10,000	$10,000	$10,000	-	-	-	-	RECYCLE AWARENESS - PROMOTIONAL SUPPLIES
TRADE SHOWS, SPECIAL EVENTS	$25,000	$25,000	$25,000	-	-	-	-	TRADE SHOWS, SPECIAL EVENTS PROMOTIONAL SUPPLIES
4TH OF JULY	$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	$810	$810	$810	-	-	-	-	OFFICE SUPPLIES - FOLDERS, PEN, PAPER.
Operating Supplies / Gas, Lubricants & Oil	$15,000	$15,000	$15,000	-	-	-	-	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Small Tools & Equipment	$8,400	$5,900	$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	$4,400	$2,900	$2,900	-	-	-$1,500	-34.09%	TRADE SHOW ITEMS (TENTS, CHAIRS, CLOTHS)
SMALL EQUIPMENT	$4,000	$3,000	$3,000	-	-	-$1,000	-25.00%	SMALL EQUIPMENT, TOOLS, PPE, ETC
Operating Supplies / Uniforms	$3,000	$5,500	$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	$1,300	$1,300	$1,300	-	-	-	-	
Recycle FL Today Memberships	$600	$600	$600	-	-	-	-	
Swanna Membership	$700	$700	$700	-	-	-	-	Solid Waste Association of North America
Total Operating Expenditures	$244,630	$222,999	$222,999	-	-	-$21,631	-8.84%	
Total Recycling	$1,120,456	$1,020,837	$882,346	-$138,491	-13.57%	-$238,110	-21.25%	
Refuse - roll offs								
Salaries & Benefits								
Salaries & Wages / Regular	$92,642	$92,642	$20,954	-$71,688	-77.38%	-$71,688	-77.38%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Overtime / Standard Overtime	$30,000	$30,000	$5,000	-$25,000	-83.33%	-$25,000	-83.33%	Overtime reduced to $5,000 from $30,000. $10K reallocated to 5082 and $15K reallocated to 5081
Special Pay / Longevity	$2,045	$2,050	$140	-$1,910	-93.17%	-$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	-	-	$354	$354	-	$354	-	
Certification Pay	-	-	$354	$354	-	$354	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / FICA Taxes	$9,539	$9,539	$2,023	-$7,516	-78.79%	-$7,516	-78.79%	
Retirement Contributions / Defined Benefit Plan	$27,091	$16,938	$3,704	-$13,234	-78.13%	-$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	$21,637	$17,011	$3,231	-$13,780	-81.01%	-$18,406	-85.07%	Variances in benefits reflect a refined budgeting methodology to more

