



Fiscal Year 2026 Final Proposed Budget Tuesday August 26, 2025

Helena P. Alves, CGFO, CIA, MBA
Financial Services Director

Gwen E. Ragsdale, MBA
Budget and Procurement Manager

General Fund

Proprietary Funds

Capital Funds

All Remaining Funds

TRIM (Truth In Millage)





General Fund Revenues and Expenditures

Department	Adopted FY 2025	Proposed FY2026	Change
Administration	36.50	35.00	-1.50
Community Development	48.87	53.17	4.30
Fire	75.00	76.00	1.00
Public Works Streets	59.00	61.00	2.00
Construction Management & Engineering	8.00	8.00	0.00
Parks & Recreation	45.00	44.00	-1.00
Total General Fund FTEs	272.37	277.17	4.80



General Fund Revenues Summary

	Fiscal Year					
	Actual	Adopted(A)	Estimated	Proposed(P)	2025(A)-2026(P)	Percentage
	2024	2025	2025	2026	Change	Change
Ad Valorem Tax (Property Taxes)*	\$ 35,417,067	\$ 39,553,328	\$ 39,607,357	\$ 43,755,303	\$ 4,201,975	
Half Cent Sales Tax	4,289,834	4,368,055	4,368,055	4,344,751	(23,304)	
Communication Services Tax**	2,854,514	2,950,151	2,950,151	3,009,154	59,003	
State Revenue Sharing	1,317,540	1,347,605	1,347,605	1,390,684	43,079	
Other Taxes	1,321,690	1,117,425	1,262,425	1,189,586	72,161	
Permits and Fees	1,735,151	1,788,700	1,896,700	2,770,155	981,455	
Fines and Forfeitures	563,148	645,278	645,278	658,183	12,905	
Charges for Services	677,042	572,116	587,518	594,717	22,601	
Charges for Services - Parks and Recreation	2,564,622	2,423,000	2,776,025	2,855,619	432,619	
Charges for Services - Internal Services	3,963,489	3,652,122	3,652,122	4,064,569	412,447	
Other Revenue	2,713,267	340,603	1,227,576	427,122	86,519	
Intergovernmental Revenue -Grants	85,990	52,086	35,465	48,279	(3,807)	
Transfers - Paid in Lieu of Taxes	1,253,750	1,322,554	1,314,365	1,375,363	52,809	
Transfers from Other Funds	20,000	25,000	25,000	25,000	-	
Appropriated Fund Balance	-	1,033,650	1,510,000	2,149,435	1,115,785	
Total General Fund Revenue	\$ 58,777,104	\$ 61,191,673	\$ 63,205,642	\$ 68,657,920	\$ 7,466,247	12.2%

*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

	Fiscal Year					
	Actual	Adopted(A)	Estimated	Proposed(P)	2025(A)-2026(P)	Percentage
	2024	2025	2025	2026	Change	Change
Administrative Services	\$ 5,819,832	\$ 6,675,833	\$ 6,623,189	\$ 6,847,106	\$ 171,273	
Construction Management & Engineering	1,231,517	1,332,745	1,215,133	1,482,102	149,357	
Economic Development	237,325	646,999	535,786	1,818,365	1,171,366	
Planning	2,732,603	3,127,789	3,022,439	3,917,366	789,577	
Code Enforcement	3,161,326	3,699,714	3,684,414	3,812,865	113,151	
Business Tax	223,644	214,815	211,215	226,919	12,104	
Public Safety - Fire	13,424,981	14,412,821	14,538,681	16,002,655	1,589,834	
Public Safety - Flagler County Sheriff's Contract	7,363,929	8,996,489	8,996,489	11,181,587	2,185,098	
Public Works Streets Maintenance	8,645,313	9,849,227	9,849,227	10,321,742	472,515	
Parks, Recreation and Parks Maintenance	8,165,719	9,047,855	9,034,848	10,163,044	1,115,189	
Non-Departmental	5,987,257	3,187,386	5,494,221	1,827,644	(1,359,742)	
Council Consideration	-	-	-	1,056,525	1,056,525	
Total General Fund Expenses	\$ 56,993,446	\$ 61,191,673	\$ 63,205,642	\$ 68,657,920	\$ 7,466,247	12.2%

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 189,230	\$ 225,008	\$ 207,508	\$ 216,092	\$ (8,916)	
Operating Expenditures	171,961	177,275	244,775	232,985	55,710	
TOTAL	<u>\$ 361,191</u>	<u>\$ 402,283</u>	<u>\$ 452,283</u>	<u>\$ 449,077</u>	<u>\$ 46,794</u>	<u>11.6%</u>





City Manager and City Clerk's Office

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 1,138,274	\$ 1,315,370	\$ 1,112,674	\$ 1,116,870	\$ (198,500)	
Operating Expenditures	109,204	149,007	227,802	217,367	68,360	
TOTAL	<u>\$ 1,247,478</u>	<u>\$ 1,464,377</u>	<u>\$ 1,340,476</u>	<u>\$ 1,334,237</u>	<u>\$ (130,140)</u>	<u>-8.9%</u>



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Operating Expenditures	763,037	\$ 670,000	\$ 815,235	\$ 790,000	\$ 120,000	
TOTAL	<u>\$ 763,037</u>	<u>\$ 670,000</u>	<u>\$ 815,235</u>	<u>\$ 790,000</u>	<u>\$ 120,000</u>	<u>17.9%</u>



	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 478,148	\$ 610,474	\$ 600,474	\$ 589,905	\$ (20,569)	
Operating Expenditures	115,392	128,411	128,061	152,117	23,706	
Interfund Transfers	2,511	-	-	-	-	
TOTAL	<u>\$ 596,051</u>	<u>\$ 738,885</u>	<u>\$ 728,535</u>	<u>\$ 742,022</u>	<u>\$ 3,137</u>	<u>0.4%</u>



	Actual	Adopted(A)	Estimated	Proposed(P)	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
	2024	2025	2025	2026		
Personnel Services	\$ 799,045	\$ 947,628	\$ 891,628	\$ 888,360	\$ (59,268)	
Operating Expenditures	239,531	288,317	300,439	375,811	87,494	
TOTAL	<u>\$ 1,038,576</u>	<u>\$ 1,235,945</u>	<u>\$ 1,192,067</u>	<u>\$ 1,264,171</u>	<u>\$ 28,226</u>	<u>2.3%</u>



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 1,547,018	\$ 1,845,970	\$ 1,785,970	\$ 1,900,486	\$ 54,516	
Operating Expenditures	266,480	318,373	308,623	367,113	48,740	
TOTAL	\$ 1,813,498	\$ 2,164,343	\$ 2,094,593	\$ 2,267,599	\$ 103,256	4.8%



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 985,998	\$ 1,189,380	\$ 1,074,380	\$ 1,314,523	\$ 125,143	
Operating Expenditures	233,261	143,365	140,753	161,779	18,414	
Interfund Transfers	-	-	-	5,800	5,800	
Capital Outlay	12,258	-	-	-	-	
TOTAL	<u>\$ 1,231,517</u>	<u>\$ 1,332,745</u>	<u>\$ 1,215,133</u>	<u>\$ 1,482,102</u>	<u>\$ 149,357</u>	<u>11.2%</u>



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 2,183,207	\$ 2,502,401	\$ 2,501,901	\$ 3,055,532	\$ 553,131	
Operating Expenditures	546,552	614,788	512,363	861,834	247,046	
Interfund Transfers	2,844	10,600	8,175	-	(10,600)	
TOTAL	\$ 2,732,603	\$ 3,127,789	\$ 3,022,439	\$ 3,917,366	\$ 789,577	25.2%

Other Fund FTE Transfer to/from GF	FY2025	FY2026	Change
Community Dev – Residential Site Dev	0.00	6.00	6.00
Community Dev – Building	0.00	0.30	0.30
Community Dev – Site Development	7.00	5.00	-2.00
Total Change to Community Development	7.00	11.30	4.30



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 2,029,538	\$ 2,418,540	\$ 2,392,840	\$ 2,504,507	\$ 85,967	
Operating Expenditures	1,130,322	1,281,174	1,291,574	1,301,558	20,384	
Interfund Transfers	1,465	-	-	6,800	6,800	
TOTAL	<u>\$ 3,161,325</u>	<u>\$ 3,699,714</u>	<u>\$ 3,684,414</u>	<u>\$ 3,812,865</u>	<u>\$ 113,151</u>	<u>3.1%</u>



