Lake Worth Beach, Florida. The Art of Florida Living.sm

7 North Dixie Highway
Lake Worth Beach, FL 33460
**561.586.1600**

**AGENDA**
**CITY OF LAKE WORTH BEACH**
**SPECIAL CITY COMMISSION MEETING - 1ST BUDGET HEARING**
**CITY HALL COMMISSION CHAMBER**
**THURSDAY, SEPTEMBER 10, 2026 – 5:01 PM**

****** PUBLIC COMMENT IS ACCEPTED AT ALL CITY COMMISSION MEETINGS EXCEPT FOR WORKSHOPS. ******

**ROLL CALL:**

**PLEDGE OF ALLEGIANCE:** led by Mayor Betty Resch

**PRESENTATIONS:** (there is no public comment on Presentation items)

A. Impact of the Property Tax amendment by Dorothy Jacks, Palm Beach Country Property Appraiser

**PUBLIC HEARINGS:**

A. Resolution No. 36-2026 – First Hearing – adopting the Fiscal Year 2026-2027 Tentative Millage Rate

B. Resolution No. 37-2026 - First Hearing -- adopting the Tentative Debt Service Rate

C. Resolution No. 38-2026 - First Hearing – adopting the fiscal year 2026-2027 Proposed City Budget

D. Resolution No. 39-2026 - establishing the Refuse Services Annual Assessment for Fiscal Year 2026-2027

E. Resolution No. 40-2026 – establishing the Annual Stormwater Non-Ad Valorem Assessment Rate for Fiscal Year 2026-2027

**NEW BUSINESS:**

A. Fiscal Year 2027 Position Count

B. Fiscal Year 2027 Contribution from Enterprise Operations

C. Fiscal Year 2027 Administrative Charge for Services

D. Resolution No. 41-2026 – establishing the rates and charges for the Electric Utility for Fiscal Year 2027

E. Resolution No. 42-2026 – establishing the fees and charges for City services for Fiscal Year 2027

**ADJOURNMENT:**

The City Commission has adopted Rules of Decorum for Public Participation and public comment which are posted within the City Hall Chambers, online at: https://hub.lakeworthbeachfl.gov/public-comment, and available through the City Clerk's office. Compliance with the Rules of Decorum is expected and appreciated.

If a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (F.S. 286.0105)

**September 10, 2026**

# Lake Worth Beach

DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

# Lake Worth Beach By The Numbers - 2026

- Total Market Value - $6,313,918,659
- Total Taxable Value - $4,026,789,269
- Net New Construction Taxable - $69,594,154
- Percent Increase (taxable value) - 9.23%
- Total Parcel Count - 13,067
- Total Tangible Accounts - 2,255

DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

# 2026 Lake Worth Beach

| MARKET VALUE | | $6,313,918,659 | 100% |
|---|---|---|---|
| **Assessment Differential** | **Reduction** | | |
| Save Our Homes Differential | $1,030,197,833 | | 16.3% |
| 10% Non-Homestead Assessment Increase Cap | $429,544,419 | | 6.8% |
| Agricultural Classification | $1,016,441 | | |
| Pollution Control Devices | $6,071 | | |
| Conservation Lands | $0 | | |
| Working Waterfronts | $0 | | |
| **SUBTOTAL** | **$1,460,764,764** | | 23.1% |
| ASSESSED VALUE | | $4,853,153,895 | 76.9% |

# 2026 Lake Worth Beach

| ASSESSED VALUE | | $4,853,153,895 | 76.9% |
|---|---|---|---|
| **EXEMPTIONS** | **REDUCTION** | | |
| $25K Homestead (193.031(1)(a), F.S.) | $138,872,312 | | 2.2% |
| Additional $25K Homestead (193.031(1)(b), F.S.) | $122,550,554 | | 1.9% |
| Additional $25K Homestead Age 65 Limited Income (196.075, F.S.) | $6,320,039 | | 0.1% |
| $25K Tangible Personal Property | $8,239,259 | | 0.1% |
| Governmental Property | $306,472,668 | | 4.9% |
| Institutional Property | $219,158,113 | | 3.5% |
| Others (Senior, Widow, Widowers, Disability, Historic, and Economic) | $24,751,681 | | 0.4% |
| **SUBTOTAL** | **$826,364,626** | | 13.1% |
| TAXABLE VALUE | | $4,026,789, | 63.8% |

# Overview of the 2026 Property Tax Amendment

- $150,000 exemption starting Jan 1, 2027
- $250,000 exemption starting Jan 1, 2028
- Indexed to inflation beginning 2029.
- First $25,000 applies to all taxing authorities including schools; remaining portion applies to non-school levies.
- New residents (starting Jan 1, 2027) receive $25,000 school and $50,000 non-school exemption for first 5 years.
- Non-homestead assessment cap lowered from 10% to 5% (non-school)

DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

# Lake Worth Beach Homestead Property Counts

| 2026 TOTAL NUMBER OF PARCELS | 2026 TOTAL RESIDENTIAL PARCELS | 2026 TOTAL NUMBER OF HOMESTEADS | 2026 TOTAL ASSESSED VALUE LESS THAN ≤ $50K | HOMESTEAD PROPERTIES WITH ASSESSED VALUE LESS THAN ≤ $150K | HOMESTEAD PROPERTIES WITH ASSESSED VALUE LESS THAN ≤ TO $250K |
|---|---|---|---|---|---|
| 13,067 | 9,792 | 5,653 | 531 | 2,488 | 3,777 |

# Lake Worth Beach Exemption Revenue Loss

| 2026 TOTAL TAXES LEVIED | 2026 EXEMPTION REVENUE LOSS | POTENTIAL $150K TOTAL EXEMPTION REVENUE LOSS | POTENTIAL $250K TOTAL EXEMPTION REVENUE LOSS | $250K LOSS AS A % OF TOTAL TAXES |
|---|---|---|---|---|
| $20,254,780 | ($1,593,440) | ($3,501,983) | ($4,755,710) | -23% |

Palm Beach County Property Appraiser

# Overview of the 2026 Property Tax Amendment

- Goes before the voters on November 3, 2026
- Must pass by 60%
- Taxpayers would not need to re-apply for Homestead Exemption
- Effective January 1, 2027, if approved

DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

City of Lake Worth Beach FLORIDA

# Thank You!

PALM BEACH COUNTY • PROPERTY APPRAISER •

DOROTHY JACKS CFA, AAS

Palm Beach County Property Appraiser

561.355.3230 www.pbcpao.gov

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE**: September 10, 2026 **DEPARTMENT:** Financial Services

**TITLE:**

Resolution No. 36-2026 – First Hearing – adopting the Fiscal Year 2026-2027 Tentative Millage Rate

**SUMMARY:**

The resolution sets the Tentative Millage Rate of 5.4945 to fund the City's Proposed FY 2026-2027 operating budget.

**BACKGROUND AND JUSTIFICATION:**

The budget and property tax rate adoption process are governed by Chapter 200, Florida Statutes, which sets forth the TRIM (Truth-In-Millage) process. In Florida, properties are assessed by the County Property Appraiser; levied by each taxing entity; and, collected by the County Tax Collector. Taxing entities are required to hold two (2) public hearings for the adoption of a property tax (millage) rate and budget. The first public hearing is advertised by the Property Appraiser mailing a TRIM notice to each property owner. Chapter 200, Florida Statutes, requires the City to:

1. Notify the County Property Appraiser of the City's tentative millage rate in July and of the date and time of first public hearing on the millage and budget. The City complied with this requirement and informed the Property Appraiser of the first hearing date and time (September 10, 2026, at 5:01 PM). The Property Appraiser sent out its TRIM notice notifying the citizens of the tentative millage rate and date and time of the first hearing.

2. Hold its first public hearing on the tentative millage rate and proposed budget. The City is conducting the first public hearing on September 10, 2026 (this agenda) and City staff is proposing a tentative millage rate and proposed budget to be adopted.

3. Advertise the tentative rate and proposed budget adopted at the first public hearing and the date and time of the second public hearing in a newspaper of general circulation (the Palm Beach Post). The advertisement must be published 2 to 5 days prior to the final public hearing, which is scheduled for September 24, 2026, at 5:01 PM.

4. At the second public hearing, the City Commission must adopt a final millage rate and final operating budget for fiscal year 2026-2027.

5. Subsequent to the final adoption, the City must deliver the resolution adopting the final millage rate to the County Property Appraiser, the County Tax Collector, and the Department of Revenue within 3 days after the final public hearing.

With the inclusion of the County Fire Municipal Service Taxing Units (MSTU) Millage of 3.4581, the City's maximum available Operating Millage cannot exceed 6.5419 mills.

**Publicly Announce:** The tentative millage is 5.4945 (or $5.4945 per $1,000 assessed valuation), which is 6.20% more than the rolled-back rate of 5.1735 mils.

**MOTION:**

Move to approve Resolution No. 36-2026 adopting a tentative millage rate of 5.4945 for Fiscal Year 2026-2027 and scheduling the second public hearing for September 24, 2026.

**ATTACHMENT(S):**

Resolution 36-2026

\\

RESOLUTION NO. 36-2026 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA; LEVYING MUNICIPAL TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY OF LAKE WORTH BEACH, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; REPEALING ALL RESOLUTIONS AND ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA, that:

Section 1. There be and hereby is levied on all taxable property, real and personal, within the City of Lake Worth Beach for the fiscal year beginning October 1, 2026 and ending September 30, 2027, for the purpose of providing monies for the various funds of the City of Lake Worth Beach, taxes expressed in mills upon the dollar of the assessed valuation of all property located in the City of Lake Worth Beach, as shown upon the 2026 Tax Roll of Palm Beach County.

Section 2. The taxes levied hereby are specifically applied and apportioned for the purposes and at the millage rates per dollar of assessed valuation as aforesaid, as follows:

(a) For the General Fund and for the purpose of providing money for general municipal purposes, and for the improvement and general government of said City, 5.4945 mills, $5.4945 per $1,000 assessed valuation; which is 6.20% more than the rolled-back rate of 5.1735 mils.

Section 3. The taxes above specified at the total millage rate of 5.4945 mils, $5.4945 per $1,000 assessed valuation, totaling the sum of $21,018,934 (after allowance for a 5% collection allowance) are hereby specifically allocated and apportioned to the respective items for which the same are levied.

Section 4. The taxes above specified are hereby apportioned to and levied upon and against all the taxable property, both real and personal, within the corporate limits of said City in proportion to the assessed valuation thereof as returned by the Palm Beach County Property Appraiser and as shown by the 2026 Tax Assessment Roll of Palm Beach County.

Section 5. All resolutions or parts thereof, respectively, in conflict with this resolution are hereby repealed.

Section 6. This Tax Levy Resolution shall become effective upon adoption after the second public hearing on September 24, 2026.

The passage of this resolution on first public hearing was moved by Commissioner _____, seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed upon the first public hearing on the 10th day of September 2026.

The passage of this resolution on second public hearing was moved by Commissioner _____ seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed and enacted on the 24th day of September 2026.

LAKE WORTH BEACH CITY COMMISSION

By: _____
Betty Resch, Mayor

ATTEST:

_____
Melissa Ann Coyne, MMC, City Clerk

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE**: September 10, 2026 **DEPARTMENT:** Financial Services

**TITLE:**

Resolution No. 37-2026 - First Hearing -- adopting the Tentative Debt Service Rate

**SUMMARY:**

The resolution sets the Tentative Debt Service Millage Rate of 0.4000 to fund the City's Voter Approved 2017/2018 General Obligation Bond Fund Levy

**BACKGROUND AND JUSTIFICATION:**
In November 2016, approximately 67%, or two-thirds of Voters, of the City of Lake Worth Beach approved the issuance of General Obligation Bonds for Road Improvement Projects in an amount not to exceed forty million dollars. Fiscal year 2026-2027 receipts and the use of fund balance must cover debt service payments in the amount of $2,156,588.

The debt service property tax rate adoption process is governed by Chapter 200, Florida Statutes, which sets forth the TRIM (Truth-In-Millage) process. In Florida, properties are assessed by the County Property Appraiser; levied by each taxing entity; and, collected by the County Tax Collector. Taxing entities are required to hold two (2) public hearings for the adoption of a debt service property tax (millage) rate and budget. The first public hearing is advertised by the Property Appraiser mailing a TRIM notice to each property owner. Chapter 200, Florida Statutes, requires the City to:

1. Notify the County Property Appraiser of the City's tentative debt service millage rate in July and of the date and time of first public hearing on the millage and budget. The City complied with this requirement and informed the Property Appraiser of the first hearing date and time (September 10, 2026, at 5:01 PM). The Property Appraiser sent out its TRIM notice notifying the citizens of the tentative debt service millage rate and date and time of the first hearing.

2. Hold its first public hearing on the tentative millage rate and proposed budget. The City is conducting the first public hearing on September 10, 2026 (this agenda) and City staff is proposing a tentative debt service millage rate and proposed budget to be adopted.

3. Advertise the tentative rate and proposed budget adopted at the first public hearing and the date and time of the second public hearing in a newspaper of general circulation (the Palm Beach Post). The advertisement must be published 2 to 5 days prior to the final public hearing, which is scheduled for September 24, 2026, at 5:01 PM.

4. At the second public hearing, the City Commission must adopt a final debt service millage rate and budget for fiscal year 2026-2027.

5. Subsequent to the final adoption, the City must deliver the resolution adopting the final debt service millage rate to the County Property Appraiser, the County Tax Collector, and the Department of Revenue within 3 days after the final public hearing.

**MOTION:**

Move to approve/disapprove Resolution No. 37-2026 adopting the tentative debt service millage rate of 0.4000 for Fiscal Year 2026-2027 and schedule the second public hearing for September 24, 2026.

**ATTACHMENT(S):**

Resolution 37-2026

RESOLUTION NO. 37-2026 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA; LEVYING MUNICIPAL TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY OF LAKE WORTH BEACH, FLORIDA, FOR VOTER APPROVED DEBT SERVICE FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; REPEALING ALL RESOLUTIONS AND ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA, that:

Section 1. There be and hereby is levied on all taxable property, real and personal, within the City of Lake Worth Beach for the fiscal year beginning October 1, 2026 and ending September 30, 2027, for the purpose of providing monies for the voter approved debt service fund of the City of Lake Worth Beach, taxes expressed in mills upon the dollar of the assessed valuation of all property located in the City of Lake Worth Beach, as shown upon the 2026 Tax Roll of Palm Beach County.

Section 2. The taxes levied hereby are specifically applied and apportioned for the purposes and at the millage rates per dollar of assessed valuation as aforesaid, as follows:

(a) For the Debt Service Fund for the purpose of providing money for payment of debt service for the general obligation bond of said City, 0.4000 mills per $1,000 assessed valuation.

Section 3. The taxes above specified at the total millage rate of 0.4000 mills, per $1,000 assessed valuation, totaling the sum of $1,522,212, are hereby specifically allocated and apportioned to the respective items for which the same are levied.

Section 4. The taxes above specified are hereby apportioned to and levied upon and against all the taxable property, both real and personal, within the corporate limits of said City in proportion to the assessed valuation thereof as returned by the Palm Beach County Property Appraiser and as shown by the 2026 Tax Assessment Roll of Palm Beach County.

Section 5. All resolutions or parts thereof, respectively, in conflict with this resolution are hereby repealed.

Section 6. This Tax Levy Resolution shall become effective upon adoption after the second public hearing on September 24, 2026.

The passage of this resolution on first public hearing was moved by Commissioner _____seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed upon the first public hearing on the 10th day of September 2026.

The passage of this resolution on second public hearing was moved by Commissioner _____ seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed and enacted on the 24th day of September 2026.

LAKE WORTH BEACH CITY COMMISSION

By: _____
Betty Resch, Mayor

ATTEST:

_____
Melissa Ann Coyne, MMC, City Clerk

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE**: September 10, 2026 **DEPARTMENT:** Financial Services

**TITLE:**

Resolution No. 38-2026 - First Hearing – adopting the fiscal year 2026-2027 Proposed City Budget

**SUMMARY:**

In accordance with the City's Code of Ordinances and Florida Statutes, the FY 2026-2027 Proposed Annual Budget for the City of Lake Worth Beach is hereby submitted. Expenditures for the tentative FY 2026-2027 Annual Operating Budget Appropriation equal $212,371,882 and for the Capital Budget Appropriation equal $78,995,356 for all City funds

**BACKGROUND AND JUSTIFICATION:**

The proposed FY 2026-2027 Annual Budget is a level service budget compared to the FY 2026 budget and contains programs relating to City operations that provide core services to the City's taxpayers, residences and visitors.

Highlights of the FY 2026-2027 budget are:

- No change in the City's millage rate as the combined General Fund millage rate of 5.4945, and the Municipal Services Taxing Unit, MSTU, millage rate of 3.4581 equals a total of 8.9526.

The City Commission has held four budget workshops including Financial Modeling by Stantec in preparation of adopting this proposed budget.

**MOTION:**

Move to approve/disapprove Resolution 38-2026 adopting the proposed budget for Fiscal Year 2026-2027 and setting the second public hearing for September 24, 2026.

**ATTACHMENT(S):**

Resolution 38-2026
FY 2027 Operating Budget
FY 2027 Capital Improvement Plan

RESOLUTION NO. 38-2026, A GENERAL APPROPRIATION RESOLUTION OF THE CITY OF LAKE WORTH BEACH, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA, MAKING SEPARATE AND SEVERAL APPROPRIATIONS FOR ITS NECESSARY OPERATING EXPENSES, THE USES AND EXPENSES OF THE VARIOUS FUNDS AND DEPARTMENTS OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR THE EFFECTIVE DATE THEREOF

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA, that:

Section 1. As hereinafter stated in this resolution, the term "fiscal year" shall mean that period of time beginning October 1, 2026, ending and including September 30, 2027.

Section 2. The funds and available resources and revenues, as set out in the City of Lake Worth Beach Approved Budget, are hereinafter incorporated by reference, be, and the same hereby are, appropriated to provide the monies to be used to pay the necessary operating and other expenses of the respective funds and departments of the City of Lake Worth Beach for the above described fiscal year.

Section 3. Sums hereinafter incorporated by reference listed as operating and other uses or expenses of the respective funds and departments of the City be, and the same hereby are, appropriated and shall be paid out of the revenues herein appropriated for said fiscal year.

Section 4. The revenues and the expenses for which appropriations are hereby made, all set forth above, shall be as follows:

As set out in the City of Lake Worth Beach Approved Budget as on file in the Office of the City Clerk of the City of Lake Worth Beach.

Section 5. The sums hereinbefore incorporated by reference based upon departmental estimates prepared by the City Manager, shall be, and the same hereby are, fixed and adopted as the budget for the operation of the City of Lake Worth Beach government and its other enterprises for the fiscal year.

Section 6. The fiscal year budget is automatically amended to re-appropriate encumbrances, outstanding contracts, capital outlay of project funds reserved or unexpended from Fiscal Year 2025-2026, said appropriation having been previously approved by the City Commission.

Section 7. The City Manager is hereby authorized and empowered to amend the budget to re-categorize general roll-over funds(s) into a more appropriate fund(s), so long as the general roll-over funds were actually dedicated in the Fiscal Year 2025-2026 budget.

Section 8. The City Manager is hereby authorized and empowered to amend the budget on an as needed basis in order to correct typographical errors or omissions that are purely scrivener's errors.

Section 9. The City of Lake Worth Beach adopts the provisions of Chapter 200, Florida Statutes, which provides for the expenditures of monies for the fiscal year based upon the final budget approved by the City Commission of the City of Lake Worth Beach.

Section 10. This resolution shall become effective immediately upon adoption after the second public hearing on September 24, 2026.

The passage of this resolution on first public hearing was moved by Commissioner _____ seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed upon the first public hearing on the 10th day of September 2026.

The passage of this resolution on second public hearing was moved by Commissioner _____ seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed and enacted on the 24th day of September 2026.

LAKE WORTH BEACH CITY COMMISSION

By: _____
Betty Resch, Mayor

ATTEST:

_____
Melissa Ann Coyne, MMC, City Clerk

City of Lake Worth Beach FLORIDA

# PROPOSED BUDGET

***FY2026 - 2027***

## 1st Public Hearing

**September 10, 2026**

*The Art of Florida Living*

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# Mission & Vision Statement

City of Lake Worth Beach FLORIDA

## Mission

*The City of Lake Worth Beach is a City of Neighborhoods committed to provide the highest quality of public service through a commitment to integrity, hard work and a friendly attitude. Through collaboration and inclusion of the residents and the business community, we will foster safer neighborhoods, encourage community pride, build a vibrant and diverse economy, plan thoughtfully for the future, preserve and enhance our natural, historical and cultural environment.*

## Vision

**Lake Worth is...**

**B**old & Beautiful

**E**xciting & Enthusiastic

**A**mbitious & Artsy

**C**ompassionate & Confident

**H**ome

# Acknowledgements

Compiled by the Financial Services Department

**Yannick Ngendahayo**

Finance Director

**Candace Dale**

Senior Budget Analyst

**Hector Vargas**

Senior Budget Analyst

# City Officials

From Left to Right: Commissioner Sarah Malega, Commissioner Christopher McVoy, Mayor Betty Resch, Vice Mayor Mimi May, Commissioner Anthony Segrich

# Funding Sources Overview

## FY 2027 Budget Appropriation Summary

| Fund Name | Sources of Funds | Interfund Transfers | Internal Service Funds | Use of Fund Balance | Total Sources of Funds | Salaries | Benefits | Salaries plus Benefits | Operating | Transfers Out | Total Uses of Funds | Net Revenues |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Fund | 36,658,431 | 15,642,072 | - | 227,774 | 52,528,277 | 10,221,788 | 4,847,473 | 15,069,261 | 27,477,718 | 9,981,298 | 52,528,277 | - |
| Building Permit Fund | 1,989,500 | - | - | 154,766 | 2,144,266 | 1,090,566 | 442,824 | 1,533,390 | 377,271 | 233,605 | 2,144,266 | - |
| Beach Fund | 5,230,961 | 631,430 | - | 174,843 | 6,037,234 | 2,187,301 | 905,030 | 3,092,331 | 2,290,346 | 654,557 | 6,037,234 | - |
| Code Remediation Fund | 45,000 | - | - | 203,150 | 248,150 | - | - | - | 248,150 | - | 248,150 | - |
| Electric Fund | 80,007,884 | 1,177,457 | - | - | 81,185,341 | 10,639,433 | 3,379,698 | 14,019,131 | 52,279,550 | 7,753,788 | 74,052,469 | 7,132,872 |
| Water Fund | 20,581,292 | - | - | - | 20,581,292 | 3,589,253 | 1,365,621 | 4,954,874 | 10,170,059 | 3,654,361 | 18,779,294 | 1,801,998 |
| Local Sewer Fund | 13,790,943 | - | - | - | 13,790,943 | 1,461,951 | 554,367 | 2,016,318 | 8,366,387 | 2,114,291 | 12,496,996 | 1,293,947 |
| Golf Fund | 2,236,000 | - | - | 501,752 | 2,737,752 | 416,327 | 99,330 | 515,657 | 1,462,121 | 759,974 | 2,737,752 | - |
| Stormwater Fund | 3,272,276 | - | - | - | 3,272,276 | 762,887 | 326,457 | 1,089,344 | 1,150,240 | 815,683 | 3,055,267 | 217,009 |
| Garage Fund | 251,406 | - | 1,417,092 | - | 1,668,498 | 409,832 | 190,098 | 599,930 | 967,011 | 6,500 | 1,573,441 | 95,057 |
| Refuse Fund | 8,545,332 | - | - | 205,097 | 8,750,429 | 2,724,684 | 1,284,868 | 4,009,552 | 2,934,238 | 1,806,639 | 8,750,429 | - |
| IT Fund | 20,090 | - | 3,131,981 | - | 3,152,071 | 955,995 | 326,007 | 1,282,002 | 1,807,263 | - | 3,089,265 | 62,806 |
| Self Insurance Fund | 62,500 | - | 4,753,873 | - | 4,816,373 | 366,398 | 125,951 | 492,349 | 4,268,803 | - | 4,761,152 | 55,221 |
| Benefit Fund | 55,284 | - | 5,119,616 | 444,350 | 5,619,250 | 182,874 | 40,390 | 223,264 | 5,395,986 | - | 5,619,250 | - |
| Regional Sewer | 12,058,611 | - | - | 2,261,041 | 14,319,652 | 229,369 | 83,983 | 313,352 | 10,791,326 | 3,214,974 | 14,319,652 | - |

| FY 2027 Budget Appropriation Summary | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fund Name | Sources of Funds | Interfund Transfers | Internal Service Funds | Use of Fund Balance | Total Sources of Funds | Salaries | Benefits | Salaries plus Benefits | Operating | Transfers Out | Total Uses of Funds | Net Revenues |
| Debt Service Fund | 1,522,212 | - | - | 634,376 | 2,156,588 | - | - | - | 2,156,588 | - | 2,156,588 | - |
| EU Storm Fund | 1,680,000 | - | - | - | 1,680,000 | - | - | - | - | - | - | 1,680,000 |
| Beautification Fund | 10,000 | - | - | 12,400 | 22,400 | - | - | - | 22,400 | - | 22,400 | - |
| | | | | | | | | | | | | |
| **Total** | **188,017,722** | **17,450,959** | **14,422,562** | **4,819,549** | **224,710,792** | **35,238,658** | **13,972,097** | **49,210,755** | **132,165,457** | **30,995,670** | **212,371,882** | **12,338,910** |

| Fund | FY26 Year End Estimated Fund Balance | Req. Fund Bal. Reserve per Policy (25% Govt and 50% Ent) | In Compliance (Y/N) | Rainy Day Reserve (10% of Exp.) | Budget Stabilization Reserve (5% of Exp.) | Capital Reserve (8% of Exp.) | Unassigned Fund Balance | Avail. Working Capital - 180 Days | Req. Working Capital - 180 Days | Available/ (Deficit) Unsassigned Fund Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Fund (001)** | **22,628,909** | 13,414,358 | Y | 5,365,743 | 2,682,872 | 4,292,594 | 1,073,149 | | | 9,214,551 |
| **Building Fund (103)** | **394,641** | N/A | N/A | N/A | N/A | N/A | N/A | | | 394,641 |
| **Public Education Fund (105)** | **7,326** | N/A | N/A | N/A | N/A | N/A | N/A | | | 7,326 |
| **EU Storm Fund (111)** | **3,771,938** | N/A | N/A | N/A | N/A | N/A | N/A | | | 3,771,938 |
| **EU Rate Stabilization Fund (121)** | **501,390** | N/A | N/A | N/A | N/A | N/A | N/A | | | 501,390 |
| **American Rescue Plan (130)** | **1,487,939** | N/A | N/A | N/A | N/A | N/A | N/A | | | 1,487,939 |
| **Beach Fund (140)** | **3,085,933** | 1,617,047 | Y | 646,819 | 323,409 | 517,455 | 129,364 | | | 1,478,789 |
| **Parking Improvement Fund (150)** | **79,548** | N/A | N/A | N/A | N/A | N/A | N/A | | | 79,548 |
| **Code Remediation Fund (160)** | **285,546** | N/A | N/A | N/A | N/A | N/A | N/A | | | 285,546 |
| **Grants Fund (180)** | **1,530,886** | N/A | N/A | N/A | N/A | N/A | N/A | | | 1,530,886 |
| **Tree Beautification Fund (190)** | **26,284** | N/A | N/A | N/A | N/A | N/A | N/A | | | 26,284 |
| **Utility Conservation Fund (195)** | **207,803** | N/A | N/A | N/A | N/A | N/A | N/A | | | 207,803 |
| **Golf Fund (404)** | **1,604,562** | 550,312 | Y | 220,125 | 110,062 | 176,100 | 44,025 | | | 1,054,251 |
| **Debt Service Fund (203)** | **1,644,911** | N/A | N/A | N/A | N/A | N/A | N/A | | | 1,644,911 |
| **Capital Projects Funds (301) & (170)** | **10,937,088** | N/A | N/A | N/A | N/A | N/A | N/A | | | 10,937,088 |
| **Park of Commerce (304)** | **3,498,237** | N/A | N/A | N/A | N/A | N/A | N/A | | | 3,498,237 |
| **Discretionary Sales Tax (307)** | **16,241,693** | N/A | N/A | N/A | N/A | N/A | N/A | | | 16,241,693 |

| Fund | FY26 Year End Estimated Fund Balance | Req. Fund Bal. Reserve per Policy (25% Govt and 50% Ent) | In Compliance (Y/N) | Rainy Day Reserve (10% of Exp.) | Budget Stabilization Reserve (5% of Exp.) | Capital Reserve (8% of Exp.) | Unassigned Fund Balance | Avail. Working Capital - 180 Days | Req. Working Capital - 180 Days | Available/ (Deficit) Unsassigned Fund Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| Neighborhood Road Fund (308) | 1,927,961 | N/A | N/A | N/A | N/A | N/A | N/A | | | 1,927,961 |
| Recovery Capital Project Fund (330) | 7,617,698 | N/A | N/A | N/A | N/A | N/A | N/A | | | 7,617,698 |
| Electric Fund (401) & (421) | 13,394,708 | 36,754,587 | N | N/A | N/A | N/A | N/A | 13,394,708 | 36,754,587 | (23,359,879) |
| Water Fund (402) & (422) | 12,797,007 | 9,818,511 | Y | N/A | N/A | N/A | N/A | 12,797,007 | 9,818,511 | 2,978,496 |
| Local Sewer Fund (403) & (423) | 7,368,482 | 6,155,134 | Y | N/A | N/A | N/A | N/A | 7,368,482 | 6,155,134 | 1,213,348 |
| Regional Sewer Fund (405,406,426) | 26,233,675 | 6,341,421 | Y | N/A | N/A | N/A | N/A | 26,233,675 | 6,341,421 | 19,892,254 |
| Stormwater Fund (408) & (428) | 2,878,487 | 1,524,450 | Y | N/A | N/A | N/A | N/A | 2,878,487 | 1,524,450 | 1,354,037 |
| Refuse Fund (410) | 5,162,147 | 4,702,837 | Y | N/A | N/A | N/A | N/A | 5,162,147 | 4,702,837 | 459,310 |
| IT Fund (510) | 1,554,816 | 915,396 | Y | 366,158 | 183,079 | 292,927 | 73,232 | | | 639,420 |
| Insurance Fund (520) | 10,601,704 | 1,509,161 | Y | 603,664 | 301,832 | | 603,664 | | | 9,092,544 |
| City Garage Fund (530) | 652,905 | 430,899 | Y | 172,360 | 86,180 | 137,888 | 34,472 | | | 240,804 |
| Employee Benefits (540) | 2,357,841 | 1,606,187 | Y | 642,475 | 321,237 | | 642,475 | | | 751,654 |
| Simpkin Trust Fund (605) | 129,748 | N/A | N/A | N/A | N/A | N/A | N/A | | | 129,748 |
| Library Trust Fund (606) & (607) | 49,091 | N/A | N/A | N/A | N/A | N/A | N/A | | | 49,091 |
| Law Enf. & Firefighter Education (640) | 131,041 | N/A | N/A | N/A | N/A | N/A | N/A | | | 131,041 |
| Law Enf. Confiscated Property (647) | 39,490 | N/A | N/A | N/A | N/A | N/A | N/A | | | 39,490 |
| | 160,831,434 | 85,340,297 | | 8,017,344 | 4,008,671 | 5,416,964 | 2,600,381 | 67,834,506 | 65,296,940 | 75,519,838 |

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# Fund Structure

On an annual basis, the City Manager presents a balanced budget to the City Commission for adoption related to its primary operating funds. The goal is to allocate resources based on the Strategic Plan and goals directed by the City Commission in collaboration with the City Manager's office and leadership team.

# Budgeted Funds and Purpose

| | General Fund | Special Revenue Funds | Enterprise Funds | Debt | Internal Service Funds |
|---|---|---|---|---|---|
| **Budgeted Funds included:** | General Fund | Building Fund, Code Remediation Fund, Golf Fund, Beach Fund Electric Utility Rate Stabilization Fund, Electric Utility Storm Fund, Tree Beautification Fund | Electric Fund, Water Fund, Local Sewer Fund, Regional Sewer Fund, Storm Water Fund, Refuse Fund | Debt Services Funds | Information Technology, Self Insurance Fund, Employee Benefits Fund, Garage Fleet Fund |
| **Purpose** | This is the general operating fund of the City. General tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The City can have only one General Fund. | Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to private purpose trusts or major capital projects) that are legally restricted or designated to expenditures for specified purposes. | This fund is used to report activity which fees are charged for goods or services to external customers (residents). | This fund is to report financial resources that are restricted or committed to expenditures for principal and interest. | These funds are to account for activities that provide services to other funds or departments within the City on a cost reimbursement basis. |

# General Fund

**General Fund Overview**

The General Fund serves as the primary operating fund of the City of Lake Worth Beach and is used to account for all financial resources not legally or administratively required to be accounted for in another fund. It supports essential government services that provide direct benefits to residents, businesses, and visitors.

**Revenue Sources**

The General Fund is primarily funded through a diverse mix of revenue sources, including:

- **Property Taxes** – The largest and most stable source of revenue, supporting core municipal operations.
- **Intergovernmental Revenues** – State and federal aid, grants, and shared revenues that supplement local funding.
- **Licenses, Permits, and Fees** – Revenues derived from regulatory activities and services provided by the City.
- **Charges for Services** – Fees for municipal services such as public safety, recreation, inspections and transfers from utility services.
- **Fines and Forfeitures** – Revenue generated from enforcement activities.
- **Miscellaneous Revenues** – Interest earnings, rental income, and other non-recurring revenue sources.

**Expenditure Priorities**

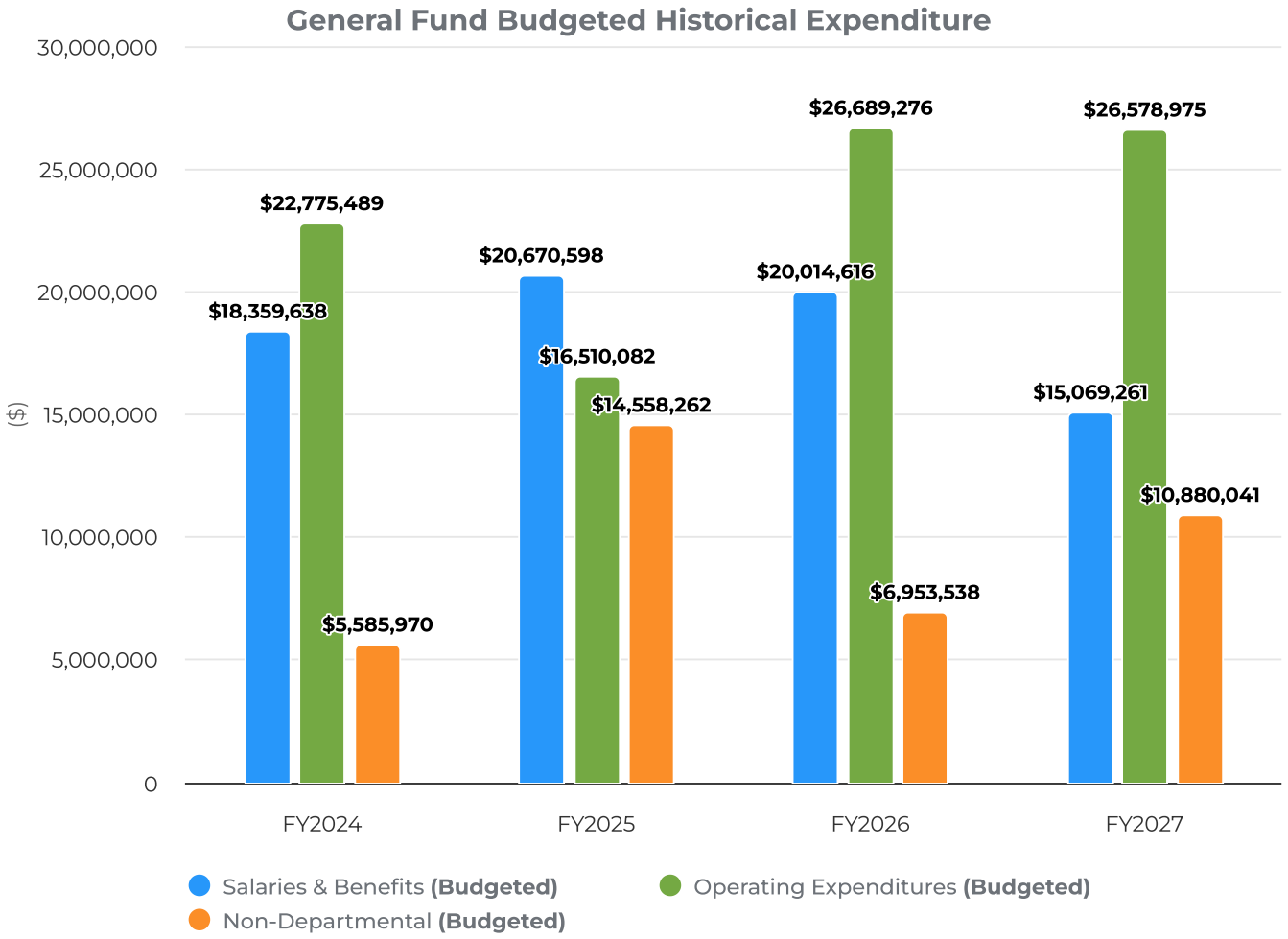
The General Fund supports a wide range of critical services, including:

- **Public Safety** – Palm Beach County Sheriff's Office contracted Police, Fire, and emergency response services to ensure community safety and well-being.
- **Public Works** – Maintenance of streets, parks, and municipal facilities to support infrastructure and quality of life.
- **General Government** – Administrative functions that facilitate governance, policy development, and financial management.
- **Community Development** – Planning, zoning, and economic development initiatives to promote sustainable growth.
- **Recreation and Cultural Services** – Programs and facilities that enhance the community’s recreational and cultural opportunities.

**Financial Sustainability**

The City remains committed to sound financial management and long-term sustainability by adhering to best practices in budgeting, expenditure control, and revenue forecasting. Maintaining an adequate fund balance ensures the City’s ability to respond to economic fluctuations, unforeseen emergencies, and future infrastructure needs. The financial strategies outlined in the City's Strategic Plan support ongoing efforts to maximize resources, enhance efficiency, and maintain a high level of service delivery.

# General Fund Historical Overview



# Special Revenue Funds

The **Special Revenue Funds** of the City of Lake Worth Beach are used to account for revenues that are legally restricted or designated for specific purposes. These funds provide financial transparency and ensure that resources are allocated efficiently to support critical programs and services that enhance the community's infrastructure, recreation, and safety.

- **Building Fund** – Accounts for revenues generated from building permits, inspections, and related fees. These funds are used to support the operations of the building department, ensuring compliance with local and state construction codes and regulations.
- **Code Remediation Fund** – Funds efforts to enforce and remediate code violations within the City. This includes addressing unsafe structures, property maintenance issues, and other regulatory compliance measures to enhance public safety and neighborhood integrity.
- **Electric Utility Rate Stabilization Fund** – To account for reserve set aside to manage and stabilize rate for the electric utility. The primary purpose of this fund is to maintain rate competitiveness and rate stability by mitigating cost increases due to fluctuations in power costs or other emergencies that would otherwise be passed along to the customers of the Electric Utility.
- **Electric Utility Storm Fund** – To account for reserve set aside for responding to storm-related damages and emergencies for the electric fund. The primary purpose of this fund includes, but is not limited to, financing infrastructure repairs, equipment replacement, and covering emergency response costs, with the ultimate goal of maintaining the continuity and reliability of electric utility services during and after storm events.
- **Golf Fund** – Supports the operations and maintenance of the City's golf course. Revenues primarily come from green fees, memberships, Golf Course restaurant rentals, and merchandise sales, which help sustain the course while enhancing recreational opportunities for residents and visitors.
- **Beach Fund** – Accounts for revenues and expenditures related to maintaining and preserving the City's beachfront areas. Funding sources include parking fees, beach access fees, and grants, ensuring the sustainability of coastal resources while supporting tourism and community enjoyment.
- **Tree Beautification Fund** – This fund is dedicated to supporting tree protection, preservation, education, and replacement efforts throughout the City. Revenue for the fund is generated from landscape regulation violations, including penalty fees assessed for the unpermitted removal or abuse of trees, and is used to promote a healthier, more sustainable urban canopy.

## Special Revenue Fund Revenues

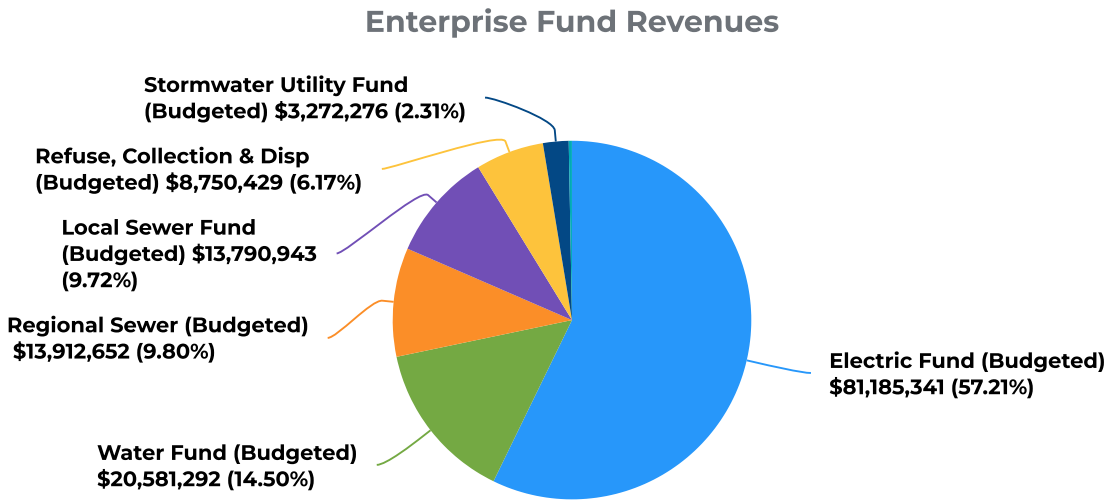
- Beautification Fund **(Budgeted)** $22,400 (0.17%)
- EU Storm Fund **(Budgeted)** $1,680,000 (13.05%)
- Building Permit Fund... **(Budgeted)** $2,144,266 (16.66%)
- Golf Course **(Budgeted)** $2,737,752 (21.27%)
- Code Remediation Fun... **(Budgeted)** $248,150 (1.93%)
- Beach Fund **(Budgeted)** $6,037,234 (46.91%)

# Enterprise Funds

**Enterprise Funds Overview**

The **Enterprise Funds** of the City of Lake Worth Beach are used to account for business-type activities that provide essential public services, funded primarily through user fees. These funds operate similar to private-sector businesses, ensuring that revenues generated cover the costs of providing services, maintaining infrastructure, and supporting long-term sustainability.

- **Electric Fund** – Accounts for the operations of the City's electric utility, including power distribution, system maintenance, and infrastructure improvements. Revenues are derived from customer usage fees, ensuring reliable and cost-effective electricity service for residents and businesses.
- **Water Fund** – Supports the provision of clean, safe drinking water to the community. Revenues from water usage fees fund system maintenance, water treatment, and infrastructure upgrades to ensure compliance with regulatory standards and sustainability.
- **Local Sewer Fund** – Finances the collection and conveyance of wastewater within the City's local sewer system. User fees support operations, routine maintenance, and system improvements to ensure public health and environmental compliance.
- **Regional Sewer Fund** – Accounts for the City's share of wastewater treatment services in partnership with regional facilities. Revenues from service charges contribute to system-wide wastewater treatment, ensuring regulatory compliance and efficient wastewater management.
- **Storm Water Fund** – Supports the management of storm water runoff to prevent flooding, protect water quality, and maintain drainage infrastructure. Storm water fees fund maintenance, capital improvements, and compliance with environmental regulations.
- **Refuse Fund** – Covers the cost of solid waste collection, recycling programs, and landfill management. User fees ensure that waste disposal services remain efficient, environmentally responsible, and sustainable. Revenues in this fund are obtained via non-ad valorem tax receipts for residential collection and billed service fees for commercial collections. City Code Section 12.15 and Section 2.151.

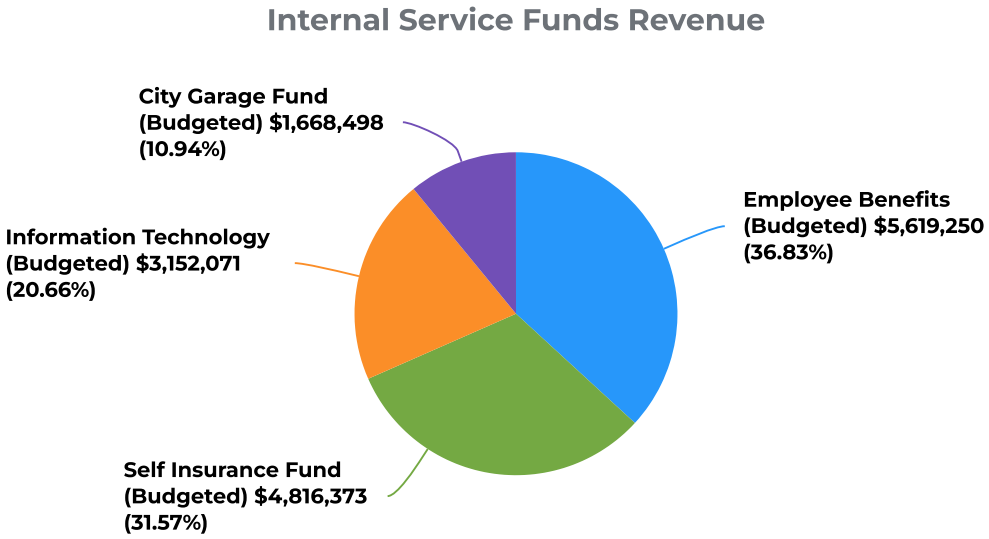


# Internal Service Funds

The **Internal Service Funds** of the City of Lake Worth Beach are to account for the activities that provide services to other funds or departments within the city on a cost reimbursement basis.

**Internal Service Funds**

- **Information Technology** – To account for the City's information technology costs and infrastructure.
- **Self-Insurance Fund** – To account for the property and liability insurance expenses along with the worker's compensation cost and reserves which benefit the City of Lake Worth Beach as a whole.
- **Employee Benefits Fund** – To account for the benefits provided to active and retired employees.
- **City Garage (Fleet) Fund** – To account for the maintenance and replacement of the City's fleet of vehicles.



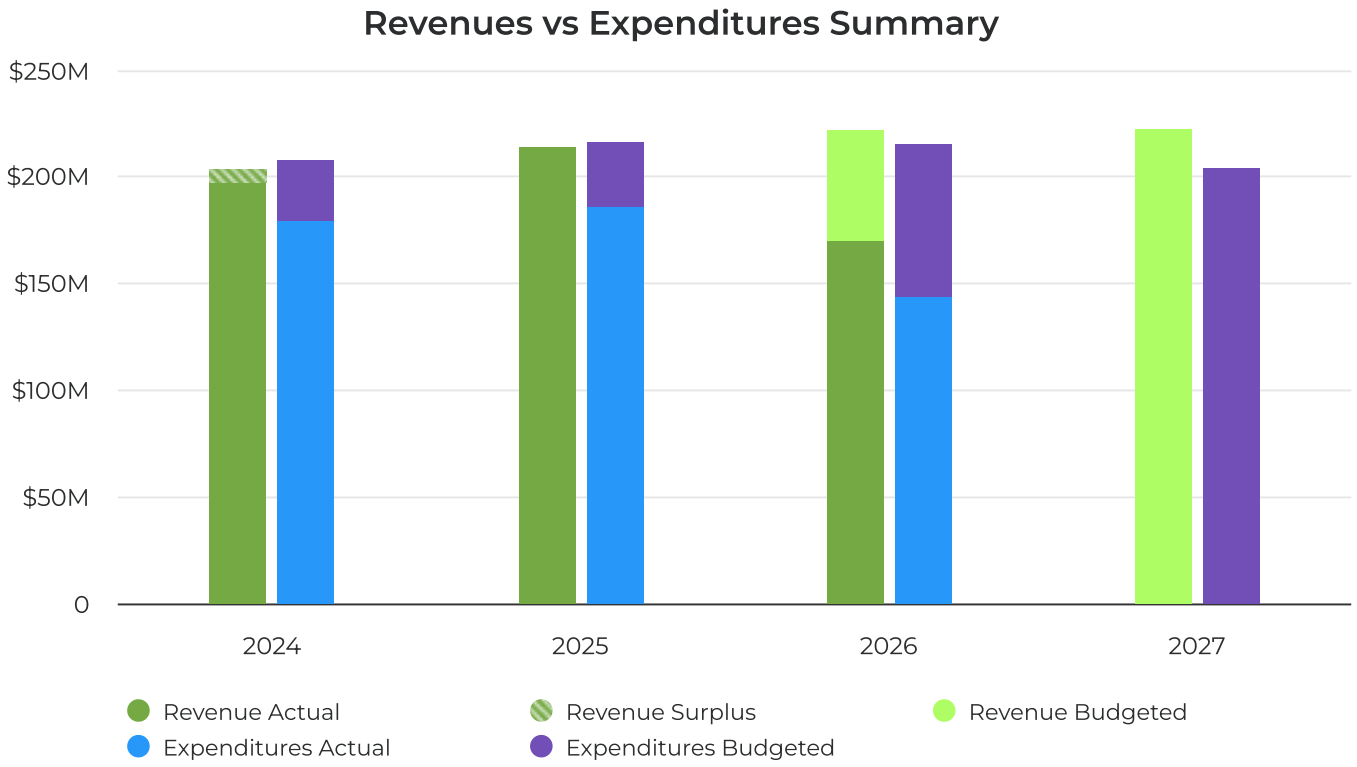
# Comprehensive Fund Summary (All Funds)

## Comprehensive Fund Summary (All Funds)

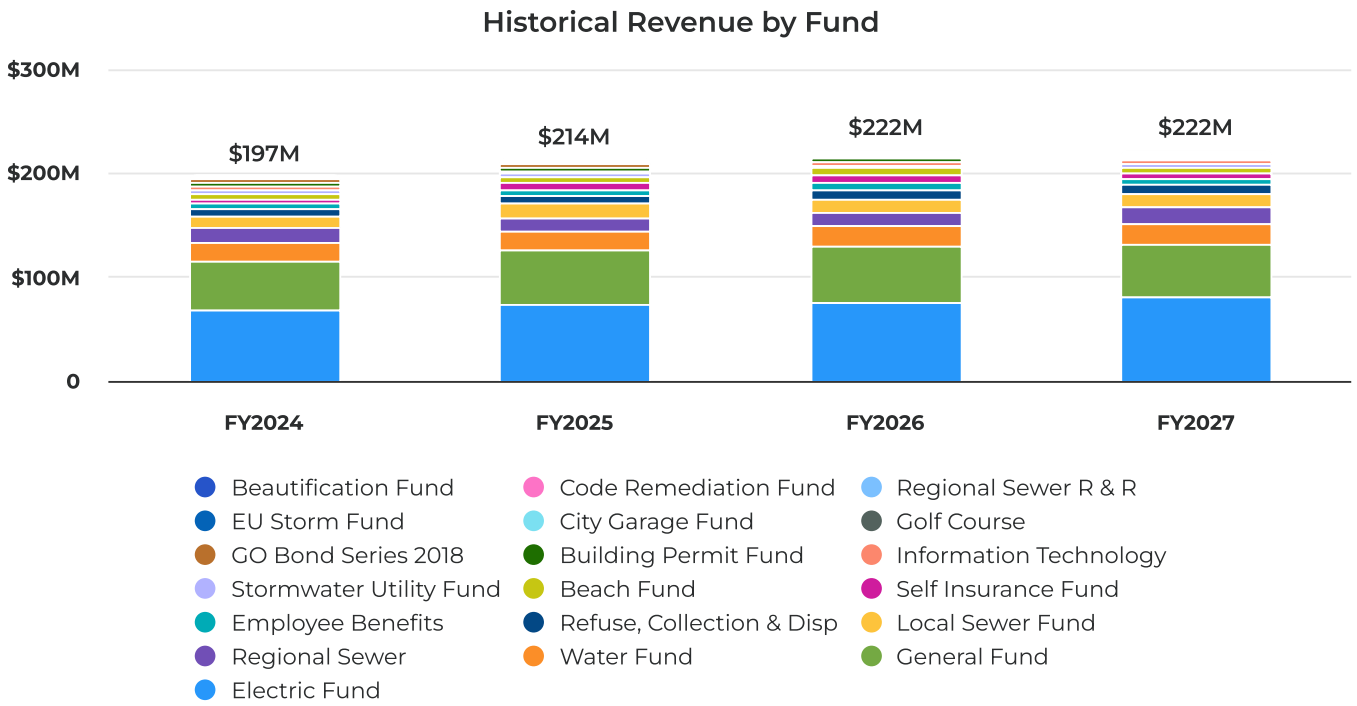
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$219,861,504** | **$250,135,278** | **$249,029,183** | **$249,029,183** | **-** | **-** | **-$1,106,095** | **-0.44%** |
| **Revenues** | | | | | | | | |
| Ad-Valorem | $21,086,033 | $20,747,734 | $22,298,269 | $22,298,269 | - | - | $1,550,535 | 7.47% |
| Fuel | $1,177,608 | $1,150,000 | $1,070,000 | $1,070,000 | - | - | -$80,000 | -6.96% |
| Utilities | $5,005,705 | $4,237,000 | $4,237,000 | $4,237,000 | - | - | - | - |
| Permits fees | $2,803,174 | $2,878,500 | $3,125,500 | $3,125,500 | - | - | $247,000 | 8.58% |
| Intergovernmental | $7,117,018 | $6,066,325 | $6,066,325 | $6,066,325 | - | - | - | - |
| Charges of SVCs | $144,140,477 | $154,057,243 | $149,558,950 | $150,930,505 | $1,371,555 | 0.92% | -$3,126,738 | -2.03% |
| Fines | $1,977,685 | $1,924,500 | $1,792,250 | $1,792,250 | - | - | -$132,250 | -6.87% |
| Other | $10,261,440 | $5,741,038 | $5,936,277 | $5,936,277 | - | - | $195,239 | 3.40% |
| Transfers | $20,485,314 | $17,771,891 | $17,245,163 | $17,450,959 | $205,796 | 1.19% | -$320,932 | -1.81% |
| Fund Balance | - | $7,320,228 | $4,002,909 | $4,819,549 | $816,640 | 20.40% | -$2,500,679 | -34.16% |
| Franchise Fees | $167,358 | $135,000 | $150,000 | $150,000 | - | - | $15,000 | 11.11% |
| Special Assessment | - | - | $6,834,158 | $6,834,158 | - | - | $6,834,158 | - |
| **Total Revenues** | **$214,221,813** | **$222,029,459** | **$222,316,801** | **$224,710,792** | **$2,393,991** | **1.08%** | **$2,681,333** | **1.21%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $52,719,101 | $63,655,128 | $48,711,287 | $49,210,755 | $499,468 | 1.03% | -$14,444,373 | -22.69% |
| Operating Expenditures | $85,413,558 | $103,025,225 | $108,588,048 | $108,701,080 | $113,032 | 0.10% | $5,675,855 | 5.51% |
| Non-Departmental | $47,330,269 | $48,736,974 | $48,859,038 | $54,460,047 | $5,601,009 | 11.46% | $5,723,073 | 11.74% |
| **Total Expenditures** | **$185,462,928** | **$215,417,327** | **$206,158,373** | **$212,371,882** | **$6,213,509** | **3.01%** | **-$3,045,445** | **-1.41%** |
| **Total Revenues Less Expenditures** | **$28,758,885** | **$6,612,132** | **$16,158,428** | **$12,338,910** | **-$3,819,518** | **-23.64%** | **$5,726,778** | **86.61%** |
| **Ending Fund Balance** | **$248,620,389** | **$256,747,410** | **$265,187,611** | **$261,368,093** | **-$3,819,518** | **-1.44%** | **$4,620,683** | **1.80%** |

# All Budgeted Funds Summary

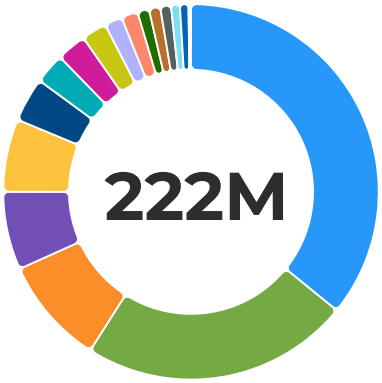
## Summary



# Revenues by Fund



## FY27 Revenues by Fund



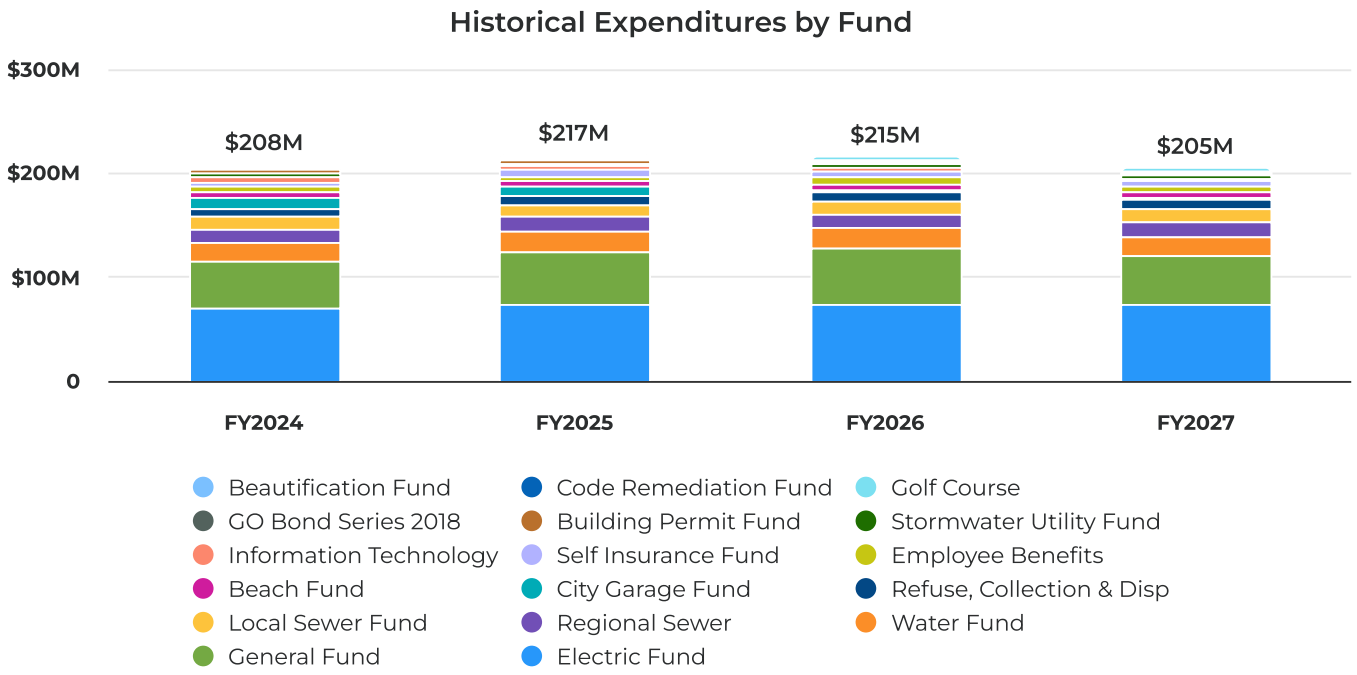

| | | |
|---|---|---|
| Electric Fund | **$79,718,732** | 35.86% |
| General Fund | **$51,468,815** | 23.15% |
| Water Fund | **$20,581,292** | 9.26% |
| Regional Sewer | **$14,961,823** | 6.73% |
| Local Sewer Fund | **$13,919,655** | 6.26% |
| Refuse, Collection & Disp | **$8,478,537** | 3.81% |
| Beach Fund | **$5,869,751** | 2.64% |
| Employee Benefits | **$5,674,616** | 2.55% |
| Self Insurance Fund | **$4,816,373** | 2.17% |
| Stormwater Utility Fund | **$3,398,130** | 1.53% |
| Information Technology | **$3,152,071** | 1.42% |
| Golf Course | **$2,236,000** | 1.01% |
| GO Bond Series 2018 | **$2,156,588** | 0.97% |
| Building Permit Fund | **$2,054,387** | 0.92% |
| EU Storm Fund | **$1,680,000** | 0.76% |
| City Garage Fund | **$1,652,092** | 0.74% |
| Regional Sewer R & R | **$398,000** | 0.18% |
| Code Remediation Fund | **$45,000** | 0.02% |
| Beautification Fund | **$22,400** | 0.01% |

## Revenues by Fund

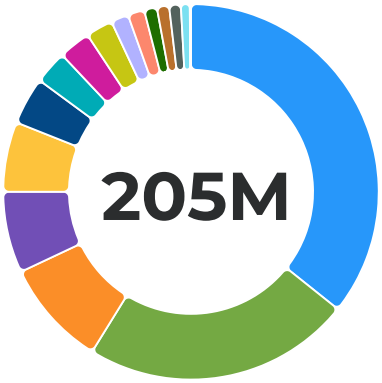
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| General Fund | $53,657,430 | $52,083,624 | $52,528,277 | $444,653 | 0.85% | -$1,129,153 | -2.10% | |
| Building Permit Fund | $2,273,231 | $2,056,641 | $2,144,266 | $87,625 | 4.26% | -$128,965 | -5.67% | |
| EU Storm Fund | $1,680,000 | $1,680,000 | $1,680,000 | - | - | - | - | |
| Beach Fund | $6,468,189 | $5,854,576 | $6,037,234 | $182,658 | 3.12% | -$430,955 | -6.66% | |
| Code Remediation Fund | $198,800 | $173,150 | $248,150 | $75,000 | 43.32% | $49,350 | 24.82% | |
| Beautification Fund | $22,400 | $22,400 | $22,400 | - | - | - | - | |
| GO Bond Series 2018 | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% | |
| Electric Fund | $75,161,786 | $79,720,662 | $81,185,341 | $1,464,679 | 1.84% | $6,023,555 | 8.01% | |
| Water Fund | $19,866,595 | $20,581,292 | $20,581,292 | - | - | $714,697 | 3.60% | |
| Local Sewer Fund | $13,230,384 | $13,919,655 | $13,790,943 | -$128,712 | -0.92% | $560,559 | 4.24% | |
| Golf Course | $2,201,246 | $2,236,000 | $2,737,752 | $501,752 | 22.44% | $536,506 | 24.37% | |
| Regional Sewer | $12,682,841 | $14,312,453 | $13,912,652 | -$399,801 | -2.79% | $1,229,811 | 9.70% | |
| Regional Sewer R & R | $398,000 | $407,000 | $407,000 | - | - | $9,000 | 2.26% | |
| Stormwater Utility Fund | $3,222,849 | $3,272,276 | $3,272,276 | - | - | $49,427 | 1.53% | |
| Refuse, Collection & Disp | $9,405,673 | $8,545,332 | $8,750,429 | $205,097 | 2.40% | -$655,244 | -6.97% | |
| Information Technology | $3,681,670 | $3,152,071 | $3,152,071 | - | - | -$529,599 | -14.38% | |
| Self Insurance Fund | $6,911,693 | $4,816,373 | $4,816,373 | - | - | -$2,095,320 | -30.32% | |
| City Garage Fund | $1,780,023 | $1,652,092 | $1,668,498 | $16,406 | 0.99% | -$111,525 | -6.27% | |
| Employee Benefits | $7,031,061 | $5,674,616 | $5,619,250 | -$55,366 | -0.98% | -$1,411,811 | -20.08% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Total Revenues** | **$222,029,459** | **$222,316,801** | **$224,710,792** | **$2,393,991** | **1.08%** | **$2,681,333** | **1.21%** | |

# Expenditures by Fund



## FY27 Expenditures by Fund




| | | |
|---|---|---|
| Electric Fund | **$73,078,447** | 35.72% |
| General Fund | **$47,253,159** | 23.10% |
| Water Fund | **$18,784,844** | 9.18% |
| Regional Sewer | **$14,316,336** | 7.00% |
| Local Sewer Fund | **$12,316,948** | 6.02% |
| Refuse, Collection & Disp | **$8,348,715** | 4.08% |
| Beach Fund | **$5,869,751** | 2.87% |
| Employee Benefits | **$5,619,648** | 2.75% |
| Self Insurance Fund | **$4,762,524** | 2.33% |
| Information Technology | **$3,095,310** | 1.51% |
| Stormwater Utility Fund | **$2,929,702** | 1.43% |
| Golf Course | **$2,234,376** | 1.09% |
| GO Bond Series 2018 | **$2,156,588** | 1.05% |
| Building Permit Fund | **$2,054,387** | 1.00% |
| City Garage Fund | **$1,562,351** | 0.76% |
| Code Remediation Fund | **$173,150** | 0.08% |
| Beautification Fund | **$22,400** | 0.01% |

## Expenditures by Fund

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| General Fund | $49,665,103 | $53,657,430 | $47,579,219 | $52,528,277 | $4,949,058 | 10.40% | -$1,129,153 | -2.10% |
| Building Permit Fund | $2,069,435 | $2,273,231 | $2,056,641 | $2,144,266 | $87,625 | 4.26% | -$128,965 | -5.67% |
| Beach Fund | $5,537,754 | $6,468,189 | $5,854,576 | $6,037,234 | $182,658 | 3.12% | -$430,955 | -6.66% |
| Code Remediation Fund | $75,837 | $198,800 | $173,150 | $248,150 | $75,000 | 43.32% | $49,350 | 24.82% |
| Beautification Fund | - | $22,400 | $22,400 | $22,400 | - | - | - | - |
| GO Bond Series 2018 | $2,157,338 | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% |
| Electric Fund | $64,083,975 | $73,509,173 | $74,037,551 | $74,052,469 | $14,918 | 0.02% | $543,296 | 0.74% |
| Water Fund | $19,264,259 | $19,637,022 | $18,781,171 | $18,779,294 | -$1,877 | -0.01% | -$857,728 | -4.37% |
| Local Sewer Fund | $11,831,625 | $12,310,267 | $12,515,817 | $12,496,996 | -$18,821 | -0.15% | $186,729 | 1.52% |
| Golf Course | $1,692,621 | $2,201,246 | $2,216,919 | $2,737,752 | $520,833 | 23.49% | $536,506 | 24.37% |
| Regional Sewer | $7,282,147 | $12,682,841 | $14,312,453 | $14,319,652 | $7,199 | 0.05% | $1,636,811 | 12.91% |
| Regional Sewer R & R | $393,359 | - | - | - | - | - | - | - |
| Stormwater Utility Fund | $2,151,287 | $3,048,900 | $3,043,140 | $3,055,267 | $12,127 | 0.40% | $6,367 | 0.21% |
| Refuse, Collection & Disp | $8,001,228 | $9,405,673 | $8,362,569 | $8,750,429 | $387,860 | 4.64% | -$655,244 | -6.97% |
| Information Technology | $2,498,193 | $3,661,582 | $3,093,099 | $3,089,265 | -$3,834 | -0.12% | -$572,317 | -15.63% |
| Self Insurance Fund | $2,942,039 | $6,036,642 | $4,762,388 | $4,761,152 | -$1,236 | -0.03% | -$1,275,490 | -21.13% |
| City Garage Fund | $1,354,786 | $1,723,596 | $1,571,112 | $1,573,441 | $2,329 | 0.15% | -$150,155 | -8.71% |
| Employee Benefits | $4,458,512 | $6,424,747 | $5,619,580 | $5,619,250 | -$330 | -0.01% | -$805,497 | -12.54% |
| EU Storm Fund | $3,430 | - | - | - | - | - | - | - |
| **Total Expenditures** | **$185,462,928** | **$215,417,327** | **$206,158,373** | **$212,371,882** | **$6,213,509** | **3.01%** | **-$3,045,445** | **-1.41%** |

# Comprehensive Fund Summary

## Comprehensive Fund Summary

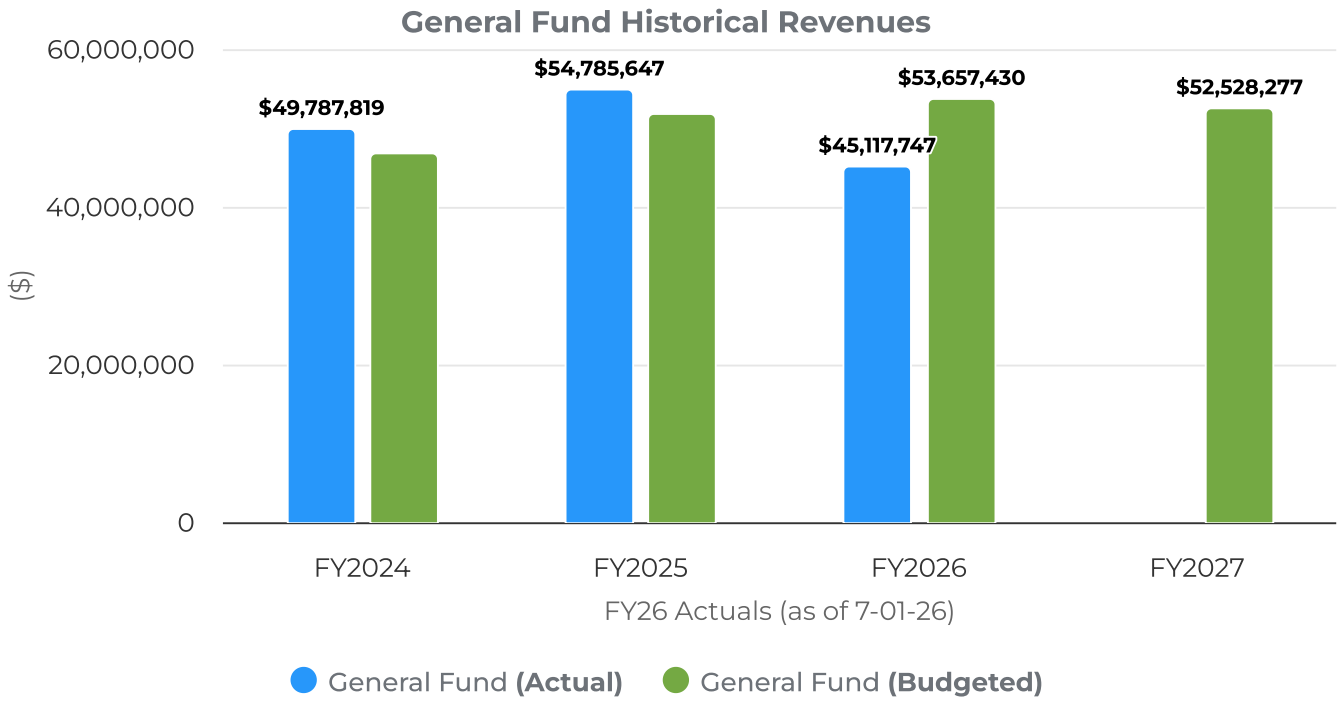
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$22,785,723** | **$27,852,664** | **$25,728,172** | **$25,728,172** | **-** | **-** | **-$2,124,492** | **-7.63%** |
| **Revenues** | | | | | | | | |
| Ad-Valorem | $18,056,342 | $19,291,175 | $20,776,057 | $20,776,057 | - | - | $1,484,882 | 7.70% |
| Fuel | $1,177,608 | $1,150,000 | $1,070,000 | $1,070,000 | - | - | -$80,000 | -6.96% |
| Utilities | $5,005,705 | $4,237,000 | $4,237,000 | $4,237,000 | - | - | - | - |
| Permits fees | $1,240,741 | $1,209,000 | $1,223,500 | $1,223,500 | - | - | $14,500 | 1.20% |
| Intergovernmental | $6,990,331 | $6,056,325 | $6,056,325 | $6,056,325 | - | - | - | - |
| Charges of SVCs | $2,346,088 | $1,791,555 | $1,914,449 | $1,914,449 | - | - | $122,894 | 6.86% |
| Fines | $1,182,412 | $1,042,500 | $1,065,250 | $1,065,250 | - | - | $22,750 | 2.18% |
| Other | $1,312,569 | $315,850 | $315,850 | $315,850 | - | - | - | - |
| Transfers | $17,473,850 | $16,439,533 | $15,425,193 | $15,642,072 | $216,879 | 1.41% | -$797,461 | -4.85% |
| Fund Balance | - | $2,124,492 | - | $227,774 | $227,774 | - | -$1,896,718 | -89.28% |
| **Total Revenues** | **$54,785,647** | **$53,657,430** | **$52,083,624** | **$52,528,277** | **$444,653** | **0.85%** | **-$1,129,153** | **-2.10%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $18,515,867 | $20,014,616 | $14,640,304 | $15,069,261 | $428,957 | 2.93% | -$4,945,355 | -24.71% |
| Operating Expenditures | $15,549,113 | $26,689,276 | $26,471,059 | $26,578,975 | $107,916 | 0.41% | -$110,301 | -0.41% |
| Non-Departmental | $15,600,123 | $6,953,538 | $6,467,856 | $10,880,041 | $4,412,185 | 68.22% | $3,926,503 | 56.47% |
| **Total Expenditures** | **$49,665,103** | **$53,657,430** | **$47,579,219** | **$52,528,277** | **$4,949,058** | **10.40%** | **-$1,129,153** | **-2.10%** |
| **Total Revenues Less Expenditures** | **$5,120,544** | **-** | **$4,504,405** | **-** | **-$4,504,405** | **-100.00%** | **-** | **-** |
| **Ending Fund Balance** | **$27,906,267** | **$27,852,664** | **$30,232,577** | **$25,728,172** | **-$4,504,405** | **-14.90%** | **-$2,124,492** | **-7.63%** |

The projected FY 2027 Ending Fund Balance is **$25,500,398**. Excess Unassigned Fund Balance currently totals **$9,552,229**.

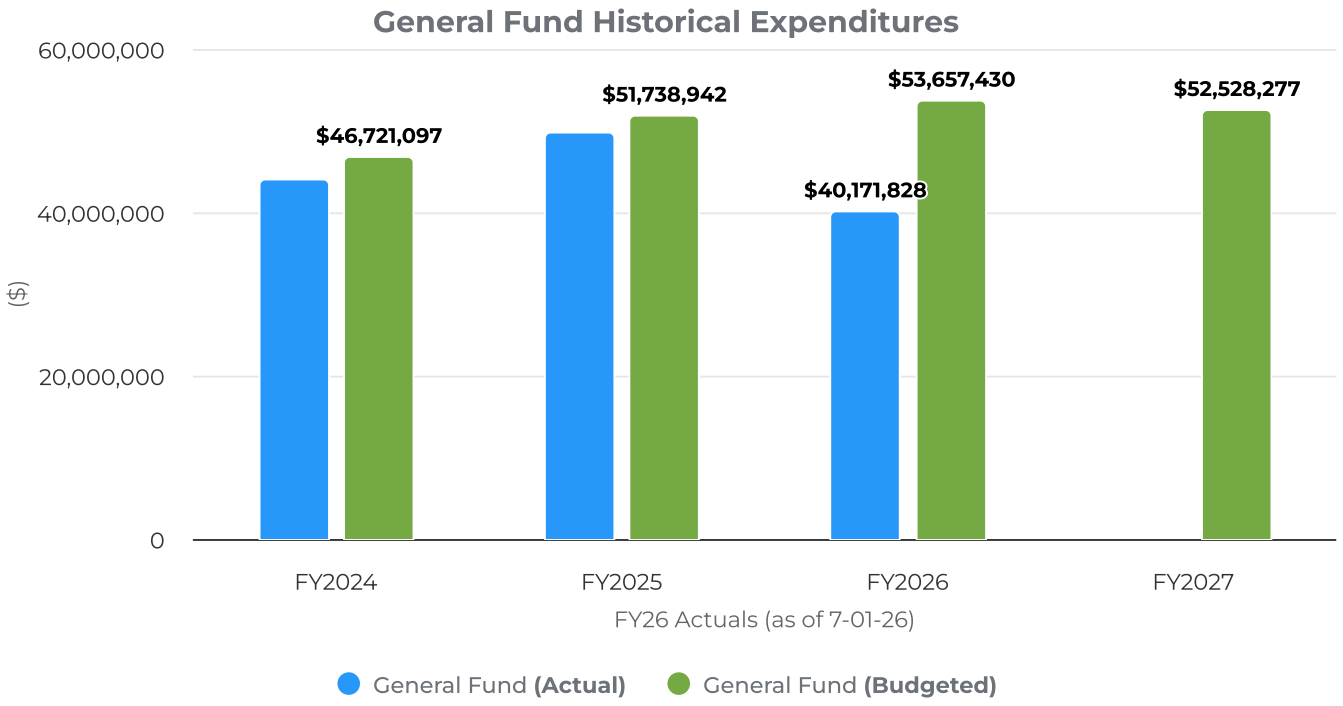
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# General Fund

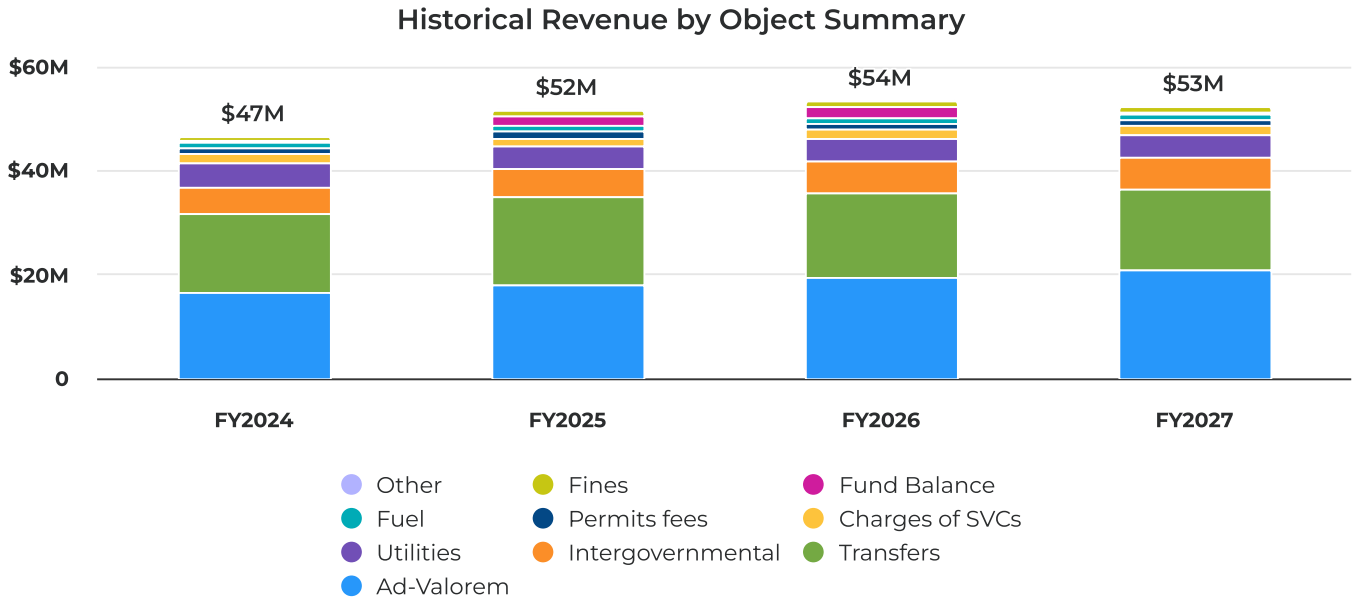
## Historical Budget to Actual Revenues



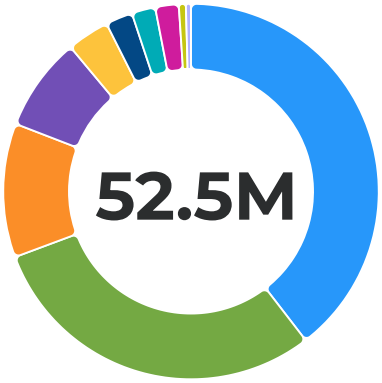

## Historical Budget to Actual Expenditures



# Revenues by Object Summary




## FY27 Revenues by Object Summary

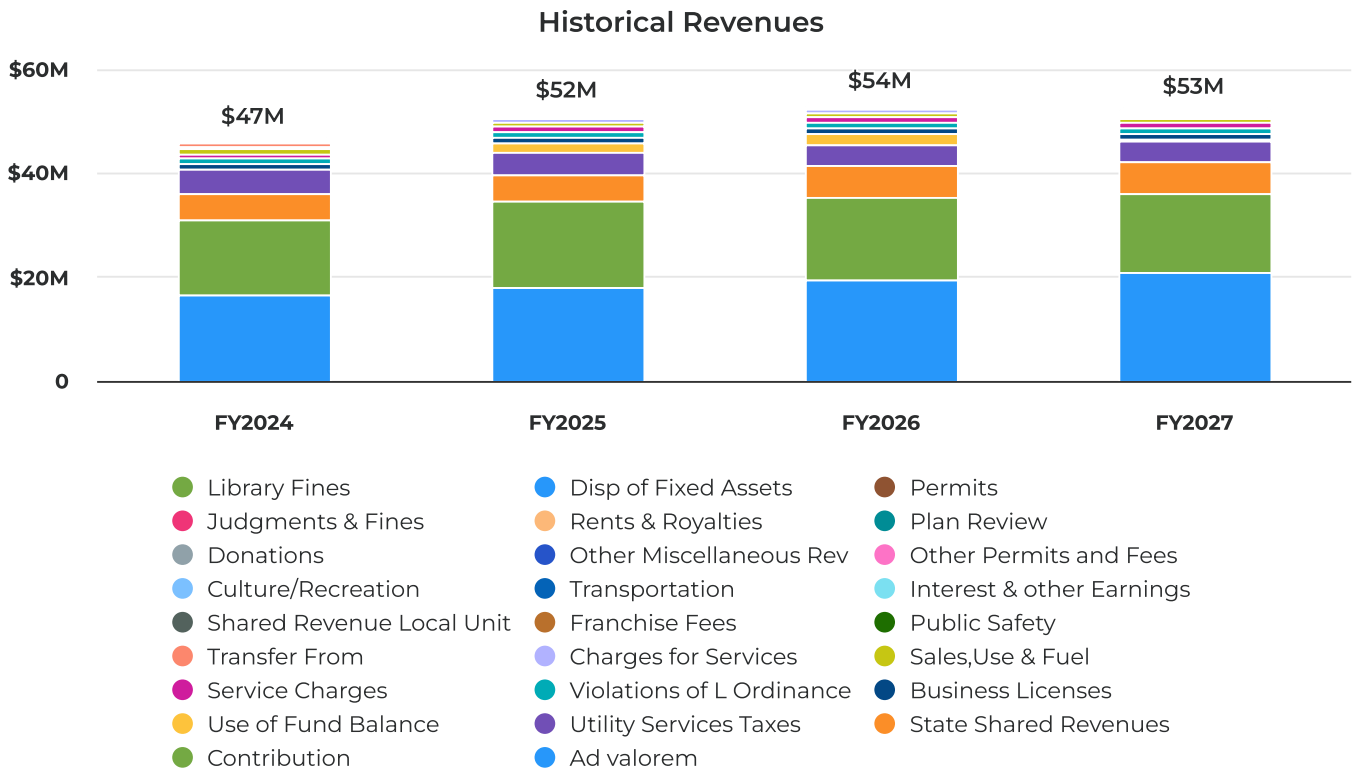



| | | |
|---|---|---|
| Ad-Valorem | $20,776,057 | 39.55% |
| Transfers | $15,642,072 | 29.78% |
| Intergovernmental | $6,056,325 | 11.53% |
| Utilities | $4,237,000 | 8.07% |
| Charges of SVCs | $1,914,449 | 3.64% |
| Permits fees | $1,223,500 | 2.33% |
| Fuel | $1,070,000 | 2.04% |
| Fines | $1,065,250 | 2.03% |
| Other | $315,850 | 0.60% |
| Fund Balance | $227,774 | 0.43% |

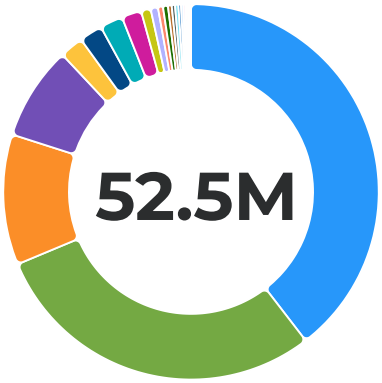
## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Ad-Valorem | $18,056,342 | $19,291,175 | $20,776,057 | $20,776,057 | - | - | $1,484,882 | 7.70% |
| Fuel | $1,177,608 | $1,150,000 | $1,070,000 | $1,070,000 | - | - | -$80,000 | -6.96% |
| Utilities | $5,005,705 | $4,237,000 | $4,237,000 | $4,237,000 | - | - | - | - |
| Permits fees | $1,240,741 | $1,209,000 | $1,223,500 | $1,223,500 | - | - | $14,500 | 1.20% |
| Intergovernmental | $6,990,331 | $6,056,325 | $6,056,325 | $6,056,325 | - | - | - | - |
| Charges of SVCs | $2,346,088 | $1,791,555 | $1,914,449 | $1,914,449 | - | - | $122,894 | 6.86% |
| Fines | $1,182,412 | $1,042,500 | $1,065,250 | $1,065,250 | - | - | $22,750 | 2.18% |
| Other | $1,312,569 | $315,850 | $315,850 | $315,850 | - | - | - | - |
| Transfers | $17,473,850 | $16,439,533 | $15,425,193 | $15,642,072 | $216,879 | 1.41% | -$797,461 | -4.85% |
| Fund Balance | - | $2,124,492 | - | $227,774 | $227,774 | - | -$1,896,718 | -89.28% |
| **Total Revenues** | **$54,785,647** | **$53,657,430** | **$52,083,624** | **$52,528,277** | **$444,653** | **0.85%** | **-$1,129,153** | **-2.10%** |

# Revenues


Historical Revenues
$60M
$40M
$20M
0
$47M
$52M
$54M
$53M
FY2024
FY2025
FY2026
FY2027
Library Fines
Judgments & Fines
Donations
Culture/Recreation
Shared Revenue Local Unit
Transfer From
Service Charges
Use of Fund Balance
Contribution
Disp of Fixed Assets
Rents & Royalties
Other Miscellaneous Rev
Transportation
Franchise Fees
Charges for Services
Violations of L Ordinance
Utility Services Taxes
Ad valorem
Permits
Plan Review
Other Permits and Fees
Interest & other Earnings
Public Safety
Sales,Use & Fuel
Business Licenses
State Shared Revenues

## FY27 Revenues




| | | |
|---|---|---|
| Ad valorem | **$20,776,057** | 39.55% |
| Contribution | **$15,309,422** | 29.15% |
| State Shared Revenues | **$5,906,325** | 11.24% |
| Utility Services Taxes | **$4,237,000** | 8.07% |
| Business Licenses | **$1,075,000** | 2.05% |
| Service Charges | **$1,038,825** | 1.98% |
| Violations of L Ordinance | **$1,035,250** | 1.97% |
| Sales,Use & Fuel | **$900,000** | 1.71% |
| Charges for Services | **$432,000** | 0.82% |
| Transfer From | **$332,650** | 0.63% |
| Use of Fund Balance | **$227,774** | 0.43% |
| Public Safety | **$224,500** | 0.43% |
| Franchise Fees | **$170,000** | 0.32% |
| Interest & other Earnings | **$150,000** | 0.29% |
| Shared Revenue Local Unit | **$150,000** | 0.29% |
| Culture/Recreation | **$113,074** | 0.22% |
| Transportation | **$106,050** | 0.20% |
| Other Permits and Fees | **$87,000** | 0.17% |
| Other Miscellaneous Rev | **$60,000** | 0.11% |
| Donations | **$55,000** | 0.10% |
| Rents & Royalties | **$45,850** | 0.09% |
| Plan Review | **$45,000** | 0.09% |
| Judgments & Fines | **$30,000** | 0.06% |
| Permits | **$16,500** | 0.03% |
| Disp of Fixed Assets | **$5,000** | 0.01% |

## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Ad valorem** | | | | | | | | |
| Property Tax / Current | $14,096,340 | $15,044,300 | $16,044,300 | $16,044,300 | - | - | $1,000,000 | 6.65% |
| Property Tax / CRA | $3,922,758 | $4,215,616 | $4,700,498 | $4,700,498 | - | - | $484,882 | 11.50% |
| Property Tax / Delinquent | $35,531 | $30,000 | $30,000 | $30,000 | - | - | - | - |
| Property Tax / Interest - Deliquent | $1,713 | $1,259 | $1,259 | $1,259 | - | - | - | - |
| **Total Ad valorem** | $18,056,342 | $19,291,175 | $20,776,057 | $20,776,057 | - | - | $1,484,882 | 7.70% |
| **Sales,Use & Fuel** | | | | | | | | |
| Local Option / Gas Tax | $954,490 | $980,000 | $900,000 | $900,000 | - | - | -$80,000 | -8.16% |
| **Total Sales,Use & Fuel** | $954,490 | $980,000 | $900,000 | $900,000 | - | - | -$80,000 | -8.16% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Franchise Fees** | | | | | | | | |
| Franchise Fees / Refuse | $223,118 | $170,000 | $170,000 | $170,000 | - | - | - | - |
| **Total Franchise Fees** | $223,118 | $170,000 | $170,000 | $170,000 | - | - | - | - |
| **Utility Services Taxes** | | | | | | | | |
| Utility Services Taxes / Electricity | $2,618,222 | $2,100,000 | $2,100,000 | $2,100,000 | - | - | - | - |
| Utility Services Taxes / Telecommunications | $828,636 | $800,000 | $800,000 | $800,000 | - | - | - | - |
| Utility Services Taxes / Water | $1,362,451 | $1,170,000 | $1,170,000 | $1,170,000 | - | - | - | - |
| Utility Services Taxes / Gas | $176,233 | $155,000 | $155,000 | $155,000 | - | - | - | - |
| Utility Services Taxes / Propane | $20,163 | $12,000 | $12,000 | $12,000 | - | - | - | - |
| **Total Utility Services Taxes** | $5,005,705 | $4,237,000 | $4,237,000 | $4,237,000 | - | - | - | - |
| **Business Licenses** | | | | | | | | |
| Business Licenses / General | $666,562 | $645,000 | $650,000 | $650,000 | - | - | $5,000 | 0.78% |
| Business Licenses / Certificate of Use Fee | $415,950 | $425,000 | $425,000 | $425,000 | - | - | - | - |
| **Total Business Licenses** | $1,082,512 | $1,070,000 | $1,075,000 | $1,075,000 | - | - | $5,000 | 0.47% |
| **Permits** | | | | | | | | |
| Bldg Permits / Public Services | $33,403 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Permits / Re-inspection Fee | - | $7,500 | - | - | - | - | -$7,500 | -100.00% |
| Re-inspection Fee / Public Services | $50 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| **Total Permits** | $33,453 | $24,000 | $16,500 | $16,500 | - | - | -$7,500 | -31.25% |
| **Plan Review** | | | | | | | | |
| Plan Review / Community Development | $44,265 | $40,000 | $45,000 | $45,000 | - | - | $5,000 | 12.50% |
| **Total Plan Review** | $44,265 | $40,000 | $45,000 | $45,000 | - | - | $5,000 | 12.50% |
| **Other Permits and Fees** | | | | | | | | |
| Other Permits and Fees / Foreclosure Registry Fees | $76,525 | $75,000 | $85,000 | $85,000 | - | - | $10,000 | 13.33% |
| Other Permits and Fees / Public Services | $3,986 | - | $2,000 | $2,000 | - | - | $2,000 | - |
| **Total Other Permits and Fees** | $80,511 | $75,000 | $87,000 | $87,000 | - | - | $12,000 | 16.00% |
| **State Shared Revenues** | | | | | | | | |
| General Government / Vehicle Rebate | $36,148 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| General Government / Mobile Home Licenses | $56,259 | $50,000 | $50,000 | $50,000 | - | - | - | - |
| General Government / Alcoholic Beverages Licen | $43,447 | $41,325 | $41,325 | $41,325 | - | - | - | - |
| General Government / Revenue Sharing | $2,468,192 | $2,200,000 | $2,200,000 | $2,200,000 | - | - | - | - |
| General Government / Half Cent Sales Taxes | $4,236,410 | $3,600,000 | $3,600,000 | $3,600,000 | - | - | - | - |
| **Total State Shared Revenues** | $6,840,455 | $5,906,325 | $5,906,325 | $5,906,325 | - | - | - | - |
| **Shared Revenue Local Unit** | | | | | | | | |
| Pension Contributions / County Contributions | $149,877 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| **Total Shared Revenue Local Unit** | $149,877 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| **Charges for Services** | | | | | | | | |
| Administrative Fees / Code | $218,828 | $150,000 | $155,000 | $155,000 | - | - | $5,000 | 3.33% |
| Administrative Fees / Other | $41,058 | - | $15,000 | $15,000 | - | - | $15,000 | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Government Charges & Fees / Zoning Fees | $84,201 | $60,000 | $65,000 | $65,000 | - | - | $5,000 | 8.33% |
| Government Charges & Fees / Planning Fees | $56,475 | $50,000 | $55,000 | $55,000 | - | - | $5,000 | 10.00% |
| Government Charges & Fees / Historic Preservation F | $32,861 | $35,000 | $40,000 | $40,000 | - | - | $5,000 | 14.29% |
| Government Charges & Fees / Mapping Fees | $1,915 | $2,500 | $2,000 | $2,000 | - | - | -$500 | -20.00% |
| Government Charges & Fees / Business License Review | $26,957 | $25,000 | $30,000 | $30,000 | - | - | $5,000 | 20.00% |
| Government Charges & Fees / Applicant Charges | - | $2,500 | - | - | - | - | -$2,500 | -100.00% |
| Government Charges & Fees / Certification/Records | $90,410 | $130,000 | $70,000 | $70,000 | - | - | -$60,000 | -46.15% |
| Government Charges & Fees / Photocopies | $118 | - | - | - | - | - | - | - |
| Government Charges & Fees / NSF and Bank Charges | $460 | - | - | - | - | - | - | - |
| **Total Charges for Services** | $553,283 | $455,000 | $432,000 | $432,000 | - | - | -$23,000 | -5.05% |
| **Public Safety** | | | | | | | | |
| Police Services / False Alarms | $45,350 | $45,000 | $45,000 | $45,000 | - | - | - | - |
| Protective Inspection Fee / COU - Code Fee | $5,150 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Protective Inspection Fee / Use & Occ Inspection | $215,808 | $175,000 | $175,000 | $175,000 | - | - | - | - |
| **Total Public Safety** | $266,308 | $224,500 | $224,500 | $224,500 | - | - | - | - |
| **Service Charges** | | | | | | | | |
| Water Sales / Water outside Surcharge | $747,489 | $621,530 | $621,530 | $621,530 | - | - | - | - |
| Sewer/Wastewater Utility / Sewer Outside Charge | $353,783 | $267,295 | $267,295 | $267,295 | - | - | - | - |
| Cemetery / Cemetery Fees | $159,442 | $45,940 | $150,000 | $150,000 | - | - | $104,060 | 226.51% |
| **Total Service Charges** | $1,260,713 | $934,765 | $1,038,825 | $1,038,825 | - | - | $104,060 | 11.13% |
| **Transportation** | | | | | | | | |
| Parking Facilities / Parking Meters-Taxable | $41,006 | $10,500 | $23,000 | $23,000 | - | - | $12,500 | 119.05% |
| Parking Facilities / Parking Permits | $10,658 | $15,600 | $15,750 | $15,750 | - | - | $150 | 0.96% |
| Parking Facilities / Boat Launch taxable | $66,522 | $66,000 | $66,000 | $66,000 | - | - | - | - |
| Parking Facilities / Parking Lot Rentals | $896 | $400 | $400 | $400 | - | - | - | - |
| Parking Facilities / Parking Lot Rental Tax Ex | - | $300 | $300 | $300 | - | - | - | - |
| Parking Facilities / In-Person Service Charge | $518 | $600 | $600 | $600 | - | - | - | - |
| Other Transpt Charges / Circuit Transit Fee | $16,617 | - | - | - | - | - | - | - |
| **Total Transportation** | $136,217 | $93,400 | $106,050 | $106,050 | - | - | $12,650 | 13.54% |
| **Culture/Recreation** | | | | | | | | |
| Libraries / Library Fees | - | $300 | $500 | $500 | - | - | $200 | 66.67% |
| Parks and Recreation / Field Rentals | $2,998 | $12,070 | $30,367 | $30,367 | - | - | $18,297 | 151.59% |
| Parks and Recreation / Tax Exempt Field Rentals | $42,686 | $26,650 | $23,549 | $23,549 | - | - | -$3,101 | -11.64% |
| Parks and Recreation / Pavillion Rentals | $1,770 | $3,720 | $3,720 | $3,720 | - | - | - | - |
| Parks and Recreation / Tax Exempt - Pavilion | $134 | $810 | $810 | $810 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Parks and Recreation / Facility Rental | $3,618 | $2,840 | $4,500 | $4,500 | - | - | $1,660 | 58.45% |
| Parks and Recreation / Facility Rental Tax Exemp | $3,065 | - | - | - | - | - | - | - |
| Parks and Recreation / Recreation Programs | $275 | $400 | $400 | $400 | - | - | - | - |
| Parks and Recreation / Athletic Programs | $23,300 | $14,000 | $14,000 | $14,000 | - | - | - | - |
| Special Events / 4th of July Celebration | $3,873 | $7,000 | $13,000 | $13,000 | - | - | $6,000 | 85.71% |
| Special Events / Evenings on the Avenue | $825 | - | - | - | - | - | - | - |
| Special Events / Easter | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Special Events / Sponsorship | $7,820 | - | - | - | - | - | - | - |
| Special Events / Vendor Fee | $5,595 | $3,500 | $6,795 | $6,795 | - | - | $3,295 | 94.14% |
| Special Events / App Fee/Other Fee | $368 | $700 | $700 | $700 | - | - | - | - |
| Special Events / App Fee Other Tax Exempt | $200 | - | - | - | - | - | - | - |
| Special Events / Grounds | $1,220 | $3,800 | $4,733 | $4,733 | - | - | $933 | 24.55% |
| Special Events / Grounds - Tax Exempt | $2,240 | - | - | - | - | - | - | - |
| Special Events / ROW-MOT Fee | $1,057 | $500 | $500 | $500 | - | - | - | - |
| Special Events / SE-Park Rental | $3,100 | $4,100 | $6,000 | $6,000 | - | - | $1,900 | 46.34% |
| Special Events / Osbourne Center Rental | $21,812 | - | - | - | - | - | - | - |
| Special Events / Tax Exempt | $2,359 | - | - | - | - | - | - | - |
| Special Events / Utility Services | $1,255 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| **Total Culture/Recreation** | $129,567 | $83,890 | $113,074 | $113,074 | - | - | $29,184 | 34.79% |
| **Judgments & Fines** | | | | | | | | |
| Judgements & Fines / Fines | $107,032 | $30,000 | $30,000 | $30,000 | - | - | - | - |
| **Total Judgments & Fines** | $107,032 | $30,000 | $30,000 | $30,000 | - | - | - | - |
| **Library Fines** | | | | | | | | |
| Fines & Forfeitures / Library Fines | $214 | - | - | - | - | - | - | - |
| **Total Library Fines** | $214 | - | - | - | - | - | - | - |
| **Violations of L Ordinance** | | | | | | | | |
| Violations of L Ordinance / Parking Fines | $181,709 | $75,000 | $95,000 | $95,000 | - | - | $20,000 | 26.67% |
| Violations of L Ordinance / Code | $859,032 | $900,000 | $900,000 | $900,000 | - | - | - | - |
| Code / Citations | $500 | $2,500 | $250 | $250 | - | - | -$2,250 | -90.00% |
| Violations of L Ordinance / Late Fees | $100 | - | - | - | - | - | - | - |
| Violations of L Ordinance / Towing Fines | $33,826 | $35,000 | $40,000 | $40,000 | - | - | $5,000 | 14.29% |
| **Total Violations of L Ordinance** | $1,075,167 | $1,012,500 | $1,035,250 | $1,035,250 | - | - | $22,750 | 2.25% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $792,668 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| Interest / Tax Collections | $18,122 | - | - | - | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$30,111 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $30,310 | - | - | - | - | - | - | - |
| Interest & other Earnings / GASB87 Interest Income | $4,126 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Interest & other Earnings** | $815,116 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| **Rents & Royalties** | | | | | | | | |
| Rents & Royalties / Leased Properties | $24,100 | $25,300 | $25,300 | $25,300 | - | - | - | - |
| Leased Properties / Tax Exempt | $19,447 | $19,450 | $19,450 | $19,450 | - | - | - | - |
| Lease/Rent Pier / GASB87 Contra | -$43,745 | - | - | - | - | - | - | - |
| Rents & Royalties / GASB87 Lease Revenue | $44,400 | - | - | - | - | - | - | - |
| Rents & Royalties / Miscellaneous | - | $1,100 | $1,100 | $1,100 | - | - | - | - |
| **Total Rents & Royalties** | $44,202 | $45,850 | $45,850 | $45,850 | - | - | - | - |
| **Disp of Fixed Assets** | | | | | | | | |
| Sales/ Auctions / Disp of Fixed Assets | - | $5,000 | $5,000 | $5,000 | - | - | - | - |
| **Total Disp of Fixed Assets** | - | $5,000 | $5,000 | $5,000 | - | - | - | - |
| **Donations** | | | | | | | | |
| Leisure Services / Street Painting | $51,149 | $55,000 | $55,000 | $55,000 | - | - | - | - |
| **Total Donations** | $51,149 | $55,000 | $55,000 | $55,000 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $402,102 | $60,000 | $60,000 | $60,000 | - | - | - | - |
| **Total Other Miscellaneous Rev** | $402,102 | $60,000 | $60,000 | $60,000 | - | - | - | - |
| **Other Sources** | | | | | | | | |
| Comm Sustainability / Sustainable Bonus | $744,591 | - | - | - | - | - | - | - |
| **Total Other Sources** | $744,591 | - | - | - | - | - | - | - |
| **Transfer From** | | | | | | | | |
| Governmental Funds / Building Fund | - | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Governmental Funds / Beach Fund | - | $66,650 | $66,650 | $66,650 | - | - | - | - |
| Enterprise Funds / Electric | - | $149,000 | $149,000 | $149,000 | - | - | - | - |
| Enterprise Funds / Water | - | $35,000 | $30,500 | $30,500 | - | - | -$4,500 | -12.86% |
| Enterprise Funds / Golf Course | - | $65,000 | $65,000 | $65,000 | - | - | - | - |
| Enterprise Funds / Sanitation | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Internal Service Funds / City Garage | - | $6,500 | $6,500 | $6,500 | - | - | - | - |
| **Total Transfer From** | - | $337,150 | $332,650 | $332,650 | - | - | -$4,500 | -1.33% |
| **Contribution** | | | | | | | | |
| Contribution / Electric | $2,856,812 | $3,453,186 | $2,716,605 | $2,755,695 | $39,090 | 1.44% | -$697,491 | -20.20% |
| Electric / Franchise Fee | $5,834,053 | $4,416,915 | $4,521,918 | $4,639,093 | $117,175 | 2.59% | $222,178 | 5.03% |
| Contribution / Water | $2,294,107 | $2,092,840 | $1,392,133 | $1,412,079 | $19,946 | 1.43% | -$680,761 | -32.53% |
| Water / Franchise Fee | $1,537,594 | $1,589,328 | $1,646,503 | $1,646,503 | - | - | $57,175 | 3.60% |
| Contr. from other funds / Golf | $129,855 | $156,963 | $192,026 | $194,974 | $2,948 | 1.54% | $38,011 | 24.22% |
| Contr. from other funds / Beach | - | $209,284 | $406,750 | $413,064 | $6,314 | 1.55% | $203,780 | 97.37% |
| Contr. from other funds / Garage | $108,213 | - | - | - | - | - | - | - |
| Contribution / Refuse | $389,565 | $470,889 | $594,730 | $609,112 | $14,382 | 2.42% | $138,223 | 29.35% |
| Refuse / Franchise Fee | $588,539 | $629,979 | $683,627 | $683,627 | - | - | $53,648 | 8.52% |
| Contribution / Stormwater | $302,995 | $366,247 | $348,900 | $353,901 | $5,001 | 1.43% | -$12,346 | -3.37% |
| Stormwater / Franchise Fee | $251,636 | $257,828 | $261,782 | $261,782 | - | - | $3,954 | 1.53% |
| Contribution / Local Sewer | $476,135 | $575,531 | $421,667 | $427,738 | $6,071 | 1.44% | -$147,793 | -25.68% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Local Sewer / Franchise Fee | $1,026,198 | $1,058,431 | $1,113,572 | $1,103,275 | -$10,297 | -0.92% | $44,844 | 4.24% |
| Contribution / Regional Sewer | $692,561 | $694,159 | $571,846 | $579,974 | $8,128 | 1.42% | -$114,185 | -16.45% |
| Contribution / Building Fund | $108,213 | $130,803 | $220,484 | $228,605 | $8,121 | 3.68% | $97,802 | 74.77% |
| **Total Contribution** | $16,596,476 | $16,102,383 | $15,092,543 | $15,309,422 | $216,879 | 1.44% | -$792,961 | -4.92% |
| **Debt** | | | | | | | | |
| Debt / GASB 96 Financing | $132,782 | - | - | - | - | - | - | - |
| **Total Debt** | $132,782 | - | - | - | - | - | - | - |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $2,124,492 | - | $227,774 | $227,774 | - | -$1,896,718 | -89.28% |
| **Total Use of Fund Balance** | - | $2,124,492 | - | $227,774 | $227,774 | - | -$1,896,718 | -89.28% |
| **Total Revenues** | **$54,785,647** | **$53,657,430** | **$52,083,624** | **$52,528,277** | **$444,653** | **0.85%** | **-$1,129,153** | **-2.10%** |

# General Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **General Fund** | $53,657,430 | $52,083,624 | $52,528,277 | $444,653 | 0.85% | -$1,129,153 | -2.10% | |
| **Ad-Valorem** | | | | | | | | |
| Property Tax / Current | $15,044,300 | $16,044,300 | $16,044,300 | - | - | $1,000,000 | 6.65% | |
| Property Tax / CRA | $4,215,616 | $4,700,498 | $4,700,498 | - | - | $484,882 | 11.50% | |
| Property Tax / Delinquent | $30,000 | $30,000 | $30,000 | - | - | - | - | |
| Property Tax / Interest - Deliquent | $1,259 | $1,259 | $1,259 | - | - | - | - | |
| **Total Ad-Valorem** | $19,291,175 | $20,776,057 | $20,776,057 | - | - | $1,484,882 | 7.70% | |
| **Fuel** | | | | | | | | |
| Local Option / Gas Tax | $980,000 | $900,000 | $900,000 | - | - | -$80,000 | -8.16% | |
| Franchise Fees / Refuse | $170,000 | $170,000 | $170,000 | - | - | - | - | |
| **Total Fuel** | $1,150,000 | $1,070,000 | $1,070,000 | - | - | -$80,000 | -6.96% | |
| **Utilities** | | | | | | | | |
| Utility Services Taxes / Electricity | $2,100,000 | $2,100,000 | $2,100,000 | - | - | - | - | |
| Utility Services Taxes / Telecommunications | $800,000 | $800,000 | $800,000 | - | - | - | - | |
| Utility Services Taxes / Water | $1,170,000 | $1,170,000 | $1,170,000 | - | - | - | - | |
| Utility Services Taxes / Gas | $155,000 | $155,000 | $155,000 | - | - | - | - | |
| Utility Services Taxes / Propane | $12,000 | $12,000 | $12,000 | - | - | - | - | |
| **Total Utilities** | $4,237,000 | $4,237,000 | $4,237,000 | - | - | - | - | |
| **Permits fees** | | | | | | | | |
| Business Licenses / General | $645,000 | $650,000 | $650,000 | - | - | $5,000 | 0.78% | Administrative fees are proposed to be raised by 15% to cover costs to process applications. |
| Business Licenses / Certificate of Use Fee | $425,000 | $425,000 | $425,000 | - | - | - | - | |
| Bldg Permits / Public Services | $15,000 | $15,000 | $15,000 | - | - | - | - | |
| Permits / Re-inspection Fee | $7,500 | - | - | - | - | -$7,500 | -100.00% | |
| Re-inspection Fee / Public Services | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Plan Review / Community Development | $40,000 | $45,000 | $45,000 | - | - | $5,000 | 12.50% | Fees are proposed to be raised by 15% to more appropriately capture true cost of services. |
| Other Permits and Fees / Foreclosure Registry Fees | $75,000 | $85,000 | $85,000 | - | - | $10,000 | 13.33% | Revenues are expected to increase following adoption of the new/updated vacant registry ordinance and requirements. |
| Other Permits and Fees / Public Services | - | $2,000 | $2,000 | - | - | $2,000 | - | |
| **Total Permits fees** | $1,209,000 | $1,223,500 | $1,223,500 | - | - | $14,500 | 1.20% | |
| **Intergovernmental** | | | | | | | | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| General Government / Vehicle Rebate | $15,000 | $15,000 | $15,000 | - | - | - | - | |
| General Government / Mobile Home Licenses | $50,000 | $50,000 | $50,000 | - | - | - | - | |
| General Government / Alcoholic Beverages Licen | $41,325 | $41,325 | $41,325 | - | - | - | - | |
| General Government / Revenue Sharing | $2,200,000 | $2,200,000 | $2,200,000 | - | - | - | - | |
| General Government / Half Cent Sales Taxes | $3,600,000 | $3,600,000 | $3,600,000 | - | - | - | - | |
| Pension Contributions / County Contributions | $150,000 | $150,000 | $150,000 | - | - | - | - | |
| **Total Intergovernmental** | $6,056,325 | $6,056,325 | $6,056,325 | - | - | - | - | |
| **Charges of SVCs** | | | | | | | | |
| Administrative Fees / Code | $150,000 | $155,000 | $155,000 | - | - | $5,000 | 3.33% | Code administration fees will be adjusted to better capture costs of providing services. Some increase is expected. |
| Administrative Fees / Other | - | $15,000 | $15,000 | - | - | $15,000 | - | Applicant reimbursable income is expected to increase due to complexity and types of projects expected in FY 27. |
| Government Charges & Fees / Zoning Fees | $60,000 | $65,000 | $65,000 | - | - | $5,000 | 8.33% | Fees are proposed to be raised by 15% to more appropriately capture true cost of services. |
| Government Charges & Fees / Planning Fees | $50,000 | $55,000 | $55,000 | - | - | $5,000 | 10.00% | Fees are proposed to be raised by 15% to more appropriately capture true cost of services. |
| Government Charges & Fees / Historic Preservation F | $35,000 | $40,000 | $40,000 | - | - | $5,000 | 14.29% | Fees are proposed to be raised by 15% to more appropriately capture true cost of services. |
| Government Charges & Fees / Mapping Fees | $2,500 | $2,000 | $2,000 | - | - | -$500 | -20.00% | |
| Government Charges & Fees / Business License Review | $25,000 | $30,000 | $30,000 | - | - | $5,000 | 20.00% | Fees are proposed to be raised by 15% to more appropriately capture true cost of services. |
| Government Charges & Fees / Applicant Charges | $2,500 | - | - | - | - | -$2,500 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | supplemental request will be required during Budget Workshop #2. |
| Government Charges & Fees / Certification/Records | $130,000 | $70,000 | $70,000 | - | - | -$60,000 | -46.15% | Decrease due to reallocation of Lien Search Fees between Building Fund, Electric Fund and General Fund. |
| Police Services / False Alarms | $45,000 | $45,000 | $45,000 | - | - | - | - | |
| Protective Inspection Fee / COU - Code Fee | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Protective Inspection Fee / Use & Occ Inspection | $175,000 | $175,000 | $175,000 | - | - | - | - | |
| Water Sales / Water outside Surcharge | $621,530 | $621,530 | $621,530 | - | - | - | - | |
| Sewer/Wastewater Utility / Sewer Outside Charge | $267,295 | $267,295 | $267,295 | - | - | - | - | |
| Cemetery / Cemetery Fees | $45,940 | $150,000 | $150,000 | - | - | $104,060 | 226.51% | Increase reflects the Budget Workshop #2 direction to increase the budget to $150,000 based on current-year actual expenditures |
| Parking Facilities / Parking Meters-Taxable | $10,500 | $23,000 | $23,000 | - | - | $12,500 | 119.05% | Based on revenue generated from the Bohemian garage |
| Parking Facilities / Parking Permits | $15,600 | $15,750 | $15,750 | - | - | $150 | 0.96% | Based on IPS permit actuals, including Bohemian garage monthly permit of $100 per permit. |
| Parking Facilities / Boat Launch taxable | $66,000 | $66,000 | $66,000 | - | - | - | - | Meters - $30,791; 2,208 Transaction ParkMobile - $32,310; 2,136 transactions |
| Parking Facilities / Parking Lot Rentals | $400 | $400 | $400 | - | - | - | - | Potential downtown parking lot revenue |
| Parking Facilities / Parking Lot Rental Tax Ex | $300 | $300 | $300 | - | - | - | - | Potential downtown parking lot rental |
| Parking Facilities / In-Person Service Charge | $600 | $600 | $600 | - | - | - | - | Office processing fee |
| Libraries / Library Fees | $300 | $500 | $500 | - | - | $200 | 66.67% | Library meeting room rental fees |
| Parks and Recreation / Field Rentals | $12,070 | $30,367 | $30,367 | - | - | $18,297 | 151.59% | Baseball quad contract; increase from fee schedule |
| Parks and Recreation / Tax Exempt Field | $26,650 | $23,549 | $23,549 | - | - | -$3,101 | -11.64% | Manzo Field contract |

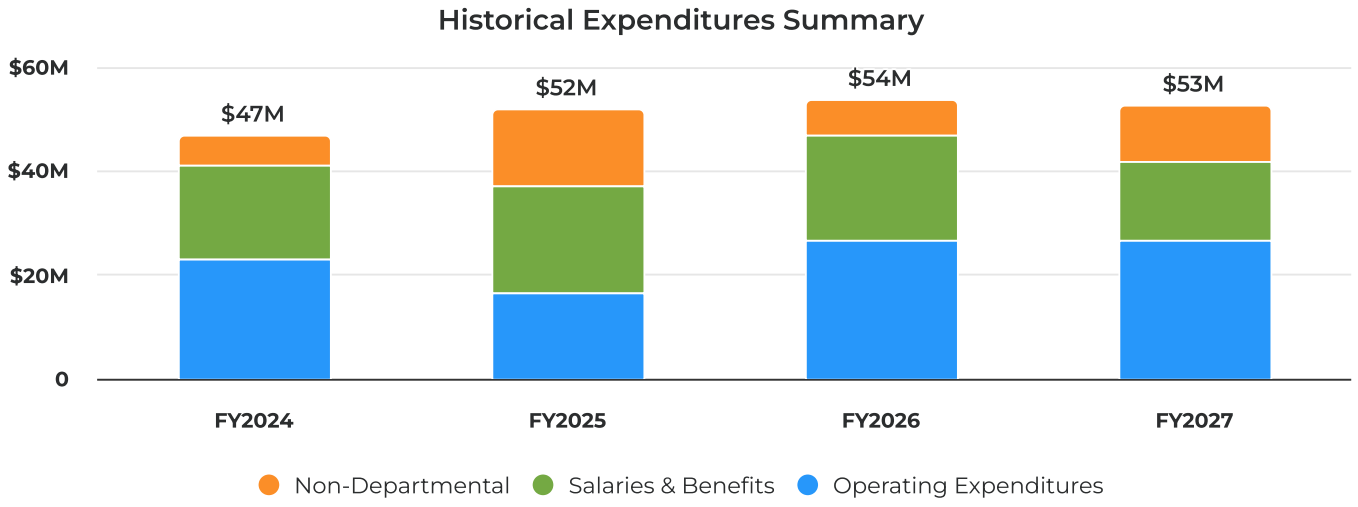
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Rentals | | | | | | | | |
| Parks and Recreation / Pavillion Rentals | $3,720 | $3,720 | $3,720 | - | - | - | - | |
| Parks and Recreation / Tax Exempt - Pavilion | $810 | $810 | $810 | - | - | - | - | |
| Parks and Recreation / Facility Rental | $2,840 | $4,500 | $4,500 | - | - | $1,660 | 58.45% | |
| Parks and Recreation / Recreation Programs | $400 | $400 | $400 | - | - | - | - | Senior Club $300; Youth and adult programs $100 |
| Senior Club | $300 | $300 | $300 | - | - | - | - | |
| Youth & Adult Programs | $100 | $100 | $100 | - | - | - | - | |
| Parks and Recreation / Athletic Programs | $14,000 | $14,000 | $14,000 | - | - | - | - | Programs offered: Basketball Flag Football and Soccer |
| Basketball | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| Flag Football | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| Soccer | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| Special Events / 4th of July Celebration | $7,000 | $13,000 | $13,000 | - | - | $6,000 | 85.71% | Vendor and bar fees |
| Special Events / Easter | $1,000 | $1,000 | $1,000 | - | - | - | - | Vendor fees |
| Special Events / Vendor Fee | $3,500 | $6,795 | $6,795 | - | - | $3,295 | 94.14% | Vendor fees |
| Easter | $1,500 | - | - | - | - | -$1,500 | -100.00% | |
| Halloween | $2,000 | $2,000 | $2,000 | - | - | - | - | |
| Tree Lighting | - | $1,500 | $1,500 | - | - | $1,500 | - | |
| Other | - | $3,295 | $3,295 | - | - | $3,295 | - | |
| Special Events / App Fee/Other Fee | $700 | $700 | $700 | - | - | - | - | Application fees for non-City events (Midnight Sun Festival, Pride, etc.) |
| Special Events / Grounds | $3,800 | $4,733 | $4,733 | - | - | $933 | 24.55% | Grounds division staffing for events |
| Special Events / ROW-MOT Fee | $500 | $500 | $500 | - | - | - | - | Road closures during events |
| Special Events / SE-Park Rental | $4,100 | $6,000 | $6,000 | - | - | $1,900 | 46.34% | Bryant Park rental fees |
| Special Events / Utility Services | $2,500 | $2,500 | $2,500 | - | - | - | - | Electrician on-site fees |
| **Total Charges of SVCs** | $1,791,555 | $1,914,449 | $1,914,449 | - | - | $122,894 | 6.86% | |
| **Fines** | | | | | | | | |
| Judgements & Fines / Fines | $30,000 | $30,000 | $30,000 | - | - | - | - | |
| Violations of L Ordinance / Parking Fines | $75,000 | $95,000 | $95,000 | - | - | $20,000 | 26.67% | Downtown parking violations |
| Violations of L Ordinance / Code | $900,000 | $900,000 | $900,000 | - | - | - | - | |
| Code / Citations | $2,500 | $250 | $250 | - | - | -$2,250 | -90.00% | |
| Violations of L Ordinance / Towing Fines | $35,000 | $40,000 | $40,000 | - | - | $5,000 | 14.29% | Towing administrative income is expected to increase as PBSO becomes more active and aggressive with towing activities. |
| **Total Fines** | $1,042,500 | $1,065,250 | $1,065,250 | - | - | $22,750 | 2.18% | |
| **Other** | | | | | | | | |