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
								accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	$11,277	$11,277	$11,277	-	-	-	-	
Total Salaries & Benefits	$194,231	$179,457	$46,683	-$132,774	-73.99%	-$147,548	-75.97%	
Operating Expenditures								
Professional Services / Internal IT Support	$33,313	$25,246	$25,246	-	-	-$8,067	-24.22%	
Professional Services / Other	$6,000	$6,000	$6,000	-	-	-	-	
CONSULTING	$6,000	$6,000	$6,000	-	-	-	-	STANTEC CONSULTING
Contractual Services / City Contractual Services	$1,850	$1,850	$1,850	-	-	-	-	
GPS TRUCK MONITORING	$1,850	$1,850	$1,850	-	-	-	-	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 1 TRUCK/$1850.00 PER VEHICLE
Contractual Services / Tipping Fees	$26,000	$26,000	$26,000	-	-	-	-	SWA TIPPING FEES- BASED ON ANNUAL RATES/INCREASES SET BY THE SOLID WASTE AUTHORITY
Communication/Freight Srv / Postage & Freight	$100	$100	$100	-	-	-	-	POSTAGE & FREIGHT FOR MAILINGS
Utility Services / Water	$2,493	$3,155	$3,155	-	-	$662	26.55%	
Utility Services / Sewer	$727	$946	$946	-	-	$219	30.12%	
Utility Services / Electricity	$1,188	$951	$951	-	-	-$237	-19.95%	
Utility Services / Refuse/Waste Disposal	$192	$204	$204	-	-	$12	6.25%	
Rental & Leases / Operating/Capital Leasing	$3,700	$3,700	$3,700	-	-	-	-	
PRINTER LEASE	$3,700	$3,700	$3,700	-	-	-	-	CANON PRINTER LEASE
Insurance / Property/Liability	$343	$224	$224	-	-	-$119	-34.69%	
Repair/Maint Services / Heavy Equipment	$9,517	$9,517	$9,517	-	-	-	-	
Heavy Equipment	$6,000	$6,000	$6,000	-	-	-	-	IN HOUSE VEHICLE MAINTENANCE
Asset Tracking	$3,517	$3,517	$3,517	-	-	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	$6,000	$6,000	$6,000	-	-	-	-	EXTERNAL VEHICLE MAINTENACE REPAIRS
Operating Supplies / Gas, Lubricants & Oil	$6,000	$6,000	$6,000	-	-	-	-	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Dumpsters/Receptacle	$10,000	$10,000	$10,000	-	-	-	-	REPLACEMENTS AND REPAIRS TO ROLL OFF BOXES
Total Operating Expenditures	$107,423	$99,893	$99,893	-	-	-$7,530	-7.01%	
Total Refuse - roll offs	$301,654	$279,350	$146,576	-$132,774	-47.53%	-$155,078	-51.41%	
Non-Departmental	$1,892,883	$1,554,411	$1,881,837	$327,426	21.06%	-$11,046	-0.58%	
Non-Departmental								
Non-Departmental								
Debt Service / Principal	$37,455	$18,515	$18,515	-	-	-$18,940	-50.57%	
2020AB Non Adv.	$37,455	$18,515	$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	$9,089	$7,683	$7,683	-	-	-$1,406	-15.47%	
2020AB Non Adv.	$9,089	$7,683	$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	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Admin Charges / Bank Charges and Fees	$8,000	$8,000	$8,000	-	-	-	-	
Professional Services / Other	-	-	$41,000	$41,000	-	$41,000	-	Supplemental for $41,000 approved in BWS#4 for a Refuse Fund cost of service study.
Cost of Service Study	-	-	$41,000	$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	$470,889	$594,730	$609,112	$14,382	2.42%	$138,223	29.35%	
Other Curr Charges/Oblig / Contribution to GF	$629,979	$683,627	$683,627	-	-	$53,648	8.52%	
Transfers / To General Fund	$10,000	$10,000	$10,000	-	-	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-18.
Transfers / Electric	$227,471	$231,856	$228,900	-$2,956	-1.27%	$1,429	0.63%	
Transfers / Transfer to Capital Pro	$500,000	-	$275,000	$275,000	-	-$225,000	-45.00%	
Additional Solid Waste Bulk Collection Truck	-	-	$275,000	$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	$1,554,411	$1,881,837	$327,426	21.06%	-$11,046	-0.58%	
Total Non-Departmental	$1,892,883	$1,554,411	$1,881,837	$327,426	21.06%	-$11,046	-0.58%	
Total Expenditures	**$9,405,673**	**$8,362,569**	**$8,750,429**	**$387,860**	**4.64%**	**-$655,244**	**-6.97%**	

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Tree Beautification Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

