

**EXHIBIT A - Budget Summary attachment for public hearings**

**FY 2025-2026**

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

**FY 2025-2026  
BUDGET**

<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>696,444,327</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>696,444,327</b>

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
<b>TOTAL REVENUES:</b>	<b>\$ 67,601,395</b>

**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
<b>TOTAL EXPENDITURES:</b>	<b>\$ 67,601,395</b>

**FY 2025-2026      CDBG FUND**

**FY 2025-2026  
BUDGET**

**REVENUES:**

Intergovernmental Revenue	\$	806,000
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>806,000</b>

**EXPENDITURES:**

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

**FY 2025-2026      POLICE EDUCATION FUND**

**FY 2025-2026  
BUDGET**

**REVENUES:**

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

**EXPENDITURES:**

Operating Expenses	\$	12,000
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>12,000</b>

**FY 2025-2026      DISASTER RESERVE FUND**

**FY 2025-2026  
BUDGET**

**REVENUES:**

Intergovernmental Revenue	\$	-
Interest Revenue		-
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>-</b>

**EXPENDITURES:**

Operating Expenses	\$	-
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>-</b>

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

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

**EXPENDITURES:**

Operating Expenses	\$	162,443
Contingency		4,217
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>166,660</b>

**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>9,632,495</b>

**EXPENDITURES:**

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

**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>9,291,385</b>

**EXPENDITURES:**

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

**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>12,326,600</b>

**EXPENDITURES:**

Capital Outlay		12,326,600
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>12,326,600</b>

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

Appropriated Fund Balance		122,275
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>122,275</b>

**EXPENDITURES:**

Operating Expenses	\$	50,000
Interfund Transfers		72,275
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>122,275</b>

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

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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>54,173,103</b>

**EXPENDITURES:**

Operating Expenses	\$	1,609,889
Interfund Transfers		200,000
Capital Outlay		52,363,214
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>54,173,103</b>

**FY 2025-2026      TOWN CENTER TRANSPORTATION IMPACT FEE FUND****FY 2025-2026  
BUDGET****REVENUES:**

Interest Revenue	\$	5,000
Transfers from Other Funds		100,000
Appropriated Fund Balance		555,319
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>660,319</b>

**EXPENDITURES:**

Capital Outlay	\$	660,319
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>660,319</b>

**FY 2025-2026      AMERICAN RESCUE PLAN ACT FUND****FY 2025-2026  
BUDGET****REVENUES:**

Intergovernmental Revenue	\$	-
Appropriated Fund Balance		-
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>-</b>

**EXPENDITURES:**

Interfund Transfers	\$	-
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>-</b>

**FY 2025-2026      NEIGHBORHOOD STABILIZATION FUND****FY 2025-2026  
BUDGET****REVENUES:**

Appropriated Fund Balance	\$	121,035
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>121,035</b>

**EXPENDITURES:**

Operating Expenses	\$	121,035
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>121,035</b>

**FY 2025-2026      OKR SPECIAL ASSESSMENT FUND****FY 2025-2026  
BUDGET****REVENUES:**

Special Assessment	\$	323,000
Intergovernmental Revenue		361,939
Interest Revenue		15,000
Transfers from Other Funds		100,000
Appropriated Fund Balance		433,634
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>1,233,573</b>

**EXPENDITURES:**

Operating Expenses	\$	50,000
Debt Service		323,000
Capital Outlay		860,573
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>1,233,573</b>

**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>3,336,344</b>

**EXPENDITURES:**

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

**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>23,697,976</b>

**EXPENDITURES:**

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



**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>88,214,320</b>

**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
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>88,214,320</b>

**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>326,390,581</b>

**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
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>326,390,581</b>

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

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

**EXPENDITURES:**

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

**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>42,801,621</b>

**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
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>42,801,621</b>

**FY 2025-2026      BUILDING PERMITS FUND****FY 2025-2026  
BUDGET****REVENUES:**

Charges for Services	\$	3,738,532
Interest Revenue		20,722
Other Revenues		20,000
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>3,779,254</b>

**EXPENDITURES:**

Personnel Services	\$	2,834,320
Operating Expenses		944,934
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>3,779,254</b>

**FY 2025-2026      INFORMATION TECHNOLOGY ENTERPRISE FUND****FY 2025-2026  
BUDGET****REVENUES:**

Charges for Services		812,197
Interest Revenue		61,034
Other Revenues		28,000
Transfers from Other Funds		325,000
Appropriated Fund Balance		350,000
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>1,576,231</b>

**EXPENDITURES:**

Personnel Services	\$	201,482
Operating Expenses		425,244
Interfund Transfers		24,505
Capital Outlay		925,000
<b>TOTAL EXPENDITURES:</b>	<b>\$</b>	<b>1,576,231</b>

**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
----	------------

**EXPENDITURES:**

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

**TOTAL EXPENDITURES:**

\$	10,467,183
----	------------

**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
----	------------

**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
----	------------

**FY 2025-2026      EMERGENCY COMMUNICATIONS FUND****FY 2025-2026  
BUDGET****REVENUES:**

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

**EXPENDITURES:**

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

**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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>2,273,201</b>

**EXPENDITURES:**

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

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
<b>TOTAL REVENUES:</b>	<b>\$</b>	<b>6,953,140</b>

**EXPENDITURES:**

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