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 165,099	\$ 167,599	\$ 161,349	\$ 176,344	\$ 8,745	
Operating Expenditures	58,545	47,216	49,866	50,575	3,359	
TOTAL	\$ 223,644	\$ 214,815	\$ 211,215	\$ 226,919	\$ 12,104	5.6%



	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 75,286	\$ 220,226	\$ 215,226	\$ 226,907	\$ 6,681	
Operating Expenditures	151,708	250,123	250,123	248,416	(1,707)	
Economic Development Special Projects	10,329	176,650	70,437	1,343,042	1,166,392	
TOTAL	<u>\$ 237,323</u>	<u>\$ 646,999</u>	<u>\$ 535,786</u>	<u>\$ 1,818,365</u>	<u>\$ 1,171,366</u>	181.0%





PALM COAST Public Safety – Fire Department

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 9,761,604	\$ 10,225,521	\$ 10,375,521	\$ 10,987,118	\$ 761,597	
Operating Expenditures	3,598,008	4,098,300	4,069,583	4,792,707	694,407	
Interfund Transfers	15,042	-	-	93,180	93,180	
Capital Outlay	50,327	89,000	93,577	129,650	40,650	
TOTAL	\$ 13,424,981	\$ 14,412,821	\$ 14,538,681	\$ 16,002,655	\$ 1,589,834	11.0%

Fiscal Year 2026 Personnel Position Request Fully Burdened:
Fire Inventory Clerk- \$80,246



	Fiscal Year					
	Actual	Adopted(A)	Estimated	Proposed(P)	2025(A)-2026(P)	Percentage
	2024	2025	2025	2026	Change	Change
Enhanced Contract	\$ 7,363,929	\$ 8,996,489	\$ 8,996,489	\$ 11,181,587	\$ 2,185,098	
TOTAL	\$ 7,363,929	\$ 8,996,489	\$ 8,996,489	\$ 11,181,587	\$ 2,185,098	24.3%



Streets Maintenance

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 4,215,523	\$ 4,939,064	\$ 4,966,084	\$ 5,273,782	\$ 334,718	
Operating Expenditures	4,420,616	4,898,163	4,804,603	5,003,560	105,397	
Interfund Transfers	-	2,000	-	-	(2,000)	
Capital Outlay	9,175	10,000	78,540	44,400	34,400	
TOTAL	\$ 8,645,314	\$ 9,849,227	\$ 9,849,227	\$ 10,321,742	\$ 472,515	4.8%

Fiscal Year 2026 Budget Highlights:

- Two (2) Maintenance Worker (PG6)- \$122,428
- Addition of second inmate crew (Five Workers) - \$0

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 1,491,831	\$ 1,574,310	\$ 1,574,310	\$ 1,630,380	\$ 56,070	
Operating Expenditures	785,622	866,606	860,498	1,062,231	195,625	
Interfund Transfers	2,061	-	-	-	-	
Grants	21,889	110,000	110,000	110,000	-	
TOTAL	<u>\$ 2,301,403</u>	<u>\$ 2,550,916</u>	<u>\$ 2,544,808</u>	<u>\$ 2,802,611</u>	<u>\$ 251,695</u>	<u>9.9%</u>





PALM COAST Parks & Recreation – Aquatics Center

	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 325,373	\$ 356,223	\$ 356,223	\$ 317,392	\$ (38,831)	
Operating Expenditures	130,366	144,078	144,078	182,909	38,831	
TOTAL	<u>\$ 455,739</u>	<u>\$ 500,301</u>	<u>\$ 500,301</u>	<u>\$ 500,301</u>	<u>\$ -</u>	<u>0.0%</u>



	Actual	Adopted(A)	Estimated	Proposed(P)	Fiscal Year	Percentage
	2024	2025	2025	2026	2025(A)-2026(P)	Change
					Change	
Personnel Services	\$ 372,017	\$ 386,263	\$ 386,263	\$ 427,718	\$ 41,455	
Operating Expenditures	185,437	278,232	278,232	321,700	43,468	
Interfund Transfers	2,919	-	-	-	-	
Capital Outlay	-	-	-	12,090	12,090	
TOTAL	\$ 560,373	\$ 664,495	\$ 664,495	\$ 761,508	\$ 97,013	14.6%



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 501,378	\$ 491,277	\$ 471,721	\$ 441,734	\$ (49,543)	
Operating Expenditures	1,363,094	1,423,983	1,430,783	1,462,253	38,270	
Interfund Transfers	-	34,078	32,455	-	(34,078)	
Capital Outlay	-	-	-	278,435	278,435	
TOTAL	\$ 1,864,472	\$ 1,949,338	\$ 1,934,959	\$ 2,182,422	\$ 233,084	12.0%





	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 1,717,772	\$ 2,026,483	\$ 2,002,483	\$ 2,135,668	\$ 109,185	
Operating Expenditures	1,265,959	1,356,322	1,377,536	1,678,311	321,989	
Interfund Transfers	-	-	-	102,223	102,223	
Capital Outlay	-	-	10,266	-	-	
TOTAL	\$ 2,983,731	\$ 3,382,805	\$ 3,390,285	\$ 3,916,202	\$ 533,397	15.8%



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Operating Expenditures	\$ 1,482,250	\$ 1,609,195	\$ 1,610,478	\$ 66,500	\$ (1,542,695)	
Interfund Transfers	4,505,007	1,065,191	3,565,191	1,148,644	83,453	
Capital Outlay	-	-	-	12,500	12,500	
Contingency	-	513,000	318,552	600,000	87,000	
Council Consideration / Reduction of Millage	-	-	-	1,056,525	1,056,525	
TOTAL	<u>\$ 5,987,257</u>	<u>\$ 3,187,386</u>	<u>\$ 5,494,221</u>	<u>\$ 2,884,169</u>	<u>\$ (303,217)</u>	<u>-9.5%</u>



Water and Wastewater Utility Fund Operations & Capital

Department	Adopted FY 2025	Proposed FY2026	Change
Utility Customer Service	17.00	15.00	-2.0
Utility Finance	7.00	6.00	-1.0
Utility Administration	10.00	12.00	2.00
Wastewater Pumping	10.50	10.50	0.00
Wastewater Collection	27.00	27.00	0.00
Wastewater Plant #1	10.50	10.50	0.00
Wastewater Plant #2	6.50	8.50	2.00
Water Plant #1	10.25	10.25	0.00
Water Plant #2	9.25	9.25	0.00
Water Plant #3	8.25	8.25	0.00
Water Quality	8.25	8.25	0.00
Water Distribution	33.50	33.50	0.00
Total	158.00	159.00	1.00





Water & Wastewater Utility Operating Fund Summary

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Charges for Services	\$ 65,107,834	\$ 66,994,263	\$ 72,850,264	\$ 83,764,124	\$ 16,769,861	
Grants	-	-	750,000	-	-	
Other Revenue	2,611,577	292,292	1,367,050	537,340	245,048	
Fund Balance Appropriations	-	4,044,229	347,532	3,941,192	(103,037)	
Total Revenues	\$ 67,719,411	\$ 71,330,784	\$ 75,314,846	\$ 88,242,656	\$ 16,911,872	23.7%
Wastewater Operations	\$ 11,829,412	\$ 15,310,457	\$ 15,679,820	\$ 14,509,905	\$ (800,552)	
Water Operations	17,477,062	20,212,960	20,165,327	20,297,917	84,957	
Administrative Services	4,479,039	5,569,259	5,617,085	4,608,606	(960,653)	
Non-Departmental	26,730,008	30,238,108	33,852,614	48,826,228	18,588,120	
Total Expenditures	\$ 60,515,521	\$ 71,330,784	\$ 75,314,846	\$ 88,242,656	\$ 16,911,872	23.7%

