

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027	CITY OF PALM COAST BUDGET ALL APPROPRIATED FUNDS	
	FY 2026-2027 BUDGET	
TOTAL REVENUES:	\$	533,947,885
TOTAL EXPENDITURES:	\$	533,947,885

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 GENERAL FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Ad Valorem Taxes	\$	45,558,297
Communications Services Taxes		3,129,219
Sales Tax		4,225,686
State Revenue Sharing		1,414,115
Other Taxes		1,462,425
Permits, Fees and Special Assessments		2,614,600
Charges for Services		8,050,482
Judgments, Fines & Forfeitures		678,000
Interest Revenue		350,000
Other Revenues		118,250
Transfers from Other Funds		1,372,533
Appropriated Fund Balance		8,033,310
Loan Proceeds		11,000,000
TOTAL REVENUES:	\$	88,006,917
<u>EXPENDITURES:</u>		
<u>Administration:</u>		
City Council	\$	409,154
City Manager		1,522,530
Communications & Marketing		775,491
Economic Development		1,369,952
Human Resources		1,152,381
City Attorney		840,000
Financial Services		2,407,838
Planning, Code Enforcement, & Business Tax		7,920,299
Fire		17,030,954
Law Enforcement		12,484,964
Streets Maintenance		10,921,336
Construction Management & Engineering		1,366,858
Parks & Recreation		3,101,034
Parks Maintenance		4,048,823
Aquatic Center		556,258
Southern Recreation Center		788,128
Palm Harbor Golf Club		1,731,347
Non-Departmental		19,579,570
TOTAL EXPENDITURES:	\$	88,006,917

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 CDBG FUND

		FY 2026-2027
		BUDGET
<u>REVENUES:</u>		
Intergovernmental Revenue	\$	761,817
TOTAL REVENUES:	\$	761,817
<u>EXPENDITURES:</u>		
Operating Expenses	\$	731,817
Transfers to Other Funds		30,000
TOTAL EXPENDITURES:	\$	761,817

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 POLICE EDUCATION FUND

		FY 2026-2027
		BUDGET
<u>REVENUES:</u>		
Fines and Forfeitures	\$	9,000
TOTAL REVENUES:	\$	9,000
<u>EXPENDITURES:</u>		
Operating Expenses	\$	9,000
TOTAL EXPENDITURES:	\$	9,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 SPECIAL EVENTS FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Intergovernmental Revenue	\$	5,000
Charges for Services		174,115
TOTAL REVENUES:		<u>179,115</u>
<u>EXPENDITURES:</u>		
Operating Expenses	\$	174,301
Contingency		4,814
TOTAL EXPENDITURES:	\$	<u>179,115</u>

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 STREETS IMPROVEMENT FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Local Option Fuel Tax	\$	2,174,159
State Revenue Sharing		892,289
Interest Revenue		50,000
Appropriated Fund Balance		2,018,552
TOTAL REVENUES:	\$	5,135,000
<u>EXPENDITURES:</u>		
Operating Expenses	\$	4,455,000
Capital Outlay		680,000
TOTAL EXPENDITURES:	\$	5,135,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 RECREATION IMPACT FEE FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Permits, Fees and Special Assessments	\$	2,371,843
Intergovernmental Revenue		855,000
Transfers from Other Funds		2,828,758
Appropriated Fund Balance		1,233,899
TOTAL REVENUES:	\$	7,289,500
<u>EXPENDITURES:</u>		
Capital Outlay	\$	7,289,500
TOTAL EXPENDITURES:	\$	7,289,500

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 FIRE IMPACT FEE FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Permits, Fees and Special Assessments	\$	682,777
Interest Revenue		50,000
Transfers from Other Funds		46,710
TOTAL REVENUES:	\$	779,487
<u>EXPENDITURES:</u>		
Capital Outlay	\$	100,000
Contingency		679,487
TOTAL EXPENDITURES:	\$	779,487

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027

DEVELOPMENT SPECIAL PROJECTS FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Appropriated Fund Balance	\$	50,000
TOTAL REVENUES:	\$	50,000
<u>EXPENDITURES:</u>		
Operating Expenses	\$	50,000
TOTAL EXPENDITURES:	\$	50,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 TRANSPORTATION IMPACT FEE FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Permits, Fees and Special Assessments	\$	8,604,907
Intergovernmental Revenue		34,872,076
Interest Revenue		150,000
Appropriated Fund Balance		7,128,779
TOTAL REVENUES:	\$	50,755,762
<u>EXPENDITURES:</u>		
Operating Expenses	\$	225,000
Interfund Transfers		200,000
Capital Outlay		50,330,762
TOTAL EXPENDITURES:	\$	50,755,762

