

RESOLUTION 2025-152
FISCAL YEAR 2025-2026 BUDGET

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF PALM COAST, FLAGLER COUNTY, FLORIDA,
ADOPTING THE BUDGET FOR FISCAL YEAR 2025-2026;
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City of Palm Coast, Flagler County, Florida, held the first public hearing on September 10, 2025, and adopted a tentative budget of \$696,444,327 for Fiscal Year 2025-2026; and

WHEREAS, the City of Palm Coast, Flagler County, Florida, held a properly noticed public hearing on September 24, 2025, relating to the final budget for Fiscal Year 2025-2026.

WHEREAS, the City of Palm Coast, Flagler County, Florida, approved Resolution 2025-____ adopting a final millage rate of 4.0893 mills; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
THE CITY OF PALM COAST, FLAGLER COUNTY, FLORIDA, AS FOLLOWS:**

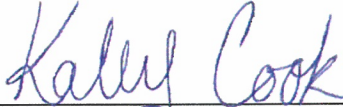
SECTION 1. APPROVAL OF FINAL BUDGET. The City Council of the City of Palm Coast hereby adopts the budget for Fiscal Year 2025-2026 at \$696,444,327 as attached hereto and incorporated by reference as Exhibit "A."

SECTION 2. CAPITAL IMPROVEMENT ELEMENT. The Capital Improvement Plan in the City's Annual Budget will serve to update the 5-year capital improvement schedule of the Capital Improvements Element of the Comprehensive Plan.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption by the City Council.

DULY PASSED AND ADOPTED by the City Council of the City of Palm Coast, Florida, on this 24th day of September 2025.

ATTEST:


KALEY COOK, CITY CLERK

CITY OF PALM COAST


MICHAEL NORRIS, MAYOR

APPROVED AS TO FORM AND LEGALITY


MARCUS DUFFY, CITY ATTORNEY

Attachment: Exhibit "A" - Final Budget



EXHIBIT A - Budget Summary attachment for public hearings

FY 2025-2026

**CITY OF PALM COAST BUDGET
ALL APPROPRIATED FUNDS**

**FY 2025-2026
BUDGET**

TOTAL REVENUES:	\$	696,444,327
TOTAL EXPENDITURES:	\$	696,444,327

FY 2025-2026 GENERAL FUND

**FY 2025-2026
BUDGET**

REVENUES:

Ad Valorem Taxes	42,698,778
Communications Services Taxes	3,009,154
Sales Tax	4,344,751
State Revenue Sharing	1,390,684
Other Taxes	1,189,586
Permits, Fees and Special Assessments	2,770,155
Charges for Services	7,514,905
Judgments, Fines & Forfeitures	658,183
Interest Revenue	343,919
Other Revenues	116,033
Intergovernmental - Grants	48,279
Transfers from Other Funds	1,367,533
Appropriated Fund Balance	2,149,435
TOTAL REVENUES:	\$ 67,601,395

EXPENDITURES:

Administration:

City Council	\$ 449,077
City Manager & City Clerk	1,334,237
Communications & Marketing	742,022
Economic Development	1,818,365
Human Resources	1,264,171
City Attorney	790,000
Financial Services	2,267,599
Planning , Code Enforcement & Business Tax	7,957,150
Fire	16,002,655
Law Enforcement	11,181,587
Streets Maintenance	10,321,742
Construction Management & Engineering	1,482,102
Parks & Recreation	2,802,611
Parks Maintenance	3,916,202
Aquatic Center	500,301
Southern Recreation Center	761,508
Palm Harbor Golf Club	2,182,422
Non-Departmental	1,827,644
TOTAL EXPENDITURES:	\$ 67,601,395

FY 2025-2026 CDBG FUND**FY 2025-2026
BUDGET****REVENUES:**

Intergovernmental Revenue	\$	806,000
TOTAL REVENUES:	\$	806,000

EXPENDITURES:

Operating Expenses	\$	781,000
Transfers to Other Funds		25,000
TOTAL EXPENDITURES:	\$	806,000