Wastewater Pumping

	Fiscal Year					
	Actual	Adopted(A)	Estimated	Proposed(P)	2025(A)-2026(P)	Percentage
	2024	2025	2025	2026	Change	Change
Personnel Services	\$ 975,514	\$ 1,093,207	\$ 1,093,207	\$ 1,113,207	\$ 20,000	
Operating Expenditures	854,269	1,231,346	1,232,832	1,080,396	(150,950)	
Interfund Transfers	78,927	-	-	-	-	
Capital Outlay	-	-	3,314	-	-	
TOTAL	\$ 1,908,710	\$ 2,324,553	\$ 2,329,353	\$ 2,193,603	\$ (130,950)	-5.6%



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 2,188,760	\$ 2,572,258	\$ 2,572,258	\$ 2,630,341	\$ 58,083	
Operating Expenditures	2,505,410	3,026,411	3,625,523	2,669,780	(356,631)	
Interfund Transfers	1,770	14,997	81,517	-	(14,997)	
Capital Outlay	177,417	150,000	170,000	-	(150,000)	
TOTAL	\$ 4,873,357	\$ 5,763,666	\$ 6,449,298	\$ 5,300,121	\$ (463,545)	-8.0%





	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 970,932	\$ 1,104,916	\$ 1,104,916	\$ 1,136,512	\$ 31,596	
Operating Expenditures	2,175,484	3,110,717	3,307,852	2,907,861	(202,856)	
Interfund Transfers	-	57,934	-	-	(57,934)	
Capital Outlay	14,262	23,000	23,000	40,000	17,000	
TOTAL	\$ 3,160,678	\$ 4,296,567	\$ 4,435,768	\$ 4,084,373	\$ (212,194)	-4.9%





	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 729,456	\$ 811,528	\$ 811,528	\$ 1,053,637	\$ 242,109	
Operating Expenditures	1,118,803	2,040,209	1,639,376	1,850,331	(189,878)	
Interfund Transfer	38,409	57,934	-	9,340	(48,594)	
Capital Outlay	-	16,000	14,497	18,500	2,500	
TOTAL	\$ 1,886,668	\$ 2,925,671	\$ 2,465,401	\$ 2,931,808	\$ 6,137	0.2%

Fiscal Year 2026 Personnel Position Request Fully Burdened:
(1) Utility Systems Operator II - \$84,945



Water Treatment Plant #1

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 924,932	\$ 1,022,887	\$ 1,021,726	\$ 1,035,595	\$ 12,708	
Operating Expenditures	2,951,062	3,429,949	3,318,510	3,427,661	(2,288)	
TOTAL	\$ 3,875,994	\$ 4,452,836	\$ 4,340,236	\$ 4,463,256	\$ 10,420	0.2%



Water Treatment Plant #2

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 747,781	\$ 865,711	\$ 865,711	\$ 941,854	\$ 76,143	
Operating Expenditures	2,409,517	2,942,783	3,094,274	3,437,333	494,550	
Interfund Transfers	47,863	-	-	-	-	
Capital Outlay	-	-	3,314	-	-	
TOTAL	<u>\$ 3,205,161</u>	<u>\$ 3,808,494</u>	<u>\$ 3,963,299</u>	<u>\$ 4,379,187</u>	<u>\$ 570,693</u>	<u>15.0%</u>



Water Treatment Plant #3

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 654,323	\$ 911,888	\$ 896,725	\$ 970,226	\$ 58,338	
Operating Expenditures	982,642	1,363,086	1,378,249	1,393,675	30,589	
TOTAL	<u>\$ 1,636,965</u>	<u>\$ 2,274,974</u>	<u>\$ 2,274,974</u>	<u>\$ 2,363,901</u>	<u>\$ 88,927</u>	<u>3.9%</u>



	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 681,726	\$ 771,822	\$ 771,822	\$ 843,159	\$ 71,337	
Operating Expenditures	249,973	309,416	309,416	395,268	85,852	
TOTAL	<u>\$ 931,699</u>	<u>\$ 1,081,238</u>	<u>\$ 1,081,238</u>	<u>\$ 1,238,427</u>	<u>\$ 157,189</u>	<u>14.5%</u>



Water Distribution

	Actual	Adopted(A)	Estimated	Proposed(P)	Fiscal Year 2025(A)-2026(P)	Percentage
	2024	2025	2025	2026	Change	Change
Personnel Services	\$ 2,700,511	\$ 3,160,370	\$ 3,160,370	\$ 3,242,341	\$ 81,971	
Operating Expenditures	1,774,734	2,436,157	2,358,793	2,177,367	(258,790)	
Interfund Transfers	65,441	98,891	86,417	-	(98,891)	
Capital Outlay	3,286,556	2,900,000	2,900,000	2,433,438	(466,562)	
TOTAL	\$ 7,827,242	\$ 8,595,418	\$ 8,505,580	\$ 7,853,146	\$ (742,272)	-8.6%



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 1,066,882	\$ 1,226,017	\$ 1,226,017	\$ 1,556,209	\$ 330,192	
Operating Expenditures	330,972	454,003	649,003	376,135	(77,868)	
Interfund Transfers	-	-	-	2,000	2,000	
TOTAL	\$ 1,397,854	\$ 1,680,020	\$ 1,875,020	\$ 1,934,344	\$ 254,324	15.1%



	Actual	Adopted(A)	Estimated	Proposed(P)	Fiscal Year	Percentage
	2024	2025	2025	2026	2025(A)-2026(P)	Change
					Change	
Personnel Services	\$ 1,359,667	\$ 1,550,395	\$ 1,550,395	\$ 1,500,758	\$ (49,637)	
Operating Expenditures	270,140	297,271	293,871	338,075	40,804	
Interfund Transfers	-	45,000	45,000	-	(45,000)	
TOTAL	\$ 1,629,807	\$ 1,892,666	\$ 1,889,266	\$ 1,838,833	\$ (53,833)	-2.8%



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 462,236	\$ 705,394	\$ 575,570	\$ 590,945	\$ (114,449)	
Operating Expenditures	195,489	226,855	212,905	244,484	17,629	
TOTAL	\$ 657,725	\$ 932,249	\$ 788,475	\$ 835,429	\$ (96,820)	-10.4%





PALM COAST Construction Management and Engineering

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 675,838	\$ 893,575	\$ 878,575	\$ -	\$ (893,575)	
Operating Expenditures	105,556	165,543	180,543	-	(165,543)	
Interfund Transfers	-	5,206	5,206	-	(5,206)	
Capital Outlay	12,258	-	-	-	-	
TOTAL	\$ 793,652	\$ 1,064,324	\$ 1,064,324	\$ -	\$ (1,064,324)	-100.0%

This budget has moved to the Capital Projects Fund



	Fiscal Year					
	Actual	Adopted(A)	Estimated	Proposed(P)	2025(A)-2026(P)	Percentage
	2024	2025	2025	2026	Change	Change
Operating Expenditures	\$ 2,730,035	\$ 3,217,955	\$ 2,608,955	\$ 2,051,535	\$ (1,166,420)	
Interfund Transfers	11,957,248	14,015,743	19,008,675	18,531,646	4,515,903	
Debt Service	12,032,725	12,994,410	12,224,984	28,233,047	15,238,637	
Grants	10,000	10,000	10,000	10,000	-	
TOTAL	\$ 26,730,008	\$ 30,238,108	\$ 33,852,614	\$ 48,826,228	\$ 18,588,120	61.5%

	Estimated FY2025	Proposed FY2026		Estimated FY2025	Proposed FY2026
PRINCIPAL	\$10,705,353.00	\$11,561,702.00	INTEREST	\$1,504,631.00	\$16,641,345.00
Details for PRINCIPAL			Details for INTEREST		
Series 2016 Refunding Loan	\$1,935,000.00	\$1,969,000.00	Series 2016 Refunding Loan	\$447,043.00	\$413,735.00
Series 2017 Refunding Revenue Note	\$1,760,000.00	\$1,698,000.00	Series 2017 Refunding Revenue	\$66,642.00	\$41,209.00
SRF-WWTP #2 WW180420	\$1,505,372.00	\$1,515,475.00	SRF-WWTP #2 WW180420	\$145,015.00	\$134,912.00
SRF-WWTP #2 WW180430	\$69,981.00	\$70,219.00	SRF-WWTP #2 WW180430	\$4,097.00	\$3,859.00
2021 Refunding Bonds	\$5,435,000.00	\$5,465,000.00	2021 Refunding Bonds	\$841,834.00	\$793,742.00
WWTP#2 - Constructions Loan WW180431	\$0.00	\$844,008.00	2025 Capital Improvement Bonds	\$0.00	\$15,253,888.00
Other Debt Service Cost	\$15,000.00	\$30,000.00			