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 TOWN CENTER TRANSPORTATION IMPACT FEE FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Interest Revenue	\$	5,000
Transfers from Other Funds		100,000
Appropriated Fund Balance		1,016,018
TOTAL REVENUES:	\$	1,121,018
<u>EXPENDITURES:</u>		
Capital Outlay	\$	1,121,018
TOTAL EXPENDITURES:	\$	1,121,018

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 NEIGHBORHOOD STABILIZATION FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Appropriated Fund Balance	\$	121,035
TOTAL REVENUES:	\$	121,035
<u>EXPENDITURES:</u>		
Operating Expenses	\$	121,035
TOTAL EXPENDITURES:	\$	121,035

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 OKR SPECIAL ASSESSMENT FUND

FY 2026-2027 BUDGET	
<u>REVENUES:</u>	
Special Assessment	\$ 323,000
Intergovernmental Revenue	336,130
Interest Revenue	15,000
Transfers from Other Funds	100,000
Appropriated Fund Balance	732,544
TOTAL REVENUES:	\$ 1,506,674
<u>EXPENDITURES:</u>	
Operating Expenses	\$ 50,000
Debt Service	323,000
Capital Outlay	1,133,674
TOTAL EXPENDITURES:	\$ 1,506,674

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 ART IN PUBLIC PLACES

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Special Assessment	\$	100,000
TOTAL REVENUES:	\$	100,000
<u>EXPENDITURES:</u>		
Operating Expenses	\$	100,000
TOTAL EXPENDITURES:	\$	100,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 SR100 COMMUNITY REDEVELOPMENT FUND

FY 2026-2027 BUDGET	
<u>REVENUES:</u>	
Intergovernmental Revenue	\$ 2,580,886
Transfers from Other Funds	1,423,070
TOTAL REVENUES:	\$ 4,003,956
<u>EXPENDITURES:</u>	
Operating Expenses	\$ 581,234
Interfund Transfers	373,107
Capital Outlay	2,000,000
Debt Service	1,049,615
TOTAL EXPENDITURES:	\$ 4,003,956

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 CAPITAL PROJECTS FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Small County Surtax	\$	5,478,128
Interest Revenue		300,000
Intergovernmental Revenue		300,000
Transfers from Other Funds		10,037,500
Appropriated Fund Balance		12,479,840
TOTAL REVENUES:	\$	28,595,468
<u>EXPENDITURES:</u>		
Operating Expenses	\$	75,000
Interfund Transfers		2,875,468
Capital Outlay		25,645,000
TOTAL EXPENDITURES:	\$	28,595,468

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 WATER AND WASTEWATER UTILITY FUND

FY 2026-2027 BUDGET		
<u>REVENUES:</u>		
Charges for Services		
Water Sales	\$	49,657,265
Water Connection Fees		2,650,000
Wastewater Sales		37,214,736
Wastewater Inspection Fees		150,000
Interest Revenue		500,000
Other Revenues		2,750,560
TOTAL REVENUES:	\$	92,922,561
 <u>EXPENDITURES:</u>		
Personnel Services	\$	19,097,519
Operating Expenses		19,140,930
Interfund Transfers		20,285,120
Internal Allocations		6,312,290
Capital Outlay		88,000
Grant		10,000
Debt Service		24,046,997
Contingency		3,941,705
TOTAL EXPENDITURES:	\$	92,922,561

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 UTILITY CAPITAL PROJECTS FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Permits, Fees and Special Assessments	\$	16,184,243
Intergovernmental Revenue		9,500,000
Interest Revenue		500,000
Transfers from Other Funds		15,804,553
Appropriated Fund Balance		31,978,970
TOTAL REVENUES:	\$	73,967,766
<u>EXPENDITURES:</u>		
Personnel Expenses	\$	1,830,804
Operating Expenses		1,394,611
Interfund Transfers		4,404,962
Internal Allocations		2,302,389
Capital Outlay		64,035,000
TOTAL EXPENDITURES:	\$	73,967,766