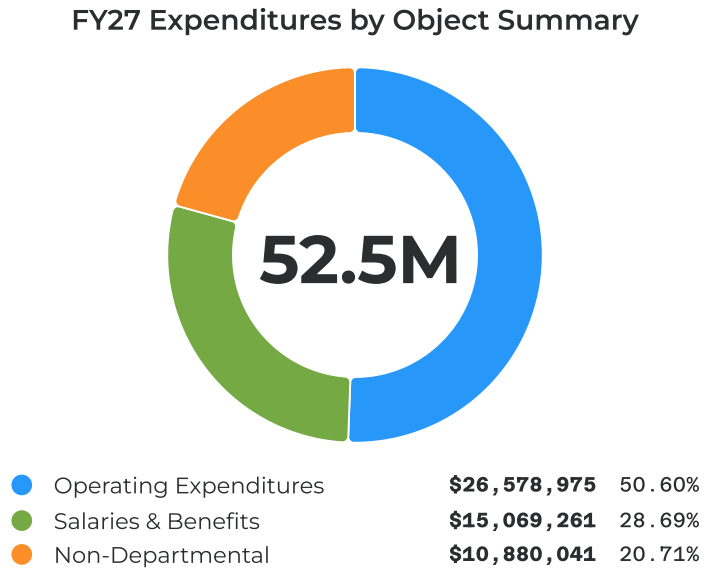
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Interest / Investments | $150,000 | $150,000 | $150,000 | - | - | - | - | |
| Rents & Royalties / Leased Properties | $25,300 | $25,300 | $25,300 | - | - | - | - | |
| 1699 Wingfield Street Lease | $25,300 | $25,300 | $25,300 | - | - | - | - | Lease Agreement with Lutheran Services Florida, Inc. Lease agreement for three years commencing on August 31, 2024 through August 31, 2027. Thereafter, there shall be an option for two additional one-year renewals. Year 1: $2,000/month Year 2: $2,100/month Year 3: $2,200/month Year 4 (if renewed): $2,300/month Year 5 (if renewed): $2,400/month FY24: $2,000 FY25: $24,100 FY26: $25,300 FY27: $24,200 if Year 4 is not renewed. $26,500 if Year 4 is renewed FY28: $25,300 if Year 4 is renewed, but Year 5 is not renewed. $27,700 if Year 4 and Year 5 are renewed FY29: $26,400 if Year 5 is renewed |
| Leased Properties / Tax Exempt | $19,450 | $19,450 | $19,450 | - | - | - | - | Compass |
| Rents & Royalties / Miscellaneous | $1,100 | $1,100 | $1,100 | - | - | - | - | |
| Sales/ Auctions / Disp of Fixed Assets | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| Leisure Services / Street Painting | $55,000 | $55,000 | $55,000 | - | - | - | - | May include grant fees, sponsorships, vendor fees and bar revenue |
| Miscellaneous Revenue / Other | $60,000 | $60,000 | $60,000 | - | - | - | - | $50k is from CRA contribution for Downtown Lighting. Expenses for Downtown Lighting are posted in 001-5062-519.34-50 |
| **Total Other** | $315,850 | $315,850 | $315,850 | - | - | - | - | |
| **Transfers** | | | | | | | | |
| Governmental Funds / Building Fund | $5,000 | $5,000 | $5,000 | - | - | - | - | Department's share of Building Maintenance |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | expenses under account 001-5062-519.46-11. |
| Governmental Funds / Beach Fund | $66,650 | $66,650 | $66,650 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-12. |
| Enterprise Funds / Electric | $149,000 | $149,000 | $149,000 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-13. |
| Enterprise Funds / Water | $35,000 | $30,500 | $30,500 | - | - | -$4,500 | -12.86% | Department's share of Building Maintenance expenses under account 001-5062-519.46-14. |
| Enterprise Funds / Golf Course | $65,000 | $65,000 | $65,000 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-15. |
| Enterprise Funds / Sanitation | $10,000 | $10,000 | $10,000 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-18. |
| Internal Service Funds / City Garage | $6,500 | $6,500 | $6,500 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-16. |
| Contribution / Electric | $3,453,186 | $2,716,605 | $2,755,695 | $39,090 | 1.44% | -$697,491 | -20.20% | Electric Admin Fee |
| Electric / Franchise Fee | $4,416,915 | $4,521,918 | $4,639,093 | $117,175 | 2.59% | $222,178 | 5.03% | Electric Franchise Fee |
| Contribution / Water | $2,092,840 | $1,392,133 | $1,412,079 | $19,946 | 1.43% | -$680,761 | -32.53% | Water Admin Fee |
| Water / Franchise Fee | $1,589,328 | $1,646,503 | $1,646,503 | - | - | $57,175 | 3.60% | Water Franchise Fee |
| Contr. from other funds / Golf | $156,963 | $192,026 | $194,974 | $2,948 | 1.54% | $38,011 | 24.22% | Golf Admin Fee |
| Contr. from other funds / Beach | $209,284 | $406,750 | $413,064 | $6,314 | 1.55% | $203,780 | 97.37% | Beach Admin Fee |
| Contribution / Refuse | $470,889 | $594,730 | $609,112 | $14,382 | 2.42% | $138,223 | 29.35% | Refuse Admin Fee |
| Refuse / Franchise Fee | $629,979 | $683,627 | $683,627 | - | - | $53,648 | 8.52% | Refuse Franchise Fee |
| Contribution / Stormwater | $366,247 | $348,900 | $353,901 | $5,001 | 1.43% | -$12,346 | -3.37% | Stormwater Admin Fee |
| Stormwater / Franchise Fee | $257,828 | $261,782 | $261,782 | - | - | $3,954 | 1.53% | Stormwater Franchise Fee |
| Contribution / Local Sewer | $575,531 | $421,667 | $427,738 | $6,071 | 1.44% | -$147,793 | -25.68% | Local Sewer Admin Fee |
| Local Sewer / Franchise Fee | $1,058,431 | $1,113,572 | $1,103,275 | -$10,297 | -0.92% | $44,844 | 4.24% | Local Sewer Franchise Fee |
| Contribution / Regional Sewer | $694,159 | $571,846 | $579,974 | $8,128 | 1.42% | -$114,185 | -16.45% | Regional Sewer Admin Fee |
| Contribution / Building Fund | $130,803 | $220,484 | $228,605 | $8,121 | 3.68% | $97,802 | 74.77% | Building Admin Fee |
| **Total Transfers** | $16,439,533 | $15,425,193 | $15,642,072 | $216,879 | 1.41% | -$797,461 | -4.85% | |
| **Fund Balance** | | | | | | | | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Other Sources / Use of Fund Balance | $2,124,492 | - | $227,774 | $227,774 | - | -$1,896,718 | -89.28% | |
| Memorial Park FIeld Lighting Upgrades | - | - | $227,774 | $227,774 | - | $227,774 | - | Using gen fund's excess unassigned fund balance and PayGo for this project. Project total is $300,000 with $227,774 of Fund Balance and $72,226 being PayGo. |
| **Total Fund Balance** | $2,124,492 | - | $227,774 | $227,774 | - | -$1,896,718 | -89.28% | |
| **Total Revenues** | **$53,657,430** | **$52,083,624** | **$52,528,277** | **$444,653** | **0.85%** | **-$1,129,153** | **-2.10%** | |

# Expenditures

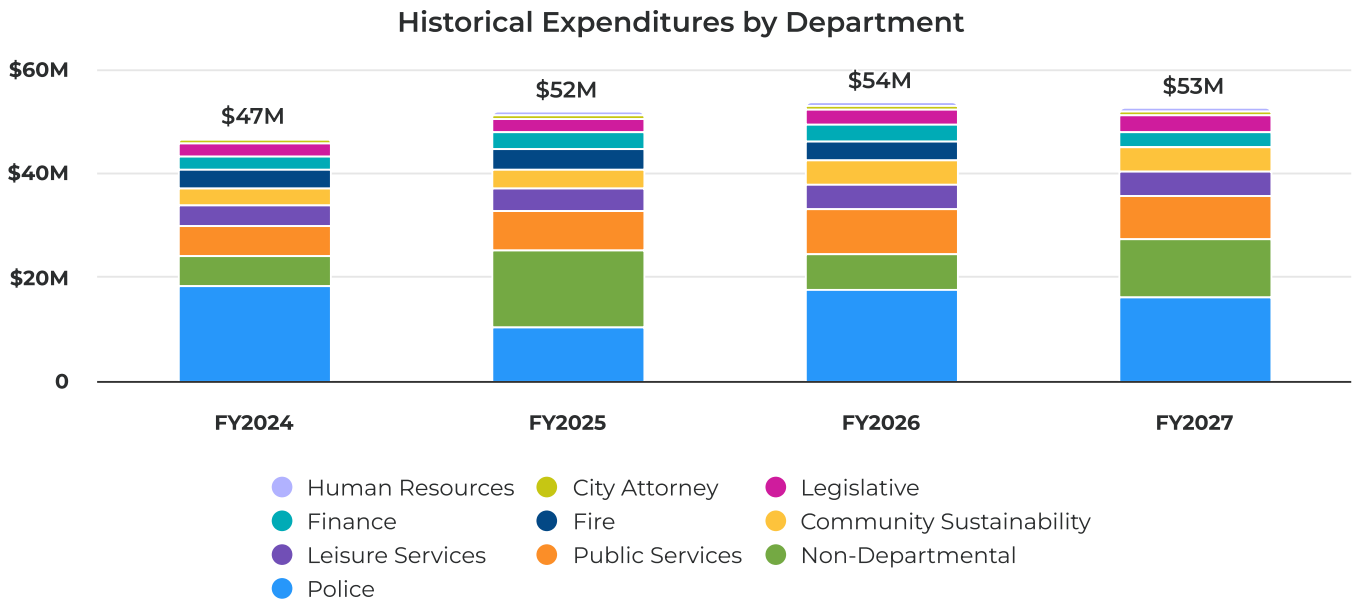


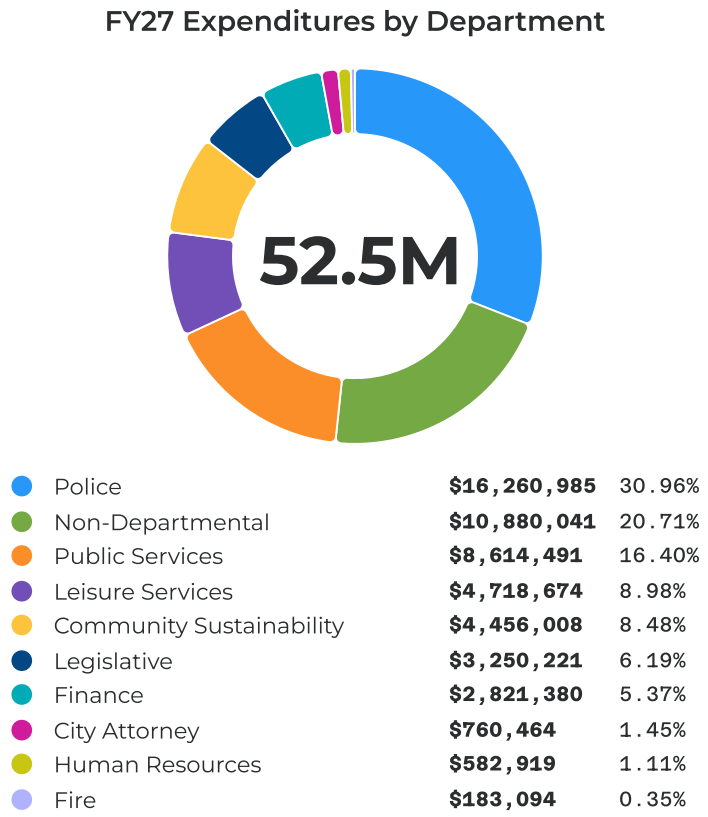




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $18,515,867 | $20,014,616 | $14,640,304 | $15,069,261 | $428,957 | 2.93% | -$4,945,355 | -24.71% |
| Operating Expenditures | $15,549,113 | $26,689,276 | $26,471,059 | $26,578,975 | $107,916 | 0.41% | -$110,301 | -0.41% |
| Non-Departmental | $15,600,123 | $6,953,538 | $6,467,856 | $10,880,041 | $4,412,185 | 68.22% | $3,926,503 | 56.47% |
| **Total Expenditures** | **$49,665,103** | **$53,657,430** | **$47,579,219** | **$52,528,277** | **$4,949,058** | **10.40%** | **-$1,129,153** | **-2.10%** |

# Expenditures by Department



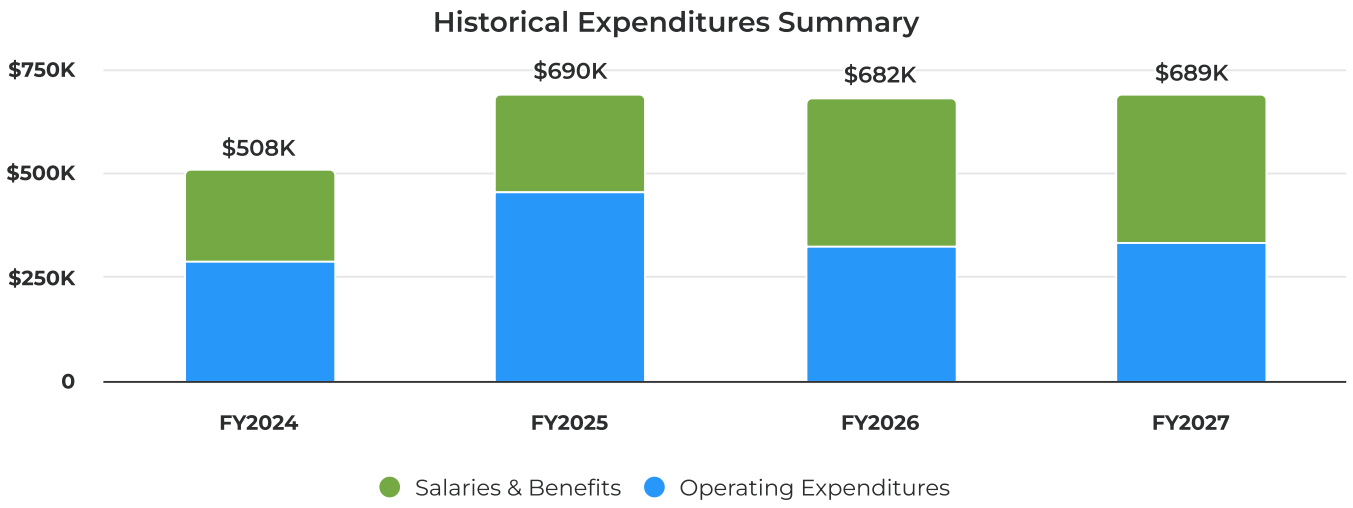



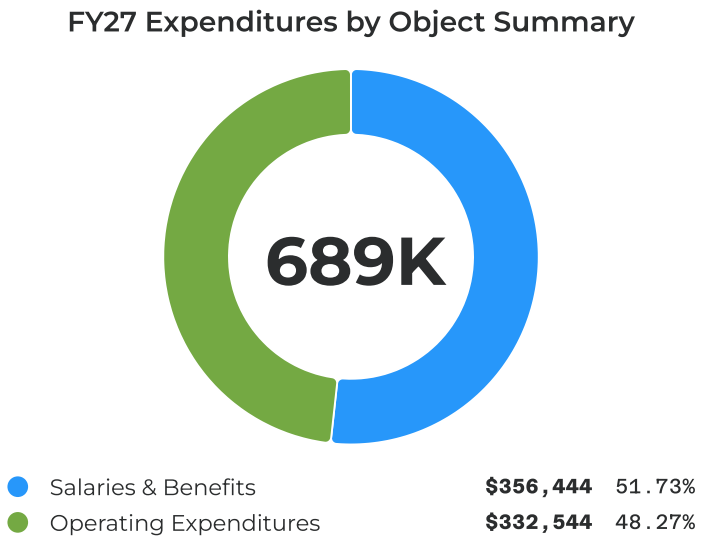

## Expenditures by Department

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Legislative | $2,206,910 | $2,939,082 | $3,098,226 | $3,250,221 | $151,995 | 4.91% | $311,139 | 10.59% |
| City Attorney | $589,416 | $729,241 | $760,464 | $760,464 | - | - | $31,223 | 4.28% |
| Finance | $2,806,693 | $3,167,156 | $2,824,117 | $2,821,380 | -$2,737 | -0.10% | -$345,776 | -10.92% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Human Resources | $426,664 | $626,780 | $583,537 | $582,919 | -$618 | -0.11% | -$43,861 | -7.00% |
| Community Sustainability | $2,912,877 | $4,523,021 | $4,151,142 | $4,456,008 | $304,866 | 7.34% | -$67,013 | -1.48% |
| Police | $10,580,772 | $17,413,865 | $16,260,985 | $16,260,985 | - | - | -$1,152,880 | -6.62% |
| Fire | $3,815,609 | $3,872,315 | $183,094 | $183,094 | - | - | -$3,689,221 | -95.27% |
| Public Services | $6,849,359 | $8,574,563 | $8,529,085 | $8,614,491 | $85,406 | 1.00% | $39,928 | 0.47% |
| Leisure Services | $3,876,679 | $4,857,869 | $4,720,713 | $4,718,674 | -$2,039 | -0.04% | -$139,195 | -2.87% |
| Non-Departmental | $15,600,123 | $6,953,538 | $6,467,856 | $10,880,041 | $4,412,185 | 68.22% | $3,926,503 | 56.47% |
| **Total Expenditures** | **$49,665,103** | **$53,657,430** | **$47,579,219** | **$52,528,277** | **$4,949,058** | **10.40%** | **-$1,129,153** | **-2.10%** |

# Expenditures Summary




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $127,851 | $201,500 | $201,500 | $201,500 | - | - | - | - |
| Special Pay / Other Pays | $28,929 | $32,100 | $33,000 | $33,000 | - | - | $900 | 2.80% |
| Legislative / FICA Taxes | $10,984 | $17,710 | $17,710 | $17,710 | - | - | - | - |
| Retirement Contributions / Defined Benefit Plan | - | $16,413 | $13,307 | $13,084 | -$223 | -1.68% | -$3,329 | -20.28% |
| Retirement Contributions / 401-a Plan | $11,629 | $12,750 | $12,750 | $12,750 | - | - | - | - |
| Legislative / Life & Health Insurance | $46,584 | $78,588 | $78,512 | $77,525 | -$987 | -1.26% | -$1,063 | -1.35% |
| Workers' Compensation / Workers' Comp Regular | $979 | $875 | $875 | $875 | - | - | - | - |
| **Total Salaries & Benefits** | $226,954 | $359,936 | $357,654 | $356,444 | -$1,210 | -0.34% | -$3,492 | -0.97% |
| **Operating Expenditures** | | | | | | | | |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Professional Services / Internal IT Support | $114,054 | $114,472 | $63,116 | $63,116 | - | - | -$51,356 | -44.86% |
| Professional Services / Profess Service Other | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Contractual Services / Other Contractual Service | $119,534 | $50,000 | $50,000 | $50,000 | - | - | - | - |
| Future Commission's Initiatives | - | - | $50,000 | $50,000 | - | - | $50,000 | - |
| Travel & Training / Training/Registration | $5,661 | $6,500 | $6,500 | $6,500 | - | - | - | - |
| Mayor registrations | - | $1,300 | $1,300 | $1,300 | - | - | - | - |
| Commissioner District 1 Registration | - | $1,300 | $1,300 | $1,300 | - | - | - | - |
| Commissioner District 2 Registration | - | $1,300 | $1,300 | $1,300 | - | - | - | - |
| Commissioner District 3 Registration | - | $1,300 | $1,300 | $1,300 | - | - | - | - |
| Commissioner District 4 Registration | - | $1,300 | $1,300 | $1,300 | - | - | - | - |
| Travel & Training / Lodging/Transportation | $20,935 | $30,000 | $30,000 | $30,000 | - | - | - | - |
| Mayor | - | $6,000 | $6,000 | $6,000 | - | - | - | - |
| District 1 Commissioner | - | $6,000 | $6,000 | $6,000 | - | - | - | - |
| District 2 Commissioner | - | $6,000 | $6,000 | $6,000 | - | - | - | - |
| District 3 Commissioner | - | $6,000 | $6,000 | $6,000 | - | - | - | - |
| District 4 Commissioner | - | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $103 | $200 | $200 | $200 | - | - | - | - |
| Utility Services / Water | $1,463 | $1,770 | $2,035 | $2,035 | - | - | $265 | 14.97% |
| Utility Services / Sewer | $1,339 | $1,661 | $1,709 | $1,709 | - | - | $48 | 2.89% |
| Utility Services / Electricity | $3,705 | $4,320 | $5,753 | $5,753 | - | - | $1,433 | 33.17% |
| Utility Services / Refuse/Waste Disposal | $281 | $378 | $370 | $370 | - | - | -$8 | -2.12% |
| Insurance / Property/Liability | $52,398 | $57,638 | $37,611 | $37,611 | - | - | -$20,027 | -34.75% |
| Legislative / Printing & Binding | $475 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Legislative / Promotional Activities | $1,424 | $3,000 | $12,000 | $12,000 | - | - | $9,000 | 300.00% |
| Other Curr Charges/Oblig / Advertising | - | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Other Curr Charges/Oblig / Other | $635 | $5,000 | $1,000 | $1,000 | - | - | -$4,000 | -80.00% |
| Office Supplies / Office Supplies | $892 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | - | $250 | $250 | $250 | - | - | - | - |
| Operating Supplies / Uniforms | $185 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Legislative / Books, Publ, Subsc & Memb | $38,389 | $39,500 | $39,500 | $39,500 | - | - | - | - |
| PBC League of Cities annual membership | - | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Florida League of Cities annual membership | - | $7,735 | $7,735 | $7,735 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| National League of Cities annual membership | - | $4,800 | $4,800 | $4,800 | - | - | - | - |
| Florida League of Mayors annual membership | - | $1,400 | $1,400 | $1,400 | - | - | - | - |
| US Conf. of Mayors annual membership | - | $4,200 | $4,200 | $4,200 | - | - | - | - |
| Palm Beach TPA annual membership | - | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Amazon annual membership | - | $165 | $165 | $165 | - | - | - | - |
| Spanish Chamber of Commerce annual membership | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| The Forum Club | - | $450 | $450 | $450 | - | - | - | - |
| Greater Lantana Chamber of Commerce | - | $250 | $250 | $250 | - | - | - | - |
| Aids to Private Org / Code Violations | - | - | $75,000 | $75,000 | - | - | $75,000 | - |
| **Total Operating Expenditures** | $361,473 | $322,189 | $332,544 | $332,544 | - | - | $10,355 | 3.21% |
| **Total Expenditures** | **$588,428** | **$682,125** | **$690,198** | **$688,988** | **-$1,210** | **-0.18%** | **$6,863** | **1.01%** |

# City Commission Itemizations

## Expenditures by Division

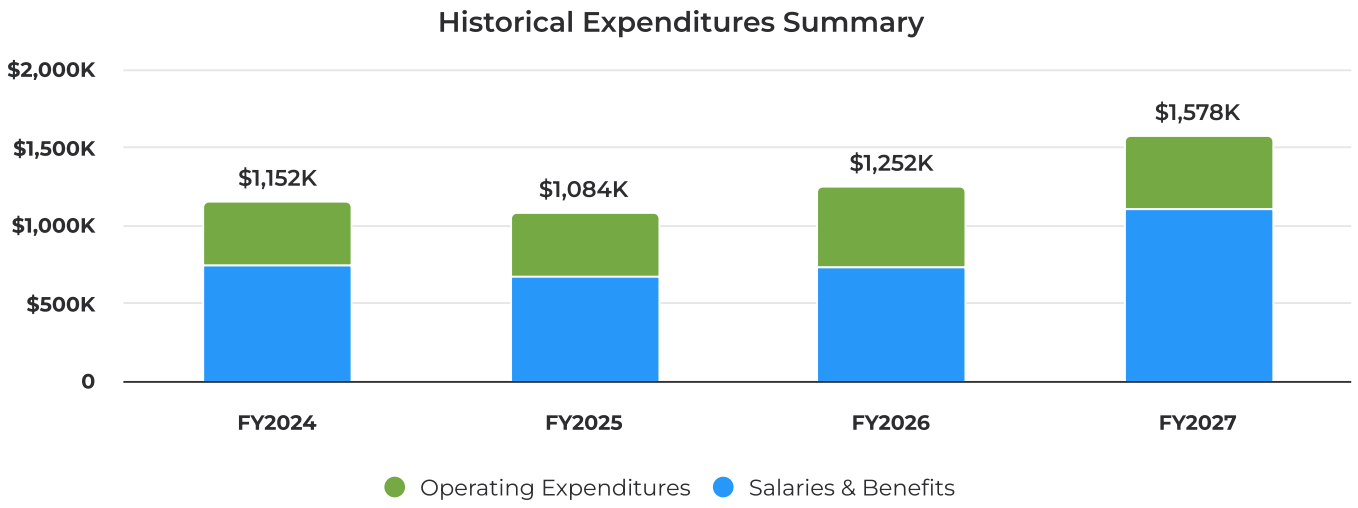
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **City Commission** | $682,125 | $690,198 | $688,988 | -$1,210 | -0.18% | $6,863 | 1.01% | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $201,500 | $201,500 | $201,500 | - | - | - | - | |
| Special Pay / Other Pays | $32,100 | $33,000 | $33,000 | - | - | $900 | 2.80% | |
| Legislative / FICA Taxes | $17,710 | $17,710 | $17,710 | - | - | - | - | |
| Retirement Contributions / Defined Benefit Plan | $16,413 | $13,307 | $13,084 | -$223 | -1.68% | -$3,329 | -20.28% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $12,750 | $12,750 | $12,750 | - | - | - | - | |
| Legislative / Life & Health Insurance | $78,588 | $78,512 | $77,525 | -$987 | -1.26% | -$1,063 | -1.35% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $875 | $875 | $875 | - | - | - | - | |
| **Total Salaries & Benefits** | $359,936 | $357,654 | $356,444 | -$1,210 | -0.34% | -$3,492 | -0.97% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $114,472 | $63,116 | $63,116 | - | - | -$51,356 | -44.86% | |
| Professional Services / Profess Service Other | $1,000 | $1,000 | $1,000 | - | - | - | - | Used for professional services such as commission photographs |
| Contractual Services / Other Contractual Service | $50,000 | $50,000 | $50,000 | - | - | - | - | |
| Future Commission's Initiatives | - | $50,000 | $50,000 | - | - | $50,000 | - | |
| Travel & Training / Training/Registration | $6,500 | $6,500 | $6,500 | - | - | - | - | |
| Mayor registrations | $1,300 | $1,300 | $1,300 | - | - | - | - | Mayor registrations - FLC, PBCLOC, NLC, OTHERS |
| Commissioner District 1 Registration | $1,300 | $1,300 | $1,300 | - | - | - | - | Commissioner District 1 Registration - FLC, PBCLOC, NLC, OTHERS |
| Commissioner District 2 Registration | $1,300 | $1,300 | $1,300 | - | - | - | - | Commissioner District 2 Registration - FLC, |

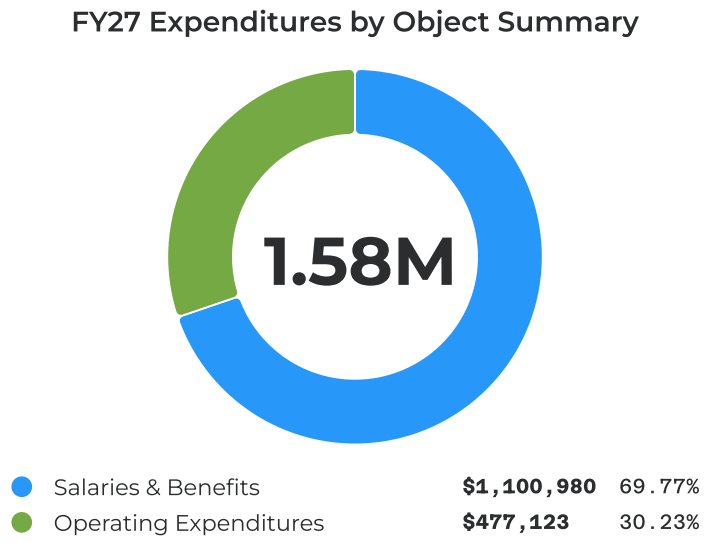
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PBCLOC, NLC, OTHERS |
| Commissioner District 3 Registration | $1,300 | $1,300 | $1,300 | - | - | - | - | Commissioner District 3 Registration - FLC, PBCLOC, NLC, OTHERS |
| Commissioner District 4 Registration | $1,300 | $1,300 | $1,300 | - | - | - | - | Commissioner District 4 Registration - FLC, PBCLOC, NLC, OTHERS |
| Travel & Training / Lodging/Transportation | $30,000 | $30,000 | $30,000 | - | - | - | - | |
| Mayor | $6,000 | $6,000 | $6,000 | - | - | - | - | Mayor - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS |
| District 1 Commissioner | $6,000 | $6,000 | $6,000 | - | - | - | - | District 1 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS |
| District 2 Commissioner | $6,000 | $6,000 | $6,000 | - | - | - | - | District 2 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS |
| District 3 Commissioner | $6,000 | $6,000 | $6,000 | - | - | - | - | District 3 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS |
| District 4 Commissioner | $6,000 | $6,000 | $6,000 | - | - | - | - | District 4 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS |
| Communication/Freight Srv / Postage & Freight | $200 | $200 | $200 | - | - | - | - | For unexpected mailings. |
| Utility Services / Water | $1,770 | $2,035 | $2,035 | - | - | $265 | 14.97% | |
| Utility Services / Sewer | $1,661 | $1,709 | $1,709 | - | - | $48 | 2.89% | |
| Utility Services / Electricity | $4,320 | $5,753 | $5,753 | - | - | $1,433 | 33.17% | |
| Utility Services / Refuse/Waste Disposal | $378 | $370 | $370 | - | - | -$8 | -2.12% | |
| Insurance / Property/Liability | $57,638 | $37,611 | $37,611 | - | - | -$20,027 | -34.75% | |
| Legislative / Printing & Binding | $1,000 | $1,000 | $1,000 | - | - | - | - | Business Cards / Name Tags / Name Plates (New Commissioners) and Business Cards Current Commissioners |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Legislative / Promotional Activities | $3,000 | $12,000 | $12,000 | - | - | $9,000 | 300.00% | $4,000 reallocated from .49-90 - to cover for the increase cost of Hosting PBC LOC Monthly Meeting in September. Supplemental for $5,000 approved in BWS#1. |
| Other Curr Charges/Oblig / Advertising | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Other Curr Charges/Oblig / Other | $5,000 | $1,000 | $1,000 | - | - | -$4,000 | -80.00% | $4,000 moved to .48-00 Promotional Activities to cover for the increase cost of Hosting PBC LOC Monthly Meeting in September |
| Office Supplies / Office Supplies | $2,500 | $2,500 | $2,500 | - | - | - | - | |
| Operating Supplies / Small Tools & Equipment | $250 | $250 | $250 | - | - | - | - | Binding Supplies |
| Operating Supplies / Uniforms | $1,500 | $1,500 | $1,500 | - | - | - | - | Logo apparel for Commissioners |
| Legislative / Books, Publ, Subsc & Memb | $39,500 | $39,500 | $39,500 | - | - | - | - | |
| PBC League of Cities annual membership | $15,000 | $15,000 | $15,000 | - | - | - | - | PBC League of Cities annual membership |
| Florida League of Cities annual membership | $7,735 | $7,735 | $7,735 | - | - | - | - | Florida League of Cities annual membership |
| National League of Cities annual membership | $4,800 | $4,800 | $4,800 | - | - | - | - | National League of Cities annual membership |
| Florida League of Mayors annual membership | $1,400 | $1,400 | $1,400 | - | - | - | - | Florida League of Mayors annual membership |
| US Conf. of Mayors annual membership | $4,200 | $4,200 | $4,200 | - | - | - | - | US Conf. of Mayors annual membership |
| Palm Beach TPA annual membership | $4,500 | $4,500 | $4,500 | - | - | - | - | Palm Beach TPA annual membership |
| Amazon annual membership | $165 | $165 | $165 | - | - | - | - | Amazon annual membership (Commission portion) |
| Spanish Chamber of Commerce annual membership | $1,000 | $1,000 | $1,000 | - | - | - | - | Spanish Chamber of Commerce annual membership |
| The Forum Club | $450 | $450 | $450 | - | - | - | - | The Forum Club |
| Greater Lantana Chamber of Commerce | $250 | $250 | $250 | - | - | - | - | Greater Lantana Chamber of Commerce |
| Aids to Private Org / Code Violations | - | $75,000 | $75,000 | - | - | $75,000 | - | Grant aids provided to Healthier Lake Worth Beach to |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | assist eligible residents with addressing code compliance violations through exterior home repairs and property improvements. $75,000 supplemental approved in BWS#2. |
| **Total Operating Expenditures** | $322,189 | $332,544 | $332,544 | - | - | $10,355 | 3.21% | |
| **Total Expenditures** | **$682,125** | **$690,198** | **$688,988** | **-$1,210** | **-0.18%** | **$6,863** | **1.01%** | |

# Expenditures Summary




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $308,541 | $506,716 | $731,637 | $845,487 | $113,850 | 15.56% | $338,771 | 66.86% |
| Other Salaries / Part Time | $41,772 | $50,913 | - | - | - | - | -$50,913 | -100.00% |
| Overtime / Standard Overtime | $2,255 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Special Pay / Longevity | $315 | $1,600 | - | - | - | - | -$1,600 | -100.00% |
| Special Pay / Other Pays | $6,919 | $13,800 | $13,800 | $13,800 | - | - | - | - |
| Executive / FICA Taxes | $26,062 | $39,829 | $53,230 | $61,940 | $8,710 | 16.36% | $22,111 | 55.51% |
| Retirement Contributions / Defined Benefit Plan | $29,050 | $17,372 | $34,017 | $53,577 | $19,560 | 57.50% | $36,205 | 208.41% |
| Retirement Contributions / 401-a Plan | $17,660 | $41,970 | $53,077 | $53,077 | - | - | $11,107 | 26.46% |
| Executive / Life & Health Insurance | $23,197 | $46,929 | $52,342 | $64,605 | $12,263 | 23.43% | $17,676 | 37.67% |
| Workers' Compensation / Workers' Comp Regular | $4,946 | $5,494 | $5,494 | $5,494 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Salaries & Benefits** | $460,717 | $727,623 | $946,597 | $1,100,980 | $154,383 | 16.31% | $373,357 | 51.31% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $93,323 | $92,427 | $69,436 | $69,436 | - | - | -$22,991 | -24.87% |
| Contractual Service / Other Contractual Service | $118,752 | $321,290 | $321,290 | $321,290 | - | - | - | - |
| Capital City Consulting | - | $36,000 | $36,000 | $36,000 | - | - | - | - |
| Strategic Plan | - | $13,000 | $13,000 | $13,000 | - | - | - | - |
| Audio, Video, Broadcasting Consultation Services | - | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Chen Moore \| Garage / Gulfstream | - | $80,000 | $80,000 | $80,000 | - | - | - | - |
| WGI Engineering Firm | - | $112,290 | $112,290 | $112,290 | - | - | - | - |
| PR Firm | - | $50,000 | $50,000 | $50,000 | - | - | - | - |
| Code Review Process | - | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Travel & Training / Training/Registration | $1,937 | $6,600 | $6,600 | $6,600 | - | - | - | - |
| ICMA | - | $1,500 | $1,500 | $1,500 | - | - | - | - |
| PBCCMA | - | $2,000 | $2,000 | $2,000 | - | - | - | - |
| NATIONAL HURRICANE CONFERENCE | - | $600 | $600 | $600 | - | - | - | - |
| Professional Development for Admin Support | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| FCCMA \| Florida City and County Management Asso. | - | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Travel & Training / Lodging/Transportation | - | $4,000 | $4,000 | $4,000 | - | - | - | - |
| ICMA | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| FCCMA | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| NATIONAL HURRICANE CONFERENCE | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| FLORIDA LEAGUE OF CITIES \| Legislative Action Days | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | - | $200 | $200 | $200 | - | - | - | - |
| Utility Services / Water | $1,525 | $1,846 | $2,121 | $2,121 | - | - | $275 | 14.90% |
| Utility Services / Sewer | $1,396 | $1,731 | $1,781 | $1,781 | - | - | $50 | 2.89% |
| Utility Services / Electricity | $3,862 | $4,298 | $5,998 | $5,998 | - | - | $1,700 | 39.55% |
| Utility Services / Refuse/Waste Disposal | $293 | $378 | $387 | $387 | - | - | $9 | 2.38% |
| Rental & Leases / Operating/Capital Leasing | $3,360 | $3,365 | $3,365 | $3,365 | - | - | - | - |
| Canon Copier | - | $3,365 | $3,365 | $3,365 | - | - | - | - |
| Insurance / Property/Liability | $53,357 | $58,693 | $38,300 | $38,300 | - | - | -$20,393 | -34.75% |
| Repair/Maint Services / Equipment-General | - | $400 | $400 | $400 | - | - | - | - |
| Executive / Printing & Binding | $1,284 | $4,875 | $3,000 | $3,000 | - | - | -$1,875 | -38.46% |
| Accelerated Business Solutions | - | $1,500 | $1,500 | $1,500 | - | - | - | - |
| MyBinding.com | - | $1,000 | - | - | - | - | -$1,000 | -100.00% |
| Other Printing and Binding | - | $2,375 | $1,500 | $1,500 | - | - | -$875 | -36.84% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Executive / Promotional Activities | $1,358 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| PBC League of Cities Ethics Training | - | $1,500 | $1,500 | $1,500 | - | - | - | - |
| NAPC - Raft Race | - | $500 | $500 | $500 | - | - | - | - |
| PBC League of Cities Annual Installation Luncheon | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | $2,373 | $2,495 | $2,495 | $2,495 | - | - | - | - |
| Palm Beach Post Legal Ads | - | $2,495 | $2,495 | $2,495 | - | - | - | - |
| Other Curr Charges/Oblig / Other | $3,128 | $6,700 | $3,000 | $3,000 | - | - | -$3,700 | -55.22% |
| Office Supplies / Office Supplies | $4,974 | $3,500 | $3,500 | $3,500 | - | - | - | - |
| Executive / Books, Publ, Subsc & Memb | $4,765 | $7,750 | $7,750 | $7,750 | - | - | - | - |
| ICMA Membership | - | $3,000 | $3,000 | $3,000 | - | - | - | - |
| PBC Chamber | - | $500 | $500 | $500 | - | - | - | - |
| FCCMA Membership | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Finnish Chamber - Membership | - | $200 | $200 | $200 | - | - | - | - |
| Discover the Palm Beaches - Subscription | - | $500 | $500 | $500 | - | - | - | - |
| GFOA/ FGOA/ PBCGFO - Membership | - | $200 | $200 | $200 | - | - | - | - |
| Chamber of Commerce of the Palm Beaches Membership | - | $500 | $500 | $500 | - | - | - | - |
| PBC Intergov Coordination Prog Clgh Membership | - | $1,250 | $1,250 | $1,250 | - | - | - | - |
| NFBPA Membership | - | $250 | $250 | $250 | - | - | - | - |
| SkillPath | - | $100 | $100 | $100 | - | - | - | - |
| PBCCMA | - | $250 | $250 | $250 | - | - | - | - |
| Replacement & Renewal / Equipment-Technology | - | $500 | $500 | $500 | - | - | - | - |
| **Total Operating Expenditures** | $295,688 | $524,048 | $477,123 | $477,123 | - | - | -$46,925 | -8.95% |
| **Total Expenditures** | **$756,405** | **$1,251,671** | **$1,423,720** | **$1,578,103** | **$154,383** | **10.84%** | **$326,432** | **26.08%** |

# City Manager Itemizations

## Expenditures by Division

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **City Manager** | $1,251,671 | $1,423,720 | $1,578,103 | $154,383 | 10.84% | $326,432 | 26.08% | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $506,716 | $731,637 | $845,487 | $113,850 | 15.56% | $338,771 | 66.86% | The increase reflects the approved Budget Workshop #2 supplemental establishing the Grants and Strategic Improvement Manager position through the consolidation of two existing vacant positions (One in the CM's Office and the other in Finance) |
| Other Salaries / Part Time | $50,913 | - | - | - | - | -$50,913 | -100.00% | The reduction is due to funding the Interim City Manager position for Mr. Perry. |
| Overtime / Standard Overtime | $3,000 | $3,000 | $3,000 | - | - | - | - | Time worked beyond a standard, 40-hour workweek |
| Special Pay / Longevity | $1,600 | - | - | - | - | -$1,600 | -100.00% | The reduction is due to removing Mr. Brown from the Interim role and returning him to his original position as Director of Public Works. |
| Special Pay / Other Pays | $13,800 | $13,800 | $13,800 | - | - | - | - | The increase is due to the addition of the City Manager position. |
| Executive / FICA Taxes | $39,829 | $53,230 | $61,940 | $8,710 | 16.36% | $22,111 | 55.51% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $17,372 | $34,017 | $53,577 | $19,560 | 57.50% | $36,205 | 208.41% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $41,970 | $53,077 | $53,077 | - | - | $11,107 | 26.46% | The increase is due to the addition of the City Manager position, and the salary increase associated with Mr. Perry serving in the Interim role. |
| Executive / Life & Health Insurance | $46,929 | $52,342 | $64,605 | $12,263 | 23.43% | $17,676 | 37.67% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $5,494 | $5,494 | $5,494 | - | - | - | - | |
| **Total Salaries & Benefits** | $727,623 | $946,597 | $1,100,980 | $154,383 | 16.31% | $373,357 | 51.31% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $92,427 | $69,436 | $69,436 | - | - | -$22,991 | -24.87% | |
| Contractual Service / Other Contractual | $321,290 | $321,290 | $321,290 | - | - | - | - | Tasks performed by independent |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Service | | | | | | | | contractors, firms, or individuals (not employees) involving specialized time and effort rather than tangible goods. |
| Capital City Consulting | $36,000 | $36,000 | $36,000 | - | - | - | - | Provide lobbying and intergovernmental consultant services, including but not limited to, representing the City's interests before the Florida Legislature and the Executive Branch of the State government. |
| Strategic Plan | $13,000 | $13,000 | $13,000 | - | - | - | - | Strategic Plan - Strategic solutions for optimization. To move the city towards becoming a more vibrant, sustainable, and desirable place to live and work. |
| Audio, Video, Broadcasting Consultation Services | $15,000 | $15,000 | $15,000 | - | - | - | - | Audio, Video, Broadcasting Intergration & Consultation Services Production Streaming Services: Mayor's State of the City, Community Meetings, Joint Meetings between the City and CRA, etc. To provide information from public meetings online, to residents and business owners who were unable to attend. |
| Chen Moore \| Garage / Gulfstream | $80,000 | $80,000 | $80,000 | - | - | - | - | Request funds to continue the contractual services with Chen Moore Associates during the completion of the parking garage. |
| WGI Engineering Firm | $112,290 | $112,290 | $112,290 | - | - | - | - | Update the city's previous parking study to include a parking garage at the Corner of 1st Avenue South and South K Street. |
| PR Firm | $50,000 | $50,000 | $50,000 | - | - | - | - | To partner with the Community Redevelopment Agency to secure a public relations firm to assist with developing marketing material and designing a communications campaign |
| Code Review Process | $15,000 | $15,000 | $15,000 | - | - | - | - | At the request of City Commission to analyze for potential issues, improvements, and adherence to code standards. To improve code quality, catch errors early, and foster collaboration with all involved. |
| Travel & Training / Training/Registration | $6,600 | $6,600 | $6,600 | - | - | - | - | Travel, training, and registration are critical for municipal government to ensure |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | legal compliance, fiscal accountability, and professional development. These processes enable staff to gain necessary skills, stay updated on regulations, and securely book authorized, cost-effective travel, ultimately improving public service delivery, safety, and operational efficiency. |
| ICMA | $1,500 | $1,500 | $1,500 | - | - | - | - | ICMA \| International City/County Management Association |
| PBCCMA | $2,000 | $2,000 | $2,000 | - | - | - | - | PBCCMA \| Palm Beach County City Management Association - Professional Development: PBCCMA provides information, assistance, training, exchanging of ideas and experiences concerning local government to enhance local government within Palm Beach County by use of research and factual study. |
| NATIONAL HURRICANE CONFERENCE | $600 | $600 | $600 | - | - | - | - | Professional Development: Training to help improve hurricane preparedness, response, recovery, and mitigation in order to save lives and property. To minimize the risks of human life and property from the destructive forces of hurricanes. |
| Professional Development for Admin Support | $1,000 | $1,000 | $1,000 | - | - | - | - | Professional Development for Administrative Support - Skillpath offers practical and convenient training that enhance skills, increase productivity, improve communication, and better organizational abilities. |
| FCCMA \| Florida City and County Management Asso. | $1,500 | $1,500 | $1,500 | - | - | - | - | Professional Development: A professional organization of practicing public administrators throughout Florida local government. An organization that elevates professionalism, promotes the council-manager form of government while advancing the highest ethical and professional standards. |
| Travel & Training / Lodging/Transportation | $4,000 | $4,000 | $4,000 | - | - | - | - | To ensure fiscal responsibility, compliance with public auditing standards, and |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | employee safety. Proper planning, such as adhering to U.S. General Services Administration's rates or using the least expensive options, directly affects taxpayer confidence, while structured, preapproved, and safe arrangements ensure maximum training effectiveness and minimize liability for the municipality. |
| ICMA | $1,000 | $1,000 | $1,000 | - | - | - | - | Offering professional development programs, research, publications, data and information, technical assistance, and training to local government chief administrative officers and their staff, to enhance the quality of life for the residents, and employees of the City of Lake Worth Beach. |
| FCCMA | $1,000 | $1,000 | $1,000 | - | - | - | - | Cost to cover transportation and lodging for the FCMMA (Florida City and County Management Association) Conference. - A professional organization of practicing public administrators throughout Florida local government. An organization that elevates professionalism, promotes the council-manager form of government while advancing the highest ethical and professional standards. |
| NATIONAL HURRICANE CONFERENCE | $1,000 | $1,000 | $1,000 | - | - | - | - | Cost to cover transportation and lodging for the attendance of the National Hurricane Conference. - Training to help improve hurricane preparedness, response, recovery, and mitigation in order to save lives and property. - To minimize the risks of human life and property from the destructive forces of hurricanes. |
| FLORIDA LEAGUE OF CITIES \| Legislative Action Days | $1,000 | $1,000 | $1,000 | - | - | - | - | FLORIDA LEAGUE OF CITIES \| Legislative Action Days: Provides members with tailored advocacy tools and training programs designed specifically for municipal officials. It also serves as administrator for the Florida Municipal Insurance Trust, offers innovative financial solutions to Florida's local government, and |

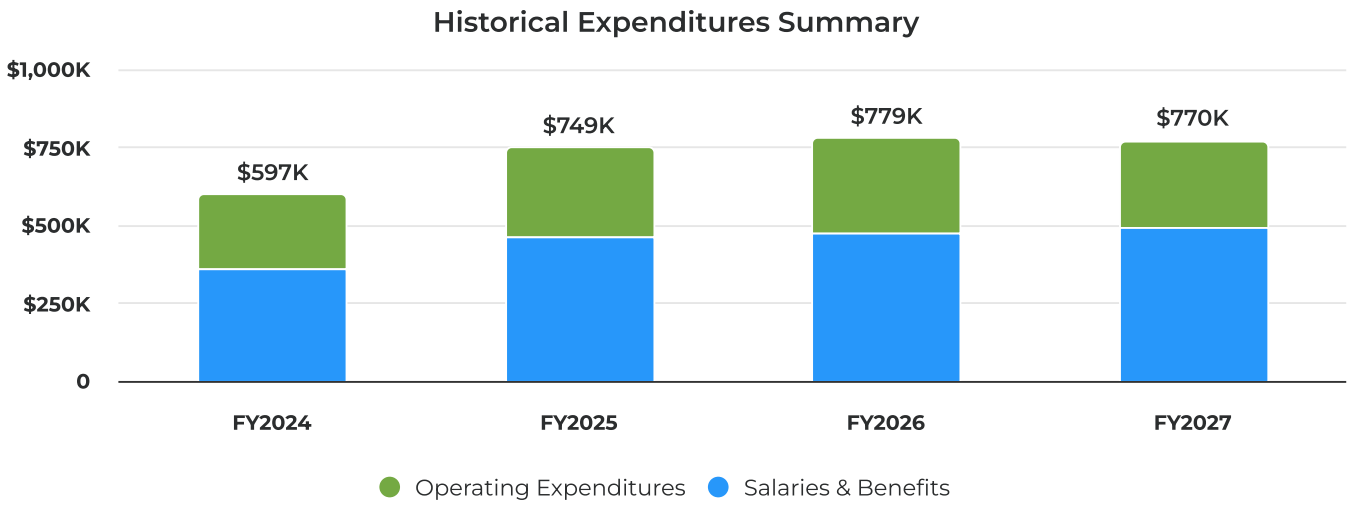
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | provides contractual support services to several statewide municipal and professional associations. |
| Communication/Freight Srv / Postage & Freight | $200 | $200 | $200 | - | - | - | - | Essential logistical backbone for operational efficiency, service delivery, and community connection. Facilitating the movement of goods, documents, and information required to maintain infrastructure, provide public services, and manage administrative functions. |
| Utility Services / Water | $1,846 | $2,121 | $2,121 | - | - | $275 | 14.90% | |
| Utility Services / Sewer | $1,731 | $1,781 | $1,781 | - | - | $50 | 2.89% | |
| Utility Services / Electricity | $4,298 | $5,998 | $5,998 | - | - | $1,700 | 39.55% | |
| Utility Services / Refuse/Waste Disposal | $378 | $387 | $387 | - | - | $9 | 2.38% | |
| Rental & Leases / Operating/Capital Leasing | $3,365 | $3,365 | $3,365 | - | - | - | - | Cost: MRental for copier in the City Manager's Office "CMO" is essential in allowing the CMO to streamline operations, ensuring security in document handling, reducing costs, and facilitating transparent communication with the public. Serving not just as a reproduction device, but critical, secure network endpoints for printing, scanning, and distributing public records.onthly Lease for Copier |
| Canon Copier | $3,365 | $3,365 | $3,365 | - | - | - | - | Canon Copier |
| Insurance / Property/Liability | $58,693 | $38,300 | $38,300 | - | - | -$20,393 | -34.75% | |
| Repair/Maint Services / Equipment-General | $400 | $400 | $400 | - | - | - | - | Equipment repair and maintenance are critical in giving the City Manager's Office "CMO" a proactive, preventative approach to equipment upkeep in preventing major, expensive failures, extending the life of public assets, and ensures that essential operations continue without interruption. |
| Executive / Printing & Binding | $4,875 | $3,000 | $3,000 | - | - | -$1,875 | -38.46% | Executive printing and binding in the City Manager's Office are crucial for maintaining legally compliant, secure, and permanent public records, etc. These services ensure transparency by providing accessible documents for public meetings, fostering accountability, and support official communication through |

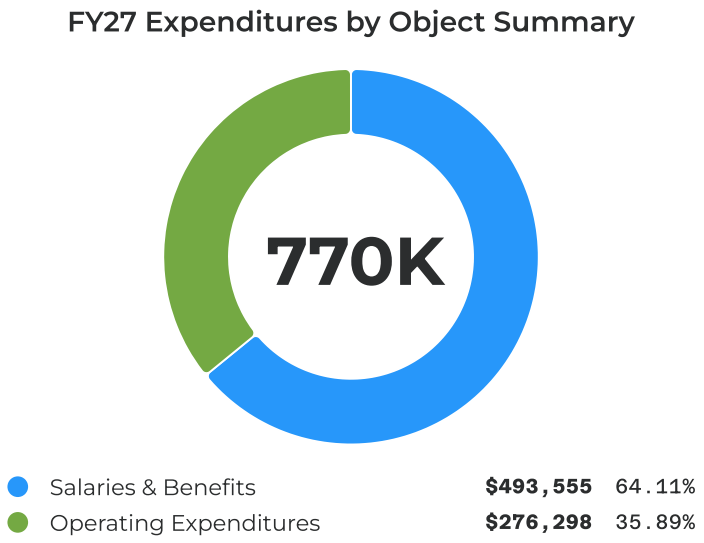
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | high-quality, durable, and distribution of professional documents. |
| Accelerated Business Solutions | $1,500 | $1,500 | $1,500 | - | - | - | - | Charges printing per copy and provide maintenance for copier. |
| MyBinding.com | $1,000 | - | - | - | - | -$1,000 | -100.00% | Services no longer needed |
| Other Printing and Binding | $2,375 | $1,500 | $1,500 | - | - | -$875 | -36.84% | Decrease in cost due to no longer providing printing and binding support for other departments. |
| Executive / Promotional Activities | $3,000 | $3,000 | $3,000 | - | - | - | - | Executive promotional activities in municipal government are essential for fostering transparency, building trust, and driving community engagement, tools that are critical for the effective operation of local services and initiatives. By utilizing strategic communications, such as networking through meetings with other governmental agencies, social media campaigns, public service announcements, and, in many cases, personal outreach from elected officials—municipalities can enhance their image, encourage resident participation, and attract economic investment. |
| PBC League of Cities Ethics Training | $1,500 | $1,500 | $1,500 | - | - | - | - | The City host meeting once a year as a participating member |
| NAPC - Raft Race | $500 | $500 | $500 | - | - | - | - | NAPC \| Neighborhood Association Presidents' Council - Raft Race |
| PBC League of Cities Annual Installation Luncheon | $1,000 | $1,000 | $1,000 | - | - | - | - | |
| Other Curr Charges/Oblig / Advertising | $2,495 | $2,495 | $2,495 | - | - | - | - | Legal ads and advertisements are crucial for ensuring transparency, compliance with state laws, and public awareness of government actions. |
| Palm Beach Post Legal Ads | $2,495 | $2,495 | $2,495 | - | - | - | - | |
| Other Curr Charges/Oblig / Other | $6,700 | $3,000 | $3,000 | - | - | -$3,700 | -55.22% | Essential for ensuring financial flexibility, legal compliance, and operational continuity. Cover unforeseen expenses - decreased based off prior year actuals |
| Office Supplies / Office Supplies | $3,500 | $3,500 | $3,500 | - | - | - | - | Office supplies are essential for maintaining the daily, high-volume administrative operations necessary to serve the public, |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | providing essential tools for staff, and supporting the professionalism of government communications. Ensures continuity in services, allow for proper documentation and record-keeping. |
| Executive / Books, Publ, Subsc & Memb | $7,750 | $7,750 | $7,750 | - | - | - | - | Crucial in allowing the City Manager's Office "CMO" to foster high-performance leadership, ensure evidence-based decision-making, and maintain compliance in an era of rapid change and shrinking resources. These resources give the CMO knowledge needed to stay updated on emerging issues, learn from best practices in other jurisdictions, and gain tools to navigate complex challenges, such as financial constraints and crisis management. |
| ICMA Membership | $3,000 | $3,000 | $3,000 | - | - | - | - | ICMA \| International City/County Management Association Membership \|Professional Networking & Educational Tools Gained for Optimization of City's Resources |
| PBC Chamber | $500 | $500 | $500 | - | - | - | - | PBC Chamber Membership \|Networking & Educational Tools Gained for Optimization of City's Resources |
| FCCMA Membership | $1,000 | $1,000 | $1,000 | - | - | - | - | FCCMA \| Florida City and County Management Association Membership \|Networking & Educational Tools Gained for Optimization of City's Resources \|Networking & Educational Tools Gained for Optimization of City's Resources |
| Finnish Chamber - Membership | $200 | $200 | $200 | - | - | - | - | Finnish Chamber - Membership |
| Discover the Palm Beaches - Subscription | $500 | $500 | $500 | - | - | - | - | Discover the Palm Beaches - Subscription\|Networking & Educational Tools Gained for Optimization of City's Resources |
| GFOA/ FGOA/ PBCGFO - Membership | $200 | $200 | $200 | - | - | - | - | GFOA/ FGOA/ PBCGFO - Membership |
| Chamber of Commerce of the Palm Beaches Membership | $500 | $500 | $500 | - | - | - | - | Networking & Educational Tools Gained for Optimization of City's Resources |
| PBC Intergov Coordination Prog Clgh Membership | $1,250 | $1,250 | $1,250 | - | - | - | - | PBC Intergovernmental Coordination Program Clearinghouse Membership \| Networking & Educational Tools |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Gained for Optimization of City's Resources. Provides a process and opportunity for local governments to resolve conflicts and maintain open lines of communications. |
| NFBPA Membership | $250 | $250 | $250 | - | - | - | - | National Forum for Black Public Admin (NFBPA) Membership \| Networking & Educational Tools Gained for Optimization of City's Resources |
| SkillPath | $100 | $100 | $100 | - | - | - | - | Professional Development: Materials for workshop |
| PBCCMA | $250 | $250 | $250 | - | - | - | - | Palm Beach County City Management Association Membership \|Networking & Educational Tools Gained for Optimization of City's Resources |
| Replacement & Renewal / Equipment-Technology | $500 | $500 | $500 | - | - | - | - | Replacing equipment and renewing technology is critical for enhancing operational efficiency, public safety, data security, and citizen satisfaction. Upgrading outdated systems will help the City Manager's Office move away from costly, reactive maintenance. |
| **Total Operating Expenditures** | $524,048 | $477,123 | $477,123 | - | - | -$46,925 | -8.95% | |
| **Total Expenditures** | **$1,251,671** | **$1,423,720** | **$1,578,103** | **$154,383** | **10.84%** | **$326,432** | **26.08%** | |

# Expenditures Summary




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $319,245 | $348,745 | $347,174 | $347,174 | - | - | -$1,571 | -0.45% |
| Overtime / Standard Overtime | $1,475 | $1,500 | $750 | $750 | - | - | -$750 | -50.00% |
| Special Pay / Longevity | $1,925 | $2,700 | $3,400 | $3,400 | - | - | $700 | 25.93% |
| Special Pay / Incentive | - | - | $6,641 | $6,641 | - | - | $6,641 | - |
| Certification Pay | - | - | $6,641 | $6,641 | - | - | $6,641 | - |
| Special Pay / Other Pays | $11,344 | $10,800 | $10,800 | $10,800 | - | - | - | - |
| Legislative / FICA Taxes | $25,259 | $27,689 | $28,073 | $28,073 | - | - | $384 | 1.39% |
| Retirement Contributions / Defined Benefit Plan | $52,485 | $26,039 | $21,165 | $20,810 | -$355 | -1.68% | -$5,229 | -20.08% |
| Retirement Contributions / 401-a Plan | $8,993 | $22,588 | $23,445 | $23,445 | - | - | $857 | 3.79% |
| Legislative / Life & Health Insurance | $29,019 | $32,245 | $52,342 | $51,684 | -$658 | -1.26% | $19,439 | 60.29% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Workers' Compensation / Workers' Comp Regular | $430 | $778 | $778 | $778 | - | - | - | - |
| **Total Salaries & Benefits** | $450,175 | $473,084 | $494,568 | $493,555 | -$1,013 | -0.20% | $20,471 | 4.33% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $79,876 | $97,184 | $86,335 | $86,335 | - | - | -$10,849 | -11.16% |
| Professional Services / Profess Service Other | $16,626 | $20,000 | $11,950 | $11,950 | - | - | -$8,050 | -40.25% |
| CivicPlus - NextRequest | - | $8,500 | - | - | - | - | -$8,500 | -100.00% |
| CivicPlus - Supplements | - | $8,000 | $8,000 | $8,000 | - | - | - | - |
| CivicPlus - OrdinanceBank | - | $300 | $300 | $300 | - | - | - | - |
| CiviPlus - Agendas | - | $1,000 | - | - | - | - | -$1,000 | -100.00% |
| Microshed | - | $1,000 | $1,150 | $1,150 | - | - | $150 | 15.00% |
| Pontem | - | $1,200 | - | - | - | - | -$1,200 | -100.00% |
| CivicPlus - Online Legal Notices | - | - | $2,500 | $2,500 | - | - | $2,500 | - |
| Contractual Services / Other Contractual Service | $498 | - | - | - | - | - | - | - |
| Contractual Services / Pollworkers | $16,621 | $30,000 | - | - | - | - | -$30,000 | -100.00% |
| Travel & Training / Training/Registration | $1,330 | $2,500 | $6,000 | $6,000 | - | - | $3,500 | 140.00% |
| Tuition reimbursement | - | - | $5,000 | $5,000 | - | - | $5,000 | - |
| Conferences | - | - | $1,000 | $1,000 | - | - | $1,000 | - |
| Travel & Training / Lodging/Transportation | $1,243 | $3,500 | $2,500 | $2,500 | - | - | -$1,000 | -28.57% |
| Communication/Freight Srv / Postage & Freight | $20 | $50 | $50 | $50 | - | - | - | - |
| Utility Services / Water | $1,641 | $1,985 | $2,282 | $2,282 | - | - | $297 | 14.96% |
| Utility Services / Sewer | $1,502 | $1,862 | $1,916 | $1,916 | - | - | $54 | 2.90% |
| Utility Services / Electricity | $4,154 | $4,860 | $6,451 | $6,451 | - | - | $1,591 | 32.74% |
| Utility Services / Refuse/Waste Disposal | $315 | $396 | $416 | $416 | - | - | $20 | 5.05% |
| Rental & Leases / Operating/Capital Leasing | $2,920 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Insurance / Property/Liability | $33,606 | $36,967 | $24,123 | $24,123 | - | - | -$12,844 | -34.74% |
| Legislative / Printing & Binding | $966 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Legislative / Promotional Activities | $843 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | $4,518 | $3,000 | $225 | $225 | - | - | -$2,775 | -92.50% |
| PB Post | - | - | $225 | $225 | - | - | $225 | - |
| General Advertising | - | $3,000 | - | - | - | - | -$3,000 | -100.00% |
| Other Curr Charges/Oblig / Elections | $35,014 | $92,500 | $122,500 | $122,500 | - | - | $30,000 | 32.43% |
| Office Supplies / Office Supplies | $1,640 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $207 | $500 | $500 | $500 | - | - | - | - |
| Legislative / Books, Publ, Subsc & Memb | $715 | $1,050 | $1,050 | $1,050 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| PBClerks Assn (PBCMCA) | - | $200 | $200 | $200 | - | - | - | - |
| Florida Clerks (FACC) | - | $200 | $200 | $200 | - | - | - | - |
| Florida Records Mgmt (FRMA) | - | $250 | $250 | $250 | - | - | - | - |
| International Clerks (IIMC) | - | $400 | $400 | $400 | - | - | - | - |
| **Total Operating Expenditures** | $204,255 | $306,354 | $276,298 | $276,298 | - | - | -$30,056 | -9.81% |
| **Total Expenditures** | **$654,430** | **$779,438** | **$770,866** | **$769,853** | **-$1,013** | **-0.13%** | **-$9,585** | **-1.23%** |

# City Clerk Itemizations

## Expenditures by Division

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **City Clerk** | $779,438 | $770,866 | $769,853 | -$1,013 | -0.13% | -$9,585 | -1.23% | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $348,745 | $347,174 | $347,174 | - | - | -$1,571 | -0.45% | The increase in wages reflects a Commission-approved salary adjustment for the Deputy Clerk position. Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Overtime / Standard Overtime | $1,500 | $750 | $750 | - | - | -$750 | -50.00% | This can be reduced for FY 27 as we'll flex time when we can. |
| Special Pay / Longevity | $2,700 | $3,400 | $3,400 | - | - | $700 | 25.93% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | $6,641 | $6,641 | - | - | $6,641 | - | |
| Certification Pay | - | $6,641 | $6,641 | - | - | $6,641 | - | Re-allocated from 001-1030-511.12-10 |
| Special Pay / Other Pays | $10,800 | $10,800 | $10,800 | - | - | - | - | |
| Legislative / FICA Taxes | $27,689 | $28,073 | $28,073 | - | - | $384 | 1.39% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $26,039 | $21,165 | $20,810 | -$355 | -1.68% | -$5,229 | -20.08% | Citywide pension contribution variances reflect approved personnel-related budget adjustments |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $22,588 | $23,445 | $23,445 | - | - | $857 | 3.79% | The increase reflects a Commission-approved salary adjustment for the Deputy Clerk position. |
| Legislative / Life & Health Insurance | $32,245 | $52,342 | $51,684 | -$658 | -1.26% | $19,439 | 60.29% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $778 | $778 | $778 | - | - | - | - | |
| **Total Salaries & Benefits** | $473,084 | $494,568 | $493,555 | -$1,013 | -0.20% | $20,471 | 4.33% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $97,184 | $86,335 | $86,335 | - | - | -$10,849 | -11.16% | |
| Professional Services / Profess Service Other | $20,000 | $11,950 | $11,950 | - | - | -$8,050 | -40.25% | |
| CivicPlus - NextRequest | $8,500 | - | - | - | - | -$8,500 | -100.00% | IT will be paying for NextRequest in FY 27 |
| CivicPlus - Supplements | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| CivicPlus - OrdinanceBank | $300 | $300 | $300 | - | - | - | - | Moved from 34-50 to 31-90 in FY26 |
| CiviPlus - Agendas | $1,000 | - | - | - | - | -$1,000 | -100.00% | IT will be paying for the municode agenda software |
| Microshed | $1,000 | $1,150 | $1,150 | - | - | $150 | 15.00% | Offsite storage of documents with permanent retention. |
| Pontem | $1,200 | - | - | - | - | -$1,200 | -100.00% | Cemetary software annual charge to be paid by IT |
| CivicPlus - Online Legal Notices | - | $2,500 | $2,500 | - | - | $2,500 | - | was budgeted in account 49-10 in FY 26 but was paid out of 31-90 so I am moving the line item |
| Contractual Services / Pollworkers | $30,000 | - | - | - | - | -$30,000 | -100.00% | Payment for Poll Workers for election. This amount is being |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | included in the election account, so all election expenses are paid from one account. This account is not necessary. Reclassifying expenses to acct 001-1030-511.49-50. |
| Travel & Training / Training/Registration | $2,500 | $6,000 | $6,000 | - | - | $3,500 | 140.00% | |
| Tuition reimbursement | - | $5,000 | $5,000 | - | - | $5,000 | - | Balance of tuition to be paid to Shayla for her Master classes per PEU contract. Supplemental for $3,500 approved in BWS#1. |
| Conferences | - | $1,000 | $1,000 | - | - | $1,000 | - | Registration for conferences for Melissa & Shayla. $2500 was budgeted in FY 26; without separate line items. For FY 27 we're budgeting $1000 for conferences and added a line for tuition reimbursement for Shayla's Masters classes per recent PMSA contract's tuition policy of $5000 annual reimbursement for higher education. |
| Travel & Training / Lodging/Transportation | $3,500 | $2,500 | $2,500 | - | - | -$1,000 | -28.57% | Hotels & meals for conferences for Melissa & Shayla. We'll attend one each in FY 27, down from two each. |
| Communication/Freight Srv / Postage & Freight | $50 | $50 | $50 | - | - | - | - | To cover unexpected mail expenses. Budgeted same as last FY. |
| Utility Services / Water | $1,985 | $2,282 | $2,282 | - | - | $297 | 14.96% | |
| Utility Services / Sewer | $1,862 | $1,916 | $1,916 | - | - | $54 | 2.90% | |
| Utility Services / Electricity | $4,860 | $6,451 | $6,451 | - | - | $1,591 | 32.74% | |
| Utility Services / Refuse/Waste Disposal | $396 | $416 | $416 | - | - | $20 | 5.05% | |

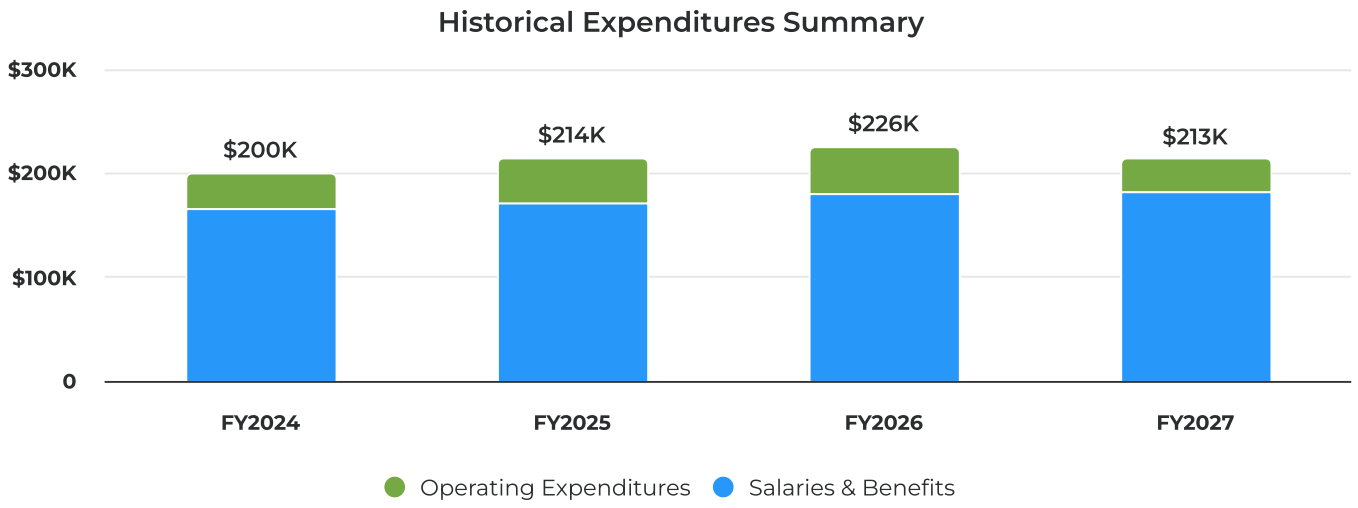
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Rental & Leases / Operating/Capital Leasing | $3,000 | $3,000 | $3,000 | - | - | - | - | Copier |
| Insurance / Property/Liability | $36,967 | $24,123 | $24,123 | - | - | -$12,844 | -34.74% | |
| Legislative / Printing & Binding | $1,500 | $1,500 | $1,500 | - | - | - | - | Binding of Resolutions, Ordinances & Minutes in books for permanent retention. |
| Legislative / Promotional Activities | $4,000 | $4,000 | $4,000 | - | - | - | - | Expenses for the office including PBCMCA annual meeting in October |
| Other Curr Charges/Oblig / Advertising | $3,000 | $225 | $225 | - | - | -$2,775 | -92.50% | ads are online only except for annual required ad about online ads |
| PB Post | - | $225 | $225 | - | - | $225 | - | was paid out of the general advertising item line last FY. For annual notification of online legal notices. |
| General Advertising | $3,000 | - | - | - | - | -$3,000 | -100.00% | amount was moved to Prof. Services 31-90 which is where it was and should be paid from |
| Other Curr Charges/Oblig / Elections | $92,500 | $122,500 | $122,500 | - | - | $30,000 | 32.43% | Supervisor of Elections - Cost to Run Election(s) - based on previous election costs and adding the funds from the poll worker line item which will no longer be used. Reclassified $30,000 from account 001-1030-511.34-52. |
| Office Supplies / Office Supplies | $1,500 | $1,500 | $1,500 | - | - | - | - | For printer/copier paper, agenda books, misc. office supplies |
| Operating Supplies / Small Tools & Equipment | $500 | $500 | $500 | - | - | - | - | This is for small equipment, keeping the same from last fiscal year |
| Legislative / Books, Publ, Subsc & Memb | $1,050 | $1,050 | $1,050 | - | - | - | - | Membership fees for |

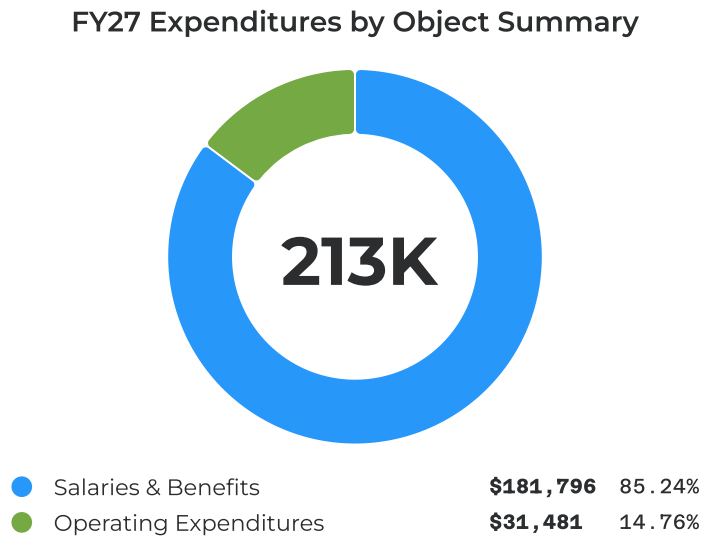
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | professional organizations |
| PBClerks Assn (PBCMCA) | $200 | $200 | $200 | - | - | - | - | PBClerks Assn (PBCMCA) |
| Florida Clerks (FACC) | $200 | $200 | $200 | - | - | - | - | Florida Clerks (FACC) |
| Florida Records Mgmt (FRMA) | $250 | $250 | $250 | - | - | - | - | Florida Records Mgmt (FRMA) |
| International Clerks (IIMC) | $400 | $400 | $400 | - | - | - | - | International Clerks (IIMC) |
| **Total Operating Expenditures** | $306,354 | $276,298 | $276,298 | - | - | -$30,056 | -9.81% | |
| **Total Expenditures** | **$779,438** | **$770,866** | **$769,853** | **-$1,013** | **-0.13%** | **-$9,585** | **-1.23%** | |

# Personnel Summary

# Summary of Goals

# Expenditures Summary




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $131,433 | $137,571 | $137,570 | $137,570 | - | - | -$1 | - |
| Special Pay / Other Pays | $6,317 | $6,300 | $6,300 | $6,300 | - | - | - | - |
| Administrative / FICA Taxes | $10,371 | $10,937 | $10,937 | $10,937 | - | - | - | - |
| Retirement Contributions / Defined Cont Plan | $13,078 | $13,757 | $13,757 | $13,757 | - | - | - | - |
| Administrative / Life & Health Insurance | $9,867 | $10,924 | $13,086 | $12,921 | -$165 | -1.26% | $1,997 | 18.28% |
| Workers' Compensation / Workers' Comp Regular | $178 | $311 | $311 | $311 | - | - | - | - |
| **Total Salaries & Benefits** | $171,245 | $179,800 | $181,961 | $181,796 | -$165 | -0.09% | $1,996 | 1.11% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $9,264 | $9,183 | $7,665 | $7,665 | - | - | -$1,518 | -16.53% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Professional Services / Other | - | $5,000 | - | - | - | - | -$5,000 | -100.00% |
| Union Dues / Training/Registration | $3,811 | $3,700 | $3,700 | $3,700 | - | - | - | - |
| Union Dues / Lodging/Transportation | $1,053 | $2,250 | $2,250 | $2,250 | - | - | - | - |
| Insurance / Property/Liability | $21,059 | $23,165 | $15,116 | $15,116 | - | - | -$8,049 | -34.75% |
| Administrative / Printing & Binding | $376 | $500 | $500 | $500 | - | - | - | - |
| Other Curr Charges/Oblig / Oblig/Other | - | $500 | $500 | $500 | - | - | - | - |
| Office Supplies / Office Supplies | $420 | $1,100 | $1,100 | $1,100 | - | - | - | - |
| Administrative / Books, Publ, Subsc & Memb | $420 | $650 | $650 | $650 | - | - | - | - |
| **Total Operating Expenditures** | $36,403 | $46,048 | $31,481 | $31,481 | - | - | -$14,567 | -31.63% |
| **Total Expenditures** | **$207,648** | **$225,848** | **$213,442** | **$213,277** | **-$165** | **-0.08%** | **-$12,571** | **-5.57%** |

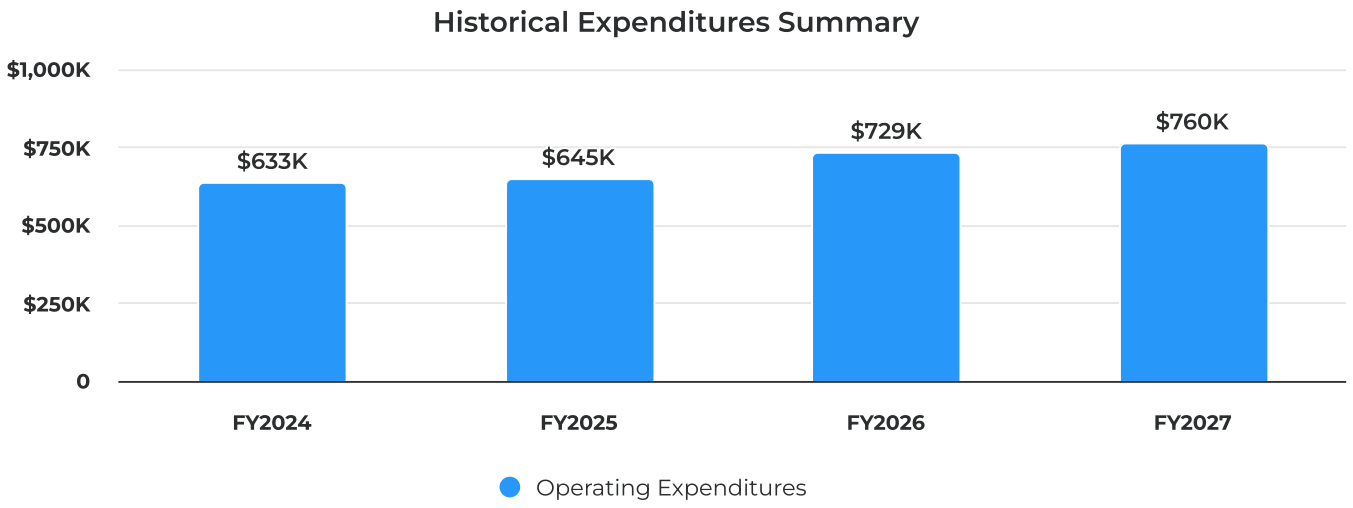
# Internal Auditor Itemizations

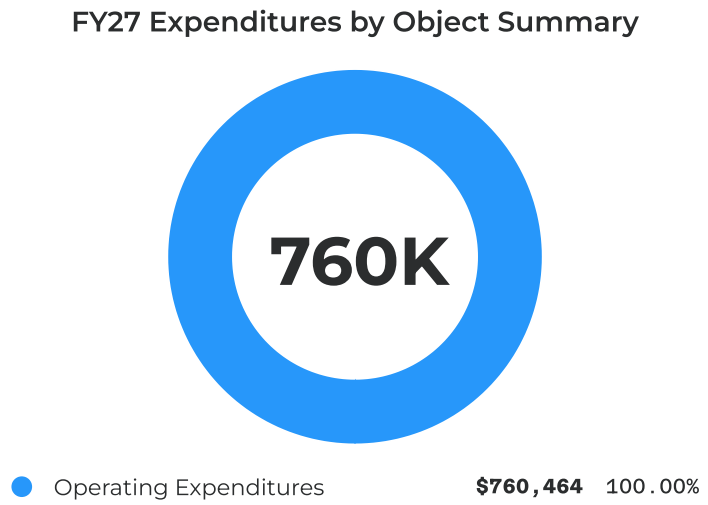
## Expenditures by Division

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Internal Auditor** | $225,848 | $213,442 | $213,277 | -$165 | -0.08% | -$12,571 | -5.57% | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $137,571 | $137,570 | $137,570 | - | - | -$1 | - | |
| Special Pay / Other Pays | $6,300 | $6,300 | $6,300 | - | - | - | - | |
| Administrative / FICA Taxes | $10,937 | $10,937 | $10,937 | - | - | - | - | |
| Retirement Contributions / Defined Cont Plan | $13,757 | $13,757 | $13,757 | - | - | - | - | |
| Administrative / Life & Health Insurance | $10,924 | $13,086 | $12,921 | -$165 | -1.26% | $1,997 | 18.28% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $311 | $311 | $311 | - | - | - | - | |
| **Total Salaries & Benefits** | $179,800 | $181,961 | $181,796 | -$165 | -0.09% | $1,996 | 1.11% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $9,183 | $7,665 | $7,665 | - | - | -$1,518 | -16.53% | |
| Professional Services / Other | $5,000 | - | - | - | - | -$5,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Special Public Service Tax Audit Services |
| Union Dues / Training/Registration | $3,700 | $3,700 | $3,700 | - | - | - | - | |
| Union Dues / Lodging/Transportation | $2,250 | $2,250 | $2,250 | - | - | - | - | |
| Insurance / Property/Liability | $23,165 | $15,116 | $15,116 | - | - | -$8,049 | -34.75% | |
| Administrative / Printing & Binding | $500 | $500 | $500 | - | - | - | - | |
| Other Curr Charges/Oblig / Oblig/Other | $500 | $500 | $500 | - | - | - | - | |
| Office Supplies / Office Supplies | $1,100 | $1,100 | $1,100 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Administrative / Books, Publ, Subsc & Memb | $650 | $650 | $650 | - | - | - | - | |
| **Total Operating Expenditures** | $46,048 | $31,481 | $31,481 | - | - | -$14,567 | -31.63% | |
| **Total Expenditures** | **$225,848** | **$213,442** | **$213,277** | **-$165** | **-0.08%** | **-$12,571** | **-5.57%** | |

# Expenditures Summary




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $513,276 | $668,000 | $694,000 | $694,000 | - | - | $26,000 | 3.89% |
| Professional Services / Internal IT Support | $14,964 | $15,214 | $14,250 | $14,250 | - | - | -$964 | -6.34% |
| Utility Services / Water | $873 | $1,836 | $1,214 | $1,214 | - | - | -$622 | -33.88% |
| Utility Services / Sewer | $799 | $1,296 | $1,020 | $1,020 | - | - | -$276 | -21.30% |
| Utility Services / Electricity | $2,210 | $2,333 | $3,432 | $3,432 | - | - | $1,099 | 47.11% |
| Utility Services / Refuse/Waste Disposal | $168 | $216 | $221 | $221 | - | - | $5 | 2.31% |
| Insurance / Property/Liability | $36,678 | $40,346 | $26,327 | $26,327 | - | - | -$14,019 | -34.75% |
| Other Curr Charges/Oblig / Court Reporting Services | $20,449 | - | $20,000 | $20,000 | - | - | $20,000 | - |
| **Total Operating Expenditures** | $589,416 | $729,241 | $760,464 | $760,464 | - | - | $31,223 | 4.28% |

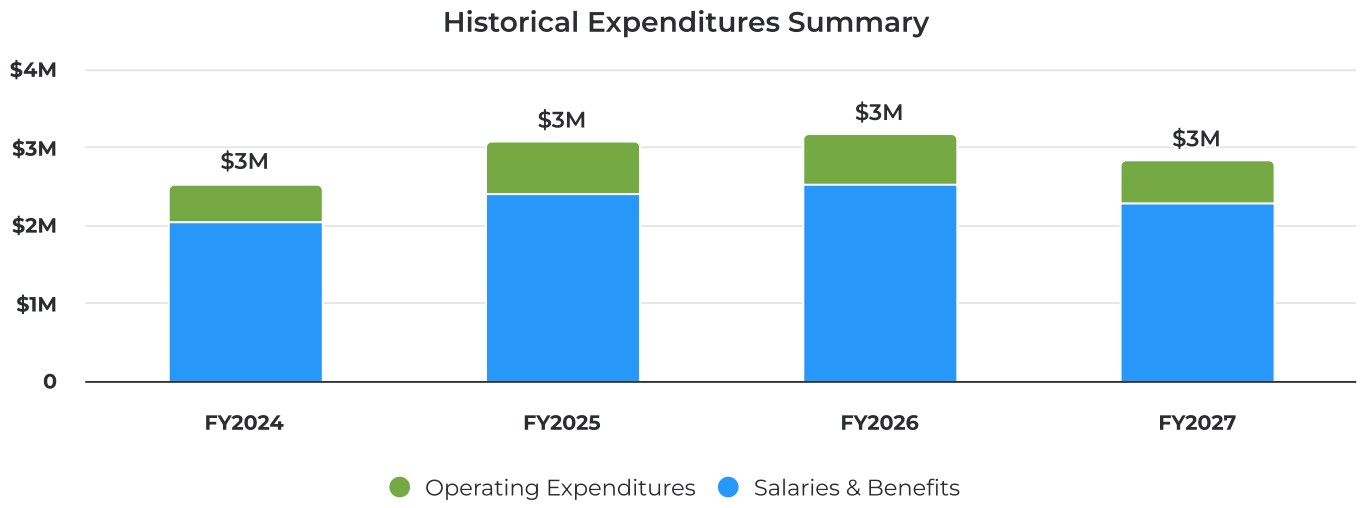
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Expenditures** | **$589,416** | **$729,241** | **$760,464** | **$760,464** | **-** | **-** | **$31,223** | **4.28%** |

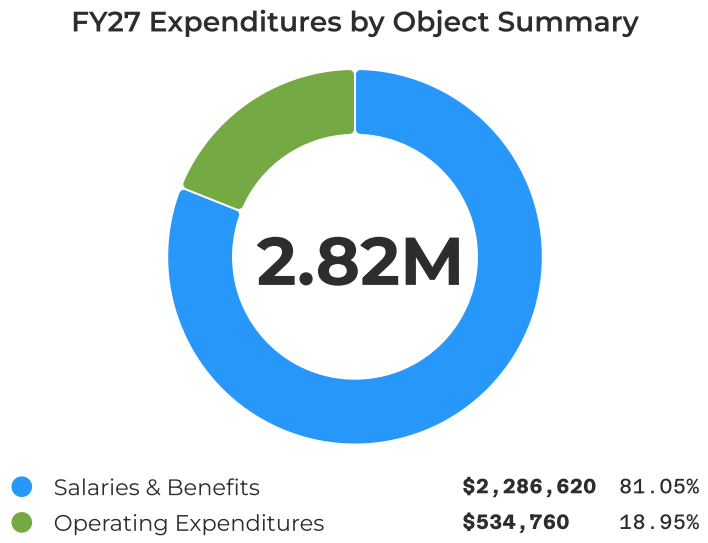
# Legal Counsel Itemizations

## Expenditures by Division

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **City Attorney** | $729,241 | $760,464 | $760,464 | - | - | $31,223 | 4.28% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $668,000 | $694,000 | $694,000 | - | - | $26,000 | 3.89% | Supplemental for $6,000 approved in BWS#1. |
| Professional Services / Internal IT Support | $15,214 | $14,250 | $14,250 | - | - | -$964 | -6.34% | |
| Utility Services / Water | $1,836 | $1,214 | $1,214 | - | - | -$622 | -33.88% | |
| Utility Services / Sewer | $1,296 | $1,020 | $1,020 | - | - | -$276 | -21.30% | |
| Utility Services / Electricity | $2,333 | $3,432 | $3,432 | - | - | $1,099 | 47.11% | |
| Utility Services / Refuse/Waste Disposal | $216 | $221 | $221 | - | - | $5 | 2.31% | |
| Insurance / Property/Liability | $40,346 | $26,327 | $26,327 | - | - | -$14,019 | -34.75% | |
| Other Curr Charges/Oblig / Court Reporting Services | - | $20,000 | $20,000 | - | - | $20,000 | - | Supplemental approval of $20K added from Budget Workshop #1 |
| **Total Operating Expenditures** | $729,241 | $760,464 | $760,464 | - | - | $31,223 | 4.28% | |
| **Total Expenditures** | **$729,241** | **$760,464** | **$760,464** | **-** | **-** | **$31,223** | **4.28%** | |

# Expenditures Summary




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,524,583 | $1,700,121 | $1,585,541 | $1,588,258 | $2,717 | 0.17% | -$111,863 | -6.58% |
| Other Salaries / Part Time | $1,511 | $46,644 | $38,385 | $38,385 | - | - | -$8,259 | -17.71% |
| Overtime / Standard Overtime | $7,926 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Special Pay / Longevity | $2,925 | $4,700 | $5,200 | $5,200 | - | - | $500 | 10.64% |
| Special Pay / Incentive | - | - | $39,340 | $39,340 | - | - | $39,340 | - |
| Certification Pay | - | - | $26,840 | $26,840 | - | - | $26,840 | - |
| One-Time Performance Lump-Sum Pay | - | - | $12,500 | $12,500 | - | - | $12,500 | - |
| Special Pay / Other Pays | $15,342 | $15,300 | $15,300 | $15,300 | - | - | - | - |
| Administrative / FICA Taxes | $114,973 | $135,716 | $129,190 | $129,397 | $207 | 0.16% | -$6,319 | -4.66% |
| Retirement Contributions / Defined Benefit Plan | $245,771 | $274,078 | $209,518 | $206,488 | -$3,030 | -1.45% | -$67,590 | -24.66% |
| Retirement Contributions / Defined Cont Plan | $41,438 | $45,822 | $44,958 | $44,958 | - | - | -$864 | -1.89% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Administrative / Life & Health Insurance | $215,590 | $277,150 | $209,365 | $206,734 | -$2,631 | -1.26% | -$70,416 | -25.41% |
| Workers' Compensation / Workers' Comp Regular | $2,001 | $2,560 | $2,560 | $2,560 | - | - | - | - |
| **Total Salaries & Benefits** | $2,172,061 | $2,512,091 | $2,289,357 | $2,286,620 | -$2,737 | -0.12% | -$225,471 | -8.98% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $209,312 | $220,736 | $177,080 | $177,080 | - | - | -$43,656 | -19.78% |
| Administrative / Accounting & Auditing | $78,940 | $150,000 | $132,000 | $132,000 | - | - | -$18,000 | -12.00% |
| Audit Services, Carr Riggs | - | - | $132,000 | $132,000 | - | - | $132,000 | - |
| Contractual Services / Other Contractual Service | $60,168 | $52,050 | $49,960 | $49,960 | - | - | -$2,090 | -4.02% |
| PBC IIS ILA FOR NON AD VALOREM ASSESSMENT | - | $10,000 | $8,000 | $8,000 | - | - | -$2,000 | -20.00% |
| ARMORED CAR SERVICE | - | $8,000 | $8,000 | $8,000 | - | - | - | - |
| UTILITY CUSTOMER SERVICE | - | $5,300 | $5,210 | $5,210 | - | - | -$90 | -1.70% |
| GRS: OPEB ANNUAL CALCULATIONS | - | $12,000 | $12,000 | $12,000 | - | - | - | - |
| DOCUMENT STORAGE | - | $1,750 | $1,750 | $1,750 | - | - | - | - |
| DOCUMENT SHREDDING | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| GRS: ACTUARIAL/RETIREMENT STUDY | - | $11,000 | $11,000 | $11,000 | - | - | - | - |
| Ready Refresh/Water | - | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Union Dues / Training/Registration | $16,247 | $22,805 | $14,000 | $14,000 | - | - | -$8,805 | -38.61% |
| GFOA/FGFOA Training | - | $6,000 | $4,000 | $4,000 | - | - | -$2,000 | -33.33% |
| Acct. & Budget Staff Training | - | $5,000 | $4,000 | $4,000 | - | - | -$1,000 | -20.00% |
| Acct & Budget Staff Certifications | - | $3,000 | $2,000 | $2,000 | - | - | -$1,000 | -33.33% |
| Procurement Staff Training | - | $6,000 | $4,000 | $4,000 | - | - | -$2,000 | -33.33% |
| Certified Management Accountant Certification | - | $2,805 | - | - | - | - | -$2,805 | -100.00% |
| Union Dues / Lodging/Transportation | $5,535 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Union Dues / PEU | - | $1,000 | - | - | - | - | -$1,000 | -100.00% |
| Union Dues / PMSA | - | $1,000 | - | - | - | - | -$1,000 | -100.00% |
| Communication/Freight Srv / Postage & Freight | $4,220 | $7,500 | $7,500 | $7,500 | - | - | - | - |
| Utility Services / Water | $5,042 | $6,480 | $7,012 | $7,012 | - | - | $532 | 8.21% |
| Utility Services / Sewer | $4,616 | $5,723 | $5,889 | $5,889 | - | - | $166 | 2.90% |
| Utility Services / Electricity | $12,766 | $13,476 | $19,828 | $19,828 | - | - | $6,352 | 47.14% |
| Utility Services / Refuse/Waste Disposal | $969 | $1,219 | $1,278 | $1,278 | - | - | $59 | 4.84% |
| Rental & Leases / Operating/Capital Leasing | $6,949 | $6,700 | $6,700 | $6,700 | - | - | - | - |
| Insurance / Property/Liability | $67,161 | $73,877 | $48,208 | $48,208 | - | - | -$25,669 | -34.75% |
| Repair/Maint Services / Equipment-General | $683 | $1,350 | $1,350 | $1,350 | - | - | - | - |
| Administrative / Printing & Binding | $9,384 | $13,000 | $13,000 | $13,000 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | $10,122 | $30,000 | $25,000 | $25,000 | - | - | -$5,000 | -16.67% |
| Office Supplies / Office Supplies | $11,948 | $14,000 | $10,000 | $10,000 | - | - | -$4,000 | -28.57% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Operating Supplies / Computer Software | - | $7,274 | - | - | - | - | -$7,274 | -100.00% |
| Administrative / Books, Publ, Subsc & Memb | $4,218 | $4,410 | $3,490 | $3,490 | - | - | -$920 | -20.86% |
| FGFOA Memberships | - | $1,750 | $1,750 | $1,750 | - | - | - | - |
| GFOA Memberships | - | $550 | $550 | $550 | - | - | - | - |
| Costco Membership | - | $120 | $120 | $120 | - | - | - | - |
| NIGP-National Procurement Membership | - | $775 | $775 | $775 | - | - | - | - |
| NIGP-Assoc Designation | - | $920 | - | - | - | - | -$920 | -100.00% |
| Institute of Management Accountants (IMA) | - | $295 | $295 | $295 | - | - | - | - |
| Replacement & Renewal / Equipment-Technology | - | $6,465 | $6,465 | $6,465 | - | - | - | - |
| Machinery & Equipment / Equipment | $126,351 | $10,000 | - | - | - | - | -$10,000 | -100.00% |
| Furniture for Finance Department | - | $10,000 | - | - | - | - | -$10,000 | -100.00% |
| **Total Operating Expenditures** | $634,632 | $655,065 | $534,760 | $534,760 | - | - | -$120,305 | -18.37% |
| **Total Expenditures** | **$2,806,693** | **$3,167,156** | **$2,824,117** | **$2,821,380** | **-$2,737** | **-0.10%** | **-$345,776** | **-10.92%** |

# Financial Services Itemizations

## Expenditures by Division

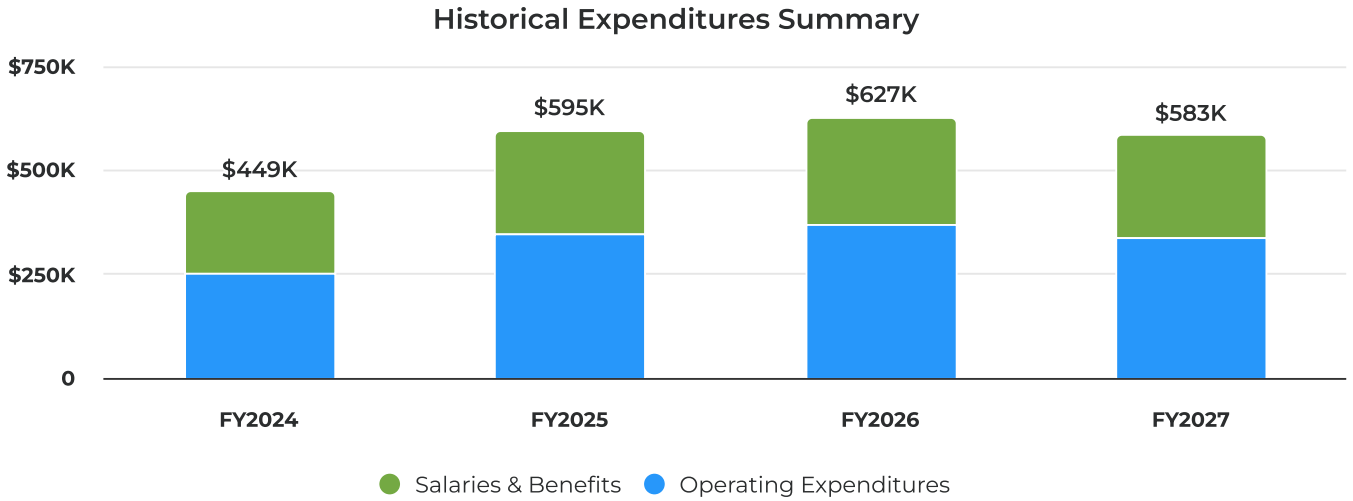
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Accounting** | $3,167,156 | $2,824,117 | $2,821,380 | -$2,737 | -0.10% | -$345,776 | -10.92% | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,700,121 | $1,585,541 | $1,588,258 | $2,717 | 0.17% | -$111,863 | -6.58% | Variance is due to the employee receiving a 5% salary increase for obtaining their bachelor's degree, which was budgeted in FY26 |
| Other Salaries / Part Time | $46,644 | $38,385 | $38,385 | - | - | -$8,259 | -17.71% | Decrease reflects hardship pay previously charged to this account. |
| Overtime / Standard Overtime | $10,000 | $10,000 | $10,000 | - | - | - | - | Due to Annual Audit process and ACFR |
| Special Pay / Longevity | $4,700 | $5,200 | $5,200 | - | - | $500 | 10.64% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $39,340 | $39,340 | - | - | $39,340 | - | |
| Certification Pay | - | $26,840 | $26,840 | - | - | $26,840 | - | |
| One-Time Performance Lump-Sum Pay | - | $12,500 | $12,500 | - | - | $12,500 | - | |
| Special Pay / Other Pays | $15,300 | $15,300 | $15,300 | - | - | - | - | |
| Administrative / FICA Taxes | $135,716 | $129,190 | $129,397 | $207 | 0.16% | -$6,319 | -4.66% | Variance reflects FICA adjustments related to approved supplemental certification and performance pay from Budget Workshop #1. |
| Retirement Contributions / Defined Benefit Plan | $274,078 | $209,518 | $206,488 | -$3,030 | -1.45% | -$67,590 | -24.66% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / Defined Cont Plan | $45,822 | $44,958 | $44,958 | - | - | -$864 | -1.89% | Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized. |
| Administrative / Life & Health Insurance | $277,150 | $209,365 | $206,734 | -$2,631 | -1.26% | -$70,416 | -25.41% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $2,560 | $2,560 | $2,560 | - | - | - | - | |
| **Total Salaries & Benefits** | $2,512,091 | $2,289,357 | $2,286,620 | -$2,737 | -0.12% | -$225,471 | -8.98% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $220,736 | $177,080 | $177,080 | - | - | -$43,656 | -19.78% | |
| Administrative / Accounting & Auditing | $150,000 | $132,000 | $132,000 | - | - | -$18,000 | -12.00% | This item covers External Auditing Services (Split with Utilities). Reduced for FY 27 Audit Year will be $132,000. This is based on the contract. |
| Audit Services, Carr Riggs | - | $132,000 | $132,000 | - | - | $132,000 | - | |
| Contractual Services / Other Contractual Service | $52,050 | $49,960 | $49,960 | - | - | -$2,090 | -4.02% | Fy 27 Reduced based on prior year 3-year average spend. |

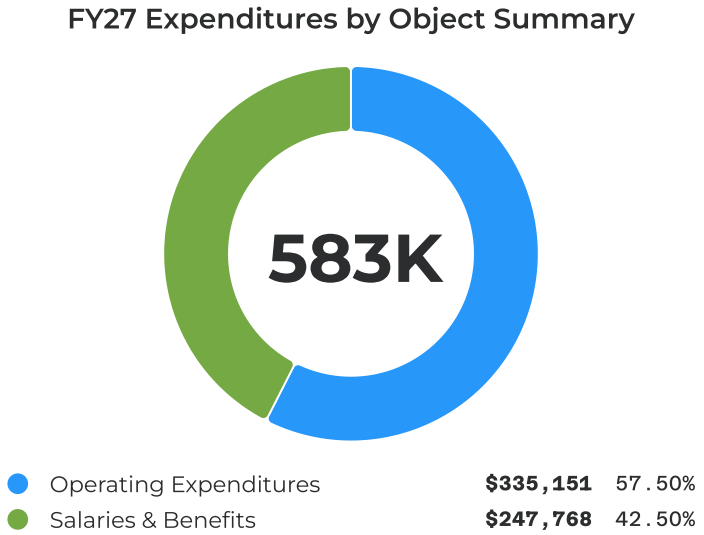
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| PBC IIS ILA FOR NON AD VALOREM ASSESSMENT | $10,000 | $8,000 | $8,000 | - | - | -$2,000 | -20.00% | PBC IIS ILA FOR NON AD VALOREM ASSESSMENT |
| ARMORED CAR SERVICE | $8,000 | $8,000 | $8,000 | - | - | - | - | ARMORED CAR SERVICE, Based on Prior year actuals |
| UTILITY CUSTOMER SERVICE | $5,300 | $5,210 | $5,210 | - | - | -$90 | -1.70% | UTILITY CUSTOMER SERVICE |
| GRS: OPEB ANNUAL CALCULATIONS | $12,000 | $12,000 | $12,000 | - | - | - | - | GRS: OPEB ANNUAL CALCULATIONS |
| DOCUMENT STORAGE | $1,750 | $1,750 | $1,750 | - | - | - | - | DOCUMENT STORAGE |
| DOCUMENT SHREDDING | $1,000 | $1,000 | $1,000 | - | - | - | - | DOCUMENT SHREDDING |
| GRS: ACTUARIAL/RETIREMENT STUDY | $11,000 | $11,000 | $11,000 | - | - | - | - | GRS: ACTUARIAL/RETIREMENT STUDY |
| Ready Refresh/Water | $3,000 | $3,000 | $3,000 | - | - | - | - | Ready Refresh/Water |
| Union Dues / Training/Registration | $22,805 | $14,000 | $14,000 | - | - | -$8,805 | -38.61% | Fy 2027 Reduced to support 10% budget reduction |
| GFOA/FGFOA Training | $6,000 | $4,000 | $4,000 | - | - | -$2,000 | -33.33% | Director & Asst. Director annual financial accounting training. |
| Acct. & Budget Staff Training | $5,000 | $4,000 | $4,000 | - | - | -$1,000 | -20.00% | Staff Training/ FGFOA, Annual Conferences, Annual Boot Camp for Governmental Accounting Staff, Bi-annual department meeting /training for staff |
| Acct & Budget Staff Certifications | $3,000 | $2,000 | $2,000 | - | - | -$1,000 | -33.33% | CPFO, CMA, CPA, etc. |
| Procurement Staff Training | $6,000 | $4,000 | $4,000 | - | - | -$2,000 | -33.33% | CPP for Purchasing Certification |
| Certified Management Accountant Certification | $2,805 | - | - | - | - | -$2,805 | -100.00% | Senior Accountant training required for membership to the Institute of Management Accountants (IMA) |
| Union Dues / Lodging/Transportation | $6,000 | $6,000 | $6,000 | - | - | - | - | |
| Union Dues / PEU | $1,000 | - | - | - | - | -$1,000 | -100.00% | Decreased to reduce budget and based on prior year spend. |
| Union Dues / PMSA | $1,000 | - | - | - | - | -$1,000 | -100.00% | Decreased to reduce budget and based on prior year spend. |
| Communication/Freight Srv / Postage & Freight | $7,500 | $7,500 | $7,500 | - | - | - | - | Decreasing based on 3 year avg. |
| Utility Services / Water | $6,480 | $7,012 | $7,012 | - | - | $532 | 8.21% | Contribution/Water Use |
| Utility Services / Sewer | $5,723 | $5,889 | $5,889 | - | - | $166 | 2.90% | Contribution Sewer Use |
| Utility Services / Electricity | $13,476 | $19,828 | $19,828 | - | - | $6,352 | 47.14% | Contribution/Electric Use |
| Utility Services / Refuse/Waste Disposal | $1,219 | $1,278 | $1,278 | - | - | $59 | 4.84% | Contribution Refuse/Waste Disposal Use |
| Rental & Leases / Operating/Capital Leasing | $6,700 | $6,700 | $6,700 | - | - | - | - | Cost same as prior year for copier and postage machine |
| Insurance / Property/Liability | $73,877 | $48,208 | $48,208 | - | - | -$25,669 | -34.75% | |
| Repair/Maint Services / Equipment-General | $1,350 | $1,350 | $1,350 | - | - | - | - | Lease Mark Andy, Check Printing Machine |
| Administrative / Printing & Binding | $13,000 | $13,000 | $13,000 | - | - | - | - | Increase based on prior year actuals |
| Other Curr Charges/Oblig / Advertising | $30,000 | $25,000 | $25,000 | - | - | -$5,000 | -16.67% | Solicitations and Budget Advertisements, cost increase based on prior year increase. 25% increase in costs |
| Office Supplies / Office Supplies | $14,000 | $10,000 | $10,000 | - | - | -$4,000 | -28.57% | Staff Office Supplies, Same as Prior Year |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Operating Supplies / Computer Software | $7,274 | - | - | - | - | -$7,274 | -100.00% | |
| Administrative / Books, Publ, Subsc & Memb | $4,410 | $3,490 | $3,490 | - | - | -$920 | -20.86% | GAAFR, BUDGET and Accounting Materials |
| FGFOA Memberships | $1,750 | $1,750 | $1,750 | - | - | - | - | FGFOA Membership for Director, Asst, Finance Director, Controller, Senior Accountant, Accountant 3*2, and Budget Analyst $145 for South Florida and West Palm Chapter/PP |
| GFOA Memberships | $550 | $550 | $550 | - | - | - | - | GFOA-Membership for Director and Asst Finance Director related to Best Practices in Accounting and Budget |
| Costco Membership | $120 | $120 | $120 | - | - | - | - | Costco Membership |
| NIGP-National Procurement Membership | $775 | $775 | $775 | - | - | - | - | Southeast Florida Chapter of NIGP Membership Fee - $35/person x 3 = $105 (for FY26) Florida Association of Public Procurement Officials (FAPPO) Membership Fee (3 Members) - $275 (for FY26) National Institute of Government Procurement (NIGP) Membership Fee - $125/person x 3 = $375 (for FY26) |
| NIGP-Assoc Designation | $920 | - | - | - | - | -$920 | -100.00% | National Institute of Government Procurement (NIGP) Public Procurement Associate Designation – Certification (about 6 months to one year) |
| Institute of Management Accountants (IMA) | $295 | $295 | $295 | - | - | - | - | Membership fee for 1 Senior Accountant |
| Replacement & Renewal / Equipment-Technology | $6,465 | $6,465 | $6,465 | - | - | - | - | 3 new laptops for Finance office |
| Machinery & Equipment / Equipment | $10,000 | - | - | - | - | -$10,000 | -100.00% | Decreased from prior year due to Finance remodel. |
| Furniture for Finance Department | $10,000 | - | - | - | - | -$10,000 | -100.00% | Furniture for Finance Department |
| **Total Operating Expenditures** | $655,065 | $534,760 | $534,760 | - | - | -$120,305 | -18.37% | |
| **Total Expenditures** | **$3,167,156** | **$2,824,117** | **$2,821,380** | **-$2,737** | **-0.10%** | **-$345,776** | **-10.92%** | |

# Human Resources

## Expenditures Summary

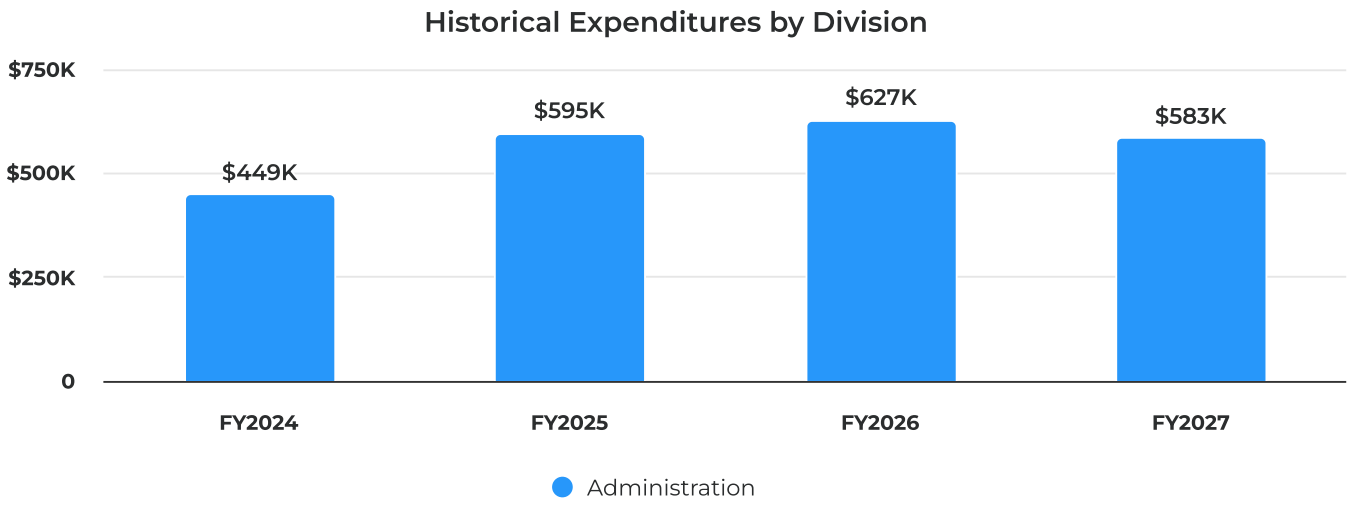


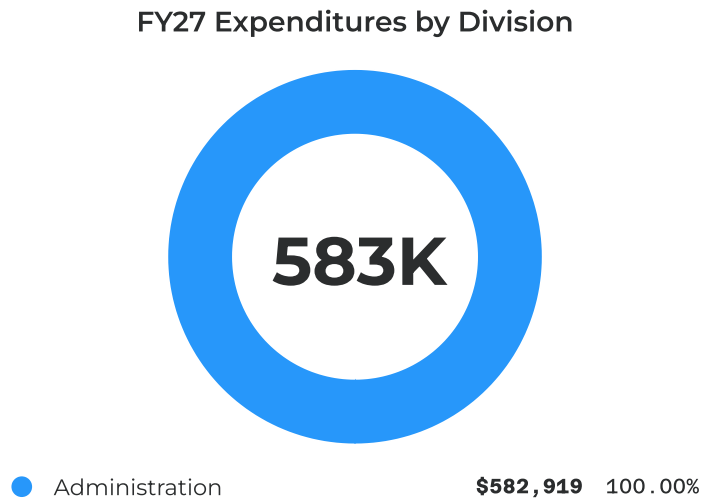




### Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $218,764 | $258,867 | $248,386 | $247,768 | -$618 | -0.25% | -$11,099 | -4.29% |
| Operating Expenditures | $207,900 | $367,913 | $335,151 | $335,151 | - | - | -$32,762 | -8.90% |
| **Total Expenditures** | **$426,664** | **$626,780** | **$583,537** | **$582,919** | **-$618** | **-0.11%** | **-$43,861** | **-7.00%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $146,872 | $176,729 | $174,191 | $174,191 | - | - | -$2,538 | -1.44% |
| Other Salaries / Part Time | $12,487 | $6,698 | - | - | - | - | -$6,698 | -100.00% |
| Overtime / Standard Overtime | $492 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Special Pay / Longevity | $450 | $925 | $1,700 | $1,700 | - | - | $775 | 83.78% |
| Special Pay / Incentive | - | - | $3,233 | $3,233 | - | - | $3,233 | - |
| Special Pay / Other Pays | $2,330 | $2,475 | $2,475 | $2,475 | - | - | - | - |
| Administrative / FICA Taxes | $11,853 | $14,505 | $14,105 | $14,105 | - | - | -$400 | -2.76% |
| Retirement Contributions / Defined Benefit Plan | $19,679 | $24,798 | $19,675 | $19,345 | -$330 | -1.68% | -$5,453 | -21.99% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / Defined Cont Plan | $5,999 | $7,005 | $6,672 | $6,672 | - | - | -$333 | -4.75% |
| Administrative / Life & Health Insurance | $18,394 | $22,297 | $22,900 | $22,612 | -$288 | -1.26% | $315 | 1.41% |
| Workers' Compensation / Workers' Comp Regular | $208 | $435 | $435 | $435 | - | - | - | - |
| **Total Salaries & Benefits** | $218,764 | $258,867 | $248,386 | $247,768 | -$618 | -0.25% | -$11,099 | -4.29% |
| **Operating Expenditures** | | | | | | | | |
| Administrative / Recruiting Expense | $20,937 | $33,500 | $33,500 | $33,500 | - | - | - | - |
| Professional Services / Medical | - | $10,000 | - | - | - | - | -$10,000 | -100.00% |
| Professional Services / Internal IT Support | $70,749 | $71,346 | $63,557 | $63,557 | - | - | -$7,789 | -10.92% |
| Contractual Services / Employee Training | $34,884 | $68,500 | $68,500 | $68,500 | - | - | - | - |
| Contractual Services / Other Contractual Service | $18,238 | $52,500 | $42,500 | $42,500 | - | - | -$10,000 | -19.05% |
| Union Dues / Training/Registration | $12,634 | $20,000 | $20,000 | $20,000 | - | - | - | - |
| Union Dues / Lodging/Transportation | $5,525 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $1,152 | $1,700 | $1,700 | $1,700 | - | - | - | - |
| Utility Services / Water | $1,202 | $1,620 | $1,671 | $1,671 | - | - | $51 | 3.15% |
| Utility Services / Sewer | $1,100 | $1,364 | $1,403 | $1,403 | - | - | $39 | 2.86% |
| Utility Services / Electricity | $3,042 | $3,212 | $4,725 | $4,725 | - | - | $1,513 | 47.10% |
| Utility Services / Refuse/Waste Disposal | $231 | $291 | $305 | $305 | - | - | $14 | 4.81% |
| Rental & Leases / Operating/Capital Leasing | $3,046 | $9,600 | $4,000 | $4,000 | - | - | -$5,600 | -58.33% |
| Insurance / Property/Liability | $19,073 | $20,980 | $13,690 | $13,690 | - | - | -$7,290 | -34.75% |
| Repair/Maint Services / Equipment-General | - | $700 | - | - | - | - | -$700 | -100.00% |
| Administrative / Printing & Binding | - | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Administrative / Promotional Activities | $5,121 | $6,000 | $13,000 | $13,000 | - | - | $7,000 | 116.67% |
| Other Curr Charges/Oblig / Oblig/Other | $3,498 | $48,500 | $48,500 | $48,500 | - | - | - | - |
| Office Supplies / Office Supplies | $4,512 | $4,950 | $4,950 | $4,950 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | - | $150 | $150 | $150 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | - | $500 | $500 | $500 | - | - | - | - |
| Administrative / Books, Publ, Subsc & Memb | $782 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Machinery & Equipment / Equipment | $2,175 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Operating Expenditures** | $207,900 | $367,913 | $335,151 | $335,151 | - | - | -$32,762 | -8.90% |
| **Total Administration** | $426,664 | $626,780 | $583,537 | $582,919 | -$618 | -0.11% | -$43,861 | -7.00% |
| **Total Expenditures** | **$426,664** | **$626,780** | **$583,537** | **$582,919** | **-$618** | **-0.11%** | **-$43,861** | **-7.00%** |

# Human Resources Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Human Resources** | | | | | | | | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $176,729 | $174,191 | $174,191 | - | - | -$2,538 | -1.44% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Other Salaries / Part Time | $6,698 | - | - | - | - | -$6,698 | -100.00% | |
| Overtime / Standard Overtime | $3,000 | $3,000 | $3,000 | - | - | - | - | To cover overtime wages. |
| Special Pay / Longevity | $925 | $1,700 | $1,700 | - | - | $775 | 83.78% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | $3,233 | $3,233 | - | - | $3,233 | - | |
| Certification Pay | - | $2,483 | $2,483 | - | - | $2,483 | - | |
| One-Time Performance Lump-Sum Pay | - | $750 | $750 | - | - | $750 | - | |
| Special Pay / Other Pays | $2,475 | $2,475 | $2,475 | - | - | - | - | |
| Administrative / FICA Taxes | $14,505 | $14,105 | $14,105 | - | - | -$400 | -2.76% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $24,798 | $19,675 | $19,345 | -$330 | -1.68% | -$5,453 | -21.99% | Citywide pension contribution variances reflect approved supplemental personnel adjustments from Budget Workshop #1. |
| Retirement Contributions / Defined Cont Plan | $7,005 | $6,672 | $6,672 | - | - | -$333 | -4.75% | |
| Administrative / Life & Health Insurance | $22,297 | $22,900 | $22,612 | -$288 | -1.26% | $315 | 1.41% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Workers' Compensation / Workers' Comp Regular | $435 | $435 | $435 | - | - | - | - | |
| **Total Salaries & Benefits** | $258,867 | $248,386 | $247,768 | -$618 | -0.25% | -$11,099 | -4.29% | |
| **Operating Expenditures** | | | | | | | | |
| Administrative / Recruiting Expense | $33,500 | $33,500 | $33,500 | - | - | - | - | Cost for recruitment databases and programs. Recruiting IT platforms and automation. |
| ADP Crime Radar (State & Fed Background Search) | $5,000 | $5,000 | $5,000 | - | - | - | - | Job Target (job postings) - HR Sites and Job Advertisements |
| LinkedIn and ADP Programmatic | $6,000 | $6,000 | $6,000 | - | - | - | - | ADP Document Cloud database for new applicants On-boarding platform; Cost based on Total Active Employees |
| ADP Document Cloud (New Applicants) | $4,000 | $4,000 | $4,000 | - | - | - | - | Database for new applicants, onboarding platform; fee based on total active employees. |
| Job Target (Job Postings) | $6,000 | $6,000 | $6,000 | - | - | - | - | Job postings for HR sites and job advertisements. |
| CandidateLink Lite (Screening & Selections) | $12,500 | $12,500 | $12,500 | - | - | - | - | Screening and selection services. |
| Professional Services / Medical | $10,000 | - | - | - | - | -$10,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Cost for additional testing for new hires and current employees. Random drug testing, Reasonable Suspicion testing; and follow-up testing. |
| Professional Services / Internal IT Support | $71,346 | $63,557 | $63,557 | - | - | -$7,789 | -10.92% | |
| Contractual Services / Employee Training | $68,500 | $68,500 | $68,500 | - | - | - | - | Citywide training; training materials; and PC Professor. |
| True Colors & Conflict Resolution Training | - | $7,000 | $7,000 | - | - | $7,000 | - | Organizational productivity & culture |
| PC Professor | - | $2,500 | $2,500 | - | - | $2,500 | - | PC Professor |
| Interview and Selection Training - Management Team | $25,000 | $25,000 | $25,000 | - | - | - | - | Interview and Selection Training - Management Team. |

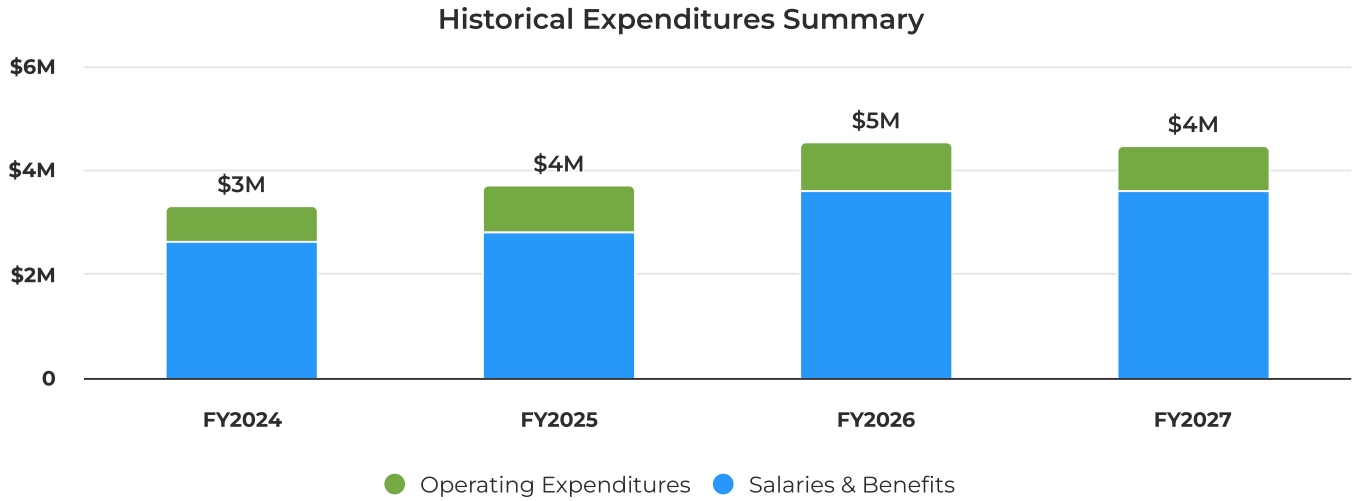
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Sexual Harassment Training - Kantola | $7,000 | $7,000 | $7,000 | - | - | - | - | Sexual Harassment Training - Know B4 |
| Additional HR Training | $7,000 | - | - | - | - | -$7,000 | -100.00% | |
| Team Building - Leadership Team | $10,000 | $10,000 | $10,000 | - | - | - | - | Team Building - Leadership Team. |
| Supervision in Government Module 2 | $13,000 | $13,000 | $13,000 | - | - | - | - | Supervision in Government Module 1 & 2. |
| Mental Health Training | $2,500 | - | - | - | - | -$2,500 | -100.00% | Mental Health Training. |
| Customer Service Training | $2,500 | $2,500 | $2,500 | - | - | - | - | Customer Service Training. |
| Ethics & Labor Relations Training | $1,500 | $1,500 | $1,500 | - | - | - | - | Ethics & Labor Relations Training. |
| Contractual Services / Other Contractual Service | $52,500 | $42,500 | $42,500 | - | - | -$10,000 | -19.05% | Akerman for Pension matters & IRS Attorney; HRCC Class & Compensation study. Employee performance evaluations; Position control & PAR system; Employee engagement. |
| Employee Engagement Survey | $2,500 | $2,500 | $2,500 | - | - | - | - | Employee Engagement - Spirence Platform |
| On-Line Hiring; Fillable Forms | $5,000 | $5,000 | $5,000 | - | - | - | - | Sterling Talent Solutions |
| ADP Performance Management System | $8,000 | $8,000 | $8,000 | - | - | - | - | ADP Performance Management System - Performance Evaluations. |
| HRCC - Job Descriptions | $24,000 | $24,000 | $24,000 | - | - | - | - | HRCC - Job Descriptions & Pay plan |
| ADP Consultants | $10,000 | - | - | - | - | -$10,000 | -100.00% | GL Mapping, ADP Audit System Reports; Position Control and Performance Evaluations. |
| Ready Refresh | $3,000 | $3,000 | $3,000 | - | - | - | - | Water dispenser, large bottles of water and dispenser maintenance. For Finance, HR Dept and Clerk's Office. |
| Union Dues / Training/Registration | $20,000 | $20,000 | $20,000 | - | - | - | - | Cost of attending HR Certifications and Conferences - Human Resources Team of 7 |
| HR Management Training - IPMA & Benefits | $6,000 | $6,000 | $6,000 | - | - | - | - | HR Management Training - IPMA & Benefits. |
| SHRM Certifications and Conferences | $10,000 | $10,000 | $10,000 | - | - | - | - | Certifications and Conferences. |
| CEBS Benefits Certification | $2,000 | $2,000 | $2,000 | - | - | - | - | Benefits Certification. |