FY 2025-2026 POLICE EDUCATION FUND**FY 2025-2026
BUDGET****REVENUES:**

Fines and Forfeitures	\$	9,000
Appropriated Fund Balance		3,000
TOTAL REVENUES:	\$	12,000

EXPENDITURES:

Operating Expenses	\$	12,000
TOTAL EXPENDITURES:	\$	12,000

FY 2025-2026 DISASTER RESERVE FUND**FY 2025-2026
BUDGET****REVENUES:**

Intergovernmental Revenue	\$	-
Interest Revenue		-
TOTAL REVENUES:	\$	-

EXPENDITURES:

Operating Expenses	\$	-
TOTAL EXPENDITURES:	\$	-

FY 2025-2026 SPECIAL EVENTS FUND**FY 2025-2026
BUDGET****REVENUES:**

Intergovernmental Revenue	\$	5,000
Charges for Services		161,660
TOTAL REVENUES:	\$	166,660

EXPENDITURES:

Operating Expenses	\$	162,443
Contingency		4,217
TOTAL EXPENDITURES:	\$	166,660

FY 2025-2026 STREETS IMPROVEMENT FUND**FY 2025-2026
BUDGET****REVENUES:**

Local Option Fuel Tax	\$	2,039,667
State Revenue Sharing		927,123
Interest Revenue		50,000
Transfers from Other Funds		72,275
Appropriated Fund Balance		6,543,430
TOTAL REVENUES:	\$	9,632,495

EXPENDITURES:

Operating Expenses	\$	8,252,495
Capital Outlay		1,380,000
TOTAL EXPENDITURES:	\$	9,632,495

FY 2025-2026 RECREATION IMPACT FEE FUND**FY 2025-2026
BUDGET****REVENUES:**

Permits, Fees and Special Assessments	\$	4,356,047
Intergovernmental Revenue		1,201,698
Transfers from Other Funds		3,514,314
Appropriated Fund Balance		219,326
TOTAL REVENUES:	\$	9,291,385

EXPENDITURES:

Operating Expenses	\$	2,500
Interfund Transfers		221,825
Capital Outlay		9,067,060
TOTAL EXPENDITURES:	\$	9,291,385

FY 2025-2026 FIRE IMPACT FEE FUND**FY 2025-2026
BUDGET****REVENUES:**

Permits, Fees and Special Assessments	\$	1,181,116
Interest Revenue		50,000
Transfers from Other Funds		2,162,958
Appropriated Fund Balance		8,932,526
TOTAL REVENUES:	\$	12,326,600

EXPENDITURES:

Capital Outlay		12,326,600
TOTAL EXPENDITURES:	\$	12,326,600

FY 2025-2026 DEVELOPMENT SPECIAL PROJECTS FUND**FY 2025-2026
BUDGET****REVENUES:**

Appropriated Fund Balance		122,275
TOTAL REVENUES:	\$	122,275

EXPENDITURES:

Operating Expenses	\$	50,000
Interfund Transfers		72,275
TOTAL EXPENDITURES:	\$	122,275

FY 2025-2026 TRANSPORTATION IMPACT FEE FUND

		FY 2025-2026 BUDGET
<u>REVENUES:</u>		
Permits, Fees and Special Assessments	\$	8,738,311
Intergovernmental Revenue		36,365,917
Other Revenue		350,000
Interest Revenue		150,000
Appropriated Fund Balance		8,568,875
TOTAL REVENUES:	\$	54,173,103
 <u>EXPENDITURES:</u>		
Operating Expenses	\$	1,609,889
Interfund Transfers		200,000
Capital Outlay		52,363,214
TOTAL EXPENDITURES:	\$	54,173,103

FY 2025-2026 TOWN CENTER TRANSPORTATION IMPACT FEE FUND

		FY 2025-2026 BUDGET
<u>REVENUES:</u>		
Interest Revenue	\$	5,000
Transfers from Other Funds		100,000
Appropriated Fund Balance		555,319
TOTAL REVENUES:	\$	660,319
 <u>EXPENDITURES:</u>		
Capital Outlay	\$	660,319
TOTAL EXPENDITURES:	\$	660,319

