

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027	CITY OF PALM COAST BUDGET			
	ALL APPROPRIATED FUNDS			
	FY 2025-2026		FY 2026-2027	
	REVISED BUDGET		BUDGET	
TOTAL REVENUES:	\$	676,985,923	\$	533,947,885
TOTAL EXPENDITURES:	\$	676,985,923	\$	533,947,885

EXHIBIT A - Budget Summary attachment for public hearings**FY 2026-2027 GENERAL FUND**

	FY 2025-2026		FY 2026-2027	
	REVISED BUDGET		BUDGET	
<u>REVENUES:</u>				
Ad Valorem Taxes	\$	42,726,062	\$	45,558,297
Communications Services Taxes		3,009,154		3,129,219
Sales Tax		4,344,751		4,225,686
State Revenue Sharing		1,390,684		1,414,115
Other Taxes		1,412,425		1,462,425
Permits, Fees and Special Assessments		2,679,700		2,614,600
Charges for Services		7,919,890		8,050,482
Judgments, Fines & Forfeitures		678,000		678,000
Interest Revenue		1,110,000		350,000
Other Revenues		161,033		118,250
Intergovernmental - Grants		131,830		-
Transfers from Other Funds		1,383,557		1,372,533
Appropriated Fund Balance		1,946,492		8,033,310
Loan Proceeds		-		11,000,000
TOTAL REVENUES:	\$	68,893,578	\$	88,006,917
<u>EXPENDITURES:</u>				
<u>Administration:</u>				
City Council	\$	409,119	\$	409,154
City Manager		1,336,116		1,522,530
Communications & Marketing		742,022		775,491
Economic Development		1,790,796		1,369,952
Human Resources		1,282,209		1,152,381
City Attorney		845,000		840,000
Financial Services		2,256,250		2,407,838
Planning, Code Enforcement, & Business Tax		7,922,530		7,920,299
Fire		16,311,696		17,030,954
Law Enforcement		11,181,587		12,484,964
Streets Maintenance		10,398,546		10,921,336
Construction Management & Engineering		1,483,087		1,366,858
Parks & Recreation		2,890,723		3,101,034
Parks Maintenance		3,939,568		4,048,823
Aquatic Center		499,867		556,258
Southern Recreation Center		761,508		788,128
Palm Harbor Golf Club		2,136,638		1,731,347
Non-Departmental		2,706,316		19,579,570
TOTAL EXPENDITURES:	\$	68,893,578	\$	88,006,917

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FY 2026-2027 CDBG FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Intergovernmental Revenue	\$ 580,492	\$ 761,817
TOTAL REVENUES:	<u>\$ 580,492</u>	<u>\$ 761,817</u>
 <u>EXPENDITURES:</u>		
Operating Expenses	\$ 539,468	\$ 731,817
Transfers to Other Funds	41,024	30,000
TOTAL EXPENDITURES:	<u>\$ 580,492</u>	<u>\$ 761,817</u>

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FY 2026-2027 POLICE EDUCATION FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Fines and Forfeitures	\$ 9,000	\$ 9,000
Interest Revenue	200	-
Appropriated Fund Balance	2,800	-
TOTAL REVENUES:	\$ 12,000	\$ 9,000
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 12,000	\$ 9,000
TOTAL EXPENDITURES:	\$ 12,000	\$ 9,000

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FY 2026-2027 DISASTER RESERVE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Intergovernmental Revenue	\$ 308,879	\$ -
Interest Revenue	150,000	-
Other Revenues	27,371	-
TOTAL REVENUES:	\$ 486,250	\$ -
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 50,000	\$ -
Contingency	436,250	-
TOTAL EXPENDITURES:	\$ 486,250	\$ -