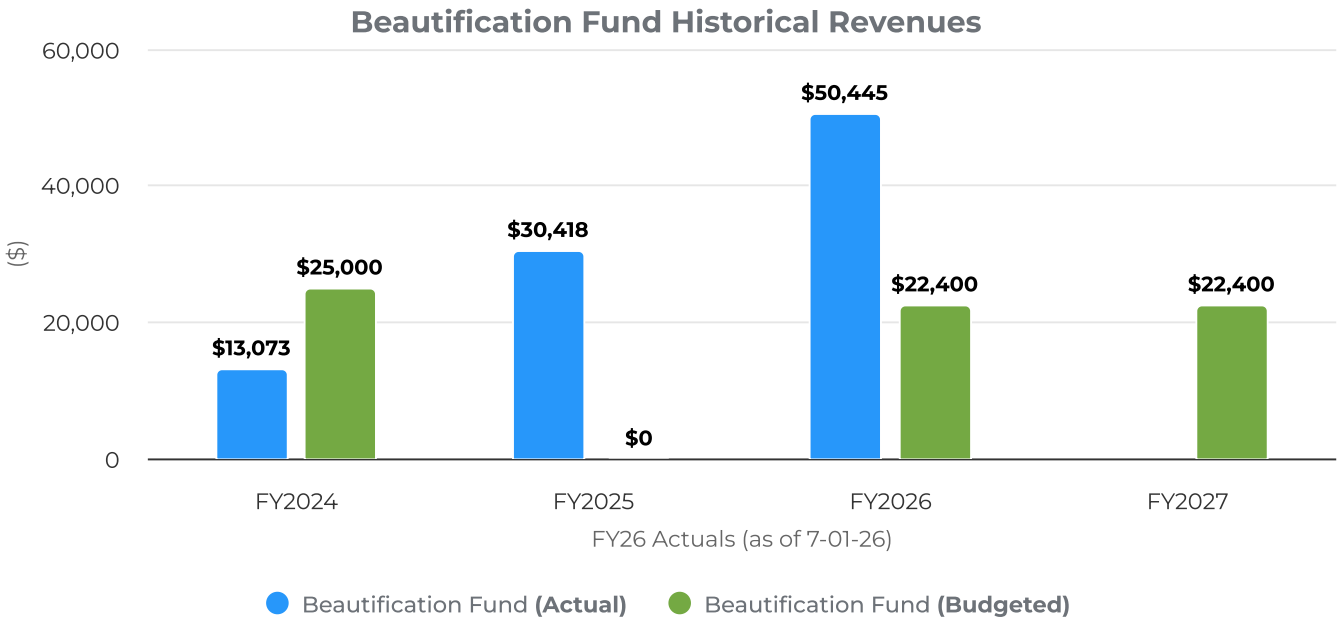
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$43,266**	**$73,684**	**$51,284**	**$51,284**	**-**	**-**	**-$22,400**	**-30.40%**
Revenues								
Other	$30,418	-	$10,000	$10,000	-	-	$10,000	-
Fund Balance	-	$22,400	$12,400	$12,400	-	-	-$10,000	-44.64%
Total Revenues	**$30,418**	**$22,400**	**$22,400**	**$22,400**	**-**	**-**	**-**	**-**
Expenditures								
Operating Expenditures	-	$22,400	$22,400	$22,400	-	-	-	-
Total Expenditures	**-**	**$22,400**	**$22,400**	**$22,400**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$30,418**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$73,684**	**$73,684**	**$51,284**	**$51,284**	**-**	**-**	**-$22,400**	**-30.40%**

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

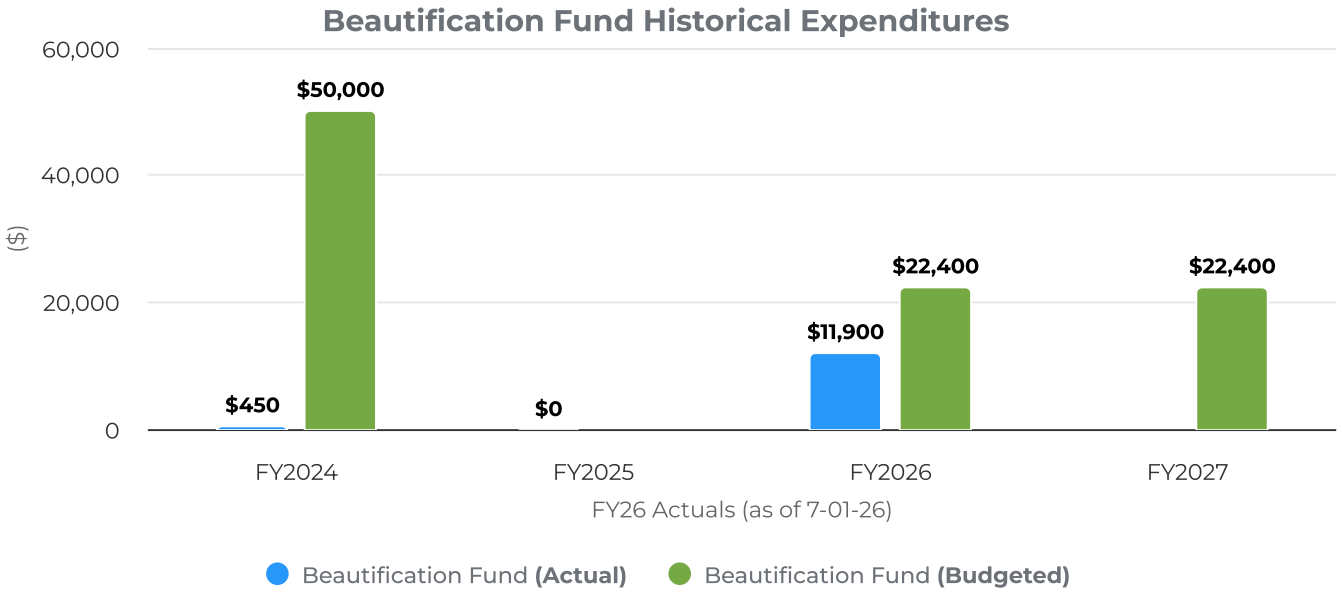
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Tree Beautification Fund