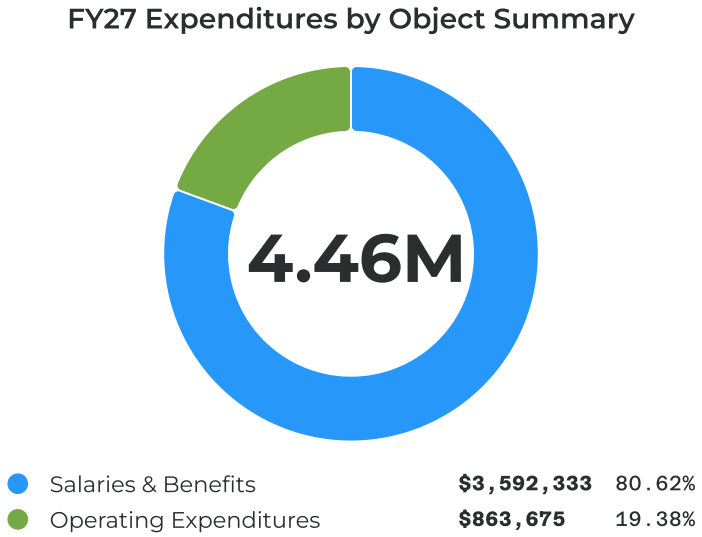
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Risk Training | $2,000 | $2,000 | $2,000 | - | - | - | - | ARM and AIC Certifications. |
| Union Dues / Lodging/Transportation | $10,000 | $10,000 | $10,000 | - | - | - | - | Travel and Lodging expenses for HR team attending annual HR Training and Developmental programs. |
| Communication/Freight Srv / Postage & Freight | $1,700 | $1,700 | $1,700 | - | - | - | - | Postage via FedEx; UPS, USPS for all City employee personnel matters. |
| Utility Services / Water | $1,620 | $1,671 | $1,671 | - | - | $51 | 3.15% | |
| Utility Services / Sewer | $1,364 | $1,403 | $1,403 | - | - | $39 | 2.86% | |
| Utility Services / Electricity | $3,212 | $4,725 | $4,725 | - | - | $1,513 | 47.10% | |
| Utility Services / Refuse/Waste Disposal | $291 | $305 | $305 | - | - | $14 | 4.81% | |
| Rental & Leases / Operating/Capital Leasing | $9,600 | $4,000 | $4,000 | - | - | -$5,600 | -58.33% | Canon - Office copier; Carahsoft Technology |
| Insurance / Property/Liability | $20,980 | $13,690 | $13,690 | - | - | -$7,290 | -34.75% | Property Liability. |
| Repair/Maint Services / Equipment-General | $700 | - | - | - | - | -$700 | -100.00% | Miscellaneous repair/maintenance services. |
| Administrative / Printing & Binding | $1,500 | $1,500 | $1,500 | - | - | - | - | Business Cards, HR Informational Materials |
| Administrative / Promotional Activities | $6,000 | $13,000 | $13,000 | - | - | $7,000 | 116.67% | New Hire Onboarding costs, new hire orientation materials, promotional swag items, and Sunshine Club (Bereavement, Parental leave and Maternity Memorabilia, Retirement Plaques and Memorabilia boxes [Anticipating 20 retirees]) Supplemental for $7,000 approved in BWS#1. |
| Promotional Activities | - | $13,000 | $13,000 | - | - | $13,000 | - | Flowers and cards. |
| Other Curr Charges/Oblig / Oblig/Other | $48,500 | $48,500 | $48,500 | - | - | - | - | Citywide employee events; Volunteer Events; Wellness events; and on-site health services. |
| Annual Employee Appreciation Event (March) | - | $8,000 | $8,000 | - | - | $8,000 | - | Annual Employee Appreciation Event (March) |
| Volunteer Appreciation | $5,000 | $5,000 | $5,000 | - | - | - | - | Volunteer & Advisory Board Appreciation (April) |
| Employee Barbeque | $8,000 | $25,000 | $25,000 | - | - | $17,000 | 212.50% | Employee BBQ (June / July) |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Employee Holiday Event | $8,000 | $8,000 | $8,000 | - | - | - | - | Employee Holiday Event (November) |
| Employee Turkey Giveaway | $25,000 | - | - | - | - | -$25,000 | -100.00% | Employee Thanksgiving Turkey Giveaway. |
| Wellness Events | $2,500 | $2,500 | $2,500 | - | - | - | - | Wellness Events. |
| Office Supplies / Office Supplies | $4,950 | $4,950 | $4,950 | - | - | - | - | Cost of general office supplies. |
| Operating Supplies / Gas, Lubricants & Oil | $150 | $150 | $150 | - | - | - | - | Miscellaneous supplies |
| Operating Supplies / Small Tools & Equipment | $500 | $500 | $500 | - | - | - | - | PPE Supplies - Antibacterial, Masks, Wipes. |
| Administrative / Books, Publ, Subsc & Memb | $1,000 | $1,000 | $1,000 | - | - | - | - | Notary Renewals; HR Subscriptions, Magazines & Memberships. |
| FPELRA Memberships | $250 | $250 | $250 | - | - | - | - | FPELRA Memberships. |
| HRCI & SHRM Subscriptions | $250 | $250 | $250 | - | - | - | - | HRCI & SHRM Subscriptions. |
| SHRM Memberships | $250 | $250 | $250 | - | - | - | - | SHRM Memberships |
| IPMA Memberships | $250 | $250 | $250 | - | - | - | - | PSHRA Memberships. |
| **Total Operating Expenditures** | $367,913 | $335,151 | $335,151 | - | - | -$32,762 | -8.90% | |
| **Total Administration** | $626,780 | $583,537 | $582,919 | -$618 | -0.11% | -$43,861 | -7.00% | |
| **Total Human Resources** | $626,780 | $583,537 | $582,919 | -$618 | -0.11% | -$43,861 | -7.00% | |
| **Total Expenditures** | **$626,780** | **$583,537** | **$582,919** | **-$618** | **-0.11%** | **-$43,861** | **-7.00%** | |

# Community Sustainability

## Expenditures Summary

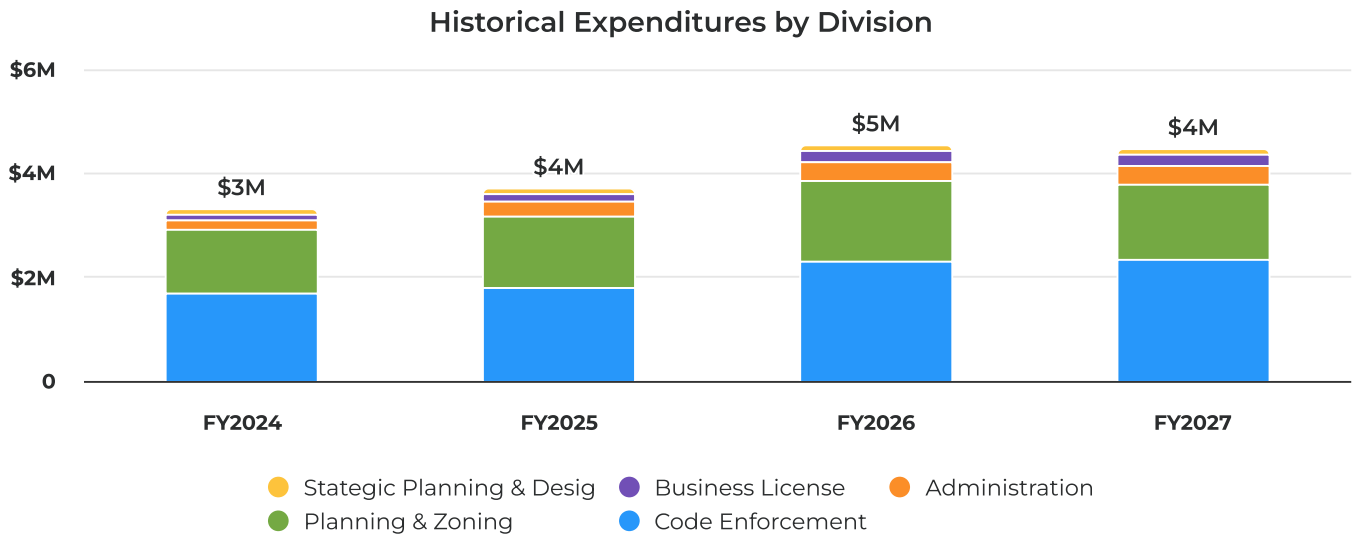


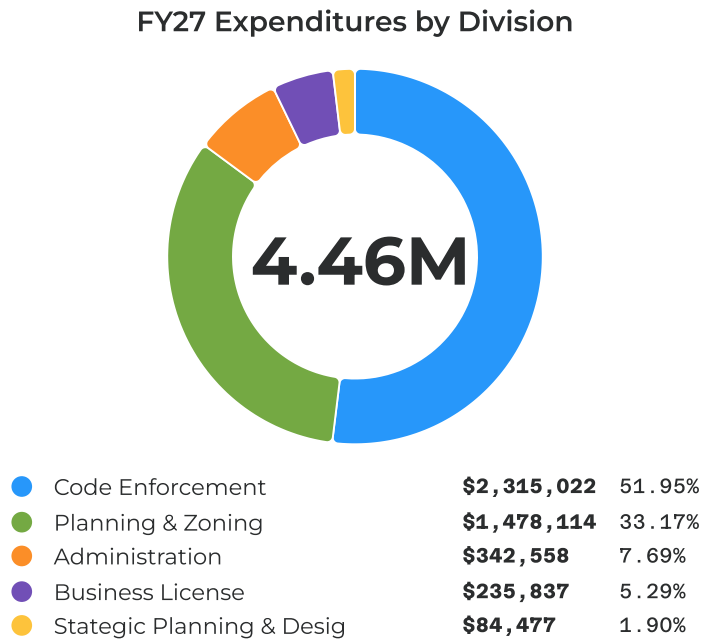




### Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $2,163,141 | $3,592,224 | $3,318,123 | $3,592,333 | $274,210 | 8.26% | $109 | - |
| Operating Expenditures | $749,736 | $930,797 | $833,019 | $863,675 | $30,656 | 3.68% | -$67,122 | -7.21% |
| **Total Expenditures** | **$2,912,877** | **$4,523,021** | **$4,151,142** | **$4,456,008** | **$304,866** | **7.34%** | **-$67,013** | **-1.48%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $88,804 | $110,781 | $151,560 | $151,560 | - | - | $40,779 | 36.81% |
| Overtime / Standard Overtime | $121 | $100 | $100 | $100 | - | - | - | - |
| Special Pay / Longevity | $304 | $1,325 | $1,845 | $1,845 | - | - | $520 | 39.25% |
| Special Pay / Incentive | - | - | $2,207 | $2,207 | - | - | $2,207 | - |
| Special Pay / Other Pays | - | $1,260 | $4,635 | $4,635 | - | - | $3,375 | 267.86% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Community Development / FICA Taxes | $6,414 | $8,666 | $12,201 | $12,201 | - | - | $3,535 | 40.79% |
| Retirement Contributions / Defined Benefit Plan | $11,100 | $14,748 | $5,936 | $5,837 | -$99 | -1.67% | -$8,911 | -60.42% |
| Retirement Contributions / 401-a Plan | $3,808 | $4,413 | $12,150 | $12,150 | - | - | $7,737 | 175.32% |
| Community Development / Life & Health Insurance | $5,810 | $22,601 | $18,974 | $18,736 | -$238 | -1.25% | -$3,865 | -17.10% |
| Workers' Compensation / Workers' Comp Regular | $425 | $478 | $478 | $478 | - | - | - | - |
| **Total Salaries & Benefits** | $116,785 | $164,372 | $210,086 | $209,749 | -$337 | -0.16% | $45,377 | 27.61% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $45,297 | $45,606 | $32,745 | $32,745 | - | - | -$12,861 | -28.20% |
| Professional Services / Profess Services Other | $43,247 | $75,000 | $60,000 | $60,000 | - | - | -$15,000 | -20.00% |
| Union Dues / Training/Registration | $979 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Union Dues / Lodging/Transportation | - | $1,500 | - | - | - | - | -$1,500 | -100.00% |
| Communication/Freight Srv / Postage & Freight | - | $250 | - | - | - | - | -$250 | -100.00% |
| Rental & Leases / Operating/Capital Leasing | - | $275 | $275 | $275 | - | - | - | - |
| Insurance / Property/Liability | $10,362 | $11,395 | $7,436 | $7,436 | - | - | -$3,959 | -34.74% |
| Repair/Maint Services / Buildings | - | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $6,480 | $7,703 | $7,703 | $7,703 | - | - | - | - |
| Community Development / Printing & Binding | $616 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | - | $250 | $250 | $250 | - | - | - | - |
| Other Curr Charges/Oblig / Other | $96 | $100 | $100 | $100 | - | - | - | - |
| Office Supplies / Office Supplies | $488 | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $64 | $450 | $450 | $450 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | - | $200 | $200 | $200 | - | - | - | - |
| Operating Supplies / Other | $145 | $150 | $150 | $150 | - | - | - | - |
| Community Development / Books, Publ, Subsc & Memb | $500 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | - | $25,000 | - | - | - | - | -$25,000 | -100.00% |
| **Total Operating Expenditures** | $108,274 | $191,379 | $132,809 | $132,809 | - | - | -$58,570 | -30.60% |
| **Total Administration** | $225,059 | $355,751 | $342,895 | $342,558 | -$337 | -0.10% | -$13,193 | -3.71% |
| **Planning & Zoning** | | | | | | | | |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $617,800 | $870,308 | $802,688 | $817,798 | $15,110 | 1.88% | -$52,510 | -6.03% |
| Other Salaries / Part Time | $7,956 | $26,791 | $26,791 | $26,791 | - | - | - | - |
| Overtime / Standard Overtime | $1,760 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Special Pay / Longevity | $1,245 | $2,400 | $3,100 | $3,100 | - | - | $700 | 29.17% |
| Special Pay / Incentive | - | - | - | $34,881 | $34,881 | - | $34,881 | - |
| Special Pay / Other Pays | $37 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Community Development / FICA Taxes | $49,140 | $69,470 | $64,350 | $68,174 | $3,824 | 5.94% | -$1,296 | -1.87% |
| Retirement Contributions / Defined Benefit Plan | $140,056 | $157,993 | $138,427 | $144,947 | $6,520 | 4.71% | -$13,046 | -8.26% |
| Retirement Contributions / 401-a Plan | - | $12,271 | - | - | - | - | -$12,271 | -100.00% |
| Community Development / Life & Health Insurance | $73,904 | $142,927 | $130,853 | $129,209 | -$1,644 | -1.26% | -$13,718 | -9.60% |
| Workers' Compensation / Workers' Comp Regular | $2,851 | $12,476 | $12,476 | $12,476 | - | - | - | - |
| **Total Salaries & Benefits** | $894,749 | $1,304,136 | $1,188,185 | $1,246,876 | $58,691 | 4.94% | -$57,260 | -4.39% |
| **Operating Expenditures** | | | | | | | | |
| Repair/Maint Services / Equipment-Garage | $6,480 | $7,703 | $7,703 | $7,703 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $171 | - | - | - | - | - | - | - |
| Professional Services / Internal IT Support | $99,893 | $127,654 | $119,132 | $119,132 | - | - | -$8,522 | -6.68% |
| Professional Services / Profess Services Other | $88,047 | $60,000 | $60,000 | $60,000 | - | - | - | - |
| Contractual Services / Other Contractual Service | $12,788 | - | - | - | - | - | - | - |
| Union Dues / Training/Registration | $1,566 | $3,000 | $4,200 | $4,200 | - | - | $1,200 | 40.00% |
| Union Dues / Lodging/Transportation | $1,787 | $1,200 | $3,000 | $3,000 | - | - | $1,800 | 150.00% |
| Communication/Freight Srv / Postage & Freight | $352 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Utility Services / Water | $104 | $1,188 | $140 | $140 | - | - | -$1,048 | -88.22% |
| Utility Services / Sewer | $64 | $1,620 | $90 | $90 | - | - | -$1,530 | -94.44% |
| Utility Services / Electricity | $1,180 | $2,052 | $1,332 | $1,332 | - | - | -$720 | -35.09% |
| Utility Services / Refuse/Waste Disposal | $55 | $108 | $73 | $73 | - | - | -$35 | -32.41% |
| Rental & Leases / Operating/Capital Leasing | $1,024 | $1,200 | $1,200 | $1,200 | - | - | - | - |
| Insurance / Property/Liability | $860 | $946 | $618 | $618 | - | - | -$328 | -34.67% |
| Community Development / Printing & Binding | $1,304 | $3,500 | $3,500 | $3,500 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | $8,897 | $8,000 | $8,000 | $8,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other Curr Charges/Oblig / Other | $1,681 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Office Supplies / Office Supplies | $1,675 | $1,800 | $1,800 | $1,800 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | - | $150 | $150 | $150 | - | - | - | - |
| Community Development / Books, Publ, Subsc & Memb | $879 | $1,800 | $3,300 | $3,300 | - | - | $1,500 | 83.33% |
| Machinery & Equipment / Building Permit | $1,940 | - | - | - | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | $1,785 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| **Total Operating Expenditures** | $232,530 | $238,921 | $231,238 | $231,238 | - | - | -$7,683 | -3.22% |
| **Total Planning & Zoning** | $1,127,279 | $1,543,057 | $1,419,423 | $1,478,114 | $58,691 | 4.13% | -$64,943 | -4.21% |
| **Code Enforcement** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $727,452 | $1,184,503 | $1,154,077 | $1,284,552 | $130,475 | 11.31% | $100,049 | 8.45% |
| Other Salaries / Part Time | - | $30,893 | $30,893 | $30,893 | - | - | - | - |
| Overtime / Standard Overtime | $1,147 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Special Pay / Longevity | $3,414 | $6,650 | $7,495 | $7,495 | - | - | $845 | 12.71% |
| Special Pay / Incentive | - | - | - | $2,809 | $2,809 | - | $2,809 | - |
| Special Pay / Other Pays | $37 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Community Development / FICA Taxes | $56,396 | $94,527 | $92,264 | $102,460 | $10,196 | 11.05% | $7,933 | 8.39% |
| Retirement Contributions / Defined Benefit Plan | $135,194 | $230,369 | $179,837 | $199,928 | $20,091 | 11.17% | -$30,441 | -13.21% |
| Retirement Contributions / 401-a Plan | $7,608 | $13,973 | $14,123 | $14,123 | - | - | $150 | 1.07% |
| Community Development / Life & Health Insurance | $126,271 | $334,499 | $232,264 | $255,187 | $22,923 | 9.87% | -$79,312 | -23.71% |
| Workers' Compensation / Workers' Comp Regular | $9,270 | $24,604 | $24,604 | $24,604 | - | - | - | - |
| **Total Salaries & Benefits** | $1,066,788 | $1,934,518 | $1,750,057 | $1,936,551 | $186,494 | 10.66% | $2,033 | 0.11% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $182,124 | $195,752 | $174,157 | $174,157 | - | - | -$21,595 | -11.03% |
| Professional Services / Profess Services Other | $1,762 | $7,500 | $5,000 | $5,000 | - | - | -$2,500 | -33.33% |
| Contractual Services / Other Contractual Service | $250 | $7,500 | $5,000 | $5,000 | - | - | -$2,500 | -33.33% |
| Union Dues / Training/Registration | $2,597 | $7,000 | $7,000 | $8,650 | $1,650 | 23.57% | $1,650 | 23.57% |
| Union Dues / Lodging/Transportation | $1,440 | $2,800 | $2,800 | $2,800 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $18,023 | $20,000 | $22,500 | $23,500 | $1,000 | 4.44% | $3,500 | 17.50% |
| Utility Services / Water | $80 | $99 | $109 | $109 | - | - | $10 | 10.10% |
| Utility Services / Sewer | $49 | $59 | $69 | $69 | - | - | $10 | 16.95% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Utility Services / Electricity | $912 | $972 | $1,030 | $1,030 | - | - | $58 | 5.97% |
| Utility Services / Refuse/Waste Disposal | $43 | $81 | $56 | $56 | - | - | -$25 | -30.86% |
| Rental & Leases / Operating/Capital Leasing | $3,143 | $3,500 | $4,000 | $4,000 | - | - | $500 | 14.29% |
| Insurance / Property/Liability | $10,530 | $11,583 | $7,558 | $7,558 | - | - | -$4,025 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $71,283 | $84,724 | $92,436 | $108,842 | $16,406 | 17.75% | $24,118 | 28.47% |
| Repair/Maint Services / Heavy Equipment | $1,109 | - | - | - | - | - | - | - |
| Community Development / Printing & Binding | $2,983 | $3,500 | $3,500 | $3,750 | $250 | 7.14% | $250 | 7.14% |
| Other Curr Charges/Oblig / Advertising | - | $500 | $500 | $500 | - | - | - | - |
| Other Curr Charges/Oblig / Other | $134 | $500 | $500 | $500 | - | - | - | - |
| Office Supplies / Office Supplies | $3,394 | $5,000 | $5,000 | $5,600 | $600 | 12.00% | $600 | 12.00% |
| Operating Supplies / Gas, Lubricants & Oil | $6,855 | $10,000 | $10,000 | $11,000 | $1,000 | 10.00% | $1,000 | 10.00% |
| Operating Supplies / Small Tools & Equipment | $167 | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Uniforms | $1,177 | $1,500 | $1,500 | $2,500 | $1,000 | 66.67% | $1,000 | 66.67% |
| Operating Supplies / Other | - | $1,600 | $1,600 | $2,600 | $1,000 | 62.50% | $1,000 | 62.50% |
| Community Development / Books, Publ, Subsc & Memb | $1,852 | $3,000 | $3,000 | $3,250 | $250 | 8.33% | $250 | 8.33% |
| Machinery & Equipment / Misc. Equipment | - | - | - | $7,500 | $7,500 | - | $7,500 | - |
| **Total Operating Expenditures** | $309,906 | $367,670 | $347,815 | $378,471 | $30,656 | 8.81% | $10,801 | 2.94% |
| **Total Code Enforcement** | $1,376,695 | $2,302,188 | $2,097,872 | $2,315,022 | $217,150 | 10.35% | $12,834 | 0.56% |
| **Business License** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $29,437 | $86,492 | $82,660 | $102,182 | $19,522 | 23.62% | $15,690 | 18.14% |
| Overtime / Standard Overtime | $1,000 | $375 | $375 | $375 | - | - | - | - |
| Special Pay / Longevity | $450 | $760 | $800 | $1,000 | $200 | 25.00% | $240 | 31.58% |
| Community Development / FICA Taxes | $2,110 | $6,703 | $6,413 | $7,922 | $1,509 | 23.53% | $1,219 | 18.19% |
| Retirement Contributions / Defined Benefit Plan | $6,810 | $18,694 | $14,186 | $17,436 | $3,250 | 22.91% | -$1,258 | -6.73% |
| Community Development / Life & Health Insurance | $8,943 | $34,037 | $20,937 | $25,842 | $4,905 | 23.43% | -$8,195 | -24.08% |
| Workers' Compensation / Workers' Comp Regular | $40 | $69 | $69 | $69 | - | - | - | - |
| **Total Salaries & Benefits** | $48,790 | $147,130 | $125,440 | $154,826 | $29,386 | 23.43% | $7,696 | 5.23% |
| **Operating Expenditures** | | | | | | | | |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Professional Services / Internal IT Support | $47,395 | $62,461 | $62,161 | $62,161 | - | - | -$300 | -0.48% |
| Union Dues / Training/Registration | $452 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Union Dues / Lodging/Transportation | $1,517 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $5,959 | $6,000 | $7,000 | $7,000 | - | - | $1,000 | 16.67% |
| Rental & Leases / Operating/Capital Leasing | $259 | $850 | $850 | $850 | - | - | - | - |
| Community Development / Printing & Binding | $4,793 | $6,500 | $7,000 | $7,000 | - | - | $500 | 7.69% |
| Office Supplies / Office Supplies | $561 | $800 | $1,500 | $1,500 | - | - | $700 | 87.50% |
| Community Development / Books, Publ, Subsc & Memb | $390 | $500 | $500 | $500 | - | - | - | - |
| **Total Operating Expenditures** | $61,326 | $79,111 | $81,011 | $81,011 | - | - | $1,900 | 2.40% |
| **Total Business License** | $110,116 | $226,241 | $206,451 | $235,837 | $29,386 | 14.23% | $9,596 | 4.24% |
| **Stategic Planning & Desig** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $29,525 | $33,099 | $34,754 | $33,099 | -$1,655 | -4.76% | - | - |
| Special Pay / Longevity | $158 | $225 | $240 | $240 | - | - | $15 | 6.67% |
| Special Pay / Incentive | - | - | - | $1,655 | $1,655 | - | $1,655 | - |
| Special Pay / Other Pays | - | $945 | $945 | $945 | - | - | - | - |
| Other Economic Environ / FICA Taxes | $1,997 | $2,611 | $2,739 | $2,739 | - | - | $128 | 4.90% |
| Retirement Contributions / Defined Cont Plan | $2,856 | $3,310 | $3,499 | $3,499 | - | - | $189 | 5.71% |
| Other Economic Environ / Life & Health Insurance | $1,456 | $1,663 | $1,963 | $1,939 | -$24 | -1.22% | $276 | 16.60% |
| Workers' Compensation / Workers' Comp Regular | $38 | $215 | $215 | $215 | - | - | - | - |
| **Total Salaries & Benefits** | $36,029 | $42,068 | $44,355 | $44,331 | -$24 | -0.05% | $2,263 | 5.38% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $9,534 | $9,636 | $7,066 | $7,066 | - | - | -$2,570 | -26.67% |
| Professional Services / Other | $10,660 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| Contractual Services / Other Contractual Service | $13,481 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| Travel & Training / Training/Registration | $3,023 | $3,730 | $3,730 | $3,730 | - | - | - | - |
| Travel & Training / Lodging/Transportation | $1,000 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Other Economic Environ / Printing & Binding | - | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Other Economic Environ / Promotional Activities | - | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | - | $500 | $500 | $500 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Office Supplies / Office Supplies | - | $200 | $200 | $200 | - | - | - | - |
| Operating Supplies / Other | - | $150 | $150 | $150 | - | - | - | - |
| Other Economic Environ / Books, Publ, Subsc & Memb | - | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | - | $1,000 | - | - | - | - | -$1,000 | -100.00% |
| **Total Operating Expenditures** | $37,699 | $53,716 | $40,146 | $40,146 | - | - | -$13,570 | -25.26% |
| **Total Stategic Planning & Desig** | $73,727 | $95,784 | $84,501 | $84,477 | -$24 | -0.03% | -$11,307 | -11.80% |
| **Total Expenditures** | **$2,912,877** | **$4,523,021** | **$4,151,142** | **$4,456,008** | **$304,866** | **7.34%** | **-$67,013** | **-1.48%** |

# Community Sustainability Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Community Sustainability** | | | | | | | | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $110,781 | $151,560 | $151,560 | - | - | $40,779 | 36.81% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Overtime / Standard Overtime | $100 | $100 | $100 | - | - | - | - | |
| Special Pay / Longevity | $1,325 | $1,845 | $1,845 | - | - | $520 | 39.25% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | $2,207 | $2,207 | - | - | $2,207 | - | |
| Certification Pay | - | $2,207 | $2,207 | - | - | $2,207 | - | |
| Special Pay / Other Pays | $1,260 | $4,635 | $4,635 | - | - | $3,375 | 267.86% | Increase from Budget Workshop #1 reflects approved promotions and associated salary adjustments. |
| Community Development / FICA Taxes | $8,666 | $12,201 | $12,201 | - | - | $3,535 | 40.79% | Variance reflects FICA adjustments related to approved supplemental certification and performance pay from Budget Workshop #1. |
| Retirement Contributions / Defined | $14,748 | $5,936 | $5,837 | -$99 | -1.67% | -$8,911 | -60.42% | Citywide pension contribution |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Benefit Plan | | | | | | | | variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $4,413 | $12,150 | $12,150 | - | - | $7,737 | 175.32% | Increase from Budget Workshop #1 reflects approved promotions and associated salary adjustments. |
| Community Development / Life & Health Insurance | $22,601 | $18,974 | $18,736 | -$238 | -1.25% | -$3,865 | -17.10% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $478 | $478 | $478 | - | - | - | - | |
| **Total Salaries & Benefits** | $164,372 | $210,086 | $209,749 | -$337 | -0.16% | $45,377 | 27.61% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $45,606 | $32,745 | $32,745 | - | - | -$12,861 | -28.20% | |
| Professional Services / Profess Services Other | $75,000 | $60,000 | $60,000 | - | - | -$15,000 | -20.00% | Expenditures for FY 26 will be slightly less for FY 25 due to completion dates of several special projects and studies. |
| Marketing Materials for Department | $15,000 | $15,000 | $15,000 | - | - | - | - | Marketing Materials for Department and Reopening |
| Sustainability Initiative | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | Implementation of Sustainability Initiative |
| Central Square Training Expenses | $20,000 | $25,000 | $25,000 | - | - | $5,000 | 25.00% | Central Square Training Expenses |
| Carbon Neutrality/Greenhouse Gas Emissions Reduct | $10,000 | $10,000 | $10,000 | - | - | - | - | Implementation and marketing of Carbon Neutrality and Greenhouse Gas Reductions. |
| Consultants for Comp Plan Implemenation | $7,500 | - | - | - | - | -$7,500 | -100.00% | Funding for anticipated costs for consultants to assist with comprehensive plan updates and amendments. |
| Outside Studies and Training | $7,500 | - | - | - | - | -$7,500 | -100.00% | Funding for outside consultants to support departmental initiative and training. |
| Union Dues / Training/Registration | $2,500 | $2,500 | $2,500 | - | - | - | - | Expenditures expected to increase due to full complement of staff and increased need to take advantage of training |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | opportunities. Funding to cover required training and certification maintenance. |
| Union Dues / Lodging/Transportation | $1,500 | - | - | - | - | -$1,500 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Expenditures expected to increase due to full complement of staff and increased need to take advantage of training opportunities. Funding to cover required training and certification maintenance. |
| Communication/Freight Srv / Postage & Freight | $250 | - | - | - | - | -$250 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Postage funding in preparation of departmental mailings. |
| Rental & Leases / Operating/Capital Leasing | $275 | $275 | $275 | - | - | - | - | Expenditures expected to remain flat compared to FY 2026. **Annual shared cost of copier maintenance |
| Copier | $275 | $275 | $275 | - | - | - | - | |
| Insurance / Property/Liability | $11,395 | $7,436 | $7,436 | - | - | -$3,959 | -34.74% | |
| Repair/Maint Services / Buildings | $15,000 | $15,000 | $15,000 | - | - | - | - | Funding needed to cover General Fund responsibilities for improvements being made to the 1900 Building for DCS. |
| Repair/Maint Services / Equipment-Garage | $7,703 | $7,703 | $7,703 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Community Development / Printing & Binding | $3,000 | $3,000 | $3,000 | - | - | - | - | Expenditures expected to increase as department tackles more and more responsibilities. |
| Other Curr Charges/Oblig / Advertising | $250 | $250 | $250 | - | - | - | - | Expenditures expected to remain flat compared to FY 2025. **Annual |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | funding for promotional events/material |
| Other Curr Charges/Oblig / Other | $100 | $100 | $100 | - | - | - | - | Expenditures expected to remain flat compared to FY 2026. **Annual funding for miscellaneous office supplies |
| Office Supplies / Office Supplies | $500 | $500 | $500 | - | - | - | - | Expenditures expected to remain flat or less compared to FY 2026. **Annual funding for miscellaneous office supplies |
| Operating Supplies / Gas, Lubricants & Oil | $450 | $450 | $450 | - | - | - | - | Expenditures expected to remain flat compared to FY 2026. Annual funding to operate vehicles |
| Operating Supplies / Small Tools & Equipment | $200 | $200 | $200 | - | - | - | - | Expenditures expected to remain flat compared to FY 2026. **Annual funding for miscellaneous small tools |
| Operating Supplies / Other | $150 | $150 | $150 | - | - | - | - | Expenditures expected to remain flat compared to FY 2026. Funding to cover incidental items as necessary. |
| Community Development / Books, Publ, Subsc & Memb | $2,500 | $2,500 | $2,500 | - | - | - | - | Expenditures expected to increase due to full complement of staff and increased number of memberships. **APA, AIA, National Trust, Florida Trust, USGBC, Florida Green, ICC, NCARB, IDA BDB, BOAD, SEED |
| Machinery & Equipment / Misc. Equipment | $25,000 | - | - | - | - | -$25,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Additional expenditures required for the general fund components of proposed 1900 Second Avenue renovations being funded by the Building Fund. Funding to cover IT equipment costs as |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | necessary (renovations). |
| **Total Operating Expenditures** | $191,379 | $132,809 | $132,809 | - | - | -$58,570 | -30.60% | |
| **Total Administration** | $355,751 | $342,895 | $342,558 | -$337 | -0.10% | -$13,193 | -3.71% | |
| **Planning & Zoning** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $870,308 | $802,688 | $817,798 | $15,110 | 1.88% | -$52,510 | -6.03% | Increase reflects approval of supplementals from BWS#3 - for two promotions |
| Other Salaries / Part Time | $26,791 | $26,791 | $26,791 | - | - | - | - | |
| Overtime / Standard Overtime | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| Special Pay / Longevity | $2,400 | $3,100 | $3,100 | - | - | $700 | 29.17% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | - | $34,881 | $34,881 | - | $34,881 | - | |
| Certification Pay | - | - | $34,881 | $34,881 | - | $34,881 | - | Certification approved in BWS#3 |
| Special Pay / Other Pays | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Community Development / FICA Taxes | $69,470 | $64,350 | $68,174 | $3,824 | 5.94% | -$1,296 | -1.87% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $157,993 | $138,427 | $144,947 | $6,520 | 4.71% | -$13,046 | -8.26% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $12,271 | - | - | - | - | -$12,271 | -100.00% | |
| Community Development / Life & Health Insurance | $142,927 | $130,853 | $129,209 | -$1,644 | -1.26% | -$13,718 | -9.60% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $12,476 | $12,476 | $12,476 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,304,136 | $1,188,185 | $1,246,876 | $58,691 | 4.94% | -$57,260 | -4.39% | |
| **Operating Expenditures** | | | | | | | | |
| Repair/Maint Services / Equipment-Garage | $7,703 | $7,703 | $7,703 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Professional Services / Internal IT Support | $127,654 | $119,132 | $119,132 | - | - | -$8,522 | -6.68% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Professional Services / Profess Services Other | $60,000 | $60,000 | $60,000 | - | - | - | - | Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning |
| Consulting Services | $60,000 | $60,000 | $60,000 | - | - | - | - | Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning. To cover consultant services for inspections and plan reviews as needed. |
| Union Dues / Training/Registration | $3,000 | $4,200 | $4,200 | - | - | $1,200 | 40.00% | Annual funding for training/registration fees - Green Globe cert for staff. Supplemental for $1,200 approved in BWS#1. |
| Union Dues / Lodging/Transportation | $1,200 | $3,000 | $3,000 | - | - | $1,800 | 150.00% | Annual funding for lodging for training and conference attendance. Supplemental for $1,800 approved in BWS#1. |
| Communication/Freight Srv / Postage & Freight | $1,000 | $1,000 | $1,000 | - | - | - | - | Annual funding for postage - various mailings. Funding to cover required postage of mailers. |
| Utility Services / Water | $1,188 | $140 | $140 | - | - | -$1,048 | -88.22% | |
| Utility Services / Sewer | $1,620 | $90 | $90 | - | - | -$1,530 | -94.44% | |
| Utility Services / Electricity | $2,052 | $1,332 | $1,332 | - | - | -$720 | -35.09% | |
| Utility Services / Refuse/Waste Disposal | $108 | $73 | $73 | - | - | -$35 | -32.41% | |
| Rental & Leases / Operating/Capital Leasing | $1,200 | $1,200 | $1,200 | - | - | - | - | |
| Copier | $1,200 | $1,200 | $1,200 | - | - | - | - | Annual shared cost of copier maintenance |
| Insurance / Property/Liability | $946 | $618 | $618 | - | - | -$328 | -34.67% | |
| Community Development / Printing & Binding | $3,500 | $3,500 | $3,500 | - | - | - | - | Annual funding for brochure design and printing |
| Other Curr Charges/Oblig / Advertising | $8,000 | $8,000 | $8,000 | - | - | - | - | Annual funding for advertising hearings for P&Z and HP Boards |
| Other Curr Charges/Oblig / Other | $1,000 | $1,000 | $1,000 | - | - | - | - | Annual funding for miscellaneous operating items |
| Office Supplies / Office Supplies | $1,800 | $1,800 | $1,800 | - | - | - | - | Annual funding for miscellaneous office supplies |
| Operating Supplies / Small Tools & Equipment | $150 | $150 | $150 | - | - | - | - | Annual funding for miscellaneous small tools |
| Community Development / Books, Publ, Subsc & Memb | $1,800 | $3,300 | $3,300 | - | - | $1,500 | 83.33% | Annual professional memberships for Asst Director and staff. Supplemental for $1,500 approved in BWS#1. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Machinery & Equipment / Misc. Equipment | $15,000 | $15,000 | $15,000 | - | - | - | - | Funding for purchase of computers for anticipated new staff. Funding to cover IT equipment costs as necessary. |
| **Total Operating Expenditures** | $238,921 | $231,238 | $231,238 | - | - | -$7,683 | -3.22% | |
| **Total Planning & Zoning** | $1,543,057 | $1,419,423 | $1,478,114 | $58,691 | 4.13% | -$64,943 | -4.21% | |
| **Code Enforcement** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,184,503 | $1,154,077 | $1,284,552 | $130,475 | 11.31% | $100,049 | 8.45% | Increase from supplemental approval in BWS#3 - Two additional Code Officers added to position count |
| Other Salaries / Part Time | $30,893 | $30,893 | $30,893 | - | - | - | - | |
| Overtime / Standard Overtime | $10,000 | $10,000 | $10,000 | - | - | - | - | Overtime for weekends and special events |
| Special Pay / Longevity | $6,650 | $7,495 | $7,495 | - | - | $845 | 12.71% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | - | $2,809 | $2,809 | - | $2,809 | - | |
| Certification Pay | - | - | $2,809 | $2,809 | - | $2,809 | - | |
| Special Pay / Other Pays | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Community Development / FICA Taxes | $94,527 | $92,264 | $102,460 | $10,196 | 11.05% | $7,933 | 8.39% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $230,369 | $179,837 | $199,928 | $20,091 | 11.17% | -$30,441 | -13.21% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $13,973 | $14,123 | $14,123 | - | - | $150 | 1.07% | The increase from Budget Workshop #1 reflects certification pay for the Assistant Director position that was budgeted in FY2026 and has since taken effect. |
| Community Development / Life & Health Insurance | $334,499 | $232,264 | $255,187 | $22,923 | 9.87% | -$79,312 | -23.71% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $24,604 | $24,604 | $24,604 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,934,518 | $1,750,057 | $1,936,551 | $186,494 | 10.66% | $2,033 | 0.11% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $195,752 | $174,157 | $174,157 | - | - | -$21,595 | -11.03% | |
| Professional Services / Profess Services Other | $7,500 | $5,000 | $5,000 | - | - | -$2,500 | -33.33% | Funding necessary should code need outside consultant services related to use & occupancy inspections. |
| Inspection and Plan Review Services | $7,500 | $5,000 | $5,000 | - | - | -$2,500 | -33.33% | Funding to cover consultant services for inspections and plan reviews as needed |
| Contractual Services / Other Contractual Service | $7,500 | $5,000 | $5,000 | - | - | -$2,500 | -33.33% | Funding necessary should code need outside consultant services related to use & occupancy inspections and landscape code violation assessments. |
| Scanning Services | $7,500 | $5,000 | $5,000 | - | - | -$2,500 | -33.33% | Funding to cover outside scanning services for property files. |
| Union Dues / Training/Registration | $7,000 | $7,000 | $8,650 | $1,650 | 23.57% | $1,650 | 23.57% | FACE certification for 4 new staff members, 1 FABTO conference for Assistant Director and 1 tuition reimbursement. Supplemental for $1,650 approved in BWS#3. |
| Union Dues / Lodging/Transportation | $2,800 | $2,800 | $2,800 | - | - | - | - | 2 FACE training and 1 FABTO conference lodging and transportation |
| Communication/Freight Srv / Postage & Freight | $20,000 | $22,500 | $23,500 | $1,000 | 4.44% | $3,500 | 17.50% | Annual funding for postage - including certified letters, hearing notices. Cost of postage has increased annually. Supplemental for $2,500 approved in BWS#1. Supplemental for $1,000 approved in BWS#3. |
| Utility Services / Water | $99 | $109 | $109 | - | - | $10 | 10.10% | |
| Utility Services / Sewer | $59 | $69 | $69 | - | - | $10 | 16.95% | |
| Utility Services / Electricity | $972 | $1,030 | $1,030 | - | - | $58 | 5.97% | |
| Utility Services / Refuse/Waste Disposal | $81 | $56 | $56 | - | - | -$25 | -30.86% | |
| Rental & Leases / Operating/Capital Leasing | $3,500 | $4,000 | $4,000 | - | - | $500 | 14.29% | Annual shared cost of copier maintenance. Costs for lease have increased. |
| Postage Meter | - | $500 | $500 | - | - | $500 | - | Anticipated increase in the |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | renewal of the Postage Meter Lease Agreement (to be renewed October 2026). Supplemental for $500 approved in BWS#1. |
| Copier | $3,500 | $3,500 | $3,500 | - | - | - | - | Annual shared cost of copier maintenance |
| Insurance / Property/Liability | $11,583 | $7,558 | $7,558 | - | - | -$4,025 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $84,724 | $92,436 | $108,842 | $16,406 | 17.75% | $24,118 | 28.47% | Based on Vehicles and Fleet Schedule. Supplemental for $16,406 approved in BWS#3. |
| Community Development / Printing & Binding | $3,500 | $3,500 | $3,750 | $250 | 7.14% | $250 | 7.14% | Annual funding for brochure design and miscellaneous printing. Printing of literature and notices. Supplemental for $250 approved in BWS#3. |
| Other Curr Charges/Oblig / Advertising | $500 | $500 | $500 | - | - | - | - | Annual funding for promotional events/material |
| Other Curr Charges/Oblig / Other | $500 | $500 | $500 | - | - | - | - | Annual funding for miscellaneous operating items |
| Office Supplies / Office Supplies | $5,000 | $5,000 | $5,600 | $600 | 12.00% | $600 | 12.00% | Annual funding for miscellaneous office supplies - in addition to being fully staffed. Increase in cost of various office supplies in anticipation of being fully staffed. Supplemental for $600 approved in BWS#3. |
| Operating Supplies / Gas, Lubricants & Oil | $10,000 | $10,000 | $11,000 | $1,000 | 10.00% | $1,000 | 10.00% | Annual funding for miscellaneous lubricants. Funding to operate vehicles. Supplemental for $1,000 approved in BWS#3. |
| Operating Supplies / Small Tools & Equipment | $500 | $500 | $500 | - | - | - | - | Annual funding for miscellaneous small tools |
| Operating Supplies / Uniforms | $1,500 | $1,500 | $2,500 | $1,000 | 66.67% | $1,000 | 66.67% | Annual funding for uniform expenditures. Supplemental for $1,000 approved in BWS#3. |
| Operating Supplies / Other | $1,600 | $1,600 | $2,600 | $1,000 | 62.50% | $1,000 | 62.50% | Annual funding for miscellaneous office supplies. Funding to cover incidental items as necessary. Supplemental for $1,000 approved in BWS#3 for office furniture. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Community Development / Books, Publ, Subsc & Memb | $3,000 | $3,000 | $3,250 | $250 | 8.33% | $250 | 8.33% | FACE membership. Supplemental for $250 approved in BWS#3. |
| Machinery & Equipment / Misc. Equipment | - | - | $7,500 | $7,500 | - | $7,500 | - | Supplemental for $7,500 approved in BWS#3. |
| **Total Operating Expenditures** | $367,670 | $347,815 | $378,471 | $30,656 | 8.81% | $10,801 | 2.94% | |
| **Total Code Enforcement** | $2,302,188 | $2,097,872 | $2,315,022 | $217,150 | 10.35% | $12,834 | 0.56% | |
| **Business License** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $86,492 | $82,660 | $102,182 | $19,522 | 23.62% | $15,690 | 18.14% | Increase from supplemental approval in BWS #3 - per HB 803 salaries were adjusted |
| Overtime / Standard Overtime | $375 | $375 | $375 | - | - | - | - | |
| Special Pay / Longevity | $760 | $800 | $1,000 | $200 | 25.00% | $240 | 31.58% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Community Development / FICA Taxes | $6,703 | $6,413 | $7,922 | $1,509 | 23.53% | $1,219 | 18.19% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $18,694 | $14,186 | $17,436 | $3,250 | 22.91% | -$1,258 | -6.73% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Community Development / Life & Health Insurance | $34,037 | $20,937 | $25,842 | $4,905 | 23.43% | -$8,195 | -24.08% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $69 | $69 | $69 | - | - | - | - | |
| **Total Salaries & Benefits** | $147,130 | $125,440 | $154,826 | $29,386 | 23.43% | $7,696 | 5.23% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $62,461 | $62,161 | $62,161 | - | - | -$300 | -0.48% | |
| Union Dues / Training/Registration | $1,000 | $1,000 | $1,000 | - | - | - | - | FABTO conference - 2 staff members |
| Union Dues / Lodging/Transportation | $1,000 | $1,000 | $1,000 | - | - | - | - | FABTO conference - CS Technician |
| Communication/Freight Srv / Postage & Freight | $6,000 | $7,000 | $7,000 | - | - | $1,000 | 16.67% | Expenditures expected to increase due to |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | postage rate increases. Postage is used to mail annual business license renewal notices and licenses as they are renewed and issued. Supplemental approved for $1,000.. **Annual funding for business license mailings |
| Rental & Leases / Operating/Capital Leasing | $850 | $850 | $850 | - | - | - | - | Annual shared cost of copier maintenance. |
| Copier | $850 | $850 | $850 | - | - | - | - | Funding to cover costs of copier. |
| Community Development / Printing & Binding | $6,500 | $7,000 | $7,000 | - | - | $500 | 7.69% | Anticipated increases in cost to print and coordinate annual business license renewals. Supplemental for $500 approved in BWS#1. |
| Office Supplies / Office Supplies | $800 | $1,500 | $1,500 | - | - | $700 | 87.50% | Increase in cost of various office supplies in anticipation of being fully staffed and moving back to renovated space in FY 27. Supplemental for $700 approved in BWS#1. |
| Community Development / Books, Publ, Subsc & Memb | $500 | $500 | $500 | - | - | - | - | FABTO, BOAF, ICC Memberships for 4 staff members |
| **Total Operating Expenditures** | $79,111 | $81,011 | $81,011 | - | - | $1,900 | 2.40% | |
| **Total Business License** | $226,241 | $206,451 | $235,837 | $29,386 | 14.23% | $9,596 | 4.24% | |
| **Stategic Planning & Desig** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $33,099 | $34,754 | $33,099 | -$1,655 | -4.76% | - | - | Increase from Budget Workshop #1 reflects approved certification pay and associated salary adjustments. |
| Special Pay / Longevity | $225 | $240 | $240 | - | - | $15 | 6.67% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | - | $1,655 | $1,655 | - | $1,655 | - | |
| Certification Pay | - | - | $1,655 | $1,655 | - | $1,655 | - | Certification Pay approved in BWS #1 |
| Special Pay / Other Pays | $945 | $945 | $945 | - | - | - | - | |
| Other Economic Environ / FICA Taxes | $2,611 | $2,739 | $2,739 | - | - | $128 | 4.90% | Variance reflects FICA adjustments associated with salary increases, |

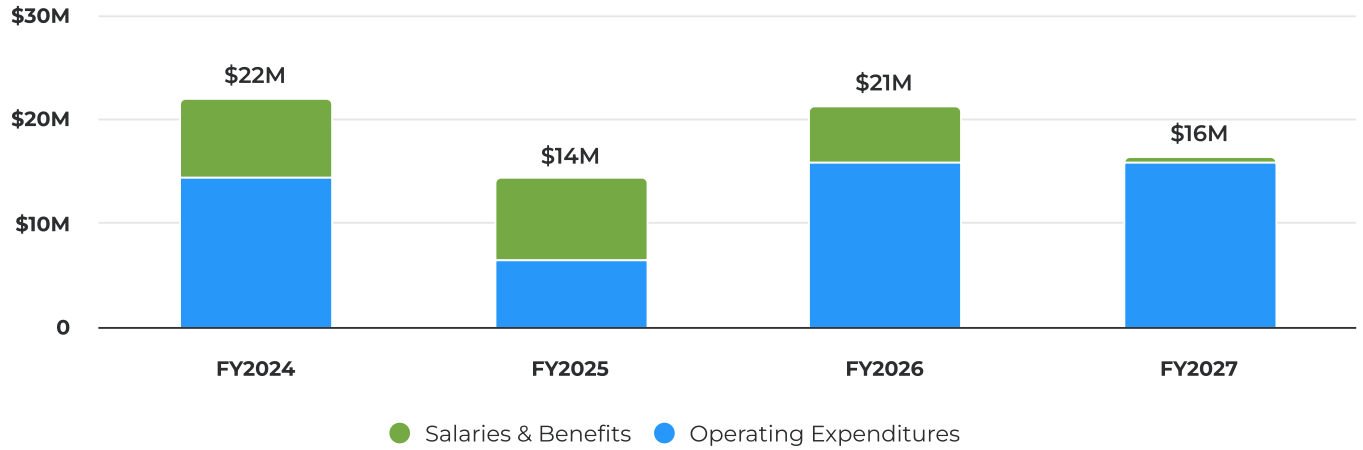
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Cont Plan | $3,310 | $3,499 | $3,499 | - | - | $189 | 5.71% | Increase from Budget Workshop #1 reflects approved certification pay and associated salary adjustments. |
| Other Economic Environ / Life & Health Insurance | $1,663 | $1,963 | $1,939 | -$24 | -1.22% | $276 | 16.60% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $215 | $215 | $215 | - | - | - | - | |
| **Total Salaries & Benefits** | $42,068 | $44,355 | $44,331 | -$24 | -0.05% | $2,263 | 5.38% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $9,636 | $7,066 | $7,066 | - | - | -$2,570 | -26.67% | |
| Professional Services / Other | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | |
| Inspections and Plan Review Services | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | Funding for Invest Lake Worth Beach materials and Opportunity Zone materials. |
| Contractual Services / Other Contractual Service | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | Annual funding for economic development and strategic planning activities from outside consultants as necessary. |
| Travel & Training / Training/Registration | $3,730 | $3,730 | $3,730 | - | - | - | - | Expenditures expected to remain flat compared to FY 2025. **$1,000 for Executive Director |
| Travel & Training / Lodging/Transportation | $1,000 | $1,000 | $1,000 | - | - | - | - | Expenditures expected to remain flat compared to FY 2025. **$1,000 for Executive Director |
| Other Economic Environ / Printing & Binding | $2,500 | $2,500 | $2,500 | - | - | - | - | Printing of marketing, strategic Planning, branding and visioning materials for FY 27. |
| Other Economic Environ / Promotional Activities | $2,500 | $2,500 | $2,500 | - | - | - | - | Expenditures expected to be needed for promotion on Opportunity Zones 2.0 and changes to economic policy for LWB. Possible Symposium for strategic visioning and investment as well as business incubation and investment. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Other Curr Charges/Oblig / Advertising | $500 | $500 | $500 | - | - | - | - | Advertising funds will be needed should the City conduct an economic forum or Opportunity Zone outreach. |
| Office Supplies / Office Supplies | $200 | $200 | $200 | - | - | - | - | Expenditures expected to remain flat compared to FY 2026. |
| Operating Supplies / Other | $150 | $150 | $150 | - | - | - | - | Expenditure expected to facilitate Opportunity Zone or economic development/policy programming. |
| Other Economic Environ / Books, Publ, Subsc & Memb | $2,500 | $2,500 | $2,500 | - | - | - | - | Expenditures expected to remain flat compared to FY 2026. **APA, AIA, BDB, National Trust, Florida Trust, USGBC, Florida Green, ICC, NCARB, IDA, BDB, BOAF, SEED, Preservation Forum, IDA, ULI, Green Globes |
| Machinery & Equipment / Misc. Equipment | $1,000 | - | - | - | - | -$1,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding to cover IT equipment costs as necessary, especially in context of moving back into renovated offices. |
| **Total Operating Expenditures** | $53,716 | $40,146 | $40,146 | - | - | -$13,570 | -25.26% | |
| **Total Stategic Planning & Desig** | $95,784 | $84,501 | $84,477 | -$24 | -0.03% | -$11,307 | -11.80% | |
| **Total Community Sustainability** | $4,523,021 | $4,151,142 | $4,456,008 | $304,866 | 7.34% | -$67,013 | -1.48% | |
| **Total Expenditures** | **$4,523,021** | **$4,151,142** | **$4,456,008** | **$304,866** | **7.34%** | **-$67,013** | **-1.48%** | |

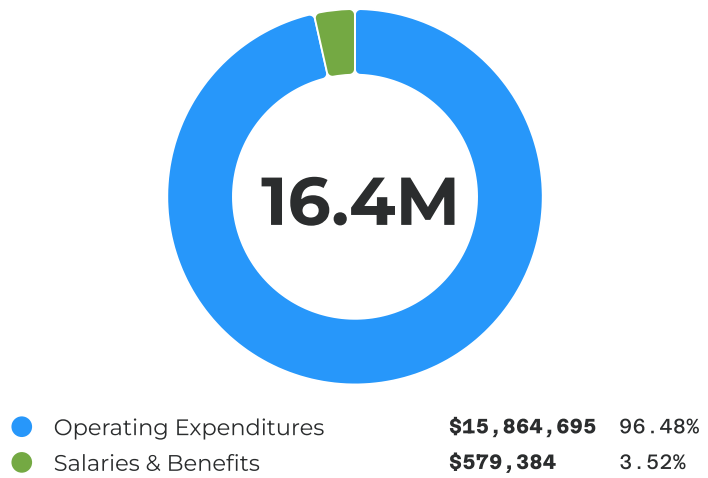
# Police and Fire

## Expenditures by Object Summary

### Historical Expenditures by Object Summary



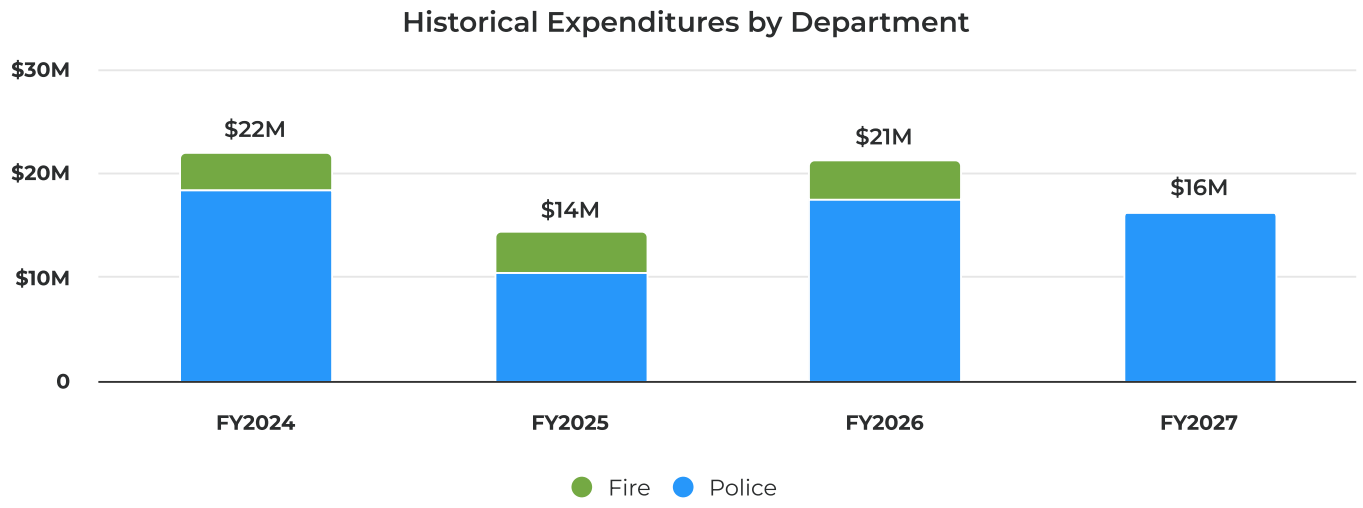

### FY27 Expenditures by Object Summary

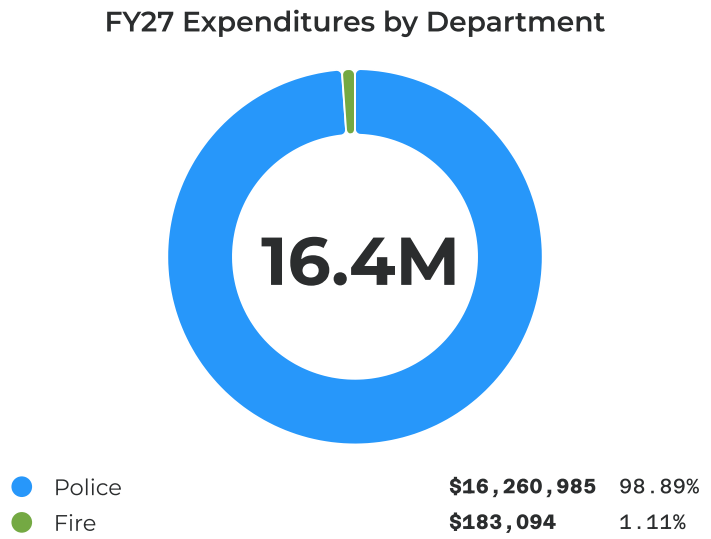



### Expenditures by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $7,812,202 | $5,489,811 | $579,384 | $579,384 | - | - | -$4,910,427 | -89.45% |
| Operating Expenditures | $6,584,179 | $15,796,369 | $15,864,695 | $15,864,695 | - | - | $68,326 | 0.43% |
| **Total Expenditures** | **$14,396,381** | **$21,286,180** | **$16,444,079** | **$16,444,079** | **-** | **-** | **-$4,842,101** | **-22.75%** |

# Expenditures by Department




## Expenditures by Department

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Police** | | | | | | | | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Retirement Contributions / Defined Benefit Plan | $4,081,528 | $1,722,567 | $471,802 | $471,802 | - | - | -$1,250,765 | -72.61% |
| **Total Salaries & Benefits** | $4,081,528 | $1,722,567 | $471,802 | $471,802 | - | - | -$1,250,765 | -72.61% |
| **Operating Expenditures** | | | | | | | | |
| Other Contractual Service / Other Contractual Servi | $6,086,971 | $15,220,322 | $15,352,809 | $15,352,809 | - | - | $132,487 | 0.87% |
| Other Contractual Service / Ordinance Arrest Fees | $12,680 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Utility Services / Water | $76,731 | $82,476 | $97,417 | $97,417 | - | - | $14,941 | 18.12% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Utility Services / Sewer | $39,081 | $42,217 | $49,858 | $49,858 | - | - | $7,641 | 18.10% |
| Utility Services / Electricity | $61,853 | $73,440 | $80,593 | $80,593 | - | - | $7,153 | 9.74% |
| Utility Services / Refuse/Waste Disposal | $8,157 | $9,531 | $10,798 | $10,798 | - | - | $1,267 | 13.29% |
| Insurance / Property/Liability | $171,647 | $188,812 | $123,208 | $123,208 | - | - | -$65,604 | -34.75% |
| Repair/Maint Services / Buildings | $42,123 | $70,000 | $70,000 | $70,000 | - | - | - | - |
| **Total Operating Expenditures** | $6,499,244 | $15,691,298 | $15,789,183 | $15,789,183 | - | - | $97,885 | 0.62% |
| **Total Administration** | $10,580,772 | $17,413,865 | $16,260,985 | $16,260,985 | - | - | -$1,152,880 | -6.62% |
| **Total Police** | $10,580,772 | $17,413,865 | $16,260,985 | $16,260,985 | - | - | -$1,152,880 | -6.62% |
| **Fire** | | | | | | | | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Retirement Contributions / Defined Benefit Plan | $3,730,674 | $3,767,244 | $107,582 | $107,582 | - | - | -$3,659,662 | -97.14% |
| **Total Salaries & Benefits** | $3,730,674 | $3,767,244 | $107,582 | $107,582 | - | - | -$3,659,662 | -97.14% |
| **Operating Expenditures** | | | | | | | | |
| Insurance / Property/Liability | $77,337 | $85,071 | $55,512 | $55,512 | - | - | -$29,559 | -34.75% |
| Repair/Maint Services / Buildings | $7,598 | $20,000 | $20,000 | $20,000 | - | - | - | - |
| **Total Operating Expenditures** | $84,935 | $105,071 | $75,512 | $75,512 | - | - | -$29,559 | -28.13% |
| **Total Administration** | $3,815,609 | $3,872,315 | $183,094 | $183,094 | - | - | -$3,689,221 | -95.27% |
| **Total Fire** | $3,815,609 | $3,872,315 | $183,094 | $183,094 | - | - | -$3,689,221 | -95.27% |
| **Total Expenditures** | **$14,396,381** | **$21,286,180** | **$16,444,079** | **$16,444,079** | **-** | **-** | **-$4,842,101** | **-22.75%** |

# Police & Fire Itemizations

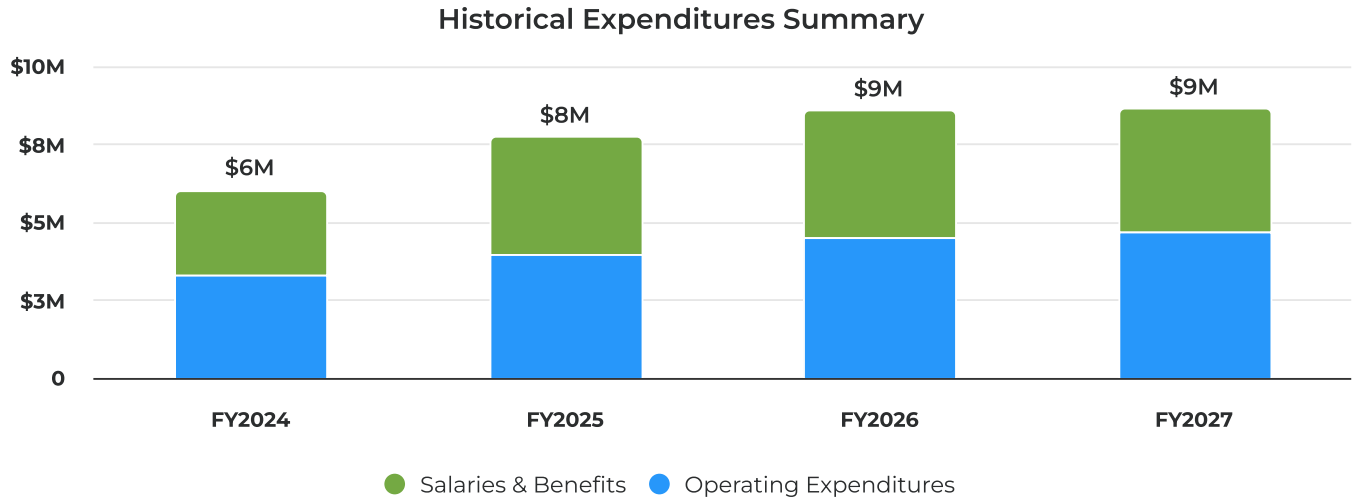
## Expenditures by Division

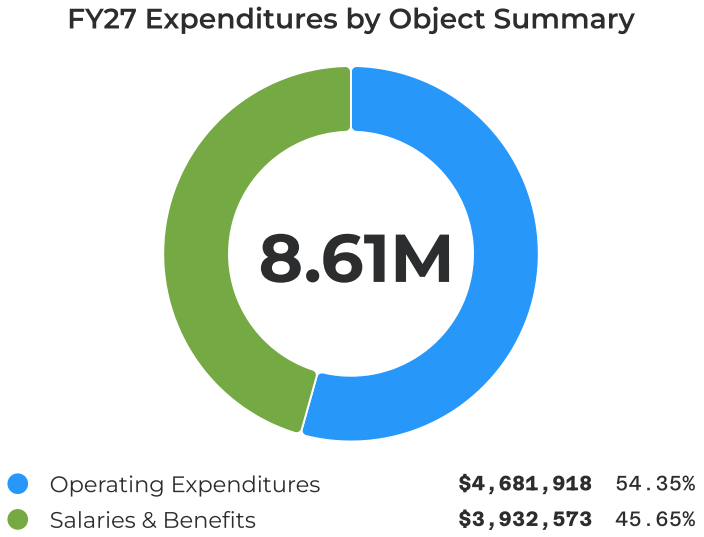
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Retirement Contributions / Defined Benefit Plan | $1,722,567 | $471,802 | $471,802 | - | - | -$1,250,765 | -72.61% | |
| Retirement Contributions / Defined Benefit Plan | $3,767,244 | $107,582 | $107,582 | - | - | -$3,659,662 | -97.14% | The Fire Pension budget is decreasing because the Plan is in its final year of paying off most of its unfunded liability. These payments will be completed with the fiscal year ending September 30, 2026 contribution. As a result, the Plan's funded status is expected to improve from 92% to approximately 100% in the next actuarial valuation. |
| **Total Salaries & Benefits** | $5,489,811 | $579,384 | $579,384 | - | - | -$4,910,427 | -89.45% | |
| **Operating Expenditures** | | | | | | | | |
| Other Contractual Service / Other Contractual Servi | $15,220,322 | $15,352,809 | $15,352,809 | - | - | $132,487 | 0.87% | |
| PBSO Contract | $14,627,322 | $15,259,809 | $15,259,809 | - | - | $632,487 | 4.32% | 96.28% of total contract shared with Beach 1.86% and Electric 1.86% Amount updated to reflect pending new PBSO contract scheduled for approval in August |
| License Plate Reader Camera System | $93,000 | $93,000 | $93,000 | - | - | - | - | Hardware Support Extended Warranty. The City is adding 6 license plate readers, which brings the total number of LPR's to 31. Unit cost = $3,000 yearly Total annual cost = $93,000 |
| Park Rangers HOLD | $500,000 | - | - | - | - | -$500,000 | -100.00% | Amount removed, as the pending new PBSO contract scheduled for approval in August includes funding for the |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Park Ranger program. |
| Other Contractual Service / Ordinance Arrest Fees | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Utility Services / Water | $82,476 | $97,417 | $97,417 | - | - | $14,941 | 18.12% | |
| Utility Services / Sewer | $42,217 | $49,858 | $49,858 | - | - | $7,641 | 18.10% | |
| Utility Services / Electricity | $73,440 | $80,593 | $80,593 | - | - | $7,153 | 9.74% | |
| Utility Services / Refuse/Waste Disposal | $9,531 | $10,798 | $10,798 | - | - | $1,267 | 13.29% | |
| Insurance / Property/Liability | $188,812 | $123,208 | $123,208 | - | - | -$65,604 | -34.75% | |
| Repair/Maint Services / Buildings | $70,000 | $70,000 | $70,000 | - | - | - | - | |
| Fire Alarm/Fire Sprinkler Service Contract | $3,000 | $3,000 | $3,000 | - | - | - | - | Fire Alarm/Fire Sprinkler Service Contract |
| Painting, Carpentry, Electric HVAC | $40,000 | $40,000 | $40,000 | - | - | - | - | Painting, Carpentry, Electric HVAC |
| Elevator Service Contract | $3,000 | $3,000 | $3,000 | - | - | - | - | Elevator Service Contracts |
| Generator Service Contract | $3,000 | $3,000 | $3,000 | - | - | - | - | Generator Service Contract |
| Elevator Maintenance & Repairs | $6,000 | $6,000 | $6,000 | - | - | - | - | Elevator Maintenance & Repairs |
| Generator Maintenance & Repairs | $15,000 | $15,000 | $15,000 | - | - | - | - | Generator Maintenance & Repairs |
| Insurance / Property/Liability | $85,071 | $55,512 | $55,512 | - | - | -$29,559 | -34.75% | |
| Repair/Maint Services / Buildings | $20,000 | $20,000 | $20,000 | - | - | - | - | |
| Building Maint Repairs | $10,000 | $10,000 | $10,000 | - | - | - | - | Building Maintenance Repairs - Carpentry, Painting, Electric, HVAC |
| Fire Sprinklers | $5,000 | $5,000 | $5,000 | - | - | - | - | Contract, Maintenance & Repairs |
| Fire Alarm | $5,000 | $5,000 | $5,000 | - | - | - | - | Contract, Maintenance & Repairs |
| **Total Operating Expenditures** | $15,796,369 | $15,864,695 | $15,864,695 | - | - | $68,326 | 0.43% | |
| **Total Administration** | $21,286,180 | $16,444,079 | $16,444,079 | - | - | -$4,842,101 | -22.75% | |
| **Total Expenditures** | **$21,286,180** | **$16,444,079** | **$16,444,079** | **-** | **-** | **-$4,842,101** | **-22.75%** | |

# Public Services

## Expenditures Summary

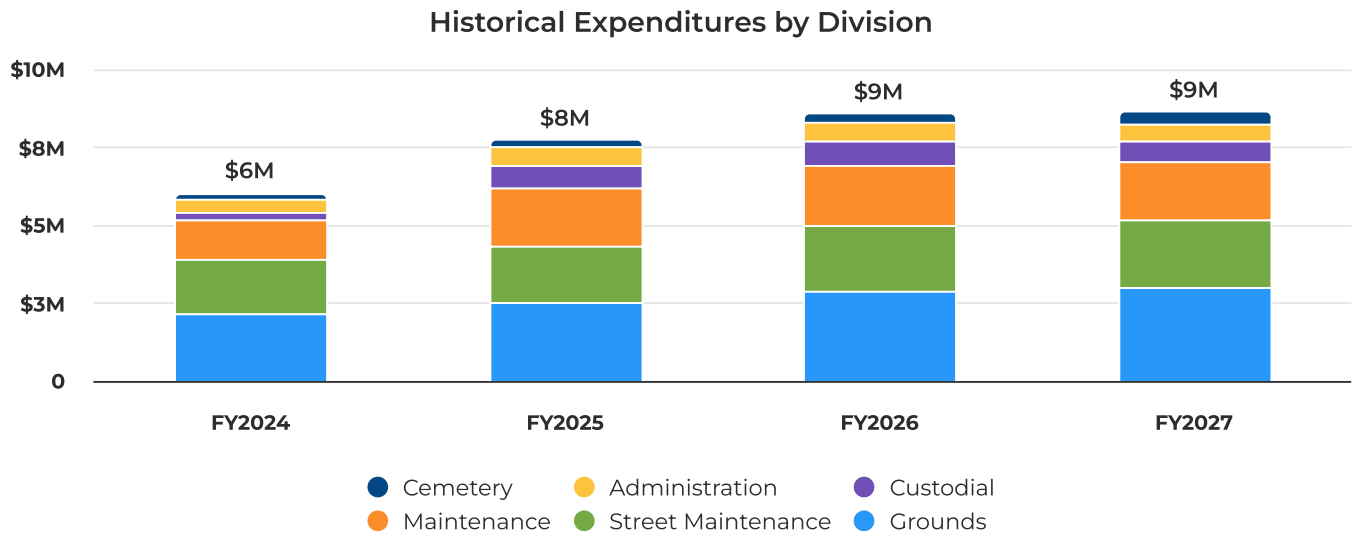


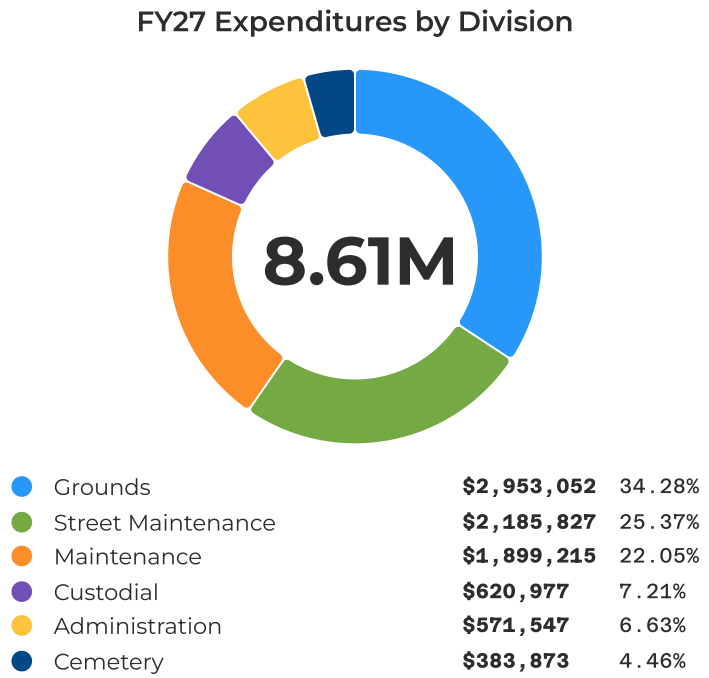




### Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $3,093,784 | $4,106,838 | $3,918,567 | $3,932,573 | $14,006 | 0.36% | -$174,265 | -4.24% |
| Operating Expenditures | $3,755,575 | $4,467,725 | $4,610,518 | $4,681,918 | $71,400 | 1.55% | $214,193 | 4.79% |
| **Total Expenditures** | **$6,849,359** | **$8,574,563** | **$8,529,085** | **$8,614,491** | **$85,406** | **1.00%** | **$39,928** | **0.47%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $172,116 | $190,622 | $198,806 | $215,374 | $16,568 | 8.33% | $24,752 | 12.98% |
| Overtime / Standard Overtime | $17 | - | - | - | - | - | - | - |
| Special Pay / Longevity | $735 | $995 | $1,070 | $1,070 | - | - | $75 | 7.54% |
| Special Pay / Other Pays | - | $3,510 | $3,510 | $3,510 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other General Government / FICA Taxes | $11,913 | $14,879 | $15,511 | $16,778 | $1,267 | 8.17% | $1,899 | 12.76% |
| Retirement Contributions / Defined Benefit Plan | $23,071 | $19,127 | $23,372 | $25,910 | $2,538 | 10.86% | $6,783 | 35.46% |
| Retirement Contributions / 401-a Plan | $6,375 | $10,239 | $6,890 | $6,890 | - | - | -$3,349 | -32.71% |
| Other General Government / Life & Health Insurance | $35,057 | $38,724 | $25,517 | $29,072 | $3,555 | 13.93% | -$9,652 | -24.93% |
| Workers' Compensation / Workers' Comp Regular | $743 | $1,050 | $1,050 | $1,050 | - | - | - | - |
| **Total Salaries & Benefits** | $250,027 | $279,146 | $275,726 | $299,654 | $23,928 | 8.68% | $20,508 | 7.35% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $67,951 | $78,273 | $59,923 | $59,923 | - | - | -$18,350 | -23.44% |
| Contractual Services / Other Contractual Service | $117,647 | $111,000 | $109,000 | $109,000 | - | - | -$2,000 | -1.80% |
| Travel & Training / Training/Registration | $1,192 | $4,000 | $2,000 | $2,000 | - | - | -$2,000 | -50.00% |
| Travel & Training / Lodging/Transportation | $581 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $118 | $400 | $260 | $260 | - | - | -$140 | -35.00% |
| Utility Services / Water | - | $54 | - | - | - | - | -$54 | -100.00% |
| Utility Services / Electricity | $425 | $486 | $484 | $484 | - | - | -$2 | -0.41% |
| Rental & Leases / Operating/Capital Leasing | $2,302 | $2,310 | $2,310 | $2,310 | - | - | - | - |
| Insurance / Property/Liability | $45,918 | $50,510 | $32,960 | $32,960 | - | - | -$17,550 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $19,441 | $61,618 | $53,921 | $53,921 | - | - | -$7,697 | -12.49% |
| Repair/Maint Services / Heavy Equipment | $134 | - | - | - | - | - | - | - |
| Other General Government / Printing & Binding | $401 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Office Supplies / Office Supplies | $1,444 | $1,550 | $1,550 | $1,550 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $1,539 | $2,800 | $1,970 | $1,970 | - | - | -$830 | -29.64% |
| Operating Supplies / Uniforms | - | $800 | $800 | $800 | - | - | - | - |
| Other General Government / Books, Publ, Subsc & Mem | $448 | $1,100 | $715 | $715 | - | - | -$385 | -35.00% |
| Machinery & Equipment / Information Technology | $2,527 | - | $3,000 | $3,000 | - | - | $3,000 | - |
| **Total Operating Expenditures** | $262,068 | $317,901 | $271,893 | $271,893 | - | - | -$46,008 | -14.47% |
| **Total Administration** | $512,095 | $597,047 | $547,619 | $571,547 | $23,928 | 4.37% | -$25,500 | -4.27% |
| **Street Maintenance** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $260,784 | $322,684 | $319,424 | $321,339 | $1,915 | 0.60% | -$1,345 | -0.42% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Overtime / Standard Overtime | $7,432 | $5,000 | $8,000 | $8,000 | - | - | $3,000 | 60.00% |
| Special Pay / Longevity | $1,200 | $1,670 | $1,915 | $1,915 | - | - | $245 | 14.67% |
| Special Pay / Other Pays | $207 | - | - | - | - | - | - | - |
| Other General Government / FICA Taxes | $20,145 | $25,196 | $25,194 | $25,341 | $147 | 0.58% | $145 | 0.58% |
| Retirement Contributions / Defined Benefit Plan | $60,344 | $70,384 | $56,508 | $55,562 | -$946 | -1.67% | -$14,822 | -21.06% |
| Other General Government / Life & Health Insurance | $66,943 | $111,671 | $84,375 | $83,340 | -$1,035 | -1.23% | -$28,331 | -25.37% |
| Workers' Compensation / Workers' Comp Regular | $19,481 | $40,763 | $40,763 | $40,763 | - | - | - | - |
| **Total Salaries & Benefits** | $436,535 | $577,368 | $536,179 | $536,260 | $81 | 0.02% | -$41,108 | -7.12% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $27,702 | $33,662 | $31,573 | $31,573 | - | - | -$2,089 | -6.21% |
| Contractual Services / Maintenance | $155,565 | $236,074 | $236,074 | $236,074 | - | - | - | - |
| Contractual Services / Other Contractual Service | $45,727 | $115,178 | $115,178 | $127,178 | $12,000 | 10.42% | $12,000 | 10.42% |
| Contractual Services / Rolloff Tipping Fees | - | - | $10,000 | $10,000 | - | - | $10,000 | - |
| Travel & Training / Training/Registration | $475 | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% |
| Travel & Training / Lodging/Transportation | $279 | $500 | $500 | $500 | - | - | - | - |
| Utility Services / Water | $9,110 | $9,974 | $12,618 | $12,618 | - | - | $2,644 | 26.51% |
| Utility Services / Sewer | $2,681 | $2,908 | $3,785 | $3,785 | - | - | $877 | 30.16% |
| Utility Services / Electricity | $652,759 | $810,401 | $920,644 | $920,644 | - | - | $110,243 | 13.60% |
| Utility Services / Refuse/Waste Disposal | $612 | $770 | $815 | $815 | - | - | $45 | 5.84% |
| Insurance / Property/Liability | $4,842 | $5,326 | $3,475 | $3,475 | - | - | -$1,851 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $91,252 | $107,442 | $96,705 | $96,705 | - | - | -$10,737 | -9.99% |
| Repair/Maint Services / Heavy Equipment | $28,982 | $18,000 | $26,000 | $26,000 | - | - | $8,000 | 44.44% |
| Repair/Maint Services / Heavy Equip-ext repairs | $24,707 | $6,500 | $6,500 | $6,500 | - | - | - | - |
| Office Supplies / Office Supplies | - | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $36,232 | $20,000 | $36,000 | $36,000 | - | - | $16,000 | 80.00% |
| Operating Supplies / Small Tools & Equipment | $14,500 | $21,000 | $21,000 | $21,000 | - | - | - | - |
| Operating Supplies / Uniforms | $4,901 | $4,000 | $5,200 | $5,200 | - | - | $1,200 | 30.00% |
| Other General Government / Road Materials & Supplie | $84,285 | $110,000 | $110,000 | $110,000 | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | $18,096 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $1,202,705 | $1,504,235 | $1,637,567 | $1,649,567 | $12,000 | 0.73% | $145,332 | 9.66% |
| **Total Street Maintenance** | $1,639,240 | $2,081,603 | $2,173,746 | $2,185,827 | $12,081 | 0.56% | $104,224 | 5.01% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Grounds** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $771,625 | $924,923 | $922,517 | $922,517 | - | - | -$2,406 | -0.26% |
| Overtime / Standard Overtime | $109,640 | $80,000 | $80,000 | $80,000 | - | - | - | - |
| Special Pay / Longevity | $5,355 | $5,520 | $5,955 | $5,955 | - | - | $435 | 7.88% |
| Special Pay / Incentive | - | - | - | $1,212 | $1,212 | - | $1,212 | - |
| Special Pay / Other Pays | $510 | $1,620 | $1,620 | $1,620 | - | - | - | - |
| Other General Government / FICA Taxes | $66,398 | $77,402 | $77,251 | $77,344 | $93 | 0.12% | -$58 | -0.07% |
| Retirement Contributions / Defined Benefit Plan | $171,947 | $211,739 | $150,632 | $148,322 | -$2,310 | -1.53% | -$63,417 | -29.95% |
| Retirement Contributions / 401-a Plan | $1,769 | $4,579 | $2,067 | $2,067 | - | - | -$2,512 | -54.86% |
| Other General Government / Life & Health Insurance | $161,572 | $244,734 | $225,721 | $222,885 | -$2,836 | -1.26% | -$21,849 | -8.93% |
| Workers' Compensation / Workers' Comp Regular | $24,246 | $34,362 | $34,362 | $34,362 | - | - | - | - |
| **Total Salaries & Benefits** | $1,313,062 | $1,584,879 | $1,500,125 | $1,496,284 | -$3,841 | -0.26% | -$88,595 | -5.59% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $21,909 | $25,976 | $22,757 | $22,757 | - | - | -$3,219 | -12.39% |
| Contractual Services / Other Contractual Service | $284,492 | $368,500 | $368,500 | $368,500 | - | - | - | - |
| Travel & Training / Training/Registration | - | $1,500 | $1,000 | $1,000 | - | - | -$500 | -33.33% |
| Utility Services / Water | $447,861 | $420,862 | $620,328 | $620,328 | - | - | $199,466 | 47.39% |
| Utility Services / Sewer | $7,977 | $8,848 | $11,453 | $11,453 | - | - | $2,605 | 29.44% |
| Utility Services / Electricity | $45,694 | $55,301 | $62,779 | $62,779 | - | - | $7,478 | 13.52% |
| Utility Services / Refuse/Waste Disposal | $34,465 | $43,374 | $45,238 | $45,238 | - | - | $1,864 | 4.30% |
| Insurance / Property/Liability | $86,419 | $95,064 | $62,033 | $62,033 | - | - | -$33,031 | -34.75% |
| Repair/Maint Services / Equipment-General | $3,519 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $92,178 | $109,254 | $90,817 | $90,817 | - | - | -$18,437 | -16.88% |
| Repair/Maint Services / Heavy Equipment | $12,659 | $20,033 | $20,033 | $20,033 | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $8,728 | $7,000 | $14,000 | $14,000 | - | - | $7,000 | 100.00% |
| Office Supplies / Office Supplies | $402 | $800 | $600 | $600 | - | - | -$200 | -25.00% |
| Operating Supplies / Gas, Lubricants & Oil | $30,371 | $23,130 | $23,130 | $23,130 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $25,024 | $25,500 | $25,500 | $25,500 | - | - | - | - |
| Operating Supplies / Chemicals | $17,956 | $19,500 | $19,500 | $19,500 | - | - | - | - |
| Operating Supplies / Uniforms | $6,462 | $6,000 | $7,000 | $7,000 | - | - | $1,000 | 16.67% |
| Operating Supplies / Other | $33 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other General Government / Books, Publ, Subsc & Mem | - | $250 | $100 | $100 | - | - | -$150 | -60.00% |
| Buildings / Improvements | $94 | - | - | - | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | $57,913 | $55,000 | $58,000 | $58,000 | - | - | $3,000 | 5.45% |
| **Total Operating Expenditures** | $1,184,155 | $1,289,892 | $1,456,768 | $1,456,768 | - | - | $166,876 | 12.94% |
| **Total Grounds** | $2,497,217 | $2,874,771 | $2,956,893 | $2,953,052 | -$3,841 | -0.13% | $78,281 | 2.72% |
| **Cemetery** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $65,925 | $70,205 | $139,550 | $139,550 | - | - | $69,345 | 98.78% |
| Overtime / Standard Overtime | $20,424 | $15,000 | $20,000 | $20,000 | - | - | $5,000 | 33.33% |
| Special Pay / Longevity | $880 | $1,090 | $1,200 | $1,200 | - | - | $110 | 10.09% |
| Special Pay / Other Pays | $82 | - | - | - | - | - | - | - |
| Other General Government / FICA Taxes | $6,431 | $6,602 | $12,297 | $12,297 | - | - | $5,695 | 86.26% |
| Retirement Contributions / Defined Benefit Plan | $15,203 | $18,677 | $25,130 | $24,709 | -$421 | -1.68% | $6,032 | 32.30% |
| Other General Government / Life & Health Insurance | $16,582 | $17,552 | $27,480 | $27,134 | -$346 | -1.26% | $9,582 | 54.59% |
| Workers' Compensation / Workers' Comp Regular | $2,428 | $3,488 | $3,488 | $3,488 | - | - | - | - |
| **Total Salaries & Benefits** | $127,954 | $132,614 | $229,145 | $228,378 | -$767 | -0.33% | $95,764 | 72.21% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $14,637 | $17,301 | $15,943 | $15,943 | - | - | -$1,358 | -7.85% |
| Utility Services / Water | $36,429 | $53,154 | $23,656 | $23,656 | - | - | -$29,498 | -55.50% |
| Utility Services / Sewer | $814 | $1,240 | $1,002 | $1,002 | - | - | -$238 | -19.19% |
| Utility Services / Electricity | $3,215 | $5,130 | $5,684 | $5,684 | - | - | $554 | 10.80% |
| Utility Services / Refuse/Waste Disposal | $5,750 | $7,237 | $7,626 | $7,626 | - | - | $389 | 5.38% |
| Insurance / Property/Liability | $20,959 | $23,055 | $15,044 | $15,044 | - | - | -$8,011 | -34.75% |
| Repair/Maint Services / Buildings | $701 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Repair/Maint Services / Equipment-General | $1,229 | $1,200 | $1,200 | $1,200 | - | - | - | - |
| Repair/Maint Services / Heavy Equipment | $883 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Office Supplies / Office Supplies | $93 | $200 | $200 | $200 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $1,426 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $21,443 | $18,000 | $21,000 | $21,000 | - | - | $3,000 | 16.67% |
| Operating Supplies / Uniforms | $1,240 | $1,240 | $1,240 | $1,240 | - | - | - | - |
| Operating Supplies / Other | - | - | $18,000 | $29,400 | $11,400 | 63.33% | $29,400 | - |
| Machinery & Equipment / Misc. Equipment | $21,728 | $27,500 | $27,500 | $27,500 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Operating Expenditures** | $130,549 | $161,257 | $144,095 | $155,495 | $11,400 | 7.91% | -$5,762 | -3.57% |
| **Total Cemetery** | $258,503 | $293,871 | $373,240 | $383,873 | $10,633 | 2.85% | $90,002 | 30.63% |
| **Custodial** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $105,328 | $310,441 | $306,670 | $306,670 | - | - | -$3,771 | -1.21% |
| Overtime / Standard Overtime | $2,571 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Other General Government / FICA Taxes | $7,834 | $24,131 | $23,843 | $23,843 | - | - | -$288 | -1.19% |
| Retirement Contributions / Defined Benefit Plan | $21,473 | $68,357 | $53,873 | $52,971 | -$902 | -1.67% | -$15,386 | -22.51% |
| Other General Government / Life & Health Insurance | $22,920 | $198,563 | $104,683 | $103,367 | -$1,316 | -1.26% | -$95,196 | -47.94% |
| Workers' Compensation / Workers' Comp Regular | $2,612 | $2,126 | $2,126 | $2,126 | - | - | - | - |
| **Total Salaries & Benefits** | $162,738 | $608,618 | $496,195 | $493,977 | -$2,218 | -0.45% | -$114,641 | -18.84% |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Other Contractual Service | $149,802 | $157,500 | $80,000 | $80,000 | - | - | -$77,500 | -49.21% |
| Operating Supplies / Uniforms | - | - | $3,000 | $3,000 | - | - | $3,000 | - |
| Operating Supplies / Other | - | - | $44,000 | $44,000 | - | - | $44,000 | - |
| **Total Operating Expenditures** | $149,802 | $157,500 | $127,000 | $127,000 | - | - | -$30,500 | -19.37% |
| **Total Custodial** | $312,540 | $766,118 | $623,195 | $620,977 | -$2,218 | -0.36% | -$145,141 | -18.94% |
| **Maintenance** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $518,134 | $559,522 | $559,522 | $559,522 | - | - | - | - |
| Overtime / Standard Overtime | $12,556 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Special Pay / Longevity | $2,200 | $2,700 | $3,300 | $3,300 | - | - | $600 | 22.22% |
| Special Pay / Other Pays | $291 | - | - | - | - | - | - | - |
| Other General Government / FICA Taxes | $40,109 | $44,157 | $44,203 | $44,203 | - | - | $46 | 0.10% |
| Retirement Contributions / Defined Benefit Plan | $114,570 | $126,628 | $100,559 | $98,878 | -$1,681 | -1.67% | -$27,750 | -21.91% |
| Other General Government / Life & Health Insurance | $98,989 | $136,669 | $119,076 | $117,580 | -$1,496 | -1.26% | -$19,089 | -13.97% |
| Workers' Compensation / Workers' Comp Regular | $16,618 | $39,537 | $39,537 | $39,537 | - | - | - | - |
| **Total Salaries & Benefits** | $803,467 | $924,213 | $881,197 | $878,020 | -$3,177 | -0.36% | -$46,193 | -5.00% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $41,211 | $43,483 | $37,238 | $37,238 | - | - | -$6,245 | -14.36% |
| Contractual Services / Other Contractual Service | $158,448 | $138,900 | $138,900 | $186,900 | $48,000 | 34.56% | $48,000 | 34.56% |
| Contractual Services / Rolloff Tipping Fees | - | $6,000 | $6,000 | $6,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Travel & Training / Training/Registration | - | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Utility Services / Water | $346 | $648 | $456 | $456 | - | - | -$192 | -29.63% |
| Utility Services / Sewer | $408 | $810 | $532 | $532 | - | - | -$278 | -34.32% |
| Utility Services / Electricity | $9,728 | $18,360 | $11,845 | $11,845 | - | - | -$6,515 | -35.48% |
| Utility Services / Refuse/Waste Disposal | $478 | $5,400 | $516 | $516 | - | - | -$4,884 | -90.44% |
| Insurance / Property/Liability | $113,364 | $124,700 | $81,372 | $81,372 | - | - | -$43,328 | -34.75% |
| Repair/Maint Services / Buildings | $42,158 | $55,300 | $71,300 | $71,300 | - | - | $16,000 | 28.93% |
| Repair/Maint Services / Building Fd | $2,558 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Repair/Maint Services / Beach Fd | $51,573 | $66,650 | $66,650 | $66,650 | - | - | - | - |
| Repair/Maint Services / Electric Fd | $93,306 | $149,000 | $149,000 | $149,000 | - | - | - | - |
| Repair/Maint Services / Water Fd | $26,058 | $35,000 | $30,500 | $30,500 | - | - | -$4,500 | -12.86% |
| Repair/Maint Services / Golf Fd | $67,051 | $65,000 | $65,000 | $65,000 | - | - | - | - |
| Repair/Maint Services / Garage Fd | $6,654 | $6,500 | $6,500 | $6,500 | - | - | - | - |
| Repair/Maint Services / Streets | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Repair/Maint Services / Solid Waste | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Repair/Maint Services / Grounds | - | $12,000 | $12,000 | $12,000 | - | - | - | - |
| Repair/Maint Services / Parks | - | - | $41,700 | $41,700 | - | - | $41,700 | - |
| Repair/Maint Services / Equipment-General | - | $768 | - | - | - | - | -$768 | -100.00% |
| Repair/Maint Services / Equipment-Garage | $98,922 | $116,762 | $106,027 | $106,027 | - | - | -$10,735 | -9.19% |
| Repair/Maint Services / Heavy Equipment | $1,033 | $3,259 | $3,259 | $3,259 | - | - | - | - |
| Office Supplies / Office Supplies | $519 | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $15,307 | $10,000 | $14,000 | $14,000 | - | - | $4,000 | 40.00% |
| Operating Supplies / Small Tools & Equipment | $16,190 | $16,000 | $16,000 | $16,000 | - | - | - | - |
| Operating Supplies / Uniforms | $3,231 | $6,500 | $3,500 | $3,500 | - | - | -$3,000 | -46.15% |
| Buildings / Improvements | $77,756 | $128,400 | $83,400 | $83,400 | - | - | -$45,000 | -35.05% |
| **Total Operating Expenditures** | $826,297 | $1,036,940 | $973,195 | $1,021,195 | $48,000 | 4.93% | -$15,745 | -1.52% |
| **Total Maintenance** | $1,629,764 | $1,961,153 | $1,854,392 | $1,899,215 | $44,823 | 2.42% | -$61,938 | -3.16% |
| **Total Expenditures** | **$6,849,359** | **$8,574,563** | **$8,529,085** | **$8,614,491** | **$85,406** | **1.00%** | **$39,928** | **0.47%** |

# Public Services Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Public Services** | | | | | | | | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $190,622 | $198,806 | $215,374 | $16,568 | 8.33% | $24,752 | 12.98% | Increased due to adjustments made to position allocation |
| Special Pay / Longevity | $995 | $1,070 | $1,070 | - | - | $75 | 7.54% | |
| Special Pay / Other Pays | $3,510 | $3,510 | $3,510 | - | - | - | - | |
| Other General Government / FICA Taxes | $14,879 | $15,511 | $16,778 | $1,267 | 8.17% | $1,899 | 12.76% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $19,127 | $23,372 | $25,910 | $2,538 | 10.86% | $6,783 | 35.46% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $10,239 | $6,890 | $6,890 | - | - | -$3,349 | -32.71% | Decrease reflects employee benefit plan participation, as the Director position is enrolled in a pension plan rather than the 401(a) plan. |
| Other General Government / Life & Health Insurance | $38,724 | $25,517 | $29,072 | $3,555 | 13.93% | -$9,652 | -24.93% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $1,050 | $1,050 | $1,050 | - | - | - | - | |
| **Total Salaries & Benefits** | $279,146 | $275,726 | $299,654 | $23,928 | 8.68% | $20,508 | 7.35% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $78,273 | $59,923 | $59,923 | - | - | -$18,350 | -23.44% | |
| Contractual Services / Other Contractual Service | $111,000 | $109,000 | $109,000 | - | - | -$2,000 | -1.80% | |
| Coastal Resilience Partnership Studies | $20,000 | $20,000 | $20,000 | - | - | - | - | Coastal Resilience Partnership Studies |
| FDOT Railroad Xing Annual Maintenance Agreement | $20,000 | $20,000 | $20,000 | - | - | - | - | FDOT Railroad Xing Annual Maintenance Agreement |
| ADA Sidewalk Survey/Inspection | $44,000 | $44,000 | $44,000 | - | - | - | - | ADA Sidewalk Survey/Inspection |
| City Wide Restroom Rentals | $12,000 | $10,000 | $10,000 | - | - | -$2,000 | -16.67% | City Wide Restroom Rentals (Parks) |
| BRIGHTLINE SAFETY IMPROVEMENTS CONTRIBUTION | $15,000 | $15,000 | $15,000 | - | - | - | - | BRIGHTLINE SAFETY IMPROVEMENTS CONTRIBUTION. $70,000 decrease is due to Custodial Services being budgeted in 001-5010-519.34-50. $70k has been moved to the correct Custodian account 001-5061-519.34-50. |
| Travel & Training / Training/Registration | $4,000 | $2,000 | $2,000 | - | - | -$2,000 | -50.00% | |
| MEMBERSHIPS | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% | AMERICAN PUBLIC WORKS ASSOCIATION MEMBERSHIPS and ASCE |
| STAFF TRAINING | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% | STAFF TRAINING |
| Travel & Training / Lodging/Transportation | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS | $1,500 | $1,500 | $1,500 | - | - | - | - | AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS |
| Communication/Freight Srv / Postage & Freight | $400 | $260 | $260 | - | - | -$140 | -35.00% | CERTIFIED LETTER MAILINGS |
| Utility Services / Water | $54 | - | - | - | - | -$54 | -100.00% | |
| Utility Services / Electricity | $486 | $484 | $484 | - | - | -$2 | -0.41% | |
| Rental & Leases / Operating/Capital Leasing | $2,310 | $2,310 | $2,310 | - | - | - | - | |
| PRINTER LEASE | $2,310 | $2,310 | $2,310 | - | - | - | - | CANON PRINTER LEASE |
| Insurance / Property/Liability | $50,510 | $32,960 | $32,960 | - | - | -$17,550 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $61,618 | $53,921 | $53,921 | - | - | -$7,697 | -12.49% | Updated to reflect 7 vehicles vs 8 vehicles for FY27. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Other General Government / Printing & Binding | $1,500 | $1,500 | $1,500 | - | - | - | - | PAPER/REPORTS/SIGNS- NO TRESSPASSING SIGNS & OTHER SIGNAGE NEEDED FOR CITY PROPERTIES |
| Office Supplies / Office Supplies | $1,550 | $1,550 | $1,550 | - | - | - | - | |
| MISC OFFICE SUPPLIES | $1,000 | $1,000 | $1,000 | - | - | - | - | PAPER, PENS, FOLDERS, BINDERS, MARKERS, ETC |
| COMPUTER HARDWARE | $550 | $550 | $550 | - | - | - | - | COMPUTER HARDWARE PURCHASE (MONITOR/KEYBOARDS/WEBCAMS, ETC) |
| Operating Supplies / Gas, Lubricants & Oil | $2,800 | $1,970 | $1,970 | - | - | -$830 | -29.64% | VEHICLE FUEL - ADMIN CARS |
| Operating Supplies / Uniforms | $800 | $800 | $800 | - | - | - | - | ADMIN UNIFORMS, SHIRTS FOR MEETINGS/EVENTS |
| Other General Government / Books, Publ, Subsc & Mem | $1,100 | $715 | $715 | - | - | -$385 | -35.00% | |
| PUBLICATIONS | $500 | $215 | $215 | - | - | -$285 | -57.00% | APWA/ROADWAY/TRADE PUBLICATIONS |
| MEMBERSHIPS & LICENSES | $600 | $500 | $500 | - | - | -$100 | -16.67% | BLUE BEAM MEMBERSHIPS & LICENSES |
| Machinery & Equipment / Information Technology | - | $3,000 | $3,000 | - | - | $3,000 | - | $3,000 approved supplemental from BWS#2 - purchase of Laptop for Budget Manager position |
| **Total Operating Expenditures** | $317,901 | $271,893 | $271,893 | - | - | -$46,008 | -14.47% | |
| **Total Administration** | $597,047 | $547,619 | $571,547 | $23,928 | 4.37% | -$25,500 | -4.27% | |
| **Street Maintenance** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $322,684 | $319,424 | $321,339 | $1,915 | 0.60% | -$1,345 | -0.42% | |
| Overtime / Standard Overtime | $5,000 | $8,000 | $8,000 | - | - | $3,000 | 60.00% | $3,000 increase in OT due to approved supplemental from BWS#2 |
| Special Pay / Longevity | $1,670 | $1,915 | $1,915 | - | - | $245 | 14.67% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Other General Government / FICA Taxes | $25,196 | $25,194 | $25,341 | $147 | 0.58% | $145 | 0.58% | Variance from Budget Workshop #1 reflects updated FICA calculations associated with approved salary-related supplemental requests |
| Retirement Contributions / Defined Benefit Plan | $70,384 | $56,508 | $55,562 | -$946 | -1.67% | -$14,822 | -21.06% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Other General Government / Life & Health Insurance | $111,671 | $84,375 | $83,340 | -$1,035 | -1.23% | -$28,331 | -25.37% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $40,763 | $40,763 | $40,763 | - | - | - | - | |
| **Total Salaries & Benefits** | $577,368 | $536,179 | $536,260 | $81 | 0.02% | -$41,108 | -7.12% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $33,662 | $31,573 | $31,573 | - | - | -$2,089 | -6.21% | |
| Contractual Services / Maintenance | $236,074 | $236,074 | $236,074 | - | - | - | - | |
| FEC RAILROAD CROSSING RENEWALS (2 YEAR) | $236,074 | $236,074 | $236,074 | - | - | - | - | FEC RAILROAD CROSSING RENEWALS |
| Contractual Services / Other Contractual Service | $115,178 | $115,178 | $127,178 | $12,000 | 10.42% | $12,000 | 10.42% | |
| REPAIR/REPLACE SIDEWALKS | $10,000 | $10,000 | $10,000 | - | - | - | - | CITY WIDE SIDEWALK - REPAIR/REPLACE |
| STRIPING & SIGNAGE | $7,500 | $7,500 | $7,500 | - | - | - | - | CITYWIDE STREET STRIPING & SIGNAGE |
| ADA COMPLIANCE - TRANSITION PLAN | $5,500 | $5,500 | $5,500 | - | - | - | - | ADA COMPLIANCE - TRANSITION PLAN |
| DOWNTOWN PRESSURE CLEANING | $36,000 | $36,000 | $48,000 | $12,000 | 33.33% | $12,000 | 33.33% | INCREASE FOR PRESSURE CLEANING DOWNTOWN DONE QUARTERLY. CITY COVERS 3 TIMES A YEAR & CRA COVERS 1 TIME A YEAR. Supplemental for $12,000 approved in BWS#3. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Additional funding to cover cleaning downtown area and alleyways following the Street Painting Festival. |
| PAVER REPAIRS | $21,000 | $21,000 | $21,000 | - | - | - | - | DOWNTOWN PAVER INSPECTION, MAINTENANCE & REPAIRS |
| Pavement Management System | $35,178 | $35,178 | $35,178 | - | - | - | - | ANNUAL CHARGE FOR PAVEMENT MANAGEMENT SYSTEMS |
| Contractual Services / Rolloff Tipping Fees | - | $10,000 | $10,000 | - | - | $10,000 | - | For the disposal of debris generated through City maintenance operations and Streets Division cleanup activities. $10,000 supplemental approved in BWS#2. |
| Travel & Training / Training/Registration | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% | REQUIRED MAINT OF TRAFFIC TRAINING - NEW HIRES/RENEWALS. Reduced based on prior year actuals. |
| Travel & Training / Lodging/Transportation | $500 | $500 | $500 | - | - | - | - | MAINT OF TRAFFIC TRAINING TRANSPORTATION/LODGIN G MAINT OF TRAFFIC TRAINING FEES |
| Utility Services / Water | $9,974 | $12,618 | $12,618 | - | - | $2,644 | 26.51% | |
| Utility Services / Sewer | $2,908 | $3,785 | $3,785 | - | - | $877 | 30.16% | |
| Utility Services / Electricity | $810,401 | $920,644 | $920,644 | - | - | $110,243 | 13.60% | |
| Utility Services / Refuse/Waste Disposal | $770 | $815 | $815 | - | - | $45 | 5.84% | |
| Insurance / Property/Liability | $5,326 | $3,475 | $3,475 | - | - | -$1,851 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $107,442 | $96,705 | $96,705 | - | - | -$10,737 | -9.99% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $18,000 | $26,000 | $26,000 | - | - | $8,000 | 44.44% | INTERNAL REPAIRS HEAVY EQUIPMENT. $8,000 supplemental approved in BWS#2. |
| Repair/Maint Services / Heavy Equip-ext repairs | $6,500 | $6,500 | $6,500 | - | - | - | - | EXTERNAL REPAIRS HEAVY EQUIPMENT (LOADER/BACKHOE) |
| Office Supplies / Office Supplies | $500 | $500 | $500 | - | - | - | - | OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC |
| Operating Supplies / Gas, Lubricants & Oil | $20,000 | $36,000 | $36,000 | - | - | $16,000 | 80.00% | VEHICLE FUEL - STREETS TRUCKS. $16,000 supplemental approved in BWS#2. |
| Operating Supplies / Small Tools & Equipment | $21,000 | $21,000 | $21,000 | - | - | - | - | |
| PLATE COMPACTORS | $6,000 | $6,000 | $6,000 | - | - | - | - | PLATE COMPACTORS-INCREASE DUE TO COST INCREASE |
| GAS SAWS/BLADES | $7,500 | $7,500 | $7,500 | - | - | - | - | GAS SAWS/BLADES-INCREASE DUE TO COST INCREASE |
| BLOWERS, DRILLS, TOOLS | $7,500 | $7,500 | $7,500 | - | - | - | - | BLOWERS, DRILLS, TOOLS - PRICING INCREASES |
| Operating Supplies / Uniforms | $4,000 | $5,200 | $5,200 | - | - | $1,200 | 30.00% | CREW UNIFORMS & UNIFORM RENTAL SERVICE & BOOTS. Supplemental for $1,200 approved in BWS#1. |
| Other General Government / Road Materials & Supplies | $110,000 | $110,000 | $110,000 | - | - | - | - | |
| HOT MIX ASPHALT (650 TN) | $30,000 | $30,000 | $30,000 | - | - | - | - | HOT MIX TEMP ASPHALT (650 TN) |
| COLD MIX TEMP ASPHALT (450 TN) | $50,000 | $50,000 | $50,000 | - | - | - | - | COLD MIX TEMP ASPHALT (450 TN) |
| CONCRETE READY MIX MATERIAL (200 CY) | $30,000 | $30,000 | $30,000 | - | - | - | - | CONCRETE READY MIX MATERIAL (200 CY) |
| **Total Operating Expenditures** | $1,504,235 | $1,637,567 | $1,649,567 | $12,000 | 0.73% | $145,332 | 9.66% | |
| **Total Street Maintenance** | $2,081,603 | $2,173,746 | $2,185,827 | $12,081 | 0.56% | $104,224 | 5.01% | |
| **Grounds** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $924,923 | $922,517 | $922,517 | - | - | -$2,406 | -0.26% | Increase due to updated salary adjustment for PW Director |
| Overtime / Standard Overtime | $80,000 | $80,000 | $80,000 | - | - | - | - | OVERTIME FOR EVENT, DAILY COVERAGE, AFTER-HOURS RESTROOM LOCKING AND OPERATIONAL NEEDS |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Special Pay / Longevity | $5,520 | $5,955 | $5,955 | - | - | $435 | 7.88% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | - | $1,212 | $1,212 | - | $1,212 | - | |
| Certification Pay | - | - | $1,212 | $1,212 | - | $1,212 | - | Certification Pay for F.A.C.E approved in BWS #3 |
| Special Pay / Other Pays | $1,620 | $1,620 | $1,620 | - | - | - | - | |
| Other General Government / FICA Taxes | $77,402 | $77,251 | $77,344 | $93 | 0.12% | -$58 | -0.07% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $211,739 | $150,632 | $148,322 | -$2,310 | -1.53% | -$63,417 | -29.95% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $4,579 | $2,067 | $2,067 | - | - | -$2,512 | -54.86% | Decrease reflects employee benefit plan participation, as the Director position is enrolled in a pension plan rather than the 401(a) plan. |
| Other General Government / Life & Health Insurance | $244,734 | $225,721 | $222,885 | -$2,836 | -1.26% | -$21,849 | -8.93% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $34,362 | $34,362 | $34,362 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,584,879 | $1,500,125 | $1,496,284 | -$3,841 | -0.26% | -$88,595 | -5.59% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $25,976 | $22,757 | $22,757 | - | - | -$3,219 | -12.39% | |
| Contractual Services / Other Contractual Service | $368,500 | $368,500 | $368,500 | - | - | - | - | |
| City Wide Mowing Contract | $300,000 | $300,000 | $300,000 | - | - | - | - | City Wide Mowing Contract |
| Bee/Pest/Animal Removal | $3,000 | $3,000 | $3,000 | - | - | - | - | Bee/Pest/Animal Removal |
| Mulching CIty Parks, Facilities, Right of Way | $50,000 | $50,000 | $50,000 | - | - | - | - | Mulching City Parks, Facilities, Right of Way |
| Tree Removal/Stump Grinding Services | $15,500 | $15,500 | $15,500 | - | - | - | - | Tree Removal/Stump Grinding Services |
| Travel & Training / Training/Registration | $1,500 | $1,000 | $1,000 | - | - | -$500 | -33.33% | |
| Chemical Spray Tech License Renewal | $750 | $500 | $500 | - | - | -$250 | -33.33% | Chemical Spray Tech License Renewal |
| Maint of Traffic Training | $750 | $500 | $500 | - | - | -$250 | -33.33% | Maint of Traffic Training *Required for Staff |
| Utility Services / Water | $420,862 | $620,328 | $620,328 | - | - | $199,466 | 47.39% | |
| Utility Services / Sewer | $8,848 | $11,453 | $11,453 | - | - | $2,605 | 29.44% | |
| Utility Services / Electricity | $55,301 | $62,779 | $62,779 | - | - | $7,478 | 13.52% | |
| Utility Services / Refuse/Waste Disposal | $43,374 | $45,238 | $45,238 | - | - | $1,864 | 4.30% | |
| Insurance / Property/Liability | $95,064 | $62,033 | $62,033 | - | - | -$33,031 | -34.75% | |
| Repair/Maint Services / Equipment-General | $4,000 | $4,000 | $4,000 | - | - | - | - | GROUNDS VEHICLE REPAIRS |
| Repair/Maint Services / Equipment-Garage | $109,254 | $90,817 | $90,817 | - | - | -$18,437 | -16.88% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $20,033 | $20,033 | $20,033 | - | - | - | - | |
| Heavy Equipment | $13,000 | $13,000 | $13,000 | - | - | - | - | INTERNAL HEAVY EQUIPMENT REPAIRS (LOADER/BACKHOE) |
| Asset Tracking | $7,033 | $7,033 | $7,033 | - | - | - | - | NO LONGER NEEDS BUDGETED ON ACCNT - NOW W/VERIZON CITYWIDE FLEET TRACKING SYSTEM |
| Repair/Maint Services / Heavy Equip-ext repairs | $7,000 | $14,000 | $14,000 | - | - | $7,000 | 100.00% | EXTERNAL REPAIRS (LOADER, BACKHOE, BUCKET TRUCK). $7,000 supplemental approved in BWS#2. |
| Office Supplies / Office Supplies | $800 | $600 | $600 | - | - | -$200 | -25.00% | OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC |
| Operating Supplies / Gas, Lubricants & Oil | $23,130 | $23,130 | $23,130 | - | - | - | - | VEHICLE FUEL, OIL & LUBRICANTS |
| Operating Supplies / Small Tools & Equipment | $25,500 | $25,500 | $25,500 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| PARK FENCE REPAIRS & INSTALLATION | $5,000 | $5,000 | $5,000 | - | - | - | - | PARK FENCE REPAIRS & INSTALLATION |
| FOUNTAIN REPAIRS | $2,500 | $2,500 | $2,500 | - | - | - | - | FOUNTAIN REPAIRS |
| POWER TOOLS | $1,000 | $1,000 | $1,000 | - | - | - | - | POWER TOOLS - DRILLS, SAWS |
| SAWS/TRIMMERS | $1,000 | $1,000 | $1,000 | - | - | - | - | POLE SAWS, HEDGE TRIMMERS |
| GENERATORS | $3,000 | $3,000 | $3,000 | - | - | - | - | GENERATORS |
| Mowers | $3,000 | $3,000 | $3,000 | - | - | - | - | Mowers |
| BATTERY POWERED EQUIPMENT | $10,000 | $10,000 | $10,000 | - | - | - | - | BATTERY POWERED EQUIPMENT - PURCHASE & MAINT |
| Operating Supplies / Chemicals | $19,500 | $19,500 | $19,500 | - | - | - | - | GROUNDS CREW UNIFORMS - unifo |
| FERTILIZERS/WEED CONTROL | $19,500 | $19,500 | $19,500 | - | - | - | - | FERTILIZERS/WEED CONTROL |
| Operating Supplies / Uniforms | $6,000 | $7,000 | $7,000 | - | - | $1,000 | 16.67% | GROUNDS CREW UNIFORMS - RENTAL SERVICE, BOOTS & UNIFORM ORDERS. Supplemental for $1,000 approved in BWS#1. |
| Other General Government / Books, Publ, Subsc & Mem | $250 | $100 | $100 | - | - | -$150 | -60.00% | |
| TRADE PUBLICATIONS | $250 | $100 | $100 | - | - | -$150 | -60.00% | TRADE PUBLICATIONS |
| Machinery & Equipment / Misc. Equipment | $55,000 | $58,000 | $58,000 | - | - | $3,000 | 5.45% | |
| Misc. Equipment | - | $3,000 | $3,000 | - | - | $3,000 | - | An increase in the upcoming fiscal year budget is requested to account for rising costs. The adjustment ensures funding remains aligned with current pricing and operational needs. Supplemental for $3,000 approved in BWS#1. |
| IRRIGATION SYSTEM REPAIRS | $12,500 | $12,500 | $12,500 | - | - | - | - | CITY WIDE IRRIGATION SYSTEM REPAIRS |
| CHOCOLATE MULCH (IN HOUSE INSTALL) | $7,500 | $7,500 | $7,500 | - | - | - | - | CHOCOLATE MULCH (IN HOUSE INSTALL) |
| JANITORIAL SUPPLIES CITY WIDE PARK RESTROOMS | $18,500 | $18,500 | $18,500 | - | - | - | - | JANITORIAL SUPPLIES CITY WIDE PARK RESTROOMS |
| PET WASTE STATIONS/BAGS | $11,500 | $11,500 | $11,500 | - | - | - | - | PET WASTE STATIONS/BAGS |
| TREE AND LANDSCAPE REPLACEMENT | $2,500 | $2,500 | $2,500 | - | - | - | - | TREE AND LANDSCAPE REPLACEMENT INHOUSE |
| CONES, SIGNS, MAINT OF TRAFFIC DEVICES | $2,500 | $2,500 | $2,500 | - | - | - | - | CONES, SIGNS, MAINT OF TRAFFIC DEVICES |
| **Total Operating Expenditures** | $1,289,892 | $1,456,768 | $1,456,768 | - | - | $166,876 | 12.94% | |
| **Total Grounds** | $2,874,771 | $2,956,893 | $2,953,052 | -$3,841 | -0.13% | $78,281 | 2.72% | |
| **Cemetery** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $70,205 | $139,550 | $139,550 | - | - | $69,345 | 98.78% | Increase reflects the approved Budget Workshop #2 supplemental for the addition of the Cemetery Sexton position. |
| Overtime / Standard Overtime | $15,000 | $20,000 | $20,000 | - | - | $5,000 | 33.33% | The increase in overtime is attributable to the supplemental funding of $5K approved during Budget Workshop #1 |
| Special Pay / Longevity | $1,090 | $1,200 | $1,200 | - | - | $110 | 10.09% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Other General Government / FICA Taxes | $6,602 | $12,297 | $12,297 | - | - | $5,695 | 86.26% | Variance from Budget Workshop #1 reflects updated FICA calculations associated with approved salary-related supplemental requests |
| Retirement Contributions / Defined Benefit Plan | $18,677 | $25,130 | $24,709 | -$421 | -1.68% | $6,032 | 32.30% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Other General Government / Life & Health Insurance | $17,552 | $27,480 | $27,134 | -$346 | -1.26% | $9,582 | 54.59% | Variance from Budget Workshop #1 reflects revised |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $3,488 | $3,488 | $3,488 | - | - | - | - | |
| **Total Salaries & Benefits** | $132,614 | $229,145 | $228,378 | -$767 | -0.33% | $95,764 | 72.21% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $17,301 | $15,943 | $15,943 | - | - | -$1,358 | -7.85% | |
| Utility Services / Water | $53,154 | $23,656 | $23,656 | - | - | -$29,498 | -55.50% | |
| Utility Services / Sewer | $1,240 | $1,002 | $1,002 | - | - | -$238 | -19.19% | |
| Utility Services / Electricity | $5,130 | $5,684 | $5,684 | - | - | $554 | 10.80% | |
| Utility Services / Refuse/Waste Disposal | $7,237 | $7,626 | $7,626 | - | - | $389 | 5.38% | |
| Insurance / Property/Liability | $23,055 | $15,044 | $15,044 | - | - | -$8,011 | -34.75% | |
| Repair/Maint Services / Buildings | $1,000 | $1,000 | $1,000 | - | - | - | - | CEMETERY BLDG REPAIRS - HVAC, PAINT |
| Repair/Maint Services / Equipment-General | $1,200 | $1,200 | $1,200 | - | - | - | - | CEMETERY TRUCK REPAIRS |
| Repair/Maint Services / Heavy Equipment | $3,000 | $3,000 | $3,000 | - | - | - | - | CEMETERY EXCAVATOR INTERNAL REPAIRS |
| Office Supplies / Office Supplies | $200 | $200 | $200 | - | - | - | - | OFFICE SUPPLIES - PAPER,PENS, FOLDERES |
| Operating Supplies / Gas, Lubricants & Oil | $2,000 | $2,000 | $2,000 | - | - | - | - | CEMETERY VEHICLE FUEL |
| Operating Supplies / Small Tools & Equipment | $18,000 | $21,000 | $21,000 | - | - | $3,000 | 16.67% | |
| HAND TOOLS, DRILLS, SAWS | $2,000 | $5,000 | $5,000 | - | - | $3,000 | 150.00% | HAND TOOLS, DRILLS, SAWS. Supplemental for $3,000 approved in BWS#1. |
| BURIAL EQUIPMENT | $2,000 | $2,000 | $2,000 | - | - | - | - | BURIAL EQUIPMENT |
| CEMETERY IRRIGATION/WELL | $14,000 | $14,000 | $14,000 | - | - | - | - | CEMETERY IRRIGATION/WELL MAINT - TOOLS |
| Operating Supplies / Uniforms | $1,240 | $1,240 | $1,240 | - | - | - | - | CEMETERY UNIFORMS |
| Operating Supplies / Other | - | $18,000 | $29,400 | $11,400 | 63.33% | $29,400 | - | $18,000 supplemental approved in BWS#2. $11,400 supplemental approved in BWS#3. |
| Pinecrest Cemetery | - | $15,000 | $21,250 | $6,250 | 41.67% | $21,250 | - | To support cleaning, leveling, resetting and minor repairs of existing headstones. |
| IA Banks Cemetery | - | $3,000 | $8,150 | $5,150 | 171.67% | $8,150 | - | To support cleaning, leveling, resetting and minor repairs of existing headstones. |
| Machinery & Equipment / Misc. Equipment | $27,500 | $27,500 | $27,500 | - | - | - | - | |
| PERSONAL PROTECTIVE EQUIPMENT | $4,500 | $4,500 | $4,500 | - | - | - | - | PERSONAL PROTECTIVE EQUIPMENT |
| TRENCH SAFETY EQUIPMENT | $3,000 | $3,000 | $3,000 | - | - | - | - | TRENCH SAFETY EQUIPMENT |
| CEMETERY IRRIGATION / WELL MAINTENANCE - MATERIALS | $20,000 | $20,000 | $20,000 | - | - | - | - | CEMETERY IRRIGATION / WELL MAINTENANCE - MATERIALS |
| **Total Operating Expenditures** | $161,257 | $144,095 | $155,495 | $11,400 | 7.91% | -$5,762 | -3.57% | |
| **Total Cemetery** | $293,871 | $373,240 | $383,873 | $10,633 | 2.85% | $90,002 | 30.63% | |
| **Custodial** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $310,441 | $306,670 | $306,670 | - | - | -$3,771 | -1.21% | Decrease reflects hardship pay previously charged to this account. |
| Overtime / Standard Overtime | $5,000 | $5,000 | $5,000 | - | - | - | - | ADDING OT FUNDS - NEW IN-HOUSE CLEANING STAFF. |
| Other General Government / FICA Taxes | $24,131 | $23,843 | $23,843 | - | - | -$288 | -1.19% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $68,357 | $53,873 | $52,971 | -$902 | -1.67% | -$15,386 | -22.51% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Other General Government / Life & Health Insurance | $198,563 | $104,683 | $103,367 | -$1,316 | -1.26% | -$95,196 | -47.94% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |