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FY 2026-2027 SPECIAL EVENTS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Intergovernmental Revenue	\$ 19,925	\$ 5,000
Charges for Services	160,366	174,115
Interest Revenue	20,000	-
TOTAL REVENUES:	200,291	179,115
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 174,562	\$ 174,301
Contingency	25,729	4,814
TOTAL EXPENDITURES:	\$ 200,291	\$ 179,115

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FY 2026-2027 STREETS IMPROVEMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Local Option Fuel Tax	\$ 2,050,930	\$ 2,174,159
State Revenue Sharing	927,123	892,289
Interest Revenue	225,000	50,000
Appropriated Fund Balance	5,429,443	2,018,552
TOTAL REVENUES:	\$ 8,632,496	\$ 5,135,000
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 7,822,317	\$ 4,455,000
Capital Outlay	810,179	680,000
TOTAL EXPENDITURES:	\$ 8,632,496	\$ 5,135,000

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FY 2026-2027 RECREATION IMPACT FEE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Permits, Fees and Special Assessments	\$ 3,077,642	\$ 2,371,843
Intergovernmental Revenue	1,063,793	855,000
Interest Revenue	190,000	-
Other Revenue	624,113	-
Transfers from Other Funds	1,548,159	2,828,758
Appropriated Fund Balance	-	1,233,899
TOTAL REVENUES:	\$ 6,503,707	\$ 7,289,500
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 6,501	\$ -
Interfund Transfers	474,321	-
Capital Outlay	4,296,865	7,289,500
Contingency	1,726,020	-
TOTAL EXPENDITURES:	\$ 6,503,707	\$ 7,289,500

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FY 2026-2027 FIRE IMPACT FEE FUND

	FY 2025-2026		FY 2026-2027	
	REVISED BUDGET		BUDGET	
<u>REVENUES:</u>				
Permits, Fees and Special Assessments	\$	921,895	\$	682,777
Intergovernmental Revenue		624,887		-
Interest Revenue		180,000		50,000
Transfers from Other Funds		2,446,917		46,710
Appropriated Fund Balance		8,760,657		-
TOTAL REVENUES:	\$	12,934,356	\$	779,487
<u>EXPENDITURES:</u>				
Operating Expenses	\$	-	\$	-
Capital Outlay		12,492,038		100,000
Interfund Transfers		442,318		-
Contingency		-		679,487
TOTAL EXPENDITURES:	\$	12,934,356	\$	779,487

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FY 2026-2027 DEVELOPMENT SPECIAL PROJECTS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Other Revenue	\$ 171,983	\$ -
Interest Revenue	30,000	-
Appropriated Fund Balance	-	50,000
TOTAL REVENUES:	\$ 201,983	\$ 50,000
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 50,000	\$ 50,000
Contingency	151,983	-
TOTAL EXPENDITURES:	\$ 201,983	\$ 50,000

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FY 2026-2027 TRANSPORTATION IMPACT FEE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Permits, Fees and Special Assessments \$	8,771,291	\$ 8,604,907
Intergovernmental Revenue	13,012,196	34,872,076
Other Revenue	630,000	-
Interest Revenue	500,000	150,000
Appropriated Fund Balance	-	7,128,779
TOTAL REVENUES:	\$ 22,913,487	\$ 50,755,762
<u>EXPENDITURES:</u>		
Operating Expenses \$	54,567	\$ 225,000
Interfund Transfers	1,120,000	200,000
Capital Outlay	21,349,231	50,330,762
Contingency	389,689	-
TOTAL EXPENDITURES:	\$ 22,913,487	\$ 50,755,762

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FY 2026-2027 TOWN CENTER TRANSPORTATION IMPACT FEE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Interest Revenue	\$ 50,000	\$ 5,000
Transfers from Other Funds	800,000	100,000
Appropriated Fund Balance	-	1,016,018
TOTAL REVENUES:	\$ 850,000	\$ 1,121,018
<u>EXPENDITURES:</u>		
Capital Outlay	\$ 250,000	\$ 1,121,018
Contingency	600,000	-
TOTAL EXPENDITURES:	\$ 850,000	\$ 1,121,018

