Fiscal Year 2027 Final Proposed Budget Tuesday August 25, 2026

Finance Department

PALM COAST

Presentation Overview

- Overview of Fiscal Year 2026 Revised Budget and Fiscal Year 2027 Budget
- General Fund
- TRIM (Truth In Millage)
- Proprietary Funds
- Internal Service Funds
- Capital Funds
- All Remaining Funds

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

PALM COAST

Fiscal Year 2027 Proposed Budget -Summary

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

General Fund Revenues and Expenditures

General Fund Full Time Positions

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

General Fund Revenues Summary

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

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

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

General Fund Expenditures Summary

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

City Council

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

City Manager, City Clerk and Risk Management Office*

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

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

City Attorney

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

Communications and Marketing

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

Human Resources

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

Finance

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

Construction Management & Engineering

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

Planning

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

Community Compliance

Formerly Code Enforcement

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

Business Tax

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

Economic Development

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

Public Safety – Fire Department

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

Public Safety – Flagler County Sheriff's Contract

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

Streets Maintenance

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

Parks and Recreation

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Parks & Recreation Revenue	$ 506,000	$ 526,000	$ 526,000	$ 20,000	

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

Aquatics Center

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Aquatic Center Revenue	$ 90,000	$ 90,000	$ 90,000	$ -	

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

Southern Recreation Center

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Southern Recreation Revenue	$ 410,000	$ 410,000	$ 441,000	$ 31,000	

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

PALM COAST

Palm Harbor Golf Club

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

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

Parks Maintenance

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

Non-Departmental

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

Truth in Millage (TRIM) Property Taxes

PALM COAST

Palm Coast

Millage Rate & Property Tax History

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

* Based on July 1 Property Appraiser Valuation (Estimated 4.83% Attributable to New Construction)
** Final Certified Values still pending for 2026
*** Based on Estimate from Community Development
**** Ad Valorem Receipts is 96% of the Taxable Property Value

2027 Millage Rate Options

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

Water and Wastewater Utility Fund
Operations & Capital

Water & Wastewater Fund Position Summary

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

Water & Wastewater Utility Source of Funds

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

Water & Wastewater Utility Summary

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

Water/Wastewater Utility Administration, Customer Service, Utility Finance

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	$ 3,647,912	$ 3,919,030	$ 4,904,844	$ 1,256,932	
Operating Expenditures	440,996	533,853	733,637	292,641	
Internal Service Funds Allocation	517,698	517,698	515,421	(2,277)	
Interfund Transfers	2,000	2,000	66,410	64,410	
Capital Outlay	-	2,500,000	-	-	
TOTAL	$ 4,608,606	$ 7,472,581	$ 6,220,312	$ 1,611,706	35.0%

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

Utility – Wastewater Summary

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

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

Utility Water Summary

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

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

PALM COAST

Non-Departmental

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

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

Water & Wastewater Capital Project Fund Summary

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

Stormwater Management Fund Operations and Capital

PALM COAST

Stormwater Fund Position Summary

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

Palm Coast Stormwater Management Fund Revenue

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

Palm Coast Stormwater Management Fund Summary

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

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

Stormwater Management - Maintenance

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

Stormwater Management - Engineering

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

Stormwater Management Non-Departmental

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

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

Stormwater Management Fund 5 Year Plan

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

Stormwater Management Fund 5 Year Plan

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

Building, Information Technology, and Collection and Sanitation Funds

PALM COAST

Building & IT Enterprise, Collection and Sanitation Fund Position Summary

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

Building Permits Fund

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

July 1, 2024 – June 30, 2025

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

July1,2025 – June 30,2026

12,884 Permits Reviewed – 13,086 Issued

75,072 Inspections Performed

Collection and Sanitation Fund

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

Fiscal Year 2027 Budget Highlights:

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

Information Technology Fund Enterprise

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

Internal Service Funds

Fleet, Facilities & IT Internal Service Fund Position Summary

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

Fleet Management Fund

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

Fleet Equipment Fiscal Year 2027

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

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

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

Total Capital Expenditures $ 5,223,186

Facilities Management Fund

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

IT Internal Services Fund

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

Capital Funds – Director Carl Cote

PALM COAST

Capital Projects Fund – Revenues

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

Capital Projects Fund - Expenditures

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

Streets Improvement Fund

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

Transportation Impact Fee Fund

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

Town Center Transportation Impact Fee Fund

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

Recreation Impact Fee Fund

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

Fire Impact Fee Fund

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

Old Kings Road Special Assessment Fund

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

Arts for Public Places

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

SR 100 Community Redevelopment Agency Fund

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

Tax Increment -Restricted to development within the CRA

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

All Remaining Funds

All Remaining Funds Summary

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

Fund Balance

Fund Balance Explained

Definition

- Accumulated Revenues over Expenditures

Use

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

Policy

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

DEFINING TERMS

Contingency Reserve	Fund Balance Appropriations
• Appropriation of funds to cover unforeseen events, unexpected costs or emergency.	• Fund balance carryover used as a funding source. • Example: Capital project fund balance would be used to fund future projects.

Fund Balance Policy

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

CRA Land Purchase & Payment

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

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

Next Steps

Action	Hearing Dates
Adopt Tentative FY 2027 Budget, Millage Rate & Revised FY 2026 Budget	First Public Hearing: Wednesday, Sept. 9th 5:15PM
Adopt Final FY 2027 Budget & Millage Rate	Final Public Hearing: Wednesday, Sept. 23rd 5:15PM