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 UTILITY CAPITAL BOND PROJECTS FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Interest Revenue	\$	11,231,600
Appropriated Fund Balance		75,791,400
TOTAL REVENUES:	\$	87,023,000
<u>EXPENDITURES:</u>		
Capital Outlay	\$	87,023,000
TOTAL EXPENDITURES:	\$	87,023,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 COLLECTIONS AND SANITATION FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$	20,708,721
Interest Revenue		30,000
TOTAL REVENUES:	\$	20,738,721
<u>EXPENDITURES:</u>		
Personnel Services	\$	347,553
Operating Expenses		19,662,493
Interfund Transfers		79,618
Internal Allocations		54,345
Contingency		594,712
TOTAL EXPENDITURES:	\$	20,738,721

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 STORMWATER MANAGEMENT FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$	26,615,503
Interest Revenue		200,000
Other Revenues		266,482
Intergovernmental Revenue -Grants		150,000
Appropriated Fund Balance		5,254,888
TOTAL REVENUES:	\$	32,486,873
<u>EXPENDITURES:</u>		
Personnel Services	\$	7,582,095
Operating Expenses		4,041,777
Capital Outlay		10,680,153
Debt Service		2,596,380
Interfund Transfers		2,866,347
Internal Allocations		4,720,121
TOTAL EXPENDITURES:	\$	32,486,873

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 BUILDING PERMITS FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$	3,321,919
Interest Revenue		20,000
Other Revenues		10,000
TOTAL REVENUES:	\$	3,351,919
<u>EXPENDITURES:</u>		
Personnel Services	\$	2,302,443
Operating Expenses		310,724
Interfund Transfers		250,000
Internal Allocations		426,374
Contingency		62,378
TOTAL EXPENDITURES:	\$	3,351,919

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 INFORMATION TECHNOLOGY ENTERPRISE FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$	1,058,671
Interest Revenue		61,430
TOTAL REVENUES:	\$	1,120,101
<u>EXPENDITURES:</u>		
Personnel Services	\$	208,344
Operating Expenses		309,546
Interfund Transfers		24,505
Internal Allocations		100,245
Capital Outlay		477,461
TOTAL EXPENDITURES:	\$	1,120,101

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 HEALTH INSURANCE FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Non-Revenue Premium Charges	\$	10,523,220
Interest Revenue		50,000
Other Revenues		20,000
TOTAL REVENUES:	\$	10,593,220
<u>EXPENDITURES:</u>		
Personnel Services	\$	8,747,105
Operating Expenses		1,846,115
TOTAL EXPENDITURES:	\$	10,593,220

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 FLEET MANAGEMENT FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$	4,227,080
Non-Revenue Internal Allocations		7,381,200
Other Revenues		350,000
Interest Revenue		390,178
Transfers from Other Funds		1,077,053
TOTAL REVENUES:	\$	13,425,511
<u>EXPENDITURES:</u>		
Personnel Services	\$	1,528,507
Operating Expenses		2,634,547
Interfund Transfers		3,005
Internal Allocations		488,348
Capital Outlay		4,260,065
Contingency		4,511,039
TOTAL EXPENDITURES:	\$	13,425,511

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 EMERGENCY COMMUNICATIONS FUND

		FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Non-Revenue Internal Allocations	\$	430,595
Interest Revenue		15,000
TOTAL REVENUES:	\$	445,595
<u>EXPENDITURES:</u>		
Operating Expenses	\$	306,873
Replacement Reserves		138,722
TOTAL EXPENDITURES:	\$	445,595

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 FACILITIES MAINTENANCE FUND

	FY 2026-2027 BUDGET
<u>REVENUES:</u>	
Charges for Services	\$ 2,362,482
Interest Revenue	25,000
TOTAL REVENUES:	\$ 2,387,482
<u>EXPENDITURES:</u>	
Personnel Services	\$ 685,787
Operating Expenses	1,511,817
Internal Allocations	163,116
Contingency	26,762
TOTAL EXPENDITURES:	\$ 2,387,482

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 INFORMATION TECHNOLOGY INTERNAL SERVICES FUND

	FY 2026-2027 BUDGET
<u>REVENUES:</u>	
Charges for Services	\$ 6,934,775
Interest Revenue	23,893
Other Revenues	4,000
Transfers from Other Funds	107,719
TOTAL REVENUES:	<u>\$ 7,070,387</u>
 <u>EXPENDITURES:</u>	
Personnel Services	\$ 2,871,779
Operating Expenses	4,065,314
Internal Allocations	93,294
Capital Outlay	10,000
Contingency	30,000
TOTAL EXPENDITURES:	<u>\$ 7,070,387</u>