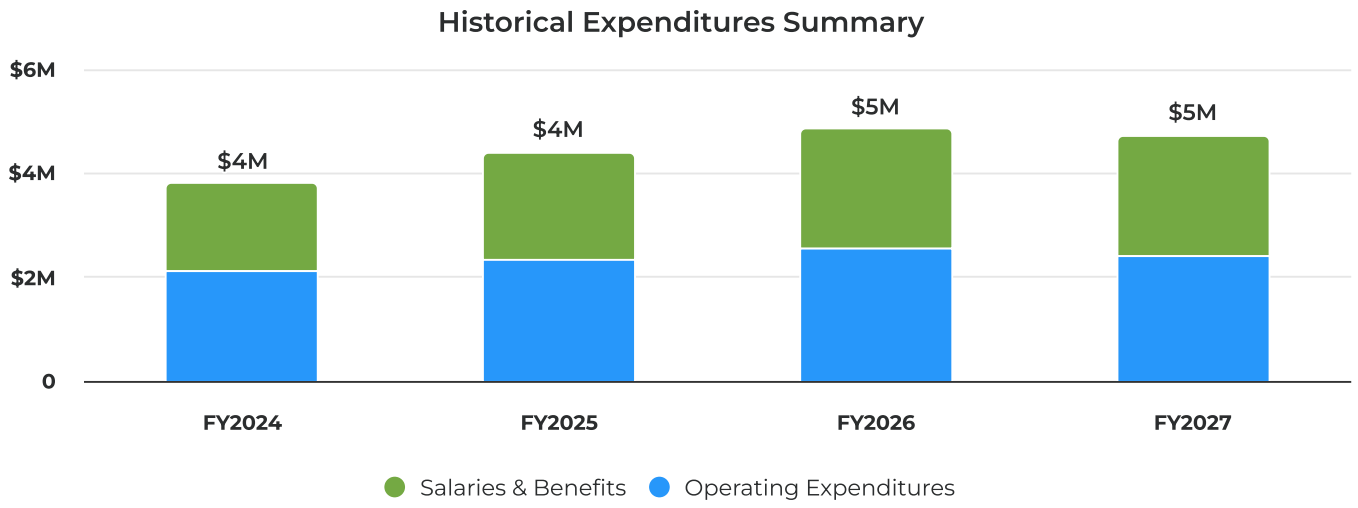
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Workers' Compensation / Workers' Comp Regular | $2,126 | $2,126 | $2,126 | - | - | - | - | |
| **Total Salaries & Benefits** | $608,618 | $496,195 | $493,977 | -$2,218 | -0.45% | -$114,641 | -18.84% | |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Other Contractual Service | $157,500 | $80,000 | $80,000 | - | - | -$77,500 | -49.21% | |
| CITY WIDE JANITORIAL SERVICES CONTRACTS | $80,000 | $80,000 | $80,000 | - | - | - | - | CITY WIDE JANITORIAL SERVICES & MAINTENANCE. FLOOR SEALING/CLEANING, TILE/GROUT CLEANING, ETC |
| FLOORING SEALING/CLEANING | $7,500 | - | - | - | - | -$7,500 | -100.00% | COMBINED W/CW JANITORIAL SERVICES/MAINT - SAME ACCNT STRING - |
| IN-HOUSE JANITORIAL MATERIALS, SUPPLIES & TOOLS | $70,000 | - | - | - | - | -$70,000 | -100.00% | IN-HOUSE JANITORIAL MATERIALS , SUPPLIES & TOOLS. REDUCING FUNDING FOR FY27 & MOVING TO 5290 - OPERATING SUPPLIES. |
| Operating Supplies / Uniforms | - | $3,000 | $3,000 | - | - | $3,000 | - | Funds cover uniform rentals and shirt/shoe purchases for Janitorial staff following the transition to in-house services last fiscal year. Funds moved from Building Maintenance 5062 - uniform account. Supplemental for $3,000 approved in BWS#1. |
| Operating Supplies / Other | - | $44,000 | $44,000 | - | - | $44,000 | - | FUNDS MOVED FROM 3450 CONTRACTURAL. THIS ACCOUNT WILL BE USED FOR CLEANING PRODUCTS, MATERIALS AND SUPPLIES. Supplemental for $44,000 approved in BWS#1. |
| **Total Operating Expenditures** | $157,500 | $127,000 | $127,000 | - | - | -$30,500 | -19.37% | |
| **Total Custodial** | $766,118 | $623,195 | $620,977 | -$2,218 | -0.36% | -$145,141 | -18.94% | |
| **Maintenance** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $559,522 | $559,522 | $559,522 | - | - | - | - | |
| Overtime / Standard Overtime | $15,000 | $15,000 | $15,000 | - | - | - | - | |
| Special Pay / Longevity | $2,700 | $3,300 | $3,300 | - | - | $600 | 22.22% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Other General Government / FICA Taxes | $44,157 | $44,203 | $44,203 | - | - | $46 | 0.10% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $126,628 | $100,559 | $98,878 | -$1,681 | -1.67% | -$27,750 | -21.91% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Other General Government / Life & Health Insurance | $136,669 | $119,076 | $117,580 | -$1,496 | -1.26% | -$19,089 | -13.97% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $39,537 | $39,537 | $39,537 | - | - | - | - | |
| **Total Salaries & Benefits** | $924,213 | $881,197 | $878,020 | -$3,177 | -0.36% | -$46,193 | -5.00% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $43,483 | $37,238 | $37,238 | - | - | -$6,245 | -14.36% | |
| Contractual Services / Other Contractual Service | $138,900 | $138,900 | $186,900 | $48,000 | 34.56% | $48,000 | 34.56% | |
| Murals for Lifeguard Modular Buildings | - | - | $48,000 | $48,000 | - | $48,000 | - | Supplemental for $48,000 approved in BWS#3. Murals for lifeguard modular buildings. |
| DOWNTOWN LIGHTING CONTRACT | $100,000 | $100,000 | $100,000 | - | - | - | - | $50K Revenue match from CRA towards downtown lighting. Revenue recorded in 001-0000-369.90-90. |

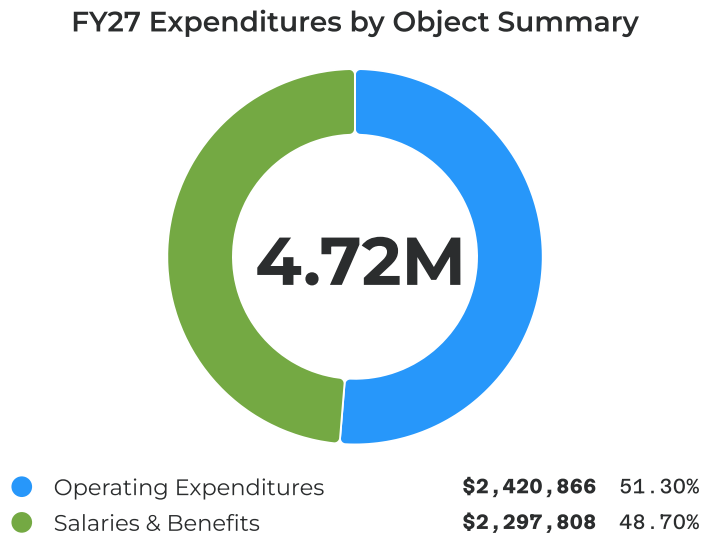
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| ADVANCED ALARM FIRE ALARM MONITORING SERVICES | $9,000 | $9,000 | $9,000 | - | - | - | - | ADVANCED ALARM FIRE ALARM MONITORING SERVICES |
| WIGINTION FIRE SPRINKLER SYSTEMS | $4,000 | $4,000 | $4,000 | - | - | - | - | WIGINTION FIRE SPRINKLER SYSTEMS |
| BEACH ENVIRONMENTAL PEST CONTROL | $7,700 | $7,700 | $7,700 | - | - | - | - | BEACH ENVIRONMENTAL PEST CONTROL |
| PYE BARKER FIRE & SAFETY | $4,700 | $4,700 | $4,700 | - | - | - | - | PYE BARKER FIRE & SAFETY |
| CITY HALL ELEVATOR SERVICE CONTRACTS | $7,000 | $7,000 | $7,000 | - | - | - | - | CITY HALL ELEVATOR SERVICE CONTRACTS |
| CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS | $6,500 | $6,500 | $6,500 | - | - | - | - | CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS |
| Contractual Services / Rolloff Tipping Fees | $6,000 | $6,000 | $6,000 | - | - | - | - | Tipping Fees needed to cover Waste Management Roll off services. Facilities have a roll off dumpster that is used for trash and debris from City wide facility maintenance and repairs. This item will cover roll off tipping fees for the year. |
| Travel & Training / Training/Registration | $2,000 | $2,000 | $2,000 | - | - | - | - | TRAINING/REGISTRATION - MOT, ETC |
| Utility Services / Water | $648 | $456 | $456 | - | - | -$192 | -29.63% | |
| Utility Services / Sewer | $810 | $532 | $532 | - | - | -$278 | -34.32% | |
| Utility Services / Electricity | $18,360 | $11,845 | $11,845 | - | - | -$6,515 | -35.48% | |
| Utility Services / Refuse/Waste Disposal | $5,400 | $516 | $516 | - | - | -$4,884 | -90.44% | |
| Insurance / Property/Liability | $124,700 | $81,372 | $81,372 | - | - | -$43,328 | -34.75% | |
| Repair/Maint Services / Buildings | $55,300 | $71,300 | $71,300 | - | - | $16,000 | 28.93% | |
| Commission Chamber | - | $18,000 | $18,000 | - | - | $18,000 | - | Reupholster Commission Chamber pews with new fabric and cushions. $18,000 supplemental approved in BWS#2. |
| CITY WIDE BUILDING REPAIR COSTS | $36,000 | $36,000 | $36,000 | - | - | - | - | CITY WIDE BUILDING REPAIR COSTS FOR SERVICES |
| FEC TRAIN DEPOT LEASE PAYMENT | $3,600 | $3,600 | $3,600 | - | - | - | - | FEC TRAIN DEPOT LEASE PAYMENT |
| COVID/FLU PREVENTION SUPPLIES | $4,000 | $2,000 | $2,000 | - | - | -$2,000 | -50.00% | SPRAYS, LIQUID |
| FOUNTAIN SUPPLIES | $4,200 | $4,200 | $4,200 | - | - | - | - | FOUNTAIN SUPPLIES |
| PUBLIC SAFETY BUILDING & CITY HALL ELEVATOR SERV | $7,500 | $7,500 | $7,500 | - | - | - | - | CITY HALL ELEVATOR SERVICE REPAIRS |
| Repair/Maint Services / Building Fd | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| Repair/Maint Services / Beach Fd | $66,650 | $66,650 | $66,650 | - | - | - | - | |
| Repair/Maint Services / Electric Fd | $149,000 | $149,000 | $149,000 | - | - | - | - | |
| EU Admin 6010 | $118,000 | $118,000 | $118,000 | - | - | - | - | Utility Admin Complex building repairs and maintenance |
| EU Engineering 6020 | $5,000 | $5,000 | $5,000 | - | - | - | - | Funds for building repairs |
| EU Power Plant 6031 | $15,000 | $15,000 | $15,000 | - | - | - | - | Funds for building repairs |
| EU Power System Operation 6033 | $1,000 | $1,000 | $1,000 | - | - | - | - | Funds for building repairs |
| EU Distribution 6034 | $10,000 | $10,000 | $10,000 | - | - | - | - | Funds for building repairs |
| Repair/Maint Services / Water Fd | $35,000 | $30,500 | $30,500 | - | - | -$4,500 | -12.86% | |
| Repair/Maint Services / Golf Fd | $65,000 | $65,000 | $65,000 | - | - | - | - | |
| Repair/Maint Services / Garage Fd | $6,500 | $6,500 | $6,500 | - | - | - | - | |
| Repair/Maint Services / Streets | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Repair/Maint Services / Solid Waste | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Repair/Maint Services / Grounds | $12,000 | $12,000 | $12,000 | - | - | - | - | |
| Repair/Maint Services / Parks | - | $41,700 | $41,700 | - | - | $41,700 | - | Reclass of $41,7000 from account 001-8062-572.46-10 to Public Works for Parks building maintenance responsibilities. |
| Repair/Maint Services / Equipment-General | $768 | - | - | - | - | -$768 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. FACILITIES VEHICLE REPAIRS |
| Repair/Maint Services / Equipment-Garage | $116,762 | $106,027 | $106,027 | - | - | -$10,735 | -9.19% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $3,259 | $3,259 | $3,259 | - | - | - | - | |
| Heavy Equipment | $1,500 | $1,500 | $1,500 | - | - | - | - | BUCKET TRUCK REPAIRS |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Asset Tracking | $1,759 | $1,759 | $1,759 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Office Supplies / Office Supplies | $500 | $500 | $500 | - | - | - | - | OFFICE SUPPLIES - PAPER, PENS, FOLDERS |
| Operating Supplies / Gas, Lubricants & Oil | $10,000 | $14,000 | $14,000 | - | - | $4,000 | 40.00% | FACILITIES VEHICLES FUEL. $4,000 supplemental approved in BWS#2. |
| Operating Supplies / Small Tools & Equipment | $16,000 | $16,000 | $16,000 | - | - | - | - | |
| HAND TOOLS, DRILLS, SAWS | $4,000 | $4,000 | $4,000 | - | - | - | - | |
| FIRST AID /SAFETY SUPPLIES | $500 | $500 | $500 | - | - | - | - | FIRST AID /SAFETY SUPPLIES |
| MOVING EQUIP/DOLLIES | $500 | $500 | $500 | - | - | - | - | MOVING EQUIP/DOLLIES |
| CLEANING SUPPLIES | $1,500 | $1,500 | $1,500 | - | - | - | - | CLEANING SUPPLIES |
| HVAC AIR FILTERS | $1,000 | $1,000 | $1,000 | - | - | - | - | HVAC AIR FILTERS |
| PLUMBING TOOLS | $500 | $500 | $500 | - | - | - | - | PLUMBING TOOLS |
| ICE MACHINE WATER FILTERS & AIR QUALITY SUPPLIES | $8,000 | $8,000 | $8,000 | - | - | - | - | ICE MACHINE WATER FILTERS & AIR QUALITY SUPPLIES |
| Operating Supplies / Uniforms | $6,500 | $3,500 | $3,500 | - | - | -$3,000 | -46.15% | FACILITIES UNIFORMS- DECREASED TO MOVE FUNDS TO CUSTODIAL 5061-5240 |
| Buildings / Improvements | $128,400 | $83,400 | $83,400 | - | - | -$45,000 | -35.05% | DECREASE OF $45,000 FOR FY 27 - CITY HALL UPSTAIRS BATHROOM REMODEL FUNDS WERE PLACED IN THIS ACCOUNT FY26 |
| CITY FACILITY ADA IMPROVEMENTS | $13,000 | $13,000 | $13,000 | - | - | - | - | |
| ROOF REPAIRS CITY FACILITIES | $30,000 | $30,000 | $30,000 | - | - | - | - | |
| PAINT/CARPENTRY/DRYWALL/PLUMBING WORK | $10,000 | $10,000 | $10,000 | - | - | - | - | CITY FACILITIES |
| FLOORING - CITY FACILITIES | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| GENERAL HVAC REPAIR & REPLACEMENT WORK | $27,400 | $27,400 | $27,400 | - | - | - | - | CITY FACILITIES |
| City Hall Bathroom Refresh | $45,000 | - | - | - | - | -$45,000 | -100.00% | Top floor bathroom refresh |
| **Total Operating Expenditures** | $1,036,940 | $973,195 | $1,021,195 | $48,000 | 4.93% | -$15,745 | -1.52% | |
| **Total Maintenance** | $1,961,153 | $1,854,392 | $1,899,215 | $44,823 | 2.42% | -$61,938 | -3.16% | |
| **Total Public Services** | $8,574,563 | $8,529,085 | $8,614,491 | $85,406 | 1.00% | $39,928 | 0.47% | |
| **Total Expenditures** | **$8,574,563** | **$8,529,085** | **$8,614,491** | **$85,406** | **1.00%** | **$39,928** | **0.47%** | |

# Recreation

# Expenditures Summary

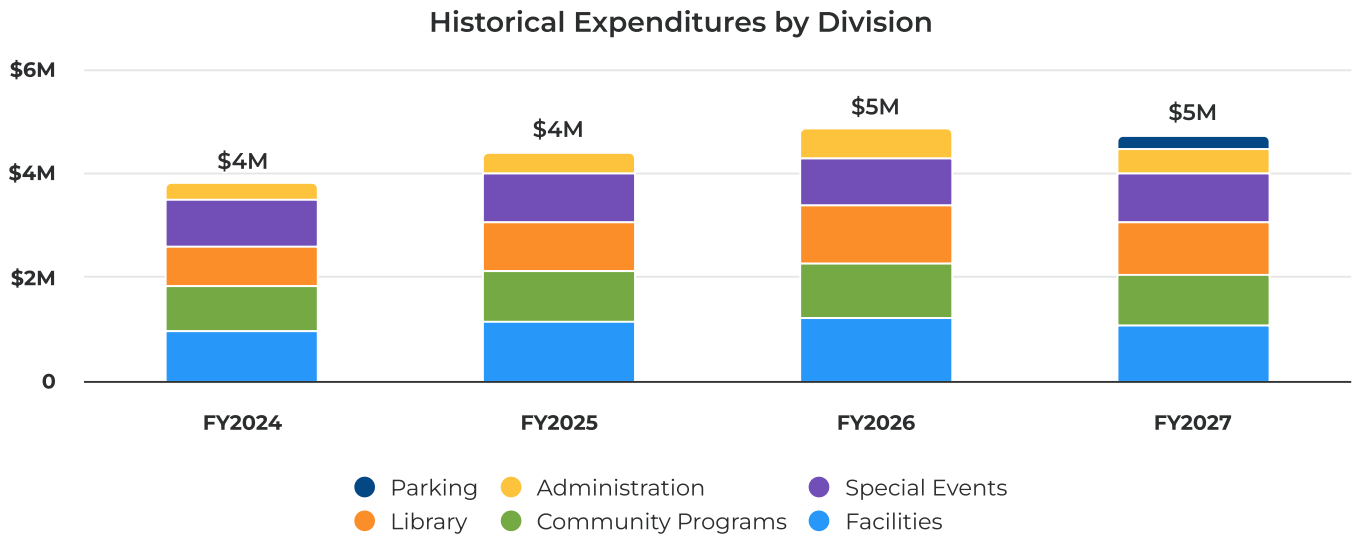


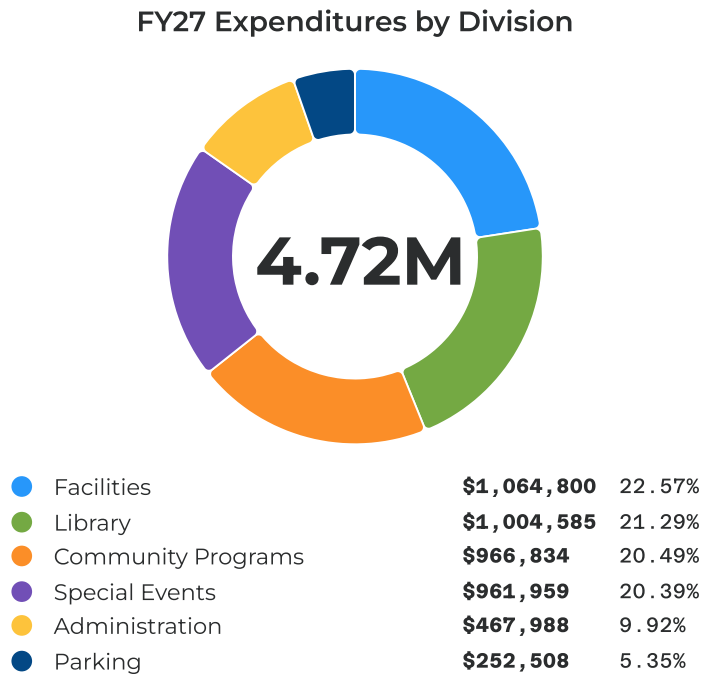




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $1,746,824 | $2,314,342 | $2,305,707 | $2,297,808 | -$7,899 | -0.34% | -$16,534 | -0.71% |
| Operating Expenditures | $2,129,856 | $2,543,527 | $2,415,006 | $2,420,866 | $5,860 | 0.24% | -$122,661 | -4.82% |
| **Total Expenditures** | **$3,876,679** | **$4,857,869** | **$4,720,713** | **$4,718,674** | **-$2,039** | **-0.04%** | **-$139,195** | **-2.87%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $116,532 | $179,939 | $159,075 | $159,075 | - | - | -$20,864 | -11.60% |
| Overtime / Standard Overtime | $1 | - | $500 | $500 | - | - | $500 | - |
| Special Pay / Other Pays | - | $975 | $975 | $975 | - | - | - | - |
| Administrative / FICA Taxes | $8,887 | $13,765 | $12,208 | $12,208 | - | - | -$1,557 | -11.31% |
| Retirement Contributions / Defined | $26,241 | $35,283 | $28,606 | $28,126 | -$480 | -1.68% | -$7,157 | -20.28% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Benefit Plan | | | | | | | | |
| Administrative / Life & Health Insurance | $3,041 | $49,640 | $26,171 | $25,842 | -$329 | -1.26% | -$23,798 | -47.94% |
| Workers' Compensation / Workers' Comp Regular | $148 | $272 | $272 | $272 | - | - | - | - |
| **Total Salaries & Benefits** | $154,849 | $279,874 | $227,807 | $226,998 | -$809 | -0.36% | -$52,876 | -18.89% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $50,249 | $50,614 | $46,072 | $46,072 | - | - | -$4,542 | -8.97% |
| Contractual Services / Other Contractual Service | $10,483 | $30,000 | $15,000 | $20,000 | $5,000 | 33.33% | -$10,000 | -33.33% |
| Union Dues / Training/Registration | $2,598 | $2,440 | $2,850 | $2,850 | - | - | $410 | 16.80% |
| Union Dues / Lodging/Transportation | $1,787 | $4,400 | $5,900 | $5,900 | - | - | $1,500 | 34.09% |
| Utility Services / Electricity | - | - | - | $205 | $205 | - | $205 | - |
| Utility Services / Refuse/Waste Disposal | - | - | - | $225 | $225 | - | $225 | - |
| Rental & Leases / Operating/Capital Leasing | $600 | $90,600 | $112,100 | $112,100 | - | - | $21,500 | 23.73% |
| Administrative / Printing & Binding | $21,457 | $26,500 | $26,500 | $26,500 | - | - | - | - |
| Administrative / Promotional Activities | $4,999 | $13,000 | $13,000 | $13,000 | - | - | - | - |
| Office Supplies / Office Supplies | $94 | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Other | $578 | $46,600 | $1,000 | $1,000 | - | - | -$45,600 | -97.85% |
| Administrative / Books, Publ, Subsc & Memb | - | $1,906 | $2,638 | $2,638 | - | - | $732 | 38.41% |
| Replacement & Renewal / Equipment-Technology | $16,433 | $10,300 | $10,000 | $10,000 | - | - | -$300 | -2.91% |
| Machinery & Equipment / Equipment | $2,175 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $111,454 | $276,860 | $235,560 | $240,990 | $5,430 | 2.31% | -$35,870 | -12.96% |
| **Total Administration** | $266,303 | $556,734 | $463,367 | $467,988 | $4,621 | 1.00% | -$88,746 | -15.94% |
| **Parking** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | - | - | $113,517 | $113,517 | - | - | $113,517 | - |
| Special Pay / Longevity | - | - | $1,160 | $1,160 | - | - | $1,160 | - |
| Other / FICA Taxes | - | - | $8,773 | $8,773 | - | - | $8,773 | - |
| Retirement Contributions / Defined Benefit Plan | - | - | $20,622 | $20,276 | -$346 | -1.68% | $20,276 | - |
| Other / Life & Health Insurance | - | - | $26,171 | $25,842 | -$329 | -1.26% | $25,842 | - |
| Workers' Compensation / Workers' Comp Regular | - | - | $2,406 | $2,406 | - | - | $2,406 | - |
| **Total Salaries & Benefits** | - | - | $172,649 | $171,974 | -$675 | -0.39% | $171,974 | - |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | - | - | $10,887 | $10,887 | - | - | $10,887 | - |
| Professional Services / Other | - | - | $200 | $200 | - | - | $200 | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Other Contractual Service | - | - | $46,100 | $46,100 | - | - | $46,100 | - |
| Travel & Training / Training/Registration | - | - | $180 | $180 | - | - | $180 | - |
| Travel & Training / Lodging/Transportation | - | - | $200 | $200 | - | - | $200 | - |
| Communication/Freight Srv / Postage & Freight | - | - | $200 | $200 | - | - | $200 | - |
| Rental & Leases / Operating/Capital Leasing | - | - | $1,650 | $1,650 | - | - | $1,650 | - |
| Insurance / Property/Liability | - | - | $1,505 | $1,505 | - | - | $1,505 | - |
| Repair/Maint Services / Equipment-General | - | - | $3,700 | $3,700 | - | - | $3,700 | - |
| Repair/Maint Services / Equipment-Garage | - | - | $7,703 | $7,703 | - | - | $7,703 | - |
| Other / Printing & Binding | - | - | $2,000 | $2,000 | - | - | $2,000 | - |
| Office Supplies / Office Supplies | - | - | $440 | $440 | - | - | $440 | - |
| Operating Supplies / Gas, Lubricants & Oil | - | - | $340 | $340 | - | - | $340 | - |
| Operating Supplies / Small Tools & Equipment | - | - | $2,640 | $2,640 | - | - | $2,640 | - |
| Operating Supplies / Uniforms | - | - | $1,150 | $1,150 | - | - | $1,150 | - |
| Operating Supplies / Other | - | - | $1,622 | $1,622 | - | - | $1,622 | - |
| Other / Books, Publ, Subsc & Memb | - | - | $17 | $17 | - | - | $17 | - |
| **Total Operating Expenditures** | - | - | $80,534 | $80,534 | - | - | $80,534 | - |
| **Total Parking** | - | - | $253,183 | $252,508 | -$675 | -0.27% | $252,508 | - |
| **Library** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $362,770 | $449,255 | $424,318 | $424,318 | - | - | -$24,937 | -5.55% |
| Other Salaries / Part Time | $6,507 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $6,936 | $7,500 | $3,000 | $3,000 | - | - | -$4,500 | -60.00% |
| Special Pay / Longevity | $3,700 | $3,900 | $2,700 | $2,700 | - | - | -$1,200 | -30.77% |
| Special Pay / Other Pays | $903 | $2,295 | $2,151 | $2,151 | - | - | -$144 | -6.27% |
| Library / FICA Taxes | $28,911 | $35,274 | $32,980 | $32,980 | - | - | -$2,294 | -6.50% |
| Retirement Contributions / Defined Benefit Plan | $76,866 | $92,540 | $69,943 | $68,771 | -$1,172 | -1.68% | -$23,769 | -25.69% |
| Retirement Contributions / 401-a Plan | $2,328 | $2,873 | $2,826 | $2,826 | - | - | -$47 | -1.64% |
| Library / Life & Health Insurance | $68,000 | $98,805 | $81,391 | $80,368 | -$1,023 | -1.26% | -$18,437 | -18.66% |
| Workers' Compensation / Workers' Comp Regular | $2,871 | $2,406 | $2,406 | $2,406 | - | - | - | - |
| **Total Salaries & Benefits** | $559,791 | $694,848 | $621,715 | $619,520 | -$2,195 | -0.35% | -$75,328 | -10.84% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $119,363 | $106,950 | $79,803 | $79,803 | - | - | -$27,147 | -25.38% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other Contractual Service / Other Contractual Servi | $16,661 | $65,400 | $65,400 | $65,400 | - | - | - | - |
| Travel & Training / Training/Registration | $120 | $1,900 | $10,700 | $10,700 | - | - | $8,800 | 463.16% |
| Travel & Training / Lodging/Transportation | $909 | $2,700 | - | - | - | - | -$2,700 | -100.00% |
| Communication/Freight Srv / Postage & Freight | - | $200 | $200 | $200 | - | - | - | - |
| Utility Services / Water | $1,678 | $1,565 | $3,033 | $3,033 | - | - | $1,468 | 93.80% |
| Utility Services / Sewer | $750 | $936 | $1,012 | $1,012 | - | - | $76 | 8.12% |
| Utility Services / Electricity | $13,635 | $16,200 | $17,479 | $17,479 | - | - | $1,279 | 7.90% |
| Utility Services / Refuse/Waste Disposal | $2,489 | $3,132 | $3,281 | $3,281 | - | - | $149 | 4.76% |
| Insurance / Property/Liability | $61,657 | $67,823 | $44,257 | $44,257 | - | - | -$23,566 | -34.75% |
| Repair/Maint Services / Buildings | $9,774 | - | $12,000 | $12,000 | - | - | $12,000 | - |
| Repair/Maint Services / Equipment-General | $586 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Library / Printing & Binding | $2,525 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Library / Promotional Activities | $33,740 | $36,000 | $36,000 | $36,000 | - | - | - | - |
| Office Supplies / Office Supplies | $2,846 | $4,600 | $4,600 | $4,600 | - | - | - | - |
| Office Supplies / Office Furniture | - | $1,800 | $1,800 | $1,800 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $2,978 | $3,500 | $3,500 | $3,500 | - | - | - | - |
| Operating Supplies / Other | $3,414 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Library / Books, Publ, Subsc & Memb | $27,870 | $35,000 | $35,000 | $35,000 | - | - | - | - |
| Books, Publ, Subsc & Memb / Library Materials | $49,473 | $57,000 | $57,000 | $57,000 | - | - | - | - |
| **Total Operating Expenditures** | $350,468 | $414,706 | $385,065 | $385,065 | - | - | -$29,641 | -7.15% |
| **Total Library** | $910,259 | $1,109,554 | $1,006,780 | $1,004,585 | -$2,195 | -0.22% | -$104,969 | -9.46% |
| **Community Programs** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $331,585 | $365,347 | $352,950 | $352,950 | - | - | -$12,397 | -3.39% |
| Other Salaries / Part Time | $27,403 | $53,582 | $53,582 | $53,582 | - | - | - | - |
| Overtime / Standard Overtime | $7,917 | $8,500 | $8,500 | $8,500 | - | - | - | - |
| Special Pay / Longevity | $1,300 | $2,700 | $3,300 | $3,300 | - | - | $600 | 22.22% |
| Special Pay / Incentive | - | - | $6,032 | $6,032 | - | - | $6,032 | - |
| Special Pay / Other Pays | - | $1,485 | $1,485 | $1,485 | - | - | - | - |
| Parks and Recreation / FICA Taxes | $26,986 | $33,008 | $32,567 | $32,567 | - | - | -$441 | -1.34% |
| Retirement Contributions / Defined Benefit Plan | $67,037 | $73,990 | $58,162 | $57,187 | -$975 | -1.68% | -$16,803 | -22.71% |
| Retirement Contributions / Defined Cont Plan | $2,863 | $3,705 | $3,564 | $3,564 | - | - | -$141 | -3.81% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Parks and Recreation / Life & Health Insurance | $67,089 | $96,207 | $69,352 | $68,481 | -$871 | -1.26% | -$27,726 | -28.82% |
| Workers' Compensation / Workers' Comp Regular | $9,062 | $17,919 | $17,919 | $17,919 | - | - | - | - |
| **Total Salaries & Benefits** | $541,241 | $656,443 | $607,413 | $605,567 | -$1,846 | -0.30% | -$50,876 | -7.75% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $82,629 | $92,085 | $67,776 | $67,776 | - | - | -$24,309 | -26.40% |
| Contractual Services / Other Contractual Service | $5,856 | $8,000 | $8,000 | $8,000 | - | - | - | - |
| Training / Training/Registration | $4,582 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Training / Lodging/Transportation | $631 | $2,000 | $2,600 | $2,600 | - | - | $600 | 30.00% |
| Communication/Freight Srv / Postage & Freight | $175 | - | - | - | - | - | - | - |
| Utility Services / Water | $13,269 | $16,250 | $20,116 | $20,116 | - | - | $3,866 | 23.79% |
| Utility Services / Sewer | $5,740 | $5,900 | $9,498 | $9,498 | - | - | $3,598 | 60.98% |
| Utility Services / Electricity | $46,775 | $56,511 | $57,455 | $57,455 | - | - | $944 | 1.67% |
| Utility Services / Refuse/Waste Disposal | $5,194 | $6,537 | $6,850 | $6,850 | - | - | $313 | 4.79% |
| Rental & Leases / Operating/Capital Leasing | $2,500 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Insurance / Property/Liability | $47,507 | $52,258 | $34,101 | $34,101 | - | - | -$18,157 | -34.74% |
| Repair/Maint Services / Equipment-General | $5,562 | $11,000 | $4,500 | $4,500 | - | - | -$6,500 | -59.09% |
| Repair/Maint Services / Equipment-Garage | $22,234 | $26,149 | $29,193 | $29,193 | - | - | $3,044 | 11.64% |
| Repair/Maint Services / Heavy Equipment | $879 | $5,759 | $7,518 | $7,518 | - | - | $1,759 | 30.54% |
| Parks and Recreation / Printing & Binding | $251 | $2,000 | $4,000 | $4,000 | - | - | $2,000 | 100.00% |
| Parks and Recreation / Promotional Activities | $2,258 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Office Supplies / Office Supplies | $637 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $3,140 | - | - | - | - | - | - | - |
| Operating Supplies / Recreation Programs | $49,007 | $81,250 | $89,250 | $89,250 | - | - | $8,000 | 9.85% |
| Operating Supplies / Uniforms | $685 | $800 | $800 | $800 | - | - | - | - |
| Parks and Recreation / Books, Publ, Subsc & Memb | - | - | $1,110 | $1,110 | - | - | $1,110 | - |
| **Total Operating Expenditures** | $299,510 | $384,999 | $361,267 | $361,267 | - | - | -$23,732 | -6.16% |
| **Total Community Programs** | $840,750 | $1,041,442 | $968,680 | $966,834 | -$1,846 | -0.19% | -$74,608 | -7.16% |
| **Facilities** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $215,620 | $272,870 | $286,159 | $286,159 | - | - | $13,289 | 4.87% |
| Overtime / Standard Overtime | $3,273 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Special Pay / Longevity | $2,200 | $2,800 | $3,200 | $3,200 | - | - | $400 | 14.29% |
| Special Pay / Other Pays | $246 | $990 | $990 | $990 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Parks and Recreation / FICA Taxes | $16,694 | $21,540 | $22,587 | $22,587 | - | - | $1,047 | 4.86% |
| Retirement Contributions / Defined Benefit Plan | $44,737 | $55,691 | $47,762 | $46,961 | -$801 | -1.68% | -$8,730 | -15.68% |
| Retirement Contributions / Defined Cont Plan | $1,909 | $2,470 | $2,376 | $2,376 | - | - | -$94 | -3.81% |
| Parks and Recreation / Life & Health Insurance | $31,702 | $68,955 | $68,044 | $67,189 | -$855 | -1.26% | -$1,766 | -2.56% |
| Workers' Compensation / Workers' Comp Regular | $5,393 | $10,272 | $10,272 | $10,272 | - | - | - | - |
| **Total Salaries & Benefits** | $321,773 | $440,588 | $446,390 | $444,734 | -$1,656 | -0.37% | $4,146 | 0.94% |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Other Contractual Service | $296,254 | $315,000 | $290,000 | $290,000 | - | - | -$25,000 | -7.94% |
| Training / Training/Registration | $460 | $1,400 | $1,400 | $1,400 | - | - | - | - |
| Training / Lodging/Transportation | $2,061 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $604 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Utility Services / Water | $13,269 | $16,250 | $20,116 | $20,116 | - | - | $3,866 | 23.79% |
| Utility Services / Sewer | $5,739 | $5,900 | $9,498 | $9,498 | - | - | $3,598 | 60.98% |
| Utility Services / Electricity | $46,774 | $56,511 | $57,454 | $57,454 | - | - | $943 | 1.67% |
| Utility Services / Refuse/Waste Disposal | $5,194 | $6,537 | $6,850 | $6,850 | - | - | $313 | 4.79% |
| Insurance / Property/Liability | $241,026 | $265,129 | $173,007 | $173,007 | - | - | -$92,122 | -34.75% |
| Repair/Maint Services / Buildings | $55,741 | $51,700 | $10,000 | $10,000 | - | - | -$41,700 | -80.66% |
| Repair/Maint Services / Equipment-General | $12,295 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $22,145 | $26,149 | $23,109 | $23,109 | - | - | -$3,040 | -11.63% |
| Repair/Maint Services / Heavy Equipment | $15 | - | - | - | - | - | - | - |
| Parks and Recreation / Printing & Binding | $719 | $750 | $4,750 | $4,750 | - | - | $4,000 | 533.33% |
| Office Supplies / Office Supplies | $110 | $200 | $200 | $200 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $2,221 | $3,000 | $2,500 | $2,500 | - | - | -$500 | -16.67% |
| Operating Supplies / Small Tools & Equipment | $1,616 | $1,982 | $1,982 | $1,982 | - | - | - | - |
| Operating Supplies / Recreation Programs | $141 | - | - | - | - | - | - | - |
| Operating Supplies / Chemicals | $621 | $8,000 | $4,000 | $4,000 | - | - | -$4,000 | -50.00% |
| Operating Supplies / Uniforms | $1,701 | $2,200 | $2,200 | $2,200 | - | - | - | - |
| **Total Operating Expenditures** | $708,705 | $773,708 | $620,066 | $620,066 | - | - | -$153,642 | -19.86% |
| **Total Facilities** | $1,030,478 | $1,214,296 | $1,066,456 | $1,064,800 | -$1,656 | -0.16% | -$149,496 | -12.31% |
| **Special Events** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $113,797 | $152,961 | $148,302 | $148,302 | - | - | -$4,659 | -3.05% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Overtime / Standard Overtime | $2,386 | $5,750 | $4,500 | $4,500 | - | - | -$1,250 | -21.74% |
| Special Pay / Incentive | - | - | $3,487 | $3,487 | - | - | $3,487 | - |
| Special Pay / Other Pays | - | $1,485 | $1,485 | $1,485 | - | - | - | - |
| Parks and Recreation / FICA Taxes | $8,498 | $12,245 | $12,059 | $12,059 | - | - | -$186 | -1.52% |
| Retirement Contributions / Defined Benefit Plan | $18,660 | $25,563 | $20,239 | $19,900 | -$339 | -1.67% | -$5,663 | -22.15% |
| Retirement Contributions / Defined Cont Plan | $2,863 | $3,705 | $3,564 | $3,564 | - | - | -$141 | -3.81% |
| Parks and Recreation / Life & Health Insurance | $20,421 | $34,880 | $30,097 | $29,718 | -$379 | -1.26% | -$5,162 | -14.80% |
| Workers' Compensation / Workers' Comp Regular | $2,545 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| **Total Salaries & Benefits** | $169,170 | $242,589 | $229,733 | $229,015 | -$718 | -0.31% | -$13,574 | -5.60% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $29,875 | $31,956 | $34,341 | $34,341 | - | - | $2,385 | 7.46% |
| Contractual Services / Other Contractual Service | $44,997 | $45,000 | $55,000 | $55,000 | - | - | $10,000 | 22.22% |
| Training / Training/Registration | $1,525 | $1,500 | $1,800 | $1,800 | - | - | $300 | 20.00% |
| Training / Lodging/Transportation | $3,443 | $2,000 | $2,500 | $2,500 | - | - | $500 | 25.00% |
| Utility Services / Electricity | - | - | - | $205 | $205 | - | $205 | - |
| Utility Services / Refuse/Waste Disposal | - | - | - | $225 | $225 | - | $225 | - |
| Rental & Leases / Operating/Capital Leasing | - | $700 | $700 | $700 | - | - | - | - |
| Insurance / Property/Liability | $93,995 | $103,395 | $67,470 | $67,470 | - | - | -$35,925 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $6,480 | $7,703 | $7,703 | $7,703 | - | - | - | - |
| Parks and Recreation / Printing & Binding | $1,726 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Parks and Recreation / Promotional Activities | $388,885 | $197,000 | $259,500 | $259,500 | - | - | $62,500 | 31.73% |
| Office Supplies / Office Supplies | - | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $404 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Operating Supplies / Other | $88,389 | $300,000 | $300,000 | $300,000 | - | - | - | - |
| Parks and Recreation / Books, Publ, Subsc & Memb | - | $500 | - | - | - | - | -$500 | -100.00% |
| **Total Operating Expenditures** | $659,719 | $693,254 | $732,514 | $732,944 | $430 | 0.06% | $39,690 | 5.73% |
| **Total Special Events** | $828,889 | $935,843 | $962,247 | $961,959 | -$288 | -0.03% | $26,116 | 2.79% |
| **Total Expenditures** | **$3,876,679** | **$4,857,869** | **$4,720,713** | **$4,718,674** | **-$2,039** | **-0.04%** | **-$139,195** | **-2.87%** |

# Recreation Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Leisure Services** | | | | | | | | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $179,939 | $159,075 | $159,075 | - | - | -$20,864 | -11.60% | Decrease reflects reallocation of funds to support the new Library Manager position. |
| Overtime / Standard Overtime | - | $500 | $500 | - | - | $500 | - | Increase reflects an approved Budget Workshop #1 supplemental adding $500 to overtime |
| Special Pay / Other Pays | $975 | $975 | $975 | - | - | - | - | |
| Administrative / FICA Taxes | $13,765 | $12,208 | $12,208 | - | - | -$1,557 | -11.31% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $35,283 | $28,606 | $28,126 | -$480 | -1.68% | -$7,157 | -20.28% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Administrative / Life & Health Insurance | $49,640 | $26,171 | $25,842 | -$329 | -1.26% | -$23,798 | -47.94% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $272 | $272 | $272 | - | - | - | - | |
| **Total Salaries & Benefits** | $279,874 | $227,807 | $226,998 | -$809 | -0.36% | -$52,876 | -18.89% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $50,614 | $46,072 | $46,072 | - | - | -$4,542 | -8.97% | |
| Contractual Services / Other Contractual Service | $30,000 | $15,000 | $20,000 | $5,000 | 33.33% | -$10,000 | -33.33% | |
| 809 Lucerne Ave Maintenance | - | - | $5,000 | $5,000 | - | $5,000 | - | As outlined in the contract, Leisure is responsible for the Maintenance located at 809 Lucerne |
| Event photographers | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | Photography for City events, meetings, social media postings and advertising. The cost reduction is due to several event photography charges now being handled by the Special Events diviison. |
| Graphic Designers-Golf Course 100th Anniversary | $15,000 | - | - | - | - | -$15,000 | -100.00% | The cost reduction is due to the Golf Course's 100th Anniversary celebration ending. |
| Graphic Designers for Special Events | - | $5,000 | $5,000 | - | - | $5,000 | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Union Dues / Training/Registration | $2,440 | $2,850 | $2,850 | - | - | $410 | 16.80% | |
| National Hurricane Conference | - | $500 | $500 | - | - | $500 | - | Assistant Director attending the National Hurricane Conference. Supplemental for $500 approved in BWS#1. |
| Advanced PIO course | - | $200 | $200 | - | - | $200 | - | |
| Florida League of Cities Conference | $1,200 | $1,200 | $1,200 | - | - | - | - | Registration for 2 employees at $600 each |
| PRSA Sunshine District Conference | $500 | $500 | $500 | - | - | - | - | Public Relations Society of America (PRSA) conference registration; $250 each for 2 employees attending (PIO & Communications Specialist) |
| PRSA Palm Beach Meetings | $540 | $450 | $450 | - | - | -$90 | -16.67% | Public Relations Society of America (PRSA) Palm Beach meetings - $30 per meeting X 15 |
| Advanced PIO Training | $200 | - | - | - | - | -$200 | -100.00% | Training for Communications Specialist |
| Union Dues / Lodging/Transportation | $4,400 | $5,900 | $5,900 | - | - | $1,500 | 34.09% | |
| National Hurricane Conference | - | $1,500 | $1,500 | - | - | $1,500 | - | Assistant Director attending the National Hurricane Conference. Supplemental for $1,500 approved in BWS#1. |
| Sunshine District Conference Lodging | $1,000 | $1,200 | $1,200 | - | - | $200 | 20.00% | Public Information Officer and Communications Specialist attending the Public Relations Society of America (PRSA) Sunshine District Conference. $250 per night x 2 nights - $500; for 2 employees $1,000 (PIO & Communications Specialist) |
| FL League of Cities Conference Lodging | $1,800 | $2,100 | $2,100 | - | - | $300 | 16.67% | Director and Public Information Officer attending. $300 per night X 3 nights + $900. For 2 employees $1,800 (Director & PIO) |
| Advanced PIO Training Travel | $1,000 | $750 | $750 | - | - | -$250 | -25.00% | $250 x 3 = $750, Communications Specialist |
| Mileage for conferences & training | $600 | $350 | $350 | - | - | -$250 | -41.67% | Travel to local events |
| Utility Services / Electricity | - | - | $205 | $205 | - | $205 | - | Utility Services needed at new office location |
| Utility Services / Refuse/Waste Disposal | - | - | $225 | $225 | - | $225 | - | Utility Services needed at new office location |
| Rental & Leases / Operating/Capital Leasing | $90,600 | $112,100 | $112,100 | - | - | $21,500 | 23.73% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Copier/Printer/Scanner Rental | $600 | $2,100 | $2,100 | - | - | $1,500 | 250.00% | Copier/printer/scanner rental increase. Supplemental for $1,500 approved in BWS#1. |
| Rent | $90,000 | $110,000 | $110,000 | - | - | $20,000 | 22.22% | Rent for new Leisure Services office. Supplemental for $30,000 approved in BWS#1. |
| Administrative / Printing & Binding | $26,500 | $26,500 | $26,500 | - | - | - | - | Utility bill Inserts (increase every year) and giveaways for publicized City events |
| Utility bill inserts | $10,000 | $10,000 | $10,000 | - | - | - | - | Leisure Services cost for utility bill inserts |
| Giveaway items for PIO City events | $16,500 | $16,500 | $16,500 | - | - | - | - | Giveaway items for public events, ribbon cuttings, openings, town halls, etc. Various companies used. |
| Administrative / Promotional Activities | $13,000 | $13,000 | $13,000 | - | - | - | - | Ad campaigns |
| Florida Weekly Ads | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Coastal Star Ads | $1,000 | $1,000 | $1,000 | - | - | - | - | |
| Palm Beach Life Ad | $500 | $500 | $500 | - | - | - | - | |
| City Marketing and Promotion Campaign | $10,000 | $10,000 | $10,000 | - | - | - | - | Marketing and Promotional Campaign Highlighting the City of Lake Worth Beach City Services, the Golf Course, Special Events, and other tourism activities. Featuring an ad at the Palm Beach International Airport promoting the golf course and other strategic marketing opportunities. |
| Office Supplies / Office Supplies | $500 | $500 | $500 | - | - | - | - | Office Supplies |
| Operating Supplies / Other | $46,600 | $1,000 | $1,000 | - | - | -$45,600 | -97.85% | Movers and office furniture were a one-time FY 2026 expense |
| Video Props | $600 | $1,000 | $1,000 | - | - | $400 | 66.67% | Items for promotional City videos for social media, advertising, etc. |
| Moving Expenses | $6,000 | - | - | - | - | -$6,000 | -100.00% | Funds added for the relocation of staff from 17 South M Street to location TBD. Movers $6,000 (Feb. 2025 verbal estimate, location undetermined, must do walk through for pricing; boxes, packing & assembly not included). |
| Office Furniture | $40,000 | - | - | - | - | -$40,000 | -100.00% | Funds added for the relocation of staff from 17 South M Street to location TBD. Office furniture $40,000 |
| Administrative / Books, Publ, Subsc & Memb | $1,906 | $2,638 | $2,638 | - | - | $732 | 38.41% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Public Relations Society of America membership | $720 | - | - | - | - | -$720 | -100.00% | $360 x 2 employees = $720. PIO & Communications Specialist |
| FMCA Membership | $250 | - | - | - | - | -$250 | -100.00% | FL Municipal Communications Assoc. (FMCA) membership$125 x 2 employees = $250. PIO & Communications Specialist |
| NAGC Membership | $336 | - | - | - | - | -$336 | -100.00% | National Assoc. of Government Communicators (NAGC) membership. $168 x 2 employees = $336. PIO & Communications Specialist |
| Palm Beach Post subscription | $300 | $300 | $300 | - | - | - | - | |
| Florida Fire Chiefs Assoc. (FFCA) membership | $300 | $300 | $300 | - | - | - | - | Membership for Public Information Officer and Communications Specialist |
| Discover the Palm Beaches | - | $732 | $732 | - | - | $732 | - | This item was previously charged to Special Events Account 001-8063-572.54-00. Supplemental for $732 approved in BWS#1. |
| Public Relations Society of America (PRSA) | - | $720 | $720 | - | - | $720 | - | Membership for Public Information Officer and Communications Specialist |
| Florida Municipal Communications Assoc. | - | $250 | $250 | - | - | $250 | - | Membership for Public Information Officer and Communications Specialist |
| National Association of Government Communicators | - | $336 | $336 | - | - | $336 | - | Membership for Public Information Officer |
| Replacement & Renewal / Equipment-Technology | $10,300 | $10,000 | $10,000 | - | - | -$300 | -2.91% | |
| FAA Drone Class | $300 | - | - | - | - | -$300 | -100.00% | For PIO. Training needs to be completed before FAA class. |
| Kiosk Maintenance and 5G Internet | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| Lights for videos | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| Drone Training & Maintenance | $2,000 | - | - | - | - | -$2,000 | -100.00% | |
| Drone Training | - | $2,000 | $2,000 | - | - | $2,000 | - | |
| **Total Operating Expenditures** | $276,860 | $235,560 | $240,990 | $5,430 | 2.31% | -$35,870 | -12.96% | |
| **Total Administration** | $556,734 | $463,367 | $467,988 | $4,621 | 1.00% | -$88,746 | -15.94% | |
| **Parking** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | - | $113,517 | $113,517 | - | - | $113,517 | - | Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | between the General Fund (20%) and the Beach Fund (80%) |
| Special Pay / Longevity | - | $1,160 | $1,160 | - | - | $1,160 | - | Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%) |
| Other / FICA Taxes | - | $8,773 | $8,773 | - | - | $8,773 | - | Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%) |
| Retirement Contributions / Defined Benefit Plan | - | $20,622 | $20,276 | -$346 | -1.68% | $20,276 | - | Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%) |
| Other / Life & Health Insurance | - | $26,171 | $25,842 | -$329 | -1.26% | $25,842 | - | Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%) |
| Workers' Compensation / Workers' Comp Regular | - | $2,406 | $2,406 | - | - | $2,406 | - | |
| **Total Salaries & Benefits** | - | $172,649 | $171,974 | -$675 | -0.39% | $171,974 | - | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | - | $10,887 | $10,887 | - | - | $10,887 | - | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1. |
| Professional Services / Other | - | $200 | $200 | - | - | $200 | - | |
| Stantec | - | $200 | $200 | - | - | $200 | - | Increase in Stantec financial modeling. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1. |
| Contractual Services / Other Contractual Service | - | $46,100 | $46,100 | - | - | $46,100 | - | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1. |
| Alarm Service | - | $100 | $100 | - | - | $100 | - | Guardian Alarm service (501 Lake |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Avenue) |
| Collection Bureau | - | $1,200 | $1,200 | - | - | $1,200 | - | Collection Bureau |
| Fire Extinguisher Inspection | - | $100 | $100 | - | - | $100 | - | Fire extinguisher inspection |
| IPS Group | - | $43,200 | $43,200 | - | - | $43,200 | - | IPS Group (meters & hand-helds) |
| LPR Camera Monitoring | - | $1,200 | $1,200 | - | - | $1,200 | - | LPR camera monitoring - anticipated increase |
| Magistrate (For Hearings) | - | $300 | $300 | - | - | $300 | - | |
| Travel & Training / Training/Registration | - | $180 | $180 | - | - | $180 | - | FPTA Conference & required new hire courses. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1. |
| FPTA Conference & required new hire courses | - | $180 | $180 | - | - | $180 | - | |
| Travel & Training / Lodging/Transportation | - | $200 | $200 | - | - | $200 | - | FL Parking & Transportation Conference. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| FPTA Conference | - | $200 | $200 | - | - | $200 | - | FL Parking & Transportation Assoc. Conference - increase due to conference location change. |
| Communication/Freight Srv / Postage & Freight | - | $200 | $200 | - | - | $200 | - | |
| Rental & Leases / Operating/Capital Leasing | - | $1,650 | $1,650 | - | - | $1,650 | - | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| Copier Rental | - | $1,500 | $1,500 | - | - | $1,500 | - | Copier rental - increase (previously spilt among divisions, now Parking is paying for it all) |
| Postage Machine Rental | - | $150 | $150 | - | - | $150 | - | Postage machine rental |
| Insurance / Property/Liability | - | $1,505 | $1,505 | - | - | $1,505 | - | |
| Repair/Maint Services / Equipment-General | - | $3,700 | $3,700 | - | - | $3,700 | - | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| IPS Group (Parts) | - | $1,200 | $1,200 | - | - | $1,200 | - | IPS Group- replacement parts from meter manufacturer which include card readers, displays, etc. and deteriorating parts due to usage, weather or vandalism |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Poles & Signs | - | $1,000 | $1,000 | - | - | $1,000 | - | New poles and signage in downtown area |
| Radio Agreement & Parts | - | $800 | $800 | - | - | $800 | - | Bearcom radio agreement & radios/replacement parts |
| Traffic Control Items | - | $700 | $700 | - | - | $700 | - | Traffic control items including cones, bars, fences, etc. Our current inventory supply is sufficient |
| Repair/Maint Services / Equipment-Garage | - | $7,703 | $7,703 | - | - | $7,703 | - | Based on Vehicles and Fleet Schedule. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| Other / Printing & Binding | - | $2,000 | $2,000 | - | - | $2,000 | - | Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Citation Envelopes | - | $800 | $800 | - | - | $800 | - | Increase due to address change on citation envelopes. |
| Citation Rolls | - | $200 | $200 | - | - | $200 | - | Citation rolls for meters |
| Citations | - | $552 | $552 | - | - | $552 | - | Increase due to address change on all citations. |
| Decals | - | $320 | $320 | - | - | $320 | - | Decals: beach, boat ramp, employee decals, tenant employees, as requested |
| Pier Passes | - | $128 | $128 | - | - | $128 | - | Pier passes |
| Office Supplies / Office Supplies | - | $440 | $440 | - | - | $440 | - | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Bottled Drinks | - | $240 | $240 | - | - | $240 | - | Hydration for parking enforcement officers who are outside |
| Toner | - | $200 | $200 | - | - | $200 | - | Toner/ink cartridges for printers |
| Operating Supplies / Gas, Lubricants & Oil | - | $340 | $340 | - | - | $340 | - | Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Golf Cart Maintenance | - | $280 | $280 | - | - | $280 | - | Golf cart maintenance agreement |
| Parts And Oil For Carts And Blowers | - | $60 | $60 | - | - | $60 | - | Parts and oil for carts and blowers |
| Operating Supplies / Small Tools & Equipment | - | $2,640 | $2,640 | - | - | $2,640 | - | 20% of budget allocated in 140-8050 is being transferred |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | permanently to 001-8050 per supplemental approved in BWS#1 |
| IPS Group Parts | - | $1,100 | $1,100 | - | - | $1,100 | - | IPS replacement parts and cables (items are getting older, more repairs needed) |
| Misc. Supplies | - | $700 | $700 | - | - | $700 | - | Nuts, bolts, posts, paints, brushes, lumber, washers, rags, cleaners, lubricants, restorer, hand tools, wires, tape, wipes, lights, cables, keys |
| Parkmobile signs & stickers | - | $500 | $500 | - | - | $500 | - | Parkmobile signs & stickers |
| Cart Blower Supplies | - | $60 | $60 | - | - | $60 | - | Supplemental approved from BWS#1. $300 for Cart & Blower Supplies and $1,400 for Golf Car Maintenance (20% in General Fund / 80% in Beach Fund) |
| Golf Car Maintenance | - | $280 | $280 | - | - | $280 | - | Supplemental approved from BWS#1. $300 for Cart & Blower Supplies and $1,400 for Golf Car Maintenance (20% in General Fund / 80% in Beach Fund) |
| Operating Supplies / Uniforms | - | $1,150 | $1,150 | - | - | $1,150 | - | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Additional Attire | - | $400 | $400 | - | - | $400 | - | For Parking Enforcement Officers: Hats, jackets, rain gear, footwear allowance |
| Rental Uniforms | - | $750 | $750 | - | - | $750 | - | Rental uniforms for Parking Enforcement staff. |
| Operating Supplies / Other | - | $1,622 | $1,622 | - | - | $1,622 | - | The Leisure Services office at 17 S M Street is moving and will lose storage space from 2 garages and an attic. Additional PODS will be used to store items from Recreation, Special Events and Parking. Estimated costs are 4 PODS @ $169/month = $8,112; $74 pick up charge. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Other / Books, Publ, Subsc & Memb | - | $17 | $17 | - | - | $17 | - | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | supplemental approved in BWS#1 |
| FL Parking & Transportation Assoc. Membership | - | $17 | $17 | - | - | $17 | - | FL Parking & Transportation Assoc. Membership - Parking Manager |
| **Total Operating Expenditures** | - | $80,534 | $80,534 | - | - | $80,534 | - | |
| **Total Parking** | - | $253,183 | $252,508 | -$675 | -0.27% | $252,508 | - | |
| **Library** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $449,255 | $424,318 | $424,318 | - | - | -$24,937 | -5.55% | Increase reflects the Assistant Director serving in the Interim Director capacity |
| Overtime / Standard Overtime | $7,500 | $3,000 | $3,000 | - | - | -$4,500 | -60.00% | |
| Special Pay / Longevity | $3,900 | $2,700 | $2,700 | - | - | -$1,200 | -30.77% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items. |
| Special Pay / Other Pays | $2,295 | $2,151 | $2,151 | - | - | -$144 | -6.27% | Decrease due to employee retirement |
| Library / FICA Taxes | $35,274 | $32,980 | $32,980 | - | - | -$2,294 | -6.50% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $92,540 | $69,943 | $68,771 | -$1,172 | -1.68% | -$23,769 | -25.69% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $2,873 | $2,826 | $2,826 | - | - | -$47 | -1.64% | |
| Library / Life & Health Insurance | $98,805 | $81,391 | $80,368 | -$1,023 | -1.26% | -$18,437 | -18.66% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $2,406 | $2,406 | $2,406 | - | - | - | - | |
| **Total Salaries & Benefits** | $694,848 | $621,715 | $619,520 | -$2,195 | -0.35% | -$75,328 | -10.84% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $106,950 | $79,803 | $79,803 | - | - | -$27,147 | -25.38% | |
| Other Contractual Service / Other Contractual Servi | $65,400 | $65,400 | $65,400 | - | - | - | - | |
| Outsource for Security Guard: | $56,600 | $56,600 | $56,600 | - | - | - | - | Outsource for Security Guard for inside the library |
| Alarm System | $3,500 | $3,500 | $3,500 | - | - | - | - | Advanced Alarm |
| Air Freshener | $5,300 | $5,300 | $5,300 | - | - | - | - | ScentAir dispensers placed throughout building. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Travel & Training / Training/Registration | $1,900 | $10,700 | $10,700 | - | - | $8,800 | 463.16% | |
| Children's Librarian MLIS Degree | - | $3,500 | $3,500 | - | - | $3,500 | - | Tuition reimbursement for Children's Librarian to complete Master of Library and Information Science (MLIS) degree. $3,500 supplemental approved in BWS#2. |
| Library Manager PhD in Ethical Leadership | - | $5,000 | $5,000 | - | - | $5,000 | - | Tuition reimbursement for graduate degree coursework for PhD in Ethical Leadership program for the Library Manager. $5,000 supplemental approved in BWS#2. |
| Library staff attend SEFLIN Conference | $400 | $700 | $700 | - | - | $300 | 75.00% | Fee for Library staff to attend SELFIN (Southeast Florida Library Information Network) Conference, one day at PB County Convention Center. Supplemental for $300 approved in BWS#1. |
| Tuition reimbursement | $1,500 | $1,500 | $1,500 | - | - | - | - | Tuition reimbursement for eligible employees |
| Travel & Training / Lodging/Transportation | $2,700 | - | - | - | - | -$2,700 | -100.00% | |
| State Conference | $2,700 | - | - | - | - | -$2,700 | -100.00% | Staff members (2) attend state conference |
| Communication/Freight Srv / Postage & Freight | $200 | $200 | $200 | - | - | - | - | Postage for invitations, donation acknowledgements, thank you's, etc. |
| Utility Services / Water | $1,565 | $3,033 | $3,033 | - | - | $1,468 | 93.80% | |
| Utility Services / Sewer | $936 | $1,012 | $1,012 | - | - | $76 | 8.12% | |
| Utility Services / Electricity | $16,200 | $17,479 | $17,479 | - | - | $1,279 | 7.90% | |
| Utility Services / Refuse/Waste Disposal | $3,132 | $3,281 | $3,281 | - | - | $149 | 4.76% | |
| Insurance / Property/Liability | $67,823 | $44,257 | $44,257 | - | - | -$23,566 | -34.75% | |
| Repair/Maint Services / Buildings | - | $12,000 | $12,000 | - | - | $12,000 | - | Account not managed by Public Works. Repairs to include front entrance electric doors and impact windows, and gates installed to replace temporary chains at entrance points. |
| Front Entrance Repairs | - | $10,000 | $10,000 | - | - | $10,000 | - | Supplemental for $10,000 approved in BWS#1. |
| Repairs by Public Works | - | $2,000 | $2,000 | - | - | $2,000 | - | Supplemental for $2,000 approved in BWS#1. |
| Repair/Maint Services / Equipment-General | $2,000 | $2,000 | $2,000 | - | - | - | - | Handicap ramp gates (2), front stair gate to block entrance while closed and purchases by Public Works |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Library / Printing & Binding | $4,000 | $4,000 | $4,000 | - | - | - | - | Printing for Library events/programs, postcards, Library info pieces |
| Library / Promotional Activities | $36,000 | $36,000 | $36,000 | - | - | - | - | Library outreach events including Little Scream, Day of the Dead, Street Painting, BiblioArte, Author's showcase, Comicon, Athliteracy, Holiday programs/Concerts, Tea Parties, Art displays, Hispanic Heritage, Summer Reading Program, Children's Book Day, Library Week, Supplies for 2 new events (Jazz Jam, Fun Run) |
| Events | $36,000 | $36,000 | $36,000 | - | - | - | - | Library outreach events including Little Scream, Day of the Dead, Street Painting Festival, Author's Showcase, Comicon, Athliteracy, holiday programs & concerts, tea parties, rt displays, Hispanic Heritage Month, summer reading program, Children's Book Day, Library Week, Jazz Jam, 5K Fun Run |
| Office Supplies / Office Supplies | $4,600 | $4,600 | $4,600 | - | - | - | - | Toner for printers, desk chair, disinfectant, sanitizer, packing tape, pens, pencils, paper, poster board, art supplies, receipt tape, break room supplies, lamps, bulbs |
| Office Supplies / Office Furniture | $1,800 | $1,800 | $1,800 | - | - | - | - | Desk and chair for upstairs Florida room |
| Operating Supplies / Small Tools & Equipment | $3,500 | $3,500 | $3,500 | - | - | - | - | Printer and laptop for public use |
| Operating Supplies / Other | $4,000 | $4,000 | $4,000 | - | - | - | - | Library program supplies to include book covers, labels, library cards, library bags, archival boxes |
| Library Program Supplies | $4,000 | $4,000 | $4,000 | - | - | - | - | book covers, labels, Library cards, library bags, archival boxes |
| Library / Books, Publ, Subsc & Memb | $35,000 | $35,000 | $35,000 | - | - | - | - | |
| SEFLIN Membership | $10,000 | $10,000 | $10,000 | - | - | - | - | Southeast Florida Library Information Network membership |
| Brainfuse | $3,300 | $3,300 | $3,300 | - | - | - | - | Online tutoring, job and career assistance |
| WhoFi | $1,200 | $1,200 | $1,200 | - | - | - | - | Wifi service |
| Online Library Consortium | $12,500 | $12,500 | $12,500 | - | - | - | - | Provides ebooks, graphic novels, magazines |
| Newsbank | $3,000 | $3,000 | $3,000 | - | - | - | - | Newspapers |
| Cloud Library | $5,000 | $5,000 | $5,000 | - | - | - | - | Cloud Library (ebooks) |
| Books, Publ, Subsc & Memb / Library Materials | $57,000 | $57,000 | $57,000 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| McNaughton Subscriptions | $25,000 | $25,000 | $25,000 | - | - | - | - | Specialty publisher |
| Brodart | $24,000 | $25,000 | $25,000 | - | - | $1,000 | 4.17% | Specialty publisher |
| Gumdrop | $2,000 | $2,000 | $2,000 | - | - | - | - | Specialty publisher |
| Univ. of Florida | $1,000 | $1,000 | $1,000 | - | - | - | - | Publisher - provides books on Florida that are hard to find |
| Pineapple Press | $1,000 | $1,000 | $1,000 | - | - | - | - | Specialty publisher |
| Scholastic | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| Amazon | $1,000 | - | - | - | - | -$1,000 | -100.00% | Item not needed in this account category any longer. |
| **Total Operating Expenditures** | $414,706 | $385,065 | $385,065 | - | - | -$29,641 | -7.15% | |
| **Total Library** | $1,109,554 | $1,006,780 | $1,004,585 | -$2,195 | -0.22% | -$104,969 | -9.46% | |
| **Community Programs** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $365,347 | $352,950 | $352,950 | - | - | -$12,397 | -3.39% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Other Salaries / Part Time | $53,582 | $53,582 | $53,582 | - | - | - | - | |
| Overtime / Standard Overtime | $8,500 | $8,500 | $8,500 | - | - | - | - | |
| Special Pay / Longevity | $2,700 | $3,300 | $3,300 | - | - | $600 | 22.22% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $6,032 | $6,032 | - | - | $6,032 | - | |
| Certification Pay | - | $3,532 | $3,532 | - | - | $3,532 | - | |
| One-Time Performance Lump-Sum Pay | - | $2,500 | $2,500 | - | - | $2,500 | - | |
| Special Pay / Other Pays | $1,485 | $1,485 | $1,485 | - | - | - | - | |
| Parks and Recreation / FICA Taxes | $33,008 | $32,567 | $32,567 | - | - | -$441 | -1.34% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $73,990 | $58,162 | $57,187 | -$975 | -1.68% | -$16,803 | -22.71% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / Defined Cont Plan | $3,705 | $3,564 | $3,564 | - | - | -$141 | -3.81% | |
| Parks and Recreation / Life & Health Insurance | $96,207 | $69,352 | $68,481 | -$871 | -1.26% | -$27,726 | -28.82% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary- |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $17,919 | $17,919 | $17,919 | - | - | - | - | |
| **Total Salaries & Benefits** | $656,443 | $607,413 | $605,567 | -$1,846 | -0.30% | -$50,876 | -7.75% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $92,085 | $67,776 | $67,776 | - | - | -$24,309 | -26.40% | |
| Contractual Services / Other Contractual Service | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| Gym Floor Resurfacing | $6,000 | $6,000 | $6,000 | - | - | - | - | Annual Gym Floor Resurfacing |
| Gymnasium Bleacher Repair | $2,000 | $2,000 | $2,000 | - | - | - | - | Continuous Gymnasium Bleacher Repair |
| Training / Training/Registration | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Professional Certification/Trainings | $1,350 | $1,350 | $1,350 | - | - | - | - | |
| FRPA (Florida Recreation & Park Assoc.) | $1,150 | $2,150 | $2,150 | - | - | $1,000 | 86.96% | Florida Recreation & Parks Assoc. (FRPA) Conference registration for Director and Recreation Manager. |
| RecTrac Training | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% | RecTrac is a comprehensive fully integrated parks and recreation management software designed to increase efficiency and productivity. The City began using RecTrac in 2018 |
| Training / Lodging/Transportation | $2,000 | $2,600 | $2,600 | - | - | $600 | 30.00% | Increase in travel costs for the FRPA (Florida Recreation & Park Assoc.) Conference for Director and Recreation Manager. Increase reflects the approval of a $600 supplemental during Budget Workshop #1. The supplemental was originally charged to account 8062 in error and has been corrected to account 8061 |
| Utility Services / Water | $16,250 | $20,116 | $20,116 | - | - | $3,866 | 23.79% | |
| Utility Services / Sewer | $5,900 | $9,498 | $9,498 | - | - | $3,598 | 60.98% | |
| Utility Services / Electricity | $56,511 | $57,455 | $57,455 | - | - | $944 | 1.67% | |
| Utility Services / Refuse/Waste Disposal | $6,537 | $6,850 | $6,850 | - | - | $313 | 4.79% | |
| Rental & Leases / Operating/Capital Leasing | $2,500 | $2,500 | $2,500 | - | - | - | - | Printer Lease |
| Insurance / Property/Liability | $52,258 | $34,101 | $34,101 | - | - | -$18,157 | -34.74% | |
| Repair/Maint Services / Equipment-General | $11,000 | $4,500 | $4,500 | - | - | -$6,500 | -59.09% | |
| Soccer Goals | $4,000 | $4,000 | $4,000 | - | - | - | - | Soccer goals |
| Foldable Chairs Osborne Community Center | $500 | $500 | $500 | - | - | - | - | Foldable Chairs Osborne Community Center |
| Athletics Website | $500 | - | - | - | - | -$500 | -100.00% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Portable Scoreboard | $4,000 | - | - | - | - | -$4,000 | -100.00% | |
| Bitty Basketball Hoops | $2,000 | - | - | - | - | -$2,000 | -100.00% | |
| Repair/Maint Services / Equipment-Garage | $26,149 | $29,193 | $29,193 | - | - | $3,044 | 11.64% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $5,759 | $7,518 | $7,518 | - | - | $1,759 | 30.54% | |
| Heavy Equipment | $4,000 | $5,759 | $5,759 | - | - | $1,759 | 43.98% | Icemaker at NW Complex and repairs at Rec facilities. FY 2026 funds for these items were used to rebrand the Bandits football program. |
| Asset Tracking | $1,759 | $1,759 | $1,759 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Parks and Recreation / Printing & Binding | $2,000 | $4,000 | $4,000 | - | - | $2,000 | 100.00% | Variance reflects a $2,000 increase from approved supplemental (printer rental fee) during Budget Workshop #1 |
| Parks and Recreation / Promotional Activities | $10,000 | $10,000 | $10,000 | - | - | - | - | Banners, posters, flyers, informational signage |
| Banners | $6,500 | $6,500 | $6,500 | - | - | - | - | Banners |
| Posters | $1,000 | $1,000 | $1,000 | - | - | - | - | Posters |
| Flyers | $1,000 | $1,000 | $1,000 | - | - | - | - | Flyers |
| Yard Signs | $1,500 | $1,500 | $1,500 | - | - | - | - | Yard Signs |
| Office Supplies / Office Supplies | $1,500 | $1,500 | $1,500 | - | - | - | - | Office supplies for several recreation locations |
| Operating Supplies / Recreation Programs | $81,250 | $89,250 | $89,250 | - | - | $8,000 | 9.85% | Recreational sports, games, entertainment for the residents |
| Youth Basketball | $16,000 | $16,000 | $16,000 | - | - | - | - | |
| Pride Travel Basketball | $6,000 | $6,000 | $6,000 | - | - | - | - | Pride Travel Basketball |
| Nerf Games | $500 | $500 | $500 | - | - | - | - | Nerf Games |
| School Outreach Events | $1,500 | $1,500 | $1,500 | - | - | - | - | School Outreach Events |
| Flag Football | $8,500 | $8,500 | $8,500 | - | - | - | - | Flag Football |
| Senior Club | $8,000 | $8,000 | $8,000 | - | - | - | - | Senior Club |
| Movie in Park | $7,500 | $7,500 | $7,500 | - | - | - | - | Movie in Park - three events |
| Splash Day | $3,250 | $3,250 | $3,250 | - | - | - | - | Splash Day |
| Back2School Bash | $2,000 | $2,000 | $2,000 | - | - | - | - | Back2School Bash |
| Adult Basketball | $2,000 | $2,000 | $2,000 | - | - | - | - | Adult Basketball programs (referees, uniforms, championship awards) |
| Tackle Football & Cheer | $10,000 | $10,000 | $10,000 | - | - | - | - | Tackle football and cheer programs |
| Youth Programs | $4,000 | $4,000 | $4,000 | - | - | - | - | |
| Adult Programs | $4,000 | $4,000 | $4,000 | - | - | - | - | Adult Programs |
| Youth Soccer | $8,000 | $8,000 | $8,000 | - | - | - | - | Youth soccer program |
| Holiday Bike Giveaway | - | $8,000 | $8,000 | - | - | $8,000 | - | In past years, $8,000 was budgeted in the Special Events 8063 General Fund account for the purchase of bicycles for the Holiday Bike-Give-Away. Since the event is organized by the Recreation division, |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | the funds have been moved to this account. Supplemental for $8,000 approved in BWS#1. |
| Operating Supplies / Uniforms | $800 | $800 | $800 | - | - | - | - | Staff shirts and jackets to be recognized at events |
| Parks and Recreation / Books, Publ, Subsc & Memb | - | $1,110 | $1,110 | - | - | $1,110 | - | |
| NRPA Membership | - | $555 | $555 | - | - | $555 | - | National Recreation and Parks Assoc. membership for Recreation Manager and Director. Moved from 8061.40-10. Supplemental approved for $555 in BWS#1. |
| FRPA Membership | - | $555 | $555 | - | - | $555 | - | Florida Recreation and Parks membership for Recreation Manager and Director. Moved from 8061.40-10. Supplemental approved for $555 in BWS#1. |
| **Total Operating Expenditures** | $384,999 | $361,267 | $361,267 | - | - | -$23,732 | -6.16% | |
| **Total Community Programs** | $1,041,442 | $968,680 | $966,834 | -$1,846 | -0.19% | -$74,608 | -7.16% | |
| **Facilities** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $272,870 | $286,159 | $286,159 | - | - | $13,289 | 4.87% | Increase reflects a lateral transfer from another department and the additional funding required to accommodate the employee's current salary - approved in BWS#2 |
| Overtime / Standard Overtime | $5,000 | $5,000 | $5,000 | - | - | - | - | Staff gets called in to help with events, clean-ups..... |
| Special Pay / Longevity | $2,800 | $3,200 | $3,200 | - | - | $400 | 14.29% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Other Pays | $990 | $990 | $990 | - | - | - | - | |
| Parks and Recreation / FICA Taxes | $21,540 | $22,587 | $22,587 | - | - | $1,047 | 4.86% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $55,691 | $47,762 | $46,961 | -$801 | -1.68% | -$8,730 | -15.68% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / Defined Cont Plan | $2,470 | $2,376 | $2,376 | - | - | -$94 | -3.81% | Decrease due to employee resigning |
| Parks and Recreation / Life & Health Insurance | $68,955 | $68,044 | $67,189 | -$855 | -1.26% | -$1,766 | -2.56% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $10,272 | $10,272 | $10,272 | - | - | - | - | |
| **Total Salaries & Benefits** | $440,588 | $446,390 | $444,734 | -$1,656 | -0.37% | $4,146 | 0.94% | |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Other Contractual Service | $315,000 | $290,000 | $290,000 | - | - | -$25,000 | -7.94% | Repairs and updates at City facilities including the gym, baseball fields, pickleball courts, playgrounds; permit applications for contractors |
| Haverland turf field maintenance | $215,000 | $215,000 | $215,000 | - | - | - | - | Haverland turf maintenance contract |
| Electrical/light repairs | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | Electrical/light repairs, timer box replacements. Decrease due to many repairs/updates being completed in FY 26. |
| Fencing repairs/installation | $15,000 | $15,000 | $15,000 | - | - | - | - | Fencing repairs/installation |
| Playground repairs | $2,000 | $2,000 | $2,000 | - | - | - | - | Playground repairs |
| Scoreboard repairs | $2,500 | $2,500 | $2,500 | - | - | - | - | Memorial Field scoreboard repairs |
| Irrigation Repairs | $2,000 | $2,000 | $2,000 | - | - | - | - | Irrigation pumps |
| Alarm systems | $2,000 | $2,000 | $2,000 | - | - | - | - | Building alarm systems |
| Sod replacement | $6,500 | $6,500 | $6,500 | - | - | - | - | Sod replacement |
| Baseball field clay | $7,500 | $2,500 | $2,500 | - | - | -$5,000 | -66.67% | Baseball field clay. Decrease due to field repairs completed in FY26. |
| Playground mulch | $15,000 | $15,000 | $15,000 | - | - | - | - | Playground mulch (FY 2023-$4,640) |
| Field 4 lip replacement | $15,000 | - | - | - | - | -$15,000 | -100.00% | Manzo Field lip replacement; not sable to be completed in FY26. |
| Outdoor Court Surface Repairs | $1,000 | $1,000 | $1,000 | - | - | - | - | |
| Baseball Field Netting/Post Repairs | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Boundary Surveys | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Sidewalk Repair | $3,000 | $3,000 | $3,000 | - | - | - | - | Sidewalk repairs includes concrete delivery |
| Locksmith Services Calls | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Permit Applications | $9,000 | $9,000 | $9,000 | - | - | - | - | For contractors' building permits on city property |
| Training / Training/Registration | $1,400 | $1,400 | $1,400 | - | - | - | - | FRPA (Florida Recreation & Parks Assoc.) Conference registration for Assistant Director and Parks |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Superintendent; continuing education. |
| Training / Lodging/Transportation | $2,000 | $2,000 | $2,000 | - | - | - | - | FRPA (Florida Recreation & Parks Assoc.) conference transportation and lodging for Assistant Director and Parks Superintendent |
| Communication/Freight Srv / Postage & Freight | $1,000 | $1,000 | $1,000 | - | - | - | - | For shipping of ordered items |
| Utility Services / Water | $16,250 | $20,116 | $20,116 | - | - | $3,866 | 23.79% | |
| Utility Services / Sewer | $5,900 | $9,498 | $9,498 | - | - | $3,598 | 60.98% | |
| Utility Services / Electricity | $56,511 | $57,454 | $57,454 | - | - | $943 | 1.67% | |
| Utility Services / Refuse/Waste Disposal | $6,537 | $6,850 | $6,850 | - | - | $313 | 4.79% | |
| Insurance / Property/Liability | $265,129 | $173,007 | $173,007 | - | - | -$92,122 | -34.75% | |
| Repair/Maint Services / Buildings | $51,700 | $10,000 | $10,000 | - | - | -$41,700 | -80.66% | $40,000 reclassified from this account to 001-5062 for Public Works to manage Parks building maintenance; $11,700 retained for Parks Division maintenance responsibilities. |
| Parks Division Maintenance | - | $10,000 | $10,000 | - | - | $10,000 | - | $41,700 reclassified from this account to 001-5062 for Public Works to manage Parks building maintenance; $10,000 retained for Parks Division maintenance responsibilities. |
| Maintenance and repairs not included in Grounds | $51,700 | - | - | - | - | -$51,700 | -100.00% | Broken down into individual itemizations for FY27 |
| Repair/Maint Services / Equipment-General | $10,000 | $10,000 | $10,000 | - | - | - | - | Items for City recreation facilities, as detailed. |
| Park Amenities | $2,500 | $2,000 | $2,000 | - | - | -$500 | -20.00% | Park amenities (windscreens, grills, tables, benches) |
| Park signage | $1,000 | - | - | - | - | -$1,000 | -100.00% | Line decreased and moved to 47-00 because of the numerous varied signs we now need. |
| Field chalk | $500 | $1,000 | $1,000 | - | - | $500 | 100.00% | Field chalk |
| Field paint | $2,000 | $2,000 | $2,000 | - | - | - | - | Field paint |
| Windscreens | $2,000 | $3,000 | $3,000 | - | - | $1,000 | 50.00% | Custom windscreens for courts and enclosures |
| Athletic Equipment | $2,000 | $2,000 | $2,000 | - | - | - | - | Chalk liner, bases, nets, paintsprayer |
| Repair/Maint Services / Equipment-Garage | $26,149 | $23,109 | $23,109 | - | - | -$3,040 | -11.63% | Based on Vehicles and Fleet Schedule |
| Parks and Recreation / Printing & Binding | $750 | $4,750 | $4,750 | - | - | $4,000 | 533.33% | Increase in costs because we have to post signs with information about the new park permit ordinance 2026-01, amending Section 21-16, in all parks. Funds $1,000 also received from line 46-21 Park Signage. Supplementals for |

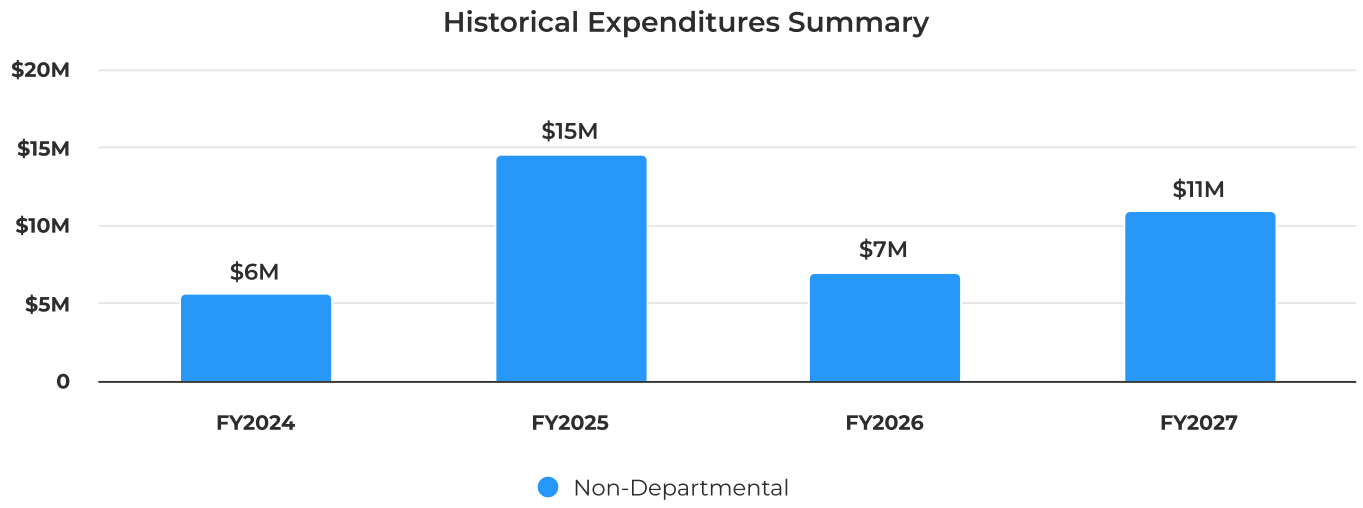
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | $4,000 approved in BWS#1. |
| Office Supplies / Office Supplies | $200 | $200 | $200 | - | - | - | - | Printer ink, pens, paper |
| Operating Supplies / Gas, Lubricants & Oil | $3,000 | $2,500 | $2,500 | - | - | -$500 | -16.67% | This account line is being used by Fleet so the expense was moved to 46-21 Equipment-General. |
| Operating Supplies / Small Tools & Equipment | $1,982 | $1,982 | $1,982 | - | - | - | - | Parts for repairs, paint, zip ties, work glovers, socket wrench, hammer, misc. |
| Operating Supplies / Chemicals | $8,000 | $4,000 | $4,000 | - | - | -$4,000 | -50.00% | Weed killer and fertilizers |
| Operating Supplies / Uniforms | $2,200 | $2,200 | $2,200 | - | - | - | - | Uniform rental, rain jackets, and shoe allowance for staff |
| **Total Operating Expenditures** | $773,708 | $620,066 | $620,066 | - | - | -$153,642 | -19.86% | |
| **Total Facilities** | $1,214,296 | $1,066,456 | $1,064,800 | -$1,656 | -0.16% | -$149,496 | -12.31% | |
| **Special Events** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $152,961 | $148,302 | $148,302 | - | - | -$4,659 | -3.05% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Overtime / Standard Overtime | $5,750 | $4,500 | $4,500 | - | - | -$1,250 | -21.74% | |
| Special Pay / Incentive | - | $3,487 | $3,487 | - | - | $3,487 | - | |
| Certification Pay | - | $3,487 | $3,487 | - | - | $3,487 | - | |
| Special Pay / Other Pays | $1,485 | $1,485 | $1,485 | - | - | - | - | |
| Parks and Recreation / FICA Taxes | $12,245 | $12,059 | $12,059 | - | - | -$186 | -1.52% | Variance reflects FICA adjustments related to approved supplemental certification and performance pay from Budget Workshop #1. |
| Retirement Contributions / Defined Benefit Plan | $25,563 | $20,239 | $19,900 | -$339 | -1.67% | -$5,663 | -22.15% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / Defined Cont Plan | $3,705 | $3,564 | $3,564 | - | - | -$141 | -3.81% | |
| Parks and Recreation / Life & Health Insurance | $34,880 | $30,097 | $29,718 | -$379 | -1.26% | -$5,162 | -14.80% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $6,000 | $6,000 | $6,000 | - | - | - | - | |
| **Total Salaries & Benefits** | $242,589 | $229,733 | $229,015 | -$718 | -0.31% | -$13,574 | -5.60% | |
| **Operating Expenditures** | | | | | | | | |

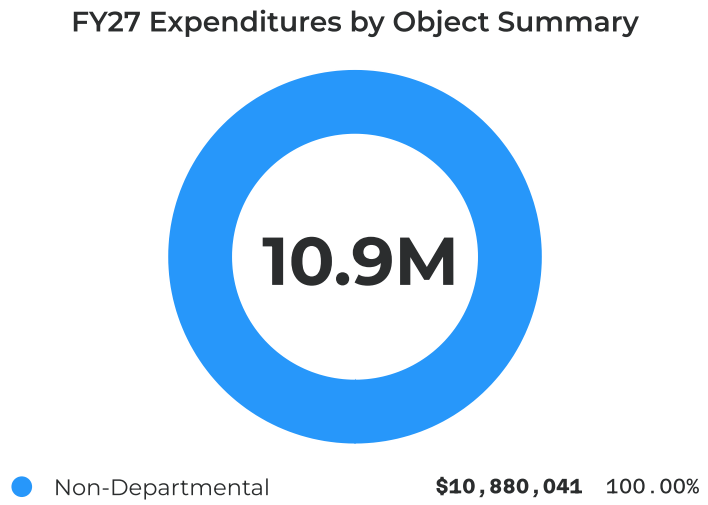
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Professional Services / Internal IT Support | $31,956 | $34,341 | $34,341 | - | - | $2,385 | 7.46% | |
| Contractual Services / Other Contractual Service | $45,000 | $55,000 | $55,000 | - | - | $10,000 | 22.22% | Contracts for event production services |
| Light Rental | - | $10,000 | $10,000 | - | - | $10,000 | - | Light rentals for all events. Supplemental for $10,000 approved in BWS#1. |
| PBSO event security | $15,000 | $15,000 | $15,000 | - | - | - | - | PBSO event security - price increase |
| Cultural Plaza Christmas tree | $12,000 | $12,000 | $12,000 | - | - | - | - | Cultural Plaza Christmas tree |
| Music performance license | $1,000 | $1,000 | $1,000 | - | - | - | - | Music performance license |
| Holiday Parade & Event Nights | $17,000 | $17,000 | $17,000 | - | - | - | - | Holiday Parade/Veterans Day/Tree Lighting/4th July/Easter/Family Date Night |
| Training / Training/Registration | $1,500 | $1,800 | $1,800 | - | - | $300 | 20.00% | FFEA (Florida Festivals & Events Assoc.) Conference registration for 2 employees. Supplemental for $300 approved in BWS#1. |
| Training / Lodging/Transportation | $2,000 | $2,500 | $2,500 | - | - | $500 | 25.00% | FFEA (Florida Festivals & Events Assoc.) Conference hotel and transportation for 2 employees. Supplemental for $500 approved in BWS#1. |
| Utility Services / Electricity | - | - | $205 | $205 | - | $205 | - | Utility Services needed at new office location |
| Utility Services / Refuse/Waste Disposal | - | - | $225 | $225 | - | $225 | - | Utility Services needed at new office location |
| Rental & Leases / Operating/Capital Leasing | $700 | $700 | $700 | - | - | - | - | Copier rental |
| Insurance / Property/Liability | $103,395 | $67,470 | $67,470 | - | - | -$35,925 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $7,703 | $7,703 | $7,703 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Parks and Recreation / Printing & Binding | $2,000 | $2,000 | $2,000 | - | - | - | - | Flyers, hand outs and A-frame signs |
| Parks and Recreation / Promotional Activities | $197,000 | $259,500 | $259,500 | - | - | $62,500 | 31.73% | Street Painting Festival $300,000 moved to 8063.52-90 |
| Fancy Cars for holiday parade | $3,500 | - | - | - | - | -$3,500 | -100.00% | Items were donated last year; no expense necessary. |
| Fireworks | $30,000 | $35,000 | $35,000 | - | - | $5,000 | 16.67% | Fireworks (increase). Supplemental approved for $5,000 in BWS#1. |
| Road closures | $20,000 | $32,000 | $32,000 | - | - | $12,000 | 60.00% | Supplemental approved for $12,000 in BWS#1. |
| Photography | $4,500 | $4,500 | $4,500 | - | - | - | - | Photography |
| Bike giveaway | $6,000 | - | - | - | - | -$6,000 | -100.00% | Funding moved to Community Programs 001-8061-572.52-25, the division that organizes the event |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Family Date Night | $5,000 | - | - | - | - | -$5,000 | -100.00% | Event not held in FY 26. No current plans to continue. |
| Halloween Event Production | $10,000 | $10,000 | $10,000 | - | - | - | - | Little Scream |
| Portable toilets | $4,000 | $4,000 | $4,000 | - | - | - | - | |
| Holiday Parade Event Production | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| 4th of July Event Production | $20,000 | $20,000 | $20,000 | - | - | - | - | |
| Holiday Tree Lighting Production | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Easter Event Production | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| Veteran's Day Production | $5,000 | $5,000 | $5,000 | - | - | - | - | Came from 52-90 and was $12,000 last FY |
| Shuttle buses for events | $7,000 | $7,000 | $7,000 | - | - | - | - | |
| New City-Wide Event | $24,000 | - | - | - | - | -$24,000 | -100.00% | |
| Event Linen Rentals | $2,000 | $2,000 | $2,000 | - | - | - | - | |
| Amazon Decor | $6,000 | $6,000 | $6,000 | - | - | - | - | |
| Live Holiday Parade Video | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| Event Security | $12,000 | $12,000 | $12,000 | - | - | - | - | |
| Community Festival | $5,000 | - | - | - | - | -$5,000 | -100.00% | Working on other events in FY 27 |
| MLK Day Video Production | - | $5,000 | $5,000 | - | - | $5,000 | - | Supplemental approved for $5,000 in BWS#1. |
| 4th of July Drone Show | - | $60,000 | $60,000 | - | - | $60,000 | - | Supplemental approved for $60,000 in BWS#1. |
| Sunset on the Ave event | - | $24,000 | $24,000 | - | - | $24,000 | - | 6 events at $4,000 each. Supplemental approved for $24,000 in BWS#1. |
| Office Supplies / Office Supplies | $500 | $500 | $500 | - | - | - | - | Printer toner, office supplies |
| Operating Supplies / Gas, Lubricants & Oil | $1,000 | $1,000 | $1,000 | - | - | - | - | For generator, for air filled displays |
| Fleet Charges | - | $500 | $500 | - | - | $500 | - | |
| Generator | $1,000 | $500 | $500 | - | - | -$500 | -50.00% | Generator (for air-filled display items for events) |
| Operating Supplies / Other | $300,000 | $300,000 | $300,000 | - | - | - | - | Separated out accounts 48-00 for events only and 52-90 for Street Painting Festival |
| Street Painting Festival | $300,000 | $300,000 | $300,000 | - | - | - | - | Additional funds to enhance entertainment and bands at Street Painting Festival; amount will part of contract with Sunfest of Palm Beach County |
| Parks and Recreation / Books, Publ, Subsc & Memb | $500 | - | - | - | - | -$500 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. |
| FFEA membership | $500 | - | - | - | - | -$500 | -100.00% | FFEA (FL Festival & Events Assoc.) membership for 4 employees |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Total Operating Expenditures** | $693,254 | $732,514 | $732,944 | $430 | 0.06% | $39,690 | 5.73% | |
| **Total Special Events** | $935,843 | $962,247 | $961,959 | -$288 | -0.03% | $26,116 | 2.79% | |
| **Total Leisure Services** | $4,857,869 | $4,720,713 | $4,718,674 | -$2,039 | -0.04% | -$139,195 | -2.87% | |
| **Total Expenditures** | **$4,857,869** | **$4,720,713** | **$4,718,674** | **-$2,039** | **-0.04%** | **-$139,195** | **-2.87%** | |

# Expenditures Summary




## Expenditures by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $673,009 | $345,331 | $345,331 | - | - | -$327,678 | -48.69% |
| 2020 UT Bond Series | - | $25,000 | $25,000 | $25,000 | - | - | - | - |
| 2020AB Non Adv. | - | $648,009 | $320,331 | $320,331 | - | - | -$327,678 | -50.57% |
| Debt Service / Interest | - | $183,150 | $157,572 | $157,572 | - | - | -$25,578 | -13.97% |
| 2020 UT Bond Series | - | $25,900 | $24,650 | $24,650 | - | - | -$1,250 | -4.83% |
| 2020AB Non Adv. | - | $157,250 | $132,922 | $132,922 | - | - | -$24,328 | -15.47% |
| Contractual Services / Other Contractual Service | $315,380 | $579,000 | $275,900 | $275,900 | - | - | -$303,100 | -52.35% |
| Stantec | - | $50,000 | $50,000 | $50,000 | - | - | - | - |
| ADP | - | $47,000 | $52,000 | $52,000 | - | - | $5,000 | 10.64% |
| DavenPort | - | $51,000 | $51,000 | $51,000 | - | - | - | - |
| ClearGov | - | $81,000 | $72,900 | $72,900 | - | - | -$8,100 | -10.00% |
| City Wide Code Review | - | $250,000 | - | - | - | - | -$250,000 | -100.00% |
| Cost Allocation Study | - | $50,000 | - | - | - | - | -$50,000 | -100.00% |
| Moody's | - | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Other Non-Departmental | - | $47,500 | $47,500 | $47,500 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Expenses | | | | | | | | |
| Contractual Services / GASB 96 Contra | -$44,250 | - | - | - | - | - | - | - |
| Utility Services / Water | $1,348 | $1,350 | $2,832 | $2,832 | - | - | $1,482 | 109.78% |
| Utility Services / Sewer | $1,286 | $1,426 | $1,769 | $1,769 | - | - | $343 | 24.05% |
| Utility Services / Electricity | $5,149 | $7,236 | $3,034 | $3,034 | - | - | -$4,202 | -58.07% |
| Utility Services / Refuse/Waste Disposal | $2,752 | $3,780 | $1,942 | $1,942 | - | - | -$1,838 | -48.62% |
| Rental & Leases / Operating/Capital Leasing | $27,612 | $100,363 | $100,363 | $100,363 | - | - | - | - |
| Bohemian Parking Lease | - | $100,363 | $100,363 | $100,363 | - | - | - | - |
| Other Curr Charges/Oblig / Uncollectible Accounts | $26,051 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Admin Fees | $2,914 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $5,194 | $26,400 | $10,000 | $10,000 | - | - | -$16,400 | -62.12% |
| Buildings / GASB 96 Capital Outlay | $132,782 | - | - | - | - | - | - | - |
| Other General Government / Principal | $649,498 | - | - | - | - | - | - | - |
| Principal / GASB87 Lease principal | $10,950 | - | - | - | - | - | - | - |
| Principal / GASB 96 Principal | $44,250 | - | - | - | - | - | - | - |
| Other General Government / Interest | $207,079 | - | - | - | - | - | - | - |
| Interest / GASB 87 | $61,050 | - | - | - | - | - | - | - |
| Transfers / Building Fund | - | $130,803 | - | - | - | - | -$130,803 | -100.00% |
| Building Admin Fee | - | $130,803 | - | - | - | - | -$130,803 | -100.00% |
| Transfers / Beach Fund | - | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - |
| To Cover Beach Fund Deficit | - | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - |
| Transfers / Recovery Cap Project Fd | $8,605,580 | - | - | - | - | - | - | - |
| Transfers / Transfer to CRA | $3,876,927 | $4,215,616 | $4,700,498 | $4,700,498 | - | - | $484,882 | 11.50% |
| Transfers / Transfer to Capital Pro | $1,646,639 | $1,031,405 | $245,000 | $4,649,370 | $4,404,370 | 1,797.70% | $3,617,965 | 350.78% |
| Annual Roadway Infrastructure - Master Plan Projects | - | - | - | $3,000,000 | $3,000,000 | - | $3,000,000 | - |
| Installation of Removable Bollards | - | - | - | $226,000 | $226,000 | - | $226,000 | - |
| Memorial Multipurpose Field Resod | - | - | - | $200,000 | $200,000 | - | $200,000 | - |
| Sunset Ridge Park Multipurpose Field Resod | - | - | - | $135,000 | $135,000 | - | $135,000 | - |
| Memorial Park Field Lighting Upgrades | - | - | - | $300,000 | $300,000 | - | $300,000 | - |
| Osborne Center HVAC Units (4) | - | - | - | $60,000 | $60,000 | - | $60,000 | - |
| Citywide Facilities Masterplan | - | - | - | $115,000 | $115,000 | - | $115,000 | - |
| Firestation #1 Bathroom Remodels | - | - | - | $98,000 | $98,000 | - | $98,000 | - |
| Firestation #2 Bathroom Remodels | - | - | - | $105,000 | $105,000 | - | $105,000 | - |
| Code Compliance Vehicles and Service Expansion | - | - | - | $70,000 | $70,000 | - | $70,000 | - |
| Installation of Rock Border - Bryant Park | - | - | - | $95,370 | $95,370 | - | $95,370 | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Roads | - | $200,000 | $200,000 | $200,000 | - | - | - | - |
| Cemetery | - | $45,000 | $45,000 | $45,000 | - | - | - | - |
| Backhoe Replacement | - | $140,000 | - | - | - | - | -$140,000 | -100.00% |
| Arts Alley | - | $340,000 | - | - | - | - | -$340,000 | -100.00% |
| Streets Division Dump Truck | - | $216,405 | - | - | - | - | -$216,405 | -100.00% |
| Field #5 Lighting Upgrades | - | $90,000 | - | - | - | - | -$90,000 | -100.00% |
| Miscellanous Expenses / Other | $21,934 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $15,600,123 | $6,953,538 | $6,467,856 | $10,880,041 | $4,412,185 | 68.22% | $3,926,503 | 56.47% |
| **Total Expenditures** | **$15,600,123** | **$6,953,538** | **$6,467,856** | **$10,880,041** | **$4,412,185** | **68.22%** | **$3,926,503** | **56.47%** |

# Non-Departmental Itemizations

## Expenditures by Division

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Non-Departmental** | $6,953,538 | $6,467,856 | $10,880,041 | $4,412,185 | 68.22% | $3,926,503 | 56.47% | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $673,009 | $345,331 | $345,331 | - | - | -$327,678 | -48.69% | |
| 2020 UT Bond Series | $25,000 | $25,000 | $25,000 | - | - | - | - | The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the total outstanding principal balance for the bond is $81,185,000, with $620,000 attributable to the General Fund. |
| 2020AB Non Adv. | $648,009 | $320,331 | $320,331 | - | - | -$327,678 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $4,782,921 attributable to the General Fund. |
| Debt Service / Interest | $183,150 | $157,572 | $157,572 | - | - | -$25,578 | -13.97% | |
| 2020 UT Bond Series | $25,900 | $24,650 | $24,650 | - | - | -$1,250 | -4.83% | The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $216,000 attributable to the General Fund. |
| 2020AB Non Adv. | $157,250 | $132,922 | $132,922 | - | - | -$24,328 | -15.47% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $1,015,657 attributable to the General Fund. |
| Contractual Services / Other Contractual Service | $579,000 | $275,900 | $275,900 | - | - | -$303,100 | -52.35% | Removed one-time expenses. |
| Stantec | $50,000 | $50,000 | $50,000 | - | - | - | - | Stantec |
| ADP | $47,000 | $52,000 | $52,000 | - | - | $5,000 | 10.64% | |
| DavenPort | $51,000 | $51,000 | $51,000 | - | - | - | - | Based on prior year actuals |
| ClearGov | $81,000 | $72,900 | $72,900 | - | - | -$8,100 | -10.00% | ClearGov Budget Module. Includes Operating, Capital, Personnel, Budget Book and Strategic Planning modules. Decrease due to pending quotes that were being budgeted for adding Personnel and Strategic Planning modules in FY26. |
| City Wide Code Review | $250,000 | - | - | - | - | -$250,000 | -100.00% | No longer needed. Review to be completed in FY26. |
| Cost Allocation Study | $50,000 | - | - | - | - | -$50,000 | -100.00% | |
| Moody's | $2,500 | $2,500 | $2,500 | - | - | - | - | Based on prior year actuals and future bond |
| Other Non-Departmental Expenses | $47,500 | $47,500 | $47,500 | - | - | - | - | For services rendered like MARINER INSTITUTIONAL LLC, DIGITAL ASSURANCE CERT., INTEGRITY PUBLIC FINANCE CONS., etc. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Utility Services / Water | $1,350 | $2,832 | $2,832 | - | - | $1,482 | 109.78% | |
| Utility Services / Sewer | $1,426 | $1,769 | $1,769 | - | - | $343 | 24.05% | |
| Utility Services / Electricity | $7,236 | $3,034 | $3,034 | - | - | -$4,202 | -58.07% | |
| Utility Services / Refuse/Waste Disposal | $3,780 | $1,942 | $1,942 | - | - | -$1,838 | -48.62% | |
| Rental & Leases / Operating/Capital Leasing | $100,363 | $100,363 | $100,363 | - | - | - | - | |
| Bohemian Parking Lease | $100,363 | $100,363 | $100,363 | - | - | - | - | 35 year parking lease began in FY2022. Base Rent is $72,000. Additional Rent is capped at $72,000 a year (50% of Base Rent). Year 9 (FY2030) Base rent increases to $144,000 a year. Additional Rent is paid to cover Tenant's share of operating expenses. Budgeting additional rent based on FY25 actuals plus 5%. |
| Admin Charges / Bank Charges and Fees | $26,400 | $10,000 | $10,000 | - | - | -$16,400 | -62.12% | Reduced based on prior year and 3-year average. Uncontrollable expense. |
| Transfers / Building Fund | $130,803 | - | - | - | - | -$130,803 | -100.00% | |
| Building Admin Fee | $130,803 | - | - | - | - | -$130,803 | -100.00% | |
| Transfers / Beach Fund | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - | |
| To Cover Beach Fund Deficit | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - | |
| Transfers / Transfer to CRA | $4,215,616 | $4,700,498 | $4,700,498 | - | - | $484,882 | 11.50% | Based on Property appraiser identified CRA tax roll. |
| Transfers / Transfer to Capital Pro | $1,031,405 | $245,000 | $4,649,370 | $4,404,370 | 1,797.70% | $3,617,965 | 350.78% | |
| Annual Roadway Infrastructure - Master Plan Projects | - | - | $3,000,000 | $3,000,000 | - | $3,000,000 | - | Using PayGo funding. The total project cost of $6,000,000 for the shared Annual Roadway Infrastructure will be funded equally by the General Fund and Discretionary Surtax Fund ($3,000,000 each). |
| Installation of Removable Bollards | - | - | $226,000 | $226,000 | - | $226,000 | - | Using PayGo funding. |
| Memorial Multipurpose Field Resod | - | - | $200,000 | $200,000 | - | $200,000 | - | Using PayGo funding. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Sunset Ridge Park Multipurpose Field Resod | - | - | $135,000 | $135,000 | - | $135,000 | - | Using PayGo funding. |
| Memorial Park Field Lighting Upgrades | - | - | $300,000 | $300,000 | - | $300,000 | - | Using gen fund's excess unassigned fund balance and PayGo for this project. Project total is $300,000 with $227,774 of Fund Balance and $72,226 being PayGo. |
| Osborne Center HVAC Units (4) | - | - | $60,000 | $60,000 | - | $60,000 | - | The $60,000 project will now be fully funded with PayGo funding. |
| Citywide Facilities Masterplan | - | - | $115,000 | $115,000 | - | $115,000 | - | Using PayGo funding. |
| Firestation #1 Bathroom Remodels | - | - | $98,000 | $98,000 | - | $98,000 | - | Using PayGo funding. |
| Firestation #2 Bathroom Remodels | - | - | $105,000 | $105,000 | - | $105,000 | - | Using PayGo funding. |
| Code Compliance Vehicles and Service Expansion | - | - | $70,000 | $70,000 | - | $70,000 | - | Using PayGo funding. |
| Installation of Rock Border - Bryant Park | - | - | $95,370 | $95,370 | - | $95,370 | - | Using PayGo funding. |
| Roads | $200,000 | $200,000 | $200,000 | - | - | - | - | Every Year (Adopted in FY'23): $200,000 - Roads |
| Cemetery | $45,000 | $45,000 | $45,000 | - | - | - | - | Every Year (Adopted in FY'23): $45,000 - Cemetery |
| Backhoe Replacement | $140,000 | - | - | - | - | -$140,000 | -100.00% | Utilizing the fund balance from the Cemetery CIP to cover this project. As of FY 25 Fund Balance for Cemetery CIP is $140,822.75. |
| Arts Alley | $340,000 | - | - | - | - | -$340,000 | -100.00% | Using gen fund's excess unassigned fund balance for project |
| Streets Division Dump Truck | $216,405 | - | - | - | - | -$216,405 | -100.00% | Using gen fund's excess unassigned fund balance for project |
| Field #5 Lighting Upgrades | $90,000 | - | - | - | - | -$90,000 | -100.00% | Using $90,000 from gen fund's excess unassigned fund balance for project and $85,000 from reallocation of ARPA funds AP2410. |
| **Total Non-Departmental** | $6,953,538 | $6,467,856 | $10,880,041 | $4,412,185 | 68.22% | $3,926,503 | 56.47% | |
| **Total Expenditures** | **$6,953,538** | **$6,467,856** | **$10,880,041** | **$4,412,185** | **68.22%** | **$3,926,503** | **56.47%** | |

# Building Permit Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

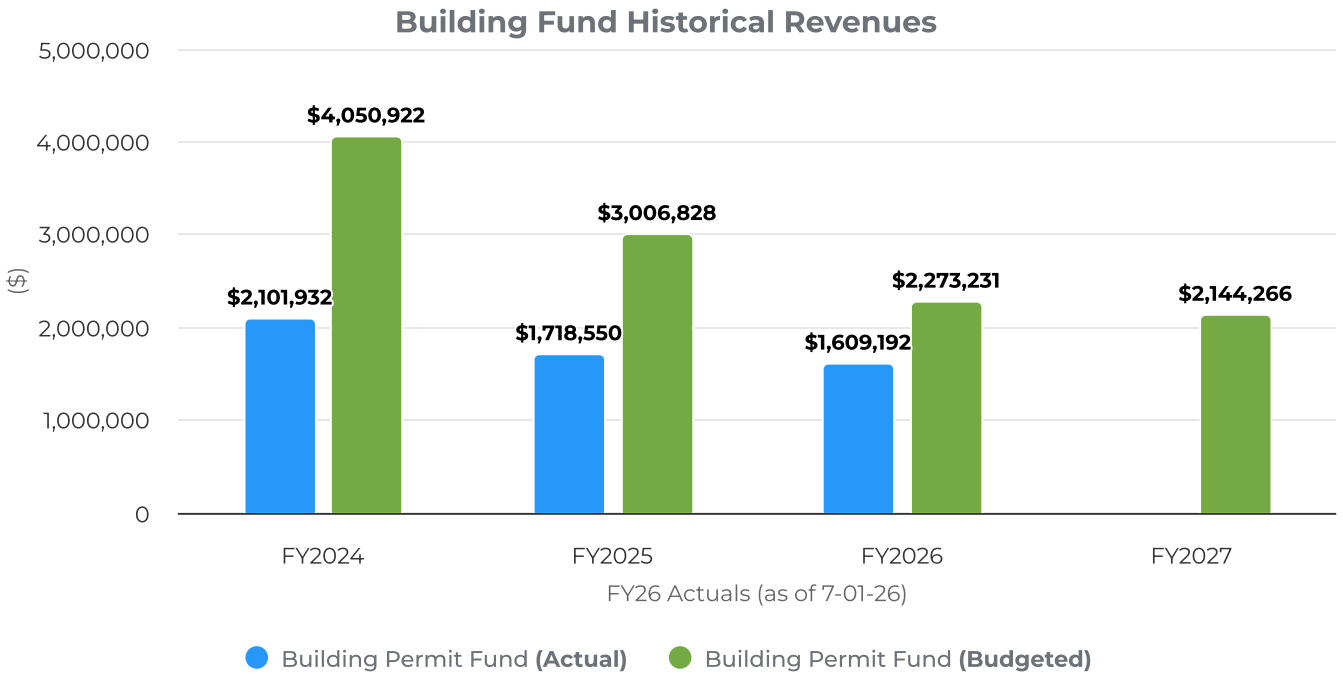
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$3,230,887** | **$2,880,001** | **$2,492,073** | **$2,492,073** | **-** | **-** | **-$387,928** | **-13.47%** |
| **Revenues** | | | | | | | | |
| Permits fees | $1,560,858 | $1,654,500 | $1,889,500 | $1,889,500 | - | - | $235,000 | 14.20% |
| Charges of SVCs | $290 | - | - | - | - | - | - | - |
| Other | $157,402 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| Transfers | - | $130,803 | - | - | - | - | -$130,803 | -100.00% |
| Fund Balance | - | $387,928 | $67,141 | $154,766 | $87,625 | 130.51% | -$233,162 | -60.10% |
| **Total Revenues** | **$1,718,550** | **$2,273,231** | **$2,056,641** | **$2,144,266** | **$87,625** | **4.26%** | **-$128,965** | **-5.67%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $1,674,690 | $1,689,029 | $1,453,886 | $1,533,390 | $79,504 | 5.47% | -$155,639 | -9.21% |
| Operating Expenditures | $264,038 | $433,399 | $359,771 | $359,771 | - | - | -$73,628 | -16.99% |
| Non-Departmental | $130,707 | $150,803 | $242,984 | $251,105 | $8,121 | 3.34% | $100,302 | 66.51% |
| **Total Expenditures** | **$2,069,435** | **$2,273,231** | **$2,056,641** | **$2,144,266** | **$87,625** | **4.26%** | **-$128,965** | **-5.67%** |
| **Total Revenues Less Expenditures** | **-$350,885** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Fund Balance** | **$2,880,002** | **$2,880,001** | **$2,492,073** | **$2,492,073** | **-** | **-** | **-$387,928** | **-13.47%** |

The projected FY 2027 Ending Fund Balance is **$2,337,307**. Excess Unassigned Fund Balance currently totals **$394,641**.