Interfund Transfers:	FY 2025	FY 2026
Renewal and Replacement transfer to Utility Capital -	\$17.8M	\$14.5M
Capital Projects MOC –	\$ -	\$2.8M
PILOT (Paid in Lieu of Taxes) -	\$1,134,431	\$1,189,277



Department	Adopted FY 2025	Proposed FY2026	Change
Utility Construction Management Engineering	8.00	10.00	2.00



Water & Wastewater Capital Project Fund Summary

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Impact Fees - Water	\$ 10,132,019	\$ 7,784,169	\$ 8,613,454	\$ 9,223,995	\$ 9,501,110	\$ 9,786,144
Impact Fees - Wastewater	10,733,925	7,777,603	8,007,510	8,248,633	8,489,755	8,744,448
Interest on Investments	975,372	102,612	89,962	107,562	123,363	123,362
Old Kings Road Special Assessment Interest	224,630	224,630	224,630	224,630	224,630	224,630
Transfer - Renewals and Replacements	9,374,244	14,544,567	15,525,044	16,585,868	17,728,441	18,437,579
Transfer- Utility Fund Balance Capital Projects	8,500,000	-	-	-	-	-
Transfer from CRA - Kickstart Program	287,374	200,000	200,000	2,445,000	-	-
American Rescue Plan Act (ARPA) - OKR Force Main WWTP #1	2,501,880	-	-	-	-	-
Flagler County ARPA- Hammock Community Center	2,878,774	-	-	-	-	-
Flagler County Federal Grant - Wastewater Beachside	637,000	7,363,000	-	-	-	-
State Appropriations - WWTP#2 - Rib/Exfiltration	-	2,000,000	-	-	-	-
State Appropriations - System Equalizer Tank / AWT Conversion	-	-	2,500,000	2,500,000	-	-
Debt Proceeds	5,450,000	286,394,000	-	763,345	2,588,205	4,608,698
Appropriated Fund Balance	125,558	-	124,117,633	111,282,007	3,486,679	-
Total Revenues	\$ 51,820,776	\$ 326,390,581	\$ 159,278,233	\$ 151,381,040	\$ 42,142,183	\$ 41,924,861
 Total Utility Renewal and Replacement	 \$ 10,068,177	 \$ 38,743,873	 \$ 38,880,142	 \$ 25,803,662	 \$ 22,592,129	 \$ 17,191,611
Total Water System Improvements	12,025,927	25,823,509	29,946,268	22,969,487	7,157,961	9,085,848
Total Wastewater System Improvements	27,076,672	59,405,592	85,451,823	97,607,891	7,392,093	7,819,578
Transfer to Maintenance Operations Center	2,650,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Reserves	-	197,417,607	-	-	-	2,827,824
Total Expenditures	\$ 51,820,776	\$ 326,390,581	\$ 159,278,233	\$ 151,381,040	\$ 42,142,183	\$ 41,924,861

Water Capital Projects Fund Expenditures

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
WTP #1 - Multiple Projects	\$ 430,624	\$ 3,396,375	\$ 7,426,000	\$ 3,825,000	\$ -	\$ -
WTP #2 - Multiple Projects	42,952	502,000	-	-	-	-
WTP #2 - 2 MG Ground Water Storage Tank	5,550,576	3,000,000	-	-	-	-
WTP #3 - Plant Expansion	250,000	2,810,000	11,643,000	6,010,000	-	-
WTP #3 - 2 MG Ground Water Storage Tank	-	3,077,000	-	-	-	-
WW-Multiple Projects	152,437	2,740,000	828,000	534,000	549,000	564,000
WW - Wellfield Expansion WTP #1 - Wells SW-1R, 2R	624,500	375,000	2,120,000	-	-	-
WW - Wellfield Expansion WTP #3 - Brackish/Fresh	322,500	1,776,770	-	-	-	-
WW - New Well - SW-147 & SW 148	408,741	1,640,000	-	-	-	-
WW - New Well - SW- 24 & SW 25	446,000	508,720	4,244,000	6,556,000	-	-
WW - New Well - LW-22	-	105,000	250,000	5,000,000	-	-
WW - Otis Stone Well - WTP #1	-	923,000	2,586,000	-	5,125,000	7,000,000
WM - Multiple Projects	1,638	650,000	-	-	-	-
WM- Citation/Old Kings Road/SR100 Water Main Loop	2,933,939	2,862,019	-	-	-	-
General Plant Renewals & Replacements - Water	862,020	1,457,625	849,268	1,044,487	1,483,961	1,521,848
Total Water Capital Projects	\$ 12,025,927	\$ 25,823,509	\$ 29,946,268	\$ 22,969,487	\$ 7,157,961	\$ 9,085,848

WTP – Water Treatment Plant

WM – Water Mains

WW – Wellfield and Wells

Wastewater Capital Projects Fund Expenditures

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Pretreatment Effluent Pumping System (PEP)	\$ 4,500,000	\$ 5,808,000	\$ 5,570,000	\$ 5,737,000	\$ 5,909,000	\$ 6,268,858
WWTP #1 - Multiple Projects	-	800,000	-	-	-	-
WWTP #1 - Centrifuge Replacement	815,000	250,000	-	-	-	-
WWTP #1 - Expansion and Rehabilitation	1,321,556	25,362,456	65,000,000	90,000,000	-	-
WWTP #1 - Reclaimed Water Ground Storage Tank	-	-	5,000,000	-	-	-
WWTP #1 - Wastewater Collection System Equalizer Tank	-	550,000	4,750,000	-	-	-
WWTP #2 - Multiple Projects	88,460	2,100,000	100,000	-	-	-
WWTP #2 - Plant Expansion	5,409,284	3,060,000	-	-	-	-
WWTP #2 - Reclaimed Water Ground Storage Tank	-	301,000	3,183,000	-	-	-
WWTP #3 (South OKR)	-	500,000	-	-	-	-
FM - Multiple Projects	126,719	457,140	-	-	-	-
FM - OKR - SR100 to future WWTP #3	3,693,644	2,107,204	-	-	-	-
FM - OKR Force Main to WWTP #1	5,241,880	-	-	-	-	-
FM - A1A Extension (Jungle Hut to Malacompra) - ARPA	2,871,059	-	-	-	-	-
FM - A1A Extension (Malacompra to Marineland)	637,000	6,992,860	-	-	-	-
RWM - Multiple Projects	1,037,149	40,000	-	-	-	-
RWM - RCW Extension	-	5,030,966	-	-	-	-
RWM - Citation Blvd Extension Gap	76,741	1,158,000	-	-	-	-
LS/PS - Multiple Projects	300,000	1,150,000	-	-	-	-
LS/PS -WWTF #1 -upgrade 57-4	121,816	1,545,000	-	-	-	-
General Plant Renewal & Replacement - Wastewater	836,364	2,192,965	1,848,823	1,870,891	1,483,093	1,550,720
Total Wastewater Capital Projects	\$ 27,076,672	\$ 59,405,591	\$ 85,451,823	\$ 97,607,891	\$ 7,392,093	\$ 7,819,578

WWTP – Wastewater Treatment Plant
LS/PS – Lift Stations & Pump Stations

RWM – Reclaimed Water Mains
R&R – Renewal and Replacement



Stormwater Management Fund Operations and Capital

Department	Adopted FY 2025	Revised 2025 after Reorg	Proposed FY2026	Change
Stormwater Engineering	5.00	12.00	12.00	0.00
Stormwater Operations	18.00	6.00	0.00	-6.00
Stormwater Maintenance	55.00	60.00	65.00	5.00
Total Stormwater	78.00	78.00	77.00	-1.00

Stormwater Operations is transferring 6 FTEs to General Fund Residential Site Development