FY 2025-2026 AMERICAN RESCUE PLAN ACT FUND

		FY 2025-2026 BUDGET
<u>REVENUES:</u>		
Intergovernmental Revenue	\$	-
Appropriated Fund Balance		-
TOTAL REVENUES:	\$	-
<u>EXPENDITURES:</u>		
Interfund Transfers	\$	-
TOTAL EXPENDITURES:	\$	-

FY 2025-2026 NEIGHBORHOOD STABILIZATION FUND

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

FY 2025-2026 OKR SPECIAL ASSESSMENT FUND

		FY 2025-2026 BUDGET
<u>REVENUES:</u>		
Special Assessment	\$	323,000
Intergovernmental Revenue		361,939
Interest Revenue		15,000
Transfers from Other Funds		100,000
Appropriated Fund Balance		433,634
TOTAL REVENUES:	\$	1,233,573
<u>EXPENDITURES:</u>		
Operating Expenses	\$	50,000
Debt Service		323,000
Capital Outlay		860,573
TOTAL EXPENDITURES:	\$	1,233,573

FY 2025-2026 SR100 COMMUNITY REDEVELOPMENT FUND**FY 2025-2026
BUDGET****REVENUES:**

Interest Revenue	\$	30,000
Intergovernmental Revenue		2,157,700
Transfers from Other Funds		1,148,644
TOTAL REVENUES:	\$	3,336,344

EXPENDITURES:

Operating Expenses	\$	1,039,340
Interfund Transfers		1,444,859
Debt Service		852,145
TOTAL EXPENDITURES:	\$	3,336,344

FY 2025-2026 CAPITAL PROJECTS FUND**FY 2025-2026
BUDGET****REVENUES:**

Small County Surtax	\$	5,318,571
Interest Revenue		250,000
Intergovernmental Revenue		140,000
Transfers from Other Funds		10,716,260
Appropriated Fund Balance		7,273,145
TOTAL REVENUES:	\$	23,697,976

EXPENDITURES:

Operating Expenses	\$	75,000
Interfund Transfers		4,951,848
Capital Outlay		18,671,128
TOTAL EXPENDITURES:	\$	23,697,976

FY 2025-2026 WATER AND WASTEWATER UTILITY FUND**FY 2025-2026
BUDGET****REVENUES:**

Charges for Services		
Water Sales	\$	47,140,983
Water Connection Fees		2,400,000
Wastewater Sales		32,620,222
Wastewater Inspection Fees		77,579
Interest Revenue		509,004
Other Revenues		1,525,340
Appropriated Fund Balance		3,941,192
TOTAL REVENUES:	\$	88,214,320

EXPENDITURES:

Personnel Services	\$	16,614,784
Operating Expenses		22,349,901
Interfund Transfers		18,514,650
Capital Outlay		2,491,938
Grant		10,000
Debt Service		28,233,047
TOTAL EXPENDITURES:	\$	88,214,320

FY 2025-2026 UTILITY CAPITAL PROJECTS FUND**FY 2025-2026
BUDGET****REVENUES:**

Permits, Fees and Special Assessments	\$	15,561,772
Intergovernmental Revenue		9,363,000
Interest Revenue		327,242
Transfers from Other Funds		14,744,567
Debt Proceeds		286,394,000
TOTAL REVENUES:	\$	326,390,581

EXPENDITURES:

Personnel Expenses	\$	1,199,511
Operating Expenses		3,044,347
Interfund Transfers		5,000,000
Capital Outlay		119,729,116
Contingency		197,417,607
TOTAL EXPENDITURES:	\$	326,390,581

FY 2025-2026 COLLECTIONS AND SANITATION FUND**FY 2025-2026
BUDGET****REVENUES:**

Charges for Services	\$	19,668,024
Interest Revenue		30,000
TOTAL REVENUES:	\$	19,698,024

EXPENDITURES:

Personnel Services	\$	315,014
Operating Expenses		18,914,448
Contingency		468,562
TOTAL EXPENDITURES:	\$	19,698,024