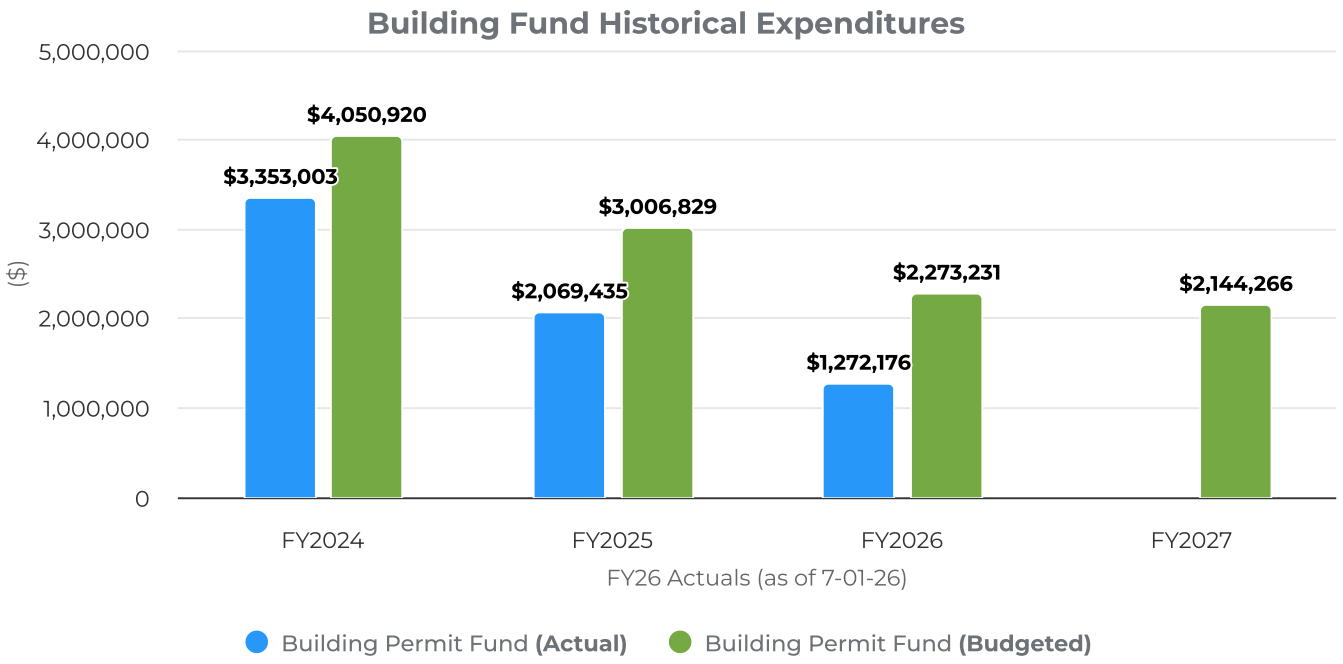
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Building Permit Fund

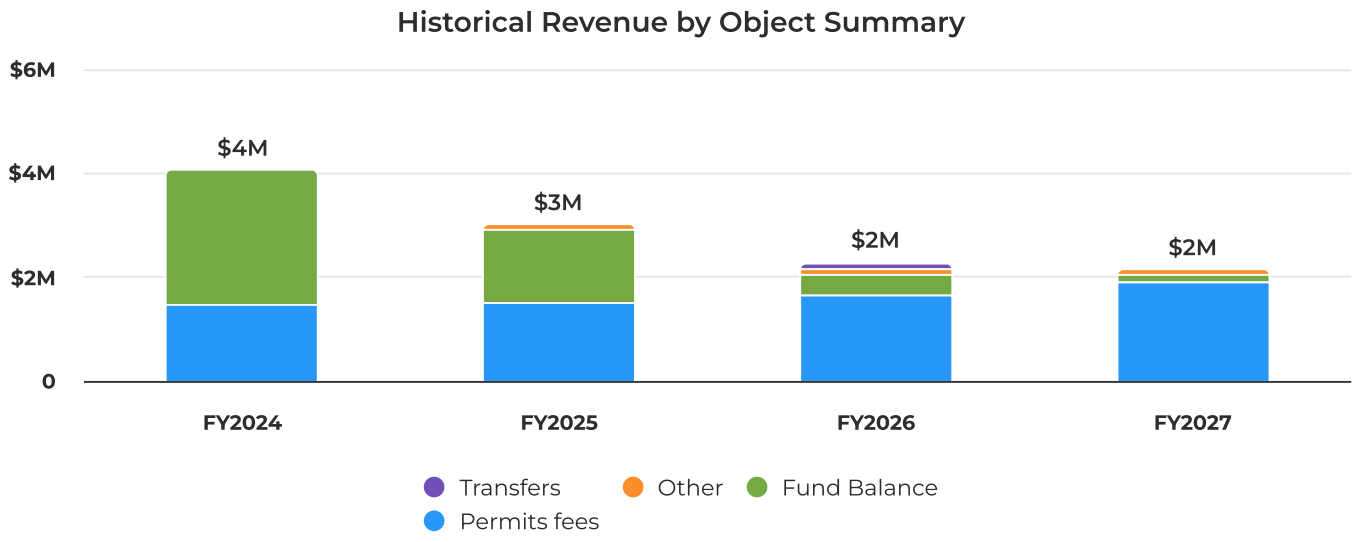
## Historical Budget to Actual Revenues

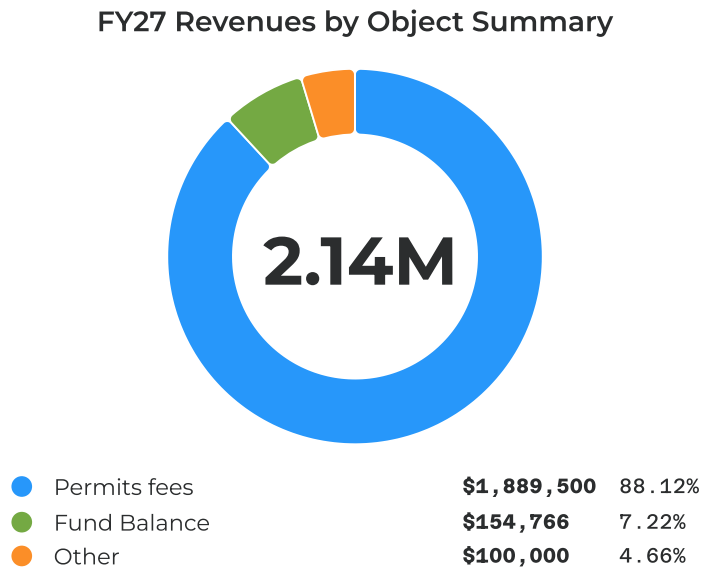



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

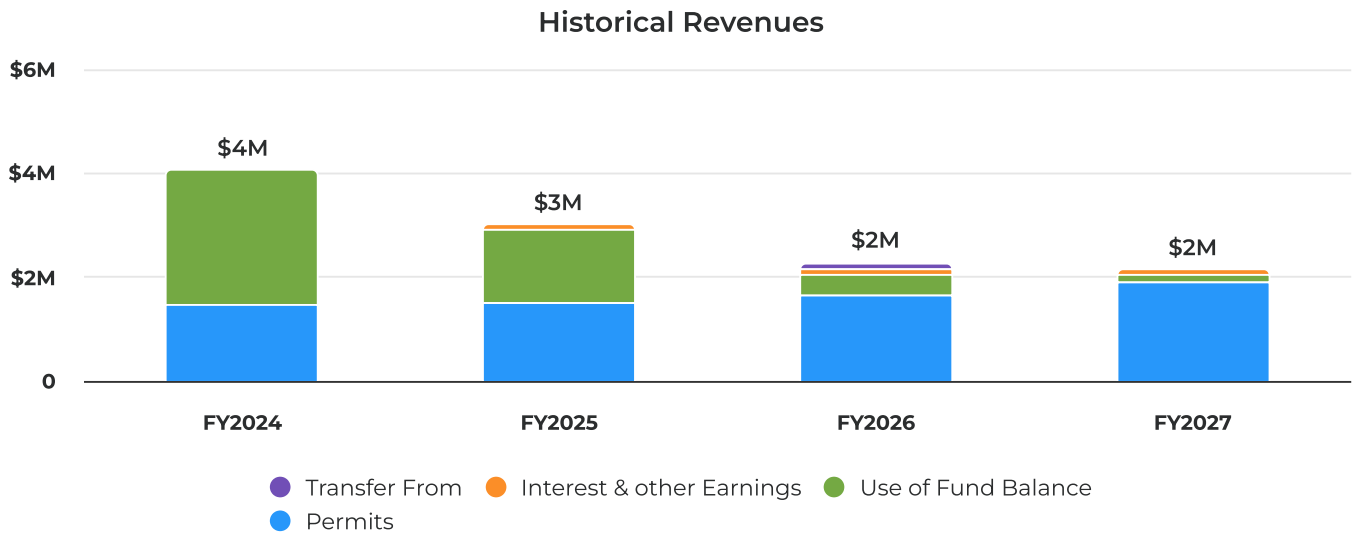


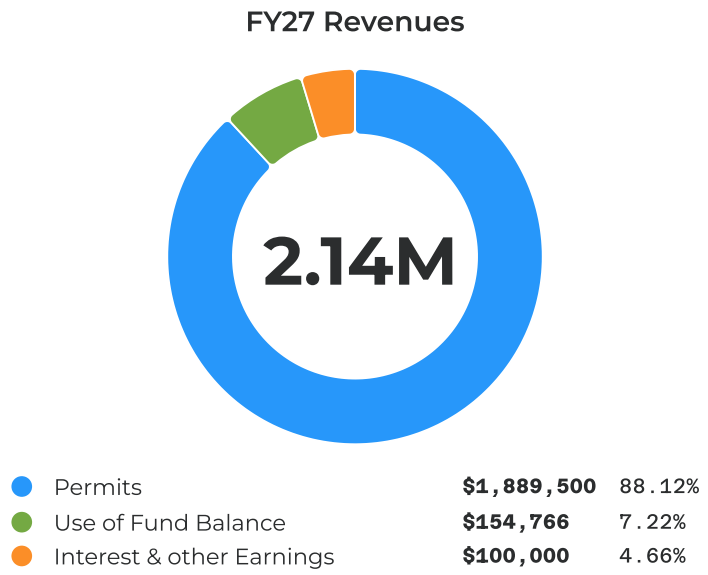




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Permits fees | $1,560,858 | $1,654,500 | $1,889,500 | $1,889,500 | - | - | $235,000 | 14.20% |
| Charges of SVCs | $290 | - | - | - | - | - | - | - |
| Other | $157,402 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| Transfers | - | $130,803 | - | - | - | - | -$130,803 | -100.00% |
| Fund Balance | - | $387,928 | $67,141 | $154,766 | $87,625 | 130.51% | -$233,162 | -60.10% |
| **Total Revenues** | **$1,718,550** | **$2,273,231** | **$2,056,641** | **$2,144,266** | **$87,625** | **4.26%** | **-$128,965** | **-5.67%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Permits** | | | | | | | | |
| Bldg Permits / Commercial | $691,713 | $725,000 | $820,000 | $820,000 | - | - | $95,000 | 13.10% |
| Bldg Permits / Residential | $735,113 | $775,000 | $890,000 | $890,000 | - | - | $115,000 | 14.84% |
| Bldg Permits / Other | $130,228 | $150,000 | $175,000 | $175,000 | - | - | $25,000 | 16.67% |
| Permits / Education Fee | $3,805 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| **Total Permits** | $1,560,858 | $1,654,500 | $1,889,500 | $1,889,500 | - | - | $235,000 | 14.20% |
| **Charges for Services** | | | | | | | | |
| Government Charges & Fees / NSF Fees - Business | $290 | - | - | - | - | - | - | - |
| **Total Charges for Services** | $290 | - | - | - | - | - | - | - |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $157,008 | $100,000 | $100,000 | $100,000 | - | - | - | - |

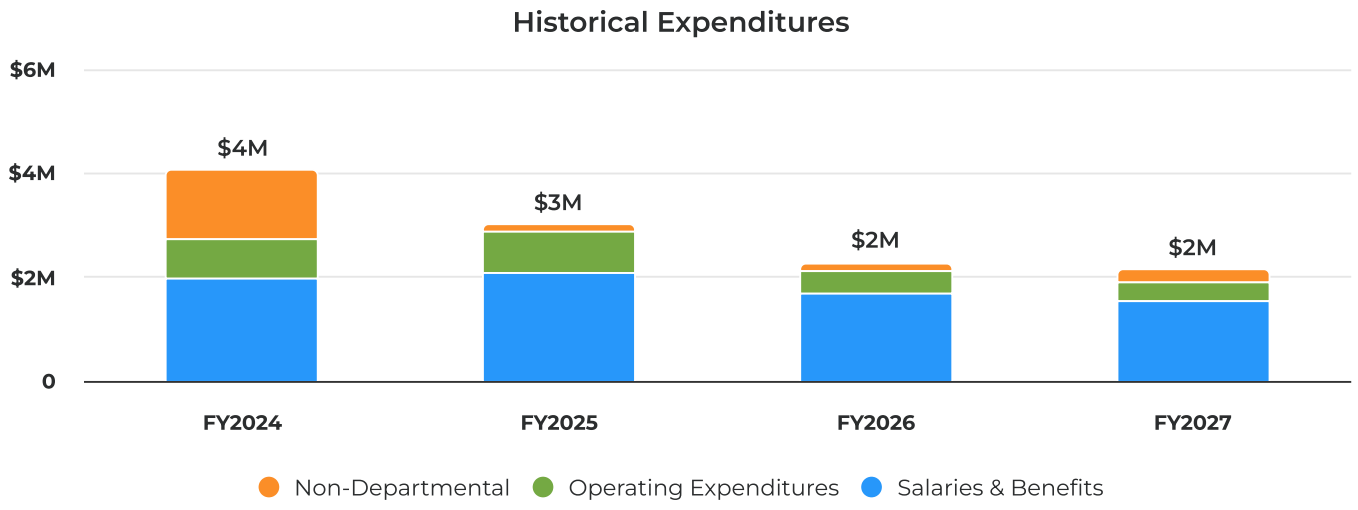
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Interest & other Earnings / Unrealized Gain/(Loss) | -$35,333 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $35,567 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $157,242 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $160 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $160 | - | - | - | - | - | - | - |
| **Transfer From** | | | | | | | | |
| Governmental Funds / General Fund | - | $130,803 | - | - | - | - | -$130,803 | -100.00% |
| **Total Transfer From** | - | $130,803 | - | - | - | - | -$130,803 | -100.00% |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $387,928 | $67,141 | $154,766 | $87,625 | 130.51% | -$233,162 | -60.10% |
| **Total Use of Fund Balance** | - | $387,928 | $67,141 | $154,766 | $87,625 | 130.51% | -$233,162 | -60.10% |
| **Total Revenues** | **$1,718,550** | **$2,273,231** | **$2,056,641** | **$2,144,266** | **$87,625** | **4.26%** | **-$128,965** | **-5.67%** |

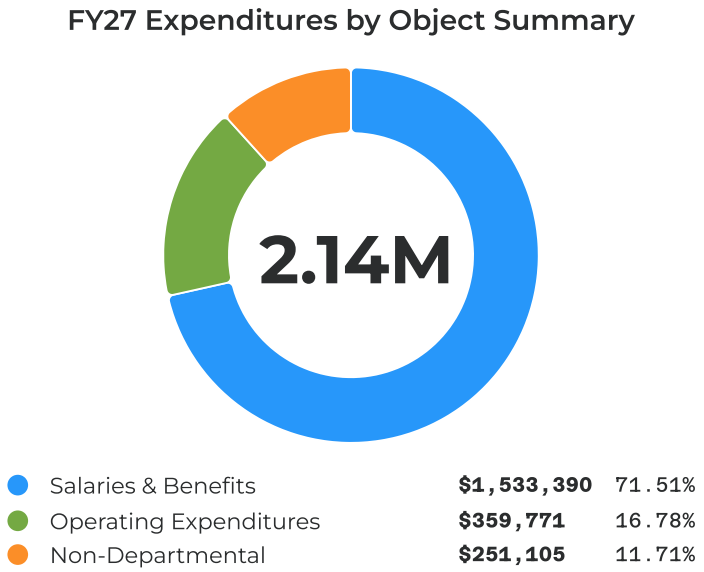
# Building Permit Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Building Permit Fund** | $2,273,231 | $2,056,641 | $2,144,266 | $87,625 | 4.26% | -$128,965 | -5.67% | |
| **Permits fees** | | | | | | | | |
| Bldg Permits / Commercial | $725,000 | $820,000 | $820,000 | - | - | $95,000 | 13.10% | Building permit fees are proposed to be raised by .50% including increasing minimum permit fee to better cover cost of services. |
| Bldg Permits / Residential | $775,000 | $890,000 | $890,000 | - | - | $115,000 | 14.84% | Building permit fees are proposed to be raised by .50% including increasing minimum permit fee to better cover cost of services. |
| Bldg Permits / Other | $150,000 | $175,000 | $175,000 | - | - | $25,000 | 16.67% | Building permit fees are proposed to be raised by .50% including increasing minimum permit fee to better cover cost of services. |
| Permits / Education Fee | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| **Total Permits fees** | $1,654,500 | $1,889,500 | $1,889,500 | - | - | $235,000 | 14.20% | |
| **Other** | | | | | | | | |
| Interest / Investments | $100,000 | $100,000 | $100,000 | - | - | - | - | |
| **Total Other** | $100,000 | $100,000 | $100,000 | - | - | - | - | |
| **Transfers** | | | | | | | | |
| Governmental Funds / General Fund | $130,803 | - | - | - | - | -$130,803 | -100.00% | |
| Gen Fund Admin Fee | $130,803 | - | - | - | - | -$130,803 | -100.00% | |
| **Total Transfers** | $130,803 | - | - | - | - | -$130,803 | -100.00% | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | $387,928 | $67,141 | $154,766 | $87,625 | 130.51% | -$233,162 | -60.10% | |
| **Total Fund Balance** | $387,928 | $67,141 | $154,766 | $87,625 | 130.51% | -$233,162 | -60.10% | |
| **Total Revenues** | **$2,273,231** | **$2,056,641** | **$2,144,266** | **$87,625** | **4.26%** | **-$128,965** | **-5.67%** | |

# Expenditures

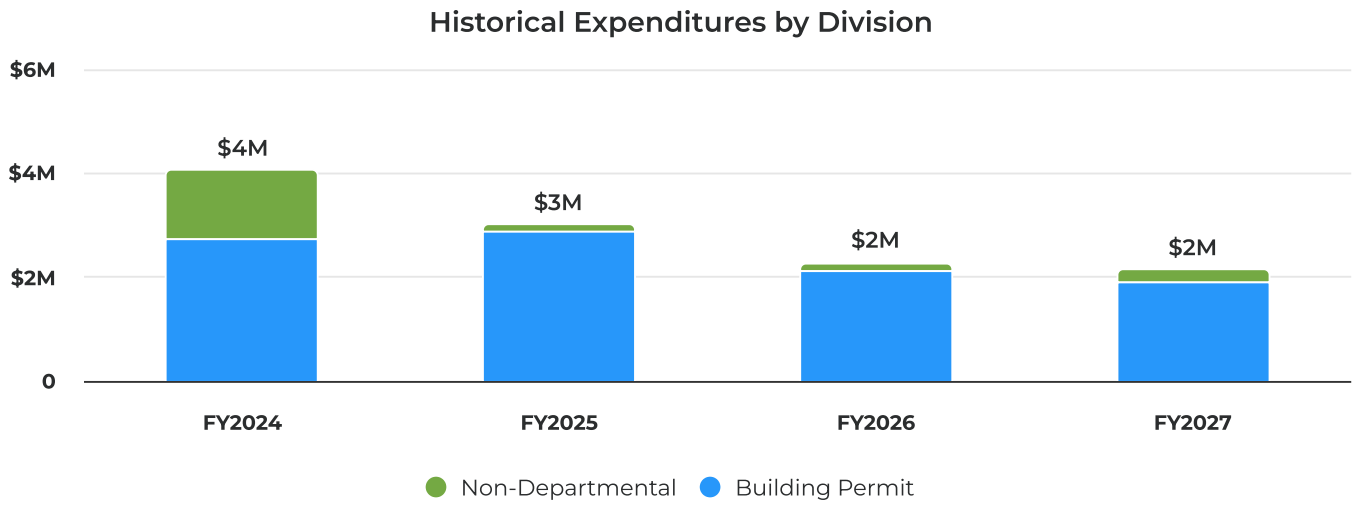


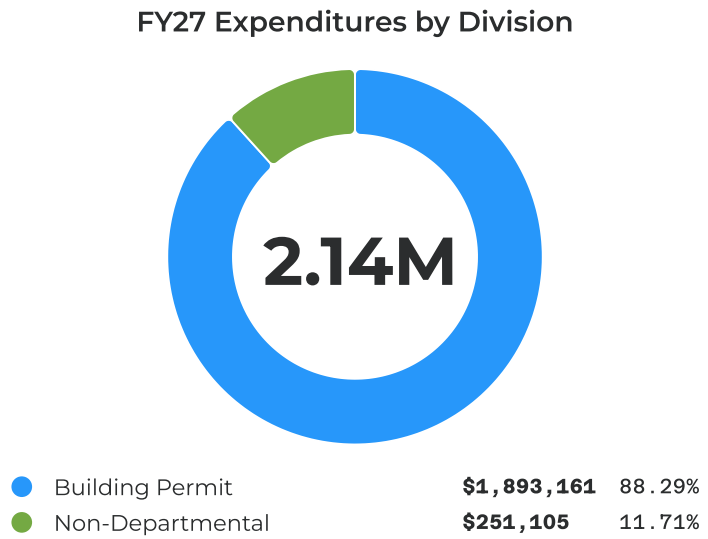




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $1,674,690 | $1,689,029 | $1,453,886 | $1,533,390 | $79,504 | 5.47% | -$155,639 | -9.21% |
| Operating Expenditures | $264,038 | $433,399 | $359,771 | $359,771 | - | - | -$73,628 | -16.99% |
| Non-Departmental | $130,707 | $150,803 | $242,984 | $251,105 | $8,121 | 3.34% | $100,302 | 66.51% |
| **Total Expenditures** | **$2,069,435** | **$2,273,231** | **$2,056,641** | **$2,144,266** | **$87,625** | **4.26%** | **-$128,965** | **-5.67%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Building Permit** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,085,741 | $1,028,018 | $958,737 | $1,012,561 | $53,824 | 5.61% | -$15,457 | -1.50% |
| Other Salaries / Part Time | $62,896 | $53,582 | $26,791 | $26,791 | - | - | -$26,791 | -50.00% |
| Overtime / Standard Overtime | $32,810 | $20,000 | $27,000 | $27,000 | - | - | $7,000 | 35.00% |
| Special Pay / Longevity | $7,085 | $5,740 | $6,280 | $6,080 | -$200 | -3.18% | $340 | 5.92% |
| Special Pay / Incentive | - | - | $4,791 | $11,834 | $7,043 | 147.00% | $11,834 | - |
| Special Pay / Other Pays | $12,561 | $5,175 | $6,300 | $6,300 | - | - | $1,125 | 21.74% |
| Community Development / FICA Taxes | $91,307 | $85,090 | $78,753 | $83,394 | $4,641 | 5.89% | -$1,696 | -1.99% |
| Retirement Contributions / Defined Benefit Plan | $197,388 | $185,078 | $131,440 | $139,964 | $8,524 | 6.49% | -$45,114 | -24.38% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / 401-a Plan | $21,307 | $19,454 | $20,711 | $20,711 | - | - | $1,257 | 6.46% |
| Community Development / Life & Health Insurance | $150,340 | $259,338 | $165,529 | $171,201 | $5,672 | 3.43% | -$88,137 | -33.99% |
| Workers' Compensation / Workers' Comp Regular | $13,255 | $27,554 | $27,554 | $27,554 | - | - | - | - |
| **Total Salaries & Benefits** | $1,674,690 | $1,689,029 | $1,453,886 | $1,533,390 | $79,504 | 5.47% | -$155,639 | -9.21% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $550 | $50,000 | $15,000 | $15,000 | - | - | -$35,000 | -70.00% |
| Professional Services / Internal IT Support | $132,398 | $133,724 | $120,218 | $120,218 | - | - | -$13,506 | -10.10% |
| Professional Services / Profess Services Other | $25,707 | $60,000 | $50,000 | $50,000 | - | - | -$10,000 | -16.67% |
| Contractual Services / Other Contractual Service | $20,555 | $50,000 | $50,000 | $50,000 | - | - | - | - |
| Union Dues / Training/Registration | $3,859 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Union Dues / Lodging/Transportation | - | $3,500 | $3,500 | $3,500 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | - | $350 | $350 | $350 | - | - | - | - |
| Utility Services / Water | $317 | $410 | $3,788 | $3,788 | - | - | $3,378 | 823.90% |
| Utility Services / Sewer | $195 | $233 | $275 | $275 | - | - | $42 | 18.03% |
| Utility Services / Electricity | $3,608 | $4,320 | $9,938 | $9,938 | - | - | $5,618 | 130.05% |
| Utility Services / Refuse/Waste Disposal | $170 | $297 | $224 | $224 | - | - | -$73 | -24.58% |
| Rental & Leases / Operating/Capital Leasing | $1,750 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Insurance / Property/Liability | $3,636 | $4,000 | $2,610 | $2,610 | - | - | -$1,390 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $45,362 | $53,915 | $46,218 | $46,218 | - | - | -$7,697 | -14.28% |
| Repair/Maint Services / Heavy Equipment | $190 | - | - | - | - | - | - | - |
| Community Development / Printing & Binding | $1,150 | $1,650 | $1,650 | $1,650 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | - | $350 | $350 | $350 | - | - | - | - |
| Other Curr Charges/Oblig / Other | $211 | $150 | $150 | $150 | - | - | - | - |
| Office Supplies / Office Supplies | $1,740 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $3,092 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $357 | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Uniforms | $2,500 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Operating Supplies / Other | $5,974 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Community Development / Books, Publ, Subsc & Memb | $7,203 | $7,500 | $7,500 | $7,500 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Community Development / Machinery & Equipment | - | $15,000 | - | - | - | - | -$15,000 | -100.00% |
| Machinery & Equipment / Misc. Equipment | $3,514 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| **Total Operating Expenditures** | $264,038 | $433,399 | $359,771 | $359,771 | - | - | -$73,628 | -16.99% |
| **Total Building Permit** | $1,938,728 | $2,122,428 | $1,813,657 | $1,893,161 | $79,504 | 4.38% | -$229,267 | -10.80% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Contractual Services / Interfund Admins Services | $108,213 | $130,803 | $220,484 | $228,605 | $8,121 | 3.68% | $97,802 | 74.77% |
| Admin Charges / Bank Charges and Fees | $22,494 | $15,000 | $17,500 | $17,500 | - | - | $2,500 | 16.67% |
| Transfers / To General Fund | - | $5,000 | $5,000 | $5,000 | - | - | - | - |
| **Total Non-Departmental** | $130,707 | $150,803 | $242,984 | $251,105 | $8,121 | 3.34% | $100,302 | 66.51% |
| **Total Non-Departmental** | $130,707 | $150,803 | $242,984 | $251,105 | $8,121 | 3.34% | $100,302 | 66.51% |
| **Total Expenditures** | **$2,069,435** | **$2,273,231** | **$2,056,641** | **$2,144,266** | **$87,625** | **4.26%** | **-$128,965** | **-5.67%** |

# Building Permit Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Community Sustainability** | $2,122,428 | $1,813,657 | $1,893,161 | $79,504 | 4.38% | -$229,267 | -10.80% | |
| **Building Permit** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,028,018 | $958,737 | $1,012,561 | $53,824 | 5.61% | -$15,457 | -1.50% | Increase reflects approval of supplemental for promotions and funding the MD Inspector position in BWS #3 |
| Other Salaries / Part Time | $53,582 | $26,791 | $26,791 | - | - | -$26,791 | -50.00% | Decrease due to a position transitioning from part-time to full-time, as approved in the 1st Budget Amendment for FY'26. |
| Overtime / Standard Overtime | $20,000 | $27,000 | $27,000 | - | - | $7,000 | 35.00% | Increase reflects a Budget Workshop #1 supplemental to increase overtime by $7,000 |
| Special Pay / Longevity | $5,740 | $6,280 | $6,080 | -$200 | -3.18% | $340 | 5.92% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | $4,791 | $11,834 | $7,043 | 147.00% | $11,834 | - | |
| Certification Pay | - | $4,791 | $11,834 | $7,043 | 147.00% | $11,834 | - | Increased from BWS #3 - approval of certifications presented in supplementals |
| Special Pay / Other Pays | $5,175 | $6,300 | $6,300 | - | - | $1,125 | 21.74% | Increase reflects the approval of a supplemental request to Assistant Director which includes car and phone allowance |
| Community Development / FICA Taxes | $85,090 | $78,753 | $83,394 | $4,641 | 5.89% | -$1,696 | -1.99% | Variance reflects FICA adjustments resulting from approved supplemental personnel costs and overtime increase from Budget Workshop #1. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / Defined Benefit Plan | $185,078 | $131,440 | $139,964 | $8,524 | 6.49% | -$45,114 | -24.38% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $19,454 | $20,711 | $20,711 | - | - | $1,257 | 6.46% | Increase reflects promotion to Assistant Director from Budget Workshop #1 |
| Community Development / Life & Health Insurance | $259,338 | $165,529 | $171,201 | $5,672 | 3.43% | -$88,137 | -33.99% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $27,554 | $27,554 | $27,554 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,689,029 | $1,453,886 | $1,533,390 | $79,504 | 5.47% | -$155,639 | -9.21% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $50,000 | $15,000 | $15,000 | - | - | -$35,000 | -70.00% | |
| Professional Services / Internal IT Support | $133,724 | $120,218 | $120,218 | - | - | -$13,506 | -10.10% | |
| Professional Services / Profess Services Other | $60,000 | $50,000 | $50,000 | - | - | -$10,000 | -16.67% | Funding for outside consultants to cover inspections and plan reviews when needed. |
| Consultant services for inspections and plan reviews | $60,000 | $40,000 | $40,000 | - | - | -$20,000 | -33.33% | Annual consultant services for inspections and plan review when needed. Decrease due to vacant positions being filled. |
| Annual Hurricane Information | - | $2,500 | $2,500 | - | - | $2,500 | - | |
| Printing of Collateral Materials | - | $2,500 | $2,500 | - | - | $2,500 | - | |
| New Mapping Information | - | $2,500 | $2,500 | - | - | $2,500 | - | |
| New Building Code Information | - | $2,500 | $2,500 | - | - | $2,500 | - | |
| Contractual Services / Other Contractual Service | $50,000 | $50,000 | $50,000 | - | - | - | - | |
| Scanning Services Consultant | $50,000 | $50,000 | $50,000 | - | - | - | - | Funding for scanning |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | services consultant for digitizing property files. FY 27 should see completion of project. |
| Union Dues / Training/Registration | $4,500 | $4,500 | $4,500 | - | - | - | - | Funding for training and certification classes related to required maintenance of building team certifications and education. |
| Union Dues / Lodging/Transportation | $3,500 | $3,500 | $3,500 | - | - | - | - | Anticipating a full staff and off-site training to achieve needed certifications. |
| Communication/Freight Srv / Postage & Freight | $350 | $350 | $350 | - | - | - | - | Funding for required annual mailings for floodplain notices and FEMA requirements |
| Utility Services / Water | $410 | $3,788 | $3,788 | - | - | $3,378 | 823.90% | |
| Utility Services / Sewer | $233 | $275 | $275 | - | - | $42 | 18.03% | |
| Utility Services / Electricity | $4,320 | $9,938 | $9,938 | - | - | $5,618 | 130.05% | |
| Utility Services / Refuse/Waste Disposal | $297 | $224 | $224 | - | - | -$73 | -24.58% | |
| Rental & Leases / Operating/Capital Leasing | $5,000 | $5,000 | $5,000 | - | - | - | - | Funding to cover partial costs of copier/printer. |
| Copier | $5,000 | $5,000 | $5,000 | - | - | - | - | Funding to cover partial costs of copier/printer. |
| Insurance / Property/Liability | $4,000 | $2,610 | $2,610 | - | - | -$1,390 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $53,915 | $46,218 | $46,218 | - | - | -$7,697 | -14.28% | Based on Vehicles and Fleet Schedule |
| Community Development / Printing & Binding | $1,650 | $1,650 | $1,650 | - | - | - | - | Anticipated printing cost increase for printing of literature and notices. |
| Other Curr Charges/Oblig / Advertising | $350 | $350 | $350 | - | - | - | - | Funding for annual advertising related to FEMA and Building Code. |
| Other Curr Charges/Oblig / Other | $150 | $150 | $150 | - | - | - | - | Funding for miscellaneous items related to damage assessments. |
| Office Supplies / Office Supplies | $2,500 | $2,500 | $2,500 | - | - | - | - | Increase in cost of various office supplies in anticipation of |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | being fully staffed. |
| Operating Supplies / Gas, Lubricants & Oil | $3,000 | $3,000 | $3,000 | - | - | - | - | Funding to operate vehicles in the building division. |
| Operating Supplies / Small Tools & Equipment | $500 | $500 | $500 | - | - | - | - | Funding for miscellaneous small tools and equipment as needed by division. |
| Operating Supplies / Uniforms | $2,500 | $2,500 | $2,500 | - | - | - | - | Funding for division staff shirts and replacements. |
| Operating Supplies / Other | $15,000 | $15,000 | $15,000 | - | - | - | - | Funding for software upgrades as needed. |
| Community Development / Books, Publ, Subsc & Memb | $7,500 | $7,500 | $7,500 | - | - | - | - | Funding to cover memberships, subscriptions and publications for division and staff. |
| Community Development / Machinery & Equipment | $15,000 | - | - | - | - | -$15,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding for new and replacement office systems furniture. |
| Machinery & Equipment / Misc. Equipment | $15,000 | $15,000 | $15,000 | - | - | - | - | Funding for IT improvements as needed. |
| **Total Operating Expenditures** | $433,399 | $359,771 | $359,771 | - | - | -$73,628 | -16.99% | |
| **Total Building Permit** | $2,122,428 | $1,813,657 | $1,893,161 | $79,504 | 4.38% | -$229,267 | -10.80% | |
| **Non-Departmental** | $150,803 | $242,984 | $251,105 | $8,121 | 3.34% | $100,302 | 66.51% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Contractual Services / Interfund Admins Services | $130,803 | $220,484 | $228,605 | $8,121 | 3.68% | $97,802 | 74.77% | |
| Admin Charges / Bank Charges and Fees | $15,000 | $17,500 | $17,500 | - | - | $2,500 | 16.67% | Based on current year actual expenditures with a 2% increase for anticipated banking fee adjustments. |
| Transfers / To General Fund | $5,000 | $5,000 | $5,000 | - | - | - | - | Department's share of Building |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Maintenance expenses under account 001-5062-519.46-11 |
| **Total Non-Departmental** | $150,803 | $242,984 | $251,105 | $8,121 | 3.34% | $100,302 | 66.51% | |
| **Total Non-Departmental** | $150,803 | $242,984 | $251,105 | $8,121 | 3.34% | $100,302 | 66.51% | |
| **Total Expenditures** | **$2,273,231** | **$2,056,641** | **$2,144,266** | **$87,625** | **4.26%** | **-$128,965** | **-5.67%** | |

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# Code Remediation Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

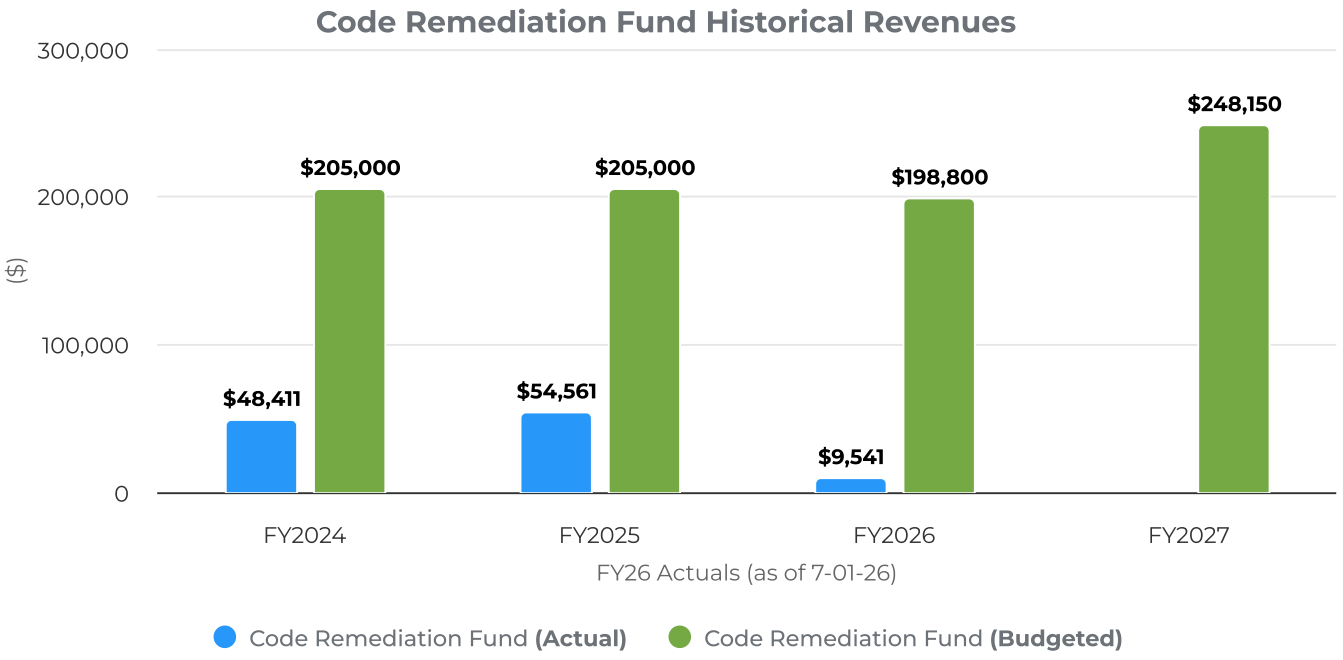
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$572,213** | **$550,935** | **$397,135** | **$397,135** | **-** | **-** | **-$153,800** | **-27.92%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | -$77 | - | - | - | - | - | - | - |
| Other | $54,638 | $45,000 | $45,000 | $45,000 | - | - | - | - |
| Fund Balance | - | $153,800 | $128,150 | $203,150 | $75,000 | 58.53% | $49,350 | 32.09% |
| **Total Revenues** | **$54,561** | **$198,800** | **$173,150** | **$248,150** | **$75,000** | **43.32%** | **$49,350** | **24.82%** |
| **Expenditures** | | | | | | | | |
| Operating Expenditures | $67,318 | $198,150 | $172,500 | $247,500 | $75,000 | 43.48% | $49,350 | 24.91% |
| Non-Departmental | $8,519 | $650 | $650 | $650 | - | - | - | - |
| **Total Expenditures** | **$75,837** | **$198,800** | **$173,150** | **$248,150** | **$75,000** | **43.32%** | **$49,350** | **24.82%** |
| **Total Revenues Less Expenditures** | **-$21,277** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Fund Balance** | **$550,936** | **$550,935** | **$397,135** | **$397,135** | **-** | **-** | **-$153,800** | **-27.92%** |

The projected FY 2027 Ending Fund Balance is **$193,985**. Excess Unassigned Fund Balance currently totals **$285,546**.

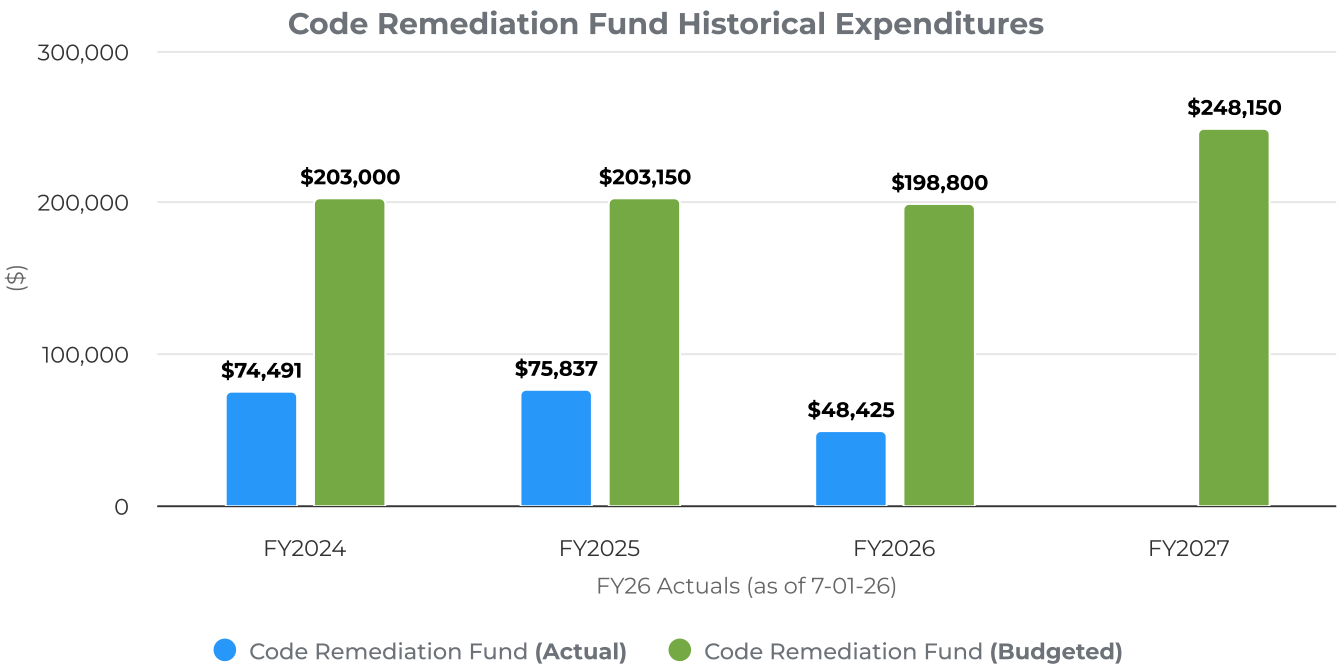
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Code Remediation Fund

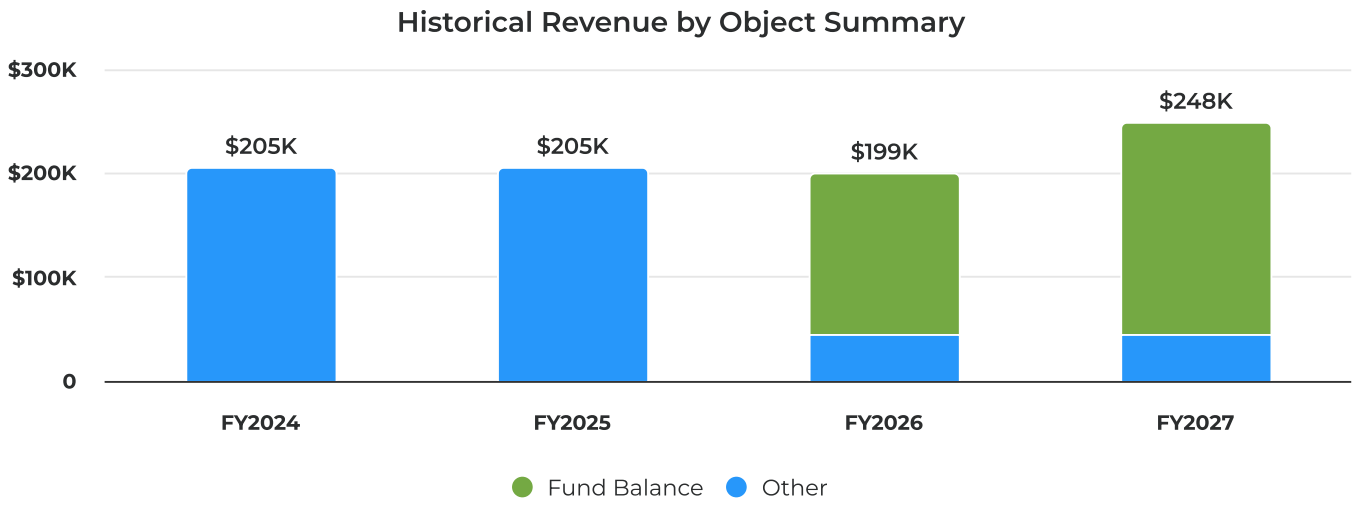
## Historical Budget to Actual Revenues

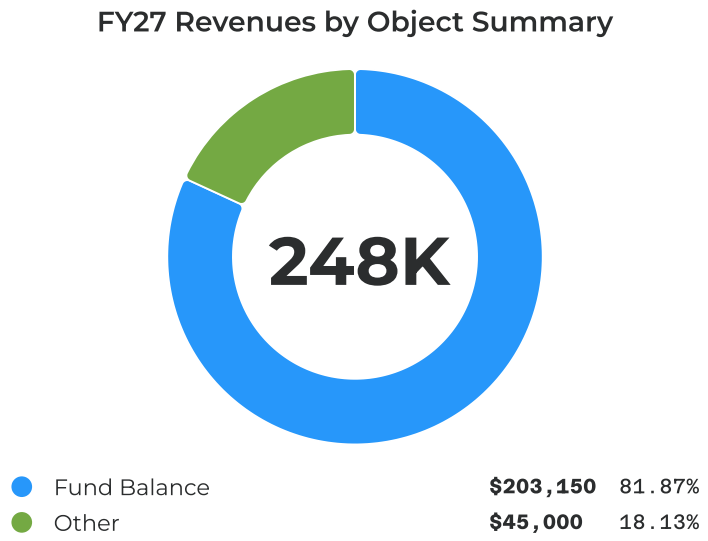



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

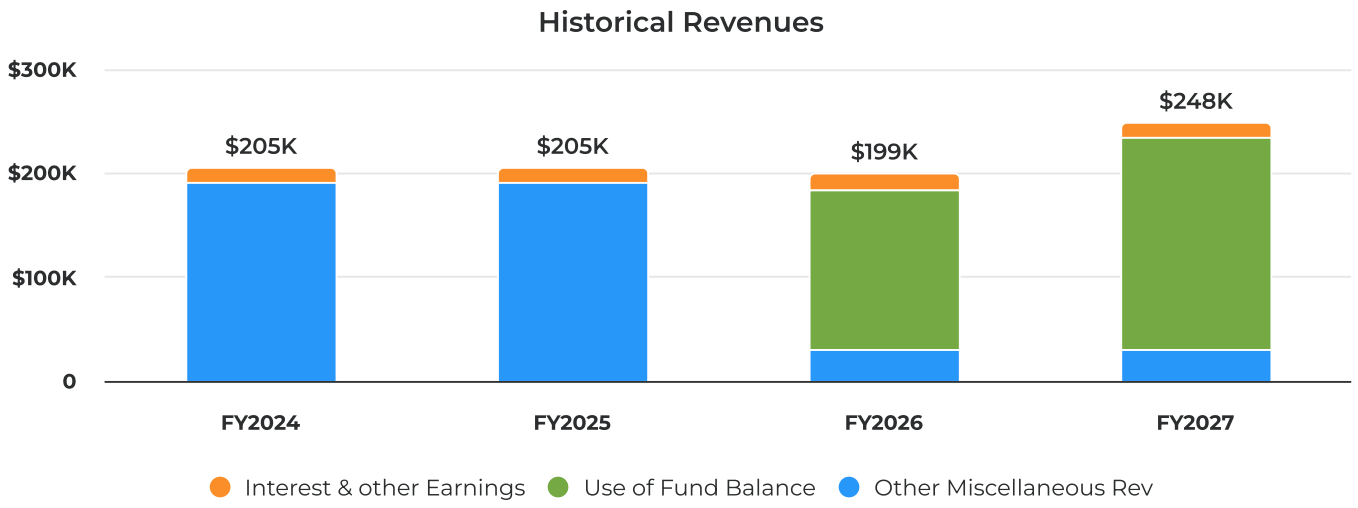


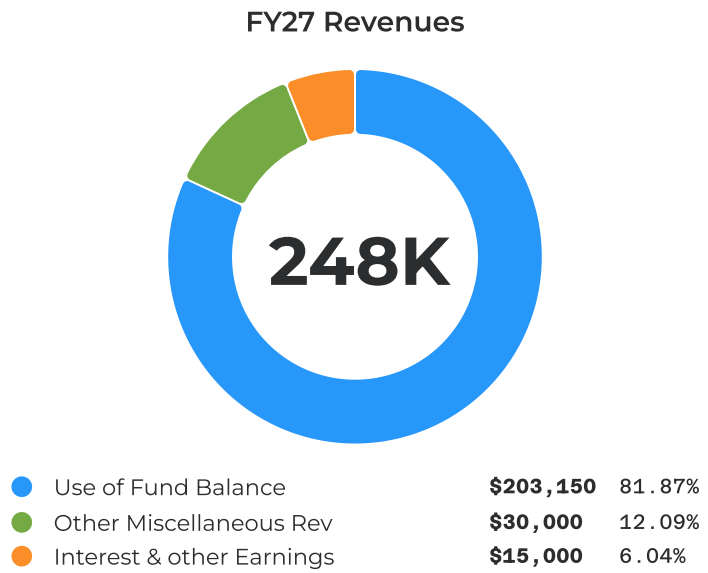




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | -$77 | - | - | - | - | - | - | - |
| Other | $54,638 | $45,000 | $45,000 | $45,000 | - | - | - | - |
| Fund Balance | - | $153,800 | $128,150 | $203,150 | $75,000 | 58.53% | $49,350 | 32.09% |
| **Total Revenues** | **$54,561** | **$198,800** | **$173,150** | **$248,150** | **$75,000** | **43.32%** | **$49,350** | **24.82%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | | |
| Charges for Services / Fees Remitted to County | -$77 | - | - | - | - | - | - | - |
| **Total Charges for Services** | -$77 | - | - | - | - | - | - | - |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $20,076 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$4,102 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $4,129 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $20,103 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |

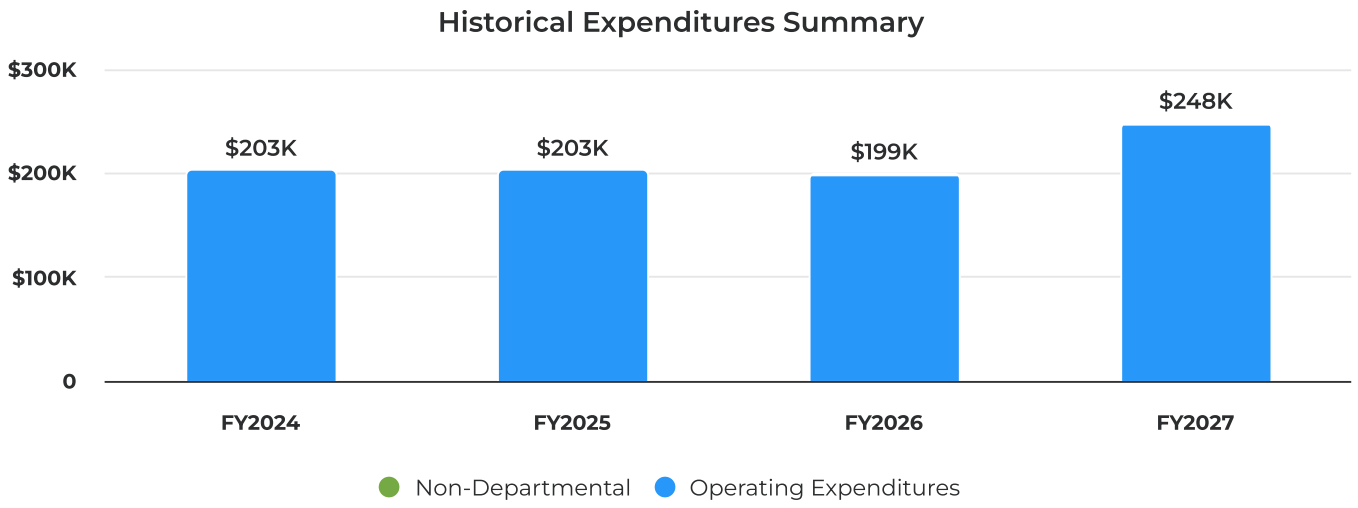
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Miscellaneous Revenue / Boarding Income | $1,925 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Miscellaneous Revenue / Lot Clearing Income | $16,470 | $20,000 | $20,000 | $20,000 | - | - | - | - |
| Miscellaneous Revenue / Nuisance Asses Interest | $140 | - | - | - | - | - | - | - |
| Miscellaneous Revenue / Surplus Sale Income | $16,000 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $34,534 | $30,000 | $30,000 | $30,000 | - | - | - | - |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $153,800 | $128,150 | $203,150 | $75,000 | 58.53% | $49,350 | 32.09% |
| **Total Use of Fund Balance** | - | $153,800 | $128,150 | $203,150 | $75,000 | 58.53% | $49,350 | 32.09% |
| **Total Revenues** | **$54,561** | **$198,800** | **$173,150** | **$248,150** | **$75,000** | **43.32%** | **$49,350** | **24.82%** |

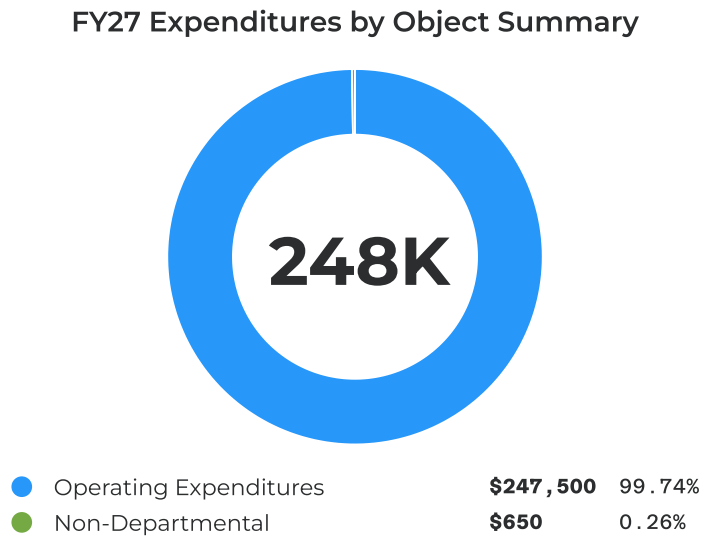
# Code Remediation Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Code Remediation Fund** | $198,800 | $173,150 | $248,150 | $75,000 | 43.32% | $49,350 | 24.82% | |
| **Other** | | | | | | | | |
| Interest / Investments | $15,000 | $15,000 | $15,000 | - | - | - | - | |
| Miscellaneous Revenue / Boarding Income | $10,000 | $10,000 | $10,000 | - | - | - | - | Requests and provisions of services have been on the decline. Revenues for these services have declined significantly as well. |
| Miscellaneous Revenue / Lot Clearing Income | $20,000 | $20,000 | $20,000 | - | - | - | - | Requests and provisions of services have been on the decline. Revenues for these services have declined significantly as well. |
| **Total Other** | $45,000 | $45,000 | $45,000 | - | - | - | - | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | $153,800 | $128,150 | $203,150 | $75,000 | 58.53% | $49,350 | 32.09% | |
| **Total Fund Balance** | $153,800 | $128,150 | $203,150 | $75,000 | 58.53% | $49,350 | 32.09% | |
| **Total Revenues** | **$198,800** | **$173,150** | **$248,150** | **$75,000** | **43.32%** | **$49,350** | **24.82%** | |

# Expenditures Summary

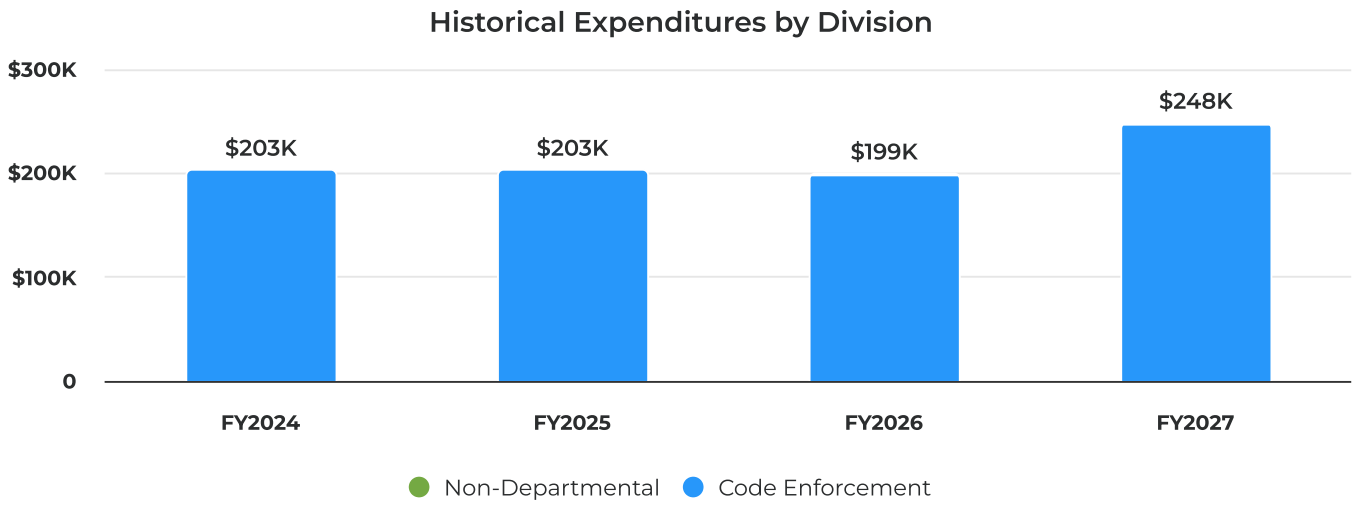


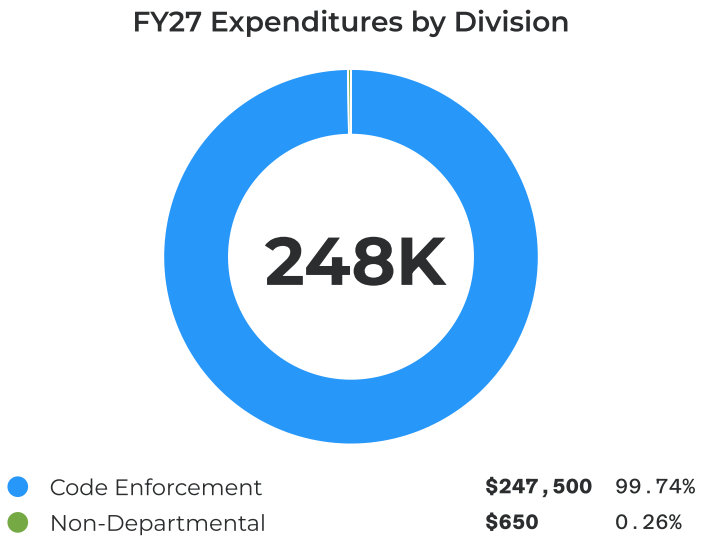




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Operating Expenditures | $67,318 | $198,150 | $172,500 | $247,500 | $75,000 | 43.48% | $49,350 | 24.91% |
| Non-Departmental | $8,519 | $650 | $650 | $650 | - | - | - | - |
| **Total Expenditures** | **$75,837** | **$198,800** | **$173,150** | **$248,150** | **$75,000** | **43.32%** | **$49,350** | **24.82%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Code Enforcement** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $23,079 | $80,000 | $80,000 | $80,000 | - | - | - | - |
| Professional Services / Foreclosure Expense | $9,126 | $10,000 | $10,000 | $85,000 | $75,000 | 750.00% | $75,000 | 750.00% |
| Professional Services / Boardups | $1,925 | $20,000 | $20,000 | $20,000 | - | - | - | - |
| Professional Services / Lot Clearing | $14,207 | $40,000 | $40,000 | $40,000 | - | - | - | - |
| Professional Services / Demolition | - | $25,000 | - | - | - | - | -$25,000 | -100.00% |
| Contractual Services / Other Contractual Service | $17,700 | $15,000 | $15,000 | $15,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Commissions | $66 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | - | $500 | - | - | - | - | -$500 | -100.00% |
| Other Curr Charges/Oblig / Advertising | $1,215 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Machinery & Equipment / Building Permit | - | $150 | - | - | - | - | -$150 | -100.00% |
| **Total Operating Expenditures** | $67,318 | $198,150 | $172,500 | $247,500 | $75,000 | 43.48% | $49,350 | 24.91% |
| **Total Code Enforcement** | $67,318 | $198,150 | $172,500 | $247,500 | $75,000 | 43.48% | $49,350 | 24.91% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Other Curr Charges/Oblig / Uncollectible Accounts | $7,672 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $847 | $650 | $650 | $650 | - | - | - | - |
| **Total Non-Departmental** | $8,519 | $650 | $650 | $650 | - | - | - | - |
| **Total Non-Departmental** | $8,519 | $650 | $650 | $650 | - | - | - | - |
| **Total Expenditures** | **$75,837** | **$198,800** | **$173,150** | **$248,150** | **$75,000** | **43.32%** | **$49,350** | **24.82%** |

# Code Remediation Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Community Sustainability** | $198,150 | $172,500 | $247,500 | $75,000 | 43.48% | $49,350 | 24.91% | |
| **Code Enforcement** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $80,000 | $80,000 | $80,000 | - | - | - | - | Annual funding to cover legal expenses related to the remedial services fund. |
| Professional Services / Foreclosure Expense | $10,000 | $10,000 | $85,000 | $75,000 | 750.00% | $75,000 | 750.00% | Funding to cover anticipated costs for foreclosure actions including title searches, advertising and appraisals. Supplemental for $75,000 approved in BWS#3. |
| Professional Services / Boardups | $20,000 | $20,000 | $20,000 | - | - | - | - | Funding for anticipated board up activities, which are usually between 10 and 20 each year. |
| Professional Services / Lot Clearing | $40,000 | $40,000 | $40,000 | - | - | - | - | Funding for anticipated lot clearings, which are usually between 25 and 40 each year. |
| Professional Services / Demolition | $25,000 | - | - | - | - | -$25,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding to cover one or two anticipated nuisance demolitions for fiscal year. |
| Contractual Services / Other Contractual Service | $15,000 | $15,000 | $15,000 | - | - | - | - | Funding to cover anticipated chronic nuisance abatement activities during fiscal year. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Commissions | $5,000 | $5,000 | $5,000 | - | - | - | - | Funding to cover anticipated collection commissions for fiscal year. |
| Communication/Freight Srv / Postage & Freight | $500 | - | - | - | - | -$500 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding for posting of notices and mailers related to remedial services. |
| Other Curr Charges/Oblig / Advertising | $2,500 | $2,500 | $2,500 | - | - | - | - | Funding for anticipated advertising related to remedial services during fiscal year. |
| Machinery & Equipment / Building Permit | $150 | - | - | - | - | -$150 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding for any necessary permits related to remedial services during fiscal year. |
| **Total Operating Expenditures** | $198,150 | $172,500 | $247,500 | $75,000 | 43.48% | $49,350 | 24.91% | |
| **Total Code Enforcement** | $198,150 | $172,500 | $247,500 | $75,000 | 43.48% | $49,350 | 24.91% | |
| **Non-Departmental** | $650 | $650 | $650 | - | - | - | - | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Admin Charges / Bank Charges and Fees | $650 | $650 | $650 | - | - | - | - | |
| **Total Non-Departmental** | $650 | $650 | $650 | - | - | - | - | |
| **Total Non-Departmental** | $650 | $650 | $650 | - | - | - | - | |
| **Total Expenditures** | **$198,800** | **$173,150** | **$248,150** | **$75,000** | **43.32%** | **$49,350** | **24.82%** | |

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# Beach Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

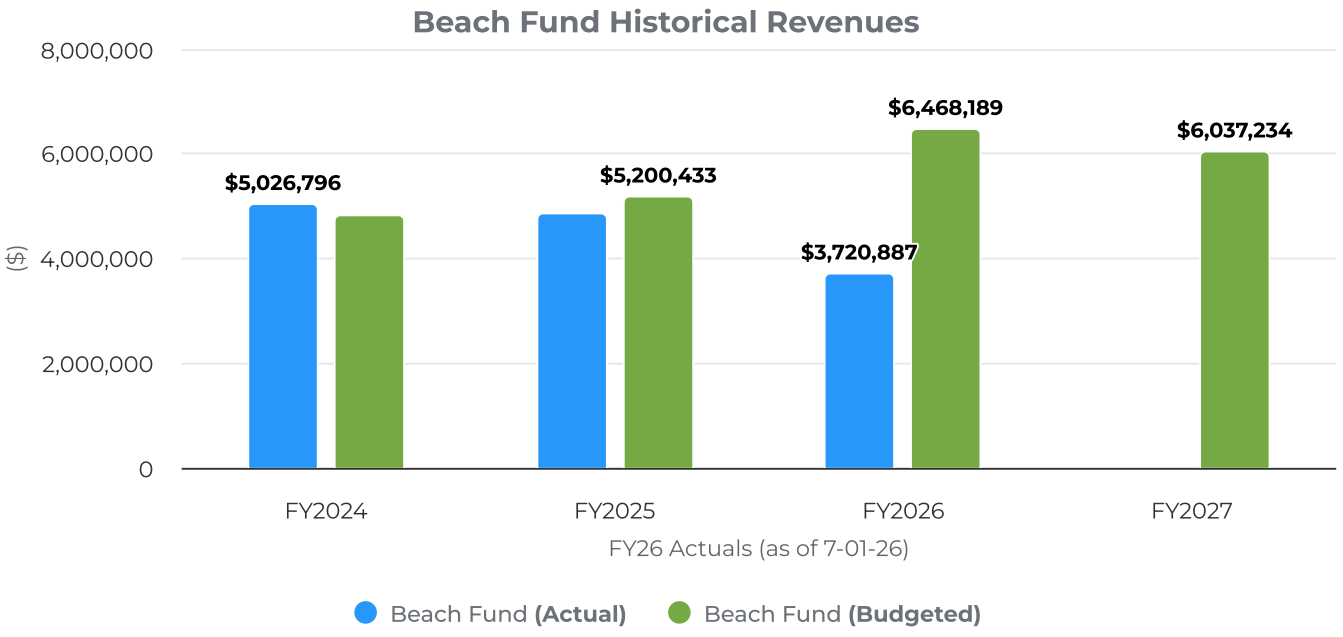
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$5,250,894** | **$4,638,751** | **$3,615,510** | **$3,615,510** | **-** | **-** | **-$1,023,241** | **-22.06%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $2,726,503 | $3,297,461 | $3,309,613 | $3,309,613 | - | - | $12,152 | 0.37% |
| Fines | $785,216 | $857,000 | $707,000 | $707,000 | - | - | -$150,000 | -17.50% |
| Other | $1,341,546 | $1,290,487 | $1,214,348 | $1,214,348 | - | - | -$76,139 | -5.90% |
| Transfers | - | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - |
| Fund Balance | - | $1,023,241 | - | $174,843 | $174,843 | - | -$848,398 | -82.91% |
| **Total Revenues** | **$4,853,265** | **$6,468,189** | **$5,854,576** | **$6,037,234** | **$182,658** | **3.12%** | **-$430,955** | **-6.66%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $2,691,023 | $3,360,187 | $3,102,060 | $3,092,331 | -$9,729 | -0.31% | -$267,856 | -7.97% |
| Operating Expenditures | $1,382,045 | $1,807,999 | $1,741,705 | $1,752,935 | $11,230 | 0.64% | -$55,064 | -3.05% |
| Non-Departmental | $1,464,687 | $1,300,003 | $1,010,811 | $1,191,968 | $181,157 | 17.92% | -$108,035 | -8.31% |
| **Total Expenditures** | **$5,537,754** | **$6,468,189** | **$5,854,576** | **$6,037,234** | **$182,658** | **3.12%** | **-$430,955** | **-6.66%** |
| **Total Revenues Less Expenditures** | **-$684,489** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Fund Balance** | **$4,566,405** | **$4,638,751** | **$3,615,510** | **$3,615,510** | **-** | **-** | **-$1,023,241** | **-22.06%** |

The projected FY 2027 Ending Fund Balance is **$3,440,667**. Excess Unassigned Fund Balance currently totals **$1,478,789**.

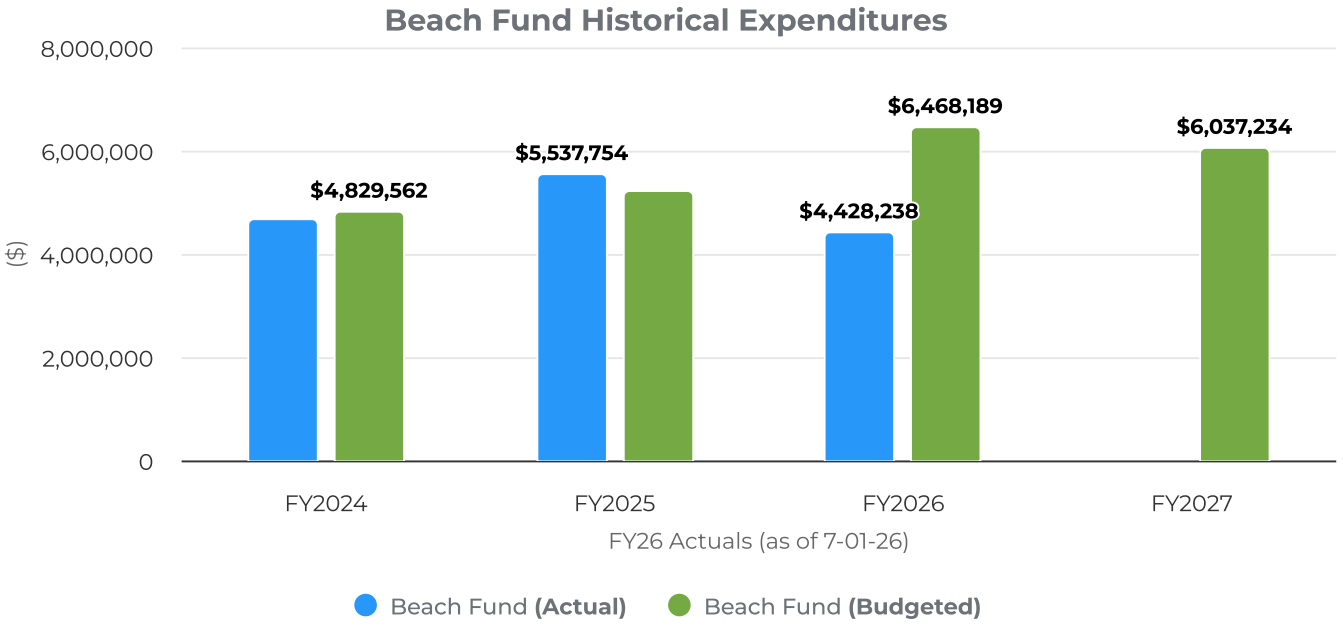
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Beach Fund

## Historical Budget to Actual Revenues

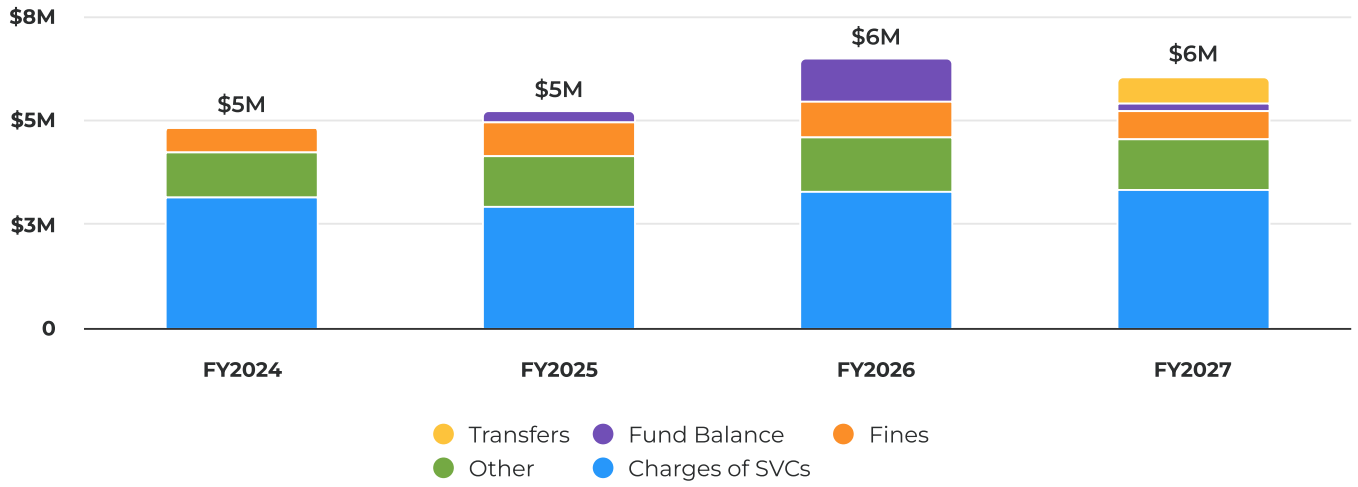



## Historical Budget to Actual Expenditures

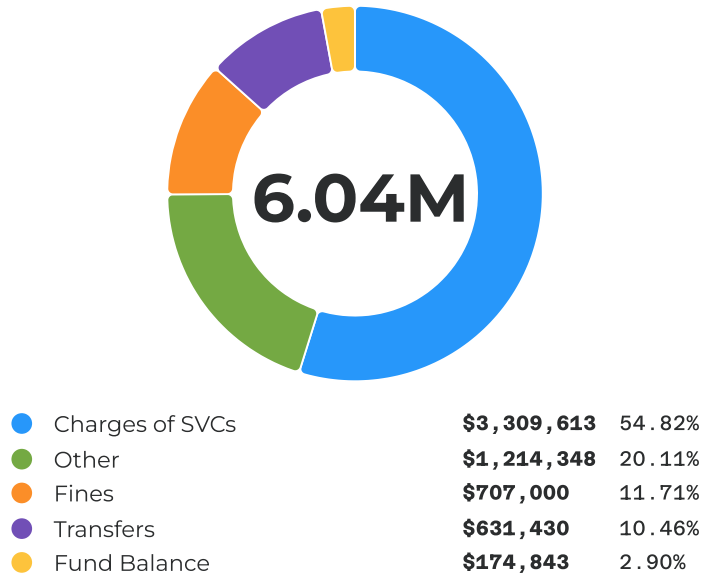


# Revenues by Object Summary

## Historical Revenue by Object Summary




## FY27 Revenues by Object Summary

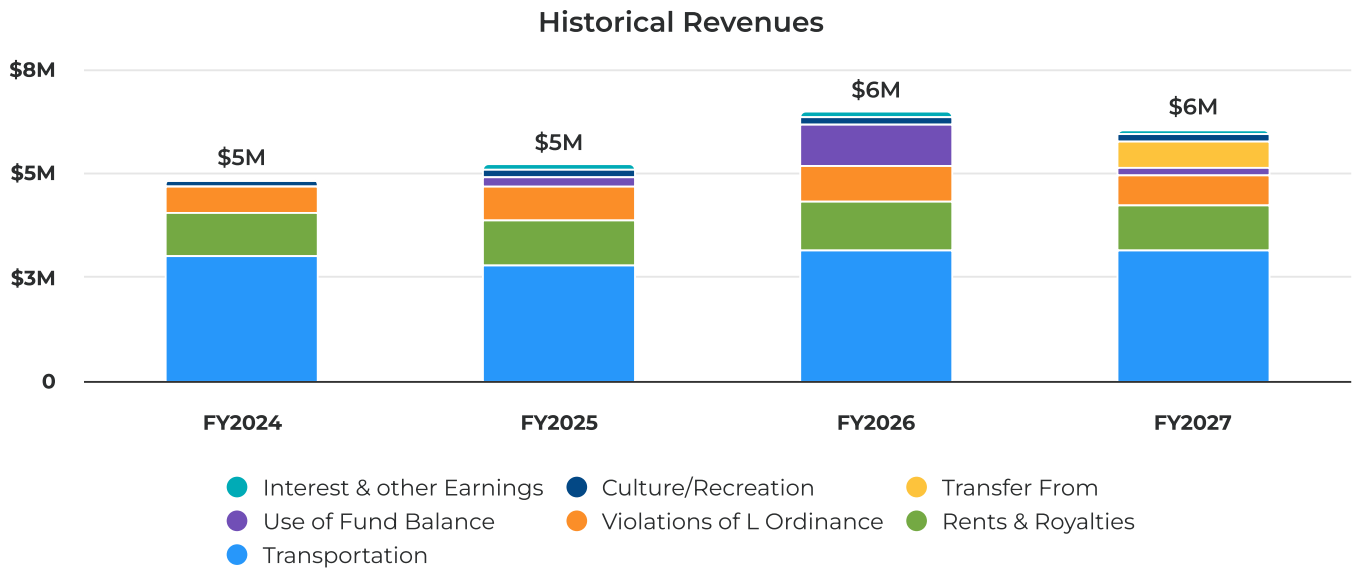


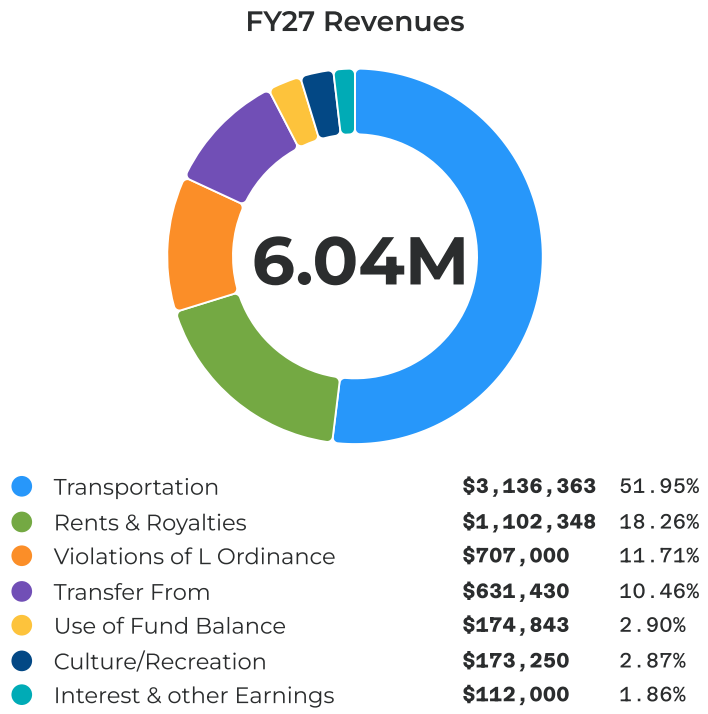

## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $2,726,503 | $3,297,461 | $3,309,613 | $3,309,613 | - | - | $12,152 | 0.37% |
| Fines | $785,216 | $857,000 | $707,000 | $707,000 | - | - | -$150,000 | -17.50% |
| Other | $1,341,546 | $1,290,487 | $1,214,348 | $1,214,348 | - | - | -$76,139 | -5.90% |
| Transfers | - | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Fund Balance | - | $1,023,241 | - | $174,843 | $174,843 | - | -$848,398 | -82.91% |
| **Total Revenues** | **$4,853,265** | **$6,468,189** | **$5,854,576** | **$6,037,234** | **$182,658** | **3.12%** | **-$430,955** | **-6.66%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Transportation** | | | | | | | | |
| Parking Facilities / Parking Meters-Taxable | $2,375,355 | $2,863,367 | $2,865,700 | $2,865,700 | - | - | $2,333 | 0.08% |
| Parking Facilities / Parking Permits | $126,385 | $131,544 | $131,544 | $131,544 | - | - | - | - |
| Parking Facilities / Tenant Employee Parking | - | $24,000 | $24,000 | $24,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Parking Facilities / Pier parking | $31,985 | $28,000 | $28,000 | $28,000 | - | - | - | - |
| Parking Facilities / Prk. Off. Sales Taxable | $10 | $100 | - | - | - | - | -$100 | -100.00% |
| Parking Facilities / Parking Lot Rentals | $34,805 | $85,000 | $85,919 | $85,919 | - | - | $919 | 1.08% |
| Parking Facilities / In-Person Service Charge | $1,088 | $1,200 | $1,200 | $1,200 | - | - | - | - |
| **Total Transportation** | $2,569,628 | $3,133,211 | $3,136,363 | $3,136,363 | - | - | $3,152 | 0.10% |
| **Culture/Recreation** | | | | | | | | |
| Parks and Recreation / Pavillion Rentals | - | $250 | - | - | - | - | -$250 | -100.00% |
| Parks and Recreation / Junior LifeGuard Program | $19,875 | $12,000 | $14,250 | $14,250 | - | - | $2,250 | 18.75% |
| Parks and Recreation / Beach Concession Rentals | $137,000 | $148,000 | $159,000 | $159,000 | - | - | $11,000 | 7.43% |
| Special Events / Other Fees | - | $4,000 | - | - | - | - | -$4,000 | -100.00% |
| **Total Culture/Recreation** | $156,875 | $164,250 | $173,250 | $173,250 | - | - | $9,000 | 5.48% |
| **Violations of L Ordinance** | | | | | | | | |
| Violations of L Ordinance / Parking Fines | $778,326 | $850,000 | $700,000 | $700,000 | - | - | -$150,000 | -17.65% |
| Parking Fines / Delinquent | $6,890 | $7,000 | $7,000 | $7,000 | - | - | - | - |
| **Total Violations of L Ordinance** | $785,216 | $857,000 | $707,000 | $707,000 | - | - | -$150,000 | -17.50% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $166,667 | $130,000 | $112,000 | $112,000 | - | - | -$18,000 | -13.85% |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$15,774 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $15,878 | - | - | - | - | - | - | - |
| Interest & other Earnings / GASB87 Interest Income | $115,406 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $282,177 | $130,000 | $112,000 | $112,000 | - | - | -$18,000 | -13.85% |
| **Rents & Royalties** | | | | | | | | |
| Rents & Royalties / Leased Properties | $392,676 | $433,450 | $448,619 | $448,619 | - | - | $15,169 | 3.50% |
| Leased Properties / Patio Area | $51,399 | $63,621 | $65,848 | $65,848 | - | - | $2,227 | 3.50% |
| Leased Properties / Common Area Maintenance | $119,716 | $165,600 | $171,396 | $171,396 | - | - | $5,796 | 3.50% |
| Leased Properties / Miscellaneous | $9,895 | $9,896 | $9,304 | $9,304 | - | - | -$592 | -5.98% |
| Rents & Royalties / Lease/Rent Pier | $363,885 | $377,910 | $391,136 | $391,136 | - | - | $13,226 | 3.50% |
| Lease/Rent Pier / Common Area Maintenance | $6,476 | $6,710 | $6,945 | $6,945 | - | - | $235 | 3.50% |
| Lease/Rent Pier / GASB87 Contra | -$968,871 | - | - | - | - | - | - | - |
| Events / Ball Room Rental | $7,366 | $100,000 | $5,800 | $5,800 | - | - | -$94,200 | -94.20% |
| Events / Kitchen Rental | $1,010 | - | - | - | - | - | - | - |
| Events / Beach Weddings | $600 | $3,300 | $3,300 | $3,300 | - | - | - | - |
| Events / Special Events | $2,420 | - | - | - | - | - | - | - |
| Rents & Royalties / GASB87 Lease Revenue | $1,023,859 | - | - | - | - | - | - | - |
| **Total Rents & Royalties** | $1,010,431 | $1,160,487 | $1,102,348 | $1,102,348 | - | - | -$58,139 | -5.01% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $48,937 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $48,937 | - | - | - | - | - | - | - |
| **Transfer From** | | | | | | | | |
| Governmental Funds / General Fund | - | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - |
| **Total Transfer From** | - | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $1,023,241 | - | $174,843 | $174,843 | - | -$848,398 | -82.91% |
| **Total Use of Fund Balance** | - | $1,023,241 | - | $174,843 | $174,843 | - | -$848,398 | -82.91% |
| **Total Revenues** | **$4,853,265** | **$6,468,189** | **$5,854,576** | **$6,037,234** | **$182,658** | **3.12%** | **-$430,955** | **-6.66%** |

# Beach Fund Revenue Itemizations

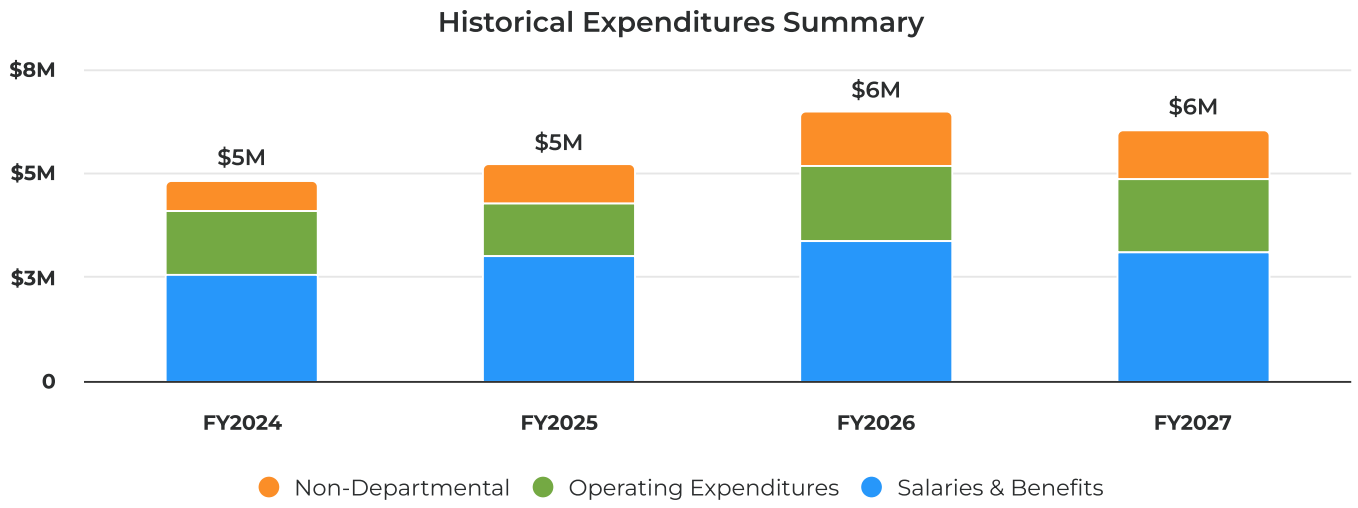
## Revenues by Fund

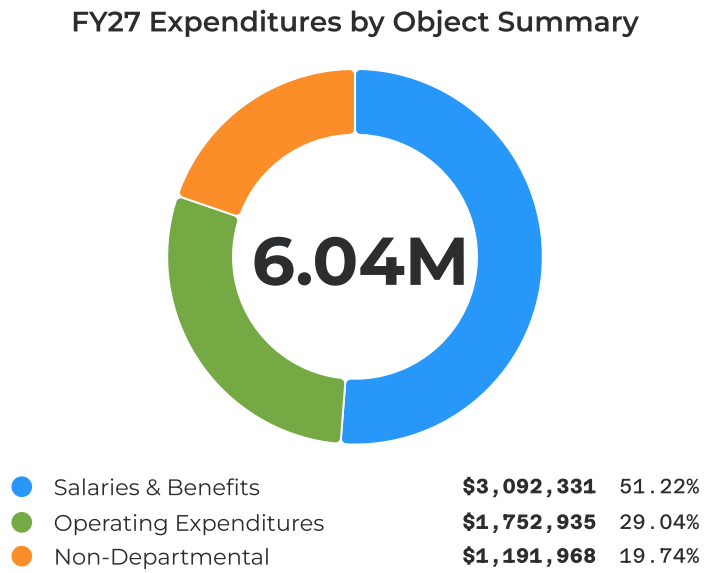
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Beach Fund** | $6,468,189 | $5,854,576 | $6,037,234 | $182,658 | 3.12% | -$430,955 | -6.66% | |
| **Charges of SVCs** | | | | | | | | |
| Parking Facilities / Parking Meters-Taxable | $2,863,367 | $2,865,700 | $2,865,700 | - | - | $2,333 | 0.08% | Revenues from Park Mobile and Meters. Recommendation based on Stantec modeling. |
| Parking Facilities / Parking Permits | $131,544 | $131,544 | $131,544 | - | - | - | - | Resident and seasonal permits |
| Parking Facilities / Tenant Employee Parking | $24,000 | $24,000 | $24,000 | - | - | - | - | |
| Parking Facilities / Pier parking | $28,000 | $28,000 | $28,000 | - | - | - | - | |
| Parking Facilities / Prk. Off. Sales Taxable | $100 | - | - | - | - | -$100 | -100.00% | Parking office sales have been zero. We are not continuing selling any products. |
| Parking Facilities / Parking Lot Rentals | $85,000 | $85,919 | $85,919 | - | - | $919 | 1.08% | Lease Agreement with Four Seasons Resort for Old Bridge Park parking lot. Lease agreement for five years commencing on May 22, 2025, through May 21, 2030. Year 1 and 2 Annual License Fee is $85,000. Year 3 increased by 3% and Year's 4 and 5 increase by 5%. FY25: $30,619 FY26: $85,000 FY27: $85,919 FY28: $89,127 FY29: $93,584 FY30: $61,755 |
| Parking Facilities / In-Person Service Charge | $1,200 | $1,200 | $1,200 | - | - | - | - | |
| Parks and Recreation / Pavillion Rentals | $250 | - | - | - | - | -$250 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. |
| Parks and Recreation / Junior LifeGuard Program | $12,000 | $14,250 | $14,250 | - | - | $2,250 | 18.75% | Increase in # of participants |
| Parks and Recreation / Beach Concession Rentals | $148,000 | $159,000 | $159,000 | - | - | $11,000 | 7.43% | Per 9/20/23 contract - Oceanside Beach Service (beach equipment rental-chairs, umbrellas,cabanas). |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Special Events / Other Fees | $4,000 | - | - | - | - | -$4,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Vendor Fees for bonfires and other beach events |
| **Total Charges of SVCs** | $3,297,461 | $3,309,613 | $3,309,613 | - | - | $12,152 | 0.37% | |
| **Fines** | | | | | | | | |
| Violations of L Ordinance / Parking Fines | $850,000 | $700,000 | $700,000 | - | - | -$150,000 | -17.65% | Partial allocation between Gen Fund & Beach Fund. |
| Parking Fines / Delinquent | $7,000 | $7,000 | $7,000 | - | - | - | - | Collections |
| **Total Fines** | $857,000 | $707,000 | $707,000 | - | - | -$150,000 | -17.50% | |
| **Other** | | | | | | | | |
| Interest / Investments | $130,000 | $112,000 | $112,000 | - | - | -$18,000 | -13.85% | Estimated |
| Rents & Royalties / Leased Properties | $433,450 | $448,619 | $448,619 | - | - | $15,169 | 3.50% | |
| Kilwins | $52,080 | $53,902 | $53,902 | - | - | $1,822 | 3.50% | |
| Lake Worth Tee-Shirt Company | $73,787 | $76,370 | $76,370 | - | - | $2,583 | 3.50% | |
| Mamma Mia's on the Beach | $72,904 | $75,455 | $75,455 | - | - | $2,551 | 3.50% | |
| Benny's Oceanfront | $234,679 | $242,892 | $242,892 | - | - | $8,213 | 3.50% | |
| Leased Properties / Patio Area | $63,621 | $65,848 | $65,848 | - | - | $2,227 | 3.50% | |
| Kilwins | $7,989 | $8,269 | $8,269 | - | - | $280 | 3.50% | Estimate 3.5% increase |
| Mamma Mia's on the Beach | $9,870 | $10,215 | $10,215 | - | - | $345 | 3.50% | Estimate 3.5% increase |
| Benny's Oceanfront | $39,060 | $40,427 | $40,427 | - | - | $1,367 | 3.50% | Estimate 3.5% increase |
| Benny's Pier | $6,702 | $6,937 | $6,937 | - | - | $235 | 3.51% | Estimate 3.5% increase |
| Leased Properties / Common Area Maintenance | $165,600 | $171,396 | $171,396 | - | - | $5,796 | 3.50% | Estimate 3.5% increase |
| Leased Properties / Miscellaneous | $9,896 | $9,304 | $9,304 | - | - | -$592 | -5.98% | |
| Lake Worth Beach Farmer's Market | $8,696 | $9,304 | $9,304 | - | - | $608 | 6.99% | Evening farmers markets at Old Bridget Park. 3 year agreement begins 10/2023 and may be extended for two (2) additional one (1) year terms. Lease dates are October to April each year (7 months per year). Leased Revenues per month are $1,242.15 and $8,696 per year (rounded). |
| Pier Cam | $1,200 | - | - | - | - | -$1,200 | -100.00% | Surfline webcams at Lake Worth Pier. No end date provided in agreement. Leased Revenues per |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | month are $100 and $1,200 per year. |
| Rents & Royalties / Lease/Rent Pier | $377,910 | $391,136 | $391,136 | - | - | $13,226 | 3.50% | Benny's Rent. Per lease agreement; patio area separate. 3.5% increase |
| Lease/Rent Pier / Common Area Maintenance | $6,710 | $6,945 | $6,945 | - | - | $235 | 3.50% | Benny's Pier. 3.5% increase per lease agreement |
| Events / Ball Room Rental | $100,000 | $5,800 | $5,800 | - | - | -$94,200 | -94.20% | Anticipated lease of ballroom for FY27 based on ITIN. |
| Events / Beach Weddings | $3,300 | $3,300 | $3,300 | - | - | - | - | $660 per wedding X 5 |
| **Total Other** | $1,290,487 | $1,214,348 | $1,214,348 | - | - | -$76,139 | -5.90% | |
| **Transfers** | | | | | | | | |
| Governmental Funds / General Fund | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - | |
| Gen Fund (To Cover Deficit) | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - | |
| **Total Transfers** | - | $623,615 | $631,430 | $7,815 | 1.25% | $631,430 | - | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | $1,023,241 | - | $174,843 | $174,843 | - | -$848,398 | -82.91% | |
| Parking Meters | - | - | $101,843 | $101,843 | - | $101,843 | - | Utilizing Beach's fund balance for this project. |
| Beach Stairs and Showers Remodel | - | - | $73,000 | $73,000 | - | $73,000 | - | Utilizing Beach's fund balance for this project. |
| **Total Fund Balance** | $1,023,241 | - | $174,843 | $174,843 | - | -$848,398 | -82.91% | |
| **Total Revenues** | **$6,468,189** | **$5,854,576** | **$6,037,234** | **$182,658** | **3.12%** | **-$430,955** | **-6.66%** | |

# Expenditures Summary

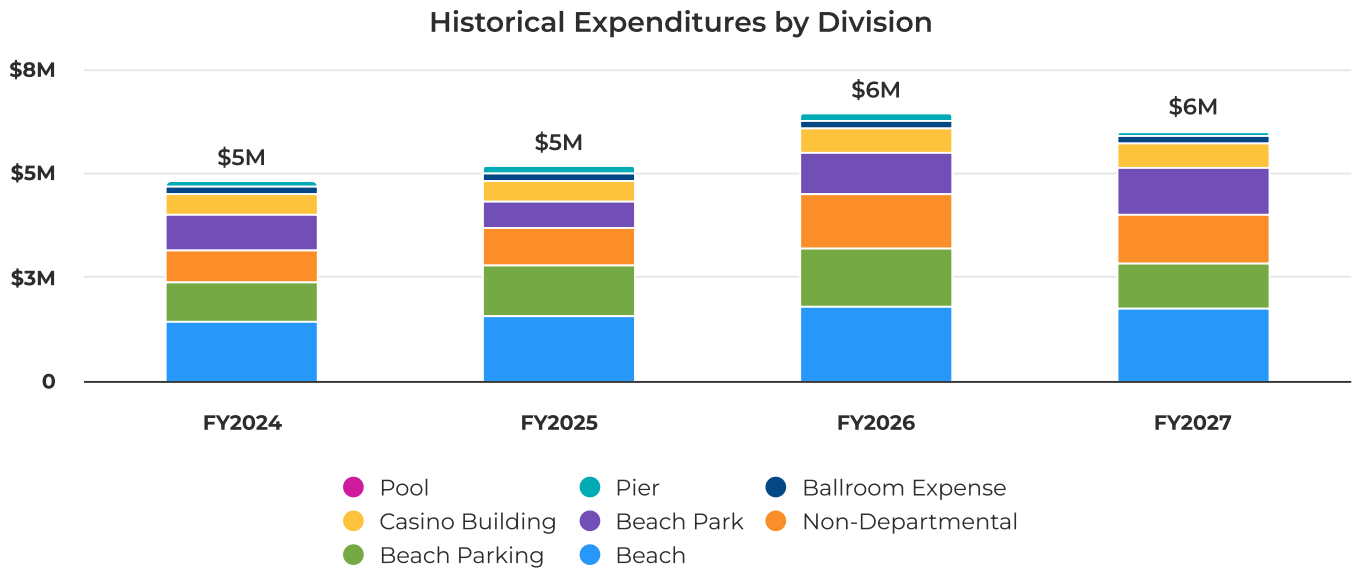


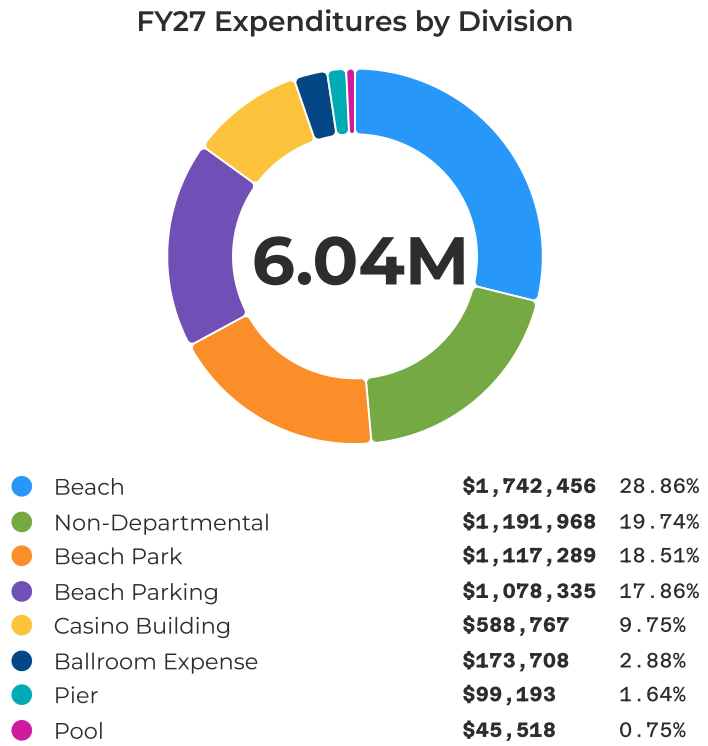




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $2,691,023 | $3,360,187 | $3,102,060 | $3,092,331 | -$9,729 | -0.31% | -$267,856 | -7.97% |
| Operating Expenditures | $1,382,045 | $1,807,999 | $1,741,705 | $1,752,935 | $11,230 | 0.64% | -$55,064 | -3.05% |
| Non-Departmental | $1,464,687 | $1,300,003 | $1,010,811 | $1,191,968 | $181,157 | 17.92% | -$108,035 | -8.31% |
| **Total Expenditures** | **$5,537,754** | **$6,468,189** | **$5,854,576** | **$6,037,234** | **$182,658** | **3.12%** | **-$430,955** | **-6.66%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beach Parking** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $453,099 | $604,302 | $490,176 | $490,176 | - | - | -$114,126 | -18.89% |
| Other Salaries / Part Time | $51,619 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Overtime / Standard Overtime | $10,702 | $8,000 | $8,000 | $8,000 | - | - | - | - |
| Special Pay / Longevity | $4,500 | $5,300 | $4,640 | $4,640 | - | - | -$660 | -12.45% |
| Special Pay / Other Pays | - | $990 | $990 | $990 | - | - | - | - |
| Other / FICA Taxes | $39,052 | $47,315 | $38,534 | $38,534 | - | - | -$8,781 | -18.56% |
| Retirement Contributions / Defined Benefit Plan | $96,948 | $129,777 | $82,486 | $81,105 | -$1,381 | -1.67% | -$48,672 | -37.50% |
| Retirement Contributions / 401-a Plan | $1,909 | $2,470 | $2,376 | $2,376 | - | - | -$94 | -3.81% |
| Other / Life & Health Insurance | $76,302 | $158,148 | $107,300 | $105,951 | -$1,349 | -1.26% | -$52,197 | -33.01% |
| Workers' Compensation / Workers' Comp Regular | $11,777 | $13,195 | $13,195 | $13,195 | - | - | - | - |
| **Total Salaries & Benefits** | $745,908 | $969,497 | $747,697 | $744,967 | -$2,730 | -0.37% | -$224,530 | -23.16% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $63,738 | $64,547 | $43,550 | $43,550 | - | - | -$20,997 | -32.53% |
| Professional Services / Other | $4,287 | $1,000 | $800 | $800 | - | - | -$200 | -20.00% |
| Contractual Services / Other Contractual Service | $192,342 | $253,000 | $184,400 | $195,200 | $10,800 | 5.86% | -$57,800 | -22.85% |
| Travel & Training / Training/Registration | $747 | $750 | $720 | $720 | - | - | -$30 | -4.00% |
| Travel & Training / Lodging/Transportation | $448 | $850 | $800 | $800 | - | - | -$50 | -5.88% |
| Communication/Freight Srv / Postage & Freight | $986 | $3,000 | $800 | $800 | - | - | -$2,200 | -73.33% |
| Utility Services / Electricity | - | - | - | $205 | $205 | - | $205 | - |
| Utility Services / Refuse/Waste Disposal | - | - | - | $225 | $225 | - | $225 | - |
| Rental & Leases / Operating/Capital Leasing | $6,749 | $8,250 | $6,600 | $6,600 | - | - | -$1,650 | -20.00% |
| Insurance / Property/Liability | $10,480 | $11,528 | $6,018 | $6,018 | - | - | -$5,510 | -47.80% |
| Repair/Maint Services / Equipment-General | $8,493 | $19,000 | $14,800 | $14,800 | - | - | -$4,200 | -22.11% |
| Repair/Maint Services / Equipment-Garage | $33,205 | $38,511 | $30,812 | $30,812 | - | - | -$7,699 | -19.99% |
| Repair/Maint Services / Heavy Equipment | $1,339 | - | - | - | - | - | - | - |
| Other / Printing & Binding | $3,769 | $8,190 | $8,000 | $8,000 | - | - | -$190 | -2.32% |
| Office Supplies / Office Supplies | $692 | $2,200 | $1,760 | $1,760 | - | - | -$440 | -20.00% |
| Operating Supplies / Gas, Lubricants & Oil | $10,123 | $1,700 | $1,360 | $1,360 | - | - | -$340 | -20.00% |
| Operating Supplies / Small Tools & Equipment | $10,879 | $11,500 | $10,560 | $10,560 | - | - | -$940 | -8.17% |
| Operating Supplies / Uniforms | $3,718 | $5,750 | $4,600 | $4,600 | - | - | -$1,150 | -20.00% |
| Operating Supplies / Other | - | $2,102 | $6,490 | $6,490 | - | - | $4,388 | 208.75% |
| Other / Books, Publ, Subsc & Memb | $80 | $85 | $68 | $68 | - | - | -$17 | -20.00% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Machinery & Equipment / Beach | - | $26,000 | - | - | - | - | -$26,000 | -100.00% |
| **Total Operating Expenditures** | $352,076 | $457,963 | $322,138 | $333,368 | $11,230 | 3.49% | -$124,595 | -27.21% |
| **Total Beach Parking** | $1,097,984 | $1,427,460 | $1,069,835 | $1,078,335 | $8,500 | 0.79% | -$349,125 | -24.46% |
| **Casino Building** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $152,084 | $162,979 | $162,980 | $162,980 | - | - | $1 | - |
| Other Salaries / Part Time | $25,069 | $36,232 | $34,045 | $34,045 | - | - | -$2,187 | -6.04% |
| Overtime / Standard Overtime | $24,247 | $22,500 | $15,000 | $15,000 | - | - | -$7,500 | -33.33% |
| Special Pay / Longevity | $1,644 | $1,800 | $2,000 | $2,000 | - | - | $200 | 11.11% |
| Special Pay / Other Pays | - | $495 | $495 | $495 | - | - | - | - |
| Special Rec Facility / FICA Taxes | $15,456 | $17,133 | $16,407 | $16,407 | - | - | -$726 | -4.24% |
| Retirement Contributions / Defined Benefit Plan | $21,913 | $38,140 | $27,235 | $26,779 | -$456 | -1.67% | -$11,361 | -29.79% |
| Retirement Contributions / 401-a Plan | $954 | $1,235 | $1,188 | $1,188 | - | - | -$47 | -3.81% |
| Special Rec Facility / Life & Health Insurance | $20,891 | $26,477 | $30,097 | $29,718 | -$379 | -1.26% | $3,241 | 12.24% |
| Workers' Compensation / Workers' Comp Regular | $5,176 | $5,402 | $5,402 | $5,402 | - | - | - | - |
| **Total Salaries & Benefits** | $267,434 | $312,393 | $294,849 | $294,014 | -$835 | -0.28% | -$18,379 | -5.88% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $13,687 | $13,349 | $9,434 | $9,434 | - | - | -$3,915 | -29.33% |
| Contractual Services / Other Contractual Service | $36,458 | $41,230 | $41,190 | $41,190 | - | - | -$40 | -0.10% |
| Communication/Freight Srv / Postage & Freight | $15 | $350 | $100 | $100 | - | - | -$250 | -71.43% |
| Utility Services / Water | $13,650 | $15,920 | $31,942 | $31,942 | - | - | $16,022 | 100.64% |
| Utility Services / Sewer | $16,240 | $19,885 | $27,200 | $27,200 | - | - | $7,315 | 36.79% |
| Utility Services / Electricity | $67,358 | $78,472 | $89,412 | $89,412 | - | - | $10,940 | 13.94% |
| Utility Services / Refuse/Waste Disposal | - | $1,836 | - | - | - | - | -$1,836 | -100.00% |
| Rental & Leases / Operating/Capital Leasing | $1,054 | $1,850 | $1,850 | $1,850 | - | - | - | - |
| Insurance / Property/Liability | $83,206 | $91,527 | $59,725 | $59,725 | - | - | -$31,802 | -34.75% |
| Repair/Maint Services / Structures & Improvements | - | - | $7,000 | $7,000 | - | - | $7,000 | - |
| Office Supplies / Office Supplies | $398 | $400 | $6,400 | $6,400 | - | - | $6,000 | 1,500.00% |
| Operating Supplies / Small Tools & Equipment | $1,900 | $3,500 | $3,500 | $3,500 | - | - | - | - |
| Operating Supplies / Uniforms | $1,830 | $3,500 | $4,000 | $4,000 | - | - | $500 | 14.29% |
| Operating Supplies / Other | $6,930 | $10,000 | $13,000 | $13,000 | - | - | $3,000 | 30.00% |
| Special Rec Facility / Interest | $150,615 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Operating Expenditures** | $393,341 | $281,819 | $294,753 | $294,753 | - | - | $12,934 | 4.59% |
| **Total Casino Building** | $660,774 | $594,212 | $589,602 | $588,767 | -$835 | -0.14% | -$5,445 | -0.92% |
| **Ballroom Expense** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $64,924 | $55,068 | $55,068 | $55,068 | - | - | - | - |
| Other Salaries / Part Time | $25,347 | $36,232 | $34,045 | $34,045 | - | - | -$2,187 | -6.04% |
| Overtime / Standard Overtime | $3,721 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Special Pay / Longevity | $744 | $900 | $1,100 | $1,100 | - | - | $200 | 22.22% |
| Special Pay / Other Pays | - | $495 | $495 | $495 | - | - | - | - |
| Special Rec Facility / FICA Taxes | $7,016 | $7,394 | $7,242 | $7,242 | - | - | -$152 | -2.06% |
| Retirement Contributions / Defined Benefit Plan | $12,307 | $10,362 | $7,879 | $7,747 | -$132 | -1.68% | -$2,615 | -25.24% |
| Retirement Contributions / 401-a Plan | $954 | $1,235 | $1,188 | $1,188 | - | - | -$47 | -3.81% |
| Special Rec Facility / Life & Health Insurance | $12,378 | $7,862 | $11,123 | $10,983 | -$140 | -1.26% | $3,121 | 39.70% |
| Workers' Compensation / Workers' Comp Regular | $1,740 | $3,308 | $3,308 | $3,308 | - | - | - | - |
| **Total Salaries & Benefits** | $129,131 | $126,856 | $125,448 | $125,176 | -$272 | -0.22% | -$1,680 | -1.32% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $35,161 | $34,791 | $28,671 | $28,671 | - | - | -$6,120 | -17.59% |
| Professional Services / Other | $1,195 | $500 | $500 | $500 | - | - | - | - |
| Contractual Services / Other Contractual Service | - | $3,500 | $3,500 | $3,500 | - | - | - | - |
| Utility Services / Natural Gas | $53 | $700 | $700 | $700 | - | - | - | - |
| Insurance / Property/Liability | $17,778 | $19,556 | $12,761 | $12,761 | - | - | -$6,795 | -34.75% |
| Repair/Maint Services / Equipment-General | - | $2,400 | $2,400 | $2,400 | - | - | - | - |
| Special Rec Facility / Printing & Binding | - | $500 | - | - | - | - | -$500 | -100.00% |
| Office Supplies / Office Supplies | $150 | $500 | - | - | - | - | -$500 | -100.00% |
| Special Rec Facility / Books, Publ, Subsc & Memb | - | $500 | - | - | - | - | -$500 | -100.00% |
| **Total Operating Expenditures** | $54,337 | $62,947 | $48,532 | $48,532 | - | - | -$14,415 | -22.90% |
| **Total Ballroom Expense** | $183,468 | $189,803 | $173,980 | $173,708 | -$272 | -0.16% | -$16,095 | -8.48% |
| **Pool** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $10,431 | $14,515 | $14,514 | $14,514 | - | - | -$1 | -0.01% |
| Special Pay / Other Pays | - | $495 | $495 | $495 | - | - | - | - |
| Parks and Recreation / FICA Taxes | $768 | $1,145 | $1,145 | $1,145 | - | - | - | - |
| Retirement Contributions / Defined Cont Plan | $954 | $1,235 | $1,188 | $1,188 | - | - | -$47 | -3.81% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Parks and Recreation / Life & Health Insurance | $1,464 | $2,481 | $1,309 | $1,293 | -$16 | -1.22% | -$1,188 | -47.88% |
| Workers' Compensation / Workers' Comp Regular | $280 | $271 | $271 | $271 | - | - | - | - |
| **Total Salaries & Benefits** | $13,898 | $20,142 | $18,922 | $18,906 | -$16 | -0.08% | -$1,236 | -6.14% |
| **Operating Expenditures** | | | | | | | | |
| Utility Services / Water | $5,993 | $7,554 | $7,964 | $7,964 | - | - | $410 | 5.43% |
| Utility Services / Sewer | $4,419 | $5,604 | $5,854 | $5,854 | - | - | $250 | 4.46% |
| Utility Services / Electricity | $1,572 | $2,000 | $2,430 | $2,430 | - | - | $430 | 21.50% |
| Utility Services / Refuse/Waste Disposal | - | $540 | - | - | - | - | -$540 | -100.00% |
| Insurance / Property/Liability | $14,438 | $15,882 | $10,364 | $10,364 | - | - | -$5,518 | -34.74% |
| **Total Operating Expenditures** | $26,422 | $31,580 | $26,612 | $26,612 | - | - | -$4,968 | -15.73% |
| **Total Pool** | $40,320 | $51,722 | $45,534 | $45,518 | -$16 | -0.04% | -$6,204 | -11.99% |
| **Beach** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $735,842 | $871,166 | $871,167 | $871,167 | - | - | $1 | - |
| Other Salaries / Part Time | $68,494 | $170,199 | $169,930 | $169,930 | - | - | -$269 | -0.16% |
| Overtime / Standard Overtime | $86,256 | $85,000 | $85,000 | $85,000 | - | - | - | - |
| Special Pay / Longevity | $8,469 | $8,400 | $9,200 | $9,200 | - | - | $800 | 9.52% |
| Special Pay / Other Pays | $396 | $990 | $675 | $675 | - | - | -$315 | -31.82% |
| Parks and Recreation / FICA Taxes | $68,657 | $86,878 | $86,898 | $86,898 | - | - | $20 | 0.02% |
| Retirement Contributions / Defined Benefit Plan | $167,075 | $205,621 | $151,605 | $149,065 | -$2,540 | -1.68% | -$56,556 | -27.50% |
| Retirement Contributions / Defined Cont Plan | $1,336 | $1,787 | $1,693 | $1,693 | - | - | -$94 | -5.26% |
| Parks and Recreation / Life & Health Insurance | $134,355 | $173,847 | $194,971 | $192,521 | -$2,450 | -1.26% | $18,674 | 10.74% |
| Workers' Compensation / Workers' Comp Regular | $24,629 | $33,620 | $33,620 | $33,620 | - | - | - | - |
| **Total Salaries & Benefits** | $1,295,509 | $1,637,508 | $1,604,759 | $1,599,769 | -$4,990 | -0.31% | -$37,739 | -2.30% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $33,368 | $35,360 | $31,716 | $31,716 | - | - | -$3,644 | -10.31% |
| Professional Services / Other | $1,435 | $1,200 | $1,200 | $1,200 | - | - | - | - |
| Contractual Services / Other Contractual Service | $23,399 | $23,550 | $32,095 | $32,095 | - | - | $8,545 | 36.28% |
| Training / Training/Registration | $2,660 | $1,250 | $1,080 | $1,080 | - | - | -$170 | -13.60% |
| Communication/Freight Srv / Postage & Freight | $249 | - | - | - | - | - | - | - |
| Insurance / Property/Liability | $36,913 | $40,604 | $26,496 | $26,496 | - | - | -$14,108 | -34.75% |
| Repair/Maint Services / Equipment-General | $244 | $500 | $25,875 | $25,875 | - | - | $25,375 | 5,075.00% |
| Parks and Recreation / Printing & Binding | $185 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Office Supplies / Office Supplies | $952 | $980 | $7,250 | $7,250 | - | - | $6,270 | 639.80% |
| Operating Supplies / Gas, Lubricants & Oil | $1,826 | - | - | - | - | - | - | - |
| Operating Supplies / Uniforms | $4,927 | $6,000 | $5,950 | $5,950 | - | - | -$50 | -0.83% |
| Operating Supplies / Other | $8,405 | $11,100 | $10,825 | $10,825 | - | - | -$275 | -2.48% |
| Parks and Recreation / Books, Publ, Subsc & Memb | $80 | $200 | $200 | $200 | - | - | - | - |
| Machinery & Equipment / Vehicles | $10,966 | $13,000 | - | - | - | - | -$13,000 | -100.00% |
| **Total Operating Expenditures** | $125,610 | $133,744 | $142,687 | $142,687 | - | - | $8,943 | 6.69% |
| **Total Beach** | $1,421,118 | $1,771,252 | $1,747,446 | $1,742,456 | -$4,990 | -0.29% | -$28,796 | -1.63% |
| **Beach Park** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $148,534 | $165,150 | $179,929 | $179,929 | - | - | $14,779 | 8.95% |
| Other Salaries / Part Time | $25,343 | $36,232 | $34,045 | $34,045 | - | - | -$2,187 | -6.04% |
| Overtime / Standard Overtime | $3,481 | $3,150 | $3,150 | $3,150 | - | - | - | - |
| Special Pay / Longevity | $1,644 | $1,800 | $2,000 | $2,000 | - | - | $200 | 11.11% |
| Special Pay / Incentive | - | - | $3,487 | $3,487 | - | - | $3,487 | - |
| Special Pay / Other Pays | $82 | $990 | $675 | $675 | - | - | -$315 | -31.82% |
| Special Rec Facility / FICA Taxes | $13,504 | $15,853 | $17,078 | $17,078 | - | - | $1,225 | 7.73% |
| Retirement Contributions / Defined Benefit Plan | $20,172 | $32,342 | $29,770 | $29,271 | -$499 | -1.68% | -$3,071 | -9.50% |
| Retirement Contributions / 401-a Plan | $1,336 | $1,787 | $1,693 | $1,693 | - | - | -$94 | -5.26% |
| Special Rec Facility / Life & Health Insurance | $20,815 | $28,680 | $30,751 | $30,364 | -$387 | -1.26% | $1,684 | 5.87% |
| Workers' Compensation / Workers' Comp Regular | $4,231 | $7,807 | $7,807 | $7,807 | - | - | - | - |
| **Total Salaries & Benefits** | $239,144 | $293,791 | $310,385 | $309,499 | -$886 | -0.29% | $15,708 | 5.35% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Other | $5,797 | $6,000 | $15,999 | $15,999 | - | - | $9,999 | 166.65% |
| Contractual Services / Other Contractual Service | $39,643 | $347,880 | $345,599 | $345,599 | - | - | -$2,281 | -0.66% |
| Utility Services / Water | $170,210 | $199,380 | $260,579 | $260,579 | - | - | $61,199 | 30.69% |
| Utility Services / Sewer | $642 | $3,240 | $544 | $544 | - | - | -$2,696 | -83.21% |
| Utility Services / Electricity | $14,023 | $17,339 | $21,683 | $21,683 | - | - | $4,344 | 25.05% |
| Utility Services / Refuse/Waste Disposal | $13,182 | $17,820 | $24,586 | $24,586 | - | - | $6,766 | 37.97% |
| Repair/Maint Services / Structures & Improvements | $62,579 | $35,000 | $34,000 | $34,000 | - | - | -$1,000 | -2.86% |
| Special Rec Facility / Promotional Activities | - | $19,900 | $54,800 | $54,800 | - | - | $34,900 | 175.38% |
| Operating Supplies / Gas, Lubricants & Oil | $1,114 | - | - | - | - | - | - | - |
| Operating Supplies / Uniforms | $66 | $3,300 | $3,300 | $3,300 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Operating Supplies / Other | $43,246 | $34,700 | $34,700 | $34,700 | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | - | - | $12,000 | $12,000 | - | - | $12,000 | - |
| **Total Operating Expenditures** | $350,501 | $684,559 | $807,790 | $807,790 | - | - | $123,231 | 18.00% |
| **Total Beach Park** | $589,645 | $978,350 | $1,118,175 | $1,117,289 | -$886 | -0.08% | $138,939 | 14.20% |
| **Pier** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Insurance / Property/Liability | $68,534 | $75,387 | $49,193 | $49,193 | - | - | -$26,194 | -34.75% |
| Repair/Maint Services / Pier Maintenance | $11,224 | $80,000 | $50,000 | $50,000 | - | - | -$30,000 | -37.50% |
| **Total Operating Expenditures** | $79,758 | $155,387 | $99,193 | $99,193 | - | - | -$56,194 | -36.16% |
| **Total Pier** | $79,758 | $155,387 | $99,193 | $99,193 | - | - | -$56,194 | -36.16% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Contractual Services / Interfund Admins Services | - | $209,284 | $406,750 | $413,064 | $6,314 | 1.55% | $203,780 | 97.37% |
| Debt Service / Principal | - | $542,438 | $268,144 | $268,144 | - | - | -$274,294 | -50.57% |
| Debt Service / Interest | - | $131,631 | $111,267 | $111,267 | - | - | -$20,364 | -15.47% |
| Other Curr Charges/Oblig / Admin Fees | $8,820 | - | - | - | - | - | - | - |
| Other General Government / Principal | $522,758 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Uncollectible Accounts | $7,607 | - | - | - | - | - | - | - |
| Miscllaneous Expense / Bank Charges Fees | $184,696 | $150,000 | $158,000 | $158,000 | - | - | $8,000 | 5.33% |
| Transfers / To General Fund | - | $66,650 | $66,650 | $66,650 | - | - | - | - |
| Transfers / Transfer to Capital Pro | $737,500 | $200,000 | - | $174,843 | $174,843 | - | -$25,157 | -12.58% |
| Miscellanous Expenses / Other | $3,306 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $1,464,687 | $1,300,003 | $1,010,811 | $1,191,968 | $181,157 | 17.92% | -$108,035 | -8.31% |
| **Total Non-Departmental** | $1,464,687 | $1,300,003 | $1,010,811 | $1,191,968 | $181,157 | 17.92% | -$108,035 | -8.31% |
| **Total Expenditures** | **$5,537,754** | **$6,468,189** | **$5,854,576** | **$6,037,234** | **$182,658** | **3.12%** | **-$430,955** | **-6.66%** |