Stormwater Management Fund Revenue

	Fiscal Year					
	Actual	Adopted(A)	Estimated	Proposed(P)	2025(A)-2026(P)	Percentage
	2024	2025	2025	2026	Change	Change
Ad Valorem Taxes	\$ 527,724	\$ 529,222	\$ 529,222	\$ 530,721	\$ 1,499	
Charges for Services	19,527,234	21,736,563	21,736,563	23,977,931	2,241,368	
Loan Proceeds	-	17,270,000	18,392,000	-	(17,270,000)	
Other Revenue	1,606,799	600,000	1,650,000	507,157	(92,843)	
Grants - London Waterway	904,500	271,350	-	-	(271,350)	
Grants - Weir P-1	12,382	1,525,000	1,250,000	-	(1,525,000)	
Interfund Transfers - ARPA	6,128,471	1,838,541	-	-	(1,838,541)	
Fund Balance Appropriations	-	3,355,208	-	17,789,707	14,434,499	
	\$ 28,707,110	\$ 47,125,884	\$ 43,557,785	\$ 42,805,516	\$ (4,320,368)	-9.2%



PALM COAST Stormwater Management Fund Summary

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Stormwater Maintenance	\$ 8,200,980	\$ 11,508,123	\$ 11,670,049	\$ 12,952,195	\$ 1,444,072	
Stormwater Operations	1,654,404	2,171,561	1,507,171	-	(2,171,561)	
Stormwater Engineering	1,082,792	1,301,650	1,312,029	2,126,842	825,192	
Stormwater Capital Projects	9,899,509	24,986,442	6,873,692	21,014,116	(3,972,326)	
Stormwater Non-Departmental	5,329,462	7,158,108	22,194,844	6,712,363	(445,745)	
Total Operating Expenditures	\$ 26,167,147	\$ 47,125,884	\$ 43,557,785	\$ 42,805,516	\$ (4,320,368)	-9.2%

There are no new Fleet request for FY2026, Replacements of White Fleet = \$57,398 and Equipment = \$115,448



	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 2,855,946	\$ 4,682,032	\$ 4,646,411	\$ 5,911,275	\$ 1,229,243	
Operating Expenditures	4,428,319	6,652,833	5,301,666	7,040,070	387,237	
Interfund Transfers	866,998	173,258	1,721,972	850	(172,408)	
Capital Outlay	1,219,618	995,000	1,120,234	785,000	(210,000)	
TOTAL	\$ 9,370,881	\$ 12,503,123	\$ 12,790,283	\$ 13,737,195	\$ 1,234,072	9.9%

Fiscal Year 2026 Personnel Position Request Fully Burdened:

- (1) Equipment Operator III - \$84,945
- (3) Equipment Operator II - \$68,471 total of \$205,413
- (1) Temporary Maintenance Worker - \$58,858





	Actual	Adopted(A)	Estimated	Proposed(P)	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
	2024	2025	2025	2026		
Personnel Services	\$ 1,344,492	\$ 1,764,381	\$ 1,104,500	\$ -	\$ (1,764,381)	
Operating Expenditures	181,974	395,520	395,520	-	(395,520)	
Interfund Transfers	99,172	11,660	7,151	-	(11,660)	
Capital Outlay	28,766	-	-	-	-	
TOTAL	\$ 1,654,404	\$ 2,171,561	\$ 1,507,171	\$ -	\$ (2,171,561)	-100.0%

This fund has been moved to Stormwater Engineering, Stormwater Maintenance and a new division of Residential Site Development in the General Fund for FY 2026





	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 650,768	\$ 643,161	\$ 1,034,500	\$ 1,319,135	\$ 675,974	
Operating Expenditures	432,024	653,829	277,529	807,707	153,878	
Capital Outlay	8,651,124	23,991,442	5,753,458	20,229,116	(3,762,326)	
Interfund Transfers	-	4,660	-	-	(4,660)	
TOTAL	\$ 9,733,916	\$ 25,293,092	\$ 7,065,487	\$ 22,355,958	\$ (2,937,134)	-11.6%





PALM COAST Stormwater Management Non-Departmental

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Operating Expenditures	\$ 1,180,599	\$ 1,215,693	\$ 1,218,353	\$ 1,152,986	\$ (62,707)	
Interfund Transfers	2,648,751	2,656,914	2,655,943	2,663,180	6,266	
Debt Service	1,500,112	3,285,501	2,896,395	2,896,197	(389,304)	
TOTAL	\$ 5,329,462	\$ 7,158,108	\$ 22,194,844	\$ 6,712,363	\$ (445,745)	-6.2%

PRINCIPAL	Estimated FY2025 \$1,832,650.00	Proposed FY2026 \$1,918,956.00	INTEREST	Estimated FY2025 \$998,305.00	Proposed FY2026 \$977,241.00
Details for PRINCIPAL			Details for INTEREST		
SRF - Stormwater 903040	\$290,104.00	\$297,503.00	SRF - Stormwater 903040	\$13,066.00	\$5,667.00
SRF - Stormwater 903070	\$155,079.00	\$159,986.00	SRF - Stormwater 903070	\$27,553.00	\$22,645.00
SRF - Stormwater 180400	\$64,467.00	\$64,467.00	Series 2019 A	\$15,618.00	\$12,632.00
Series 2019 A	\$126,000.00	\$128,000.00	Series 2019 B	\$81,071.00	\$76,533.00
Series 2019 B	\$183,000.00	\$187,000.00	Series 2022	\$189,847.00	\$180,782.00
Series 2022	\$350,000.00	\$360,000.00	Series 2024	\$671,150.00	\$678,982.00
Series 2024	\$664,000.00	\$722,000.00			
Other Debt Service Cost	\$65,440.00	\$0.00			

Interfund Transfers:

Transfer to the Maintenance Operations Center
FY 2025 \$2.5M FY 2026 \$2.5M

PILOT (Paid In Lieu of Taxes)
FY 2025 \$155,953 FY 2026 \$163,482





Stormwater Management Fund 5 Year Plan

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Charges for Services	\$ 21,736,563	\$ 23,977,931	\$ 25,488,380	\$ 26,071,356	\$ 26,905,639	\$ 27,766,620
Ad Valorem Taxes	529,222	530,721	532,220	533,718	545,994	558,551
Grants	1,250,000	-	-	-	-	-
Loan Proceeds	18,392,000	-	6,395,000	-	-	-
Other Revenues	1,650,000	507,157	413,200	414,200	415,000	416,000
Fund Balance Appropriation	-	17,789,707	-	-	3,363,196	3,257,023
Total Stormwater Revenue	\$ 43,557,785	\$ 42,805,516	\$ 32,828,800	\$ 27,019,274	\$ 31,229,829	\$ 31,998,194



Stormwater Management Fund 5 Year Plan

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Operating Expenditures	\$ 11,056,304	\$ 11,795,449	\$ 12,092,887	\$ 12,481,778	\$ 13,091,509	\$ 13,716,246
Stormwater Storage/Detention - Multiple Projects	600,000	-	1,000,000	150,000	5,000,000	5,000,000
Stormwater Storage/Detention - London Waterway Expansion Ph 1 & 2	1,183,821	3,482,496	-	1,375,000	-	-
Control Structure Replacements (Weirs) Multiple Projects	219,291	1,066,000	1,430,000	150,000	150,000	150,000
Control Structure Replacements - P1 & W1 Weir	721,116	685,000	2,000,000	-	-	-
Major Pipe & Canal Crossings	1,677,336	5,409,177	2,525,000	525,000	525,000	525,000
Capacity Improvements	633,263	8,270,150	850,000	750,000	1,200,000	1,200,000
Pipe Replacements	995,000	785,000	840,000	895,000	950,000	950,000
Swale Maintenance Rehab & Renewal	688,000	1,920,000	885,000	935,000	990,000	1,060,000
Ditch Maintenance Rehab & Renewal	160,000	170,000	210,000	220,000	235,000	250,000
Weed Control	865,846	902,838	932,838	932,838	932,838	932,838
Freshwater Canal Maintenance	140,000	185,000	192,000	215,500	239,000	261,500
Freshwater Canal Dredging	592,631	1,126,293	-	-	-	-
Debt Service	2,896,396	2,896,197	3,206,593	3,202,356	3,201,482	3,144,610
Transfers to Other Funds - New Equipment	3,204,628	1,611,916	2,932,000	2,126,000	2,215,000	2,308,000
Transfers to Other Funds - Maintenance Operations Complex	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Reserves	15,424,153	-	1,232,482	560,802	-	-
Total Stormwater Expenditures	\$ 43,557,785	\$ 42,805,516	\$ 32,828,800	\$ 27,019,274	\$ 31,229,829	\$ 31,998,194