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FY 2026-2027 NEIGHBORHOOD STABILIZATION FUND

	FY 2025-2026		FY 2026-2027	
	REVISED BUDGET		BUDGET	
<u>REVENUES:</u>				
Appropriated Fund Balance	\$	-	\$	121,035
TOTAL REVENUES:	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>121,035</u>
<u>EXPENDITURES:</u>				
Operating Expenses	\$	-	\$	121,035
TOTAL EXPENDITURES:	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>121,035</u>

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FY 2026-2027 OKR SPECIAL ASSESSMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Special Assessment	\$ 323,000	\$ 323,000
Intergovernmental Revenue	125,000	336,130
Interest Revenue	50,000	15,000
Transfers from Other Funds	320,000	100,000
Appropriated Fund Balance	-	732,544
TOTAL REVENUES:	\$ 818,000	\$ 1,506,674
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 55,000	\$ 50,000
Debt Service	323,000	323,000
Capital Outlay	350,000	1,133,674
Contingency	90,000	-
TOTAL EXPENDITURES:	\$ 818,000	\$ 1,506,674

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FY 2026-2027 ART IN PUBLIC PLACES

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Special Assessment	\$ 304,725	\$ 100,000
Interest Revenue	3,000	-
TOTAL REVENUES:	\$ 307,725	\$ 100,000
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 307,725	\$ 100,000
TOTAL EXPENDITURES:	\$ 307,725	\$ 100,000

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FY 2026-2027 SR100 COMMUNITY REDEVELOPMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Interest Revenue	\$ 55,000	\$ -
Intergovernmental Revenue	2,157,700	2,580,886
Transfers from Other Funds	1,121,225	1,423,070
Appropriated Fund Balance	41,432	-
TOTAL REVENUES:	\$ 3,375,357	\$ 4,003,956
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 259,374	\$ 581,234
Interfund Transfers	2,264,264	373,107
Capital Outlay	-	2,000,000
Debt Service	851,719	1,049,615
TOTAL EXPENDITURES:	\$ 3,375,357	\$ 4,003,956

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FY 2026-2027 CAPITAL PROJECTS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Small County Surtax	\$ 5,318,571	\$ 5,478,128
Interest Revenue	700,000	300,000
Other Revenue	1,175,000	-
Intergovernmental Revenue	105,000	300,000
Transfers from Other Funds	6,128,562	10,037,500
Appropriated Fund Balance	5,180,143	12,479,840
TOTAL REVENUES:	\$ 18,607,276	\$ 28,595,468
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 54,119	\$ 75,000
Interfund Transfers	4,228,950	2,875,468
Capital Outlay	14,324,207	25,645,000
TOTAL EXPENDITURES:	\$ 18,607,276	\$ 28,595,468

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FY 2026-2027 WATER AND WASTEWATER UTILITY FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services		
Water Sales	\$ 47,830,934	\$ 49,657,265
Water Connection Fees	2,600,000	2,650,000
Wastewater Sales	33,661,940	37,214,736
Wastewater Inspection Fees	150,000	150,000
Small County Surtax	170,000	-
Interest Revenue	1,813,800	500,000
Other Revenues	2,188,500	2,750,560
TOTAL REVENUES:	\$ 88,415,174	\$ 92,922,561
<u>EXPENDITURES:</u>		
Personnel Services	\$ 16,974,944	\$ 19,097,519
Operating Expenses	16,411,574	19,140,930
Interfund Transfers	15,712,252	20,285,120
Internal Allocations	6,034,426	6,312,290
Capital Outlay	4,615,384	88,000
Grant	10,000	10,000
Debt Service	23,268,921	24,046,997
Contingency	5,387,673	3,941,705
TOTAL EXPENDITURES:	\$ 88,415,174	\$ 92,922,561

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FY 2026-2027 UTILITY CAPITAL PROJECTS FUND