# Beach Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Leisure Services** | $5,168,186 | $4,843,765 | $4,845,266 | $1,501 | 0.03% | -$322,920 | -6.25% | |
| **Beach Parking** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $604,302 | $490,176 | $490,176 | - | - | -$114,126 | -18.89% | Decrease reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%) |
| Overtime / Standard Overtime | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| Special Pay / Longevity | $5,300 | $4,640 | $4,640 | - | - | -$660 | -12.45% | Decrease reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%) |
| Special Pay / Other Pays | $990 | $990 | $990 | - | - | - | - | |
| Other / FICA Taxes | $47,315 | $38,534 | $38,534 | - | - | -$8,781 | -18.56% | Variance reflects FICA adjustments associated with supplemental approval during Budget Workshop #1 |
| Retirement Contributions / Defined Benefit Plan | $129,777 | $82,486 | $81,105 | -$1,381 | -1.67% | -$48,672 | -37.50% | Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%) |
| Retirement Contributions / 401-a Plan | $2,470 | $2,376 | $2,376 | - | - | -$94 | -3.81% | |
| Other / Life & Health Insurance | $158,148 | $107,300 | $105,951 | -$1,349 | -1.26% | -$52,197 | -33.01% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $13,195 | $13,195 | $13,195 | - | - | - | - | |
| **Total Salaries & Benefits** | $969,497 | $747,697 | $744,967 | -$2,730 | -0.37% | -$224,530 | -23.16% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $64,547 | $43,550 | $43,550 | - | - | -$20,997 | -32.53% | 20% of budget allocated in 140- |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1. |
| Professional Services / Other | $1,000 | $800 | $800 | - | - | -$200 | -20.00% | |
| Stantec | $1,000 | $800 | $800 | - | - | -$200 | -20.00% | Increase in Stantec financial modeling. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1. |
| Contractual Services / Other Contractual Service | $253,000 | $184,400 | $195,200 | $10,800 | 5.86% | -$57,800 | -22.85% | Increase Due to Additional Meters / New Contract for Collections. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1. |
| IPS Group | $216,000 | $172,800 | $183,600 | $10,800 | 6.25% | -$32,400 | -15.00% | IPS Group (meters & hand-helds). Supplemental for $10,800 approved in BWS#3. |
| Alarm Service | $500 | $400 | $400 | - | - | -$100 | -20.00% | Guardian Alarm service (501 Lake Avenue) |
| Fire Extinguisher Inspection | $500 | $400 | $400 | - | - | -$100 | -20.00% | Fire extinguisher inspection |
| Parkmobile (app contract) | $25,000 | - | - | - | - | -$25,000 | -100.00% | Parkmobile (app contract) |
| LPR Camera Monitoring | $3,500 | $4,800 | $4,800 | - | - | $1,300 | 37.14% | LPR camera monitoring - anticipated increase |
| Collection Bureau | $6,000 | $4,800 | $4,800 | - | - | -$1,200 | -20.00% | Collection Bureau |
| Magistrate (for hearings) | $1,500 | $1,200 | $1,200 | - | - | -$300 | -20.00% | |
| Travel & Training / Training/Registration | $750 | $720 | $720 | - | - | -$30 | -4.00% | FL Parking & Transportation Conference. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| FPTA Conference & required new hire courses | $750 | $720 | $720 | - | - | -$30 | -4.00% | FPTA Conference & required new hire courses. Supplemental for $150 approved in BWS#1. |
| Travel & Training / Lodging/Transportation | $850 | $800 | $800 | - | - | -$50 | -5.88% | Supplemental increased approved for $150 in BWS#1. FL Parking & Transportation |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Conference. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#. |
| FPTA Conference | $850 | $800 | $800 | - | - | -$50 | -5.88% | FL Parking & Transportation Assoc. Conference - increase due to conference location change |
| Communication/Freight Srv / Postage & Freight | $3,000 | $800 | $800 | - | - | -$2,200 | -73.33% | Magistrate letters and ink cartridges. Based on average spend. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| Utility Services / Electricity | - | - | $205 | $205 | - | $205 | - | Utility Services needed at new office location |
| Utility Services / Refuse/Waste Disposal | - | - | $225 | $225 | - | $225 | - | Utility Services needed at new office location |
| Rental & Leases / Operating/Capital Leasing | $8,250 | $6,600 | $6,600 | - | - | -$1,650 | -20.00% | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| Postage machine rental | $750 | $600 | $600 | - | - | -$150 | -20.00% | Postage machine rental |
| Copier rental | $7,500 | $6,000 | $6,000 | - | - | -$1,500 | -20.00% | Copier rental - increase (previously spilt among divisions, now Parking is paying for it all) |
| Insurance / Property/Liability | $11,528 | $6,018 | $6,018 | - | - | -$5,510 | -47.80% | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| Repair/Maint Services / Equipment-General | $19,000 | $14,800 | $14,800 | - | - | -$4,200 | -22.11% | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| Radio Agreement & Parts | $4,000 | $3,200 | $3,200 | - | - | -$800 | -20.00% | Bearcom radio agreement & radios/replacement parts |
| IPS Group (Parts) | $6,000 | $4,800 | $4,800 | - | - | -$1,200 | -20.00% | IPS Group- replacement parts from meter manufacturer which include card readers, displays, |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | etc. and deteriorating parts due to usage, weather or vandalism |
| Poles & Signs | $5,000 | $4,000 | $4,000 | - | - | -$1,000 | -20.00% | New poles and signage in downtown area |
| Traffic Control Items | $3,500 | $2,800 | $2,800 | - | - | -$700 | -20.00% | Traffic control items including cones, bars, fences, etc. Our current inventory supply is sufficient |
| Merchandise To Sell | $500 | - | - | - | - | -$500 | -100.00% | Merchandise sales have been discontinued due to lack of activity. |
| Repair/Maint Services / Equipment-Garage | $38,511 | $30,812 | $30,812 | - | - | -$7,699 | -19.99% | Based on Vehicles and Fleet Schedule. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS# |
| Other / Printing & Binding | $8,190 | $8,000 | $8,000 | - | - | -$190 | -2.32% | Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Decals | $1,600 | $1,280 | $1,280 | - | - | -$320 | -20.00% | Decals: beach, boat ramp, employee decals, tenant employees, as requested |
| Pier Passes | $640 | $512 | $512 | - | - | -$128 | -20.00% | Pier passes |
| Citation envelopes | $3,200 | $3,200 | $3,200 | - | - | - | - | Increase due to address change on citation envelopes. Supplemental for $800 approved in BWS#1. |
| Citations | $1,750 | $2,208 | $2,208 | - | - | $458 | 26.17% | Increase due to address change on all citations. Supplemental for $1,010 approved in BWS#1. |
| Citation Rolls | $1,000 | $800 | $800 | - | - | -$200 | -20.00% | Citation rolls for meters |
| Office Supplies / Office Supplies | $2,200 | $1,760 | $1,760 | - | - | -$440 | -20.00% | Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Toner | $1,000 | $800 | $800 | - | - | -$200 | -20.00% | Toner/ink cartridges for printers |
| Bottled Drinks | $1,200 | $960 | $960 | - | - | -$240 | -20.00% | Hydration for parking |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | enforcement officers who are outside |
| Operating Supplies / Gas, Lubricants & Oil | $1,700 | $1,360 | $1,360 | - | - | -$340 | -20.00% | Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Golf Cart Maintenance | $1,400 | $1,120 | $1,120 | - | - | -$280 | -20.00% | Golf cart maintenance agreement |
| Parts and oil for carts and blowers | $300 | $240 | $240 | - | - | -$60 | -20.00% | Parts and oil for carts and blowers |
| Operating Supplies / Small Tools & Equipment | $11,500 | $10,560 | $10,560 | - | - | -$940 | -8.17% | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Parkmobile signs & stickers | $2,500 | $2,000 | $2,000 | - | - | -$500 | -20.00% | Parkmobile signs & stickers |
| Misc. Supplies | $3,500 | $2,800 | $2,800 | - | - | -$700 | -20.00% | Nuts, bolts, posts, paints, brushes, lumber, washers, rags, cleaners, lubricants, restorer, hand tools, wires, tape, wipes, lights, cables, keys |
| IPS Group Parts | $5,500 | $4,400 | $4,400 | - | - | -$1,100 | -20.00% | IPS replacement parts and cables (items are getting older, more repairs needed) |
| Golf Car Maintenance Agreement | - | $1,120 | $1,120 | - | - | $1,120 | - | Item moved from 52-10. Supplemental for $1,400 approved in BWS#1. |
| Cart & Blower Supplies | - | $240 | $240 | - | - | $240 | - | Item moved from 52-10. Supplemental for $300 approved in BWS#1. |
| Operating Supplies / Uniforms | $5,750 | $4,600 | $4,600 | - | - | -$1,150 | -20.00% | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Rental Uniforms | $3,750 | $3,000 | $3,000 | - | - | -$750 | -20.00% | Rental uniforms for Parking Enforcement staff. |
| Additional Attire | $2,000 | $1,600 | $1,600 | - | - | -$400 | -20.00% | For Parking Enforcement Officers: Hats, jackets, rain gear, footwear allowance |
| Operating Supplies / Other | $2,102 | $6,490 | $6,490 | - | - | $4,388 | 208.75% | The Leisure Services office at 17 S M Street is moving and will lose storage space from 2 garages and |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | an attic. Additional PODS will be used to store items from Recreation, Special Events and Parking. Estimated costs are 4 PODS @ $169/month = $8,112; $74 pick up charge. Supplemental for $6,010 approved in BWS#1. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| Other / Books, Publ, Subsc & Memb | $85 | $68 | $68 | - | - | -$17 | -20.00% | 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1 |
| FL Parking & Transportation Assoc. Membership | $85 | $68 | $68 | - | - | -$17 | -20.00% | FL Parking & Transportation Assoc. Membership - Parking Manager |
| Machinery & Equipment / Beach | $26,000 | - | - | - | - | -$26,000 | -100.00% | One time purchase in FY26 |
| License Plate Reader (LPR System) | $26,000 | - | - | - | - | -$26,000 | -100.00% | New License Plate Reader for parking enforcement vehicle |
| **Total Operating Expenditures** | $457,963 | $322,138 | $333,368 | $11,230 | 3.49% | -$124,595 | -27.21% | |
| **Total Beach Parking** | $1,427,460 | $1,069,835 | $1,078,335 | $8,500 | 0.79% | -$349,125 | -24.46% | |
| **Casino Building** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $162,979 | $162,980 | $162,980 | - | - | $1 | - | Increase due to employee serving in an Interim role |
| Other Salaries / Part Time | $36,232 | $34,045 | $34,045 | - | - | -$2,187 | -6.04% | |
| Overtime / Standard Overtime | $22,500 | $15,000 | $15,000 | - | - | -$7,500 | -33.33% | The overtime budget for Beach Maintenance staff has been reduced and will be closely monitored to stay within budget. |
| Special Pay / Longevity | $1,800 | $2,000 | $2,000 | - | - | $200 | 11.11% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Other Pays | $495 | $495 | $495 | - | - | - | - | |
| Special Rec Facility / FICA Taxes | $17,133 | $16,407 | $16,407 | - | - | -$726 | -4.24% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $38,140 | $27,235 | $26,779 | -$456 | -1.67% | -$11,361 | -29.79% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $1,235 | $1,188 | $1,188 | - | - | -$47 | -3.81% | |
| Special Rec Facility / Life & Health Insurance | $26,477 | $30,097 | $29,718 | -$379 | -1.26% | $3,241 | 12.24% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $5,402 | $5,402 | $5,402 | - | - | - | - | |
| **Total Salaries & Benefits** | $312,393 | $294,849 | $294,014 | -$835 | -0.28% | -$18,379 | -5.88% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $13,349 | $9,434 | $9,434 | - | - | -$3,915 | -29.33% | |
| Contractual Services / Other Contractual Service | $41,230 | $41,190 | $41,190 | - | - | -$40 | -0.10% | |
| Alarm monitoring and repairs | $5,500 | $5,000 | $5,000 | - | - | -$500 | -9.09% | Alarm monitoring and repairs |
| Janitorial Company | $21,000 | $22,000 | $22,000 | - | - | $1,000 | 4.76% | Anticipated increase. Split with 8074 Beach Park. |
| Cooling Tower Chemicals & Testing | $3,000 | $2,600 | $2,600 | - | - | -$400 | -13.33% | Crissman Consulting - cooling tower chemicals & testing |
| Elevator R&M | $6,500 | $6,500 | $6,500 | - | - | - | - | Oracle Elevator - Repair and maintenance agreement - annual increase |
| Pest Control | $2,280 | $2,640 | $2,640 | - | - | $360 | 15.79% | Increase in services |
| Fire extinguisher inspections | $450 | $450 | $450 | - | - | - | - | Mandatory annual fire extinguisher inspections |
| Generator | $2,500 | $2,000 | $2,000 | - | - | -$500 | -20.00% | Monitoring contract, R&M |
| Communication/Freight Srv / Postage & Freight | $350 | $100 | $100 | - | - | -$250 | -71.43% | Shipping charges |
| Utility Services / Water | $15,920 | $31,942 | $31,942 | - | - | $16,022 | 100.64% | |
| Utility Services / Sewer | $19,885 | $27,200 | $27,200 | - | - | $7,315 | 36.79% | |
| Utility Services / Electricity | $78,472 | $89,412 | $89,412 | - | - | $10,940 | 13.94% | |
| Utility Services / Refuse/Waste Disposal | $1,836 | - | - | - | - | -$1,836 | -100.00% | |
| Rental & Leases / Operating/Capital Leasing | $1,850 | $1,850 | $1,850 | - | - | - | - | Copier rental and usage |
| Insurance / Property/Liability | $91,527 | $59,725 | $59,725 | - | - | -$31,802 | -34.75% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Repair/Maint Services / Structures & Improvements | - | $7,000 | $7,000 | - | - | $7,000 | - | The rodent and pest population has increased considerably. This plan is to increase rodent and pest relocation, as a stronger extraction is necessary. Supplemental for $7,000 approved in BWS#1. |
| Office Supplies / Office Supplies | $400 | $6,400 | $6,400 | - | - | $6,000 | 1,500.00% | In addition to traditional office supplies, items are needed for new trailer (office) for Beach Maintenance Workers (lockers, storage shelves, desks, cabinets, etc.). Supplemental for $6,000 approved in BWS#1. |
| Operating Supplies / Small Tools & Equipment | $3,500 | $3,500 | $3,500 | - | - | - | - | |
| Elevator lights/parts | $200 | $200 | $200 | - | - | - | - | Elevator lights/parts |
| Lawnmower & blower repair/parts/oils | $700 | $700 | $700 | - | - | - | - | Lawnmower & blower repair/parts/oils |
| Utility cart repair/parts | $700 | $700 | $700 | - | - | - | - | Utility cart repair/parts |
| Other: screwdrivers, nuts, bolts, nails, paints | $1,900 | $1,900 | $1,900 | - | - | - | - | Other: screwdrivers, nuts, bolts, nails, paints |
| Operating Supplies / Uniforms | $3,500 | $4,000 | $4,000 | - | - | $500 | 14.29% | |
| Uniform Rental | $2,500 | $3,000 | $3,000 | - | - | $500 | 20.00% | Increase in uniform rental cost. Supplemental for $500 approved in BWS#1. |
| Attire | $1,000 | $1,000 | $1,000 | - | - | - | - | |
| Operating Supplies / Other | $10,000 | $13,000 | $13,000 | - | - | $3,000 | 30.00% | |
| Lavatory Supplies | $10,000 | $13,000 | $13,000 | - | - | $3,000 | 30.00% | Account was reduced in FY 2026 and budget transfers will be necessary to bring it back to its prior years' funding. This account is used for all necessary supplies used throughout the Beach Complex (tissues, bath tissue, liquid soap, urinal cakes, paper towels, air freshener, etc. (which are continually replenished several times daily, including during two daily cleanings, |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | throughout the entire Complex). Supplemental for $3,000 approved in BWS#1. |
| **Total Operating Expenditures** | $281,819 | $294,753 | $294,753 | - | - | $12,934 | 4.59% | |
| **Total Casino Building** | $594,212 | $589,602 | $588,767 | -$835 | -0.14% | -$5,445 | -0.92% | |
| **Ballroom Expense** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $55,068 | $55,068 | $55,068 | - | - | - | - | Increase due to employee serving in an Interim role |
| Other Salaries / Part Time | $36,232 | $34,045 | $34,045 | - | - | -$2,187 | -6.04% | |
| Overtime / Standard Overtime | $4,000 | $4,000 | $4,000 | - | - | - | - | |
| Special Pay / Longevity | $900 | $1,100 | $1,100 | - | - | $200 | 22.22% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Other Pays | $495 | $495 | $495 | - | - | - | - | |
| Special Rec Facility / FICA Taxes | $7,394 | $7,242 | $7,242 | - | - | -$152 | -2.06% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $10,362 | $7,879 | $7,747 | -$132 | -1.68% | -$2,615 | -25.24% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $1,235 | $1,188 | $1,188 | - | - | -$47 | -3.81% | |
| Special Rec Facility / Life & Health Insurance | $7,862 | $11,123 | $10,983 | -$140 | -1.26% | $3,121 | 39.70% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $3,308 | $3,308 | $3,308 | - | - | - | - | |
| **Total Salaries & Benefits** | $126,856 | $125,448 | $125,176 | -$272 | -0.22% | -$1,680 | -1.32% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $34,791 | $28,671 | $28,671 | - | - | -$6,120 | -17.59% | |
| Professional Services / Other | $500 | $500 | $500 | - | - | - | - | Stantec financial modeling for the Beach Fund |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Other Contractual Service | $3,500 | $3,500 | $3,500 | - | - | - | - | |
| Floor Polishing | $3,500 | $3,500 | $3,500 | - | - | - | - | Annual ballroom floor refinish/polishing (contracted out) |
| Utility Services / Natural Gas | $700 | $700 | $700 | - | - | - | - | Florida Public Utility (gas) for ballroom kitchen |
| Insurance / Property/Liability | $19,556 | $12,761 | $12,761 | - | - | -$6,795 | -34.75% | |
| Repair/Maint Services / Equipment-General | $2,400 | $2,400 | $2,400 | - | - | - | - | Lighting and painting maintenance |
| Lighting | $1,200 | $1,200 | $1,200 | - | - | - | - | Lighting |
| Painting | $1,200 | $1,200 | $1,200 | - | - | - | - | Painting |
| Special Rec Facility / Printing & Binding | $500 | - | - | - | - | -$500 | -100.00% | No longer needed for ballroom |
| Office Supplies / Office Supplies | $500 | - | - | - | - | -$500 | -100.00% | No longer needed for ballroom |
| Special Rec Facility / Books, Publ, Subsc & Memb | $500 | - | - | - | - | -$500 | -100.00% | Discover the Palm Beaches |
| **Total Operating Expenditures** | $62,947 | $48,532 | $48,532 | - | - | -$14,415 | -22.90% | |
| **Total Ballroom Expense** | $189,803 | $173,980 | $173,708 | -$272 | -0.16% | -$16,095 | -8.48% | |
| **Pool** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $14,515 | $14,514 | $14,514 | - | - | -$1 | -0.01% | |
| Special Pay / Other Pays | $495 | $495 | $495 | - | - | - | - | |
| Parks and Recreation / FICA Taxes | $1,145 | $1,145 | $1,145 | - | - | - | - | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Cont Plan | $1,235 | $1,188 | $1,188 | - | - | -$47 | -3.81% | |
| Parks and Recreation / Life & Health Insurance | $2,481 | $1,309 | $1,293 | -$16 | -1.22% | -$1,188 | -47.88% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $271 | $271 | $271 | - | - | - | - | |
| **Total Salaries & Benefits** | $20,142 | $18,922 | $18,906 | -$16 | -0.08% | -$1,236 | -6.14% | |
| **Operating Expenditures** | | | | | | | | |
| Utility Services / Water | $7,554 | $7,964 | $7,964 | - | - | $410 | 5.43% | |
| Utility Services / Sewer | $5,604 | $5,854 | $5,854 | - | - | $250 | 4.46% | |
| Utility Services / Electricity | $2,000 | $2,430 | $2,430 | - | - | $430 | 21.50% | |
| Utility Services / Refuse/Waste Disposal | $540 | - | - | - | - | -$540 | -100.00% | |
| Insurance / Property/Liability | $15,882 | $10,364 | $10,364 | - | - | -$5,518 | -34.74% | |
| **Total Operating Expenditures** | $31,580 | $26,612 | $26,612 | - | - | -$4,968 | -15.73% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Total Pool** | $51,722 | $45,534 | $45,518 | -$16 | -0.04% | -$6,204 | -11.99% | |
| **Beach** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $871,166 | $871,167 | $871,167 | - | - | $1 | - | Increase due to employee serving in an Interim role |
| Other Salaries / Part Time | $170,199 | $169,930 | $169,930 | - | - | -$269 | -0.16% | |
| Overtime / Standard Overtime | $85,000 | $85,000 | $85,000 | - | - | - | - | |
| Special Pay / Longevity | $8,400 | $9,200 | $9,200 | - | - | $800 | 9.52% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Other Pays | $990 | $675 | $675 | - | - | -$315 | -31.82% | |
| Parks and Recreation / FICA Taxes | $86,878 | $86,898 | $86,898 | - | - | $20 | 0.02% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $205,621 | $151,605 | $149,065 | -$2,540 | -1.68% | -$56,556 | -27.50% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / Defined Cont Plan | $1,787 | $1,693 | $1,693 | - | - | -$94 | -5.26% | |
| Parks and Recreation / Life & Health Insurance | $173,847 | $194,971 | $192,521 | -$2,450 | -1.26% | $18,674 | 10.74% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $33,620 | $33,620 | $33,620 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,637,508 | $1,604,759 | $1,599,769 | -$4,990 | -0.31% | -$37,739 | -2.30% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $35,360 | $31,716 | $31,716 | - | - | -$3,644 | -10.31% | |
| Professional Services / Other | $1,200 | $1,200 | $1,200 | - | - | - | - | Stantec financial modeling for the Beach Fund |
| Contractual Services / Other Contractual Service | $23,550 | $32,095 | $32,095 | - | - | $8,545 | 36.28% | Increase in cost of services |
| Beach Raking | $10,200 | $18,000 | $18,000 | - | - | $7,800 | 76.47% | Removes sargassum and debris from beach shoreline. Increase due to adding full |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | beach raking for 4 months when turtle nesting season ends. Supplemental for $7,800 approved in BWS#1. |
| Turtle Monitoring | $7,350 | $7,595 | $7,595 | - | - | $245 | 3.33% | Increase in annual cost for turtle monitoring, required by govt. during nesting season. Supplemental for $245 approved in BWS#1. |
| Jr Guard Program - Instructor | $6,000 | $6,500 | $6,500 | - | - | $500 | 8.33% | Increase in cost for Jr Guard Program Instructor. Supplemental for $500 approved in BWS#1. |
| Training / Training/Registration | $1,250 | $1,080 | $1,080 | - | - | -$170 | -13.60% | |
| Red Cross Certification | $1,250 | $1,080 | $1,080 | - | - | -$170 | -13.60% | 18 guards X $60 |
| Insurance / Property/Liability | $40,604 | $26,496 | $26,496 | - | - | -$14,108 | -34.75% | |
| Repair/Maint Services / Equipment-General | $500 | $25,875 | $25,875 | - | - | $25,375 | 5,075.00% | |
| ADA Mats | - | $22,375 | $22,375 | - | - | $22,375 | - | Supplemental for $22,375 approved in BWS#1. |
| Trailer for Mats | - | $1,800 | $1,800 | - | - | $1,800 | - | Supplemental for $1,800 approved in BWS#1. |
| Mat Storage | - | $1,200 | $1,200 | - | - | $1,200 | - | Supplemental for $1,200 approved in BWS#1. |
| ATV Oil Changes | $250 | $250 | $250 | - | - | - | - | ATV oil changes |
| ATV battery | $250 | $250 | $250 | - | - | - | - | ATV battery |
| Office Supplies / Office Supplies | $980 | $7,250 | $7,250 | - | - | $6,270 | 639.80% | |
| Items for New Trailer | - | $6,270 | $6,270 | - | - | $6,270 | - | Items for new trailer (lifeguard office). Supplemental for $6,270 approved in BWS#1. |
| Log Books | $980 | $100 | $100 | - | - | -$880 | -89.80% | Log books to keep daily totals for staffing, payroll, medical stats, rescue details, etc. |
| Paper for printer | - | $130 | $130 | - | - | $130 | - | Paper for printer |
| Printer ink | - | $750 | $750 | - | - | $750 | - | Printer ink |
| Operating Supplies / Uniforms | $6,000 | $5,950 | $5,950 | - | - | -$50 | -0.83% | |
| Swim trunks (shorts) | $1,000 | $1,000 | $1,000 | - | - | - | - | Swim trunks (shorts) |
| Shirts and sweats | $2,500 | $3,150 | $3,150 | - | - | $650 | 26.00% | Shirts and sweats |
| Women's uniforms | $500 | - | - | - | - | -$500 | -100.00% | Enough in stock; do not need to purchase each year |
| Jr. Guard program - shirts and rash guards | $1,500 | $1,800 | $1,800 | - | - | $300 | 20.00% | Jr. Guard program - shirts and rash guards |
| Rain gear for staff | $300 | - | - | - | - | -$300 | -100.00% | Enough in stock; do not need to purchase each year |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Hats for staff | $200 | - | - | - | - | -$200 | -100.00% | Enough in stock; do not need to purchase each year |
| Operating Supplies / Other | $11,100 | $10,825 | $10,825 | - | - | -$275 | -2.48% | |
| Jr. Guard Program - trophies | $1,100 | $1,400 | $1,400 | - | - | $300 | 27.27% | Jr. Guard Program - trophies |
| Jr. Guard Program - end of program banquet | $380 | $250 | $250 | - | - | -$130 | -34.21% | End of program banquet has downsized |
| First aid supplies | $2,500 | $2,600 | $2,600 | - | - | $100 | 4.00% | First aid supplies |
| Tubes & Fins | $1,500 | $1,825 | $1,825 | - | - | $325 | 21.67% | Tubes & fins |
| Whistles and air horns | $300 | $325 | $325 | - | - | $25 | 8.33% | Whistles and air horns |
| Background Checks | $400 | - | - | - | - | -$400 | -100.00% | Background checks are required for new hires. |
| Rope | $50 | $50 | $50 | - | - | - | - | Rope |
| Tower Supplies | $900 | $400 | $400 | - | - | -$500 | -55.56% | Items in stock |
| Tools, shovels and rakes | - | $400 | $400 | - | - | $400 | - | Fluid film is used to clean towers |
| Salt-Away | $320 | $325 | $325 | - | - | $5 | 1.56% | Salt-Away is used to clean salt off items. |
| Fluid Film | $100 | - | - | - | - | -$100 | -100.00% | Fluid film is used to clean towers. |
| Rescue Boards | $2,000 | - | - | - | - | -$2,000 | -100.00% | Enough in stock |
| Cleaning Supplies | $200 | $200 | $200 | - | - | - | - | For office and bathroom (not handled by outside janitorial service) |
| Miscellaneous Supplies | $1,350 | $3,050 | $3,050 | - | - | $1,700 | 125.93% | Items to include Locks $600; Posts $100; Rescue Board $1,900; Binoculars $375; Lubricant and grease $75 |
| Parks and Recreation / Books, Publ, Subsc & Memb | $200 | $200 | $200 | - | - | - | - | Beach Chief certification - membership |
| Machinery & Equipment / Vehicles | $13,000 | - | - | - | - | -$13,000 | -100.00% | One time purchase in FY26 |
| **Total Operating Expenditures** | $133,744 | $142,687 | $142,687 | - | - | $8,943 | 6.69% | |
| **Total Beach** | $1,771,252 | $1,747,446 | $1,742,456 | -$4,990 | -0.29% | -$28,796 | -1.63% | |
| **Beach Park** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $165,150 | $179,929 | $179,929 | - | - | $14,779 | 8.95% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Other Salaries / Part Time | $36,232 | $34,045 | $34,045 | - | - | -$2,187 | -6.04% | |
| Overtime / Standard Overtime | $3,150 | $3,150 | $3,150 | - | - | - | - | |
| Special Pay / Longevity | $1,800 | $2,000 | $2,000 | - | - | $200 | 11.11% | Variance from Budget Workshop #1 reflects revised longevity pay calculations |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | $3,487 | $3,487 | - | - | $3,487 | - | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Certification Pay | - | $3,487 | $3,487 | - | - | $3,487 | - | |
| Special Pay / Other Pays | $990 | $675 | $675 | - | - | -$315 | -31.82% | |
| Special Rec Facility / FICA Taxes | $15,853 | $17,078 | $17,078 | - | - | $1,225 | 7.73% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $32,342 | $29,770 | $29,271 | -$499 | -1.68% | -$3,071 | -9.50% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / 401-a Plan | $1,787 | $1,693 | $1,693 | - | - | -$94 | -5.26% | |
| Special Rec Facility / Life & Health Insurance | $28,680 | $30,751 | $30,364 | -$387 | -1.26% | $1,684 | 5.87% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $7,807 | $7,807 | $7,807 | - | - | - | - | |
| **Total Salaries & Benefits** | $293,791 | $310,385 | $309,499 | -$886 | -0.29% | $15,708 | 5.35% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Other | $6,000 | $15,999 | $15,999 | - | - | $9,999 | 166.65% | Stantec financial modeling for the Beach Fund. Supplemental for $8,499 approved in BWS#1. |
| Contractual Services / Other Contractual Service | $347,880 | $345,599 | $345,599 | - | - | -$2,281 | -0.66% | |
| Janitorial Cleaning | $21,000 | $21,000 | $21,000 | - | - | - | - | Janitorial cleaning contract estimated increase |
| Tree Trimming | $22,000 | $22,000 | $22,000 | - | - | - | - | The city-wde contract for tree trimming is handled by Public Works. This is our portion. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Lawn/Weed Maintenance | $7,800 | $7,800 | $7,800 | - | - | - | - | Weed/lawn maintenance expected increase |
| Wildlife Control | $14,500 | - | - | - | - | -$14,500 | -100.00% | For complex-wide control of bees, raccoons, opossums, birds., etc. |
| PBSO Beach Contract | $282,580 | $294,799 | $294,799 | - | - | $12,219 | 4.32% | PBSO current contract expires 9/30/26. Adjusted to reflect the current PBSO amount being presented |
| Utility Services / Water | $199,380 | $260,579 | $260,579 | - | - | $61,199 | 30.69% | |
| Utility Services / Sewer | $3,240 | $544 | $544 | - | - | -$2,696 | -83.21% | |
| Utility Services / Electricity | $17,339 | $21,683 | $21,683 | - | - | $4,344 | 25.05% | |
| Utility Services / Refuse/Waste Disposal | $17,820 | $24,586 | $24,586 | - | - | $6,766 | 37.97% | |
| Repair/Maint Services / Structures & Improvements | $35,000 | $34,000 | $34,000 | - | - | -$1,000 | -2.86% | Reduction from FY 25 - Original budget was $35,000. PO 196149 rolled over from FY 24 for parking lot lighting, $39,300. |
| Fence Railings | $12,000 | $12,000 | $12,000 | - | - | - | - | Fence Railings |
| Lighting | $7,000 | $7,000 | $7,000 | - | - | - | - | Lighting |
| Windows/Doors | $3,000 | $3,000 | $3,000 | - | - | - | - | Windows/Doors |
| Bathroom repairs | $6,000 | $6,000 | $6,000 | - | - | - | - | Bathroom repairs |
| Canopy and sail shade repairs | $6,000 | $6,000 | $6,000 | - | - | - | - | Canopy and sail shade repairs |
| ADA path repairs | $1,000 | - | - | - | - | -$1,000 | -100.00% | Repairs completed |
| Special Rec Facility / Promotional Activities | $19,900 | $54,800 | $54,800 | - | - | $34,900 | 175.38% | Bonfire and beach event expenses. Event expenses separated from account 52-90. |
| Bonfire Build Labor | - | $26,800 | $26,800 | - | - | $26,800 | - | Supplemental for $26,800 approved in BWS#1. |
| Bonfire Firewood | $2,900 | $3,000 | $3,000 | - | - | $100 | 3.45% | Firewood for bonfires - has to be a specific type of wood. Supplemental for $100 approved in BWS#1. |
| Bonfire Entertainment | $10,000 | $20,000 | $20,000 | - | - | $10,000 | 100.00% | Bands and entertainment for bonfires. Supplemental for $10,000 approved in BWS#1. |
| Beach Event Advertising | $2,000 | - | - | - | - | -$2,000 | -100.00% | This is now done through Special Events and Admin/PIO |
| Bonfire Security | $5,000 | $5,000 | $5,000 | - | - | - | - | Increased security for bonfires. |
| Operating Supplies / Uniforms | $3,300 | $3,300 | $3,300 | - | - | - | - | Beach Maintenance Staff uniforms and related attire. Yes, avg invoice is $43/wk + shoe allowance for 9. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Uniform Rental | $2,300 | $2,500 | $2,500 | - | - | $200 | 8.70% | Rental of shirts and pants for Beach Maintenance staff |
| Additional Attire | $1,000 | $800 | $800 | - | - | -$200 | -20.00% | For Beach Maintenance staff: t-shirts, rain gear, jackets, footwear allowance. Average shoe allowance costs have decreased. |
| Operating Supplies / Other | $34,700 | $34,700 | $34,700 | - | - | - | - | Bonfire and event funding moved to 8074.48-00 to separate Special Events from Beach Maintenance |
| Mulch (Advanced Mulch) | $7,500 | $7,200 | $7,200 | - | - | -$300 | -4.00% | Mulch (Advanced Mulch) |
| Plants & shrubs | $3,000 | - | - | - | - | -$3,000 | -100.00% | Plants & shrubs |
| Planters | $2,000 | - | - | - | - | -$2,000 | -100.00% | Planters |
| Irrigation repairs & supplies | $3,500 | $3,500 | $3,500 | - | - | - | - | Irrigation repairs & supplies |
| Lighting | $10,000 | $10,000 | $10,000 | - | - | - | - | Lighting (parking lot, beach front, walkways, floodlights) |
| Back pack leaf blowers | $3,000 | - | - | - | - | -$3,000 | -100.00% | Back pack leaf blowers |
| Sprayers for deck cleaning chemicals and weeds | $4,200 | $3,000 | $3,000 | - | - | -$1,200 | -28.57% | Sprayers for deck cleaning chemicals and weed |
| Sandbags | $1,500 | - | - | - | - | -$1,500 | -100.00% | Not needed at this time. Supply in stock. |
| Janitorial Supplies | - | $11,000 | $11,000 | - | - | $11,000 | - | Split with Casino Building 8055 |
| Machinery & Equipment / Misc. Equipment | - | $12,000 | $12,000 | - | - | $12,000 | - | New utility cart. Kabota utility cart (used for hauling garbage & debris throughout beach complex;). Current cart was purchased 4 years ago and is past its useful life. Supplemental for $12,000 approved in BWS#1. |
| **Total Operating Expenditures** | $684,559 | $807,790 | $807,790 | - | - | $123,231 | 18.00% | |
| **Total Beach Park** | $978,350 | $1,118,175 | $1,117,289 | -$886 | -0.08% | $138,939 | 14.20% | |
| **Pier** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Insurance / Property/Liability | $75,387 | $49,193 | $49,193 | - | - | -$26,194 | -34.75% | |
| Repair/Maint Services / Pier Maintenance | $80,000 | $50,000 | $50,000 | - | - | -$30,000 | -37.50% | Pier maintenance based on cost of goods. Items to include: Deck panel replacement- building of planks $10,000; Pier hardware (nuts, bolts, clamps, etc. $8,000; Pier wood $10,000; repairs handled internally & outside $10,000; |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Items on the pier deteriorate quickly due to the salt air environment which causes repairs/new equipment for locks, railings, garbage cans, faucets, hoses, furniture & signage $12,000 |
| Deck Panel Creation | $20,000 | $10,000 | $10,000 | - | - | -$10,000 | -50.00% | Deck panel creation - building of planks. |
| Pier Hardware | $8,000 | $8,000 | $8,000 | - | - | - | - | Nuts, bolts, clamps, etc. |
| Pier Wood & Fixtures | $30,000 | $10,000 | $10,000 | - | - | -$20,000 | -66.67% | Pier Wood & Fixtures ($5K Pier Furniture) |
| Electrical & Water Repairs | $10,000 | $10,000 | $10,000 | - | - | - | - | Electrical and water repairs above and below pier (lighting, sinks, etc.); work handled by outside vendors. |
| Deterioration Repairs | $12,000 | $12,000 | $12,000 | - | - | - | - | Items on the pier deteriorate quickly due to the salt air environment which causes repairs/new equipment for locks, railings, garbage cans, furniture and signage. |
| **Total Operating Expenditures** | $155,387 | $99,193 | $99,193 | - | - | -$56,194 | -36.16% | |
| **Total Pier** | $155,387 | $99,193 | $99,193 | - | - | -$56,194 | -36.16% | |
| **Non-Departmental** | $1,300,003 | $1,010,811 | $1,191,968 | $181,157 | 17.92% | -$108,035 | -8.31% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Contractual Services / Interfund Admins Services | $209,284 | $406,750 | $413,064 | $6,314 | 1.55% | $203,780 | 97.37% | |
| Debt Service / Principal | $542,438 | $268,144 | $268,144 | - | - | -$274,294 | -50.57% | |
| 2020AB Non Adv. | $542,438 | $268,144 | $268,144 | - | - | -$274,294 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $4,003,709 attributable to the Beach Fund. |
| Debt Service / Interest | $131,631 | $111,267 | $111,267 | - | - | -$20,364 | -15.47% | |
| 2020AB Non Adv. | $131,631 | $111,267 | $111,267 | - | - | -$20,364 | -15.47% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | to be paid through maturity is $3,456,009, with $850,191 attributable to the General Fund. |
| Miscllaneous Expense / Bank Charges Fees | $150,000 | $158,000 | $158,000 | - | - | $8,000 | 5.33% | Based on current year actual expenditures with a 2% increase for anticipated banking fee adjustments. |
| Transfers / To General Fund | $66,650 | $66,650 | $66,650 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-12. |
| Transfers / Transfer to Capital Pro | $200,000 | - | $174,843 | $174,843 | - | -$25,157 | -12.58% | |
| Parking Meters | - | - | $101,843 | $101,843 | - | $101,843 | - | Using beach fund's excess unassigned fund balance for project |
| Beach Stairs and Showers Remodel | - | - | $73,000 | $73,000 | - | $73,000 | - | Using beach fund's excess unassigned fund balance for project |
| William O Lockhart Pier Engineering/Design Assess | $200,000 | - | - | - | - | -$200,000 | -100.00% | Using beach fund's excess unassigned fund balance for project |
| **Total Non-Departmental** | $1,300,003 | $1,010,811 | $1,191,968 | $181,157 | 17.92% | -$108,035 | -8.31% | |
| **Total Non-Departmental** | $1,300,003 | $1,010,811 | $1,191,968 | $181,157 | 17.92% | -$108,035 | -8.31% | |
| **Total Expenditures** | **$6,468,189** | **$5,854,576** | **$6,037,234** | **$182,658** | **3.12%** | **-$430,955** | **-6.66%** | |

# Golf Course

## Comprehensive Fund Summary

### Comprehensive Fund Summary

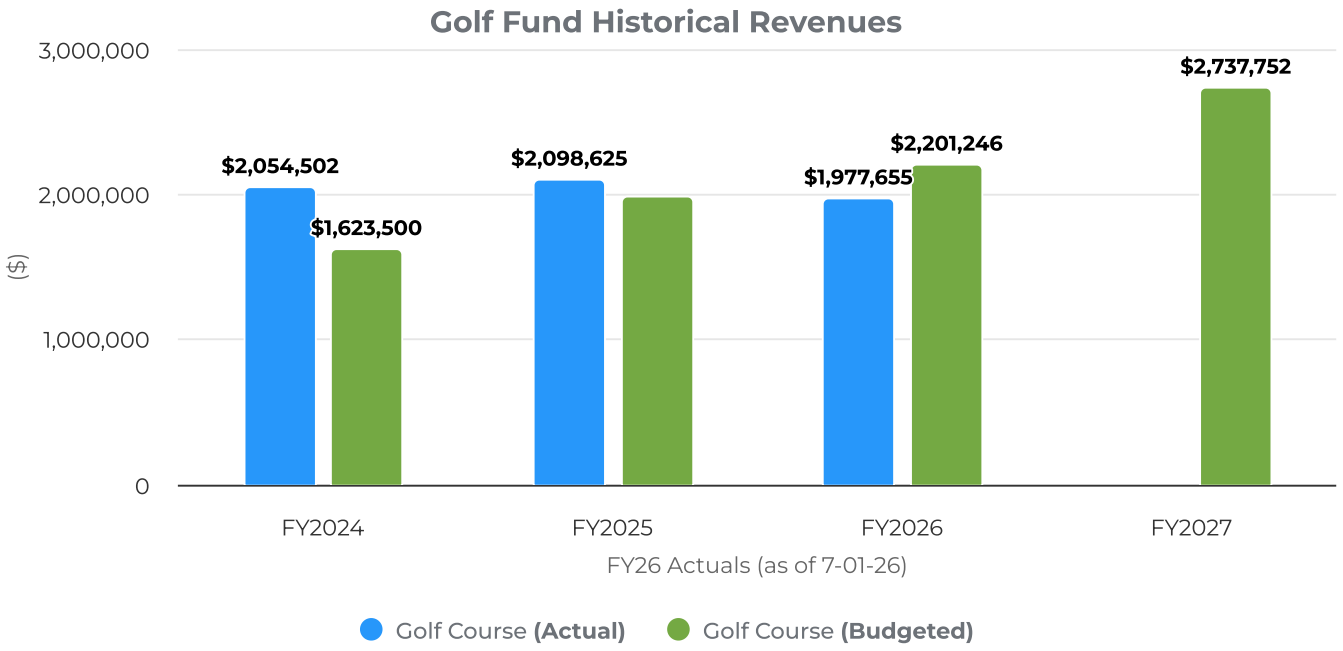
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$1,338,836** | **$1,743,854** | **$1,637,608** | **$1,637,608** | **-** | **-** | **-$106,246** | **-6.09%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $2,041,573 | $2,060,000 | $2,201,000 | $2,201,000 | - | - | $141,000 | 6.84% |
| Other | $57,052 | $35,000 | $35,000 | $35,000 | - | - | - | - |
| Fund Balance | - | $106,246 | - | $501,752 | $501,752 | - | $395,506 | 372.25% |
| **Total Revenues** | **$2,098,625** | **$2,201,246** | **$2,236,000** | **$2,737,752** | **$501,752** | **22.44%** | **$536,506** | **24.37%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $321,963 | $614,047 | $516,457 | $515,657 | -$800 | -0.15% | -$98,390 | -16.02% |
| Operating Expenditures | $1,183,535 | $1,307,751 | $1,367,724 | $1,386,409 | $18,685 | 1.37% | $78,658 | 6.01% |
| Non-Departmental | $187,123 | $279,448 | $332,738 | $835,686 | $502,948 | 151.15% | $556,238 | 199.05% |
| **Total Expenditures** | **$1,692,621** | **$2,201,246** | **$2,216,919** | **$2,737,752** | **$520,833** | **23.49%** | **$536,506** | **24.37%** |
| **Total Revenues Less Expenditures** | **$406,004** | **-** | **$19,081** | **-** | **-$19,081** | **-100.00%** | **-** | **-** |
| **Ending Fund Balance** | **$1,744,840** | **$1,743,854** | **$1,656,689** | **$1,637,608** | **-$19,081** | **-1.15%** | **-$106,246** | **-6.09%** |

The projected FY 2027 Ending Fund Balance is **$1,135,856**. Excess Unassigned Fund Balance currently totals **$1,054,251**.

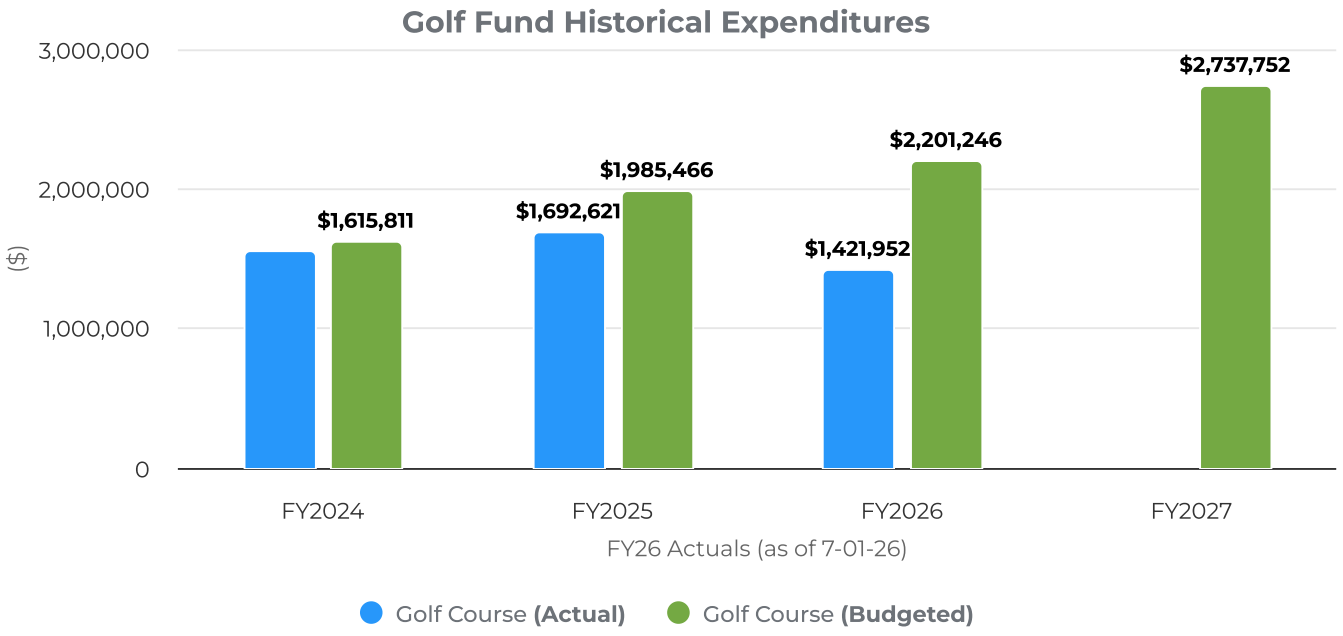
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Golf Course

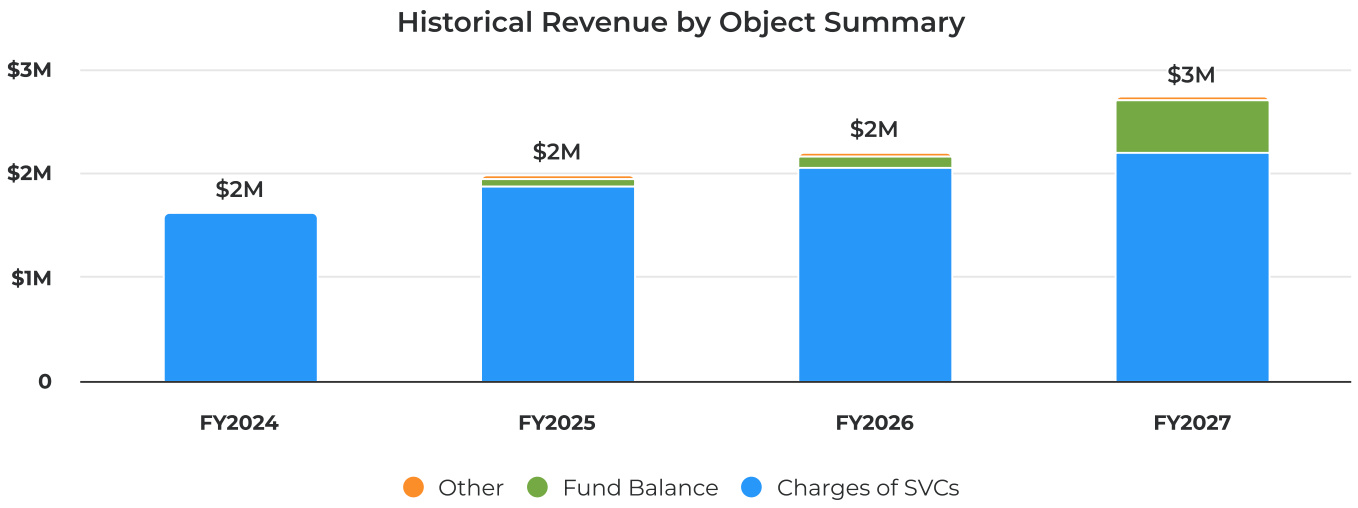
## Historical Budget to Actual Revenues

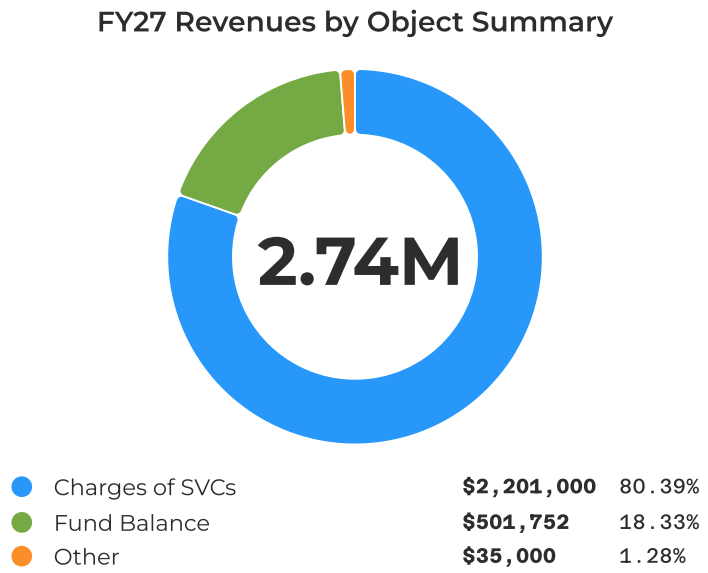



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

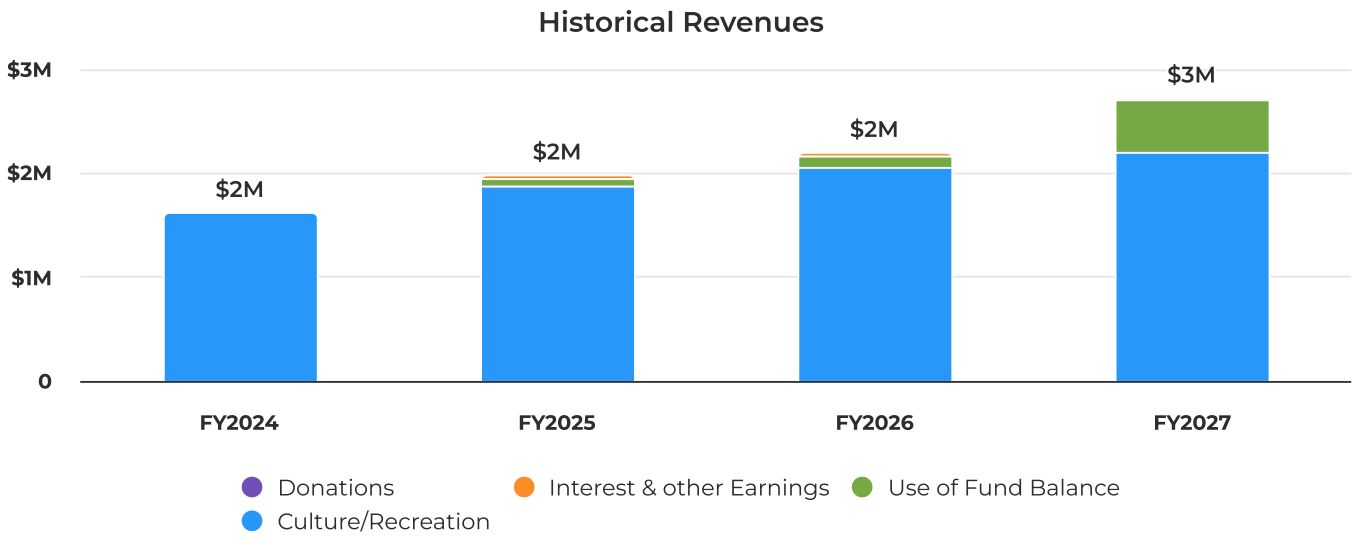


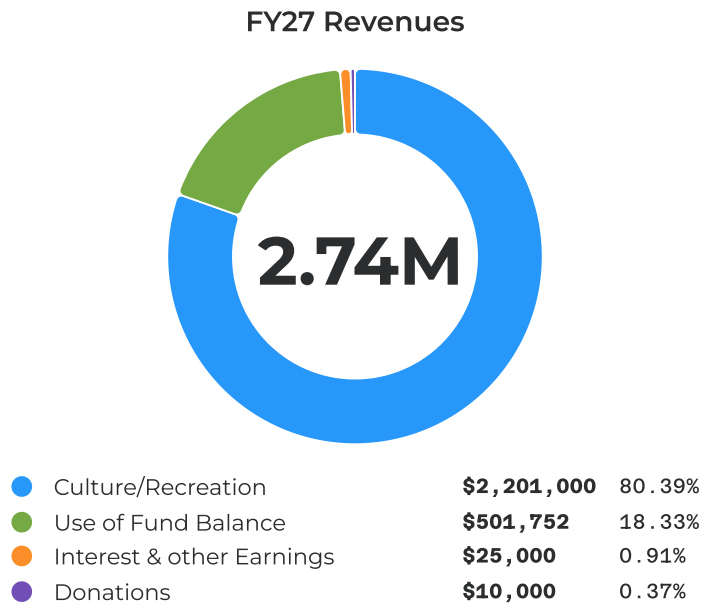




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $2,041,573 | $2,060,000 | $2,201,000 | $2,201,000 | - | - | $141,000 | 6.84% |
| Other | $57,052 | $35,000 | $35,000 | $35,000 | - | - | - | - |
| Fund Balance | - | $106,246 | - | $501,752 | $501,752 | - | $395,506 | 372.25% |
| **Total Revenues** | **$2,098,625** | **$2,201,246** | **$2,236,000** | **$2,737,752** | **$501,752** | **22.44%** | **$536,506** | **24.37%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Culture/Recreation** | | | | | | | | |
| Golf Course Pro Shop / Memberships | $134,472 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| Golf Course Pro Shop / Green Fees | $1,697,120 | $1,700,000 | $1,800,000 | $1,800,000 | - | - | $100,000 | 5.88% |
| Golf Course Pro Shop / Cart Rental | $3,456 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Golf Course Pro Shop / Club Services | $51,105 | $50,000 | $60,000 | $60,000 | - | - | $10,000 | 20.00% |
| Golf Course Pro Shop / Merchandise Sales | $95,799 | $85,000 | $95,000 | $95,000 | - | - | $10,000 | 11.76% |
| Golf Course / Restaurant Lease | $59,620 | $69,000 | $90,000 | $90,000 | - | - | $21,000 | 30.43% |

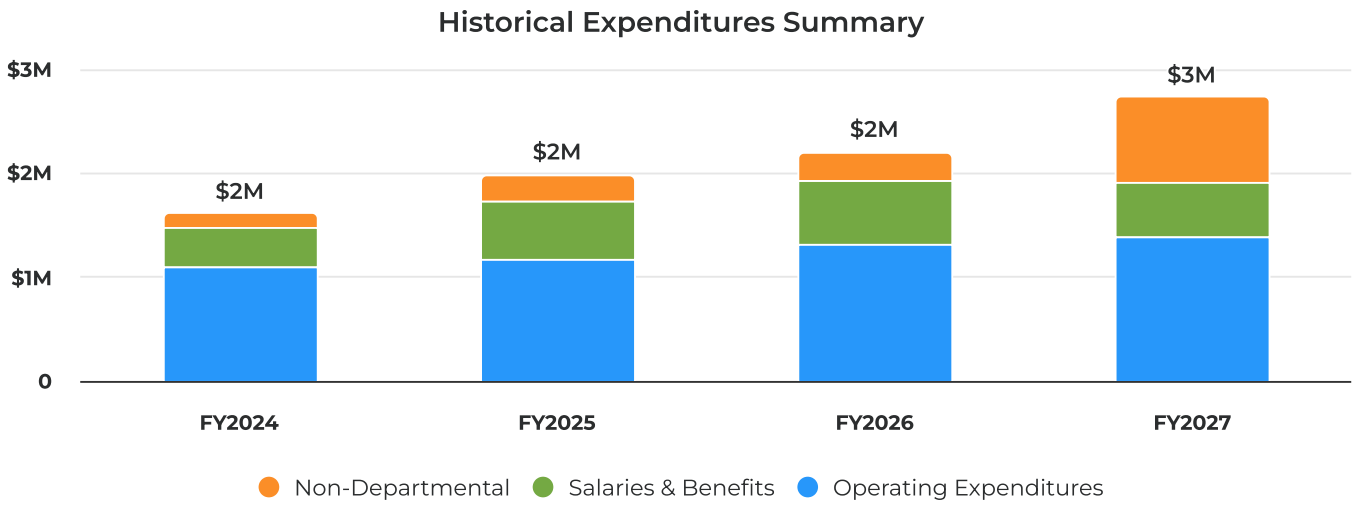
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Culture/Recreation** | $2,041,573 | $2,060,000 | $2,201,000 | $2,201,000 | - | - | $141,000 | 6.84% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $55,033 | $25,000 | $25,000 | $25,000 | - | - | - | - |
| Interest & other Earnings / GASB87 Interest Income | $581 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $55,614 | $25,000 | $25,000 | $25,000 | - | - | - | - |
| **Rents & Royalties** | | | | | | | | |
| Lease/Rent Pier / GASB87 Contra | -$59,620 | - | - | - | - | - | - | - |
| Rents & Royalties / GASB87 Lease Revenue | $58,624 | - | - | - | - | - | - | - |
| **Total Rents & Royalties** | -$997 | - | - | - | - | - | - | - |
| **Donations** | | | | | | | | |
| Sales/ Auctions / Donations | $2,000 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| **Total Donations** | $2,000 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $435 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $435 | - | - | - | - | - | - | - |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $106,246 | - | $501,752 | $501,752 | - | $395,506 | 372.25% |
| **Total Use of Fund Balance** | - | $106,246 | - | $501,752 | $501,752 | - | $395,506 | 372.25% |
| **Total Revenues** | **$2,098,625** | **$2,201,246** | **$2,236,000** | **$2,737,752** | **$501,752** | **22.44%** | **$536,506** | **24.37%** |

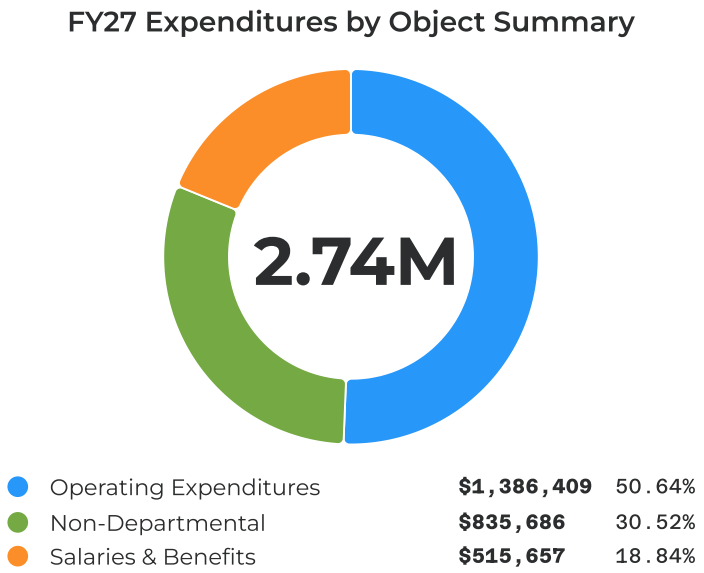
# Golf Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Golf Course** | $2,201,246 | $2,236,000 | $2,737,752 | $501,752 | 22.44% | $536,506 | 24.37% | |
| **Charges of SVCs** | | | | | | | | |
| Golf Course Pro Shop / Memberships | $150,000 | $150,000 | $150,000 | - | - | - | - | Membership expected to remain the same. No increase expected. |
| Golf Course Pro Shop / Green Fees | $1,700,000 | $1,800,000 | $1,800,000 | - | - | $100,000 | 5.88% | Green fees continue to increase throughout the year. |
| Golf Course Pro Shop / Cart Rental | $6,000 | $6,000 | $6,000 | - | - | - | - | Cart rentals remain steady. |
| Golf Course Pro Shop / Club Services | $50,000 | $60,000 | $60,000 | - | - | $10,000 | 20.00% | Old rental clubs were upgraded to premium clubs and fees were adjusted accordingly. |
| Golf Course Pro Shop / Merchandise Sales | $85,000 | $95,000 | $95,000 | - | - | $10,000 | 11.76% | Merchandise sold in Pro Shop. |
| Golf Course / Restaurant Lease | $69,000 | $90,000 | $90,000 | - | - | $21,000 | 30.43% | New lease - $7,500 X 12 base rent CAM and utilities not yet calculated. |
| **Total Charges of SVCs** | $2,060,000 | $2,201,000 | $2,201,000 | - | - | $141,000 | 6.84% | |
| **Other** | | | | | | | | |
| Interest / Investments | $25,000 | $25,000 | $25,000 | - | - | - | - | |
| Sales/ Auctions / Donations | $10,000 | $10,000 | $10,000 | - | - | - | - | Chester Strong Grant |
| **Total Other** | $35,000 | $35,000 | $35,000 | - | - | - | - | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | $106,246 | - | $501,752 | $501,752 | - | $395,506 | 372.25% | |
| Golf Course Greens | - | - | $500,000 | $500,000 | - | $500,000 | - | Utilizing Golf's fund balance for this project. |
| Fund Balance | - | - | $1,752 | $1,752 | - | $1,752 | - | Use of Fund Balance to cover fund's deficit. |
| **Total Fund Balance** | $106,246 | - | $501,752 | $501,752 | - | $395,506 | 372.25% | |
| **Total Revenues** | **$2,201,246** | **$2,236,000** | **$2,737,752** | **$501,752** | **22.44%** | **$536,506** | **24.37%** | |

# Expenditures Summary

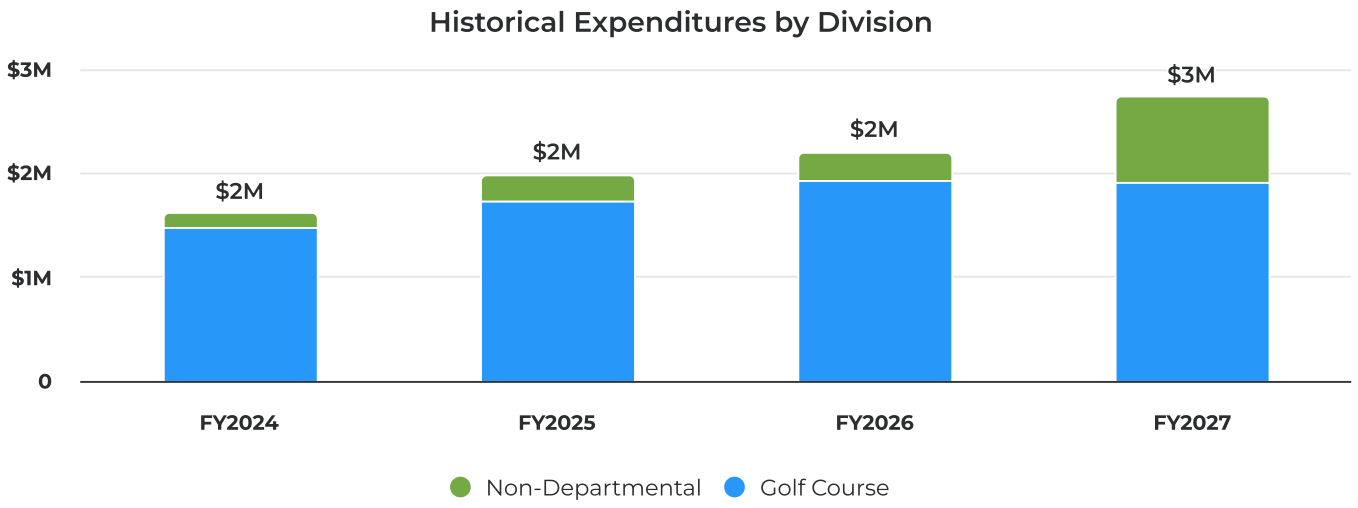


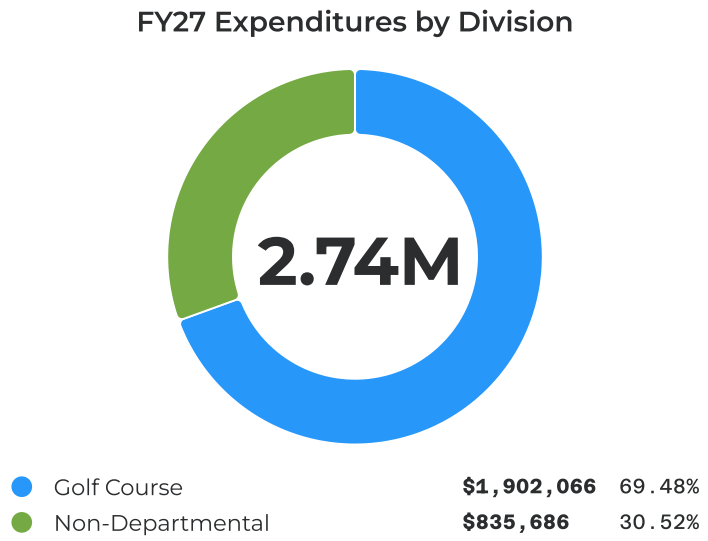




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $321,963 | $614,047 | $516,457 | $515,657 | -$800 | -0.15% | -$98,390 | -16.02% |
| Operating Expenditures | $1,183,535 | $1,307,751 | $1,367,724 | $1,386,409 | $18,685 | 1.37% | $78,658 | 6.01% |
| Non-Departmental | $187,123 | $279,448 | $332,738 | $835,686 | $502,948 | 151.15% | $556,238 | 199.05% |
| **Total Expenditures** | **$1,692,621** | **$2,201,246** | **$2,216,919** | **$2,737,752** | **$520,833** | **23.49%** | **$536,506** | **24.37%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Golf Course** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $99,580 | $198,424 | $169,339 | $169,339 | - | - | -$29,085 | -14.66% |
| Other Salaries / Part Time | $148,327 | $265,073 | $246,124 | $246,124 | - | - | -$18,949 | -7.15% |
| Overtime / Standard Overtime | $92 | - | - | - | - | - | - | - |
| Special Pay / Longevity | $675 | - | - | - | - | - | - | - |
| Special Pay / Other Pays | $9,284 | $990 | $864 | $864 | - | - | -$126 | -12.73% |
| Special Rec Facility / FICA Taxes | $19,345 | $35,526 | $31,843 | $31,843 | - | - | -$3,683 | -10.37% |
| Retirement Contributions / Defined Benefit Plan | $18,158 | $37,288 | $26,399 | $25,957 | -$442 | -1.67% | -$11,331 | -30.39% |
| Retirement Contributions / 401-a | $2,534 | $2,197 | $2,103 | $2,103 | - | - | -$94 | -4.28% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Plan | | | | | | | | |
| Special Rec Facility / Life & Health Insurance | $20,038 | $63,290 | $28,526 | $28,168 | -$358 | -1.25% | -$35,122 | -55.49% |
| Workers' Compensation / Workers' Comp Regular | $3,930 | $11,259 | $11,259 | $11,259 | - | - | - | - |
| **Total Salaries & Benefits** | $321,963 | $614,047 | $516,457 | $515,657 | -$800 | -0.15% | -$98,390 | -16.02% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $44,521 | $45,917 | $39,715 | $39,715 | - | - | -$6,202 | -13.51% |
| Professional Services / Other | - | - | $15,000 | $15,000 | - | - | $15,000 | - |
| Contractual Services / Other Contractual Service | $696,622 | $708,681 | $733,501 | $24,000 | -$709,501 | -96.73% | -$684,681 | -96.61% |
| Communication/Freight Srv / Postage & Freight | $222 | $750 | $750 | $750 | - | - | - | - |
| Utility Services / Water | $19,344 | $23,525 | $24,549 | $24,549 | - | - | $1,024 | 4.35% |
| Utility Services / Sewer | $15,218 | $18,802 | $18,581 | $18,581 | - | - | -$221 | -1.18% |
| Utility Services / Electricity | $85,740 | $95,732 | $108,121 | $108,121 | - | - | $12,389 | 12.94% |
| Utility Services / Refuse/Waste Disposal | $17,918 | $22,549 | $23,802 | $23,802 | - | - | $1,253 | 5.56% |
| Utility Services / Natural Gas | $15,304 | $16,000 | $16,000 | $16,000 | - | - | - | - |
| Rental & Leases / Operating/Capital Leasing | $66,360 | $75,260 | $89,260 | $89,260 | - | - | $14,000 | 18.60% |
| Insurance / Property/Liability | $140,214 | $154,235 | $100,645 | $100,645 | - | - | -$53,590 | -34.75% |
| Repair/Maint Services / Equipment-General | $6,278 | $26,000 | $38,000 | $38,000 | - | - | $12,000 | 46.15% |
| Repair/Maint Services / Golf Carts | $3,094 | $5,000 | $2,000 | $2,000 | - | - | -$3,000 | -60.00% |
| Repair/Maint Services / Other | - | - | $9,500 | $737,686 | $728,186 | 7,665.12% | $737,686 | - |
| Special Rec Facility / Promotional Activities | $1,984 | $2,000 | $25,500 | $25,500 | - | - | $23,500 | 1,175.00% |
| Office Supplies / Office Supplies | $1,895 | $2,300 | $2,300 | $2,300 | - | - | - | - |
| Operating Supplies / Uniforms | - | - | $2,000 | $2,000 | - | - | $2,000 | - |
| Operating Supplies / Merchandise | $67,399 | $72,500 | $80,000 | $80,000 | - | - | $7,500 | 10.34% |
| Operating Supplies / Other | - | $33,000 | $33,000 | $33,000 | - | - | - | - |
| Special Rec Facility / Books, Publ, Subsc & Memb | $1,503 | $5,500 | $5,500 | $5,500 | - | - | - | - |
| Miscellanous Expenses / Over/Short Cash | -$83 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $1,183,535 | $1,307,751 | $1,367,724 | $1,386,409 | $18,685 | 1.37% | $78,658 | 6.01% |
| **Total Golf Course** | $1,505,497 | $1,921,798 | $1,884,181 | $1,902,066 | $17,885 | 0.95% | -$19,732 | -1.03% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $6,023 | $2,977 | $2,977 | - | - | -$3,046 | -50.57% |
| Debt Service / Interest | - | $1,462 | $1,235 | $1,235 | - | - | -$227 | -15.53% |
| Rental & Leases / GASB87 Lease Exp Contra | -$66,360 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Admin | $371 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Fees | | | | | | | | |
| Admin Charges / Bank Charges and Fees | $1,306 | - | - | - | - | - | - | - |
| Other General Government / Principal | $5,804 | - | - | - | - | - | - | - |
| Principal / GASB87 Lease principal | $64,163 | - | - | - | - | - | - | - |
| Interest / GASB 87 | $2,197 | - | - | - | - | - | - | - |
| Contractual Services / Interfund Admins Services | $129,855 | $156,963 | $192,026 | $194,974 | $2,948 | 1.54% | $38,011 | 24.22% |
| Miscellanous Expenses / Bank Charges and Fees | $48,114 | $50,000 | $71,500 | $71,500 | - | - | $21,500 | 43.00% |
| Special Rec Facility / Interest | $1,672 | - | - | - | - | - | - | - |
| Transfers / To General Fund | - | $65,000 | $65,000 | $65,000 | - | - | - | - |
| Transfers / Transfer to Capital Pro | - | - | - | $500,000 | $500,000 | - | $500,000 | - |
| **Total Non-Departmental** | $187,123 | $279,448 | $332,738 | $835,686 | $502,948 | 151.15% | $556,238 | 199.05% |
| **Total Non-Departmental** | $187,123 | $279,448 | $332,738 | $835,686 | $502,948 | 151.15% | $556,238 | 199.05% |
| **Total Expenditures** | **$1,692,621** | **$2,201,246** | **$2,216,919** | **$2,737,752** | **$520,833** | **23.49%** | **$536,506** | **24.37%** |

# Golf Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Leisure Services** | $1,921,798 | $1,884,181 | $1,902,066 | $17,885 | 0.95% | -$19,732 | -1.03% | |
| **Golf Course** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $198,424 | $169,339 | $169,339 | - | - | -$29,085 | -14.66% | The increase is attributable to the Assistant Director serving as Interim Director |
| Other Salaries / Part Time | $265,073 | $246,124 | $246,124 | - | - | -$18,949 | -7.15% | |
| Special Pay / Other Pays | $990 | $864 | $864 | - | - | -$126 | -12.73% | Decrease reflects employee who resigned |
| Special Rec Facility / FICA Taxes | $35,526 | $31,843 | $31,843 | - | - | -$3,683 | -10.37% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $37,288 | $26,399 | $25,957 | -$442 | -1.67% | -$11,331 | -30.39% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | $2,197 | $2,103 | $2,103 | - | - | -$94 | -4.28% | The increase is attributable to the Assistant Director serving as Interim Director |
| Special Rec Facility / Life & Health Insurance | $63,290 | $28,526 | $28,168 | -$358 | -1.25% | -$35,122 | -55.49% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $11,259 | $11,259 | $11,259 | - | - | - | - | |
| **Total Salaries & Benefits** | $614,047 | $516,457 | $515,657 | -$800 | -0.15% | -$98,390 | -16.02% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $45,917 | $39,715 | $39,715 | - | - | -$6,202 | -13.51% | |
| Professional Services / Other | - | $15,000 | $15,000 | - | - | $15,000 | - | |
| Stantec Consulting | - | $15,000 | $15,000 | - | - | $15,000 | - | Stantec Consulting will provide budget modeling for the Golf Fund, as it has been doing for the Beach Fund for several years. Supplemental for $15,000 approved in BWS#1. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Other Contractual Service | $708,681 | $733,501 | $24,000 | -$709,501 | -96.73% | -$684,681 | -96.61% | |
| Groundskeeper Service | $684,681 | $709,501 | - | -$709,501 | -100.00% | -$684,681 | -100.00% | BrightView Golf Maintenance - in contract negotiations. Current contract expires 8/18/26. Estimated increase of 3.625%. Reclassify BrightView groundskeeping contract to 46-90 – Repair/Maint Services / Other from 34-50 Contractual Services / Other Contractual Services to properly reflect the maintenance nature of the services provided. |
| Janitorial Services | $9,000 | $9,000 | $9,000 | - | - | - | - | Same as FY 26 |
| ATP Burglar Alarm | $1,500 | $1,500 | $1,500 | - | - | - | - | Same as FY 26 |
| Fire Alarm Monitoring | $7,000 | $7,000 | $7,000 | - | - | - | - | Same as FY 26 |
| Water testing (monthly) | $4,000 | $4,000 | $4,000 | - | - | - | - | Consulting for water services and irrigation testing |
| Fire extinguishers & sprinklers | $2,500 | $2,500 | $2,500 | - | - | - | - | |
| Communication/Freight Srv / Postage & Freight | $750 | $750 | $750 | - | - | - | - | For shipping of items ordered |
| Utility Services / Water | $23,525 | $24,549 | $24,549 | - | - | $1,024 | 4.35% | |
| Utility Services / Sewer | $18,802 | $18,581 | $18,581 | - | - | -$221 | -1.18% | |
| Utility Services / Electricity | $95,732 | $108,121 | $108,121 | - | - | $12,389 | 12.94% | |
| Utility Services / Refuse/Waste Disposal | $22,549 | $23,802 | $23,802 | - | - | $1,253 | 5.56% | |
| Utility Services / Natural Gas | $16,000 | $16,000 | $16,000 | - | - | - | - | Same as FY 26. Possibly moving to restaurant tenant. |
| Gas South | $7,500 | $8,000 | $8,000 | - | - | $500 | 6.67% | Utility - natural gas provider, for restaurant kitchen use. New restaurant lease in negotiations. This utility may become the responsibility of the tenant. |
| FPU | $8,500 | $8,000 | $8,000 | - | - | -$500 | -5.88% | Utility - natural gas provider, for restaurant kitchen use. New restaurant lease in negotiations. This utility may become the responsibility of the tenant. |
| Rental & Leases / Operating/Capital Leasing | $75,260 | $89,260 | $89,260 | - | - | $14,000 | 18.60% | |
| Golf Cart Lease - Under Contract | $73,360 | $87,360 | $87,360 | - | - | $14,000 | 19.08% | New golf cart lease eff. April |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 2026; increased $1,750/month. Supplemental for $14,000 approved in BWS#1. |
| Copier/Printer | $1,900 | $1,900 | $1,900 | - | - | - | - | Copier/printer price increase. |
| Insurance / Property/Liability | $154,235 | $100,645 | $100,645 | - | - | -$53,590 | -34.75% | |
| Repair/Maint Services / Equipment-General | $26,000 | $38,000 | $38,000 | - | - | $12,000 | 46.15% | |
| Tree trimming | $12,000 | $11,000 | $11,000 | - | - | -$1,000 | -8.33% | Tree trimming |
| Golf Signage | $3,000 | - | - | - | - | -$3,000 | -100.00% | New golf signage for the 100th Anniversary was completed in FY 26. |
| Ice/Water Dispenser | $11,000 | $11,000 | $11,000 | - | - | - | - | |
| Junior Golf Clubs | - | $4,000 | $4,000 | - | - | $4,000 | - | |
| Rental Clubs | - | $12,000 | $12,000 | - | - | $12,000 | - | Replaced all 14 sets of old, used rentals clubs with premium upgrade sets. Supplemental for $12,000 approved in BWS#1. |
| Repair/Maint Services / Golf Carts | $5,000 | $2,000 | $2,000 | - | - | -$3,000 | -60.00% | New golf carts were received in FY26 and the cost of repairs should decrease. For minor golf cart repairs |
| Repair/Maint Services / Other | - | $9,500 | $737,686 | $728,186 | 7,665.12% | $737,686 | - | |
| Groundskeeper Service | - | - | $728,186 | $728,186 | - | $728,186 | - | BrightView Golf Maintenance - Supplemental for $24,820 approved in BWS#1. Supplemental for $18,685 approved in BWS#3. Reclassify BrightView groundskeeping contract to 46-90 – Repair/Maint Services / Other from 34-50 Contractual Services / Other Contractual Services to properly reflect the maintenance nature of the services provided. |
| Men's Locker Room Furniture | - | $1,500 | $1,500 | - | - | $1,500 | - | Supplemental for $1,500 approved in BWS#1. |
| Benches on Golf Course | - | $2,000 | $2,000 | - | - | $2,000 | - | Supplemental for $2,000 approved in BWS#1. |
| Trash Cans on Golf Course | - | $3,000 | $3,000 | - | - | $3,000 | - | Supplemental for $3,000 approved in BWS#1. |
| Golf Shop Display Fixtures | - | $3,000 | $3,000 | - | - | $3,000 | - | Supplemental for $3,000 approved in BWS#1. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Special Rec Facility / Promotional Activities | $2,000 | $25,500 | $25,500 | - | - | $23,500 | 1,175.00% | |
| 100th Anniversary Events | - | $18,500 | $18,500 | - | - | $18,500 | - | Supplemental for $18,500 approved in BWS#1. |
| Plague/display for 100th Anniversary brick pavers | - | $5,000 | $5,000 | - | - | $5,000 | - | Supplemental for $5,000 approved in BWS#1. |
| Membership Flyers & Gift Cards | - | $2,000 | $2,000 | - | - | $2,000 | - | |
| Office Supplies / Office Supplies | $2,300 | $2,300 | $2,300 | - | - | - | - | Golf Shop & Work Office Supplies: card stock and copy paper, batteries, golf cart detailing wax and cleaners, pens/markers, radio communication batteries, trash cans/bags/removal tools, staples, thermal paper for printers |
| Operating Supplies / Uniforms | - | $2,000 | $2,000 | - | - | $2,000 | - | Shirts and shoes for golf staff. Not funded in FY 26. Supplemental for $2,000 approved in BWS#1. |
| Operating Supplies / Merchandise | $72,500 | $80,000 | $80,000 | - | - | $7,500 | 10.34% | Merchandise to sell in Pro Shop |
| Wilson | $29,000 | $31,000 | $31,000 | - | - | $2,000 | 6.90% | Wilson brand products- we run out of merch come mid-summer, need to increase. Supplemental for $2,000 approved in BWS#1. |
| Global Golf Sales | $4,000 | $4,000 | $4,000 | - | - | - | - | Global Golf Sales brand products |
| Titleist | $22,000 | $25,000 | $25,000 | - | - | $3,000 | 13.64% | Titleist brand merchandise. Supplemental for $3,000 approved in BWS#1. |
| Footjoy | $10,000 | $10,000 | $10,000 | - | - | - | - | Footjoy brand products |
| DC Products | $3,500 | $3,500 | $3,500 | - | - | - | - | DC Products brand merchandise |
| Milner | $1,000 | $1,000 | $1,000 | - | - | - | - | Milner brand merchandise |
| Supreme Int'l. | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| 100th Anniversary Apparel Sale | - | $2,500 | $2,500 | - | - | $2,500 | - | Supplemental for $2,500 approved in BWS#1. |
| Operating Supplies / Other | $33,000 | $33,000 | $33,000 | - | - | - | - | |
| 100th Anniversary Items | $10,000 | $5,000 | $5,000 | - | - | -$5,000 | -50.00% | Items to celebrate the 100th anniversary of the golf course |
| Sand for golf course sand bunkers | $20,000 | $24,000 | $24,000 | - | - | $4,000 | 20.00% | Sand for the sand bunkers on the golf course |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| 100th Anniversary Logo | $3,000 | - | - | - | - | -$3,000 | -100.00% | New COLWB Golf Course Logo 100 year Anniversary |
| 100th Anniversary Tournament Golf Clubs | - | $4,000 | $4,000 | - | - | $4,000 | - | Vintage 100-year-old wooden golf clubs will be given out for use at the 100th Anniversary tournament. Revenue will be generated from tournament ticket sales and vendor sponsorships to cover costs and will be allocated into account 404-0000-347.32-20 Green Fees. |
| Special Rec Facility / Books, Publ, Subsc & Memb | $5,500 | $5,500 | $5,500 | - | - | - | - | Amounts based on current year spending. |
| Florida Stage Golf Association Handicap Fees | $1,500 | $2,000 | $2,000 | - | - | $500 | 33.33% | Florida State Golf Association Handicap Fees |
| Scorecards | $2,000 | $2,200 | $2,200 | - | - | $200 | 10.00% | Scorecards for golfers |
| Volunteer Background Checks | $2,000 | $1,300 | $1,300 | - | - | -$700 | -35.00% | Required for volunteers |
| **Total Operating Expenditures** | $1,307,751 | $1,367,724 | $1,386,409 | $18,685 | 1.37% | $78,658 | 6.01% | |
| **Total Golf Course** | $1,921,798 | $1,884,181 | $1,902,066 | $17,885 | 0.95% | -$19,732 | -1.03% | |
| **Non-Departmental** | $279,448 | $332,738 | $835,686 | $502,948 | 151.15% | $556,238 | 199.05% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $6,023 | $2,977 | $2,977 | - | - | -$3,046 | -50.57% | |
| 2020AB Non Adv. | $6,023 | $2,977 | $2,977 | - | - | -$3,046 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $44,454 attributable to the Golf Fund. |
| Debt Service / Interest | $1,462 | $1,235 | $1,235 | - | - | -$227 | -15.53% | |
| 2020AB Non Adv. | $1,462 | $1,235 | $1,235 | - | - | -$227 | -15.53% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $9,440 attributable to the Golf Fund. |
| Contractual Services / Interfund Admins Services | $156,963 | $192,026 | $194,974 | $2,948 | 1.54% | $38,011 | 24.22% | |
| Miscellanous Expenses / Bank Charges and Fees | $50,000 | $71,500 | $71,500 | - | - | $21,500 | 43.00% | Based on current year actual |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | expenditures with a 2% increase for anticipated banking fee adjustments. |
| Transfers / To General Fund | $65,000 | $65,000 | $65,000 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-15. |
| Transfers / Transfer to Capital Pro | - | - | $500,000 | $500,000 | - | $500,000 | - | |
| Golf Course Greens | - | - | $500,000 | $500,000 | - | $500,000 | - | Utilizing Golf's fund balance for this project. |
| **Total Non-Departmental** | $279,448 | $332,738 | $835,686 | $502,948 | 151.15% | $556,238 | 199.05% | |
| **Total Non-Departmental** | $279,448 | $332,738 | $835,686 | $502,948 | 151.15% | $556,238 | 199.05% | |
| **Total Expenditures** | **$2,201,246** | **$2,216,919** | **$2,737,752** | **$520,833** | **23.49%** | **$536,506** | **24.37%** | |

# Information Technology Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

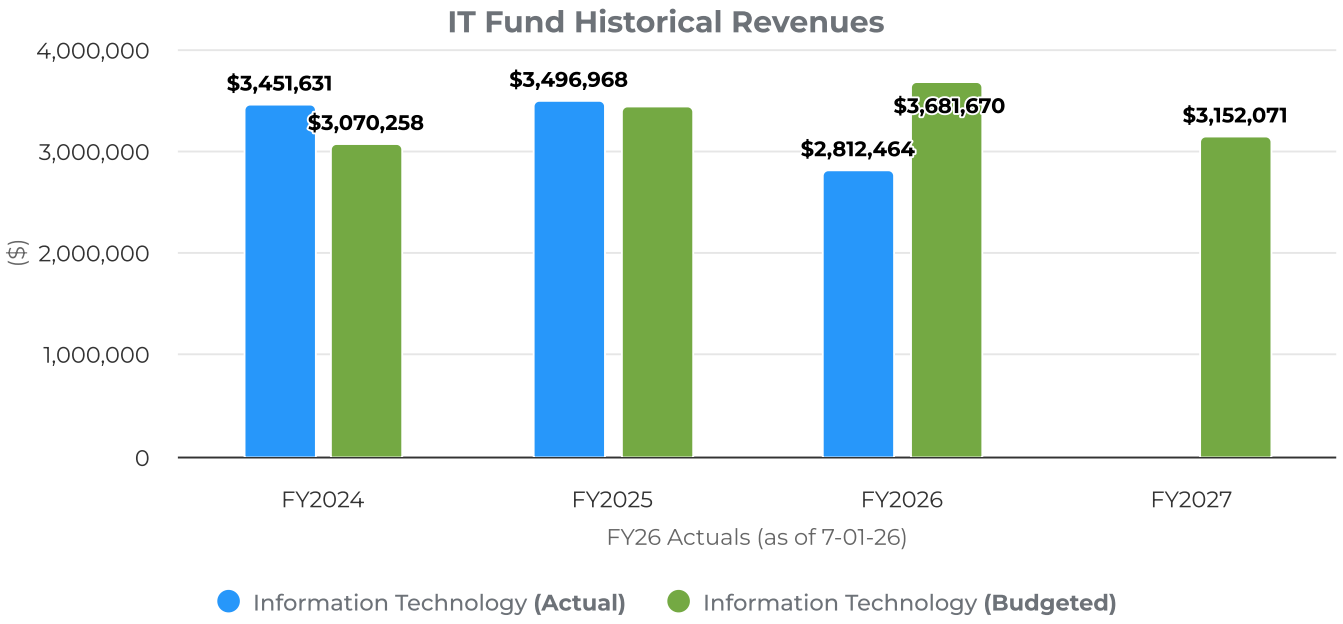
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$1,513,325** | **$2,496,074** | **$2,516,162** | **$2,516,162** | **-** | **-** | **$20,088** | **0.80%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $3,433,831 | $3,661,580 | $3,131,981 | $3,131,981 | - | - | -$529,599 | -14.46% |
| Other | $63,137 | $20,090 | $20,090 | $20,090 | - | - | - | - |
| **Total Revenues** | **$3,496,968** | **$3,681,670** | **$3,152,071** | **$3,152,071** | **-** | **-** | **-$529,599** | **-14.38%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $1,056,839 | $1,348,431 | $1,285,836 | $1,282,002 | -$3,834 | -0.30% | -$66,429 | -4.93% |
| Operating Expenditures | $1,197,690 | $2,275,958 | $1,786,329 | $1,786,329 | - | - | -$489,629 | -21.51% |
| Non-Departmental | $243,663 | $37,193 | $20,934 | $20,934 | - | - | -$16,259 | -43.72% |
| **Total Expenditures** | **$2,498,193** | **$3,661,582** | **$3,093,099** | **$3,089,265** | **-$3,834** | **-0.12%** | **-$572,317** | **-15.63%** |
| **Total Revenues Less Expenditures** | **$998,776** | **$20,088** | **$58,972** | **$62,806** | **$3,834** | **6.50%** | **$42,718** | **212.65%** |
| **Ending Fund Balance** | **$2,512,101** | **$2,516,162** | **$2,575,134** | **$2,578,968** | **$3,834** | **0.15%** | **$62,806** | **2.50%** |

The projected FY 2027 Ending Fund Balance is **$2,578,968**. Excess Unassigned Fund Balance currently totals **$639,420**.

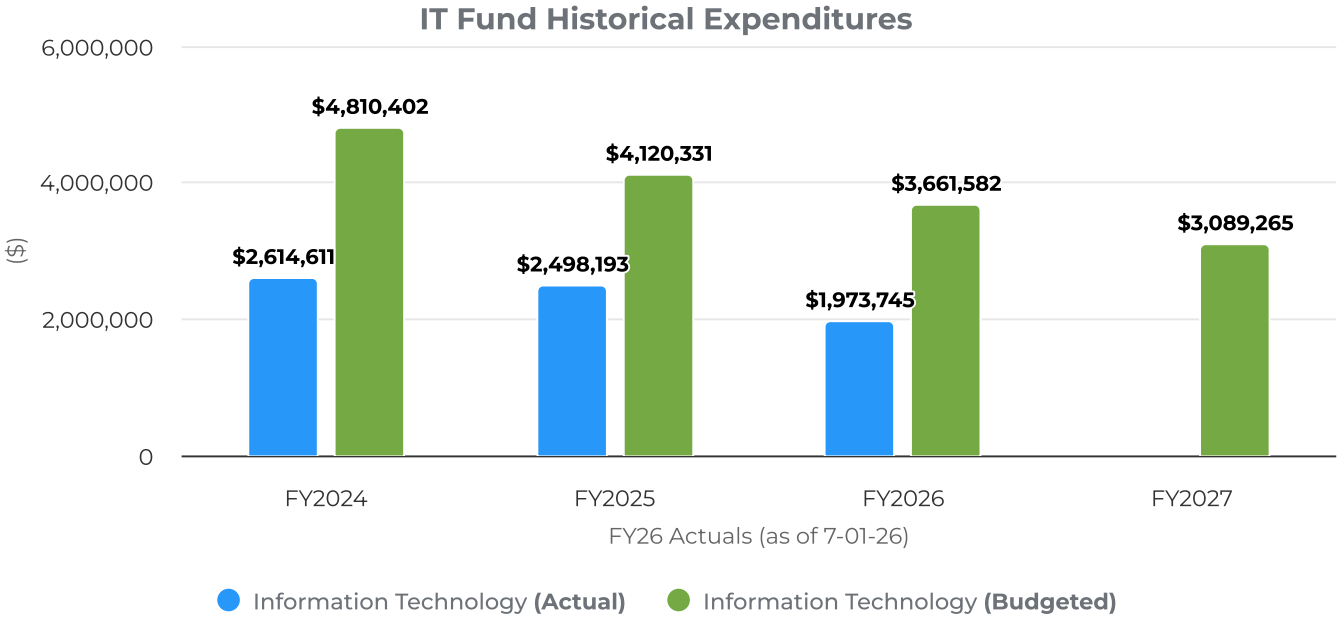
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Information Technology Fund

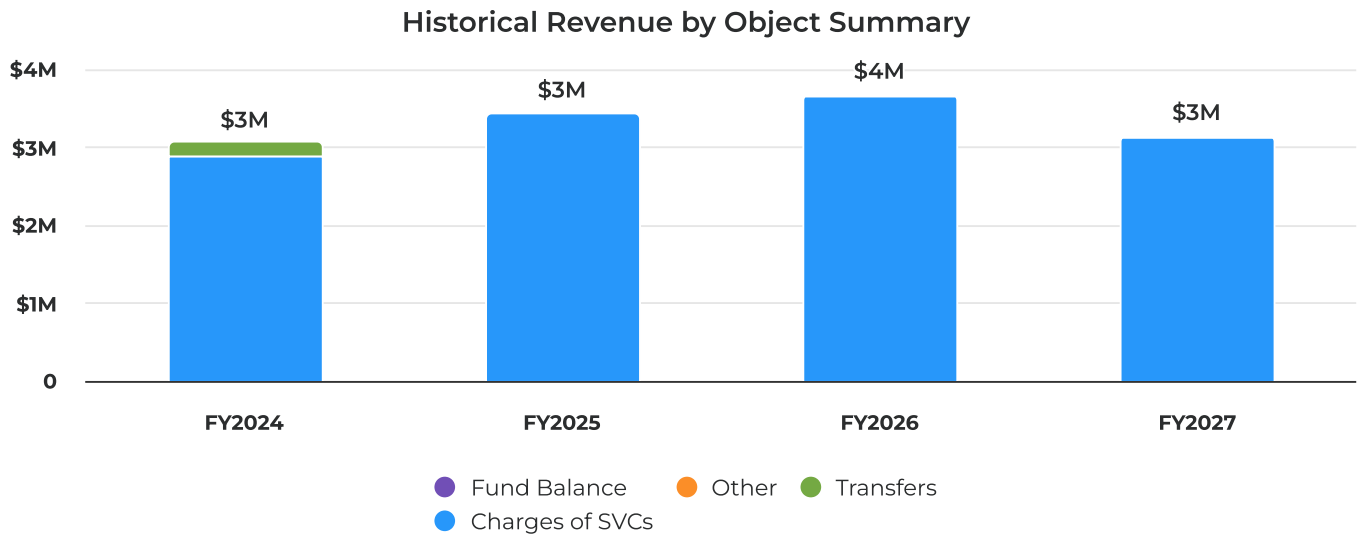
## Historical Budget to Actual Revenues

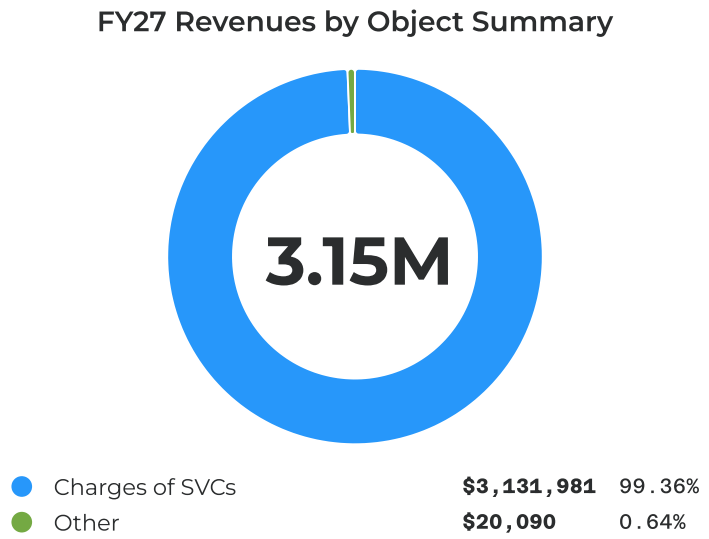



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

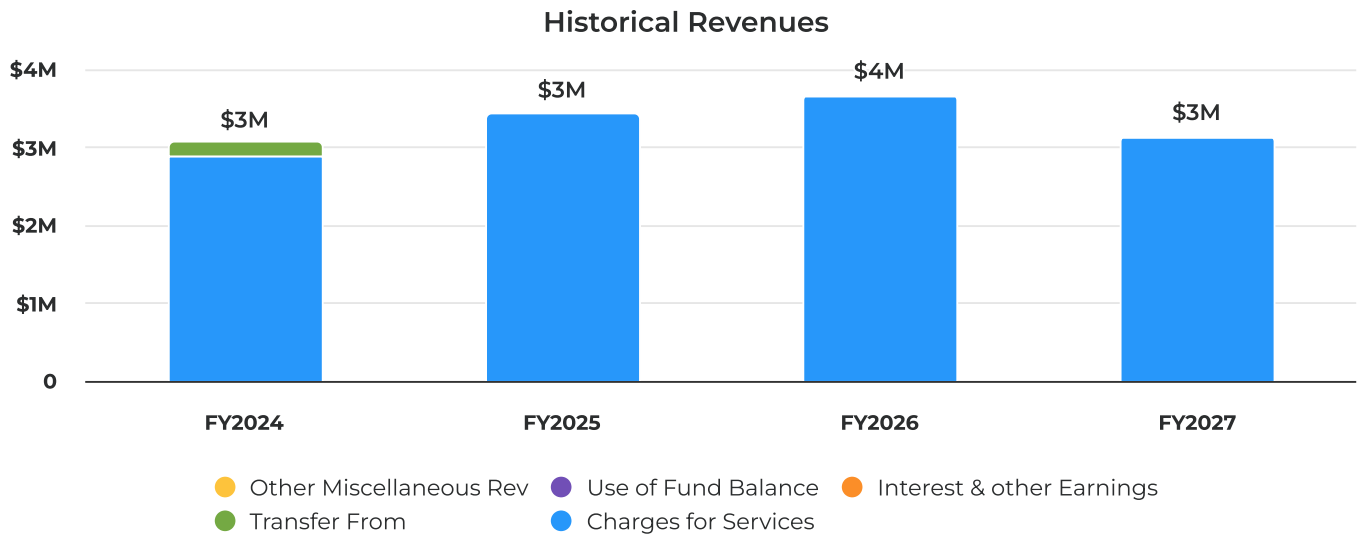


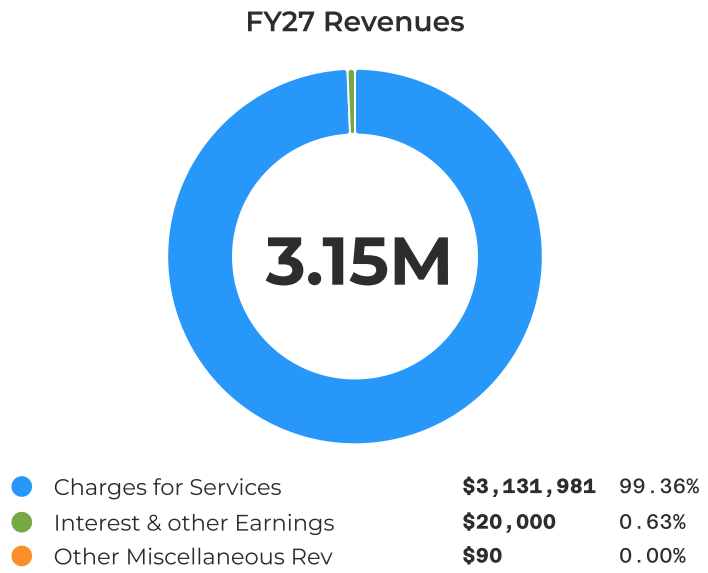




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $3,433,831 | $3,661,580 | $3,131,981 | $3,131,981 | - | - | -$529,599 | -14.46% |
| Other | $63,137 | $20,090 | $20,090 | $20,090 | - | - | - | - |
| **Total Revenues** | **$3,496,968** | **$3,681,670** | **$3,152,071** | **$3,152,071** | **-** | **-** | **-$529,599** | **-14.38%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | | |
| Internal Service Fund Fee / General Fund | $1,431,311 | $1,541,971 | $1,283,013 | $1,283,013 | - | - | -$258,958 | -16.79% |
| Internal Service Fund Fee / Beach Fund | $145,954 | $148,047 | $113,371 | $113,371 | - | - | -$34,676 | -23.42% |
| Internal Service Fund Fee / Electric Fund | $1,083,352 | $1,188,336 | $1,058,583 | $1,058,583 | - | - | -$129,753 | -10.92% |
| Internal Service Fund Fee / Water Fund | $248,804 | $259,868 | $234,748 | $234,748 | - | - | -$25,120 | -9.67% |
| Internal Service Fund Fee / Local Sewer Fund | $77,924 | $60,105 | $53,031 | $53,031 | - | - | -$7,074 | -11.77% |
| Internal Service Fund Fee / Golf Fund | $44,521 | $45,917 | $39,715 | $39,715 | - | - | -$6,202 | -13.51% |

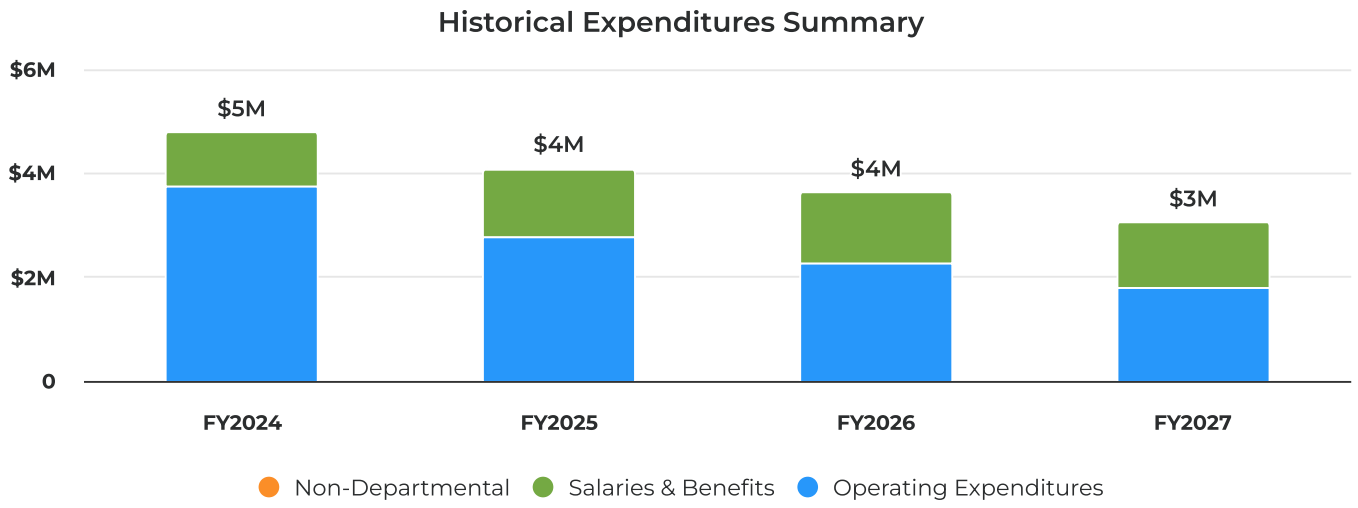
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Internal Service Fund Fee / Stormwater Fund | $31,795 | $33,994 | $29,069 | $29,069 | - | - | -$4,925 | -14.49% |
| Internal Service Fund Fee / Sanitation Fund | $155,499 | $157,929 | $127,107 | $127,107 | - | - | -$30,822 | -19.52% |
| Internal Service Fund Fee / Building Services Fund | $132,398 | $133,724 | $120,218 | $120,218 | - | - | -$13,506 | -10.10% |
| Internal Service Fund Fee / Garage Fund | $41,730 | $29,743 | $20,651 | $20,651 | - | - | -$9,092 | -30.57% |
| Internal Service Fund Fee / Self Insurance Fund | $11,773 | $22,048 | $21,285 | $21,285 | - | - | -$763 | -3.46% |
| Internal Service Fund Fee / Particpant Med Contrib | $28,770 | $39,898 | $31,190 | $31,190 | - | - | -$8,708 | -21.83% |
| **Total Charges for Services** | $3,433,831 | $3,661,580 | $3,131,981 | $3,131,981 | - | - | -$529,599 | -14.46% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $62,861 | $20,000 | $20,000 | $20,000 | - | - | - | - |
| **Total Interest & other Earnings** | $62,861 | $20,000 | $20,000 | $20,000 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $276 | $90 | $90 | $90 | - | - | - | - |
| **Total Other Miscellaneous Rev** | $276 | $90 | $90 | $90 | - | - | - | - |
| **Total Revenues** | **$3,496,968** | **$3,681,670** | **$3,152,071** | **$3,152,071** | **-** | **-** | **-$529,599** | **-14.38%** |

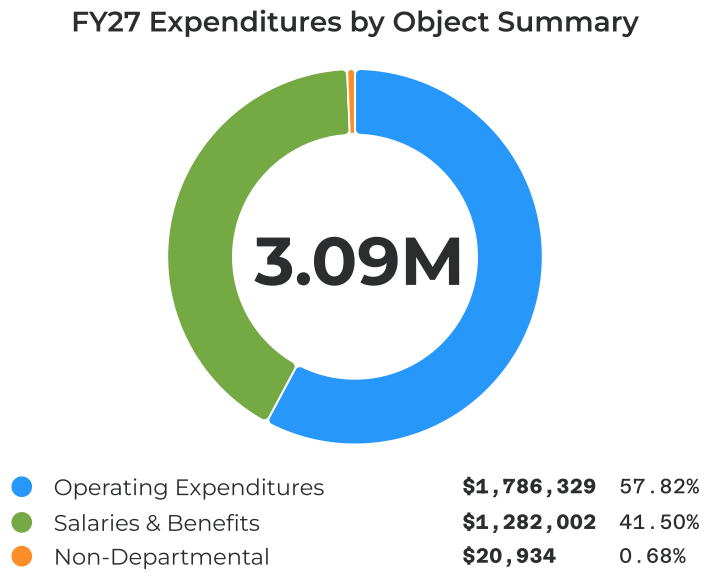
# Information Technology Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Information Technology** | $3,681,670 | $3,152,071 | $3,152,071 | - | - | -$529,599 | -14.38% | |
| **Charges of SVCs** | | | | | | | | |
| Internal Service Fund Fee / General Fund | $1,541,971 | $1,283,013 | $1,283,013 | - | - | -$258,958 | -16.79% | |
| Internal Service Fund Fee / Beach Fund | $148,047 | $113,371 | $113,371 | - | - | -$34,676 | -23.42% | |
| Internal Service Fund Fee / Electric Fund | $1,188,336 | $1,058,583 | $1,058,583 | - | - | -$129,753 | -10.92% | |
| Internal Service Fund Fee / Water Fund | $259,868 | $234,748 | $234,748 | - | - | -$25,120 | -9.67% | |
| Internal Service Fund Fee / Local Sewer Fund | $60,105 | $53,031 | $53,031 | - | - | -$7,074 | -11.77% | |
| Internal Service Fund Fee / Golf Fund | $45,917 | $39,715 | $39,715 | - | - | -$6,202 | -13.51% | |
| Internal Service Fund Fee / Stormwater Fund | $33,994 | $29,069 | $29,069 | - | - | -$4,925 | -14.49% | |
| Internal Service Fund Fee / Sanitation Fund | $157,929 | $127,107 | $127,107 | - | - | -$30,822 | -19.52% | |
| Internal Service Fund Fee / Building Services Fund | $133,724 | $120,218 | $120,218 | - | - | -$13,506 | -10.10% | |
| Internal Service Fund Fee / Garage Fund | $29,743 | $20,651 | $20,651 | - | - | -$9,092 | -30.57% | |
| Internal Service Fund Fee / Self Insurance Fund | $22,048 | $21,285 | $21,285 | - | - | -$763 | -3.46% | |
| Internal Service Fund Fee / Particpant Med Contrib | $39,898 | $31,190 | $31,190 | - | - | -$8,708 | -21.83% | |
| **Total Charges of SVCs** | $3,661,580 | $3,131,981 | $3,131,981 | - | - | -$529,599 | -14.46% | |
| **Other** | | | | | | | | |
| Interest / Investments | $20,000 | $20,000 | $20,000 | - | - | - | - | |
| Miscellaneous Revenue / Other | $90 | $90 | $90 | - | - | - | - | |
| **Total Other** | $20,090 | $20,090 | $20,090 | - | - | - | - | |
| **Total Revenues** | **$3,681,670** | **$3,152,071** | **$3,152,071** | **-** | **-** | **-$529,599** | **-14.38%** | |

# Expenditures Summary

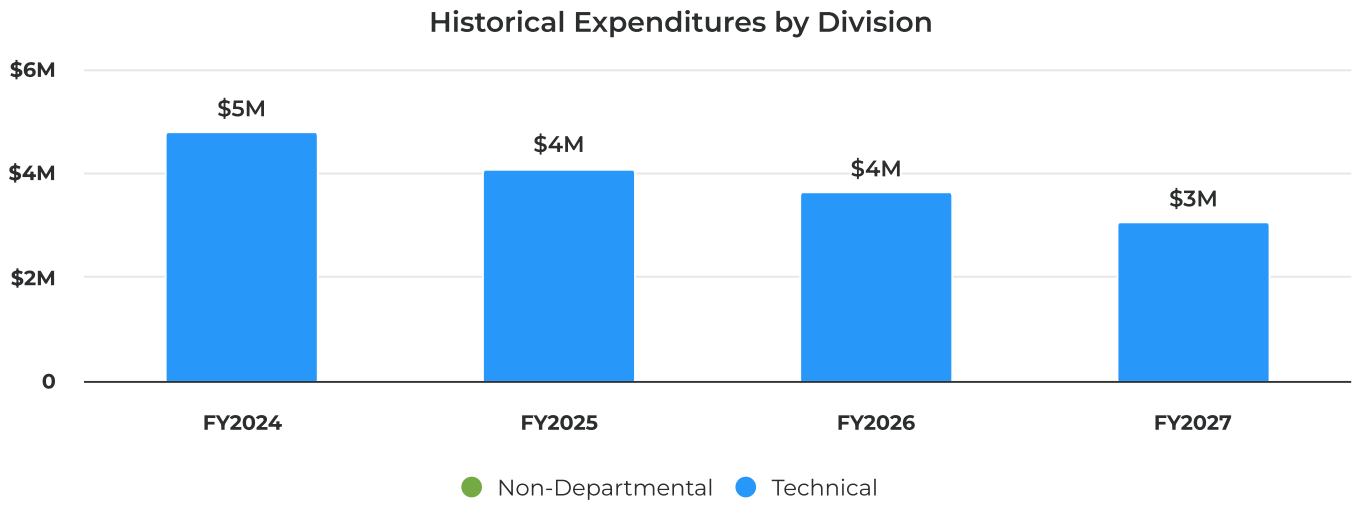


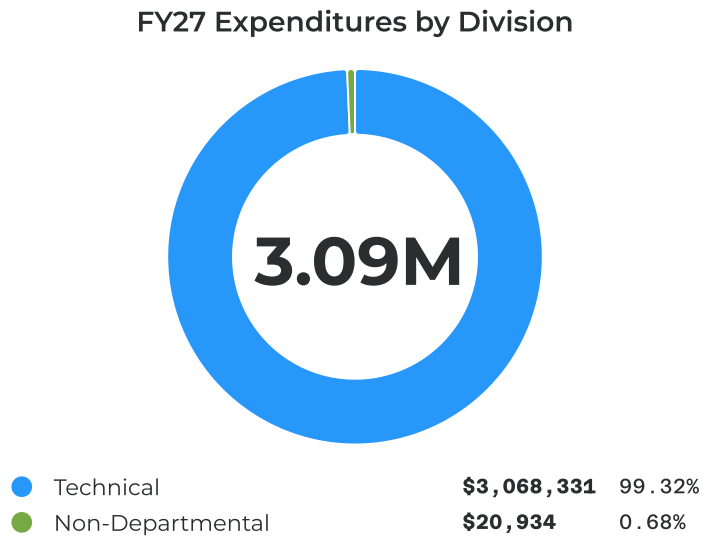




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $1,056,839 | $1,348,431 | $1,285,836 | $1,282,002 | -$3,834 | -0.30% | -$66,429 | -4.93% |
| Operating Expenditures | $1,197,690 | $2,275,958 | $1,786,329 | $1,786,329 | - | - | -$489,629 | -21.51% |
| Non-Departmental | $243,663 | $37,193 | $20,934 | $20,934 | - | - | -$16,259 | -43.72% |
| **Total Expenditures** | **$2,498,193** | **$3,661,582** | **$3,093,099** | **$3,089,265** | **-$3,834** | **-0.12%** | **-$572,317** | **-15.63%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Technical** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $675,894 | $857,527 | $851,791 | $851,791 | - | - | -$5,736 | -0.67% |
| Salaries & Wages / Unused Vacation Pay | -$599 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $21,748 | - | - | - | - | - | - | - |
| Other Salaries / Part Time | $32,300 | $63,205 | $61,668 | $61,668 | - | - | -$1,537 | -2.43% |
| Overtime / Standard Overtime | $12,209 | $13,000 | $13,000 | $13,000 | - | - | - | - |
| Special Pay / Longevity | $6,275 | $6,500 | $6,900 | $6,900 | - | - | $400 | 6.15% |
| Special Pay / Incentive | - | - | $8,236 | $8,236 | - | - | $8,236 | - |
| Special Pay / Other Pays | $5,415 | $9,900 | $14,400 | $14,400 | - | - | $4,500 | 45.45% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other General Government / FICA Taxes | $53,914 | $72,162 | $72,528 | $72,528 | - | - | $366 | 0.51% |
| Retirement Contributions / Defined Benefit Plan | $155,157 | $198,322 | $160,141 | $157,458 | -$2,683 | -1.68% | -$40,864 | -20.60% |
| Other General Government / Life & Health Insurance | $90,599 | $123,611 | $91,597 | $90,446 | -$1,151 | -1.26% | -$33,165 | -26.83% |
| Workers' Compensation / Workers' Comp Regular | $3,927 | $4,204 | $5,575 | $5,575 | - | - | $1,371 | 32.61% |
| **Total Salaries & Benefits** | $1,056,839 | $1,348,431 | $1,285,836 | $1,282,002 | -$3,834 | -0.30% | -$66,429 | -4.93% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Other | $112,628 | $189,250 | $112,900 | $112,900 | - | - | -$76,350 | -40.34% |
| Travel & Training / Training/Registration | $24,839 | $49,750 | $40,250 | $40,250 | - | - | -$9,500 | -19.10% |
| Communication/Freight Srv / Telephone | $333,254 | $410,800 | $272,600 | $272,600 | - | - | -$138,200 | -33.64% |
| Communication/Freight Srv / Postage & Freight | - | $500 | $500 | $500 | - | - | - | - |
| Insurance / Property/Liability | $6,530 | $7,183 | $4,687 | $4,687 | - | - | -$2,496 | -34.75% |
| Repair/Maint Services / Equipment-General | $119,564 | $167,500 | $111,500 | $111,500 | - | - | -$56,000 | -33.43% |
| Repair/Maint Services / Equipment-Garage | $12,960 | $15,405 | $15,406 | $15,406 | - | - | $1 | 0.01% |
| Other General Government / Printing & Binding | $279 | $1,500 | $750 | $750 | - | - | -$750 | -50.00% |
| Office Supplies / Office Supplies | - | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% |
| Operating Supplies / Gas, Lubricants & Oil | $100 | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $16,192 | $25,000 | $25,000 | $25,000 | - | - | - | - |
| Operating Supplies / Computer Software | $670,075 | $1,195,750 | $1,195,716 | $1,195,716 | - | - | -$34 | - |
| Operating Supplies / GASB 96 Contra | -$205,846 | - | - | - | - | - | - | - |
| Other General Government / Books, Publ, Subsc & Mem | $6 | $820 | $520 | $520 | - | - | -$300 | -36.59% |
| Machinery & Equipment / Information Technology | $107,108 | $200,000 | - | - | - | - | -$200,000 | -100.00% |
| Machinery & Equipment / Misc. Equipment | - | $10,000 | $5,000 | $5,000 | - | - | -$5,000 | -50.00% |
| **Total Operating Expenditures** | $1,197,690 | $2,275,958 | $1,786,329 | $1,786,329 | - | - | -$489,629 | -21.51% |
| **Total Technical** | $2,254,530 | $3,624,389 | $3,072,165 | $3,068,331 | -$3,834 | -0.12% | -$556,058 | -15.34% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $29,930 | $14,795 | $14,795 | - | - | -$15,135 | -50.57% |
| Debt Service / Interest | - | $7,263 | $6,139 | $6,139 | - | - | -$1,124 | -15.48% |
| Other Curr Charges/Oblig / Admin Fees | $1,065 | - | - | - | - | - | - | - |
| Other General Government / Depreciation | $77,337 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other General Government / Interest | $8,311 | - | - | - | - | - | - | - |
| Interest / Subscription/ GASB 96 | $5,197 | - | - | - | - | - | - | - |
| Other General Government / Amortization Exp/ GASB 96 | $191,137 | - | - | - | - | - | - | - |
| Improve Other Than Build / Fixed Assets Contra Acct | -$39,384 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $243,663 | $37,193 | $20,934 | $20,934 | - | - | -$16,259 | -43.72% |
| **Total Non-Departmental** | $243,663 | $37,193 | $20,934 | $20,934 | - | - | -$16,259 | -43.72% |
| **Total Expenditures** | **$2,498,193** | **$3,661,582** | **$3,093,099** | **$3,089,265** | **-$3,834** | **-0.12%** | **-$572,317** | **-15.63%** |

# Information Technology Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Information Technology** | $3,624,389 | $3,072,165 | $3,068,331 | -$3,834 | -0.12% | -$556,058 | -15.34% | |
| **Technical** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $857,527 | $851,791 | $851,791 | - | - | -$5,736 | -0.67% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Other Salaries / Part Time | $63,205 | $61,668 | $61,668 | - | - | -$1,537 | -2.43% | |
| Overtime / Standard Overtime | $13,000 | $13,000 | $13,000 | - | - | - | - | |
| Special Pay / Longevity | $6,500 | $6,900 | $6,900 | - | - | $400 | 6.15% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $8,236 | $8,236 | - | - | $8,236 | - | |
| Certification Pay | - | $5,736 | $5,736 | - | - | $5,736 | - | |
| One-Time Performance Lump-Sum Pay | - | $2,500 | $2,500 | - | - | $2,500 | - | |
| Special Pay / Other Pays | $9,900 | $14,400 | $14,400 | - | - | $4,500 | 45.45% | |
| Other General Government / FICA Taxes | $72,162 | $72,528 | $72,528 | - | - | $366 | 0.51% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $198,322 | $160,141 | $157,458 | -$2,683 | -1.68% | -$40,864 | -20.60% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Other General Government / Life & Health Insurance | $123,611 | $91,597 | $90,446 | -$1,151 | -1.26% | -$33,165 | -26.83% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $4,204 | $5,575 | $5,575 | - | - | $1,371 | 32.61% | |
| **Total Salaries & Benefits** | $1,348,431 | $1,285,836 | $1,282,002 | -$3,834 | -0.30% | -$66,429 | -4.93% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Other | $189,250 | $112,900 | $112,900 | - | - | -$76,350 | -40.34% | |
| Commission Meeting Broadcast | $30,500 | $5,000 | $5,000 | - | - | -$25,500 | -83.61% | Expense reduced to cover repairs only. Original expense was for a contractor to manage the audio and video system in the commission chambers and broadcast of regular commission meetings |
| Fire Suppression Maintenance | $900 | $1,000 | $1,000 | - | - | $100 | 11.11% | Increased by $100 to cover additional cost for FY 2027. |
| IT Consulting Services Gartner | $50,000 | - | - | - | - | -$50,000 | -100.00% | Gartner consulting subscription will not be renewed due to Budget cut request. |
| IT Professional Services | $50,000 | $50,000 | $50,000 | - | - | - | - | |
| Network monitoring service Albert | $15,850 | $15,850 | $15,850 | - | - | - | - | |
| Network Risk Assessment & Audit | $25,000 | $24,050 | $24,050 | - | - | -$950 | -3.80% | Expense adjusted per 3-year contract, |
| Network Security Access Control System | $7,000 | $7,000 | $7,000 | - | - | - | - | |
| Additional Professional Services | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Travel & Training / Training/Registration | $49,750 | $40,250 | $40,250 | - | - | -$9,500 | -19.10% | |
| CentralSquare University User Training | $14,000 | $14,000 | $14,000 | - | - | - | - | |
| FLGISA Conference (2) | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| Gartner Symposium Conference - Orlando, FL (1) | $6,500 | - | - | - | - | -$6,500 | -100.00% | Removed as consulting subscription will not be renewed in FY 2027 |
| Knowbe4 Security Awareness Training | $10,250 | $10,250 | $10,250 | - | - | - | - | |
| CentralSquare ENGAGE Conference (2) | $5,000 | $4,000 | $4,000 | - | - | -$1,000 | -20.00% | Reduced as conference will be in Florida. |
| Additional Training | $5,000 | $3,000 | $3,000 | - | - | -$2,000 | -40.00% | Reduced due to budget cut. |
| Knowbe4 Compliance Plus | $6,000 | $6,000 | $6,000 | - | - | - | - | Initial training purchased by HR, |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Subscription (HR Training) | | | | | | | | 3-year contract expired 6/14/2026. Annual renewals going forward. |
| Communication/Freight Srv / Telephone | $410,800 | $272,600 | $272,600 | - | - | -$138,200 | -33.64% | Combined with Verizon Cellular Connectivity category. |
| AT&T Business VoIP | $16,800 | - | - | - | - | -$16,800 | -100.00% | Service no longer provided by ATT. Customer Service signed a contract with VanRan for VOIP and IVR services. |
| AT&T Business Line | $19,000 | - | - | - | - | -$19,000 | -100.00% | ATT account 5615888302941 - disconnect request sent 03-09-2026 |
| AT&T Dedicated Internet Access | $19,000 | $34,800 | $34,800 | - | - | $15,800 | 83.16% | Consolidated services to voice bundle. |
| AT&T Fiber | $33,000 | $32,000 | $32,000 | - | - | -$1,000 | -3.03% | |
| AT&T FirstNet LPR Cameras | $5,400 | - | - | - | - | -$5,400 | -100.00% | No longer needed. LPR camera subscription includes aircard. |
| AT&T Internet Annex | $24,000 | $2,100 | $2,100 | - | - | -$21,900 | -91.25% | Typo for last year |
| AT&T IP Flex | $24,000 | - | - | - | - | -$24,000 | -100.00% | Removed 02/27/2026. Expense included in Voice bundle account. $24K |
| AT&T IVR Customer Service + 800 # | $28,200 | - | - | - | - | -$28,200 | -100.00% | Service no longer offered by AT&T. EU Customer Service replaced with VanRan. |
| AT&T Long Distance | $21,000 | - | - | - | - | -$21,000 | -100.00% | Long distance included with the Voice Bundle. |
| AT&T Mobility | $540 | - | - | - | - | -$540 | -100.00% | No longer needed, replaced with Verizon. |
| AT&T POTS/Special | $20,300 | - | - | - | - | -$20,300 | -100.00% | POTs lines service no longer available. Replaced with VOIP. |
| Board of County Commissioners PBC | $22,200 | $22,200 | $22,200 | - | - | - | - | |
| Comcast | $36,500 | $36,500 | $36,500 | - | - | - | - | |
| International Satellite | $10,500 | $2,400 | $2,400 | - | - | -$8,100 | -77.14% | Satellite phones were purchased for emergency use; service will be activated only when needed. |
| Department of Management Services | $420 | - | - | - | - | -$420 | -100.00% | Additional satellite phones were purchased for emergency use; service will be activated only when needed. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Verizon Cell Phones | $90,000 | $90,000 | $90,000 | - | - | - | - | |
| Verizon Cellular Connectivity | $24,000 | $14,400 | $14,400 | - | - | -$9,600 | -40.00% | |
| Verizon / Metershop | $3,780 | - | - | - | - | -$3,780 | -100.00% | Combined with Verizon Cellular Connectivity category. |
| Verizon / Recreation | $540 | - | - | - | - | -$540 | -100.00% | Combined with Verizon Cellular Connectivity category. |
| Verizon Public Works Samsung Tablets | $540 | - | - | - | - | -$540 | -100.00% | Combined with Verizon Cellular Connectivity category. |
| Additional Communication Cost | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Verizon / Meter Shop iPads | $1,080 | - | - | - | - | -$1,080 | -100.00% | Service disconnected |
| VanRan IVR 800 number | - | $28,200 | $28,200 | - | - | $28,200 | - | Replaced AT&T IVR and 800 number service. |
| Communication/Freight Srv / Postage & Freight | $500 | $500 | $500 | - | - | - | - | |
| Insurance / Property/Liability | $7,183 | $4,687 | $4,687 | - | - | -$2,496 | -34.75% | |
| Repair/Maint Services / Equipment-General | $167,500 | $111,500 | $111,500 | - | - | -$56,000 | -33.43% | |
| Cisco Meraki Switches Hardware Support | $7,500 | - | - | - | - | -$7,500 | -100.00% | |
| Cisco Network Equipment Support | $18,000 | - | - | - | - | -$18,000 | -100.00% | Switches, routers & access points |
| Cisco Switches Smartnet Hardware Support - Nexus | $41,000 | $39,000 | $39,000 | - | - | -$2,000 | -4.88% | |
| Cisco Wireless Controllers | $2,500 | - | - | - | - | -$2,500 | -100.00% | |
| Dell PowerEdge Servers Hardware Support | $9,000 | $6,500 | $6,500 | - | - | -$2,500 | -27.78% | |
| Liebert UPS Maintenance | $2,000 | $2,900 | $2,900 | - | - | $900 | 45.00% | |
| Pure Storage SAN Hardware Support | $22,500 | $26,100 | $26,100 | - | - | $3,600 | 16.00% | |
| Palo Alto Firewall Hardware Support | $33,000 | $12,000 | $12,000 | - | - | -$21,000 | -63.64% | |
| Rubrik Hardware Support | $12,000 | $5,000 | $5,000 | - | - | -$7,000 | -58.33% | |
| Security Access Control Hardware | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Additional Hardware Repair/Maintenance | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Repair/Maint Services / Equipment-Garage | $15,405 | $15,406 | $15,406 | - | - | $1 | 0.01% | Based on Vehicles and Fleet Schedule |
| Other General Government / Printing & Binding | $1,500 | $750 | $750 | - | - | -$750 | -50.00% | Printing and binding services |
| Office Supplies / Office Supplies | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% | |
| Operating Supplies / Gas, Lubricants & Oil | $500 | $500 | $500 | - | - | - | - | |
| Operating Supplies / Small Tools & Equipment | $25,000 | $25,000 | $25,000 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Operating Supplies / Computer Software | $1,195,750 | $1,195,716 | $1,195,716 | - | - | -$34 | - | Increases based on trend from previous years. |
| Adobe Pro | $7,700 | $8,470 | $8,470 | - | - | $770 | 10.00% | |
| Adobe Creative Cloud Software Subscription | $2,940 | $3,150 | $3,150 | - | - | $210 | 7.14% | |
| Airtable | $960 | $960 | $960 | - | - | - | - | Online table data system for displaying and working with website data, online form submissions |
| AutoCad LT | $1,000 | $1,150 | $1,150 | - | - | $150 | 15.00% | |
| Autodesk Cad Electrical & Mechanical Support | $9,100 | $9,100 | $9,100 | - | - | - | - | |
| Backflow Prevention Management Software | $574 | $574 | $574 | - | - | - | - | |
| Barracuda Cloud Archiving Services | $13,745 | $14,100 | $14,100 | - | - | $355 | 2.58% | |
| Bids & Tenders License Subscription | $13,000 | $10,000 | $10,000 | - | - | -$3,000 | -23.08% | GHD Services |
| Bluebeam Revu Software | $3,500 | $3,500 | $3,500 | - | - | - | - | |
| Box - Secure File Sharing for Website Development | $8,400 | $8,400 | $8,400 | - | - | - | - | |
| Boss Solutions IT Service Management Software | $9,900 | $8,750 | $8,750 | - | - | -$1,150 | -11.62% | |
| Asset Performance Advisor | $6,900 | $7,625 | $7,625 | - | - | $725 | 10.51% | |
| Carbon Black-Security | $14,700 | - | - | - | - | -$14,700 | -100.00% | |
| Caseware IDEA Software Data Analytics | $1,200 | $1,200 | $1,200 | - | - | - | - | |
| Cisco Collaboration Flex Plan License Subscription | $13,950 | $30,480 | $30,480 | - | - | $16,530 | 118.49% | |
| Cisco DNA Software Support | $16,000 | $20,500 | $20,500 | - | - | $4,500 | 28.13% | |
| Cisco ISE | $10,200 | $4,900 | $4,900 | - | - | -$5,300 | -51.96% | |
| Cisco Meraki Enterprise Cloud Control Library WIFI | $300 | - | - | - | - | -$300 | -100.00% | Cisco Meraki Enterprise Cloud Controller Subscription. Library WIFI. |
| Cisco Meraki Enterprise Cloud Control Sub WIFI | $5,000 | $2,000 | $2,000 | - | - | -$3,000 | -60.00% | Cisco Meraki Enterprise Cloud Controller Subscription WIFI |
| Cisco Network Switches Software Maintenance | $14,500 | $10,000 | $10,000 | - | - | -$4,500 | -31.03% | |
| Cloudflare DNS Hosting | $2,520 | $400 | $400 | - | - | -$2,120 | -84.13% | |
| CodeRed Emergency Notification System Subscription | $8,800 | - | - | - | - | -$8,800 | -100.00% | |
| Debtbook Debt & Lease Management Software | $11,100 | $12,000 | $12,000 | - | - | $900 | 8.11% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Digital Certificates | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| Digital Ocean Servers | $5,500 | $5,500 | $5,500 | - | - | - | - | Web servers, application hosting, managed database for City website |
| DocuSign | $14,500 | $14,500 | $14,500 | - | - | - | - | |
| Duo Beyond MFA Security | $39,000 | $38,000 | $38,000 | - | - | -$1,000 | -2.56% | |
| ESRI ELA | $42,200 | $42,200 | $42,200 | - | - | - | - | |
| Filebound Software | $28,000 | $27,000 | $27,000 | - | - | -$1,000 | -3.57% | |
| FileCloud - Cloud File Sharing | $1,750 | - | - | - | - | -$1,750 | -100.00% | Web servers, applicatioin hosting, managed database for City website |
| Fleet Fuel System DX Fleet Software | $900 | - | - | - | - | -$900 | -100.00% | Fleet Fuel System DX Fleet Software Maintenance & Support |
| Getform | $990 | - | - | - | - | -$990 | -100.00% | |
| Gravity Forms & Addons | $1,466 | $1,466 | $1,466 | - | - | - | - | Online form platform for website |
| ICS FormsPrint | $1,450 | $1,450 | $1,450 | - | - | - | - | |
| Laravel Forge - Server Management | $468 | $468 | $468 | - | - | - | - | Server configuration and management tool. Server deployment, security, monitoring. |
| Library Koha System | $4,750 | - | - | - | - | -$4,750 | -100.00% | |
| MailChimp | $2,880 | $2,880 | $2,880 | - | - | - | - | Public Relations / Marketing communications tools for sending City email |
| ManageEngine ADSelfService Plus | $1,600 | $1,600 | $1,600 | - | - | - | - | |
| Megatronics Gas/Fuel System | $3,200 | - | - | - | - | -$3,200 | -100.00% | |
| Microsoft Azure Cloud Backup includes IBM | $45,000 | $45,000 | $45,000 | - | - | - | - | |
| Microsoft Enterprise Agreement | $100,000 | $115,000 | $115,000 | - | - | $15,000 | 15.00% | 3 yr contract expires 10/31/2026. Expecting an increase. |
| Milsoft GIS WindMilMap Software Support | $19,075 | - | - | - | - | -$19,075 | -100.00% | |
| Municipal Annual Code on Internet | $1,100 | $1,100 | $1,100 | - | - | - | - | |
| Municode Meetings | $7,500 | $7,500 | $7,500 | - | - | - | - | |
| NextRequest Standard | $7,000 | $11,900 | $11,900 | - | - | $4,900 | 70.00% | Public records request software |
| Naviline Software | $378,871 | $397,599 | $397,599 | - | - | $18,728 | 4.94% | |
| Palo Alto Cortex XDR EndPoint Protection for Agent | $14,108 | $14,150 | $14,150 | - | - | $42 | 0.30% | Palo Alto Cortex XDR EndPoint Protection for |

| Category | | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | AgentsIncludes Logging Service |
| | Palo Alto NGFW Software Support | $79,000 | $38,000 | $38,000 | - | - | -$41,000 | -51.90% | |
| | Palo Alto NGFW Global Protect for iPad | $800 | $800 | $800 | - | - | - | - | |
| | PDQ Software Deployment & Patch Management | $6,600 | $9,500 | $9,500 | - | - | $2,900 | 43.94% | |
| | PoleForeman & SagLine Software | $400 | - | - | - | - | -$400 | -100.00% | PoleForeman & SagLine Software Maintenance & Support |
| | Pontem Cemetery Software | $1,115 | $1,115 | $1,115 | - | - | - | - | |
| | Postmark App | $240 | $240 | $240 | - | - | - | - | Transactional email service for sending messages from online forms to customer/end user |
| | ProofPoint Email Security Gateway | $31,000 | $34,000 | $34,000 | - | - | $3,000 | 9.68% | |
| | Qualys Vulnerability & Patch Management Software | $25,000 | $27,800 | $27,800 | - | - | $2,800 | 11.20% | |
| | RecTrac & WebTrac Software | $5,700 | $5,800 | $5,800 | - | - | $100 | 1.75% | |
| | Rubrik Backup Solution Software Support | $50,200 | $48,000 | $48,000 | - | - | -$2,200 | -4.38% | |
| | Secureden Password Manangement | $200 | $200 | $200 | - | - | - | - | |
| | Security Access Control System Software Maintenanc | $10,000 | $6,100 | $6,100 | - | - | -$3,900 | -39.00% | |
| | Sentry.io | $312 | $312 | $312 | - | - | - | - | Error monitoring, analytics session replay, performance monitoring |
| | Splunk | $14,150 | $14,150 | $14,150 | - | - | - | - | |
| | Statamic & Statamic Addons | $1,750 | $1,500 | $1,500 | - | - | -$250 | -14.29% | Content Management System for City websites |
| | Shutterstock - Digital image, vector, video assets | $1,649 | - | - | - | - | -$1,649 | -100.00% | |
| | Toro Irrigation Comuter System | $1,995 | $2,640 | $2,640 | - | - | $645 | 32.33% | |
| | Zoom Standard | $1,550 | $1,550 | $1,550 | - | - | - | - | Video Conferencing |
| | Vmware Virtualization Software | $24,405 | $67,000 | $67,000 | - | - | $42,595 | 174.53% | |
| | Zappier - No code connection websites | $1,068 | $1,068 | $1,068 | - | - | - | - | Zappier - No code connection websites to other applications |
| | Zappier - API used for Boss Helpdesk and Dell | $480 | $480 | $480 | - | - | - | - | |
| | Zoom Webinar | $2,500 | $2,500 | $2,500 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Additional Software Maintenance Cost | $25,000 | $20,000 | $20,000 | - | - | -$5,000 | -20.00% | |
| AI Chatbot for Website | $4,800 | $2,500 | $2,500 | - | - | -$2,300 | -47.92% | |
| Apple Developer Account | $99 | $99 | $99 | - | - | - | - | |
| Bitly | $350 | $350 | $350 | - | - | - | - | Link shortening and QR generator |
| Buffer - Social Network Tool | $600 | $600 | $600 | - | - | - | - | |
| Laravel Nightwatch | $400 | $400 | $400 | - | - | - | - | |
| Laravel Herd | $100 | $100 | $100 | - | - | - | - | |
| Laravel Nova | $300 | $300 | $300 | - | - | - | - | |
| Plausible Analytics | $290 | $290 | $290 | - | - | - | - | |
| Server Pilot | $200 | $150 | $150 | - | - | -$50 | -25.00% | |
| Transactional SMS | $1,200 | - | - | - | - | -$1,200 | -100.00% | |
| Airlock Digital | - | $18,600 | $18,600 | - | - | $18,600 | - | |
| Other General Government / Books, Publ, Subsc & Mem | $820 | $520 | $520 | - | - | -$300 | -36.59% | |
| Amazon Prime | $120 | $120 | $120 | - | - | - | - | |
| FLGISA | $200 | $200 | $200 | - | - | - | - | |
| SPARK | $200 | $200 | $200 | - | - | - | - | |
| Miscellaneous | $300 | - | - | - | - | -$300 | -100.00% | |
| Machinery & Equipment / Information Technology | $200,000 | - | - | - | - | -$200,000 | -100.00% | We will use the rollover balance from the existing projects. |
| Computer Workstation Upgrades | $50,000 | - | - | - | - | -$50,000 | -100.00% | |
| Computer Server Upgrades | $50,000 | - | - | - | - | -$50,000 | -100.00% | |
| Network Security | $50,000 | - | - | - | - | -$50,000 | -100.00% | Firewalls |
| Network Infrastructure Replacement | $50,000 | - | - | - | - | -$50,000 | -100.00% | Network Switches, switch enclosures, UPS |
| Machinery & Equipment / Misc. Equipment | $10,000 | $5,000 | $5,000 | - | - | -$5,000 | -50.00% | Printers, monitors, scanners, additional IT equip |
| **Total Operating Expenditures** | $2,275,958 | $1,786,329 | $1,786,329 | - | - | -$489,629 | -21.51% | |
| **Total Technical** | $3,624,389 | $3,072,165 | $3,068,331 | -$3,834 | -0.12% | -$556,058 | -15.34% | |
| **Non-Departmental** | $37,193 | $20,934 | $20,934 | - | - | -$16,259 | -43.72% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $29,930 | $14,795 | $14,795 | - | - | -$15,135 | -50.57% | |
| 2020AB Non Adv. | $29,930 | $14,795 | $14,795 | - | - | -$15,135 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $220,913 |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | attributable to the IT Fund. |
| Debt Service / Interest | $7,263 | $6,139 | $6,139 | - | - | -$1,124 | -15.48% | |
| 2020AB Non Adv. | $7,263 | $6,139 | $6,139 | - | - | -$1,124 | -15.48% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $46,911 attributable to the Refuse Fund. |
| **Total Non-Departmental** | $37,193 | $20,934 | $20,934 | - | - | -$16,259 | -43.72% | |
| **Total Non-Departmental** | $37,193 | $20,934 | $20,934 | - | - | -$16,259 | -43.72% | |
| **Total Expenditures** | **$3,661,582** | **$3,093,099** | **$3,089,265** | **-$3,834** | **-0.12%** | **-$572,317** | **-15.63%** | |

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# City Garage Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

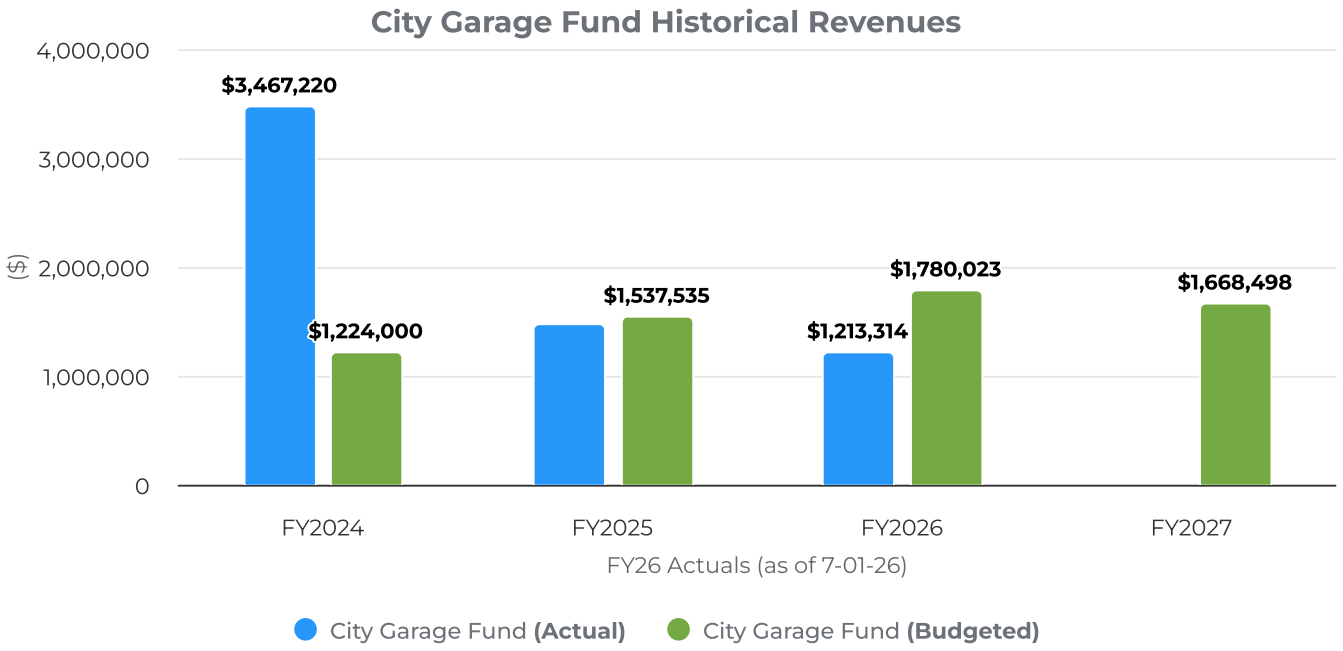
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$8,863,139** | **$8,989,735** | **$9,046,162** | **$9,046,162** | **-** | **-** | **$56,427** | **0.63%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $1,165,433 | $1,680,023 | $1,552,092 | $1,568,498 | $16,406 | 1.06% | -$111,525 | -6.64% |
| Other | $315,949 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| **Total Revenues** | **$1,481,382** | **$1,780,023** | **$1,652,092** | **$1,668,498** | **$16,406** | **0.99%** | **-$111,525** | **-6.27%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $594,534 | $663,108 | $602,071 | $599,930 | -$2,141 | -0.36% | -$63,178 | -9.53% |
| Operating Expenditures | $408,946 | $626,287 | $604,520 | $608,990 | $4,470 | 0.74% | -$17,297 | -2.76% |
| Non-Departmental | $351,307 | $434,201 | $364,521 | $364,521 | - | - | -$69,680 | -16.05% |
| **Total Expenditures** | **$1,354,786** | **$1,723,596** | **$1,571,112** | **$1,573,441** | **$2,329** | **0.15%** | **-$150,155** | **-8.71%** |
| **Total Revenues Less Expenditures** | **$126,596** | **$56,427** | **$80,980** | **$95,057** | **$14,077** | **17.38%** | **$38,630** | **68.46%** |
| **Ending Fund Balance** | **$8,989,735** | **$9,046,162** | **$9,127,142** | **$9,141,219** | **$14,077** | **0.15%** | **$95,057** | **1.05%** |

The projected FY 2027 Ending Fund Balance is **$9,141,219**. Excess Unassigned Fund Balance currently totals **$240,804**.