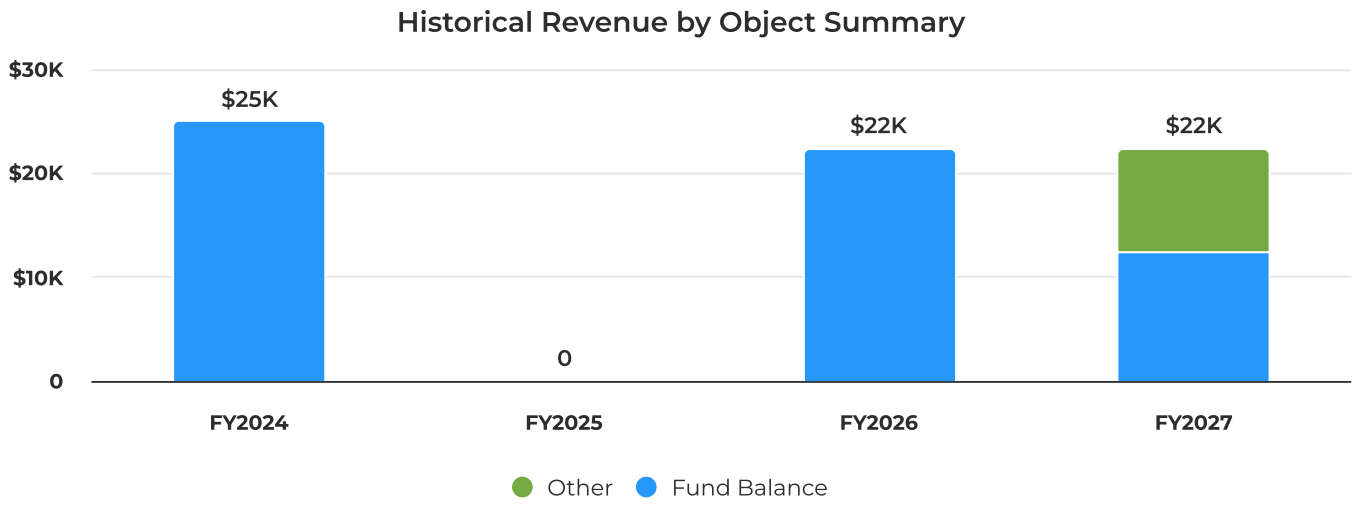
Historical Budget to Actual Revenues

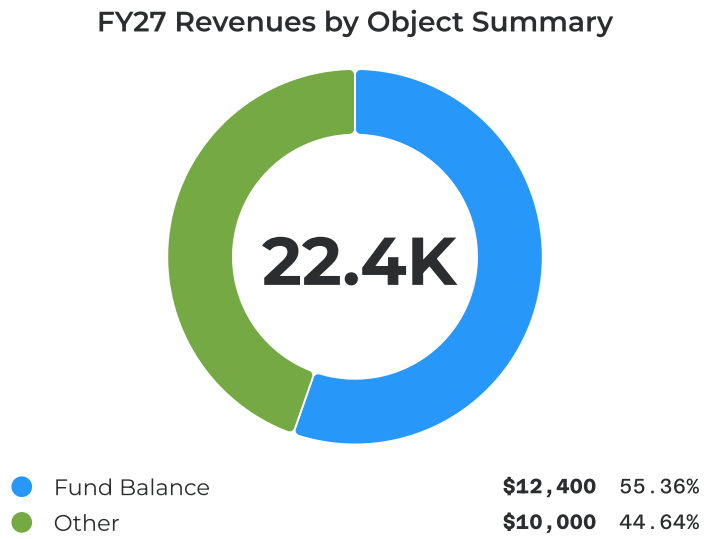


Historical Budget to Actual Expenditures



Revenues by Object Summary

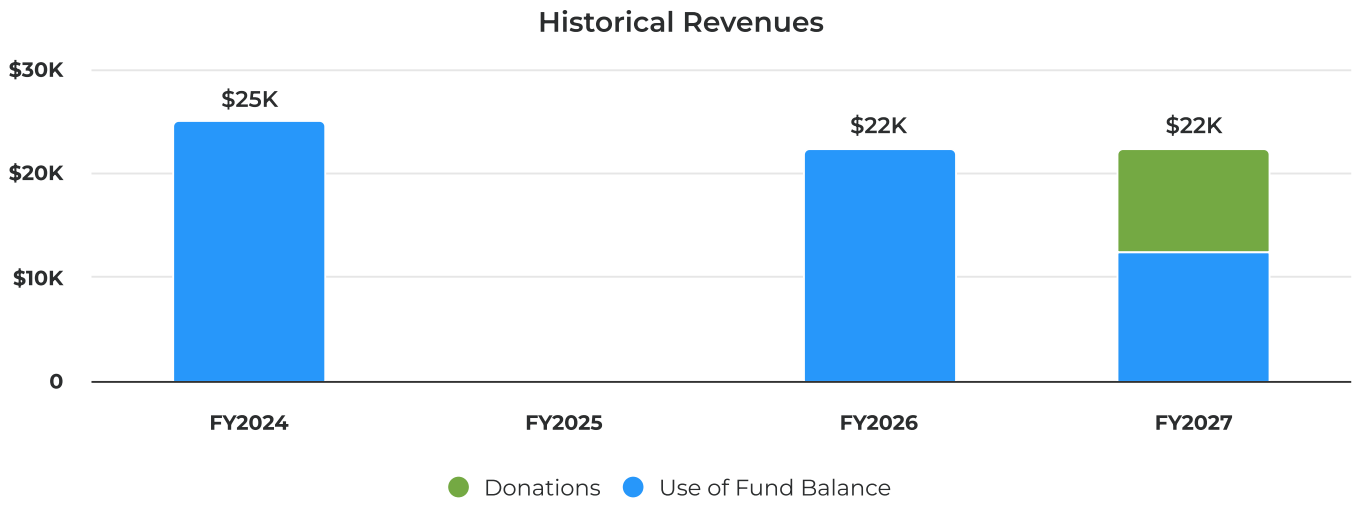


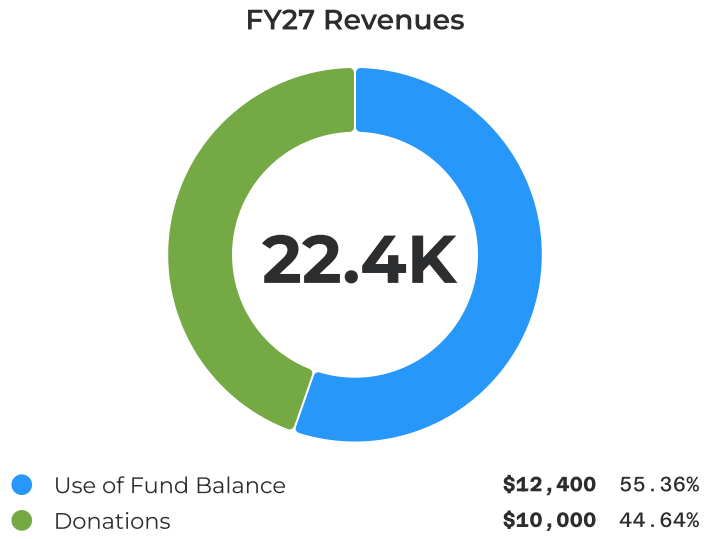


Revenues by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other	$30,418	-	$10,000	$10,000	-	-	$10,000	-
Fund Balance	-	$22,400	$12,400	$12,400	-	-	-$10,000	-44.64%
Total Revenues	**$30,418**	**$22,400**	**$22,400**	**$22,400**	**-**	**-**	**-**	**-**