Building, Information Technology, and Collection and Sanitation Funds

Department	Adopted FY 2025	Proposed FY2026	Change
Building	25.63	25.33	-.30
Collection and Sanitation	3.00	3.00	0.00
Information Technology	1.50	1.50	0.00



Building Permits Fund

		Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Charges for Services -Permits and Fees	\$	3,161,237	\$ 3,879,201	\$ 3,545,790	\$ 3,738,532	\$ (140,669)	
Other Revenue		124,131	40,722	75,000	40,722	-	
Fund Balance Appropriations		-	300,000	300,000	-	(300,000)	
Total Revenues	\$	3,285,368	\$ 4,219,923	\$ 3,920,790	\$ 3,779,254	\$ (440,669)	-10.4%
Personnel Services	\$	2,296,866	3,009,587	2,779,587	2,834,320	\$ (175,267)	
Operating Expenditures		799,442	1,038,907	966,615	944,934	(93,973)	
Interfund Transfers		151,465	171,429	167,749	-	(171,429)	
Total Expenditures	\$	3,247,773	\$ 4,219,923	\$ 3,920,790	\$ 3,779,254	\$ (440,669)	-10.4%

July 1, 2023 – June 30, 2024

- 16,406 Permits Reviewed - 15,796 Issued
- 93,874 Inspections Performed

July1,2024 – June 30,2025

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



		Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Charges for Services	\$	17,051,794	\$ 18,613,090	\$ 18,207,255	\$ 19,668,024	\$ 1,054,934	
Other Revenues		113,620	33,051	68,051	30,000	(3,051)	
Total Revenues	\$	17,165,414	\$ 18,646,141	\$ 18,275,306	\$ 19,698,024	\$ 1,051,883	5.6%
Personnel Services	\$	177,132	\$ 238,439	\$ 238,439	\$ 315,014	\$ 76,575	
Operating Expenditures		16,430,021	18,407,702	17,783,462	18,914,448	506,746	
Total Expenditures	\$	16,607,153	\$ 18,646,141	\$ 18,275,306	\$ 19,698,024	\$ 1,051,883	5.6%

Fiscal Year 2026 Budget Highlights:

- First Full Year with Commercial Compliance FTE
- 4% CPI to collection component
 - Rate goes from \$33.30/mo to \$34.37/mo (\$12.84/yr)



	Actual	Adopted(A)	Estimated	Proposed(P)	Fiscal Year 2025(A)-2026(P)	Percentage
	2024	2025	2025	2026	Change	Change
Charges for Services	\$ 791,394	\$ 811,054	\$ 861,054	\$ 812,197	\$ 1,143	
Cell Tower Permitting Review	7,000	28,000	28,000	28,000	-	
Other Revenue	189,627	10,000	56,000	61,633	51,633	
Fund Balance Appropriations	-	133,769	-	350,000	216,231	
Total Revenues	\$ 988,021	\$ 982,823	\$ 945,054	\$ 1,576,830	\$ 594,007	60.4%
Personnel Services	\$ 210,392	\$ 228,915	\$ 218,915	\$ 201,482	\$ (27,433)	
Operating Expenditures	392,624	429,767	318,229	425,244	(4,523)	
Interfund Transfers	25,083	24,141	23,991	25,104	963	
Capital Outlay	252,583	300,000	-	925,000	625,000	
Total Expenditures	\$ 880,682	\$ 982,823	\$ 945,054	\$ 1,576,830	\$ 594,007	60.4%





All Remaining Funds



Department	Adopted FY 2025	Proposed FY2026	Change
Fleet	15.00	15.00	0.00
Facilities	6.00	7.00	1.00
Information Technology	23.50	22.50	-1.00



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 1,111,243	\$ 1,413,574	\$ 1,413,574	\$ 1,481,856	\$ 68,282	
Operating Expenditures	2,467,279	3,047,316	3,073,739	3,007,201	(40,115)	
Interfund Transfers	3,299	-	-	-	-	
Capital Outlay	7,014,273	4,089,008	6,284,148	4,755,968	666,960	
Future Capital Outlay Replacements	-	2,909,239	2,719,140	1,419,738	(1,489,501)	
Total Expenditures	\$ 10,596,094	\$ 11,459,137	\$ 13,490,601	\$ 10,664,763	\$ (794,374)	-6.9%

New White Fleet and Equipment	
<u>Parks and Recreation Maintenance:</u>	
Chevy 4500 HG	\$102,223
Total Cost for New Equipment	\$ 102,223
Replacements	
White Fleet	\$479,536
Mowers/Mower Decks/Heavy Equipment	\$1,137,702
Fire	\$3,036,507
Total Cost for Replacements	\$ 4,653,745
Total Capital Expenditures	\$ 4,755,968



	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 517,021	\$ 574,509	\$ 574,509	\$ 665,466	\$ 90,957	
Operating Expenditures	1,444,502	1,499,995	1,509,995	1,567,735	67,740	
Interfund Transfers	29,331	21,740	20,705	-	(21,740)	
Fund Balance Contingency Reserve	-	81,000	71,000	40,000	(41,000)	
Total Expenditures	\$ 1,990,854	\$ 2,177,244	\$ 2,176,209	\$ 2,273,201	\$ 95,957	4.4%

Fiscal Year 2026 Personnel Position Request Fully Burdened:
Trades Worker (PG7) - \$63,416



	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Personnel Services	\$ 2,368,320	\$ 2,760,999	\$ 2,760,999	\$ 2,798,966	\$ 37,967	
Operating Expenditures	2,632,368	3,901,323	3,884,562	4,064,174	162,851	
Capital Outlay	87,380	145,678	145,678	10,000	(135,678)	
Fund Balance Contingency Reserve	-	160,711	60,711	80,000	(80,711)	
Total Expenditures	<u>\$ 5,088,068</u>	<u>\$ 6,968,711</u>	<u>\$ 6,851,950</u>	<u>\$ 6,953,140</u>	<u>\$ (15,571)</u>	<u>-0.2%</u>



Capital Projects Summary

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Capital Projects Fund	\$ 14,186,426	\$ 23,697,976	\$ 15,832,128	\$ 16,162,967	\$ 15,358,131	\$ 14,722,099
Streets Improvement Fund	4,198,926	9,632,495	3,026,160	3,086,669	3,295,000	3,230,000
Transportation Impact Fee Fund	10,818,182	54,173,103	52,919,539	40,641,225	30,791,138	36,203,133
Town Center Transportation Impact Fee Fund	239,681	660,319	380,000	100,000	100,000	100,000
Recreation Impact Fee Fund	5,990,781	9,291,385	6,531,349	3,895,199	9,436,000	15,065,000
Fire Impact Fee Fund	10,979,936	12,326,600	1,295,490	1,442,741	1,500,239	4,662,968
State Road 100 Community Redevelopment Agency Fund	3,567,315	3,336,344	3,405,500	3,509,663	3,615,000	3,723,500
Old Kings Road Special Assessment Fund	762,427	1,233,573	423,000	423,000	423,000	423,000
Total Expenditures	\$ 50,743,674	\$ 114,351,795	\$ 83,813,166	\$ 69,261,464	\$ 64,518,508	\$ 78,129,700



Capital Projects Fund - Expenditures

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Operating Expenditures	95,450	75,000	\$ -	\$ -	\$ -	\$ -
Holland Park Phase II	62,483	-	-	-	-	-
Park Rehab and Renewals	817,713	320,000	-	-	-	120,000
Path/Trails Rehab and Renewals	5,000	50,000	-	-	-	-
Information Technology Upgrades	2,010,000	910,000	100,000	175,000	-	200,000
City Hall	24,700	535,000	-	-	-	-
Fire Stations	500,787	1,400,000	-	102,000	-	-
Public Works Facility	-	7,000	-	-	-	-
Southern Recreation Center	410,673	-	-	-	-	-
Maintenance Operations Complex	8,107,959	13,957,106	200,000	15,150,000	13,150,000	7,350,000
Wetland Mitigation Bank Construction	-	-	100,000	-	-	-
Saltwater Canal	50,000	400,000	-	-	-	-
Energy Improvements	640,480	1,067,022	100,000	100,000	100,000	100,000
ADA Transition Plan & Implementation	-	25,000	25,000	25,000	25,000	25,000
Interfund Transfers	1,123,733	4,951,848	2,144,391	610,967	319,123	3,480,910
Contingency Reserve	337,448	-	13,162,737	-	1,764,008	3,446,189
Total Expenditures	\$ 14,186,426	\$ 23,697,976	\$ 15,832,128	\$ 16,162,967	\$ 15,358,131	\$ 14,722,099