	FY 2025-2026		FY 2026-2027	
	REVISED BUDGET		BUDGET	
<u>REVENUES:</u>				
Permits, Fees and Special Assessments	\$	15,561,772	\$	16,184,243
Intergovernmental Revenue		500,000		9,500,000
Interest Revenue		1,750,000		500,000
Transfers from Other Funds		16,523,270		15,804,553
Appropriated Fund Balance		32,824,167		31,978,970
TOTAL REVENUES:	\$	67,159,209	\$	73,967,766
 <u>EXPENDITURES:</u>				
Personnel Expenses	\$	1,202,219	\$	1,830,804
Operating Expenses		840,974		1,394,611
Interfund Transfers		2,500,000		4,404,962
Internal Allocations		1,325,323		2,302,389
Capital Outlay		61,290,693		64,035,000
TOTAL EXPENDITURES:	\$	67,159,209	\$	73,967,766

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FY 2026-2027 UTILITY CAPITAL BOND PROJECTS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Interest Revenue	\$ 1,626,639	\$ 11,231,600
Debt Proceeds	284,377,415	-
Appropriated Fund Balance	-	75,791,400
TOTAL REVENUES:	\$ 286,004,054	\$ 87,023,000
<u>EXPENDITURES:</u>		
Capital Outlay	\$ 5,470,000	\$ 87,023,000
Debt Services	975,236	-
Contingency	279,558,818	-
TOTAL EXPENDITURES:	\$ 286,004,054	\$ 87,023,000

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FY 2026-2027 COLLECTIONS AND SANITATION FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$ 19,453,123	\$ 20,708,721
Interest Revenue	53,000	30,000
Other Revenues	300	-
TOTAL REVENUES:	\$ 19,506,423	\$ 20,738,721
<u>EXPENDITURES:</u>		
Personnel Services	\$ 318,535	\$ 347,553
Operating Expenses	18,891,119	19,662,493
Interfund Transfers	-	79,618
Internal Allocations	41,691	54,345
Contingency	255,078	594,712
TOTAL EXPENDITURES:	\$ 19,506,423	\$ 20,738,721

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FY 2026-2027 STORMWATER MANAGEMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Ad Valorem Taxes	\$ 530,721	\$ -
Charges for Services	24,900,000	26,615,503
Interest Revenue	850,000	200,000
Other Revenues	180,000	266,482
Intergovernmental Revenue -Grants	1,003,829	150,000
Appropriated Fund Balance	5,952,485	5,254,888
TOTAL REVENUES:	\$ 33,417,035	\$ 32,486,873
<u>EXPENDITURES:</u>		
Personnel Services	\$ 7,320,506	\$ 7,582,095
Operating Expenses	3,715,618	4,041,777
Capital Outlay	11,726,158	10,680,153
Debt Service	2,896,197	2,596,380
Interfund Transfers	3,562,754	2,866,347
Internal Allocations	4,195,802	4,720,121
TOTAL EXPENDITURES:	\$ 33,417,035	\$ 32,486,873

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FY 2026-2027 BUILDING PERMITS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$ 3,314,193	\$ 3,321,919
Interest Revenue	75,000	20,000
Other Revenues	15,000	10,000
TOTAL REVENUES:	\$ 3,404,193	\$ 3,351,919
<u>EXPENDITURES:</u>		
Personnel Services	\$ 2,471,259	\$ 2,302,443
Operating Expenses	439,730	310,724
Interfund Transfers	-	250,000
Internal Allocations	493,204	426,374
Contingency	-	62,378
TOTAL EXPENDITURES:	\$ 3,404,193	\$ 3,351,919