Revenues





Revenues

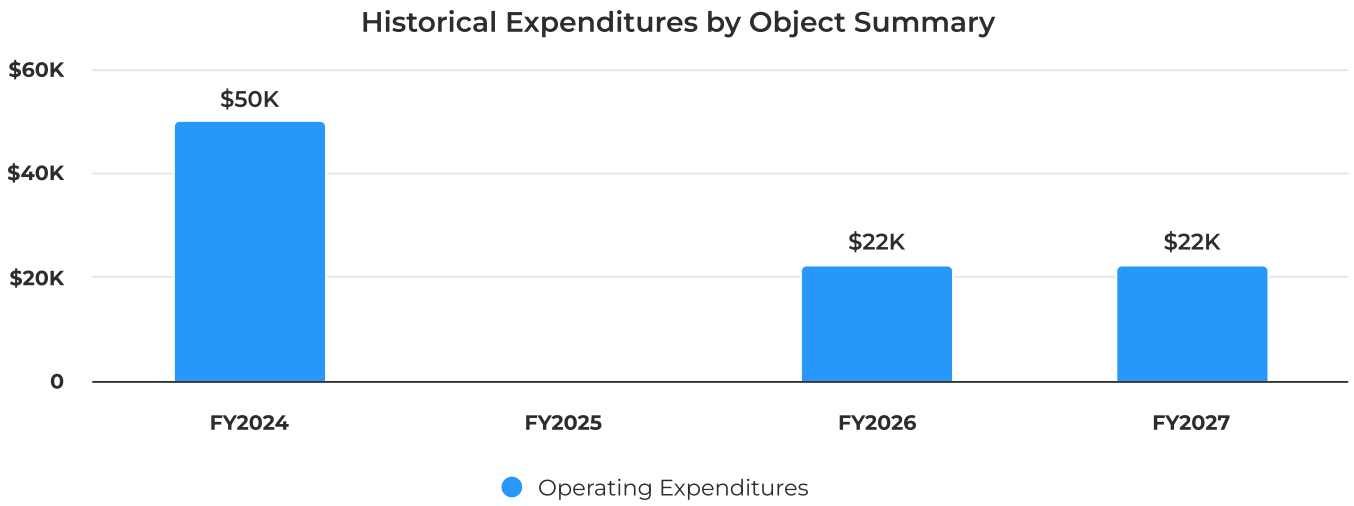
Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Interest & other Earnings								
Interest / Investments	$1,578	-	-	-	-	-	-	-
Total Interest & other Earnings	$1,578	-	-	-	-	-	-	-
Donations								
Sales/ Auctions / Donations	$28,840	-	$10,000	$10,000	-	-	$10,000	-
Total Donations	$28,840	-	$10,000	$10,000	-	-	$10,000	-
Use of Fund Balance								
Other Sources / Use of Fund Balance	-	$22,400	$12,400	$12,400	-	-	-$10,000	-44.64%
Total Use of Fund Balance	-	$22,400	$12,400	$12,400	-	-	-$10,000	-44.64%
Total Revenues	**$30,418**	**$22,400**	**$22,400**	**$22,400**	**-**	**-**	**-**	**-**