Recreation Impact Fee Fund

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Revenues						
Impact Fees	\$ 3,130,161	\$ 3,284,232	\$ 3,284,232	\$ 3,284,232	\$ 3,284,232	\$ 3,287,396
Other Revenue	110,000	1,071,815	-	-	-	-
Grants	1,108,848	1,201,698	-	-	-	-
Interfund Transfers	1,641,772	3,514,314	3,247,117	610,967	5,617,005	7,036,862
Fund Balance Appropriations	-	219,326	-	-	534,763	4,740,742
Total Revenues	\$ 5,990,781	\$ 9,291,385	\$ 6,531,349	\$ 3,895,199	\$ 9,436,000	\$ 15,065,000
Expenditures						
Operating Expenditures	\$ 49,350	\$ -	\$ -	\$ -	\$ 56,000	\$ -
Lehigh Trailhead	817	95,614	-	-	-	-
Long Creek Nature Preserve	803,184	2,500	-	517,750	420,000	8,740,000
Grand Swamp Trail	-	1,300,000	-	-	-	-
Community Center Expanded Parking	88,000	319,500	4,346,000	-	-	-
Cultural Arts Facility	-	100,000	-	-	560,000	5,750,000
Waterfront Park Access	100,131	2,240,250	-	-	-	-
Southern Recreation Facility - Phase 1 & 2	1,500,915	394,881	-	-	-	-
ITSC: Parking Expansion	-	1,545,000	-	-	-	-
ITSC: Sports Lighting	-	-	-	1,308,000	-	-
Sports Complex	-	-	-	-	8,400,000	575,000
Disc Golf / Belle Terre Dog Park	-	1,071,815	-	-	-	-
Aquatic Center	-	2,000,000	1,000,000	-	-	-
Interfund Transfers	1,729,679	221,825	-	-	-	-
Fund Balance Contingency Reserve	1,718,705	-	1,185,349	2,069,449	-	-
Total Expenditures	\$ 5,990,781	\$ 9,291,385	\$ 6,531,349	\$ 3,895,199	\$ 9,436,000	\$ 15,065,000

Fire Impact Fee Fund

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Revenues						
Impact Fees	\$ 1,265,032	\$ 1,181,116	\$ 1,181,116	\$ 1,442,741	\$ 1,181,116	\$ 1,182,058
Other Revenue	270,000	50,000	-	-	-	-
Grants	5,000,000	-	-	-	-	-
Interfund Transfers	4,444,904	2,162,958	114,374	-	319,123	3,480,910
Fund Balance Appropriations	-	8,932,526	-	-	-	-
Total Revenues	\$ 10,979,936	\$ 12,326,600	\$ 1,295,490	\$ 1,442,741	\$ 1,500,239	\$ 4,662,968
Expenditures						
Operating Expenditures	\$ 49,850	\$ -	\$ -	\$ -	\$ 56,000	\$ -
Fire Station #22 Replacement	4,523,671	6,404,600	-	-	-	-
Fire Station #23 Expansion	-	-	-	-	448,000	4,600,000
Fire Station #26	4,564,918	5,922,000	244,860	-	179,200	-
Fund Balance Contingency Reserve	1,841,497	-	1,050,630	1,442,741	817,039	62,968
Total Expenditures	\$ 10,979,936	\$ 12,326,600	\$ 1,295,490	\$ 1,442,741	\$ 1,500,239	\$ 4,662,968



SR 100 Community Redevelopment Agency Fund

	Estimated 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Revenues						
Intergovernmental Revenue (County Portion)	\$ 1,895,205	\$ 2,157,700	\$ 2,222,400	\$ 2,291,063	\$ 2,359,800	\$ 2,430,600
Tax Increment (City Portion)	1,015,191	1,148,644	1,183,100	1,218,600	1,255,200	1,292,900
Other Revenue	40,000	30,000	-	-	-	-
Fund Balance Appropriations	616,919	-	-	-	-	-
Total Revenues	\$ 3,567,315	\$ 3,336,344	\$ 3,405,500	\$ 3,509,663	\$ 3,615,000	\$ 3,723,500
Expenditures						
Operating Expenditures	\$ 208,363	\$ 1,039,340	\$ 1,128,785	\$ 197,943	\$ 2,143,975	\$ 1,037,675
Debt Service	844,360	852,145	859,615	866,720	-	-
Interfund Transfers	2,514,592	1,444,859	1,417,100	2,445,000	1,471,025	2,685,825
Total Expenditures	\$ 3,567,315	\$ 3,336,344	\$ 3,405,500	\$ 3,509,663	\$ 3,615,000	\$ 3,723,500

Tax Increment -Restricted to development within the CRA

Interfund Transfers:

Proposed

	FY2025 Estimated	FY2026
Transfer to Recreation Impact Fee	\$1,027,218	\$1,050,425
Transfer to Fire Impact Fee Fund	\$1,200,000	\$ 0
Transfer to Utility Capital Projects	\$ 287,374	\$ 200,000
Transfer to Capital Projects	\$ 0	\$ 194,435

	Estimated	Proposed
PRINCIPAL	\$736,000.00	\$769,000.00
Details for PRINCIPAL		
	\$736,000.00	\$769,000.00

	Estimated	Proposed
INTEREST	\$108,360.00	\$83,145.00
Details for INTEREST		
	\$108,360.00	\$83,145.00

All Remaining Funds Summary

	Fiscal Year					
	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	2025(A)-2026(P) Change	Percentage Change
Community Development Block Grant Fund	\$ 705,463	\$ 756,000	\$ 905,359	\$ 806,000	\$ 50,000	6.6%
Police Education Fund	7,000	9,000	12,000	12,000	3,000	33.3%
Disaster Reserve Fund	-	-	1,912,940	-	-	0.0%
Special Events Fund	148,571	191,370	204,001	166,660	(24,710)	-12.9%
American Rescue Plan Act Fund	6,956,349	6,718,662	5,237,605	-	(6,718,662)	-100.0%
Neighborhood Stabilization Program Fund	-	121,035	-	121,035	-	0.0%
Developer Special Projects Fund	3,595	50,000	151,855	122,275	72,275	0.0%
Health Insurance Fund	9,022,359	9,257,503	9,383,503	10,467,183	1,209,680	13.1%
Emergency Communication Fund	377,040	488,827	508,827	444,849	(43,978)	-9.0%
Total Expenditures	\$ 17,220,377	\$ 17,592,397	\$ 18,316,090	\$ 12,140,002	\$ (5,452,395)	