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FY 2026-2027 INFORMATION TECHNOLOGY ENTERPRISE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$ 736,933	\$ 1,058,671
Interest Revenue	61,034	61,430
Transfers from Other Funds	325,000	-
Appropriated Fund Balance	219,737	-
TOTAL REVENUES:	\$ 1,342,704	\$ 1,120,101
<u>EXPENDITURES:</u>		
Personnel Services	\$ 201,524	\$ 208,344
Operating Expenses	349,578	309,546
Interfund Transfers	24,505	24,505
Internal Allocations	92,097	100,245
Capital Outlay	675,000	477,461
TOTAL EXPENDITURES:	\$ 1,342,704	\$ 1,120,101

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FY 2026-2027 HEALTH INSURANCE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Non-Revenue Premium Charges	\$ 10,397,183	\$ 10,523,220
Interest Revenue	150,000	50,000
Other Revenues	161,000	20,000
TOTAL REVENUES:	\$ 10,708,183	\$ 10,593,220
<u>EXPENDITURES:</u>		
Personnel Services	\$ 8,720,183	\$ 8,747,105
Operating Expenses	1,688,000	1,846,115
Contingency	300,000	-
TOTAL EXPENDITURES:	\$ 10,708,183	\$ 10,593,220

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FY 2026-2027 FLEET MANAGEMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$ 3,937,461	\$ 4,227,080
Non-Revenue Internal Allocations	6,289,746	7,624,892
Other Revenues	365,000	300,000
Interest Revenue	475,000	196,486
Transfers from Other Funds	1,004,688	1,077,053
TOTAL REVENUES:	\$ 12,071,895	\$ 13,425,511
<u>EXPENDITURES:</u>		
Personnel Services	\$ 1,482,927	\$ 1,528,507
Operating Expenses	2,669,730	2,634,547
Interfund Transfers	-	3,005
Internal Allocations	447,567	488,348
Capital Outlay	5,564,176	4,260,065
Contingency	1,907,495	4,511,039
TOTAL EXPENDITURES:	\$ 12,071,895	\$ 13,425,511

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FY 2026-2027 EMERGENCY COMMUNICATIONS FUND

	FY 2025-2026	FY 2026-2027
	REVISED BUDGET	BUDGET
<u>REVENUES:</u>		
Non-Revenue Internal Allocations	\$ 429,849	\$ 430,595
Interest Revenue	40,000	15,000
TOTAL REVENUES:	\$ 469,849	\$ 445,595
<u>EXPENDITURES:</u>		
Operating Expenses	\$ 306,296	\$ 306,873
Capital Outlay	29,821	-
Replacement Reserves	133,732	138,722
TOTAL EXPENDITURES:	\$ 469,849	\$ 445,595

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FY 2026-2027 FACILITIES MAINTENANCE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$ 1,984,562	\$ 2,362,482
Other Revenue	35,000	-
Interest Revenue	55,000	25,000
Appropriated Fund Balance	256,637	-
TOTAL REVENUES:	\$ 2,331,199	\$ 2,387,482
<u>EXPENDITURES:</u>		
Personnel Services	\$ 645,466	\$ 685,787
Operating Expenses	1,539,259	1,511,817
Internal Allocations	137,597	163,116
Capital Outlay	8,877	-
Contingency	-	26,762
TOTAL EXPENDITURES:	\$ 2,331,199	\$ 2,387,482

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FY 2026-2027 INFORMATION TECHNOLOGY INTERNAL SERVICES FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$ 6,434,670	\$ 6,934,775
Interest Revenue	65,000	23,893
Other Revenues	10,463	4,000
Transfers from Other Funds	107,724	107,719
Appropriated Fund Balance	221,150	-
TOTAL REVENUES:	\$ 6,839,007	\$ 7,070,387
<u>EXPENDITURES:</u>		
Personnel Services	\$ 2,799,541	\$ 2,871,779
Operating Expenses	3,903,010	4,065,314
Internal Allocations	85,184	93,294
Capital Outlay	23,166	10,000
Contingency	28,106	30,000
TOTAL EXPENDITURES:	\$ 6,839,007	\$ 7,070,387