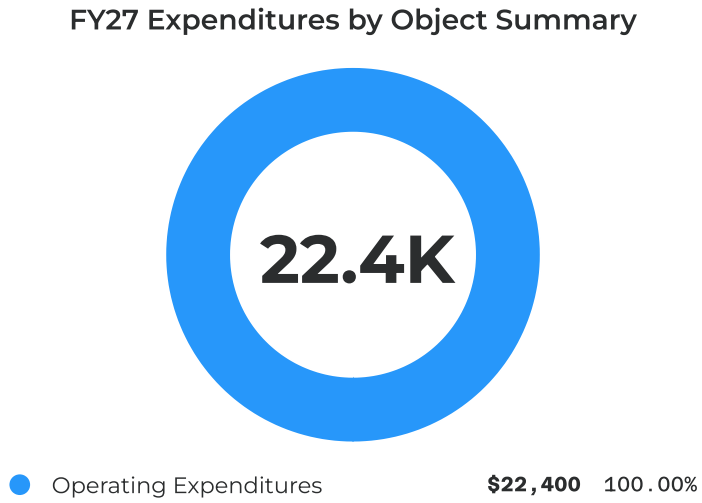
Tree Beautification Fund Revenue Itemizations

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Beautification Fund	$22,400	$22,400	$22,400	-	-	-	-	
Other								
Sales/ Auctions / Donations	-	$10,000	$10,000	-	-	$10,000	-	
Total Other	-	$10,000	$10,000	-	-	$10,000	-	
Fund Balance								
Other Sources / Use of Fund Balance	$22,400	$12,400	$12,400	-	-	-$10,000	-44.64%	
Total Fund Balance	$22,400	$12,400	$12,400	-	-	-$10,000	-44.64%	
Total Revenues	**$22,400**	**$22,400**	**$22,400**	**-**	**-**	**-**	**-**	