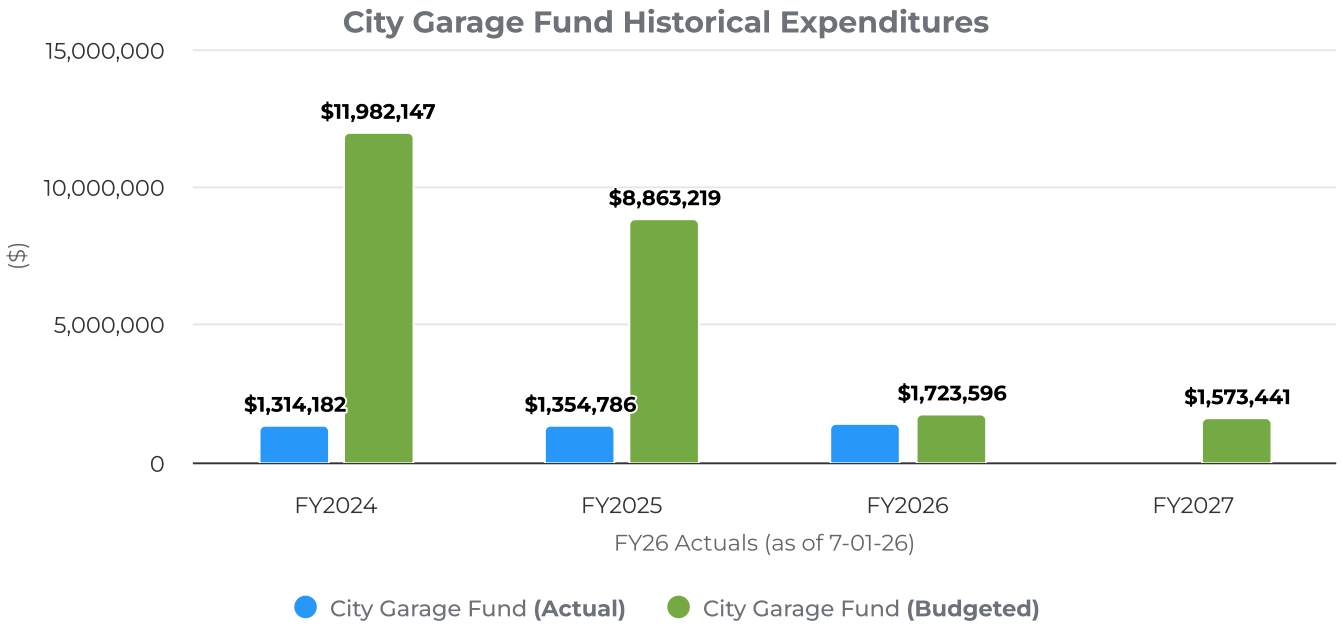
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# City Garage Fund

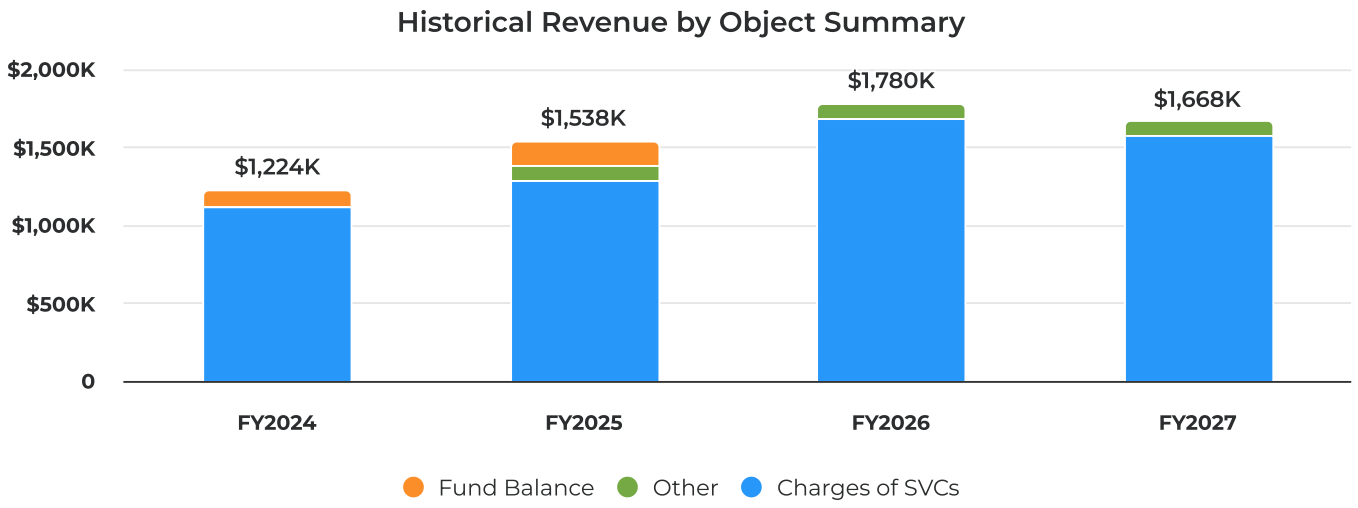
## Historical Budget to Actual Revenues

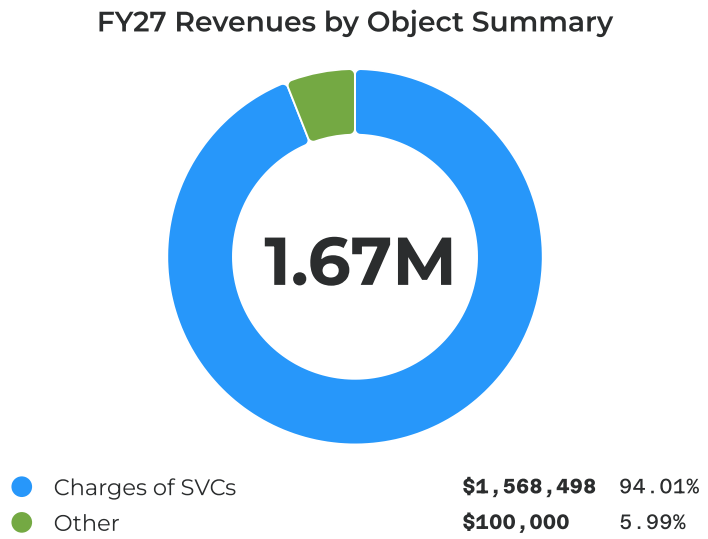



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

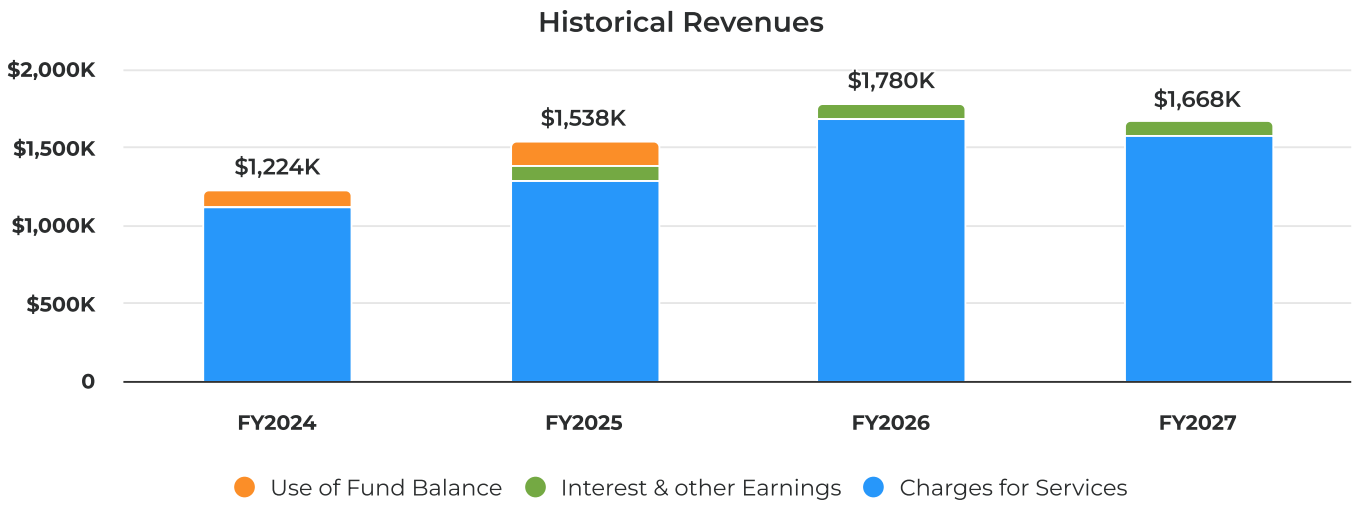


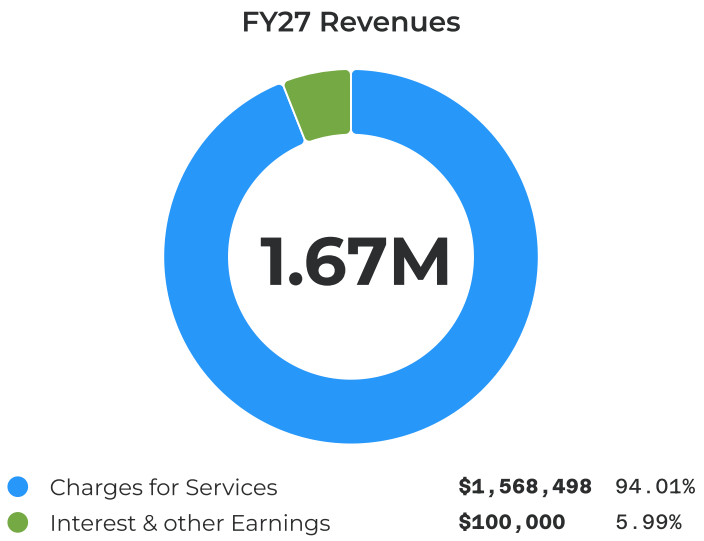




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $1,165,433 | $1,680,023 | $1,552,092 | $1,568,498 | $16,406 | 1.06% | -$111,525 | -6.64% |
| Other | $315,949 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| **Total Revenues** | **$1,481,382** | **$1,780,023** | **$1,652,092** | **$1,668,498** | **$16,406** | **0.99%** | **-$111,525** | **-6.27%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | | |
| Internal Service Fund Fee / General Fund | $415,263 | $565,758 | $533,571 | $549,977 | $16,406 | 3.07% | -$15,781 | -2.79% |
| Internal Service Fund Fee / Beach Fund | $32,401 | $38,511 | $30,812 | $30,812 | - | - | -$7,699 | -19.99% |
| Internal Service Fund Fee / Electric Fund | $183,166 | $259,284 | $259,303 | $259,303 | - | - | $19 | 0.01% |
| Internal Service Fund Fee / Water Fund | $145,739 | $198,168 | $198,184 | $198,184 | - | - | $16 | 0.01% |
| Internal Service Fund Fee / Local Sewer Fund | $85,962 | $110,150 | $110,158 | $110,158 | - | - | $8 | 0.01% |
| Internal Service Fund Fee / Regional Sewer Fund | $9,125 | $10,745 | $10,745 | $10,745 | - | - | - | - |
| Internal Service Fund Fee / Stormwater Fund | $18,250 | $23,248 | $23,249 | $23,249 | - | - | $1 | - |
| Internal Service Fund Fee / Sanitation Fund | $48,007 | $107,947 | $107,951 | $107,951 | - | - | $4 | - |

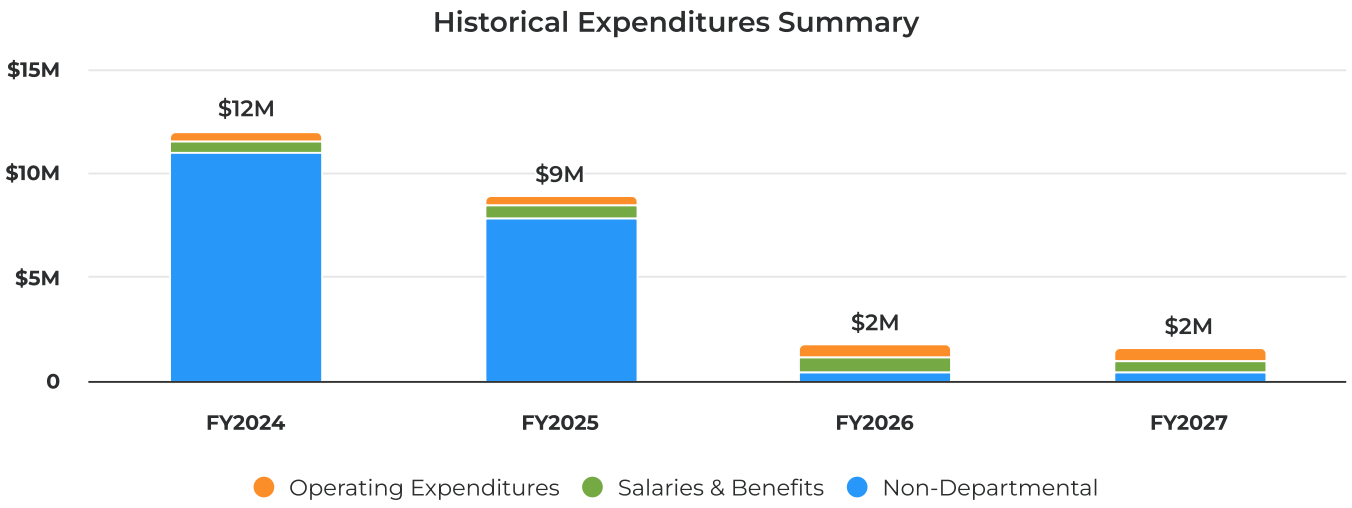
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Internal Service Fund Fee / Building Services Fund | $45,362 | $53,915 | $46,218 | $46,218 | - | - | -$7,697 | -14.28% |
| Internal Service Fund Fee / IT Fund | $12,960 | $15,405 | $15,406 | $15,406 | - | - | $1 | 0.01% |
| Internal Service Fund Fee / Garage Fund | $83,926 | $96,892 | $81,495 | $81,495 | - | - | -$15,397 | -15.89% |
| Garage / Labor | $85,271 | $200,000 | $135,000 | $135,000 | - | - | -$65,000 | -32.50% |
| **Total Charges for Services** | $1,165,433 | $1,680,023 | $1,552,092 | $1,568,498 | $16,406 | 1.06% | -$111,525 | -6.64% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $270,636 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$9,757 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $9,821 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $270,700 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| **Disp of Fixed Assets** | | | | | | | | |
| Sales/ Auctions / Disp of Fixed Assets | $44,560 | - | - | - | - | - | - | - |
| **Total Disp of Fixed Assets** | $44,560 | - | - | - | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Other Miscellaneous Rev / Miscellaneous Revenue | $689 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $689 | - | - | - | - | - | - | - |
| **Total Revenues** | **$1,481,382** | **$1,780,023** | **$1,652,092** | **$1,668,498** | **$16,406** | **0.99%** | **-$111,525** | **-6.27%** |

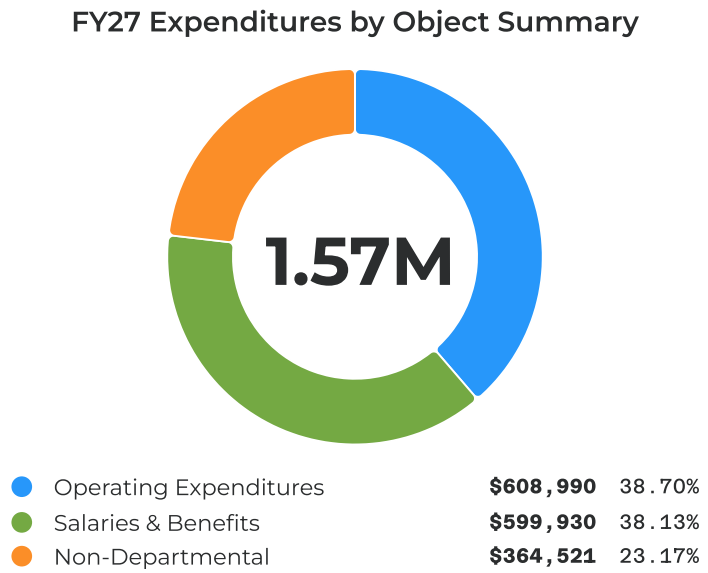
# City Garage Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **City Garage Fund** | $1,780,023 | $1,652,092 | $1,668,498 | $16,406 | 0.99% | -$111,525 | -6.27% | |
| **Charges of SVCs** | | | | | | | | |
| Internal Service Fund Fee / General Fund | $565,758 | $533,571 | $549,977 | $16,406 | 3.07% | -$15,781 | -2.79% | |
| Internal Service Fund Fee / Beach Fund | $38,511 | $30,812 | $30,812 | - | - | -$7,699 | -19.99% | |
| Internal Service Fund Fee / Electric Fund | $259,284 | $259,303 | $259,303 | - | - | $19 | 0.01% | |
| Internal Service Fund Fee / Water Fund | $198,168 | $198,184 | $198,184 | - | - | $16 | 0.01% | |
| Internal Service Fund Fee / Local Sewer Fund | $110,150 | $110,158 | $110,158 | - | - | $8 | 0.01% | |
| Internal Service Fund Fee / Regional Sewer Fund | $10,745 | $10,745 | $10,745 | - | - | - | - | |
| Internal Service Fund Fee / Stormwater Fund | $23,248 | $23,249 | $23,249 | - | - | $1 | - | |
| Internal Service Fund Fee / Sanitation Fund | $107,947 | $107,951 | $107,951 | - | - | $4 | - | |
| Internal Service Fund Fee / Building Services Fund | $53,915 | $46,218 | $46,218 | - | - | -$7,697 | -14.28% | |
| Internal Service Fund Fee / IT Fund | $15,405 | $15,406 | $15,406 | - | - | $1 | 0.01% | |
| Internal Service Fund Fee / Garage Fund | $96,892 | $81,495 | $81,495 | - | - | -$15,397 | -15.89% | |
| Garage / Labor | $200,000 | $135,000 | $135,000 | - | - | -$65,000 | -32.50% | REDUCED FOR FY27 BASED ON 3 YEAR AVERAGE |
| **Total Charges of SVCs** | $1,680,023 | $1,552,092 | $1,568,498 | $16,406 | 1.06% | -$111,525 | -6.64% | |
| **Other** | | | | | | | | |
| Interest / Investments | $100,000 | $100,000 | $100,000 | - | - | - | - | |
| **Total Other** | $100,000 | $100,000 | $100,000 | - | - | - | - | |
| **Total Revenues** | **$1,780,023** | **$1,652,092** | **$1,668,498** | **$16,406** | **0.99%** | **-$111,525** | **-6.27%** | |

# Expenditures Summary

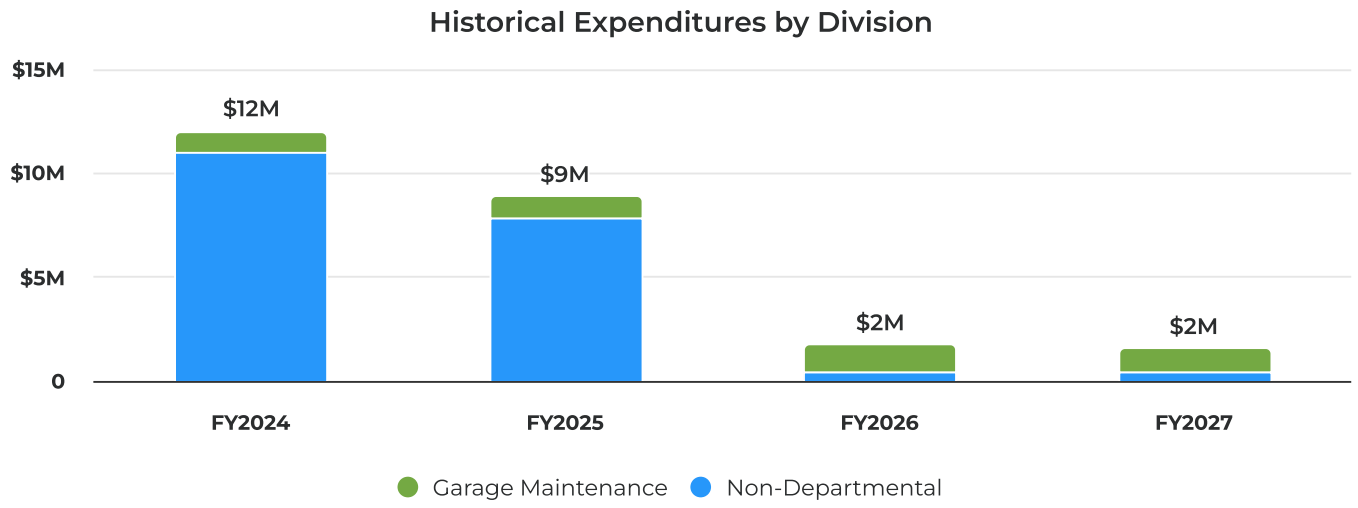


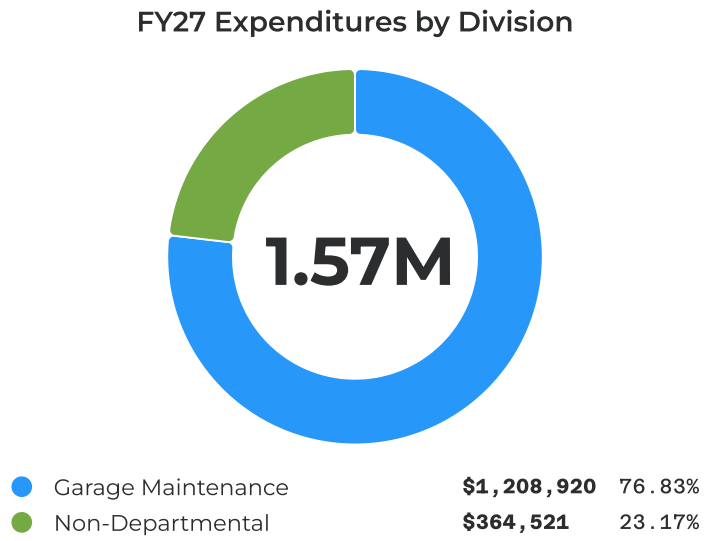




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $594,534 | $663,108 | $602,071 | $599,930 | -$2,141 | -0.36% | -$63,178 | -9.53% |
| Operating Expenditures | $408,946 | $626,287 | $604,520 | $608,990 | $4,470 | 0.74% | -$17,297 | -2.76% |
| Non-Departmental | $351,307 | $434,201 | $364,521 | $364,521 | - | - | -$69,680 | -16.05% |
| **Total Expenditures** | **$1,354,786** | **$1,723,596** | **$1,571,112** | **$1,573,441** | **$2,329** | **0.15%** | **-$150,155** | **-8.71%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Garage Maintenance** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $365,160 | $385,630 | $380,095 | $380,095 | - | - | -$5,535 | -1.44% |
| Salaries & Wages / Unused Vacation Pay | $9,837 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $10,942 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $25,020 | $21,500 | $25,000 | $25,000 | - | - | $3,500 | 16.28% |
| Special Pay / Longevity | $2,500 | $2,900 | $2,100 | $2,100 | - | - | -$800 | -27.59% |
| Special Pay / Incentive | - | - | $2,637 | $2,637 | - | - | $2,637 | - |
| Special Pay / Other Pays | $186 | - | - | - | - | - | - | - |
| Other / FICA Taxes | $29,482 | $31,304 | $31,352 | $31,352 | - | - | $48 | 0.15% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / Defined Benefit Plan | $82,994 | $88,814 | $68,886 | $67,732 | -$1,154 | -1.68% | -$21,082 | -23.74% |
| Other / Life & Health Insurance | $61,573 | $119,471 | $78,512 | $77,525 | -$987 | -1.26% | -$41,946 | -35.11% |
| Workers' Compensation / Workers' Comp Regular | $6,840 | $13,489 | $13,489 | $13,489 | - | - | - | - |
| **Total Salaries & Benefits** | $594,534 | $663,108 | $602,071 | $599,930 | -$2,141 | -0.36% | -$63,178 | -9.53% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $41,730 | $29,743 | $20,651 | $20,651 | - | - | -$9,092 | -30.57% |
| Professional Services / Other | $7,995 | $11,000 | $11,000 | $11,000 | - | - | - | - |
| Other Contractual Service / Other Contractual Servi | - | $157,347 | $157,347 | $157,347 | - | - | - | - |
| Travel & Training / Training/Registration | $625 | $1,500 | $1,500 | $5,970 | $4,470 | 298.00% | $4,470 | 298.00% |
| Utility Services / Water | $2,518 | $3,780 | $4,449 | $4,449 | - | - | $669 | 17.70% |
| Utility Services / Sewer | $3,074 | $4,428 | $5,476 | $5,476 | - | - | $1,048 | 23.67% |
| Utility Services / Electricity | $13,869 | $16,200 | $16,284 | $16,284 | - | - | $84 | 0.52% |
| Utility Services / Refuse/Waste Disposal | $4,919 | $5,846 | $6,747 | $6,747 | - | - | $901 | 15.41% |
| Insurance / Property/Liability | $83,403 | $91,743 | $59,866 | $59,866 | - | - | -$31,877 | -34.75% |
| Repair/Maint Services / Equipment-General | $20,215 | $19,000 | $19,000 | $19,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $154,573 | $160,000 | $160,000 | $160,000 | - | - | - | - |
| Repair/Maint Services / Heavy Equipment | $4,908 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Office Supplies / Office Supplies | $1,352 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $12,209 | $7,000 | $12,000 | $12,000 | - | - | $5,000 | 71.43% |
| Operating Supplies / Inventory/Over-Short | $126 | $200 | $200 | $200 | - | - | - | - |
| Operating Supplies / Inventory/Fuel-Over-Short | -$65,647 | - | - | - | - | - | - | - |
| Operating Supplies / Inventory Clearing Acct | $98,521 | $90,000 | $99,000 | $99,000 | - | - | $9,000 | 10.00% |
| Operating Supplies / Small Tools & Equipment | $19,283 | $17,000 | $17,000 | $17,000 | - | - | - | - |
| Operating Supplies / Uniforms | $4,835 | $5,000 | $7,500 | $7,500 | - | - | $2,500 | 50.00% |
| Operating Supplies / Other | $440 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $408,946 | $626,287 | $604,520 | $608,990 | $4,470 | 0.74% | -$17,297 | -2.76% |
| **Total Garage Maintenance** | $1,003,479 | $1,289,395 | $1,206,591 | $1,208,920 | $2,329 | 0.19% | -$80,475 | -6.24% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $128,273 | $63,409 | $63,409 | - | - | -$64,864 | -50.57% |
| Debt Service / Interest | - | $31,128 | $26,312 | $26,312 | - | - | -$4,816 | -15.47% |
| Other Curr Charges/Oblig / Admin Fees | $16,601 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $2,015 | $1,300 | $1,300 | $1,300 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other General Government / Interest | $35,617 | - | - | - | - | - | - | - |
| Other / Depreciation | $186,758 | - | - | - | - | - | - | - |
| Other / Buildings/Improvements | $51,829 | - | - | - | - | - | - | - |
| Other / Improve Other than Build | $2,104 | - | - | - | - | - | - | - |
| Machinery & Equipment / Vehicles | $95,764 | $267,000 | $267,000 | $267,000 | - | - | - | - |
| Transfers / To General Fund | - | $6,500 | $6,500 | $6,500 | - | - | - | - |
| Miscellanous Expenses / Other | $108,213 | - | - | - | - | - | - | - |
| Improve Other Than Build / Fixed Assets Contra Acct | -$147,593 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $351,307 | $434,201 | $364,521 | $364,521 | - | - | -$69,680 | -16.05% |
| **Total Non-Departmental** | $351,307 | $434,201 | $364,521 | $364,521 | - | - | -$69,680 | -16.05% |
| **Total Expenditures** | **$1,354,786** | **$1,723,596** | **$1,571,112** | **$1,573,441** | **$2,329** | **0.15%** | **-$150,155** | **-8.71%** |

# City Garage Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Public Services** | $1,289,395 | $1,206,591 | $1,208,920 | $2,329 | 0.19% | -$80,475 | -6.24% | |
| **Garage Maintenance** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $385,630 | $380,095 | $380,095 | - | - | -$5,535 | -1.44% | The increase is attributable to certification pay approved as part of the supplemental budget during Budget Workshop #1 |
| Overtime / Standard Overtime | $21,500 | $25,000 | $25,000 | - | - | $3,500 | 16.28% | The increase in overtime reflects the supplemental budget approved during Budget Workshop #1, which provided an additional $3,500 in funding |
| Special Pay / Longevity | $2,900 | $2,100 | $2,100 | - | - | -$800 | -27.59% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $2,637 | $2,637 | - | - | $2,637 | - | |
| Certification Pay | - | $2,637 | $2,637 | - | - | $2,637 | - | |
| Other / FICA Taxes | $31,304 | $31,352 | $31,352 | - | - | $48 | 0.15% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $88,814 | $68,886 | $67,732 | -$1,154 | -1.68% | -$21,082 | -23.74% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Other / Life & Health Insurance | $119,471 | $78,512 | $77,525 | -$987 | -1.26% | -$41,946 | -35.11% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $13,489 | $13,489 | $13,489 | - | - | - | - | |
| **Total Salaries & Benefits** | $663,108 | $602,071 | $599,930 | -$2,141 | -0.36% | -$63,178 | -9.53% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $29,743 | $20,651 | $20,651 | - | - | -$9,092 | -30.57% | |
| Professional Services / Other | $11,000 | $11,000 | $11,000 | - | - | - | - | |
| TOWING SERVICES | $11,000 | $11,000 | $11,000 | - | - | - | - | TOWING SERVICE FOR CITY VEHICLES |
| Other Contractual Service / Other Contractual Servi | $157,347 | $157,347 | $157,347 | - | - | - | - | |
| Asset Tracking | $157,347 | $157,347 | $157,347 | - | - | - | - | ASSET TRACKING EQUIPMENT AND SERVICES FOR CITYWIDE VEHCILES & HEAVY EQUIPMENT |
| Travel & Training / Training/Registration | $1,500 | $1,500 | $5,970 | $4,470 | 298.00% | $4,470 | 298.00% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| CDL Training & Certification | - | - | $4,470 | $4,470 | - | $4,470 | - | Supplemental for $4,470 approved in BWS#3. Funding for Commercial Driver License (CDL) training and certification for three Fleet Maintenance employees. A valid CDL is required for these positions to operate and transport City vehicles and equipment as part of their assigned duties. In accordance with the applicable collective bargaining agreement, the City is responsible for covering the cost of the required training and certification. This request ensures compliance with contractual obligations while maintaining the qualifications necessary for employees to safely and effectively perform their job responsibilities. |
| ASE CERTIFICATIONS | $1,500 | $1,500 | $1,500 | - | - | - | - | MECHANIC ASE CERTIFICATIONS |
| Utility Services / Water | $3,780 | $4,449 | $4,449 | - | - | $669 | 17.70% | |
| Utility Services / Sewer | $4,428 | $5,476 | $5,476 | - | - | $1,048 | 23.67% | |
| Utility Services / Electricity | $16,200 | $16,284 | $16,284 | - | - | $84 | 0.52% | |
| Utility Services / Refuse/Waste Disposal | $5,846 | $6,747 | $6,747 | - | - | $901 | 15.41% | |
| Insurance / Property/Liability | $91,743 | $59,866 | $59,866 | - | - | -$31,877 | -34.75% | |
| Repair/Maint Services / Equipment-General | $19,000 | $19,000 | $19,000 | - | - | - | - | |
| GARAGE VEHICLE REPAIRS | $8,000 | $8,000 | $8,000 | - | - | - | - | GARAGE VEHICLE REPAIRS |
| LUBRICANTS/OILS | $6,000 | $6,000 | $6,000 | - | - | - | - | |
| PPE/SAFETY EQUIPMENT | $5,000 | $5,000 | $5,000 | - | - | - | - | MECHANIC PPE/SAFETY EQUIPMENT |
| Repair/Maint Services / Equipment-Garage | $160,000 | $160,000 | $160,000 | - | - | - | - | INCLUDES FLEET VEHICLE CHARGES AND CITY-WIDE VEHICLE REPAIRS. |
| Repair/Maint Services / Heavy Equipment | $5,000 | $5,000 | $5,000 | - | - | - | - | GARAGE OVER 1 TON EQUIPMENT REPAIRS |
| Office Supplies / Office Supplies | $1,500 | $1,500 | $1,500 | - | - | - | - | OFFICE SUPPLIES. PRINTER TONERS, PAPER, PENS, FOLDERS, ETC - DEPT USES DESKTOP PRINTERS |
| Operating Supplies / Gas, Lubricants & Oil | $7,000 | $12,000 | $12,000 | - | - | $5,000 | 71.43% | GARAGE VEHICLE FUEL & OIL. Supplemental for $5,000 approved in BWS#1. |
| Operating Supplies / Inventory/Over-Short | $200 | $200 | $200 | - | - | - | - | |
| Operating Supplies / Inventory Clearing Acct | $90,000 | $99,000 | $99,000 | - | - | $9,000 | 10.00% | INVENTORY CLEARING ACCOUNT TO FUND PARTS. $9,000 supplemental approved in BWS#2. |
| Operating Supplies / Small Tools & Equipment | $17,000 | $17,000 | $17,000 | - | - | - | - | |
| SMALL TOOLS | $3,000 | $3,000 | $3,000 | - | - | - | - | SMALL TOOLS, AIR TOOLS |
| SPECIALTY TOOLS | $5,000 | $5,000 | $5,000 | - | - | - | - | SPECIALTY FLEET TOOLS |
| DIAGNOSTIC SOFTWARE/EQUIPMENT | $9,000 | $9,000 | $9,000 | - | - | - | - | DIAGNOSTIC SOFTWARE/EQUIPMENT |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Operating Supplies / Uniforms | $5,000 | $7,500 | $7,500 | - | - | $2,500 | 50.00% | FLEET UNIFORMS, SAFETY SHOES, GLOVES, ETC. Supplemental for $2,500 approved in BWS#1. |
| **Total Operating Expenditures** | $626,287 | $604,520 | $608,990 | $4,470 | 0.74% | -$17,297 | -2.76% | |
| **Total Garage Maintenance** | $1,289,395 | $1,206,591 | $1,208,920 | $2,329 | 0.19% | -$80,475 | -6.24% | |
| **Non-Departmental** | $434,201 | $364,521 | $364,521 | - | - | -$69,680 | -16.05% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $128,273 | $63,409 | $63,409 | - | - | -$64,864 | -50.57% | |
| 2020AB Non Adv. | $128,273 | $63,409 | $63,409 | - | - | -$64,864 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $946,771 attributable to the Garage Fund. |
| Debt Service / Interest | $31,128 | $26,312 | $26,312 | - | - | -$4,816 | -15.47% | |
| 2020AB Non Adv. | $31,128 | $26,312 | $26,312 | - | - | -$4,816 | -15.47% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $201,048 attributable to the Garage Fund. |
| Admin Charges / Bank Charges and Fees | $1,300 | $1,300 | $1,300 | - | - | - | - | |
| Machinery & Equipment / Vehicles | $267,000 | $267,000 | $267,000 | - | - | - | - | |
| Annual Vehicle Replacement Budget | $267,000 | $267,000 | $267,000 | - | - | - | - | Utilizing PayGo for this project. |
| Transfers / To General Fund | $6,500 | $6,500 | $6,500 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-16. |
| **Total Non-Departmental** | $434,201 | $364,521 | $364,521 | - | - | -$69,680 | -16.05% | |
| **Total Non-Departmental** | $434,201 | $364,521 | $364,521 | - | - | -$69,680 | -16.05% | |
| **Total Expenditures** | **$1,723,596** | **$1,571,112** | **$1,573,441** | **$2,329** | **0.15%** | **-$150,155** | **-8.71%** | |

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# Self Insurance Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

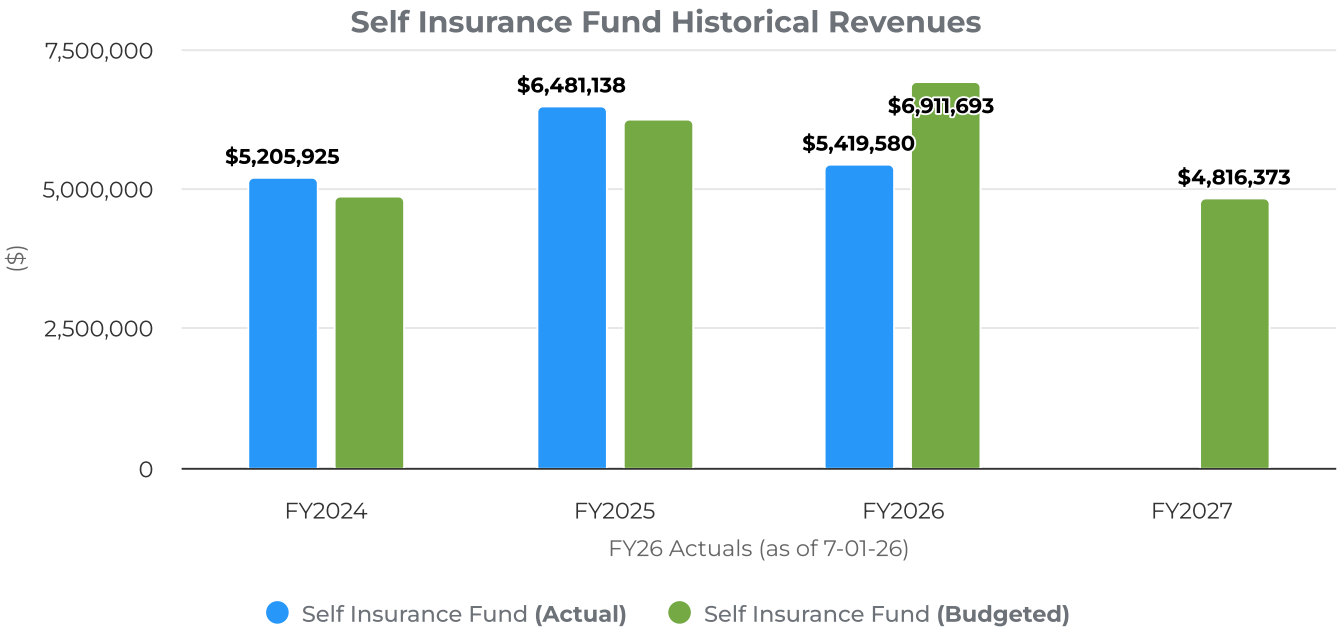
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$6,199,464** | **$9,738,560** | **$10,613,611** | **$10,613,611** | **-** | **-** | **$875,051** | **8.99%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $6,010,373 | $6,849,193 | $4,753,873 | $4,753,873 | - | - | -$2,095,320 | -30.59% |
| Other | $470,764 | $62,500 | $62,500 | $62,500 | - | - | - | - |
| **Total Revenues** | **$6,481,138** | **$6,911,693** | **$4,816,373** | **$4,816,373** | **-** | **-** | **-$2,095,320** | **-30.32%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $404,095 | $515,615 | $493,585 | $492,349 | -$1,236 | -0.25% | -$23,266 | -4.51% |
| Operating Expenditures | $2,519,489 | $5,513,027 | $4,260,803 | $4,260,803 | - | - | -$1,252,224 | -22.71% |
| Non-Departmental | $18,456 | $8,000 | $8,000 | $8,000 | - | - | - | - |
| **Total Expenditures** | **$2,942,039** | **$6,036,642** | **$4,762,388** | **$4,761,152** | **-$1,236** | **-0.03%** | **-$1,275,490** | **-21.13%** |
| **Total Revenues Less Expenditures** | **$3,539,099** | **$875,051** | **$53,985** | **$55,221** | **$1,236** | **2.29%** | **-$819,830** | **-93.69%** |
| **Ending Fund Balance** | **$9,738,563** | **$10,613,611** | **$10,667,596** | **$10,668,832** | **$1,236** | **0.01%** | **$55,221** | **0.52%** |

The projected FY2027 Ending Fund Balance is **$10,668,832**. Excess Unassigned Fund Balance currently totals **$9,092,544**.

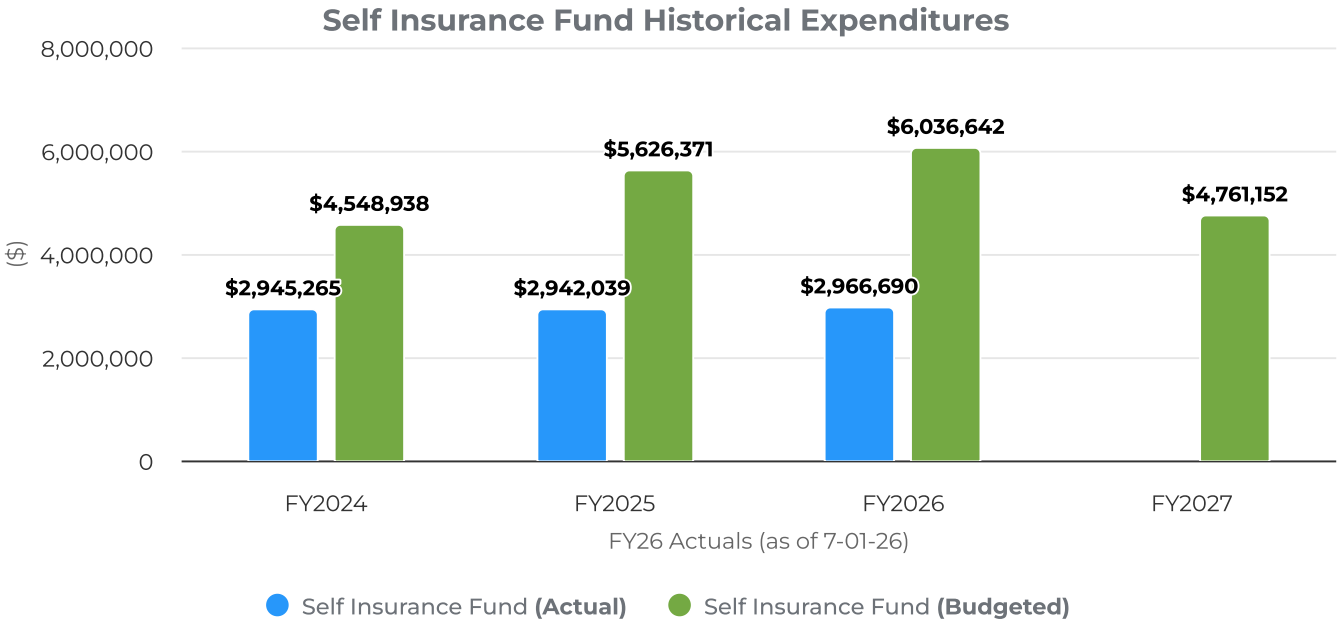
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Self Insurance Fund

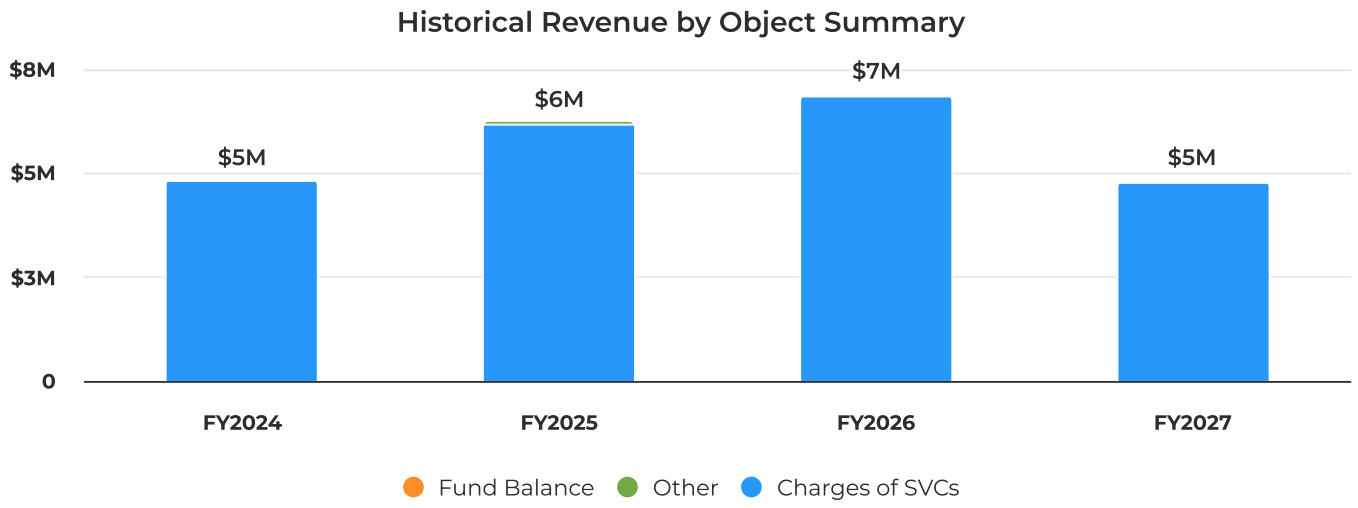
## Historical Budget to Actual Revenues

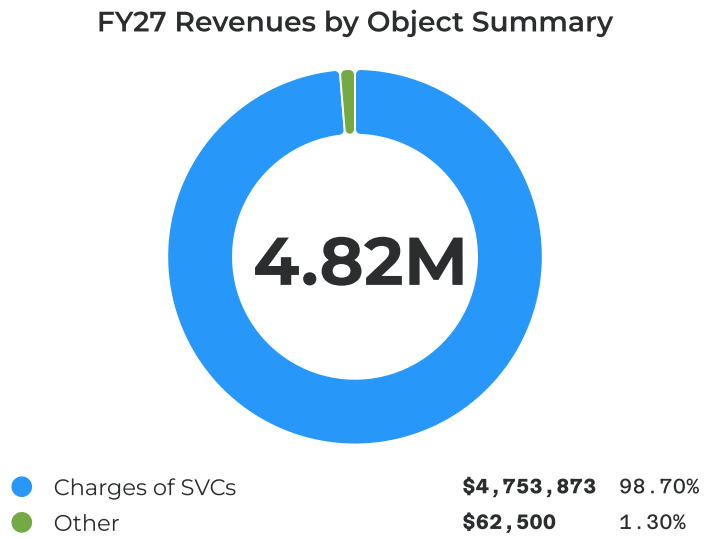



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

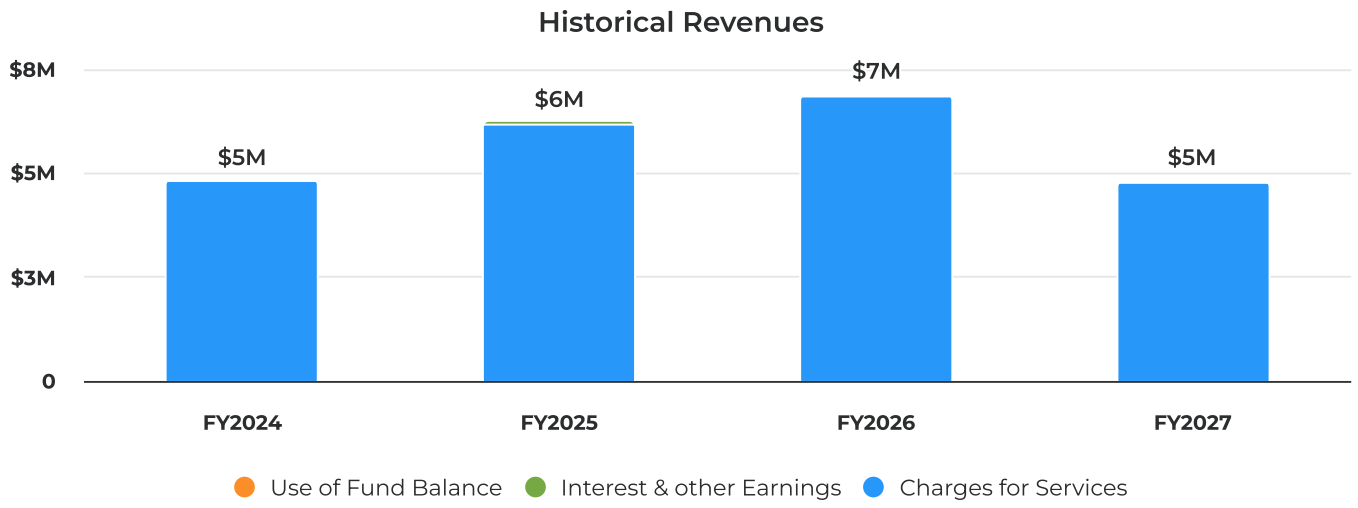


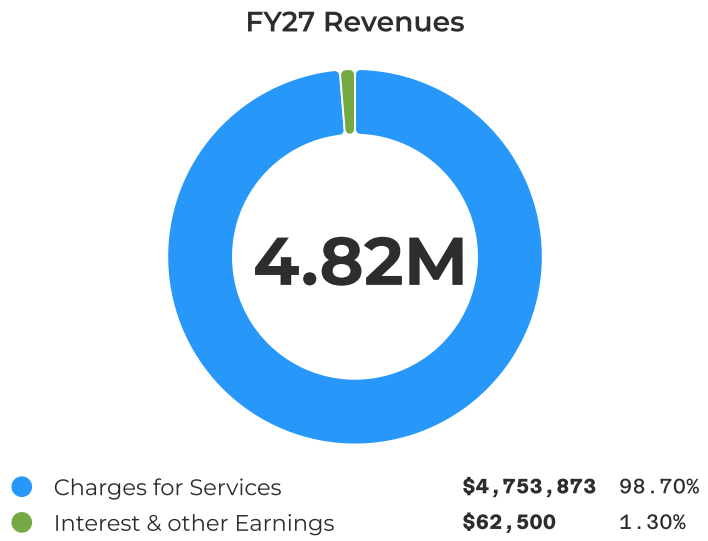




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $6,010,373 | $6,849,193 | $4,753,873 | $4,753,873 | - | - | -$2,095,320 | -30.59% |
| Other | $470,764 | $62,500 | $62,500 | $62,500 | - | - | - | - |
| **Total Revenues** | **$6,481,138** | **$6,911,693** | **$4,816,373** | **$4,816,373** | **-** | **-** | **-$2,095,320** | **-30.32%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | | |
| Internal Service Fund Fee / General Fund | $1,269,755 | $1,396,733 | $912,931 | $912,931 | - | - | -$483,802 | -34.64% |
| Internal Service Fund Fee / Beach Fund | $231,349 | $254,484 | $164,557 | $164,557 | - | - | -$89,927 | -35.34% |
| Internal Service Fund Fee / Electric Fund | $1,974,186 | $2,171,606 | $1,417,062 | $1,417,062 | - | - | -$754,544 | -34.75% |
| Internal Service Fund Fee / Water Fund | $1,126,938 | $1,239,632 | $808,910 | $808,910 | - | - | -$430,722 | -34.75% |
| Internal Service Fund Fee / Local Sewer Fund | $147,309 | $162,040 | $105,737 | $105,737 | - | - | -$56,303 | -34.75% |
| Internal Service Fund Fee / Regional Sewer Fund | $77,367 | $104,445 | $68,155 | $68,155 | - | - | -$36,290 | -34.75% |
| Internal Service Fund Fee / Golf Fund | $140,214 | $154,235 | $100,645 | $100,645 | - | - | -$53,590 | -34.75% |
| Internal Service Fund Fee / Stormwater Fund | $82,350 | $90,585 | $59,110 | $59,110 | - | - | -$31,475 | -34.75% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Internal Service Fund Fee / Sanitation Fund | $318,775 | $350,652 | $228,815 | $228,815 | - | - | -$121,837 | -34.75% |
| Internal Service Fund Fee / Building Services Fund | $3,636 | $4,000 | $2,610 | $2,610 | - | - | -$1,390 | -34.75% |
| Internal Service Fund Fee / IT Fund | $6,530 | $7,183 | $4,687 | $4,687 | - | - | -$2,496 | -34.75% |
| Internal Service Fund Fee / Garage Fund | $83,403 | $91,743 | $59,866 | $59,866 | - | - | -$31,877 | -34.75% |
| Internal Service Fund Fee / Particpant Med Contrib | $12,675 | $13,943 | $9,098 | $9,098 | - | - | -$4,845 | -34.75% |
| Internal Service Fee / I/S Fund - WC | $107,511 | $206,490 | $208,896 | $208,896 | - | - | $2,406 | 1.17% |
| Internal Service Fee / Beach Fund | $47,833 | $63,603 | $63,603 | $63,603 | - | - | - | - |
| Internal Service Fee / Electric Fund | $88,505 | $169,934 | $169,934 | $169,934 | - | - | - | - |
| Internal Service Fee / Water Fund | $56,834 | $93,180 | $93,180 | $93,180 | - | - | - | - |
| Internal Service Fee / Local Sewer Fund | $18,409 | $30,757 | $30,757 | $30,757 | - | - | - | - |
| Internal Service Fee / Regional Sewer Fund | $3,929 | $4,548 | $4,548 | $4,548 | - | - | - | - |
| Internal Service Fee / Golf Fund | $3,930 | $11,259 | $11,259 | $11,259 | - | - | - | - |
| Internal Service Fee / Stormwater Fund | $11,588 | $19,910 | $19,910 | $19,910 | - | - | - | - |
| Internal Service Fee / Sanitation Fund | $173,125 | $162,585 | $162,585 | $162,585 | - | - | - | - |
| Internal Service Fee / Building Service Fund | $13,255 | $27,554 | $27,554 | $27,554 | - | - | - | - |
| Internal Service Fee / IT Fund | $3,927 | $4,203 | $5,575 | $5,575 | - | - | $1,372 | 32.64% |
| Internal Service Fee / Garage Fund | $6,840 | $13,489 | $13,489 | $13,489 | - | - | - | - |
| Internal Service Fee / Benefit Fund | $201 | $400 | $400 | $400 | - | - | - | - |
| **Total Charges for Services** | $6,010,373 | $6,849,193 | $4,753,873 | $4,753,873 | - | - | -$2,095,320 | -30.59% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $432,066 | $62,500 | $62,500 | $62,500 | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$61,155 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $61,560 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $432,471 | $62,500 | $62,500 | $62,500 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Settlements / Setttlements | $34,524 | - | - | - | - | - | - | - |
| Miscellaneous Revenue / FEMA Damage Recovery | $103 | - | - | - | - | - | - | - |
| Miscellaneous Revenue / Other | $3,667 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $38,294 | - | - | - | - | - | - | - |
| **Total Revenues** | **$6,481,138** | **$6,911,693** | **$4,816,373** | **$4,816,373** | **-** | **-** | **-$2,095,320** | **-30.32%** |

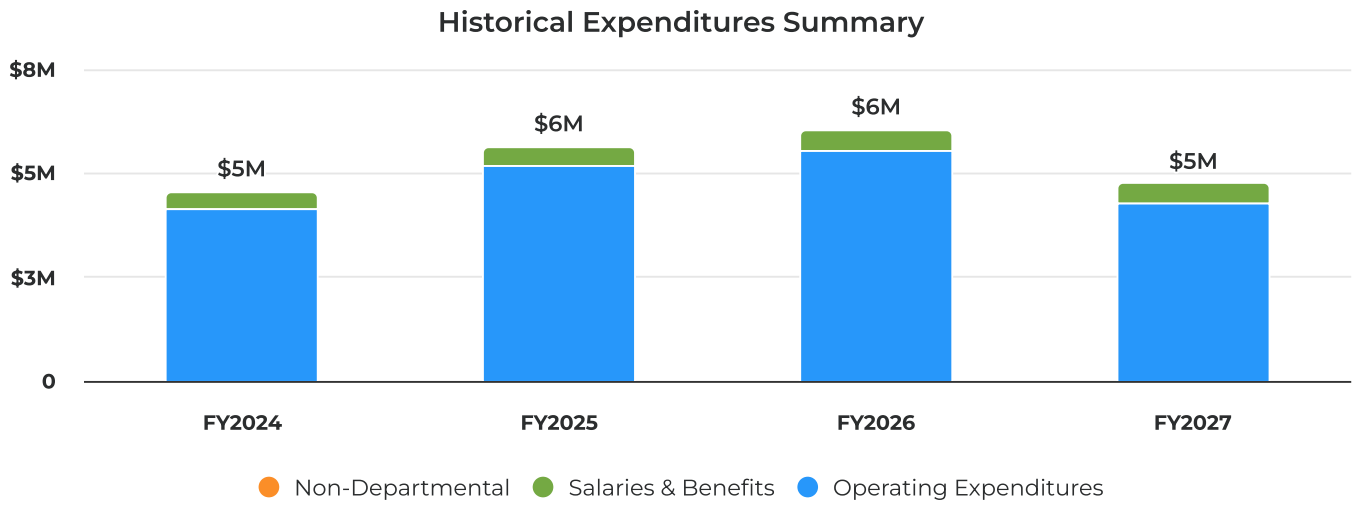
# Self Insurance Fund Revenue Itemizations

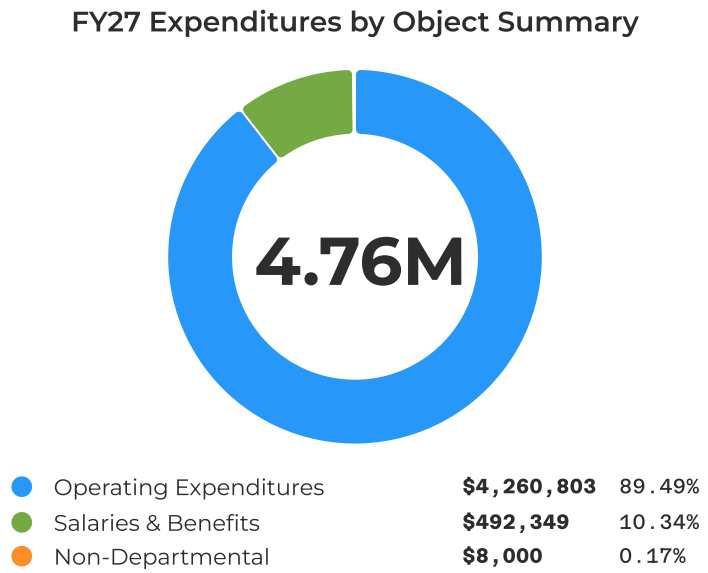
## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Self Insurance Fund** | $6,911,693 | $4,816,373 | $4,816,373 | - | - | -$2,095,320 | -30.32% | |
| **Charges of SVCs** | | | | | | | | |
| Internal Service Fund Fee / General Fund | $1,396,733 | $912,931 | $912,931 | - | - | -$483,802 | -34.64% | |
| Internal Service Fund Fee / Beach Fund | $254,484 | $164,557 | $164,557 | - | - | -$89,927 | -35.34% | |
| Internal Service Fund Fee / Electric Fund | $2,171,606 | $1,417,062 | $1,417,062 | - | - | -$754,544 | -34.75% | |
| Internal Service Fund Fee / Water Fund | $1,239,632 | $808,910 | $808,910 | - | - | -$430,722 | -34.75% | |
| Internal Service Fund Fee / Local Sewer Fund | $162,040 | $105,737 | $105,737 | - | - | -$56,303 | -34.75% | |
| Internal Service Fund Fee / Regional Sewer Fund | $104,445 | $68,155 | $68,155 | - | - | -$36,290 | -34.75% | |
| Internal Service Fund Fee / Golf Fund | $154,235 | $100,645 | $100,645 | - | - | -$53,590 | -34.75% | |
| Internal Service Fund Fee / Stormwater Fund | $90,585 | $59,110 | $59,110 | - | - | -$31,475 | -34.75% | |
| Internal Service Fund Fee / Sanitation Fund | $350,652 | $228,815 | $228,815 | - | - | -$121,837 | -34.75% | |
| Internal Service Fund Fee / Building Services Fund | $4,000 | $2,610 | $2,610 | - | - | -$1,390 | -34.75% | |
| Internal Service Fund Fee / IT Fund | $7,183 | $4,687 | $4,687 | - | - | -$2,496 | -34.75% | |
| Internal Service Fund Fee / Garage Fund | $91,743 | $59,866 | $59,866 | - | - | -$31,877 | -34.75% | |
| Internal Service Fund Fee / Particpant Med Contrib | $13,943 | $9,098 | $9,098 | - | - | -$4,845 | -34.75% | |
| Internal Service Fee / I/S Fund - WC | $206,490 | $208,896 | $208,896 | - | - | $2,406 | 1.17% | |
| Internal Service Fee / Beach Fund | $63,603 | $63,603 | $63,603 | - | - | - | - | |
| Internal Service Fee / Electric Fund | $169,934 | $169,934 | $169,934 | - | - | - | - | |
| Internal Service Fee / Water Fund | $93,180 | $93,180 | $93,180 | - | - | - | - | |
| Internal Service Fee / Local Sewer Fund | $30,757 | $30,757 | $30,757 | - | - | - | - | |
| Internal Service Fee / Regional Sewer Fund | $4,548 | $4,548 | $4,548 | - | - | - | - | |
| Internal Service Fee / Golf Fund | $11,259 | $11,259 | $11,259 | - | - | - | - | |
| Internal Service Fee / Stormwater Fund | $19,910 | $19,910 | $19,910 | - | - | - | - | |
| Internal Service Fee / Sanitation Fund | $162,585 | $162,585 | $162,585 | - | - | - | - | |
| Internal Service Fee / Building Service Fund | $27,554 | $27,554 | $27,554 | - | - | - | - | |
| Internal Service Fee / IT Fund | $4,203 | $5,575 | $5,575 | - | - | $1,372 | 32.64% | |
| Internal Service Fee / Garage Fund | $13,489 | $13,489 | $13,489 | - | - | - | - | |
| Internal Service Fee / Benefit Fund | $400 | $400 | $400 | - | - | - | - | |
| **Total Charges of SVCs** | $6,849,193 | $4,753,873 | $4,753,873 | - | - | -$2,095,320 | -30.59% | |
| **Other** | | | | | | | | |
| Interest / Investments | $62,500 | $62,500 | $62,500 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Total Other** | $62,500 | $62,500 | $62,500 | - | - | - | - | |
| **Total Revenues** | **$6,911,693** | **$4,816,373** | **$4,816,373** | **-** | **-** | **-$2,095,320** | **-30.32%** | |

# Expenditures Summary

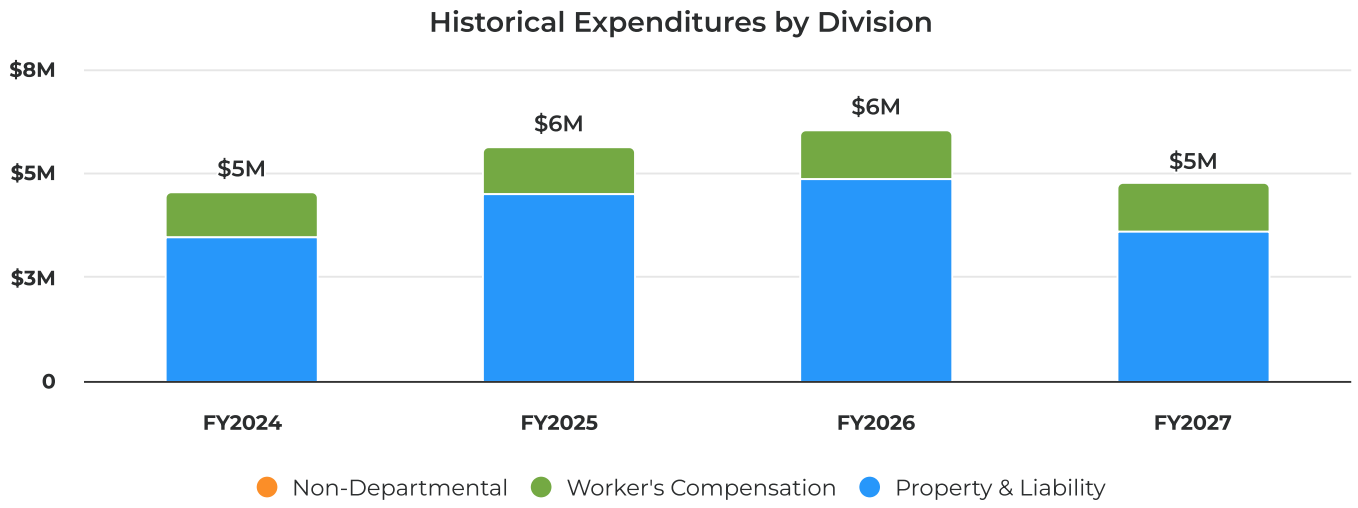


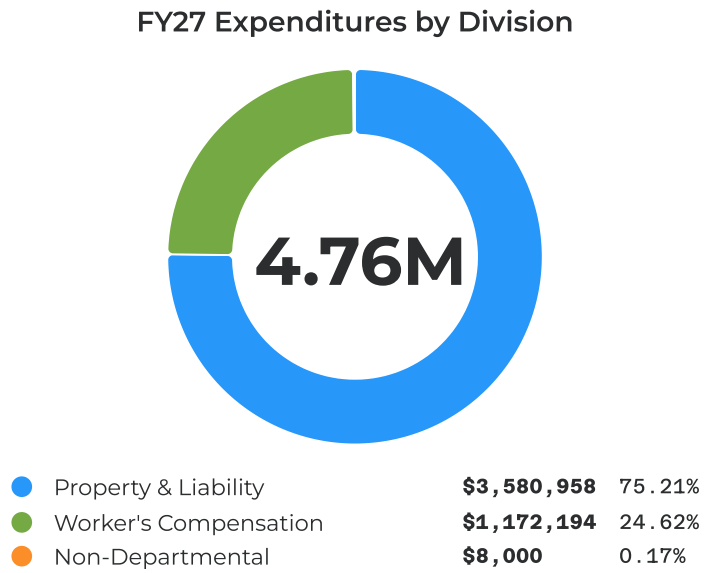




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $404,095 | $515,615 | $493,585 | $492,349 | -$1,236 | -0.25% | -$23,266 | -4.51% |
| Operating Expenditures | $2,519,489 | $5,513,027 | $4,260,803 | $4,260,803 | - | - | -$1,252,224 | -22.71% |
| Non-Departmental | $18,456 | $8,000 | $8,000 | $8,000 | - | - | - | - |
| **Total Expenditures** | **$2,942,039** | **$6,036,642** | **$4,762,388** | **$4,761,152** | **-$1,236** | **-0.03%** | **-$1,275,490** | **-21.13%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Property & Liability** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $145,355 | $176,729 | $174,191 | $174,191 | - | - | -$2,538 | -1.44% |
| Other Salaries / Part Time | - | $6,698 | - | - | - | - | -$6,698 | -100.00% |
| Overtime / Standard Overtime | $479 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Special Pay / Longevity | $675 | $925 | $1,050 | $1,050 | - | - | $125 | 13.51% |
| Special Pay / Incentive | - | - | $3,233 | $3,233 | - | - | $3,233 | - |
| Special Pay / Other Pays | $2,330 | $2,475 | $2,475 | $2,475 | - | - | - | - |
| Administrative / FICA Taxes | $10,784 | $14,505 | $14,055 | $14,055 | - | - | -$450 | -3.10% |
| Retirement Contributions / Defined Benefit Plan | $18,801 | $24,798 | $19,675 | $19,345 | -$330 | -1.68% | -$5,453 | -21.99% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / Defined Cont Plan | $5,999 | $7,005 | $6,672 | $6,672 | - | - | -$333 | -4.75% |
| Administrative / Life & Health Insurance | $17,650 | $22,297 | $22,900 | $22,612 | -$288 | -1.26% | $315 | 1.41% |
| Workers' Compensation / Workers' Comp Regular | $188 | $349 | $349 | $349 | - | - | - | - |
| **Total Salaries & Benefits** | $202,260 | $258,781 | $247,600 | $246,982 | -$618 | -0.25% | -$11,799 | -4.56% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $203,088 | $195,000 | $195,000 | $195,000 | - | - | - | - |
| Professional Services / Internal IT Support | $6,392 | $14,616 | $14,658 | $14,658 | - | - | $42 | 0.29% |
| Contractual Services / Employee Training | $12,295 | $75,000 | $75,000 | $75,000 | - | - | - | - |
| Contractual Services / Other Contractual Service | $10,071 | $123,950 | $100,000 | $100,000 | - | - | -$23,950 | -19.32% |
| Union Dues / Training/Registration | $3,291 | $13,000 | $13,000 | $13,000 | - | - | - | - |
| Union Dues / Lodging/Transportation | $2,978 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | - | $500 | $500 | $500 | - | - | - | - |
| Rental & Leases / Operating/Capital Leasing | - | $2,500 | - | - | - | - | -$2,500 | -100.00% |
| Insurance / IBNR Exp - Prop. & Liab | -$438,763 | - | - | - | - | - | - | - |
| Insurance / Property/Liability | $5,152 | $253,601 | - | - | - | - | -$253,601 | -100.00% |
| Insurance / Deduct/Non-Covered Losses | $859,957 | $761,400 | $1,015,001 | $1,015,001 | - | - | $253,601 | 33.31% |
| Insurance / Insurance Premium Paid | $1,577,689 | $3,097,328 | $1,883,817 | $1,883,817 | - | - | -$1,213,511 | -39.18% |
| Repair/Maint Services / Equipment-General | $2,045 | $11,000 | $11,000 | $11,000 | - | - | - | - |
| Administrative / Printing & Binding | $41 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Administrative / Promotional Activities | - | $2,000 | - | - | - | - | -$2,000 | -100.00% |
| Other Curr Charges/Oblig / Safety Incentives | - | $19,500 | $10,000 | $10,000 | - | - | -$9,500 | -48.72% |
| Office Supplies / Office Supplies | $217 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Office Supplies / Office Furniture | $1,624 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Administrative / Books, Publ, Subsc & Memb | $3,465 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Miscellanous Expenses / Bank Charges and Fees | $45 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $2,249,586 | $4,585,395 | $3,333,976 | $3,333,976 | - | - | -$1,251,419 | -27.29% |
| **Total Property & Liability** | $2,451,847 | $4,844,176 | $3,581,576 | $3,580,958 | -$618 | -0.02% | -$1,263,218 | -26.08% |
| **Worker's Compensation** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $145,354 | $176,729 | $174,191 | $174,191 | - | - | -$2,538 | -1.44% |
| Other Salaries / Part Time | - | $6,698 | - | - | - | - | -$6,698 | -100.00% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Overtime / Standard Overtime | $280 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Special Pay / Longevity | $450 | $925 | $1,050 | $1,050 | - | - | $125 | 13.51% |
| Special Pay / Incentive | - | - | $3,233 | $3,233 | - | - | $3,233 | - |
| Special Pay / Other Pays | $2,330 | $2,475 | $2,475 | $2,475 | - | - | - | - |
| Administrative / FICA Taxes | $10,784 | $14,390 | $13,940 | $13,940 | - | - | -$450 | -3.13% |
| Retirement Contributions / Defined Benefit Plan | $18,801 | $24,465 | $19,675 | $19,345 | -$330 | -1.68% | -$5,120 | -20.93% |
| Retirement Contributions / Defined Cont Plan | $5,999 | $7,005 | $6,672 | $6,672 | - | - | -$333 | -4.75% |
| Administrative / Life & Health Insurance | $17,650 | $22,298 | $22,900 | $22,612 | -$288 | -1.26% | $314 | 1.41% |
| Workers' Compensation / Workers' Comp Regular | $188 | $349 | $349 | $349 | - | - | - | - |
| **Total Salaries & Benefits** | $201,834 | $256,834 | $245,985 | $245,367 | -$618 | -0.25% | -$11,467 | -4.46% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $2,272 | $14,000 | $14,000 | $14,000 | - | - | - | - |
| Professional Services / Internal IT Support | $5,381 | $7,432 | $6,627 | $6,627 | - | - | -$805 | -10.83% |
| Contractual Services / Other Contractual Service | $125,963 | $332,200 | $332,200 | $332,200 | - | - | - | - |
| Union Dues / Training/Registration | - | $13,000 | $13,000 | $13,000 | - | - | - | - |
| Insurance / IBNR Expense WC | -$323,787 | - | - | - | - | - | - | - |
| Insurance / Deduct/Non-Covered Losses | $444,932 | $500,000 | $500,000 | $500,000 | - | - | - | - |
| Insurance / Workmen's Comp Premium Pd | $14,697 | $60,000 | $60,000 | $60,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $445 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| **Total Operating Expenditures** | $269,902 | $927,632 | $926,827 | $926,827 | - | - | -$805 | -0.09% |
| **Total Worker's Compensation** | $471,736 | $1,184,466 | $1,172,812 | $1,172,194 | -$618 | -0.05% | -$12,272 | -1.04% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Admin Charges / Bank Charges and Fees | $12,676 | $8,000 | $8,000 | $8,000 | - | - | - | - |
| Sewer/Wasterwater Service / Depreciation | $5,780 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $18,456 | $8,000 | $8,000 | $8,000 | - | - | - | - |
| **Total Non-Departmental** | $18,456 | $8,000 | $8,000 | $8,000 | - | - | - | - |
| **Total Expenditures** | **$2,942,039** | **$6,036,642** | **$4,762,388** | **$4,761,152** | **-$1,236** | **-0.03%** | **-$1,275,490** | **-21.13%** |

# Self Insurance Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Human Resources** | $6,028,642 | $4,754,388 | $4,753,152 | -$1,236 | -0.03% | -$1,275,490 | -21.16% | |
| **Property & Liability** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $176,729 | $174,191 | $174,191 | - | - | -$2,538 | -1.44% | The increase is attributable to certification pay and promotion approved as part of the supplemental budget during Budget Workshop #1 |
| Other Salaries / Part Time | $6,698 | - | - | - | - | -$6,698 | -100.00% | The decrease is due to the employee being promoted to a full-time position as part of the FY26 budget. |
| Overtime / Standard Overtime | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| Special Pay / Longevity | $925 | $1,050 | $1,050 | - | - | $125 | 13.51% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $3,233 | $3,233 | - | - | $3,233 | - | |
| Certification Pay | - | $2,483 | $2,483 | - | - | $2,483 | - | |
| One-Time Performance Lump-Sum Pay | - | $750 | $750 | - | - | $750 | - | |
| Special Pay / Other Pays | $2,475 | $2,475 | $2,475 | - | - | - | - | |
| Administrative / FICA Taxes | $14,505 | $14,055 | $14,055 | - | - | -$450 | -3.10% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $24,798 | $19,675 | $19,345 | -$330 | -1.68% | -$5,453 | -21.99% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / Defined Cont Plan | $7,005 | $6,672 | $6,672 | - | - | -$333 | -4.75% | Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized. |
| Administrative / Life & Health Insurance | $22,297 | $22,900 | $22,612 | -$288 | -1.26% | $315 | 1.41% | Variances in benefits reflect a |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $349 | $349 | $349 | - | - | - | - | |
| **Total Salaries & Benefits** | $258,781 | $247,600 | $246,982 | -$618 | -0.25% | -$11,799 | -4.56% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $195,000 | $195,000 | $195,000 | - | - | - | - | Professional services. |
| Professional Services / Internal IT Support | $14,616 | $14,658 | $14,658 | - | - | $42 | 0.29% | |
| Contractual Services / Employee Training | $75,000 | $75,000 | $75,000 | - | - | - | - | Six Sigma training; Leadership and Supervisory training presented by Juan Bendana; Conflict Resolution & Strategic Communication Training, and HR Information Systems trainings. |
| True Colors & Conflict Resolution Training | - | $9,000 | $9,000 | - | - | $9,000 | - | Training |
| Central Square - UKG Training | - | $15,000 | $15,000 | - | - | $15,000 | - | HRIS Training |
| ResNav Position Control | $15,000 | - | - | - | - | -$15,000 | -100.00% | Personnel Action Process Improvement. |
| Discrimination & Sexual Harassment Training | $11,000 | $11,000 | $11,000 | - | - | - | - | Training. |
| Customer Service Training | $10,000 | $10,000 | $10,000 | - | - | - | - | Training. |
| NIMS Training | $9,000 | - | - | - | - | -$9,000 | -100.00% | Training. |
| Professional Development | $30,000 | $30,000 | $30,000 | - | - | - | - | Training. |
| Contractual Services / Other Contractual Service | $123,950 | $100,000 | $100,000 | - | - | -$23,950 | -19.32% | Contractual Obligations. |
| ResNav | $20,000 | - | - | - | - | -$20,000 | -100.00% | Personnel Action Database. |
| Miller | $60,000 | $60,000 | $60,000 | - | - | - | - | Pension Attorney. |
| Glicksman Consulting | $40,000 | $40,000 | $40,000 | - | - | - | - | Actuarial Services. |
| Drug Screening | $3,950 | - | - | - | - | -$3,950 | -100.00% | Professional Drug Screen Services. |
| Union Dues / Training/Registration | $13,000 | $13,000 | $13,000 | - | - | - | - | Cost for an HR team of 7 to attend educational conferences, seminars, and trainings with specialized training for professional development. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Safety Training | $8,000 | $8,000 | $8,000 | - | - | - | - | ARM and AIN Training. |
| Risk Training | $5,000 | $5,000 | $5,000 | - | - | - | - | ARM, AIC and AIN Training. |
| Union Dues / Lodging/Transportation | $3,000 | $3,000 | $3,000 | - | - | - | - | Conference and Training hotel accommodations and transportation for HR team of 7. |
| Communication/Freight Srv / Postage & Freight | $500 | $500 | $500 | - | - | - | - | Postage for documents sent via FedEx, USPS and UPS . |
| Rental & Leases / Operating/Capital Leasing | $2,500 | - | - | - | - | -$2,500 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Lease charges for Canon copiers |
| Insurance / Property/Liability | $253,601 | - | - | - | - | -$253,601 | -100.00% | Reclassification of $253,601 from account 520-1331-513.45-10 to 520-1331-513.46-60. Account 45-10 is intended for contributions from other City funds and departments to support the Self-Insurance Fund. This amount is being moved to 46-60 to properly record non-covered losses, as the Self-Insurance Fund should not bill itself. |
| Insurance / Deduct/Non-Covered Losses | $761,400 | $1,015,001 | $1,015,001 | - | - | $253,601 | 33.31% | Liability Claims and Settlements. Includes reclassification of $253,601 from account 45-10 to properly reflect non-covered losses rather than internal billing. |
| Insurance / Insurance Premium Paid | $3,097,328 | $1,883,817 | $1,883,817 | - | - | -$1,213,511 | -39.18% | Insurance Premiums. Insurance premiums are budgeted using projected FY26 actuals with a 10% increase based on insurance broker projections. |
| Repair/Maint Services / Equipment-General | $11,000 | $11,000 | $11,000 | - | - | - | - | Maintenance & Repairs. |
| Repairs | $500 | $500 | $500 | - | - | - | - | ADP Equipment - time clocks. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Elevator Maintenance | $10,000 | $10,000 | $10,000 | - | - | - | - | Maintenance services. |
| AED Equipment | $500 | $500 | $500 | - | - | - | - | Maintenance Services. |
| Administrative / Printing & Binding | $2,000 | $2,000 | $2,000 | - | - | - | - | Business cards, Labor Law posters, Canon copier click charges |
| Administrative / Promotional Activities | $2,000 | - | - | - | - | -$2,000 | -100.00% | Event supplies. |
| Other Curr Charges/Oblig / Safety Incentives | $19,500 | $10,000 | $10,000 | - | - | -$9,500 | -48.72% | Various Safety Incentives. |
| Reasonable Accommodations Requests | - | $10,000 | $10,000 | - | - | $10,000 | - | Reasonable accommodation |
| Safety Consultant - PGIT | $10,000 | - | - | - | - | -$10,000 | -100.00% | Consulting Services. |
| Threat Prevention | $500 | - | - | - | - | -$500 | -100.00% | TP Incentive. |
| Controlled Risk Key | $9,000 | - | - | - | - | -$9,000 | -100.00% | CRK Incentive. |
| Office Supplies / Office Supplies | $2,000 | $2,000 | $2,000 | - | - | - | - | General Office Supplies. |
| Office Supplies / Office Furniture | $5,000 | $5,000 | $5,000 | - | - | - | - | Office Furniture. |
| Administrative / Books, Publ, Subsc & Memb | $4,000 | $4,000 | $4,000 | - | - | - | - | Notary Renewals; HR Subscriptions, Magazines & HR and Labor Relations Memberships. |
| PSHRA/ SHRM-CP/SCP Materials | $595 | $595 | $595 | - | - | - | - | |
| FPHRA/FPELRA | $550 | $550 | $550 | - | - | - | - | |
| IFEBP | $1,800 | $1,800 | $1,800 | - | - | - | - | |
| Greatland Corporation | $600 | $600 | $600 | - | - | - | - | |
| PRIMA | $425 | $425 | $425 | - | - | - | - | |
| Remarkable | $30 | $30 | $30 | - | - | - | - | |
| **Total Operating Expenditures** | $4,585,395 | $3,333,976 | $3,333,976 | - | - | -$1,251,419 | -27.29% | |
| **Total Property & Liability** | $4,844,176 | $3,581,576 | $3,580,958 | -$618 | -0.02% | -$1,263,218 | -26.08% | |
| **Worker's Compensation** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $176,729 | $174,191 | $174,191 | - | - | -$2,538 | -1.44% | The increase is attributable to certification pay and promotion approved as part of the supplemental budget during Budget Workshop #1 |
| Other Salaries / Part Time | $6,698 | - | - | - | - | -$6,698 | -100.00% | The decrease is due to the employee being promoted to a full-time position as part of the FY26 budget. |
| Overtime / Standard Overtime | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Special Pay / Longevity | $925 | $1,050 | $1,050 | - | - | $125 | 13.51% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $3,233 | $3,233 | - | - | $3,233 | - | |
| Certification Pay | - | $2,483 | $2,483 | - | - | $2,483 | - | |
| One-Time Performance Lump-Sum Pay | - | $750 | $750 | - | - | $750 | - | |
| Special Pay / Other Pays | $2,475 | $2,475 | $2,475 | - | - | - | - | |
| Administrative / FICA Taxes | $14,390 | $13,940 | $13,940 | - | - | -$450 | -3.13% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $24,465 | $19,675 | $19,345 | -$330 | -1.68% | -$5,120 | -20.93% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / Defined Cont Plan | $7,005 | $6,672 | $6,672 | - | - | -$333 | -4.75% | Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized. |
| Administrative / Life & Health Insurance | $22,298 | $22,900 | $22,612 | -$288 | -1.26% | $314 | 1.41% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $349 | $349 | $349 | - | - | - | - | |
| **Total Salaries & Benefits** | $256,834 | $245,985 | $245,367 | -$618 | -0.25% | -$11,467 | -4.46% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $14,000 | $14,000 | $14,000 | - | - | - | - | Professional Services. |
| Professional Services / Internal IT Support | $7,432 | $6,627 | $6,627 | - | - | -$805 | -10.83% | |
| Contractual Services / Other Contractual Service | $332,200 | $332,200 | $332,200 | - | - | - | - | Other contracted professional services. |
| ADP Equipment | $2,500 | $2,500 | $2,500 | - | - | - | - | Timeclock Replacement. |
| Badge Equipment | $35,100 | $35,100 | $35,100 | - | - | - | - | ID Wholesaler - Badge machine and supplies. |
| First Aid Supplies | $6,000 | $6,000 | $6,000 | - | - | - | - | Cintas - 1st Aid Supplies |
| AED Equipment | $40,000 | $40,000 | $40,000 | - | - | - | - | AED Equipment - Citywide. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Fire Extinguishers | $3,000 | $3,000 | $3,000 | - | - | - | - | Fire Extinguishers. |
| Background Checks | $10,000 | $10,000 | $10,000 | - | - | - | - | Sterling Background Checks - Level 1 and Level 2. |
| Preferred (PGIT) | $120,000 | $120,000 | $120,000 | - | - | - | - | Excess Insurance Claims. |
| Ben Few & Company | $66,000 | $66,000 | $66,000 | - | - | - | - | Ben Few - Consulting. |
| WKC Legal Services | $35,000 | $35,000 | $35,000 | - | - | - | - | Workers' Compensation Claims. |
| Uniforms | $8,000 | $8,000 | $8,000 | - | - | - | - | Uniforms. |
| Drug Screenings & Backgrounds | $6,600 | $6,600 | $6,600 | - | - | - | - | Drug Screening - Pre-employment, Random, Reasonable Suspicion, Follow Up. |
| Union Dues / Training/Registration | $13,000 | $13,000 | $13,000 | - | - | - | - | Cost for an HR team of 7 to attend educational conferences, seminars, and trainings with specialized training for professional development. |
| CPR Training | $1,000 | $1,000 | $1,000 | - | - | - | - | CPR Training. |
| Team Building Exercises | $2,000 | $2,000 | $2,000 | - | - | - | - | Team Building Training. |
| Leadership Training | $5,000 | $5,000 | $5,000 | - | - | - | - | Leadership Training. |
| WKC Training | $5,000 | $5,000 | $5,000 | - | - | - | - | Defensive Driving / DOT Maintenance of Traffic. |
| Insurance / Deduct/Non-Covered Losses | $500,000 | $500,000 | $500,000 | - | - | - | - | Commercial Risk Management - Liability Claims. |
| Insurance / Workmen's Comp Premium Pd | $60,000 | $60,000 | $60,000 | - | - | - | - | Workers' Compensation Premiums (GA/TX, excess). |
| Operating Supplies / Small Tools & Equipment | $1,000 | $1,000 | $1,000 | - | - | - | - | Personal Protective Equipment Supplies |
| PPE Supplies | $250 | $250 | $250 | - | - | - | - | Personal Protective Equipment Supplies. |
| Safety Mats | $250 | $250 | $250 | - | - | - | - | Safety Mats. |
| Safety Vests | $500 | $500 | $500 | - | - | - | - | Safety Vests. |
| **Total Operating Expenditures** | $927,632 | $926,827 | $926,827 | - | - | -$805 | -0.09% | |
| **Total Worker's Compensation** | $1,184,466 | $1,172,812 | $1,172,194 | -$618 | -0.05% | -$12,272 | -1.04% | |
| **Non-Departmental** | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Admin Charges / Bank Charges and Fees | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| **Total Non-Departmental** | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| **Total Non-Departmental** | $8,000 | $8,000 | $8,000 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Total Expenditures** | **$6,036,642** | **$4,762,388** | **$4,761,152** | **-$1,236** | **-0.03%** | **-$1,275,490** | **-21.13%** | |

# Employee Benefits Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

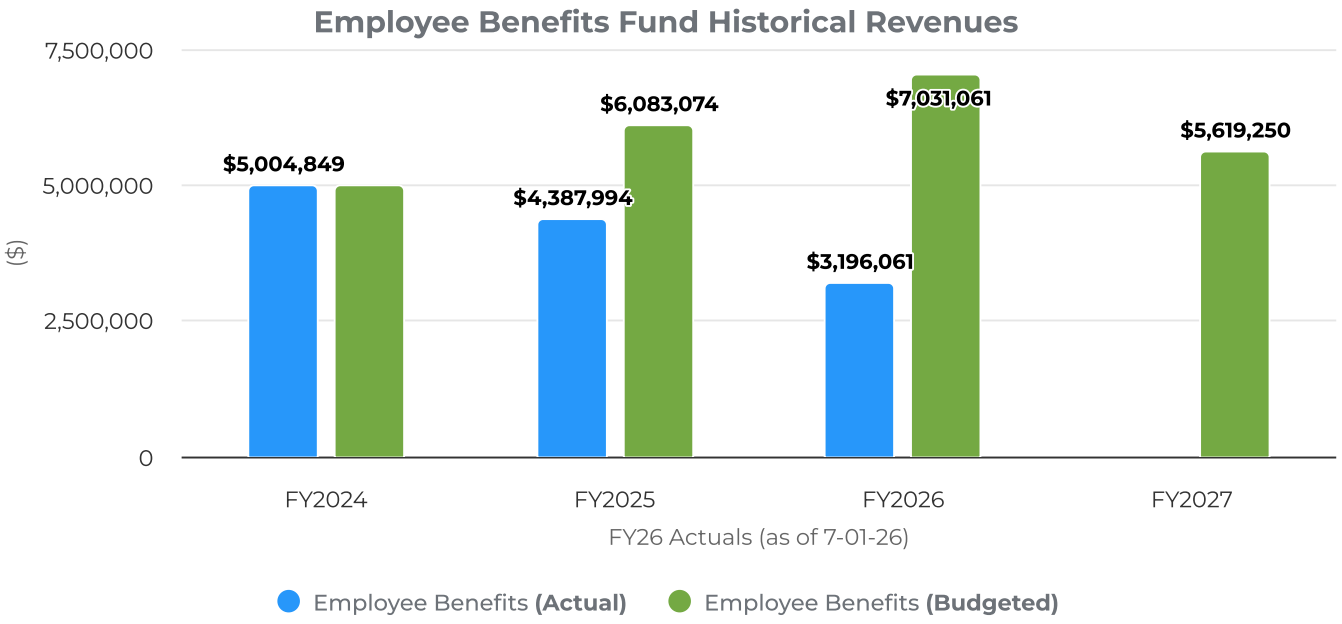
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$1,822,045** | **$1,751,527** | **$2,357,841** | **$2,357,841** | **-** | **-** | **$606,314** | **34.62%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $4,356,417 | $6,976,061 | $5,119,616 | $5,119,900 | $284 | 0.01% | -$1,856,161 | -26.61% |
| Other | $31,577 | $55,000 | $55,000 | $55,000 | - | - | - | - |
| Fund Balance | - | - | $500,000 | $444,350 | -$55,650 | -11.13% | $444,350 | - |
| **Total Revenues** | **$4,387,994** | **$7,031,061** | **$5,674,616** | **$5,619,250** | **-$55,366** | **-0.98%** | **-$1,411,811** | **-20.08%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $4,349,002 | $6,150,373 | $223,594 | $223,264 | -$330 | -0.15% | -$5,927,109 | -96.37% |
| Operating Expenditures | $106,835 | $272,374 | $5,393,986 | $5,393,986 | - | - | $5,121,612 | 1,880.36% |
| Non-Departmental | $2,675 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| **Total Expenditures** | **$4,458,512** | **$6,424,747** | **$5,619,580** | **$5,619,250** | **-$330** | **-0.01%** | **-$805,497** | **-12.54%** |
| **Total Revenues Less Expenditures** | **-$70,518** | **$606,314** | **$55,036** | **-** | **-$55,036** | **-100.00%** | **-$606,314** | **-100.00%** |
| **Ending Fund Balance** | **$1,751,527** | **$2,357,841** | **$2,412,877** | **$2,357,841** | **-$55,036** | **-2.28%** | **-** | **-** |

The projected FY 2027 Ending Fund Balance is **$1,913,491**. Excess Unassigned Fund Balance currently totals **$751,654.**

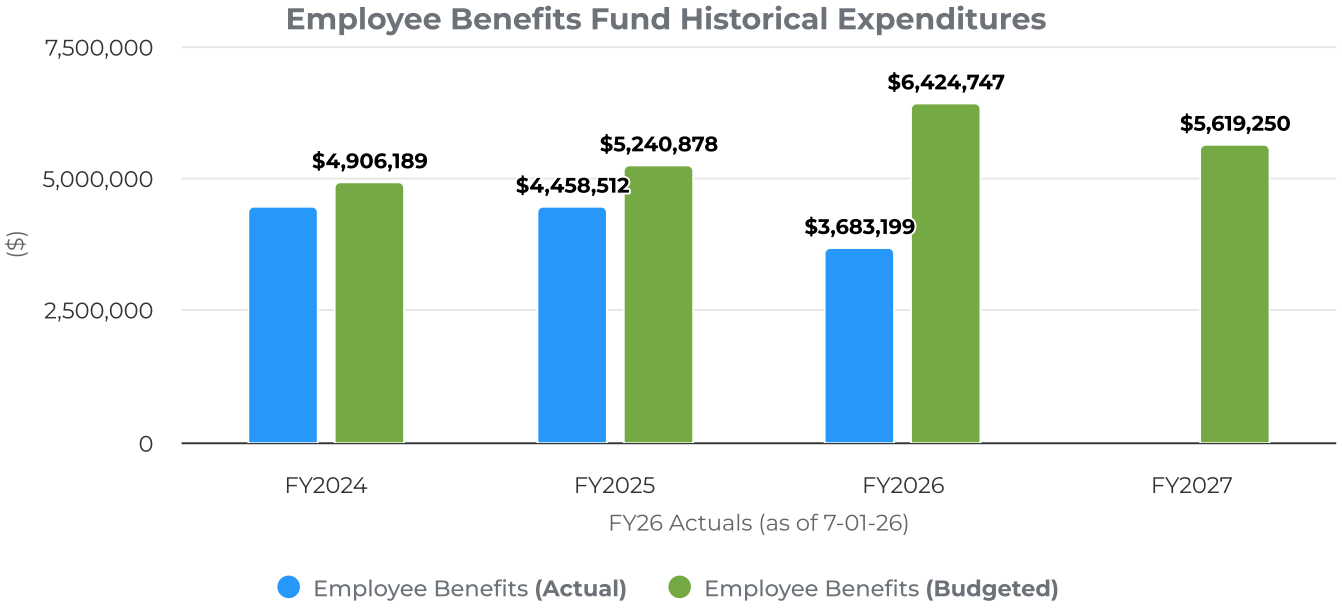
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Employee Benefits Fund

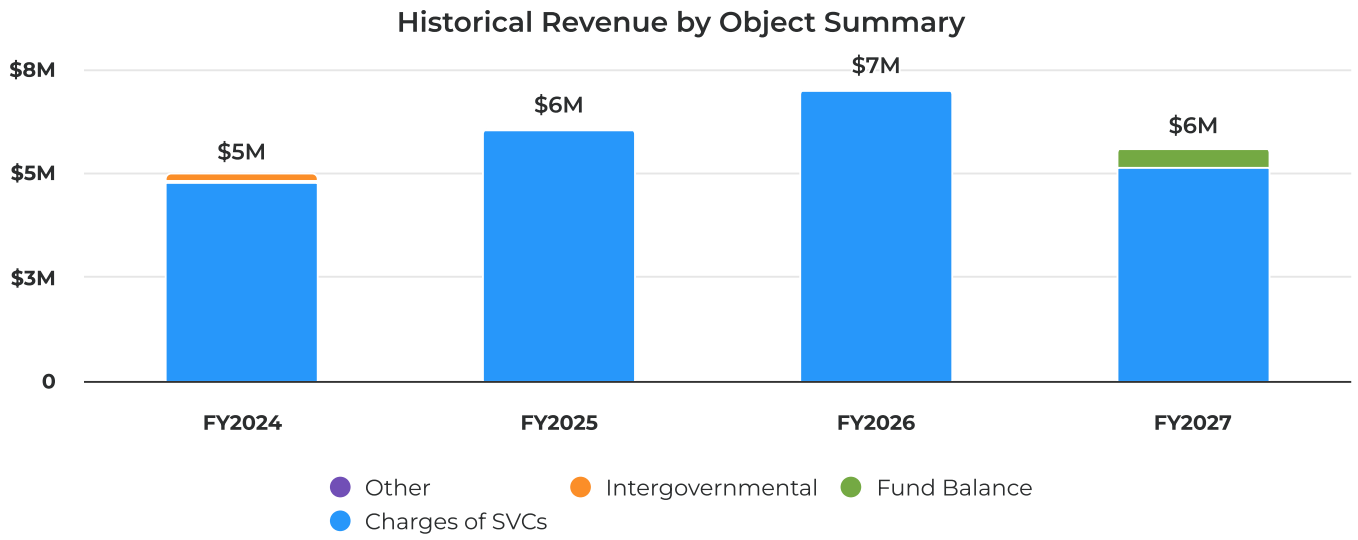
## Historical Budget to Actual Revenues

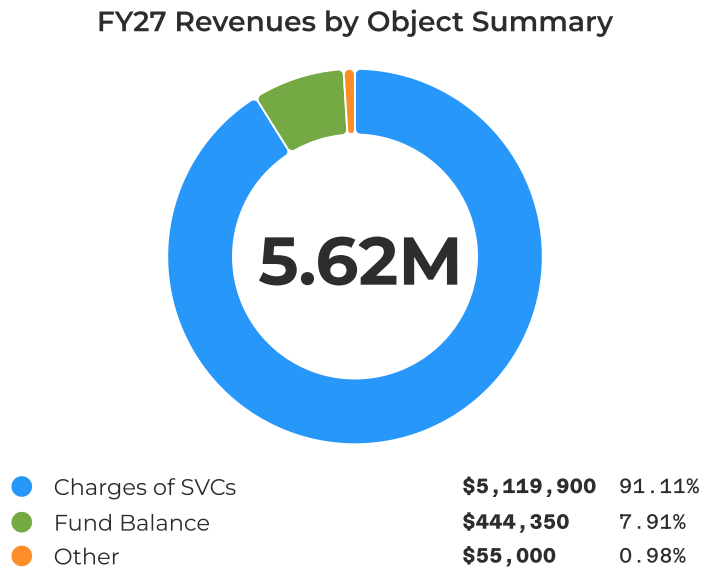



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

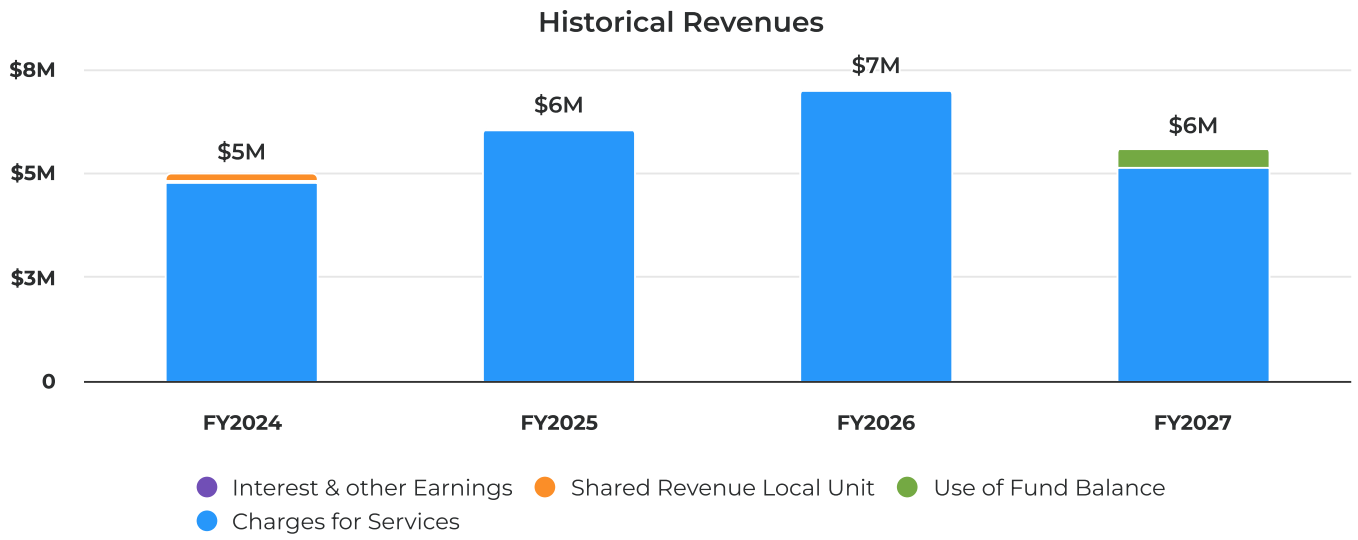


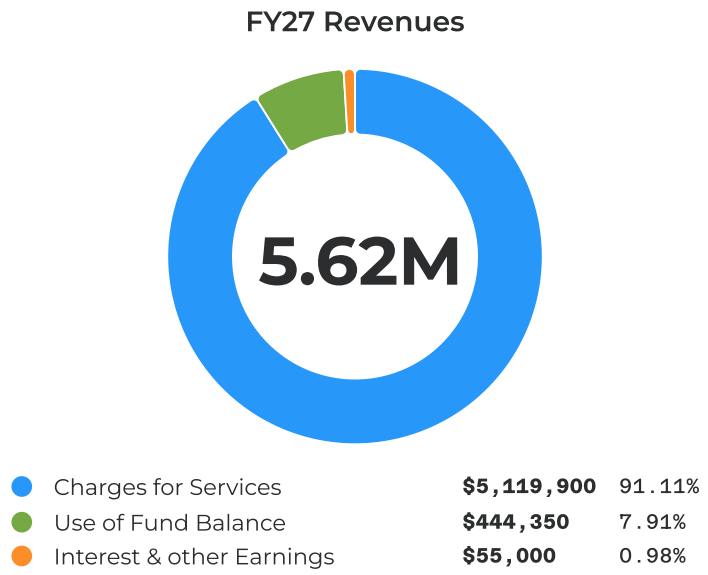




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $4,356,417 | $6,976,061 | $5,119,616 | $5,119,900 | $284 | 0.01% | -$1,856,161 | -26.61% |
| Other | $31,577 | $55,000 | $55,000 | $55,000 | - | - | - | - |
| Fund Balance | - | - | $500,000 | $444,350 | -$55,650 | -11.13% | $444,350 | - |
| **Total Revenues** | **$4,387,994** | **$7,031,061** | **$5,674,616** | **$5,619,250** | **-$55,366** | **-0.98%** | **-$1,411,811** | **-20.08%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | | |
| Internal Service Fund Fee / General Fund | - | - | $1,721,615 | $1,747,812 | $26,197 | 1.52% | $1,747,812 | - |
| Internal Service Fund Fee / Beach Fund | - | - | $375,551 | $370,830 | -$4,721 | -1.26% | $370,830 | - |
| Internal Service Fund Fee / Electric Fund | - | - | $1,108,328 | $1,094,396 | -$13,932 | -1.26% | $1,094,396 | - |
| Internal Service Fund Fee / Electric Capital Fund | - | - | $150,481 | $148,590 | -$1,891 | -1.26% | $148,590 | - |
| Internal Service Fund Fee / Water Fund | - | - | $481,539 | $475,487 | -$6,052 | -1.26% | $475,487 | - |
| Internal Service Fund Fee / Local Sewer Fund | - | - | $210,020 | $207,380 | -$2,640 | -1.26% | $207,380 | - |
| Internal Service Fund Fee / Regional Sewer Fund | - | - | $29,442 | $29,072 | -$370 | -1.26% | $29,072 | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Internal Service Fund Fee / Golf Fund | - | - | $28,526 | $28,168 | -$358 | -1.25% | $28,168 | - |
| Internal Service Fund Fee / Stormwater Fund | - | - | $128,891 | $127,271 | -$1,620 | -1.26% | $127,271 | - |
| Internal Service Fund Fee / Sanitation Fund | - | - | $503,785 | $506,498 | $2,713 | 0.54% | $506,498 | - |
| Internal Service Fund Fee / Building Services Fund | - | - | $165,529 | $171,201 | $5,672 | 3.43% | $171,201 | - |
| Internal Service Fund Fee / IT Fund | - | - | $91,597 | $90,446 | -$1,151 | -1.26% | $90,446 | - |
| Internal Service Fund Fee / Garage Fund | - | - | $78,512 | $77,525 | -$987 | -1.26% | $77,525 | - |
| Internal Service Fund Fee / Self Insurance Fund | - | - | $45,800 | $45,224 | -$576 | -1.26% | $45,224 | - |
| Internal Service Fund Fee / Participant Dental Cont | $13,263 | - | - | - | - | - | - | - |
| Internal Service Fund Fee / Participant Vision Cont | $2,403 | - | - | - | - | - | - | - |
| Internal Service Fund Fee / Participant Supp-Ins Co | $19,140 | - | - | - | - | - | - | - |
| Internal Service Fund Fee / Particpant Med Contrib | $3,896,967 | $6,476,061 | - | - | - | - | -$6,476,061 | -100.00% |
| I/S Fund Fee Pension / Contributions-All Funds | $424,645 | $500,000 | - | - | - | - | -$500,000 | -100.00% |
| **Total Charges for Services** | $4,356,417 | $6,976,061 | $5,119,616 | $5,119,900 | $284 | 0.01% | -$1,856,161 | -26.61% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $30,988 | $55,000 | $55,000 | $55,000 | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$14,685 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $14,782 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $31,086 | $55,000 | $55,000 | $55,000 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $491 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $491 | - | - | - | - | - | - | - |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | - | $500,000 | $444,350 | -$55,650 | -11.13% | $444,350 | - |
| **Total Use of Fund Balance** | - | - | $500,000 | $444,350 | -$55,650 | -11.13% | $444,350 | - |
| **Total Revenues** | **$4,387,994** | **$7,031,061** | **$5,674,616** | **$5,619,250** | **-$55,366** | **-0.98%** | **-$1,411,811** | **-20.08%** |

# Employee Benefits Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Employee Benefits** | $7,031,061 | $5,674,616 | $5,619,250 | -$55,366 | -0.98% | -$1,411,811 | -20.08% | |
| **Charges of SVCs** | | | | | | | | |
| Internal Service Fund Fee / General Fund | - | $1,721,615 | $1,747,812 | $26,197 | 1.52% | $1,747,812 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Beach Fund | - | $375,551 | $370,830 | -$4,721 | -1.26% | $370,830 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Electric Fund | - | $1,108,328 | $1,094,396 | -$13,932 | -1.26% | $1,094,396 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues |

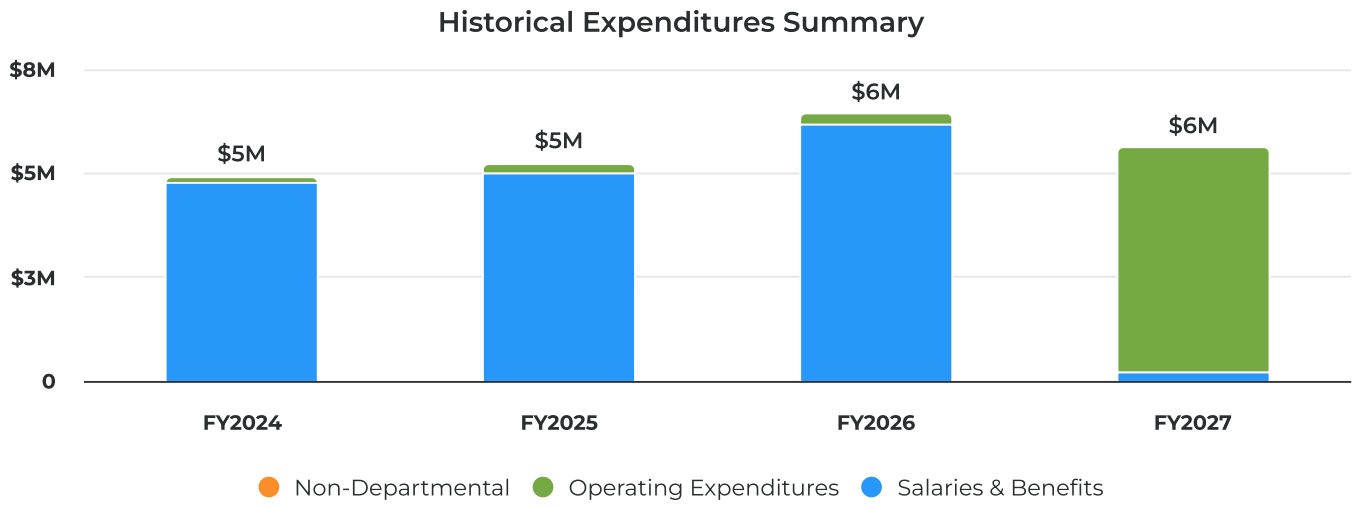
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | with their appropriate operating funds |
| Internal Service Fund Fee / Electric Capital Fund | - | $150,481 | $148,590 | -$1,891 | -1.26% | $148,590 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Water Fund | - | $481,539 | $475,487 | -$6,052 | -1.26% | $475,487 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Local Sewer Fund | - | $210,020 | $207,380 | -$2,640 | -1.26% | $207,380 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |

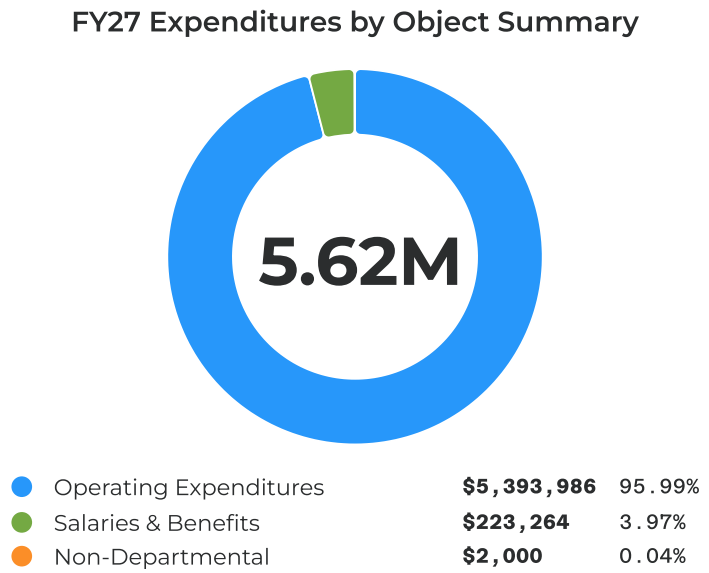
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Internal Service Fund Fee / Regional Sewer Fund | - | $29,442 | $29,072 | -$370 | -1.26% | $29,072 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Golf Fund | - | $28,526 | $28,168 | -$358 | -1.25% | $28,168 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Stormwater Fund | - | $128,891 | $127,271 | -$1,620 | -1.26% | $127,271 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Sanitation Fund | - | $503,785 | $506,498 | $2,713 | 0.54% | $506,498 | - | |
| Internal Service Fund Fee / Building Services | - | $165,529 | $171,201 | $5,672 | 3.43% | $171,201 | - | Revenues previously |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Fund | | | | | | | | recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / IT Fund | - | $91,597 | $90,446 | -$1,151 | -1.26% | $90,446 | - | |
| Internal Service Fund Fee / Garage Fund | - | $78,512 | $77,525 | -$987 | -1.26% | $77,525 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Self Insurance Fund | - | $45,800 | $45,224 | -$576 | -1.26% | $45,224 | - | Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| Internal Service Fund Fee / Particpant Med Contrib | $6,476,061 | - | - | - | - | -$6,476,061 | -100.00% | Revenues previously recorded in fund 20-99 have been |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds |
| I/S Fund Fee Pension / Contributions-All Funds | $500,000 | - | - | - | - | -$500,000 | -100.00% | This revenue reflects excess pension contributions resulting from payroll system calculations and differences from the City's standard 10% contribution under the 5-5-5 plan. These amounts will be eliminated in future budgets, with a year-end true-up process used to return excess contributions to the appropriate departments. |
| **Total Charges of SVCs** | $6,976,061 | $5,119,616 | $5,119,900 | $284 | 0.01% | -$1,856,161 | -26.61% | |
| **Other** | | | | | | | | |
| Interest / Investments | $55,000 | $55,000 | $55,000 | - | - | - | - | |
| **Total Other** | $55,000 | $55,000 | $55,000 | - | - | - | - | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $500,000 | $444,350 | -$55,650 | -11.13% | $444,350 | - | The budget includes the planned use of $444,350 from fund balance for FY27 to strategically reduce the fund's balance and align reserves with anticipated needs. This approach utilizes accumulated resources to support current operations while maintaining overall financial stability. |
| **Total Fund Balance** | - | $500,000 | $444,350 | -$55,650 | -11.13% | $444,350 | - | |
| **Total Revenues** | **$7,031,061** | **$5,674,616** | **$5,619,250** | **-$55,366** | **-0.98%** | **-$1,411,811** | **-20.08%** | |