Fiscal Year 2026 Proposed Budget -Summary

	Actual 2024	Adopted(A) 2025	Estimated 2025	Proposed(P) 2026	Fiscal Year 2025(A)-2026(P) Change	Percentage Change
General Fund	\$ 56,993,446	\$ 61,191,673	\$ 63,205,642	\$ 68,657,920	\$ 7,466,247	12.2%
Water/Wastewater Fund	60,515,520	71,330,784	75,314,846	88,242,656	16,911,872	23.7%
Water/Wastewater Capital Projects Fund	37,148,964	83,838,019	51,820,776	326,390,581	242,552,562	289.3%
Stormwater Management Fund	26,054,064	47,125,884	43,557,785	42,805,516	(4,320,368)	-9.2%
Fleet Management Fund	10,596,094	11,459,137	13,490,601	10,664,763	(794,374)	-6.9%
Facilities Management Fund	1,990,855	2,177,244	2,176,209	2,273,201	95,957	4.4%
Collection and Sanitation Fund	16,607,153	18,646,141	18,275,306	19,698,024	1,051,883	5.6%
IT Enterprise Fund	880,682	982,823	945,054	1,576,830	594,007	60.4%
IT Internal Service Fund	5,088,069	6,968,711	6,851,950	6,953,140	(15,571)	-0.2%
Building Permit Fund	3,247,773	4,219,923	3,920,790	3,779,254	(440,669)	-10.4%
Capital Projects Fund	7,031,433	19,082,943	14,186,426	23,697,976	4,615,033	24.2%
Streets Improvement Fund	3,546,299	8,058,958	4,198,926	9,632,495	1,573,537	19.5%
Recreation Impact Fee Fund	4,252,699	4,660,646	5,990,781	9,291,385	4,630,739	99.4%
Transportation Impact Fee Fund	14,259,638	41,930,835	10,818,182	54,173,103	12,242,268	29.2%
American Rescue Plan Act Fund	6,956,349	6,718,662	5,237,605	-	(6,718,662)	-100.0%
Fire Impact Fee Fund	1,473,569	16,180,000	10,979,936	12,326,600	(3,853,400)	-23.8%
State Road 100 Community Redevelopment Act Fund	3,003,996	3,581,603	3,567,315	3,336,344	(245,259)	-6.8%
All Other Funds	10,611,433	13,397,735	14,080,593	14,033,894	636,159	4.7%
Total Budget	\$ 270,258,036	\$ 421,551,721	\$ 348,618,723	\$ 697,533,682	\$ 275,981,961	65.5%

A large, stylized logo on the left side of the slide. It features a palm tree with green fronds and a brown trunk, set against a yellow circular background. This is all enclosed within a thick blue circular border. The logo is partially cut off by the left edge of the frame.

Truth in Millage (TRIM) Property Taxes

Fiscal Year	Property Value	Percentage Change in Property Value	Total Millage	***Ad Valorem Receipts	Population	Percentage Change in Population
2026	*\$11,005,474,334	10.34%	4.1893	\$44,261,024	**114,858	6%
2025	\$9,973,717,496	13.83%	4.1893	\$40,111,579	107,859	6%
2024	\$8,762,097,220	14.61%	4.2570	\$35,808,238	101,737	4%
2023	\$7,645,411,750	19.52%	4.6100	\$33,835,534	98,150	6%
2022	\$6,396,639,746	9.93%	4.6100	\$28,308,969	92,866	4%
2021	\$5,818,727,063	6.72%	4.6989	\$26,247,952	89,437	3%

- * Based on July 1 Property Appraiser Valuation (Estimated 5.49% Attributable to New Construction)
- ** Based on Estimate from Community Development
- *** Ad Valorem Receipts is 96% of the Taxable Property Value



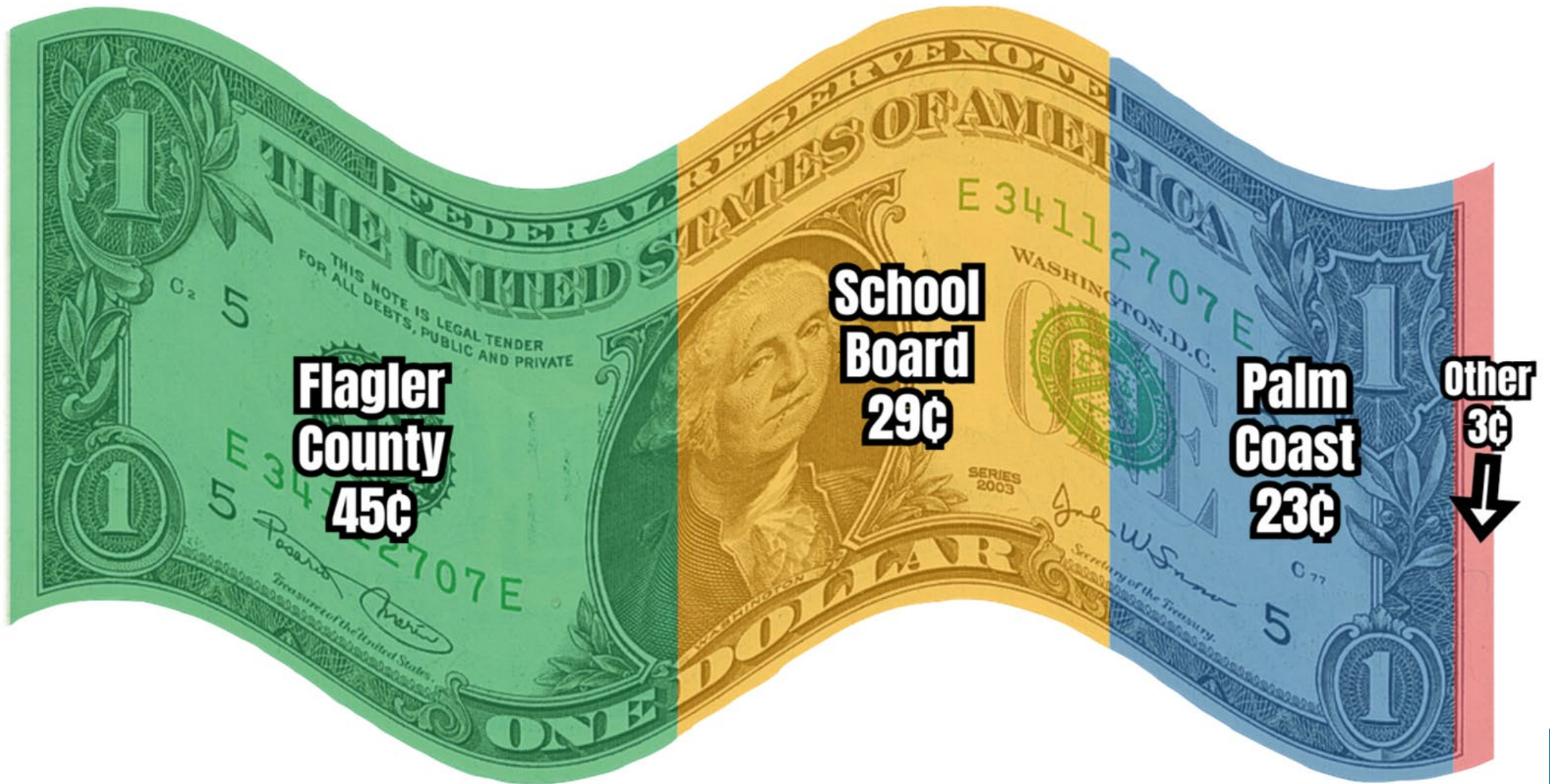


Survey of Neighboring Florida Cities, Flagler and St. Johns Counties

Ranking	City	Population Estimate	Millage Rate	Taxable Value in Billions	Taxes Levied in Millions
1	Marineland	12	10.00000	0.01	0.14
2	Flagler County	136,310	7.99450	16.52	136.05
3	Bunnell	4,149	7.93000	0.40	3.16
4	St. Augustine	15,684	7.50000	3.29	24.66
5	Deltona	98,312	7.00000	5.15	36.02
6	St. Johns County	331,479	6.80000	53.87	297.03
7	Flagler Beach	5,550	5.45000	1.21	6.59
8	Daytona Beach	84,891	5.93000	9.50	56.31
9	Port Orange	65,670	4.97500	5.51	27.43
10	Palm Coast	106,193	4.18930	9.98	41.83
11	Ormond Beach	45,140	4.09600	5.52	22.60
12	Beverly Beach	503	1.08000	0.12	0.13



PALM COAST 2025 Ad Valorem Taxes by Taxing Authority



Next Step:

- September 10th – Adopt the Maximum Millage Rate of 4.1893 for Strategic Action Plan Projects or Reduce Millage by .1000 to 4.0893

	Millage Rate
Rolled-Back Rate	4.0035
2026 Majority Vote	5.6629
2026 Two-Thirds Vote	6.2292
2025 Adopted Millage	4.1893
2026 Proposed Reduction by .1000	4.0893
2026 Proposed Maximum Millage	4.1893

Action

Hearing Dates

Adopt Tentative FY 2026 Budget,
Millage Rate & Revised FY 2025
Budget

First Public Hearing:
Wednesday, Sept. 10th 5:15PM

Adopt Final FY 2026 Budget &
Millage Rate

Final Public Hearing:
Wednesday, Sept. 24th 5:15PM



Access to the Fiscal Year 2026
budget calendar, budget
worksheets, and previous Council
presentations