Expenditures by Object Summary

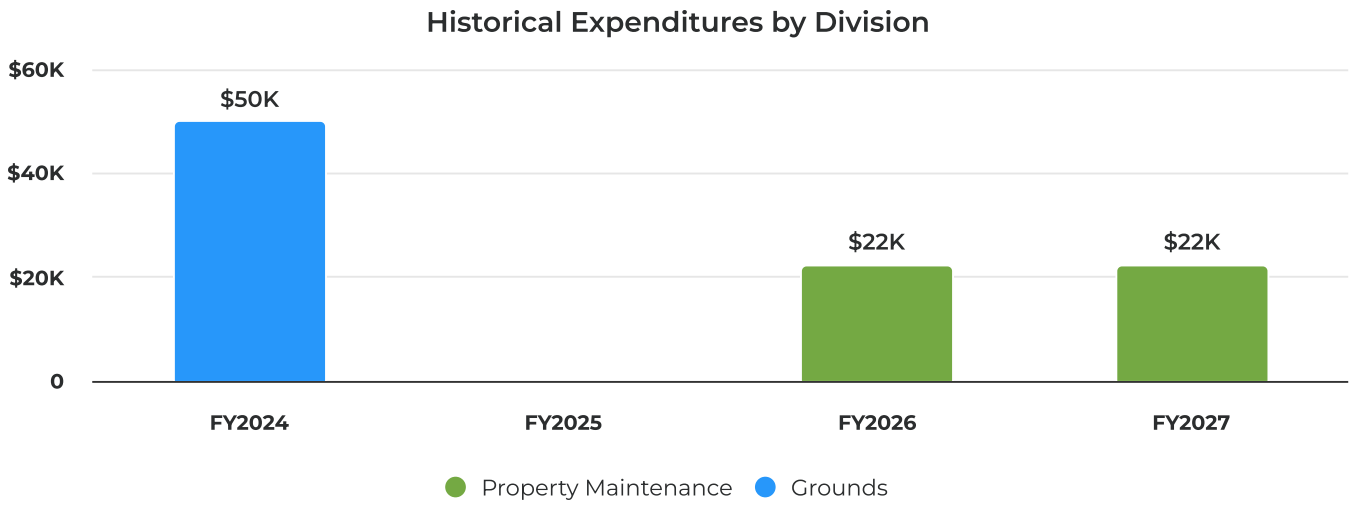


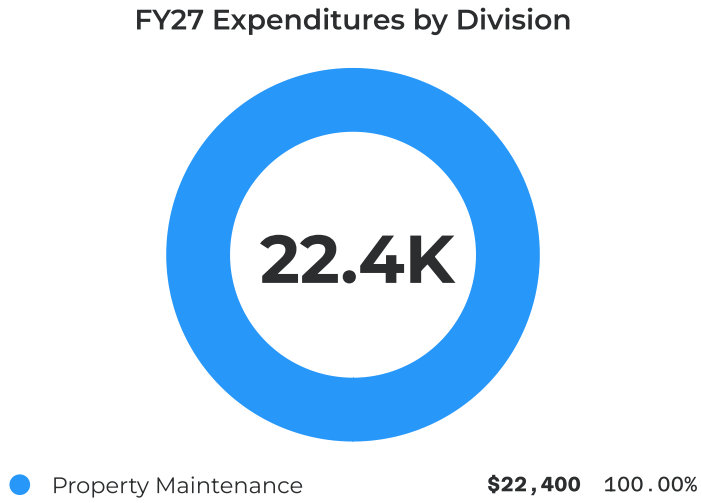


Expenditures by Object Summary

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Expenditures	-	$22,400	$22,400	$22,400	-	-	-	-
Total Expenditures	**-**	**$22,400**	**$22,400**	**$22,400**	**-**	**-**	**-**	**-**

Expenditures by Division





Expenditures by Division

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Property Maintenance								
Operating Expenditures								
Professional Services / Other	-	$10,000	$10,000	$10,000	-	-	-	-
Contractual Services / Other Contractual Service	-	$10,000	$10,000	$10,000	-	-	-	-
Communication/Freight Srv / Postage & Freight	-	$250	$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	-	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Curr Charges/Oblig / Other	-	$150	$150	$150	-	-	-	-
Total Operating Expenditures	-	$22,400	$22,400	$22,400	-	-	-	-
Total Property Maintenance	-	$22,400	$22,400	$22,400	-	-	-	-
Total Expenditures	**-**	**$22,400**	**$22,400**	**$22,400**	**-**	**-**	**-**	**-**

Tree Beautification Fund Expenditure Itemizations

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Proposed Operating BWS#3	FY 2027 Proposed Operating 1st Public Hearing	BWS#3 vs PH#1 Budget Variance	% Change BWS#3 to PH#1	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Sustainability	$22,400	$22,400	$22,400	-	-	-	-	
Property Maintenance								
Operating Expenditures								
Professional Services / Other	$10,000	$10,000	$10,000	-	-	-	-	
Contractual Services / Other Contractual Service	$10,000	$10,000	$10,000	-	-	-	-	Further Commission discussion and decision
Communication/Freight Srv / Postage & Freight	$250	$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	$150	-	-	-	-	
Total Operating Expenditures	$22,400	$22,400	$22,400	-	-	-	-	
Total Property Maintenance	$22,400	$22,400	$22,400	-	-	-	-	
Total Expenditures	**$22,400**	**$22,400**	**$22,400**	**-**	**-**	**-**	**-**	

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Project Name	Department	Total Spent as of July 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	$72,481.00	$1,000,000.00	$927,519.00	
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	$14,541.50	$1,000,000.00	$985,458.50	
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	$21,572.18	$21,572.18	
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	$28,807.00	$4,264.50	
LED Lighting @ N.W. Community Park	Leisure	$0.00	$200,000.00	$200,000.00	
Circuit Transportation Project	CRA	$396,470.71	$309,000.00	-$87,470.71	
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	
Total CIP funded from Standard ARPA funds	**Totals**	**$3,464,794.81**	**$10,000,000.00**	**$6,535,205.19**	**$0.00**
			$10,000,000.00	**Standard Revenue Loss Allowance**	
			$0.00	**Uncommitted Remaining Balance**	

Project Name	Department	Total Spent as of April 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	$1,696,899.84	$2,500,000.00	$803,100.16	
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	
		$7,000,025.90	**$9,295,888.00**	**$2,295,862.10**	
Total Projects Sourced from Restricted ARPA Funds			**$9,295,888.00**	**Restricted ARPA Allowance**	
			($7,000,025.90)	**Less: total expensed as of Jul-26**	
			($2,295,862.10)	**Less: Remaining Committed Funds**	
			$0.00	**Uncommitted Restricted Balance**	
			$0.00	**Remaining ARPA Funding both Restricted and Unrestricted**	
	Grand Totals	**$17,000,025.90**	**$19,295,888.00**	**$2,295,862.10**	

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**