FY 2025-2026 STORMWATER MANAGEMENT FUND**FY 2025-2026
BUDGET****REVENUES:**

Ad Valorem Taxes	\$	530,721
Charges for Services		23,977,931
Interest Revenue		157,182
Other Revenues		346,080
Appropriated Fund Balance		17,789,707
TOTAL REVENUES:	\$	42,801,621

EXPENDITURES:

Personnel Services	\$	7,230,410
Operating Expenses		9,125,763
Capital Outlay		20,889,116
Debt Service		2,896,197
Interfund Transfers		2,660,135
TOTAL EXPENDITURES:	\$	42,801,621

FY 2025-2026 BUILDING PERMITS FUND

		FY 2025-2026 BUDGET
<u>REVENUES:</u>		
Charges for Services	\$	3,738,532
Interest Revenue		20,722
Other Revenues		20,000
TOTAL REVENUES:	\$	3,779,254
<u>EXPENDITURES:</u>		
Personnel Services	\$	2,834,320
Operating Expenses		944,934
TOTAL EXPENDITURES:	\$	3,779,254

FY 2025-2026 INFORMATION TECHNOLOGY ENTERPRISE FUND

		FY 2025-2026 BUDGET
<u>REVENUES:</u>		
Charges for Services		812,197
Interest Revenue		61,034
Other Revenues		28,000
Transfers from Other Funds		325,000
Appropriated Fund Balance		350,000
TOTAL REVENUES:	\$	1,576,231
<u>EXPENDITURES:</u>		
Personnel Services	\$	201,482
Operating Expenses		425,244
Interfund Transfers		24,505
Capital Outlay		925,000
TOTAL EXPENDITURES:	\$	1,576,231

FY 2025-2026 HEALTH INSURANCE FUND**FY 2025-2026
BUDGET****REVENUES:**

Non-Revenue Premium Charges	\$	10,397,183
Interest Revenue		50,000
Other Revenues		20,000

TOTAL REVENUES:	\$	10,467,183
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EXPENDITURES:

Operating Expenses	\$	1,688,000
Claims		8,779,183

TOTAL EXPENDITURES:	\$	10,467,183
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FY 2025-2026 FLEET MANAGEMENT FUND**FY 2025-2026
BUDGET****REVENUES:**

Charges for Services	\$	3,823,661
Non-Revenue Internal Allocations		6,289,746
Other Revenues		250,000
Interest Revenue		199,133
Transfers from Other Funds		102,223

TOTAL REVENUES:	\$	10,664,763
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EXPENDITURES:

Personnel Services	\$	1,481,856
Operating Expenses		3,007,201
Capital Outlay		4,755,968
Contingency		1,419,738

TOTAL EXPENDITURES:	\$	10,664,763
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FY 2025-2026 EMERGENCY COMMUNICATIONS FUND**FY 2025-2026
BUDGET****REVENUES:**

Non-Revenue Internal Allocations	\$	429,849
Interest Revenue		15,000
TOTAL REVENUES:	\$	444,849

EXPENDITURES:

Operating Expenses	\$	304,296
Replacement Reserves		140,553
TOTAL EXPENDITURES:	\$	444,849

FY 2025-2026 FACILITIES MAINTENANCE FUND**FY 2025-2026
BUDGET****REVENUES:**

Charges for Services	\$	1,984,562
Interest Revenue		25,000
Appropriated Fund Balance		263,639
TOTAL REVENUES:	\$	2,273,201

EXPENDITURES:

Personnel Services	\$	665,466
Operating Expenses		1,567,735
Contingency		40,000
TOTAL EXPENDITURES:	\$	2,273,201

FY 2025-2026 INFORMATION TECHNOLOGY INTERNAL SERVICES FUND**FY 2025-2026
BUDGET****REVENUES:**

Charges for Services	\$	6,434,670
Intergovernmental Revenue -Grants		70,500
Interest Revenue		35,000
Other Revenues		4,001
Transfers from Other Funds		117,970
Appropriated Fund Balance		290,999
TOTAL REVENUES:	\$	6,953,140

EXPENDITURES:

Personnel Services	\$	2,798,966
Operating Expenses		4,064,174
Capital Outlay		10,000
Contingency		80,000
TOTAL EXPENDITURES:	\$	6,953,140