# Expenditures Summary

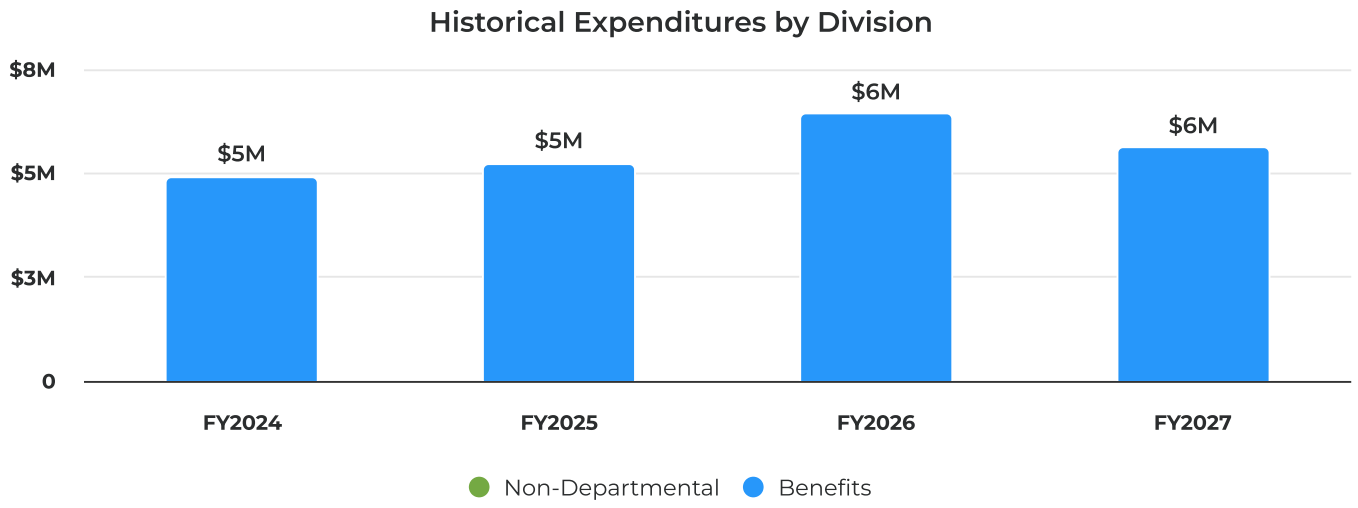


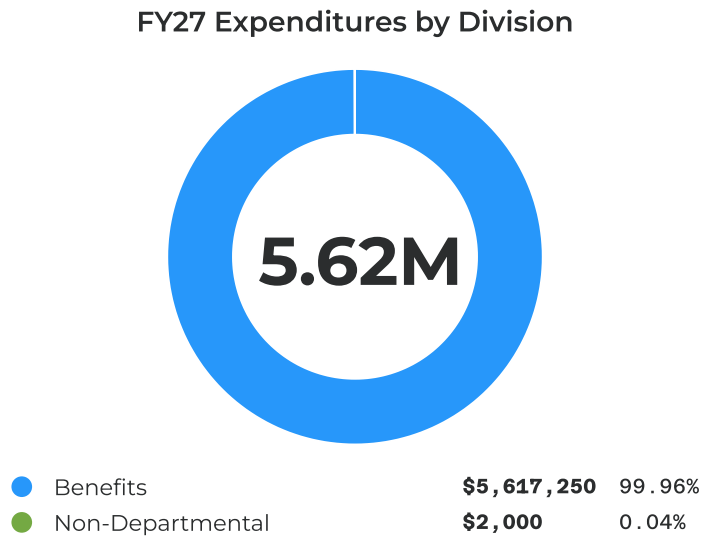




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $4,349,002 | $6,150,373 | $223,594 | $223,264 | -$330 | -0.15% | -$5,927,109 | -96.37% |
| Operating Expenditures | $106,835 | $272,374 | $5,393,986 | $5,393,986 | - | - | $5,121,612 | 1,880.36% |
| Non-Departmental | $2,675 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| **Total Expenditures** | **$4,458,512** | **$6,424,747** | **$5,619,580** | **$5,619,250** | **-$330** | **-0.01%** | **-$805,497** | **-12.54%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Benefits** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $145,354 | $176,729 | $174,191 | $174,191 | - | - | -$2,538 | -1.44% |
| Other Salaries / Part Time | - | $6,698 | - | - | - | - | -$6,698 | -100.00% |
| Overtime / Standard Overtime | $491 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Special Pay / Longevity | $450 | $925 | $1,475 | $1,475 | - | - | $550 | 59.46% |
| Special Pay / Incentive | - | - | $3,233 | $3,233 | - | - | $3,233 | - |
| Special Pay / Other Pays | $2,937 | $2,475 | $2,475 | $2,475 | - | - | - | - |
| Administrative / FICA Taxes | $11,512 | $14,390 | $13,973 | $13,973 | - | - | -$417 | -2.90% |
| Retirement Contributions / Defined Benefit Plan | $18,801 | $24,465 | $19,675 | $19,345 | -$330 | -1.68% | -$5,120 | -20.93% |
| Retirement Contributions / Defined | $6,217 | $7,005 | $6,672 | $6,672 | - | - | -$333 | -4.75% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Cont Plan | | | | | | | | |
| Administrative / Life & Health Insurance | $18,834 | $22,297 | - | - | - | - | -$22,297 | -100.00% |
| Life & Health Insurance / PPO EE | $3,859,843 | $5,300,000 | - | - | - | - | -$5,300,000 | -100.00% |
| Life & Health Insurance / Supplemental Insurance | $284,363 | $593,489 | - | - | - | - | -$593,489 | -100.00% |
| Workers' Compensation / Workers' Comp Regular | $201 | $400 | $400 | $400 | - | - | - | - |
| **Total Salaries & Benefits** | $4,349,002 | $6,150,373 | $223,594 | $223,264 | -$330 | -0.15% | -$5,927,109 | -96.37% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Medical | - | $500 | $5,141,085 | $5,141,085 | - | - | $5,140,585 | 1,028,117.00% |
| Professional Services / Internal IT Support | $28,770 | $39,898 | $31,190 | $31,190 | - | - | -$8,708 | -21.83% |
| Contractual Services / Employee Training | $11,416 | $50,940 | $49,500 | $49,500 | - | - | -$1,440 | -2.83% |
| Contractual Services / Other Contractual Service | $25,113 | $109,700 | $109,700 | $109,700 | - | - | - | - |
| Union Dues / Training/Registration | $8,140 | $11,500 | $11,500 | $11,500 | - | - | - | - |
| Union Dues / Lodging/Transportation | $3,154 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $195 | $1,800 | $1,800 | $1,800 | - | - | - | - |
| Utility Services / Water | $1,203 | $1,456 | $1,673 | $1,673 | - | - | $217 | 14.90% |
| Utility Services / Sewer | $1,101 | $1,365 | $1,405 | $1,405 | - | - | $40 | 2.93% |
| Utility Services / Electricity | $3,046 | $3,780 | $4,730 | $4,730 | - | - | $950 | 25.13% |
| Utility Services / Refuse/Waste Disposal | $231 | $292 | $305 | $305 | - | - | $13 | 4.45% |
| Rental & Leases / Operating/Capital Leasing | - | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Insurance / Property/Liability | $12,675 | $13,943 | $9,098 | $9,098 | - | - | -$4,845 | -34.75% |
| Administrative / Printing & Binding | $2,990 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Administrative / Promotional Activities | $5,265 | $12,000 | $10,000 | $10,000 | - | - | -$2,000 | -16.67% |
| Other Curr Charges/Oblig / Advertising | - | $3,700 | - | - | - | - | -$3,700 | -100.00% |
| Office Supplies / Office Supplies | $3 | $4,000 | $4,500 | $4,500 | - | - | $500 | 12.50% |
| Administrative / Books, Publ, Subsc & Memb | $3,533 | $3,500 | $3,500 | $3,500 | - | - | - | - |
| **Total Operating Expenditures** | $106,835 | $272,374 | $5,393,986 | $5,393,986 | - | - | $5,121,612 | 1,880.36% |
| **Total Benefits** | $4,455,837 | $6,422,747 | $5,617,580 | $5,617,250 | -$330 | -0.01% | -$805,497 | -12.54% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Miscellanous Expenses / Bank Charges and Fees | $2,675 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| **Total Non-Departmental** | $2,675 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| **Total Non-Departmental** | $2,675 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| **Total Expenditures** | **$4,458,512** | **$6,424,747** | **$5,619,580** | **$5,619,250** | **-$330** | **-0.01%** | **-$805,497** | **-12.54%** |

# Employee Benefits Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Human Resources** | $6,422,747 | $5,617,580 | $5,617,250 | -$330 | -0.01% | -$805,497 | -12.54% | |
| **Benefits** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $176,729 | $174,191 | $174,191 | - | - | -$2,538 | -1.44% | The increase is attributable to certification pay and promotion approved as part of the supplemental budget during Budget Workshop #1 |
| Other Salaries / Part Time | $6,698 | - | - | - | - | -$6,698 | -100.00% | The decrease is due to the employee being promoted to a full-time position as part of the FY26 budget. |
| Overtime / Standard Overtime | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Special Pay / Longevity | $925 | $1,475 | $1,475 | - | - | $550 | 59.46% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $3,233 | $3,233 | - | - | $3,233 | - | |
| Certification Pay | - | $2,483 | $2,483 | - | - | $2,483 | - | |
| One-Time Performance Lump-Sum Pay | - | $750 | $750 | - | - | $750 | - | |
| Special Pay / Other Pays | $2,475 | $2,475 | $2,475 | - | - | - | - | |
| Administrative / FICA Taxes | $14,390 | $13,973 | $13,973 | - | - | -$417 | -2.90% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $24,465 | $19,675 | $19,345 | -$330 | -1.68% | -$5,120 | -20.93% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / Defined Cont Plan | $7,005 | $6,672 | $6,672 | - | - | -$333 | -4.75% | Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized. |
| Administrative / Life & Health Insurance | $22,297 | - | - | - | - | -$22,297 | -100.00% | Benefit-related expenses were removed from this account and allocated citywide based on |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | projected expenditures to properly reflect internal service fund accounting methodology |
| Life & Health Insurance / PPO EE | $5,300,000 | - | - | - | - | -$5,300,000 | -100.00% | Coverage premiums provided by the benefit fund have been reclassified from Benefits to Contractual Services to better align with the nature of these expenditures as payments to external service providers. Specifically, costs previously budgeted in account 540-1320-513.23-30 have been moved to 540-1320-513.34-50. This adjustment enhances reporting accuracy and consistency. |
| Medical insurance renewal projection. | $5,300,000 | - | - | - | - | -$5,300,000 | -100.00% | |
| Life & Health Insurance / Supplemental Insurance | $593,489 | - | - | - | - | -$593,489 | -100.00% | Costs previously budgeted in account 540-1320-513.23-90 have been reviewed and reclassified to ensure proper financial reporting. Supplemental insurance amounts will be recorded as liabilities, and any coverage premiums provided by the benefit fund included in this account have been reallocated to the appropriate expense account 540-1320-513.34-50. This adjustment enhances reporting accuracy and consistency. |
| Workers' Compensation / Workers' Comp Regular | $400 | $400 | $400 | - | - | - | - | Increase based on FY24/25 |
| **Total Salaries & Benefits** | $6,150,373 | $223,594 | $223,264 | -$330 | -0.15% | -$5,927,109 | -96.37% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Medical | $500 | $5,141,085 | $5,141,085 | - | - | $5,140,585 | 1,028,117.00% | Protective Medical Supplies. |
| Dental Premium | - | $212,060 | $212,060 | - | - | $212,060 | - | Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated upon receipt of revised forecasts expected in May. |
| EAP Premium | - | $13,178 | $13,178 | - | - | $13,178 | - | Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated upon receipt of revised forecasts expected in May. |
| Life AD&D Premium | - | $33,654 | $33,654 | - | - | $33,654 | - | Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | will be updated upon receipt of revised forecasts expected in May. |
| Medical Premium | - | $4,846,074 | $4,846,074 | - | - | $4,846,074 | - | Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated upon receipt of revised forecasts expected in May. |
| Vision Premium | - | $36,119 | $36,119 | - | - | $36,119 | - | Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated upon receipt of revised forecasts expected in May. |
| Antibacterial | $50 | - | - | - | - | -$50 | -100.00% | Antibacterial Supplies. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification. |
| Masks | $150 | - | - | - | - | -$150 | -100.00% | Facial Masks. Budget transferred from Professional Services to Office |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Supplies 51-10 to reflect the appropriate expenditure classification. |
| Gloves | $50 | - | - | - | - | -$50 | -100.00% | Gloves. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification. |
| Hand Sanitizer | $50 | - | - | - | - | -$50 | -100.00% | Hand Sanitizer. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification. |
| First Aid Kits | $200 | - | - | - | - | -$200 | -100.00% | Basic First Aid Kits. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification. |
| Professional Services / Internal IT Support | $39,898 | $31,190 | $31,190 | - | - | -$8,708 | -21.83% | |
| Contractual Services / Employee Training | $50,940 | $49,500 | $49,500 | - | - | -$1,440 | -2.83% | Training and Development for employees; City wide FAU Training Programs award designations; city-wide events; and professional development |
| Employee Engagement & Recognitions | - | $12,500 | $12,500 | - | - | $12,500 | - | Milestones; Retirement & Maternity memorabilia; Successories & Tickets-at-Work |
| BMAK Vending | $1,440 | - | - | - | - | -$1,440 | -100.00% | Tokens. |
| Benefits Conference & Training | $6,000 | $6,000 | $6,000 | - | - | - | - | Annual CEBS; Wellness Alliance Annual Summit; Annual Art & Science of Health Promotion Conference; Annual Employee Benefits Conference; Annual Health Benefits Conference & Expo; Mental Health America Annual Conference. |
| Employee Events | $25,000 | $25,000 | $25,000 | - | - | - | - | Open Enrollment, Wellness Fair, Frontline Workers Recognition events; Corporate Social Recognition; Lunch-n-Learns. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Tuition Reimbursement | $6,000 | $6,000 | $6,000 | - | - | - | - | Employee Tuition Reimbursements. |
| ADP Training | $12,500 | - | - | - | - | -$12,500 | -100.00% | Workflow and Performance Evaluations. |
| Contractual Services / Other Contractual Service | $109,700 | $109,700 | $109,700 | - | - | - | - | Services for specialized legal matters and added employee benefit. Account 540-1320-513.34-50 now reflects coverage premiums provided by the benefit fund that were previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. These costs have been reclassified from Benefits to Contractual Services to better align with the nature of these expenditures as payments to external service providers. Supplemental insurance amounts will be recorded as liabilities, and the reclassification improves reporting accuracy and consistency. |
| GRS Pension | $25,000 | $25,000 | $25,000 | - | - | - | - | Pension Actuary. |
| Benefits Workshop | $20,000 | $20,000 | $20,000 | - | - | - | - | COBRA administration and FSA administration with UpSwing |
| Mobile Drug Testing | $10,000 | $10,000 | $10,000 | - | - | - | - | Mobile/After Hours Testing. |
| Employee Assistance Program | $6,000 | $6,000 | $6,000 | - | - | - | - | EAP Services. |
| Sunguard | $8,500 | $8,500 | $8,500 | - | - | - | - | NaviLine/Cognos, IT Historical HR Data Services. |
| Akerman | $30,000 | $30,000 | $30,000 | - | - | - | - | Specialized Legal Matters. |
| Preferred Legal | $10,200 | $10,200 | $10,200 | - | - | - | - | Legal Services Plan (Employees) |
| Union Dues / Training/Registration | $11,500 | $11,500 | $11,500 | - | - | - | - | Cost for an HR team of 7 to attend educational conferences, seminars, and trainings with specialized training for professional development. |
| Human Resources Staff Memberships | $1,800 | $1,800 | $1,800 | - | - | - | - | SHRM, FPELRA, PSHRA, FPHRA, PRIMA. |
| SHRM Training | $5,000 | $5,000 | $5,000 | - | - | - | - | HR Staff. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| AINS/AIC Training | $2,700 | $2,700 | $2,700 | - | - | - | - | Risk Management. |
| AI HR Training | $2,000 | $2,000 | $2,000 | - | - | - | - | Employee Engagement. |
| Union Dues / Lodging/Transportation | $6,000 | $6,000 | $6,000 | - | - | - | - | Travel and Lodging expenses for HR team of 7 attending annual HR Training and Developmental programs. |
| Communication/Freight Srv / Postage & Freight | $1,800 | $1,800 | $1,800 | - | - | - | - | Postage Fees: FedEx, UPS, USPS. |
| Utility Services / Water | $1,456 | $1,673 | $1,673 | - | - | $217 | 14.90% | |
| Utility Services / Sewer | $1,365 | $1,405 | $1,405 | - | - | $40 | 2.93% | |
| Utility Services / Electricity | $3,780 | $4,730 | $4,730 | - | - | $950 | 25.13% | |
| Utility Services / Refuse/Waste Disposal | $292 | $305 | $305 | - | - | $13 | 4.45% | |
| Rental & Leases / Operating/Capital Leasing | $3,000 | $3,000 | $3,000 | - | - | - | - | Canon - Office copier; Carahsoft Technology |
| Insurance / Property/Liability | $13,943 | $9,098 | $9,098 | - | - | -$4,845 | -34.75% | |
| Administrative / Printing & Binding | $5,000 | $5,000 | $5,000 | - | - | - | - | Accelerated Business Solutions; Canon Click Charges & associated fees, business cards, and other printed materials. |
| Administrative / Promotional Activities | $12,000 | $10,000 | $10,000 | - | - | -$2,000 | -16.67% | New Hire Onboarding costs, new hire orientation materials, promotional swag items, and Sunshine Club (Bereavement, Parental leave and Maternity Memorabilia, Retirement Plaques and Memorabilia boxes [Anticipating 20 retirees]) |
| Promotional Materials | $6,000 | $6,000 | $6,000 | - | - | - | - | New Hire City Logoed Items. |
| Bereavement | $4,000 | $4,000 | $4,000 | - | - | - | - | Floral Arrangements (In/Out of State). |
| Employee Motivational Supplies | $2,000 | - | - | - | - | -$2,000 | -100.00% | Motivational Supplies. |
| Other Curr Charges/Oblig / Advertising | $3,700 | - | - | - | - | -$3,700 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Publishing Materials for career fairs, employee events, and other publications. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Employee Engagement | $1,200 | - | - | - | - | -$1,200 | -100.00% | Employee Engagement. |
| Job Fairs | $1,500 | - | - | - | - | -$1,500 | -100.00% | Job Fairs. |
| Newsletter | $1,000 | - | - | - | - | -$1,000 | -100.00% | Newsletter. |
| Office Supplies / Office Supplies | $4,000 | $4,500 | $4,500 | - | - | $500 | 12.50% | Office Supplies. $500 originally budgeted in Professional Services (31-40) has been reclassified to Office Supplies to reflect the appropriate expenditure classification. |
| Administrative / Books, Publ, Subsc & Memb | $3,500 | $3,500 | $3,500 | - | - | - | - | Notary Renewals; HR Subscriptions, Magazines & Memberships. |
| **Total Operating Expenditures** | $272,374 | $5,393,986 | $5,393,986 | - | - | $5,121,612 | 1,880.36% | |
| **Total Benefits** | $6,422,747 | $5,617,580 | $5,617,250 | -$330 | -0.01% | -$805,497 | -12.54% | |
| **Non-Departmental** | $2,000 | $2,000 | $2,000 | - | - | - | - | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Miscellanous Expenses / Bank Charges and Fees | $2,000 | $2,000 | $2,000 | - | - | - | - | |
| **Total Non-Departmental** | $2,000 | $2,000 | $2,000 | - | - | - | - | |
| **Total Non-Departmental** | $2,000 | $2,000 | $2,000 | - | - | - | - | |
| **Total Expenditures** | **$6,424,747** | **$5,619,580** | **$5,619,250** | **-$330** | **-0.01%** | **-$805,497** | **-12.54%** | |

# Debt Service Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

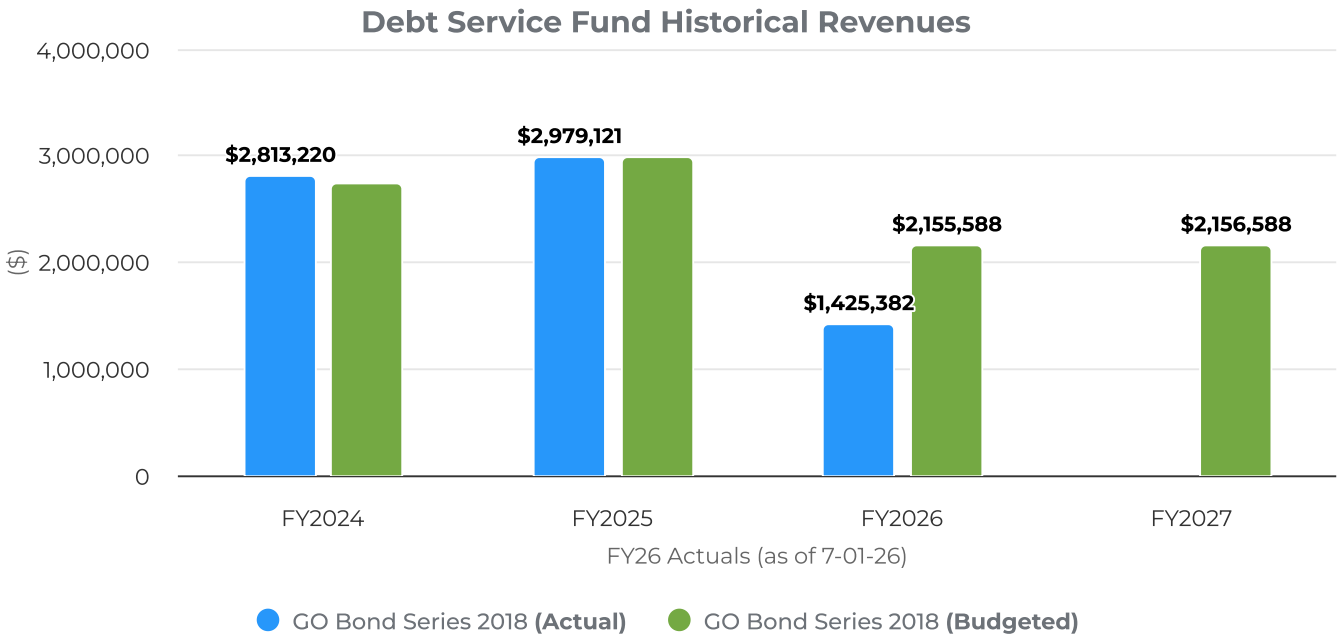
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$1,446,569** | **$2,363,440** | **$1,644,911** | **$1,644,911** | **-** | **-** | **-$718,529** | **-30.40%** |
| **Revenues** | | | | | | | | |
| Ad-Valorem | $3,017,743 | $1,437,059 | $1,522,212 | $1,522,212 | - | - | $85,153 | 5.93% |
| Other | $56,466 | - | - | - | - | - | - | - |
| Fund Balance | - | $718,529 | $634,376 | $634,376 | - | - | -$84,153 | -11.71% |
| **Total Revenues** | **$3,074,209** | **$2,155,588** | **$2,156,588** | **$2,156,588** | **-** | **-** | **$1,000** | **0.05%** |
| **Expenditures** | | | | | | | | |
| Non-Departmental | $2,157,338 | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% |
| **Total Expenditures** | **$2,157,338** | **$2,155,588** | **$2,156,588** | **$2,156,588** | **-** | **-** | **$1,000** | **0.05%** |
| **Total Revenues Less Expenditures** | **$916,871** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Fund Balance** | **$2,363,440** | **$2,363,440** | **$1,644,911** | **$1,644,911** | **-** | **-** | **-$718,529** | **-30.40%** |

The projected FY 2027 Ending Fund Balance is **$1,010,535**. Excess Unassigned Fund Balance currently totals **$1,644,911**.

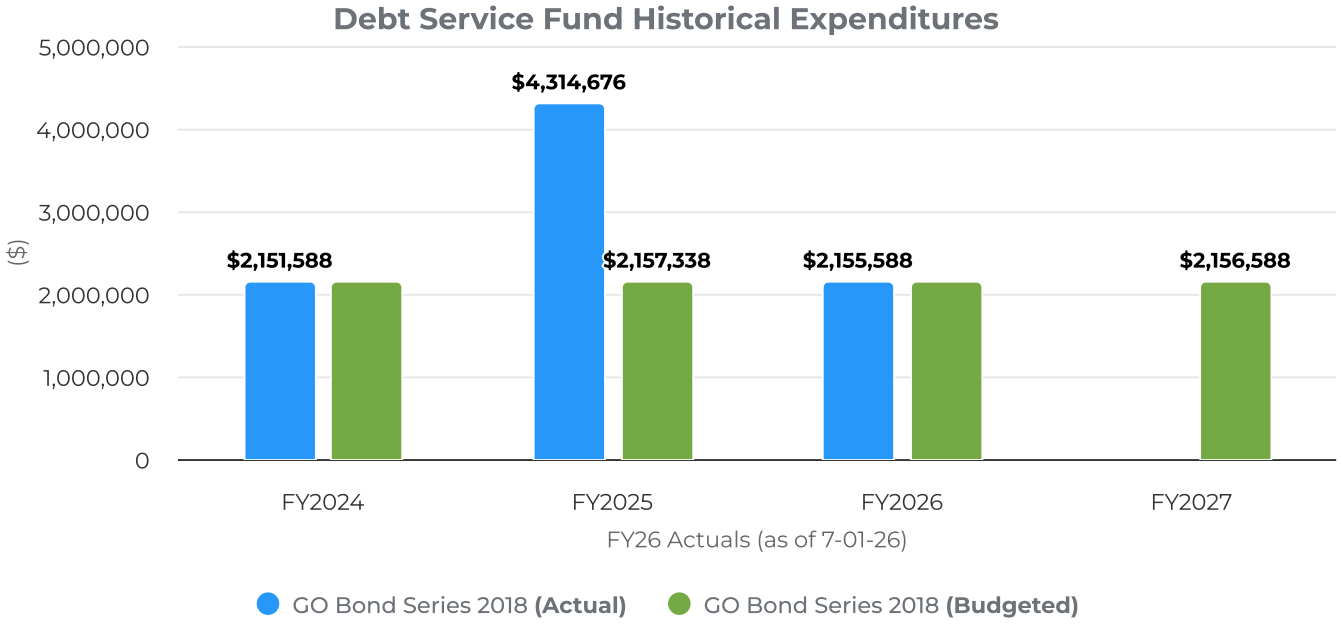
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Debt Service Fund

## Historical Budget to Actual Revenues

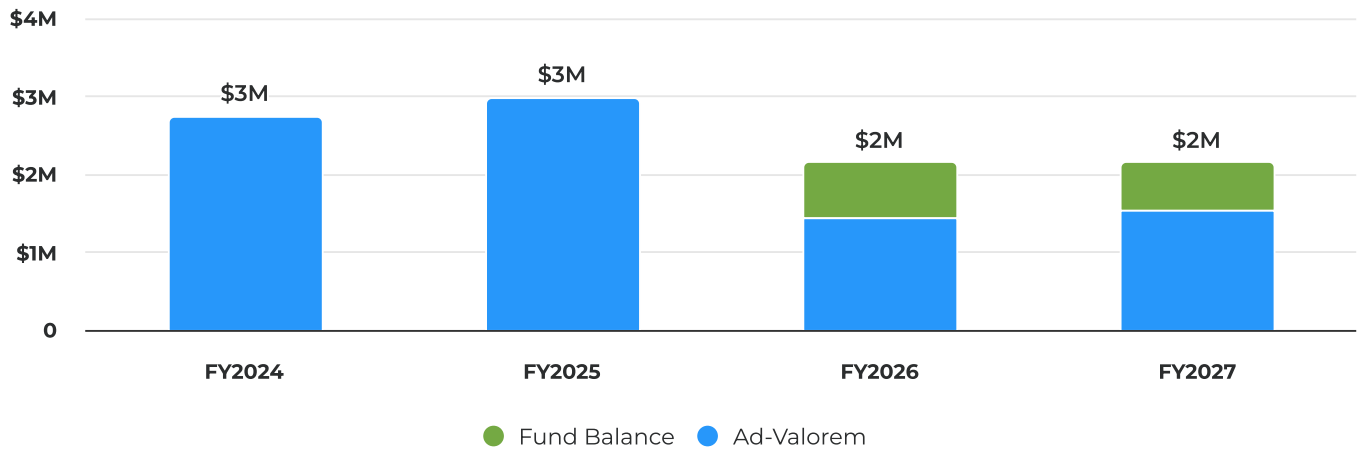



## Historical Budget to Actual Expenditures

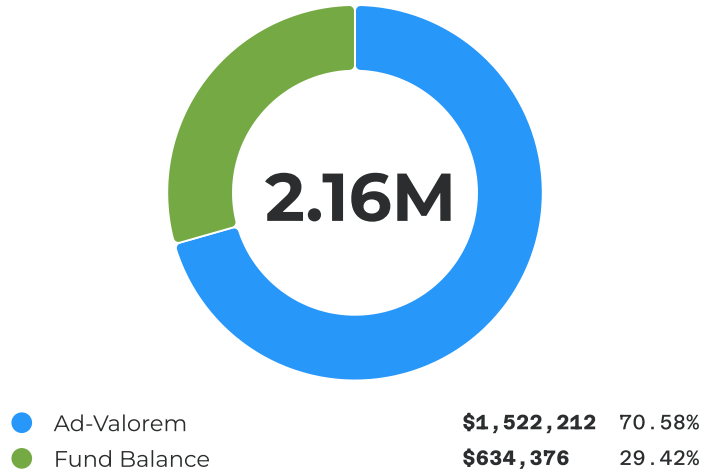


# Revenues by Object Summary

## Historical Revenue by Object Summary



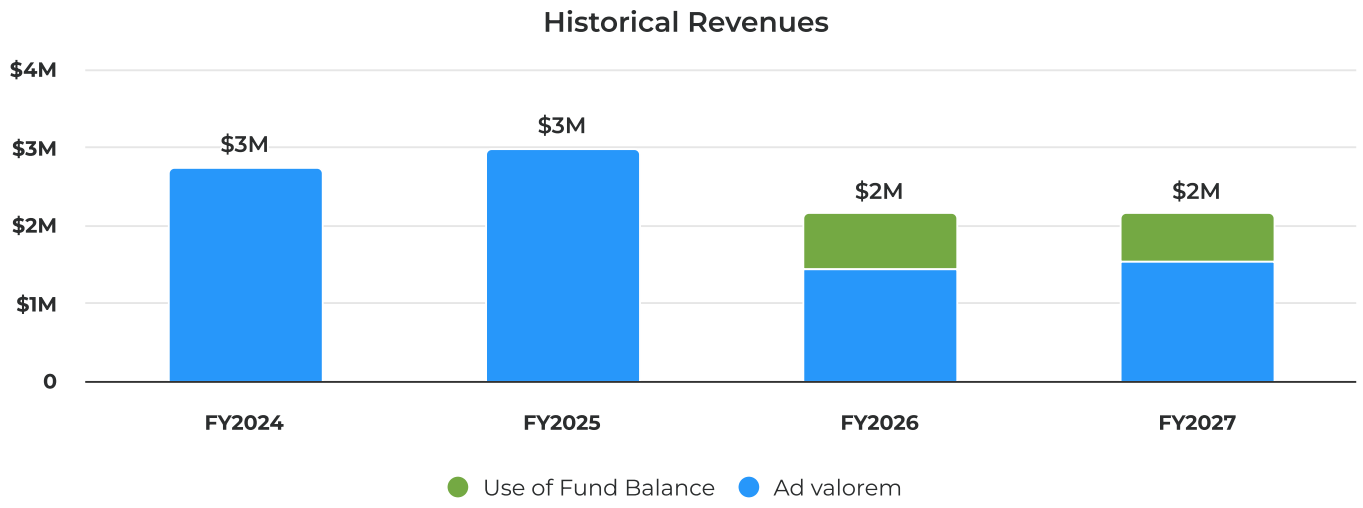

## FY27 Revenues by Object Summary

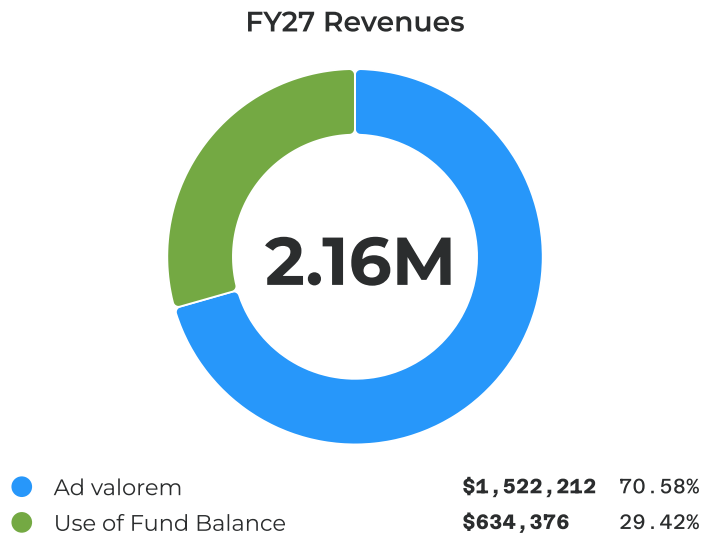



## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Ad-Valorem | $3,017,743 | $1,437,059 | $1,522,212 | $1,522,212 | - | - | $85,153 | 5.93% |
| Other | $56,466 | - | - | - | - | - | - | - |
| Fund Balance | - | $718,529 | $634,376 | $634,376 | - | - | -$84,153 | -11.71% |
| **Total Revenues** | **$3,074,209** | **$2,155,588** | **$2,156,588** | **$2,156,588** | **-** | **-** | **$1,000** | **0.05%** |

# Revenues




## Revenues

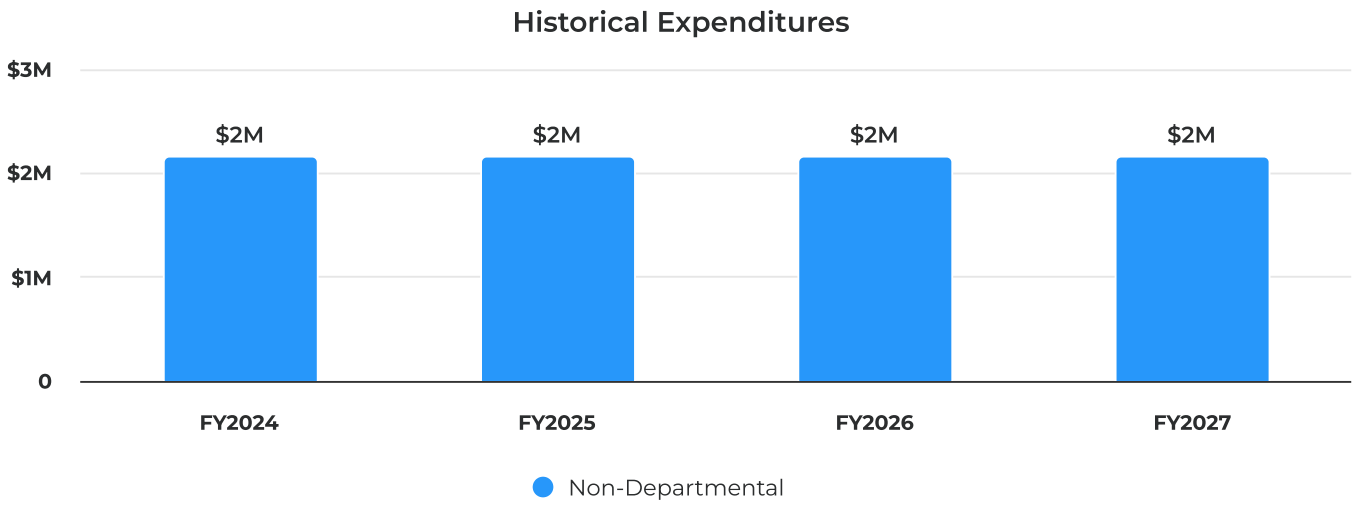
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Ad valorem** | | | | | | | | |
| Property Tax / Debt | $3,017,743 | $1,437,059 | $1,522,212 | $1,522,212 | - | - | $85,153 | 5.93% |
| **Total Ad valorem** | $3,017,743 | $1,437,059 | $1,522,212 | $1,522,212 | - | - | $85,153 | 5.93% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $56,466 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $56,466 | - | - | - | - | - | - | - |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $718,529 | $634,376 | $634,376 | - | - | -$84,153 | -11.71% |
| **Total Use of Fund Balance** | - | $718,529 | $634,376 | $634,376 | - | - | -$84,153 | -11.71% |
| **Total Revenues** | **$3,074,209** | **$2,155,588** | **$2,156,588** | **$2,156,588** | **-** | **-** | **$1,000** | **0.05%** |

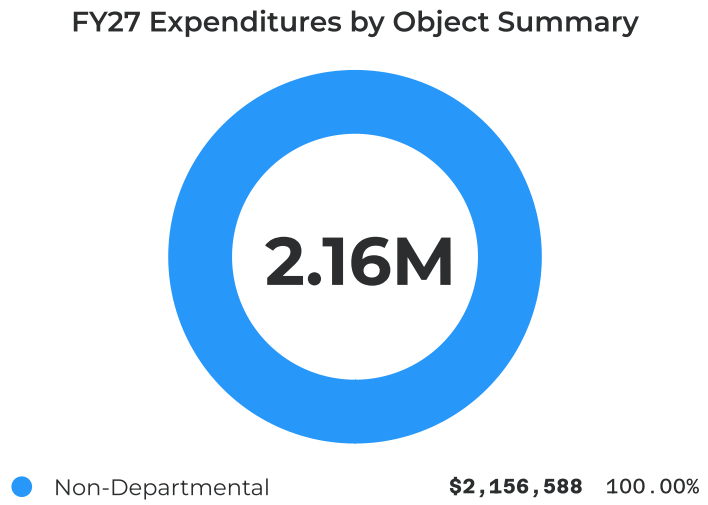
# Debt Service Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **GO Bond Series 2018** | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% | |
| **Ad-Valorem** | | | | | | | | |
| Property Tax / Debt | $1,437,059 | $1,522,212 | $1,522,212 | - | - | $85,153 | 5.93% | |
| **Total Ad-Valorem** | $1,437,059 | $1,522,212 | $1,522,212 | - | - | $85,153 | 5.93% | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | $718,529 | $634,376 | $634,376 | - | - | -$84,153 | -11.71% | |
| **Total Fund Balance** | $718,529 | $634,376 | $634,376 | - | - | -$84,153 | -11.71% | |
| **Total Revenues** | **$2,155,588** | **$2,156,588** | **$2,156,588** | **-** | **-** | **$1,000** | **0.05%** | |

# Expenditures

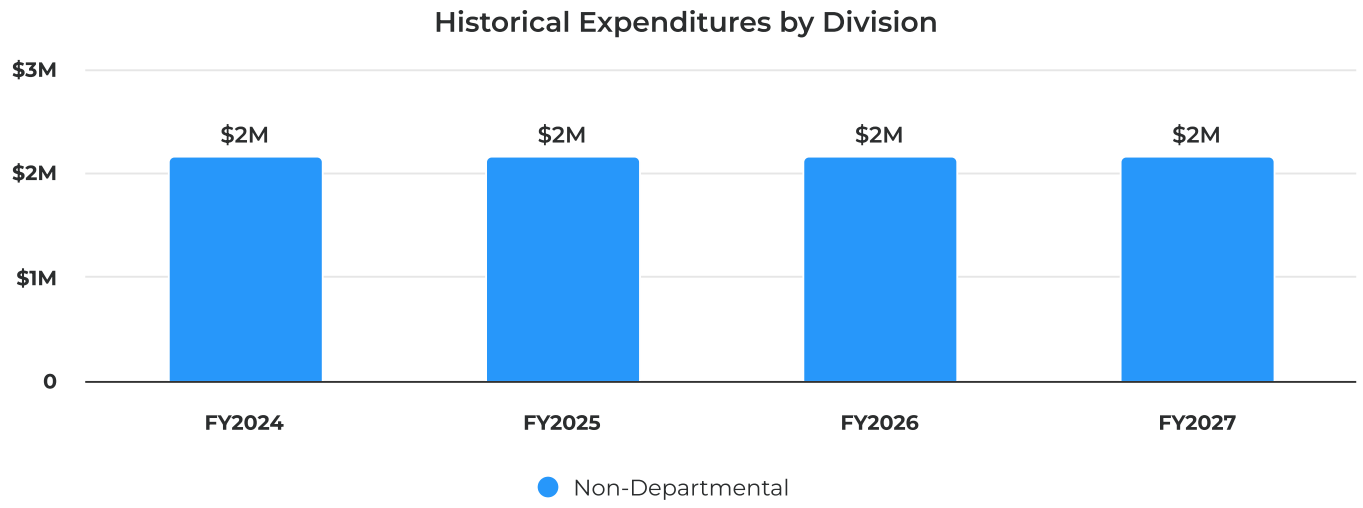


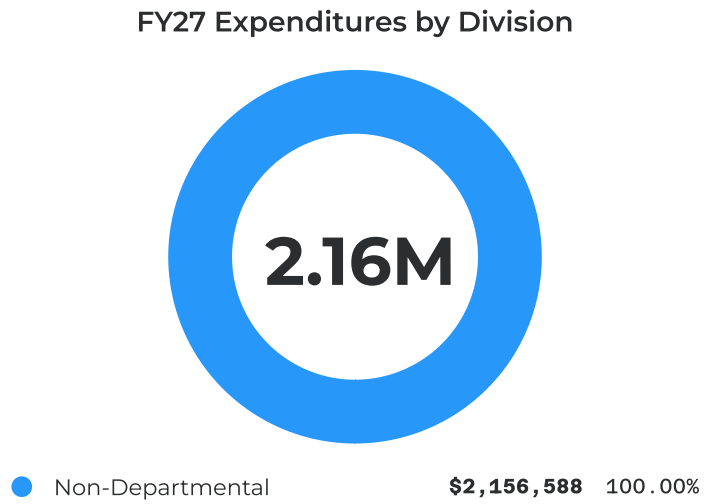




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Non-Departmental | $2,157,338 | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% |
| **Total Expenditures** | **$2,157,338** | **$2,155,588** | **$2,156,588** | **$2,156,588** | **-** | **-** | **$1,000** | **0.05%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $980,000 | $1,030,000 | $1,030,000 | - | - | $50,000 | 5.10% |
| Debt Service / Interest | - | $1,175,588 | $1,126,588 | $1,126,588 | - | - | -$49,000 | -4.17% |
| Other General Government / Principal | $935,000 | - | - | - | - | - | - | - |
| Interest / Interest Series GO Bond96 | $1,222,338 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $2,157,338 | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% |
| **Total Non-Departmental** | $2,157,338 | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% |
| **Total Expenditures** | **$2,157,338** | **$2,155,588** | **$2,156,588** | **$2,156,588** | **-** | **-** | **$1,000** | **0.05%** |

# Debt Service Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Non-Departmental** | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $980,000 | $1,030,000 | $1,030,000 | - | - | $50,000 | 5.10% | |
| GOB 2018 | $415,000 | $435,000 | $435,000 | - | - | $20,000 | 4.82% | The General Obligation 2018 Bond is scheduled to be fully paid and retired on July 1, 2048. As of September 30, 2026, the total outstanding principal balance for the bond is $14,520,000. |
| GOB 2017 | $565,000 | $595,000 | $595,000 | - | - | $30,000 | 5.31% | The General Obligation 2017 Bond is scheduled to be fully paid and retired on July 1, 2047. As of September 30, 2026, the total outstanding principal balance for the bond is $17,475,000. |
| Debt Service / Interest | $1,175,588 | $1,126,588 | $1,126,588 | - | - | -$49,000 | -4.17% | |
| GOB 2017 | $609,875 | $581,625 | $581,625 | - | - | -$28,250 | -4.63% | The General Obligation 2017 Bond is scheduled to be fully paid and retired on July 1, 2047. As of September 30, 2026, the remaining interest to be paid through maturity is $7,189,863. |
| GOB 2018 | $565,713 | $544,963 | $544,963 | - | - | -$20,750 | -3.67% | The General Obligation 2018 Bond is scheduled to be fully paid and retired on July 1, 2048. As of September 30, 2026, the remaining interest to be paid through maturity is $7,060,519. |
| **Total Non-Departmental** | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Total Non-Departmental** | $2,155,588 | $2,156,588 | $2,156,588 | - | - | $1,000 | 0.05% | |
| **Total Expenditures** | **$2,155,588** | **$2,156,588** | **$2,156,588** | **-** | **-** | **$1,000** | **0.05%** | |

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# Electric Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

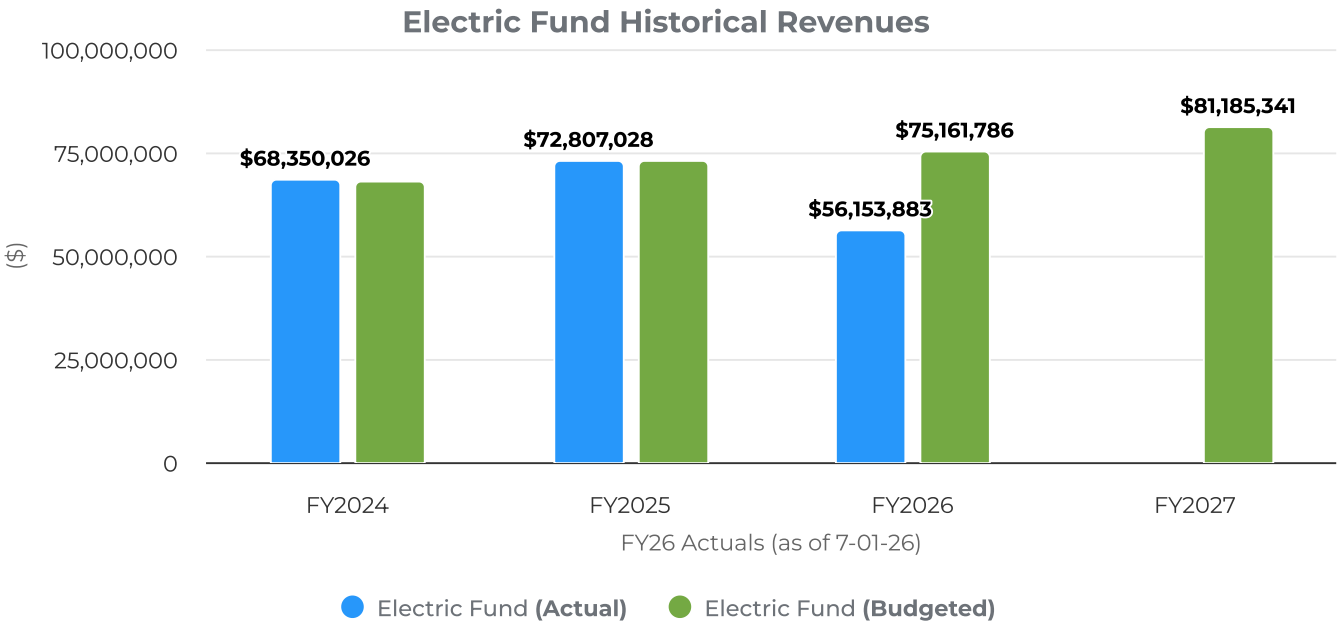
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$32,937,919** | **$41,650,451** | **$43,303,066** | **$43,303,066** | **-** | **-** | **$1,652,615** | **3.97%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $66,374,288 | $71,610,831 | $75,791,849 | $77,275,426 | $1,483,577 | 1.96% | $5,664,595 | 7.91% |
| Fines | $9,056 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| Other | $3,412,220 | $2,334,400 | $2,722,458 | $2,722,458 | - | - | $388,058 | 16.62% |
| Transfers | $3,011,464 | $1,201,555 | $1,196,355 | $1,177,457 | -$18,898 | -1.58% | -$24,098 | -2.01% |
| **Total Revenues** | **$72,807,028** | **$75,161,786** | **$79,720,662** | **$81,185,341** | **$1,464,679** | **1.84%** | **$6,023,555** | **8.01%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $12,817,095 | $16,253,337 | $14,056,209 | $14,019,131 | -$37,078 | -0.26% | -$2,234,206 | -13.75% |
| Operating Expenditures | $42,398,687 | $41,258,515 | $43,818,842 | $43,714,573 | -$104,269 | -0.24% | $2,456,058 | 5.95% |
| Non-Departmental | $8,868,194 | $15,997,321 | $16,162,500 | $16,318,765 | $156,265 | 0.97% | $321,444 | 2.01% |
| **Total Expenditures** | **$64,083,975** | **$73,509,173** | **$74,037,551** | **$74,052,469** | **$14,918** | **0.02%** | **$543,296** | **0.74%** |
| **Total Revenues Less Expenditures** | **$8,723,053** | **$1,652,613** | **$5,683,111** | **$7,132,872** | **$1,449,761** | **25.51%** | **$5,480,259** | **331.61%** |
| **Ending Fund Balance** | **$41,660,972** | **$43,303,064** | **$48,986,177** | **$50,435,938** | **$1,449,761** | **2.96%** | **$7,132,874** | **16.47%** |

The projected FY 2027 Ending Fund Balance is **$50,435,938**. The fund currently reflects a **Reserve Deficit** of **(-$23,359,879.)**

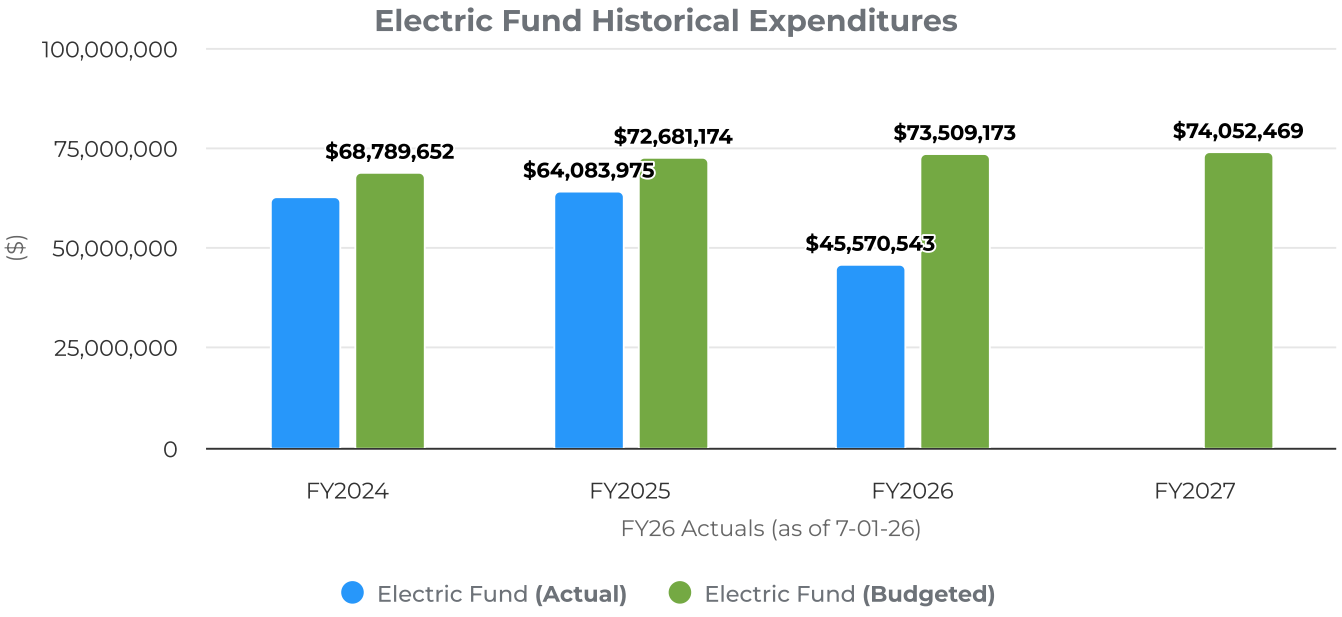
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Electric Fund

## Historical Budget to Actual Revenues

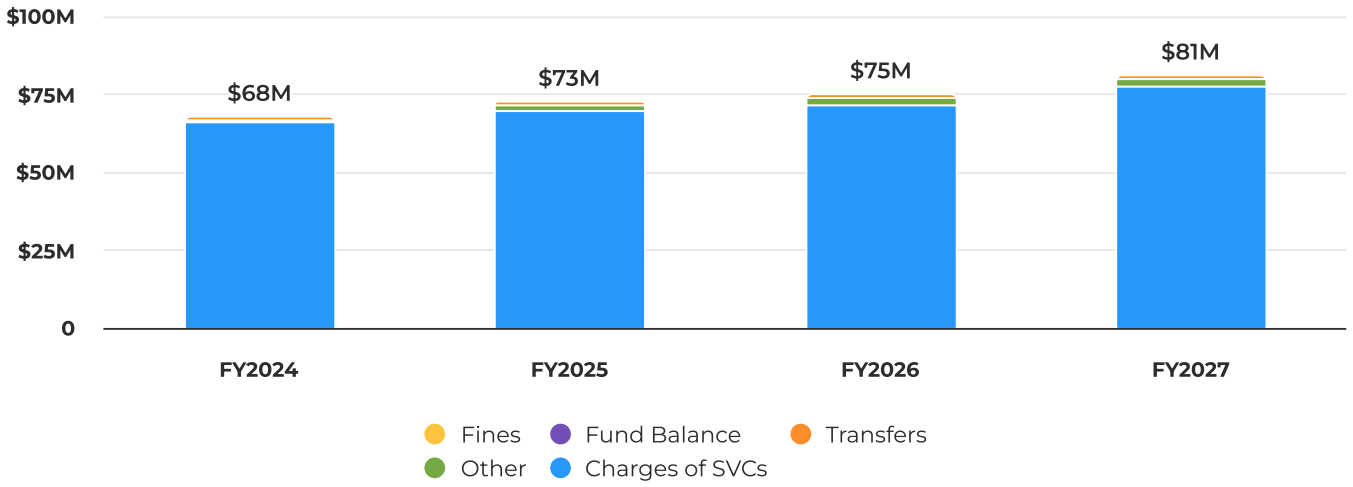



## Historical Budget to Actual Expenditures

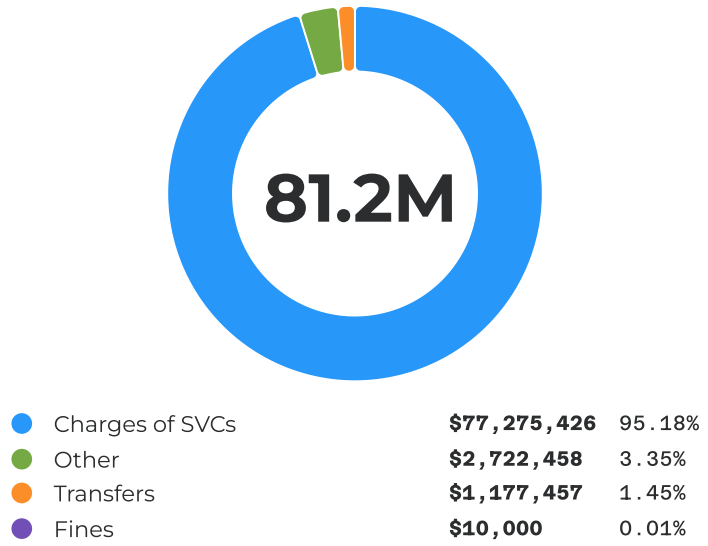


# Revenues by Object Summary

## Historical Revenue by Object Summary



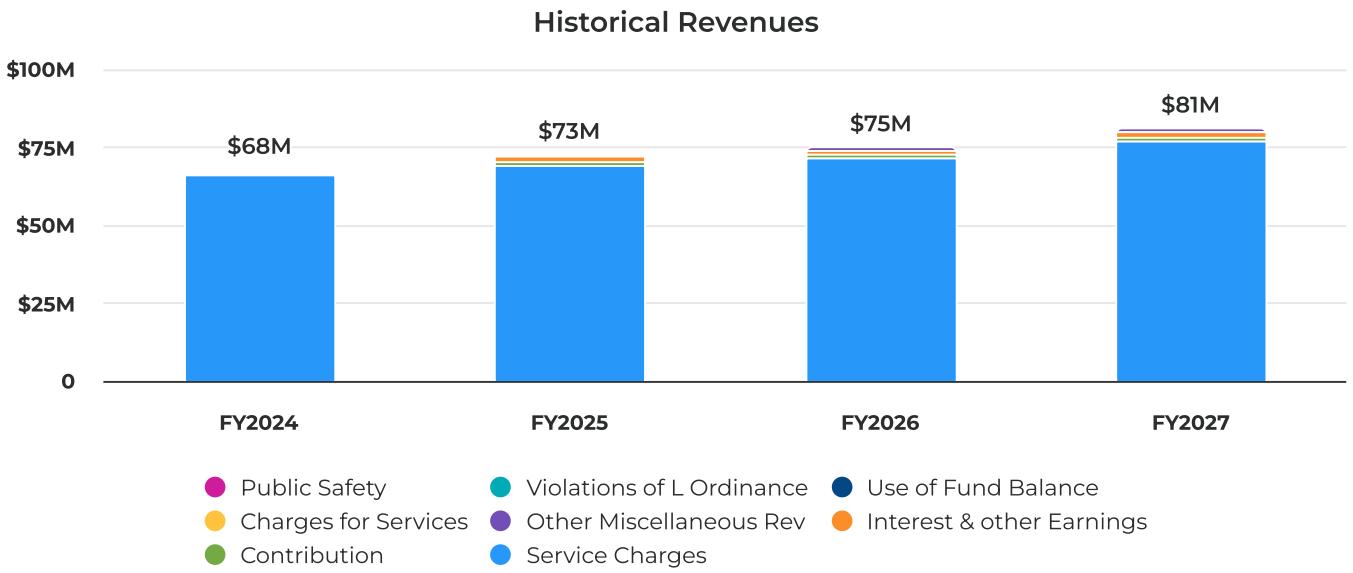

## FY27 Revenues by Object Summary

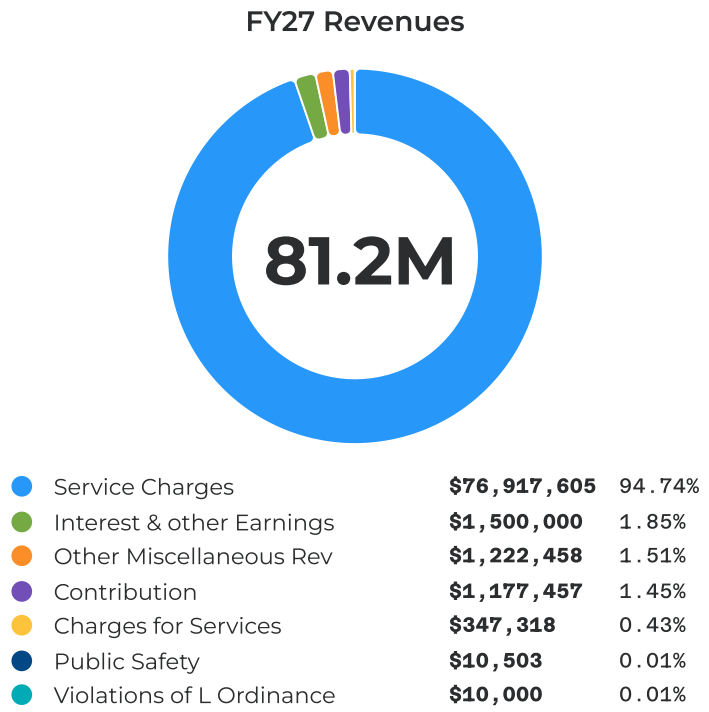



## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $66,374,288 | $71,610,831 | $75,791,849 | $77,275,426 | $1,483,577 | 1.96% | $5,664,595 | 7.91% |
| Fines | $9,056 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| Other | $3,412,220 | $2,334,400 | $2,722,458 | $2,722,458 | - | - | $388,058 | 16.62% |
| Transfers | $3,011,464 | $1,201,555 | $1,196,355 | $1,177,457 | -$18,898 | -1.58% | -$24,098 | -2.01% |
| **Total Revenues** | **$72,807,028** | **$75,161,786** | **$79,720,662** | **$81,185,341** | **$1,464,679** | **1.84%** | **$6,023,555** | **8.01%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | | |
| Government Charges & Fees / Certification/Records | $26,335 | - | $58,000 | $58,000 | - | - | $58,000 | - |
| Government Charges & Fees / NSF and Bank Charges | $55,925 | $58,320 | $57,000 | $57,000 | - | - | -$1,320 | -2.26% |
| Government Charges & Fees / Miscellaneous | $230,018 | $245,160 | $232,318 | $232,318 | - | - | -$12,842 | -5.24% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Charges for Services** | $312,277 | $303,480 | $347,318 | $347,318 | - | - | $43,838 | 14.45% |
| **Public Safety** | | | | | | | | |
| Electric Sales / Electric Charging | $10,041 | $8,000 | $10,503 | $10,503 | - | - | $2,503 | 31.29% |
| **Total Public Safety** | $10,041 | $8,000 | $10,503 | $10,503 | - | - | $2,503 | 31.29% |
| **Service Charges** | | | | | | | | |
| Electric Residential Sale / PCA Residential | $9,642,797 | $12,169,712 | $14,149,976 | $14,149,976 | - | - | $1,980,264 | 16.27% |
| Electric Residential Sale / Electric Sales | $29,018,664 | $29,393,147 | $29,889,224 | $30,785,901 | $896,677 | 3.00% | $1,392,754 | 4.74% |
| Electric Residential Sale / Gas South | $378,477 | $540,000 | $610,000 | $610,000 | - | - | $70,000 | 12.96% |
| Electric Commercial Sales / PCA Commercial & Demand | $5,876,901 | $7,780,635 | $9,046,706 | $9,046,706 | - | - | $1,266,071 | 16.27% |
| Electric Commercial Sales / Electric Sales | $6,318,431 | $6,990,738 | $6,507,984 | $6,703,223 | $195,239 | 3.00% | -$287,515 | -4.11% |
| Electric Commercial Sales / Demand Sales | $12,675,118 | $12,522,119 | $13,055,371 | $13,447,032 | $391,661 | 3.00% | $924,913 | 7.39% |
| Electric Sales / Street Lighting | $588,460 | $415,000 | $606,113 | $606,113 | - | - | $191,113 | 46.05% |
| Electric Sales / Service Charge | $716,092 | $663,000 | $723,253 | $723,253 | - | - | $60,253 | 9.09% |
| Electric Sales / Penalties/Late Fees | $509,363 | $500,000 | $514,457 | $514,457 | - | - | $14,457 | 2.89% |
| Electric Sales / Private Area Lighting | $327,667 | $325,000 | $330,944 | $330,944 | - | - | $5,944 | 1.83% |
| **Total Service Charges** | $66,051,969 | $71,299,351 | $75,434,028 | $76,917,605 | $1,483,577 | 1.97% | $5,618,254 | 7.88% |
| **Violations of L Ordinance** | | | | | | | | |
| Violations of L Ordinance / Tampering Fines | $9,056 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| **Total Violations of L Ordinance** | $9,056 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $2,183,969 | $1,500,000 | $1,500,000 | $1,500,000 | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$4,498 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $4,864 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $2,184,336 | $1,500,000 | $1,500,000 | $1,500,000 | - | - | - | - |
| **Sale of Surplus Material** | | | | | | | | |
| Sales/ Auctions / Sale of Surplus Material | $17,529 | - | - | - | - | - | - | - |
| **Total Sale of Surplus Material** | $17,529 | - | - | - | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / FDOT-Reimbursement | $400,785 | $302,400 | $404,793 | $404,793 | - | - | $102,393 | 33.86% |
| Miscellaneous Revenue / Other | $211,500 | $100,000 | $213,615 | $213,615 | - | - | $113,615 | 113.62% |
| Miscellaneous Revenue / CAIC | $598,070 | $432,000 | $604,050 | $604,050 | - | - | $172,050 | 39.83% |
| **Total Other Miscellaneous Rev** | $1,210,355 | $834,400 | $1,222,458 | $1,222,458 | - | - | $388,058 | 46.51% |
| **Transfer From** | | | | | | | | |
| Governmental Funds / EU Rate Stabilization Fd | $1,745,762 | - | - | - | - | - | - | - |
| **Total Transfer From** | $1,745,762 | - | - | - | - | - | - | - |
| **Contribution** | | | | | | | | |
| Contribution / Water | $615,545 | $579,748 | $572,579 | $565,279 | -$7,300 | -1.27% | -$14,469 | -2.50% |
| Contribution / Refuse | $234,123 | $227,471 | $231,856 | $228,900 | -$2,956 | -1.27% | $1,429 | 0.63% |
| Contribution / Local Sewer | $416,034 | $394,336 | $391,920 | $383,278 | -$8,642 | -2.21% | -$11,058 | -2.80% |
| **Total Contribution** | $1,265,702 | $1,201,555 | $1,196,355 | $1,177,457 | -$18,898 | -1.58% | -$24,098 | -2.01% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Revenues** | **$72,807,028** | **$75,161,786** | **$79,720,662** | **$81,185,341** | **$1,464,679** | **1.84%** | **$6,023,555** | **8.01%** |

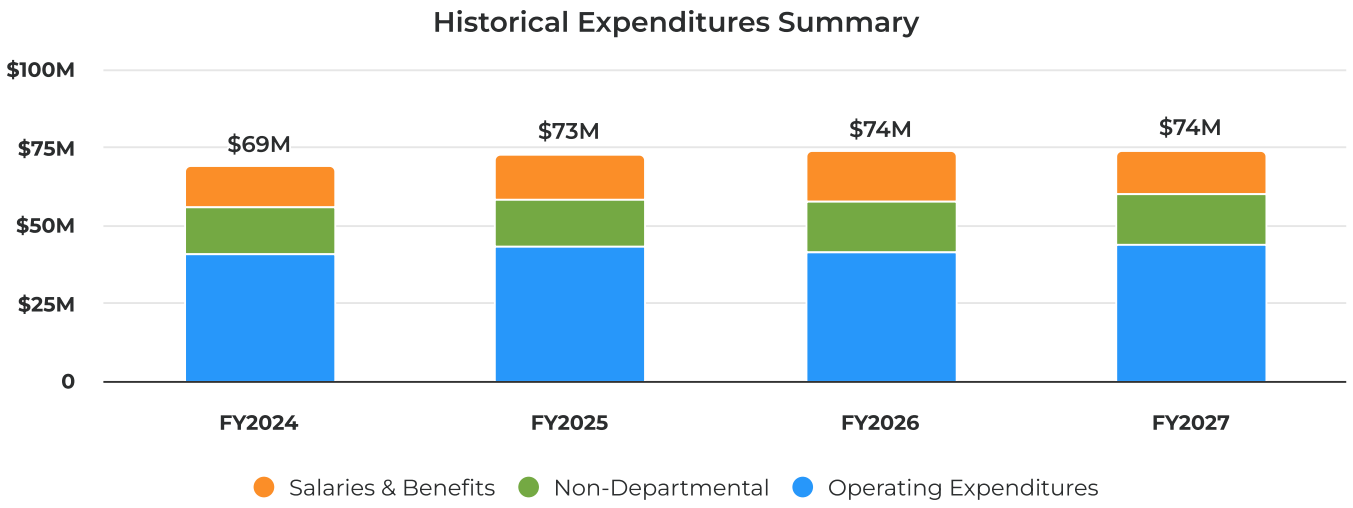
# Electric Fund Revenue Itemizations

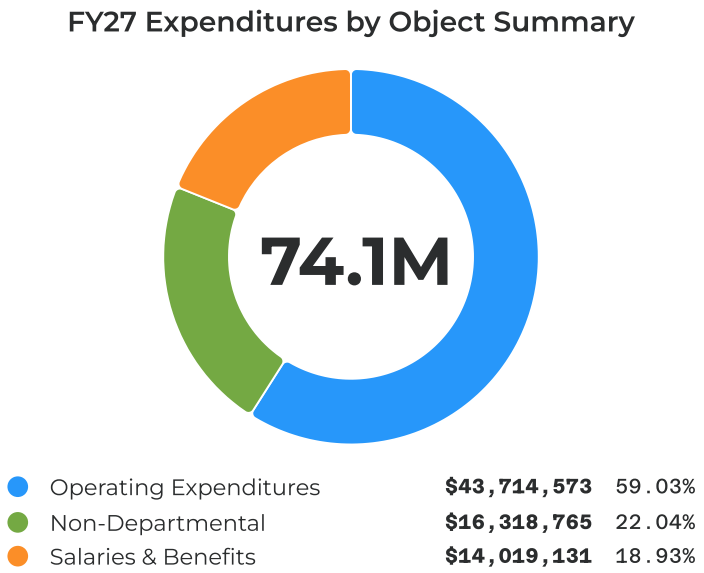
## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Electric Fund** | $75,161,786 | $79,720,662 | $81,185,341 | $1,464,679 | 1.84% | $6,023,555 | 8.01% | |
| **Charges of SVCs** | | | | | | | | |
| Government Charges & Fees / Certification/Records | - | $58,000 | $58,000 | - | - | $58,000 | - | |
| Government Charges & Fees / NSF and Bank Charges | $58,320 | $57,000 | $57,000 | - | - | -$1,320 | -2.26% | FY'27 Budget reduced based on FY'25 Actuals; history shows 2024 as an outlier to the yearly norms . |
| Government Charges & Fees / Miscellaneous | $245,160 | $232,318 | $232,318 | - | - | -$12,842 | -5.24% | FY'27 Budget reduced based on FY'25 Actuals; history shows 2024 as an outlier to the yearly norms. |
| Electric Sales / Electric Charging | $8,000 | $10,503 | $10,503 | - | - | $2,503 | 31.29% | |
| Electric Residential Sale / PCA Residential | $12,169,712 | $14,149,976 | $14,149,976 | - | - | $1,980,264 | 16.27% | |
| Electric Residential Sale / Electric Sales | $29,393,147 | $29,889,224 | $30,785,901 | $896,677 | 3.00% | $1,392,754 | 4.74% | |
| Electric Residential Sale / Gas South | $540,000 | $610,000 | $610,000 | - | - | $70,000 | 12.96% | See attached email for updated request to lower revenues |
| Electric Commercial Sales / PCA Commercial & Demand | $7,780,635 | $9,046,706 | $9,046,706 | - | - | $1,266,071 | 16.27% | |
| Electric Commercial Sales / Electric Sales | $6,990,738 | $6,507,984 | $6,703,223 | $195,239 | 3.00% | -$287,515 | -4.11% | FY'27 Budget reduced to align with prior yearly actuals |
| Electric Commercial Sales / Demand Sales | $12,522,119 | $13,055,371 | $13,447,032 | $391,661 | 3.00% | $924,913 | 7.39% | |
| Electric Sales / Street Lighting | $415,000 | $606,113 | $606,113 | - | - | $191,113 | 46.05% | |
| Electric Sales / Service Charge | $663,000 | $723,253 | $723,253 | - | - | $60,253 | 9.09% | |
| Electric Sales / Penalties/Late Fees | $500,000 | $514,457 | $514,457 | - | - | $14,457 | 2.89% | |
| Electric Sales / Private Area Lighting | $325,000 | $330,944 | $330,944 | - | - | $5,944 | 1.83% | |
| **Total Charges of SVCs** | $71,610,831 | $75,791,849 | $77,275,426 | $1,483,577 | 1.96% | $5,664,595 | 7.91% | |
| **Fines** | | | | | | | | |
| Violations of L Ordinance / Tampering Fines | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | |
| **Total Fines** | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | |
| **Other** | | | | | | | | |
| Interest / Investments | $1,500,000 | $1,500,000 | $1,500,000 | - | - | - | - | |
| Miscellaneous Revenue / FDOT-Reimbursement | $302,400 | $404,793 | $404,793 | - | - | $102,393 | 33.86% | |
| Miscellaneous Revenue / Other | $100,000 | $213,615 | $213,615 | - | - | $113,615 | 113.62% | |
| Miscellaneous Revenue / CAIC | $432,000 | $604,050 | $604,050 | - | - | $172,050 | 39.83% | |
| **Total Other** | $2,334,400 | $2,722,458 | $2,722,458 | - | - | $388,058 | 16.62% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Transfers** | | | | | | | | |
| Contribution / Water | $579,748 | $572,579 | $565,279 | -$7,300 | -1.27% | -$14,469 | -2.50% | |
| Contribution / Refuse | $227,471 | $231,856 | $228,900 | -$2,956 | -1.27% | $1,429 | 0.63% | |
| Contribution / Local Sewer | $394,336 | $391,920 | $383,278 | -$8,642 | -2.21% | -$11,058 | -2.80% | |
| **Total Transfers** | $1,201,555 | $1,196,355 | $1,177,457 | -$18,898 | -1.58% | -$24,098 | -2.01% | |
| **Total Revenues** | **$75,161,786** | **$79,720,662** | **$81,185,341** | **$1,464,679** | **1.84%** | **$6,023,555** | **8.01%** | |

# Expenditures Summary

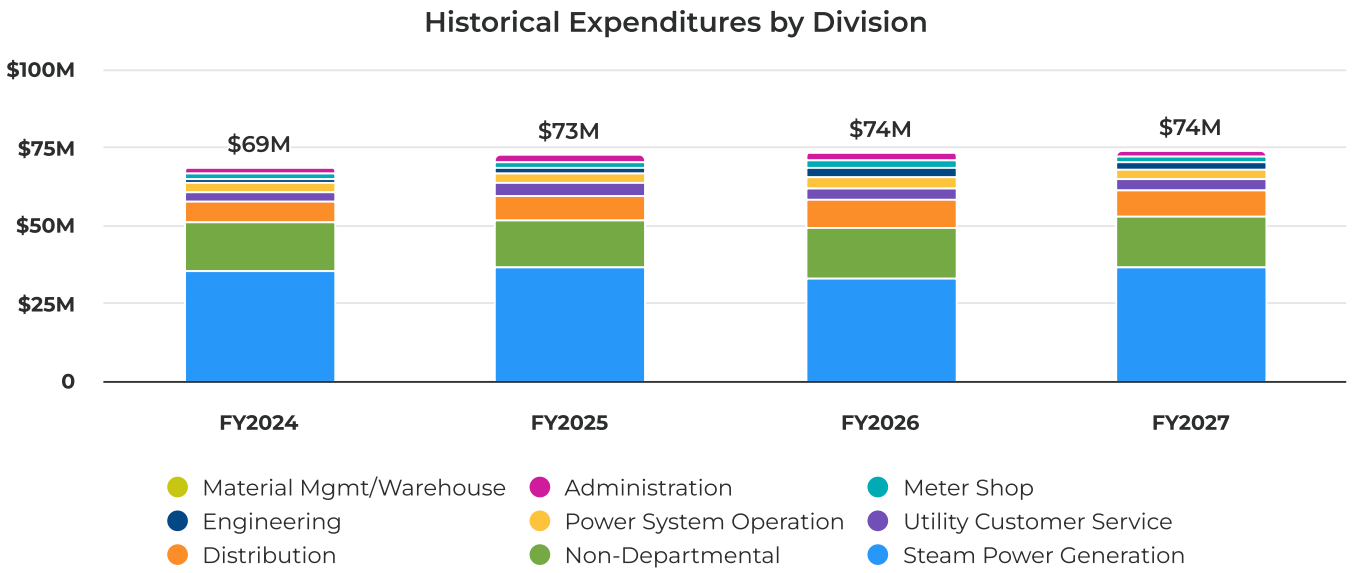


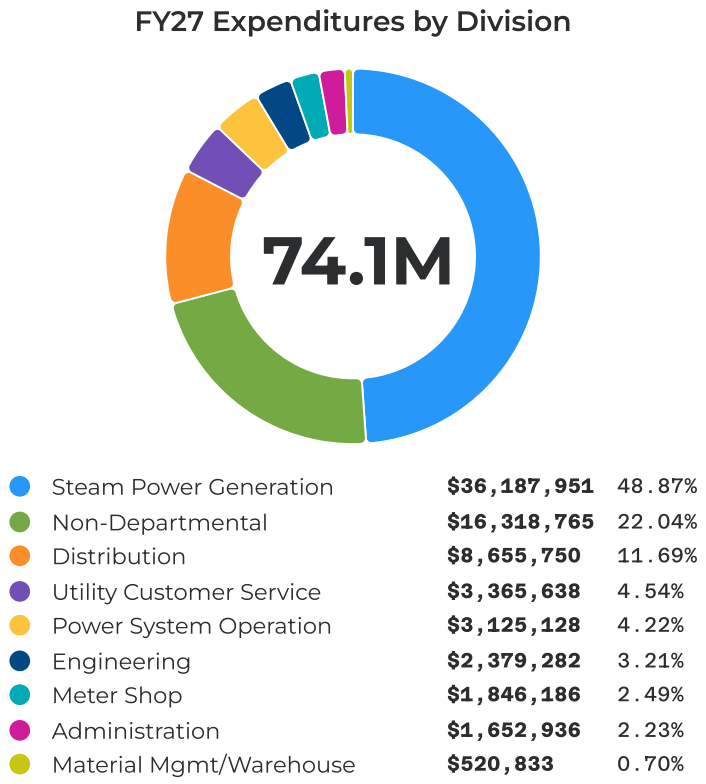




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $12,817,095 | $16,253,337 | $14,056,209 | $14,019,131 | -$37,078 | -0.26% | -$2,234,206 | -13.75% |
| Operating Expenditures | $42,398,687 | $41,258,515 | $43,818,842 | $43,714,573 | -$104,269 | -0.24% | $2,456,058 | 5.95% |
| Non-Departmental | $8,868,194 | $15,997,321 | $16,162,500 | $16,318,765 | $156,265 | 0.97% | $321,444 | 2.01% |
| **Total Expenditures** | **$64,083,975** | **$73,509,173** | **$74,037,551** | **$74,052,469** | **$14,918** | **0.02%** | **$543,296** | **0.74%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Utility Customer Service** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $715,967 | $900,476 | $900,457 | $900,438 | -$19 | - | -$38 | - |
| Other Salaries / Part Time | $37,419 | $29,152 | $29,152 | $29,152 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Overtime / Standard Overtime | $46,154 | $60,000 | $60,000 | $60,000 | - | - | - | - |
| Special Pay / Longevity | $6,100 | $6,900 | $7,700 | $7,700 | - | - | $800 | 11.59% |
| Special Pay / Other Pays | $37 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Administrative / FICA Taxes | $60,055 | $76,510 | $76,570 | $76,568 | -$2 | - | $58 | 0.08% |
| Retirement Contributions / Defined Benefit Plan | $164,694 | $186,111 | $135,862 | $133,582 | -$2,280 | -1.68% | -$52,529 | -28.22% |
| Retirement Contributions / Defined Cont Plan | - | $10,867 | $10,867 | $10,867 | - | - | - | - |
| Administrative / Life & Health Insurance | $123,795 | $241,192 | $183,194 | $180,892 | -$2,302 | -1.26% | -$60,300 | -25.00% |
| Workers' Compensation / Workers' Comp Regular | $1,040 | $2,064 | $2,064 | $2,064 | - | - | - | - |
| Salaries & Wages / Unused Vacation Pay | $9,301 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $15,204 | - | - | - | - | - | - | - |
| **Total Salaries & Benefits** | $1,179,767 | $1,517,772 | $1,410,366 | $1,405,763 | -$4,603 | -0.33% | -$112,009 | -7.38% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $380,450 | $396,505 | $403,634 | $403,634 | - | - | $7,129 | 1.80% |
| Contractual Services / Other Contractual Service | $1,161,463 | $1,259,580 | $1,171,799 | $1,171,799 | - | - | -$87,781 | -6.97% |
| Contractual Services / GASB 96 Contra | -$43,500 | - | - | - | - | - | - | - |
| Union Dues / Training/Registration | $11,539 | $28,000 | $28,000 | $28,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $33,203 | $32,070 | $32,070 | $32,070 | - | - | - | - |
| Utility Services / Water | $9,403 | $25,920 | $13,452 | $13,452 | - | - | -$12,468 | -48.10% |
| Utility Services / Sewer | $8,661 | $17,280 | $12,177 | $12,177 | - | - | -$5,103 | -29.53% |
| Utility Services / Electricity | $11,828 | $14,040 | $17,029 | $17,029 | - | - | $2,989 | 21.29% |
| Utility Services / Refuse/Waste Disposal | $1,483 | $2,700 | $1,750 | $1,750 | - | - | -$950 | -35.19% |
| Rental & Leases / Operating/Capital Leasing | $82,936 | $97,964 | $97,964 | $97,964 | - | - | - | - |
| Rental & Leases / GASB 87 Contra | -$48,750 | - | - | - | - | - | - | - |
| Insurance / Property/Liability | $105,532 | $116,085 | $75,750 | $75,750 | - | - | -$40,335 | -34.75% |
| Repair/Maint Services / Other | $26,525 | $6,100 | $20,100 | $20,100 | - | - | $14,000 | 229.51% |
| Administrative / Printing & Binding | $2,449 | $9,000 | $5,000 | $5,000 | - | - | -$4,000 | -44.44% |
| Administrative / Promotional Activities | $6,905 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| Other Curr Charges/Oblig / Collection Fees | $8,495 | $20,000 | $12,000 | $12,000 | - | - | -$8,000 | -40.00% |
| Office Supplies / Office Supplies | $17,405 | $50,000 | $27,000 | $27,000 | - | - | -$23,000 | -46.00% |
| Operating Supplies / Small Tools & Equipment | $244 | $600 | $600 | $600 | - | - | - | - |
| Operating Supplies / Uniforms | $940 | $1,250 | $1,250 | $1,250 | - | - | - | - |
| Operating Supplies / Other | - | $300 | $300 | $300 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Replacement & Renewal / Equipment-Technology | $14,327 | $30,000 | $30,000 | $30,000 | - | - | - | - |
| **Total Operating Expenditures** | $1,791,536 | $2,122,394 | $1,959,875 | $1,959,875 | - | - | -$162,519 | -7.66% |
| **Total Utility Customer Service** | $2,971,302 | $3,640,166 | $3,370,241 | $3,365,638 | -$4,603 | -0.14% | -$274,528 | -7.54% |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $432,367 | $680,458 | $618,248 | $618,248 | - | - | -$62,210 | -9.14% |
| Salaries & Wages / Unused Vacation Pay | -$4,142 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $14,564 | - | - | - | - | - | - | - |
| Other Salaries / Part Time | $4,939 | $23,620 | $23,620 | $23,620 | - | - | - | - |
| Overtime / Standard Overtime | $1,598 | $4,120 | $4,120 | $4,120 | - | - | - | - |
| Special Pay / Longevity | $2,010 | $6,500 | $2,560 | $2,560 | - | - | -$3,940 | -60.62% |
| Special Pay / Incentive | - | - | $14,932 | $14,932 | - | - | $14,932 | - |
| Special Pay / Other Pays | $5,415 | $6,660 | $6,030 | $6,030 | - | - | -$630 | -9.46% |
| Service / FICA Taxes | $31,378 | $53,151 | $49,241 | $49,241 | - | - | -$3,910 | -7.36% |
| Retirement Contributions / Defined Benefit Plan | $41,779 | $98,313 | $76,364 | $75,085 | -$1,279 | -1.67% | -$23,228 | -23.63% |
| Retirement Contributions / 401-a Plan | $23,953 | $25,400 | $23,303 | $23,303 | - | - | -$2,097 | -8.26% |
| Service / Life & Health Insurance | $47,448 | $99,987 | $79,821 | $78,817 | -$1,004 | -1.26% | -$21,170 | -21.17% |
| Workers' Compensation / Workers' Comp Regular | $723 | $2,903 | $2,903 | $2,903 | - | - | - | - |
| **Total Salaries & Benefits** | $602,031 | $1,001,112 | $901,142 | $898,859 | -$2,283 | -0.25% | -$102,253 | -10.21% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $21,036 | $50,000 | $50,000 | $50,000 | - | - | - | - |
| Professional Services / Internal IT Support | $127,483 | $140,491 | $87,759 | $87,759 | - | - | -$52,732 | -37.53% |
| Professional Services / Other | $196,822 | $394,470 | $314,330 | $314,330 | - | - | -$80,140 | -20.32% |
| Service / Accounting & Auditing | $24,914 | - | - | - | - | - | - | - |
| Contractual Services / Other Contractual Service | $15,144 | $230,850 | $61,800 | $61,800 | - | - | -$169,050 | -73.23% |
| Travel & Training / Training/Registration | $5,285 | $7,500 | $7,500 | $7,500 | - | - | - | - |
| Travel & Training / Lodging/Transportation | $5,632 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $521 | $1,635 | $1,635 | $1,635 | - | - | - | - |
| Utility Services / Water | $505 | $626 | $687 | $687 | - | - | $61 | 9.74% |
| Utility Services / Sewer | $311 | $378 | $440 | $440 | - | - | $62 | 16.40% |
| Utility Services / Electricity | $5,759 | $7,020 | $6,504 | $6,504 | - | - | -$516 | -7.35% |
| Utility Services / Refuse/Waste Disposal | $271 | $810 | $356 | $356 | - | - | -$454 | -56.05% |
| Rental & Leases / Operating/Capital Leasing | $556 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Insurance / Property/Liability | $102,206 | $112,427 | $73,363 | $73,363 | - | - | -$39,064 | -34.75% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Repair/Maint Services / Equipment-General | - | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $6,480 | $7,703 | $7,703 | $7,703 | - | - | - | - |
| Service / Printing & Binding | $2,638 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Service / Promotional Activities | $2,214 | $13,500 | $15,000 | $15,000 | - | - | $1,500 | 11.11% |
| Other Curr Charges/Oblig / Oblig/Other | $6,718 | $12,000 | $12,000 | $12,000 | - | - | - | - |
| Office Supplies / Office Supplies | $8,452 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Operating Supplies / Gas, Lubricants, & Oil | - | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Operating Supplies / Safety Compliance | $24,917 | $25,000 | $25,000 | $25,000 | - | - | - | - |
| Operating Supplies / Computer Software | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Service / Books, Pub, Subsc, & Memb | $42,809 | $55,000 | $50,000 | $50,000 | - | - | -$5,000 | -9.09% |
| Service / Machinery & Equipment | - | $322,118 | - | - | - | - | -$322,118 | -100.00% |
| Machinery & Equipment / Electric | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Service / Capital Outlay Contra | -$7,976 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $592,698 | $1,421,528 | $754,077 | $754,077 | - | - | -$667,451 | -46.95% |
| **Total Administration** | $1,194,728 | $2,422,640 | $1,655,219 | $1,652,936 | -$2,283 | -0.14% | -$769,704 | -31.77% |
| **Engineering** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,115,243 | $2,022,054 | $1,429,466 | $1,429,466 | - | - | -$592,588 | -29.31% |
| Salaries & Wages / Unused Vacation Pay | $10,703 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $18,749 | - | - | - | - | - | - | - |
| Other Salaries / Part Time | $14,765 | $36,627 | $36,627 | $36,627 | - | - | - | - |
| Overtime / Standard Overtime | $8,748 | $10,000 | $6,000 | $6,000 | - | - | -$4,000 | -40.00% |
| Special Pay / Longevity | $4,000 | $6,600 | $14,168 | $14,168 | - | - | $7,568 | 114.67% |
| Special Pay / Incentive | - | - | $9,264 | $9,264 | - | - | $9,264 | - |
| Special Pay / Other Pays | $37 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Service / FICA Taxes | $86,322 | $159,034 | $111,760 | $111,760 | - | - | -$47,274 | -29.73% |
| Retirement Contributions / Defined Benefit Plan | $255,573 | $415,518 | $225,718 | $221,937 | -$3,781 | -1.68% | -$193,581 | -46.59% |
| Retirement Contributions / 401-a Plan | - | $15,866 | $15,866 | $15,866 | - | - | - | - |
| Service / Life & Health Insurance | $104,503 | $287,997 | $157,024 | $155,050 | -$1,974 | -1.26% | -$132,947 | -46.16% |
| Workers' Compensation / Workers' Comp Regular | $12,661 | $26,356 | $26,356 | $26,356 | - | - | - | - |
| **Total Salaries & Benefits** | $1,631,303 | $2,984,552 | $2,036,749 | $2,030,994 | -$5,755 | -0.28% | -$953,558 | -31.95% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $91,910 | $111,751 | $99,653 | $99,653 | - | - | -$12,098 | -10.83% |
| Contractual Services / Other Contractual Service | $168,459 | $180,000 | $180,000 | $180,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Travel & Training / Training/Registration | $9,420 | $24,000 | $15,000 | $15,000 | - | - | -$9,000 | -37.50% |
| Travel & Training / Lodging/Transportation | $8,074 | $37,800 | $15,000 | $15,000 | - | - | -$22,800 | -60.32% |
| Communication/Freight Srv / Postage & Freight | $1,355 | $1,635 | $1,635 | $1,635 | - | - | - | - |
| Utility Services / Water | $133 | $165 | $180 | $180 | - | - | $15 | 9.09% |
| Utility Services / Sewer | $82 | $98 | $116 | $116 | - | - | $18 | 18.37% |
| Utility Services / Electricity | $1,517 | $1,728 | $1,713 | $1,713 | - | - | -$15 | -0.87% |
| Utility Services / Refuse/Waste Disposal | $71 | $124 | $94 | $94 | - | - | -$30 | -24.19% |
| Rental & Leases / Operating/Capital Leasing | $18,500 | $18,000 | - | - | - | - | -$18,000 | -100.00% |
| Insurance / Property/Liability | $6,836 | $7,520 | $4,907 | $4,907 | - | - | -$2,613 | -34.75% |
| Repair/Maint Services / Equipment-General | $2,490 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $32,401 | $49,255 | $49,260 | $49,260 | - | - | $5 | 0.01% |
| Repair/Maint Services / Heavy Equipment | $30,689 | - | - | - | - | - | - | - |
| Office Supplies / Office Supplies | $13 | $3,000 | $1,500 | $1,500 | - | - | -$1,500 | -50.00% |
| Operating Supplies / Gas, Lubricants, & Oil | $1,955 | $1,200 | $2,000 | $2,000 | - | - | $800 | 66.67% |
| Operating Supplies / Small Tools & Equipment | $107 | $3,000 | $1,000 | $1,000 | - | - | -$2,000 | -66.67% |
| Operating Supplies / Uniforms | $3,049 | $4,500 | $3,500 | $3,500 | - | - | -$1,000 | -22.22% |
| Operating Supplies / Other | $12 | $2,000 | - | - | - | - | -$2,000 | -100.00% |
| Service / Books, Pub, Subsc, & Memb | $1,015 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Replacement & Renewal / Equipment-Technology | $250,232 | $332,500 | $280,500 | $280,500 | - | - | -$52,000 | -15.64% |
| Service / Machinery & Equipment | - | $8,500 | $8,500 | $8,500 | - | - | - | - |
| Machinery & Equipment / Electric | $3,334 | - | - | - | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | $12,446 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Service / Capital Outlay Contra | -$12,917 | -$380,000 | -$337,270 | -$337,270 | - | - | $42,730 | -11.24% |
| **Total Operating Expenditures** | $631,183 | $427,776 | $348,288 | $348,288 | - | - | -$79,488 | -18.58% |
| **Total Engineering** | $2,262,486 | $3,412,328 | $2,385,037 | $2,379,282 | -$5,755 | -0.24% | -$1,033,046 | -30.27% |
| **Material Mgmt/Warehouse** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $197,852 | $306,022 | $283,027 | $283,027 | - | - | -$22,995 | -7.51% |
| Salaries & Wages / Unused Vacation Pay | $3,622 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $1,261 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $3,541 | $10,000 | $5,000 | $5,000 | - | - | -$5,000 | -50.00% |
| Special Pay / Longevity | $360 | - | $600 | $600 | - | - | $600 | - |
| Special Pay / Incentive | - | - | $6,700 | $6,700 | - | - | $6,700 | - |
| Special Pay / Other Pays | $55 | $540 | - | - | - | - | -$540 | -100.00% |
| Service / FICA Taxes | $15,389 | $24,217 | $22,593 | $22,593 | - | - | -$1,624 | -6.71% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / Defined Benefit Plan | $44,535 | $56,210 | $45,510 | $44,748 | -$762 | -1.67% | -$11,462 | -20.39% |
| Service / Life & Health Insurance | $25,588 | $47,326 | $40,565 | $40,055 | -$510 | -1.26% | -$7,271 | -15.36% |
| Workers' Compensation / Workers' Comp Regular | $2,192 | $4,495 | $4,495 | $4,495 | - | - | - | - |
| **Total Salaries & Benefits** | $294,396 | $448,810 | $408,490 | $407,218 | -$1,272 | -0.31% | -$41,592 | -9.27% |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Other Contractual Service | $5,310 | $7,000 | $7,000 | $7,000 | - | - | - | - |
| Travel & Training / Training/Registration | $2,670 | $7,500 | $7,500 | $7,500 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $426 | $3,270 | $1,000 | $1,000 | - | - | -$2,270 | -69.42% |
| Repair/Maint Services / Equipment-General | $20,180 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $9,125 | $10,745 | $10,745 | $10,745 | - | - | - | - |
| Repair/Maint Services / Warehouse Supplies | $7,785 | $50,000 | $10,000 | $10,000 | - | - | -$40,000 | -80.00% |
| Service / Printing & Binding | $529 | $1,200 | $1,000 | $1,000 | - | - | -$200 | -16.67% |
| Office Supplies / Office Supplies | - | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Operating Supplies / Gas, Lubricants, & Oil | $395 | $6,000 | $2,000 | $2,000 | - | - | -$4,000 | -66.67% |
| Operating Supplies / Inventory Clearing Acct | - | - | $52,670 | $52,670 | - | - | $52,670 | - |
| Operating Supplies / Small Tools & Equipment | $5,173 | $12,000 | $12,000 | $12,000 | - | - | - | - |
| Operating Supplies / Uniforms | $1,047 | $2,400 | $1,200 | $1,200 | - | - | -$1,200 | -50.00% |
| Operating Supplies / Other | $11,071 | $13,500 | $13,500 | $13,500 | - | - | - | - |
| Machinery & Equipment / Electric | $2,527 | - | - | - | - | - | - | - |
| Service / Capital Outlay Contra | - | -$161,808 | -$10,000 | -$10,000 | - | - | $151,808 | -93.82% |
| **Total Operating Expenditures** | $66,238 | -$43,193 | $113,615 | $113,615 | - | - | $156,808 | -363.04% |
| **Total Material Mgmt/Warehouse** | $360,634 | $405,617 | $522,105 | $520,833 | -$1,272 | -0.24% | $115,216 | 28.41% |
| **Steam Power Generation** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $789,371 | $487,152 | $487,214 | $487,214 | - | - | $62 | 0.01% |
| Salaries & Wages / Unused Vacation Pay | -$8,171 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $10,552 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $113,432 | $40,000 | $40,000 | $40,000 | - | - | - | - |
| Special Pay / Longevity | $8,654 | $6,232 | $4,310 | $4,310 | - | - | -$1,922 | -30.84% |
| Special Pay / Other Pays | $5,270 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Service / FICA Taxes | $68,884 | $41,079 | $40,937 | $40,937 | - | - | -$142 | -0.35% |
| Retirement Contributions / Defined Benefit Plan | $103,261 | $79,927 | $56,535 | $55,588 | -$947 | -1.68% | -$24,339 | -30.45% |
| Retirement Contributions / 401-a Plan | $14,753 | $16,680 | $15,163 | $15,163 | - | - | -$1,517 | -9.09% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Service / Life & Health Insurance | $113,092 | $55,973 | $52,342 | $51,684 | -$658 | -1.26% | -$4,289 | -7.66% |
| Workers' Compensation / Workers' Comp Regular | $9,579 | $25,384 | $25,384 | $25,384 | - | - | - | - |
| **Total Salaries & Benefits** | $1,228,675 | $756,927 | $726,385 | $724,780 | -$1,605 | -0.22% | -$32,147 | -4.25% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $121,877 | $162,207 | $169,267 | $169,267 | - | - | $7,060 | 4.35% |
| Professional Services / Environmental Compl | $33,600 | $29,930 | $29,930 | $29,930 | - | - | - | - |
| Professional Services / Other | $4,539 | $6,500 | $500 | $500 | - | - | -$6,000 | -92.31% |
| Contractual Services / Purchased Power | $10,639,715 | $11,313,980 | $19,350,010 | $19,350,010 | - | - | $8,036,030 | 71.03% |
| Contractual Services / F.P&L Transmission Cost | $3,383,974 | $3,496,157 | - | - | - | - | -$3,496,157 | -100.00% |
| Contractual Services / Purch Power Stanton Base | $856,561 | $320,955 | - | - | - | - | -$320,955 | -100.00% |
| Contractual Services / Pur Power Stanton PCA | $1,785,306 | $648,555 | - | - | - | - | -$648,555 | -100.00% |
| Contractual Services / Pur Power StLucie Nuclear | $9,001,890 | $8,734,279 | $9,726,239 | $9,726,239 | - | - | $991,960 | 11.36% |
| Contractual Services / FPU - Gas Distribution | $474,691 | $562,655 | $406,872 | $406,872 | - | - | -$155,783 | -27.69% |
| Contractual Services / Gas South | - | $200,000 | $200,000 | $200,000 | - | - | - | - |
| Contractual Services / Pur Power - FMPA Solar II | $918,981 | $4,291,656 | $3,646,672 | $3,646,672 | - | - | -$644,984 | -15.03% |
| Contractual Services / Net Meter Power Purchase | $1,398 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Contractual Services / Other Contractual Service | $105,086 | $274,500 | $309,200 | $309,200 | - | - | $34,700 | 12.64% |
| Contractual Services / Net Meter Contra | - | $5,000 | $4,000 | $4,000 | - | - | -$1,000 | -20.00% |
| Travel & Training / Training/Registration | $3,176 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $50 | $2,725 | $1,000 | $1,000 | - | - | -$1,725 | -63.30% |
| Utility Services / Water | $37,093 | $54,000 | $48,837 | $48,837 | - | - | -$5,163 | -9.56% |
| Utility Services / Sewer | $92,894 | $117,046 | $122,859 | $122,859 | - | - | $5,813 | 4.97% |
| Utility Services / Electricity | $6,482 | $7,020 | $8,554 | $8,554 | - | - | $1,534 | 21.85% |
| Utility Services / Refuse/Waste Disposal | $6,408 | $8,640 | $8,468 | $8,468 | - | - | -$172 | -1.99% |
| Utility Services / Natural Gas | $5,033 | $200,000 | $200,000 | $200,000 | - | - | - | - |
| Rental & Leases / Operating/Capital Leasing | $8,236 | $7,000 | $7,000 | $7,000 | - | - | - | - |
| Insurance / Property/Liability | $1,430,378 | $1,573,416 | $1,026,718 | $1,026,718 | - | - | -$546,698 | -34.75% |
| Repair/Maint Services / Buildings | - | - | $3,000 | $3,000 | - | - | $3,000 | - |
| Repair/Maint Services / Equipment-General | $15,667 | $21,500 | $20,500 | $20,500 | - | - | -$1,000 | -4.65% |
| Repair/Maint Services / Equipment-Garage | $9,125 | $10,745 | $10,745 | $10,745 | - | - | - | - |
| Repair/Maint Services / Boiler Plant | $19,654 | $5,000 | $5,000 | $5,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Repair/Maint Services / Electrical Plant | $78,338 | $25,000 | $25,000 | $25,000 | - | - | - | - |
| Repair/Maint Services / Steam Plant | $12 | $2,500 | - | - | - | - | -$2,500 | -100.00% |
| Repair/Maint Services / Other Plant | $7,552 | $7,500 | $7,500 | $7,500 | - | - | - | - |
| Service / Printing & Binding | - | $2,500 | $1,000 | $1,000 | - | - | -$1,500 | -60.00% |
| Other Curr Charges/Oblig / Advertising | - | $2,000 | - | - | - | - | -$2,000 | -100.00% |
| Office Supplies / Office Supplies | - | $800 | $800 | $800 | - | - | - | - |
| Office Supplies / Office Furniture | - | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants, & Oil | $3,679 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Operating Supplies / Lubricants | $299 | - | - | - | - | - | - | - |
| Operating Supplies / Inventory Clearing Acct | -$245 | - | $5,000 | $5,000 | - | - | $5,000 | - |
| Operating Supplies / Small Tools & Equipment | $5,225 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Operating Supplies / Chemicals | - | $3,000 | $1,000 | $1,000 | - | - | -$2,000 | -66.67% |
| Operating Supplies / Uniforms | $5,101 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Operating Supplies / Lab | $941 | - | - | - | - | - | - | - |
| Operating Supplies / Other | $26,150 | $4,800 | $1,500 | $1,500 | - | - | -$3,300 | -68.75% |
| Service / Books, Pub, Subsc, & Memb | $100,984 | $95,000 | $95,000 | $95,000 | - | - | - | - |
| **Total Operating Expenditures** | $29,189,851 | $32,217,566 | $35,463,171 | $35,463,171 | - | - | $3,245,605 | 10.07% |
| **Total Steam Power Generation** | $30,418,526 | $32,974,493 | $36,189,556 | $36,187,951 | -$1,605 | - | $3,213,458 | 9.75% |
| **Power System Operation** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $868,950 | $1,062,007 | $989,346 | $989,346 | - | - | -$72,661 | -6.84% |
| Salaries & Wages / Unused Vacation Pay | -$39,246 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $20,612 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $119,842 | $160,000 | $130,000 | $130,000 | - | - | -$30,000 | -18.75% |
| Special Pay / Longevity | $10,225 | $10,700 | $11,300 | $11,300 | - | - | $600 | 5.61% |
| Special Pay / Incentive | - | - | $4,804 | $4,804 | - | - | $4,804 | - |
| Special Pay / Other Pays | $4,514 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Service / FICA Taxes | $74,639 | $94,577 | $87,137 | $87,137 | - | - | -$7,440 | -7.87% |
| Retirement Contributions / Defined Benefit Plan | $183,876 | $270,348 | $160,683 | $157,991 | -$2,692 | -1.68% | -$112,357 | -41.56% |
| Service / Life & Health Insurance | $100,737 | $168,256 | $124,311 | $122,748 | -$1,563 | -1.26% | -$45,508 | -27.05% |
| Workers' Compensation / Workers' Comp Regular | $10,832 | $20,152 | $20,152 | $20,152 | - | - | - | - |
| **Total Salaries & Benefits** | $1,354,982 | $1,790,540 | $1,532,233 | $1,527,978 | -$4,255 | -0.28% | -$262,562 | -14.66% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $123,770 | $129,987 | $105,554 | $105,554 | - | - | -$24,433 | -18.80% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Professional Services / Other | $437,860 | $699,726 | $487,150 | $487,150 | - | - | -$212,576 | -30.38% |
| Contractual Services / Maintenance | $530 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Contractual Services / Other Contractual Service | $560,353 | $905,650 | $851,650 | $851,650 | - | - | -$54,000 | -5.96% |
| Travel & Training / Training/Registration | $9,535 | $25,000 | $15,000 | $15,000 | - | - | -$10,000 | -40.00% |
| Utility Services / Water | $1,302 | $1,728 | $1,728 | $1,728 | - | - | - | - |
| Utility Services / Sewer | $283 | $432 | $370 | $370 | - | - | -$62 | -14.35% |
| Utility Services / Electricity | $36,183 | $44,668 | $45,471 | $45,471 | - | - | $803 | 1.80% |
| Utility Services / Refuse/Waste Disposal | $8,363 | $10,526 | $10,633 | $10,633 | - | - | $107 | 1.02% |
| Rental & Leases / Operating/Capital Leasing | $3,749 | $3,450 | $3,450 | $3,450 | - | - | - | - |
| Insurance / Property/Liability | $85,531 | $94,084 | $61,394 | $61,394 | - | - | -$32,690 | -34.75% |
| Repair/Maint Services / Equipment-General | $72 | $2,000 | $500 | $500 | - | - | -$1,500 | -75.00% |
| Repair/Maint Services / Equipment-Utilities | $197 | $1,000 | $500 | $500 | - | - | -$500 | -50.00% |
| Service / Printing & Binding | $372 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Office Supplies / Office Supplies | $2,592 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $235 | $250 | $250 | $250 | - | - | - | - |
| Operating Supplies / Uniforms | - | $500 | $500 | $500 | - | - | - | - |
| Replacement & Renewal / Equipment-Technology | - | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Machinery & Equipment / Electric | $2,175 | - | - | - | - | - | - | - |
| Service / Capital Outlay Contra | - | -$134,543 | - | - | - | - | $134,543 | -100.00% |
| **Total Operating Expenditures** | $1,273,103 | $1,797,458 | $1,597,150 | $1,597,150 | - | - | -$200,308 | -11.14% |
| **Total Power System Operation** | $2,628,085 | $3,587,998 | $3,129,383 | $3,125,128 | -$4,255 | -0.14% | -$462,870 | -12.90% |
| **Distribution** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $2,914,668 | $3,090,277 | $3,118,303 | $3,117,757 | -$546 | -0.02% | $27,480 | 0.89% |
| Salaries & Wages / Unused Vacation Pay | -$15,909 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $18,537 | - | - | - | - | - | - | - |
| Other Salaries / Part Time | - | $51,109 | $51,109 | $51,109 | - | - | - | - |
| Overtime / Standard Overtime | $1,350,458 | $1,500,000 | $1,500,000 | $1,500,000 | - | - | - | - |
| Special Pay / Longevity | $16,885 | $20,536 | $19,957 | $19,957 | - | - | -$579 | -2.82% |
| Special Pay / Other Pays | $22,738 | - | - | - | - | - | - | - |
| Service / FICA Taxes | $314,879 | $275,020 | $277,176 | $277,134 | -$42 | -0.02% | $2,114 | 0.77% |
| Retirement Contributions / Defined Benefit Plan | $578,300 | $1,016,654 | $543,091 | $533,993 | -$9,098 | -1.68% | -$482,661 | -47.48% |
| Retirement Contributions / 401-a Plan | $15,194 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Service / Life & Health Insurance | $357,314 | $451,908 | $366,388 | $361,783 | -$4,605 | -1.26% | -$90,125 | -19.94% |
| Workers' Compensation / Workers' Comp Regular | $46,319 | $75,146 | $75,146 | $75,146 | - | - | - | - |
| **Total Salaries & Benefits** | $5,619,383 | $6,480,650 | $5,951,170 | $5,936,879 | -$14,291 | -0.24% | -$543,771 | -8.39% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Equipment Test | $17,360 | $25,000 | $50,250 | $50,250 | - | - | $25,250 | 101.00% |
| Professional Services / Internal IT Support | $64,597 | $74,923 | $65,682 | $65,682 | - | - | -$9,241 | -12.33% |
| Professional Services / Environmental Compl | $13,382 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Professional Services / Other | $143,202 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| Contractual Services / Maintenance | $1,179,270 | $1,260,000 | $1,332,800 | $1,332,800 | - | - | $72,800 | 5.78% |
| Contractual Services / Other Contractual Service | $104,886 | $150,250 | $125,000 | $125,000 | - | - | -$25,250 | -16.81% |
| Contractual Services / Right of Way | $37,372 | $40,000 | $40,000 | $40,000 | - | - | - | - |
| Travel & Training / Training/Registration | $28,328 | $45,000 | $45,000 | $45,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $6,670 | $10,900 | $7,500 | $7,500 | - | - | -$3,400 | -31.19% |
| Utility Services / Water | $4,724 | $7,344 | $6,313 | $6,313 | - | - | -$1,031 | -14.04% |
| Utility Services / Sewer | $1,973 | $2,363 | $2,791 | $2,791 | - | - | $428 | 18.11% |
| Utility Services / Electricity | $61,540 | $65,839 | $78,489 | $78,489 | - | - | $12,650 | 19.21% |
| Utility Services / Refuse/Waste Disposal | $1,719 | $2,164 | $2,265 | $2,265 | - | - | $101 | 4.67% |
| Rental & Leases / Vehicles | $43,014 | $45,000 | $35,000 | $35,000 | - | - | -$10,000 | -22.22% |
| Insurance / Property/Liability | $195,886 | $215,475 | $140,607 | $140,607 | - | - | -$74,868 | -34.75% |
| Repair/Maint Services / Equipment-General | - | $11,000 | $5,000 | $5,000 | - | - | -$6,000 | -54.55% |
| Repair/Maint Services / Equipment-Garage | $61,708 | $72,167 | $72,173 | $72,173 | - | - | $6 | 0.01% |
| Repair/Maint Services / Small Equipment | $7,078 | $10,000 | $7,000 | $7,000 | - | - | -$3,000 | -30.00% |
| Repair/Maint Services / Heavy Equipment | $59,638 | $81,647 | $81,647 | $81,647 | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $183,919 | $175,000 | $175,000 | $175,000 | - | - | - | - |
| Repair/Maint Services / CAIC | $40,282 | $172,800 | $241,620 | $241,620 | - | - | $68,820 | 39.83% |
| Repair/Maint Services / Infrastructure | $4,303 | $15,000 | $7,500 | $7,500 | - | - | -$7,500 | -50.00% |
| Repair/Maint Services / Substation Equipment | $457,692 | $610,000 | $610,000 | $610,000 | - | - | - | - |
| Repair/Maint Services / Poles, Towers & Fixtures | $928,986 | $700,000 | $900,000 | $900,000 | - | - | $200,000 | 28.57% |
| Repair/Maint Services / Overhead Conductors | $153,866 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| Repair/Maint Services / Underground Conductors | $119,213 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| Repair/Maint Services / Line Transformers | $1,026,977 | $450,000 | $750,000 | $750,000 | - | - | $300,000 | 66.67% |
| Repair/Maint Services / Services | - | $5,000 | - | - | - | - | -$5,000 | -100.00% |
| Repair/Maint Services / St Lights & School Signal | -$717 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Service / Printing & Binding | $1,837 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | - | $2,500 | - | - | - | - | -$2,500 | -100.00% |
| Other Curr Charges/Oblig / Oblig/Other | - | $500 | - | - | - | - | -$500 | -100.00% |
| Operating Supplies / Gas, Lubricants, & Oil | $108,784 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| Operating Supplies / Inventory/Over-Short | -$225,421 | - | - | - | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $260,271 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| Operating Supplies / Chemicals | - | $1,000 | - | - | - | - | -$1,000 | -100.00% |
| Operating Supplies / Uniforms | $65,360 | $70,000 | $70,000 | $70,000 | - | - | - | - |
| Operating Supplies / Other | $103,536 | $80,000 | $80,000 | $80,000 | - | - | - | - |
| Service / Books, Pub, Subsc, & Memb | - | $2,400 | - | - | - | - | -$2,400 | -100.00% |
| Service / Capital Outlay Contra | -$3,675,171 | -$2,703,487 | -$2,919,766 | -$2,919,766 | - | - | -$216,279 | 8.00% |
| **Total Operating Expenditures** | $1,586,063 | $2,406,785 | $2,718,871 | $2,718,871 | - | - | $312,086 | 12.97% |
| **Total Distribution** | $7,205,446 | $8,887,435 | $8,670,041 | $8,655,750 | -$14,291 | -0.16% | -$231,685 | -2.61% |
| **Meter Shop** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $558,927 | $703,453 | $652,838 | $652,838 | - | - | -$50,615 | -7.20% |
| Salaries & Wages / Unused Vacation Pay | -$21,260 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $1,651 | - | - | - | - | - | - | - |
| Other Salaries / Part Time | $90,818 | $163,992 | $120,240 | $120,246 | $6 | - | -$43,746 | -26.68% |
| Overtime / Standard Overtime | $24,866 | $20,000 | $30,000 | $30,000 | - | - | $10,000 | 50.00% |
| Special Pay / Longevity | $10,172 | $8,640 | $4,900 | $4,900 | - | - | -$3,740 | -43.29% |
| Special Pay / Other Pays | $21 | - | - | - | - | - | - | - |
| Service / FICA Taxes | $54,679 | $68,550 | $61,810 | $61,811 | $1 | - | -$6,739 | -9.83% |
| Retirement Contributions / Defined Benefit Plan | $98,306 | $156,623 | $101,769 | $100,064 | -$1,705 | -1.68% | -$56,559 | -36.11% |
| Service / Life & Health Insurance | $82,857 | $138,282 | $104,683 | $103,367 | -$1,316 | -1.26% | -$34,915 | -25.25% |
| Workers' Compensation / Workers' Comp Regular | $5,520 | $13,434 | $13,434 | $13,434 | - | - | - | - |
| **Total Salaries & Benefits** | $906,558 | $1,272,974 | $1,089,674 | $1,086,660 | -$3,014 | -0.28% | -$186,314 | -14.64% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Equipment Test | - | $3,500 | $2,000 | $2,000 | - | - | -$1,500 | -42.86% |
| Professional Services / Internal IT Support | $173,265 | $172,472 | $127,034 | $127,034 | - | - | -$45,438 | -26.35% |
| Professional Services / Other | $40,688 | $115,000 | $185,000 | $185,000 | - | - | $70,000 | 60.87% |
| Contractual Services / Maintenance | $2,850 | $6,400 | $7,200 | $7,200 | - | - | $800 | 12.50% |
| Contractual Services / Other Contractual Service | $12,225 | $15,000 | $70,000 | $70,000 | - | - | $55,000 | 366.67% |
| Travel & Training / Training/Registration | $370 | $1,350 | $1,350 | $1,350 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Travel & Training / Lodging/Transportation | - | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Communication/Freight Srv / Mobile Radios | $16,030 | $36,000 | $16,000 | $16,000 | - | - | -$20,000 | -55.56% |
| Communication/Freight Srv / Postage & Freight | $37 | $1,090 | $1,090 | $1,090 | - | - | - | - |
| Insurance / Property/Liability | $47,817 | $52,599 | $34,323 | $34,323 | - | - | -$18,276 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $64,802 | $77,022 | $77,030 | $77,030 | - | - | $8 | 0.01% |
| Repair/Maint Services / Small Equipment | $124 | $6,000 | $1,500 | $1,500 | - | - | -$4,500 | -75.00% |
| Repair/Maint Services / Heavy Equipment | $4,116 | - | - | - | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $4,941 | - | - | - | - | - | - | - |
| Repair/Maint Services / Meters | $170,659 | $268,000 | $200,000 | $200,000 | - | - | -$68,000 | -25.37% |
| Repair/Maint Services / St Lights & School Signal | $2,499 | $15,000 | $7,500 | $7,500 | - | - | -$7,500 | -50.00% |
| Office Supplies / Office Supplies | - | $6,000 | $3,500 | $3,500 | - | - | -$2,500 | -41.67% |
| Operating Supplies / Gas, Lubricants, & Oil | $11,887 | $7,499 | $7,499 | $7,499 | - | - | - | - |
| Operating Supplies / Inventory/Over-Short | - | - | $2,500 | $2,500 | - | - | $2,500 | - |
| Operating Supplies / Small Tools & Equipment | $991 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Operating Supplies / Uniforms | $4,760 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| **Total Operating Expenditures** | $558,062 | $803,932 | $759,526 | $759,526 | - | - | -$44,406 | -5.52% |
| **Total Meter Shop** | $1,464,620 | $2,076,906 | $1,849,200 | $1,846,186 | -$3,014 | -0.16% | -$230,720 | -11.11% |
| **Non-Departmental** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Service / Depreciation | $2,210,699 | - | - | - | - | - | - | - |
| Service / Interest | $4,281,564 | $104,269 | $104,269 | - | -$104,269 | -100.00% | -$104,269 | -100.00% |
| Miscellanous Expenses / Client Refund Interest Ex | $217,691 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $6,709,954 | $104,269 | $104,269 | - | -$104,269 | -100.00% | -$104,269 | -100.00% |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $2,158,908 | $2,821,478 | $2,821,478 | - | - | $662,570 | 30.69% |
| Debt Service / Interest | - | $5,513,812 | $5,737,999 | $5,737,999 | - | - | $224,187 | 4.07% |
| Retirement Contributions / GASB 68 Adjustment | -$448,940 | - | - | - | - | - | - | - |
| Life & Health Insurance / GASB 75 OPEB Contra | -$72,325 | - | - | - | - | - | - | - |
| Professional Services / Other | $392,808 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Uncollectible Accounts | $67,814 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Admin Fees | $17,087 | - | - | - | - | - | - | - |
| Other General Government / Amortization Exp-GASB87 | $52,646 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $3,656 | $5,500 | $5,500 | $5,500 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Interest / GASB 87 | $325 | - | - | - | - | - | - | - |
| Interest / Subscription/ GASB 96 | $2,643 | - | - | - | - | - | - | - |
| Other General Government / Amortization Exp/ GASB 96 | $41,431 | - | - | - | - | - | - | - |
| Contractual Services / Interfund Admins Services | $2,856,812 | $3,453,186 | $2,716,605 | $2,755,695 | $39,090 | 1.44% | -$697,491 | -20.20% |
| Other Curr Charges/Oblig / Contribution to GF | $5,834,053 | $4,416,915 | $4,521,918 | $4,639,093 | $117,175 | 2.59% | $222,178 | 5.03% |
| Other Curr Charges/Oblig / Uncollectible Accounts | $132,628 | - | - | - | - | - | - | - |
| Transfers / To General Fund | - | $149,000 | $149,000 | $149,000 | - | - | - | - |
| Transfers / Transfer to Capital Pro | - | $300,000 | $210,000 | $210,000 | - | - | -$90,000 | -30.00% |
| Improve Other Than Build / Fixed Assets Contra Acct | -$12,446 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $8,868,194 | $15,997,321 | $16,162,500 | $16,318,765 | $156,265 | 0.97% | $321,444 | 2.01% |
| **Total Non-Departmental** | $15,578,147 | $16,101,590 | $16,266,769 | $16,318,765 | $51,996 | 0.32% | $217,175 | 1.35% |
| **Total Expenditures** | **$64,083,975** | **$73,509,173** | **$74,037,551** | **$74,052,469** | **$14,918** | **0.02%** | **$543,296** | **0.74%** |

# Electric Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Finance** | $3,640,166 | $3,370,241 | $3,365,638 | -$4,603 | -0.14% | -$274,528 | -7.54% | |
| **Utility Customer Service** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $900,476 | $900,457 | $900,438 | -$19 | - | -$38 | - | |
| Other Salaries / Part Time | $29,152 | $29,152 | $29,152 | - | - | - | - | |
| Overtime / Standard Overtime | $60,000 | $60,000 | $60,000 | - | - | - | - | |
| Special Pay / Longevity | $6,900 | $7,700 | $7,700 | - | - | $800 | 11.59% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Other Pays | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Administrative / FICA Taxes | $76,510 | $76,570 | $76,568 | -$2 | - | $58 | 0.08% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $186,111 | $135,862 | $133,582 | -$2,280 | -1.68% | -$52,529 | -28.22% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Retirement Contributions / Defined Cont Plan | $10,867 | $10,867 | $10,867 | - | - | - | - | |
| Administrative / Life & Health Insurance | $241,192 | $183,194 | $180,892 | -$2,302 | -1.26% | -$60,300 | -25.00% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $2,064 | $2,064 | $2,064 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,517,772 | $1,410,366 | $1,405,763 | -$4,603 | -0.33% | -$112,009 | -7.38% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $396,505 | $403,634 | $403,634 | - | - | $7,129 | 1.80% | |
| Contractual Services / Other Contractual Service | $1,259,580 | $1,171,799 | $1,171,799 | - | - | -$87,781 | -6.97% | Budget decrease due to the transition to New Call Center Vendor, AnswerNet in FEB 2025 for System Operations; Customer Service will transition to Answer Net 5-1-2025. The lower cost is due to charging $6.57 per call vs. a minute charge by ENCO. |
| DataProse | $190,000 | $190,000 | $190,000 | - | - | - | - | Data Prose/ Bill format company prints customer utility bills using the city bill file. |
| Lock Box print processing | $20,000 | $20,000 | $20,000 | - | - | - | - | Lock Box print processing - Cost to process customer check payments $20K |
| Customer Credit Checks | $20,000 | $20,000 | $20,000 | - | - | - | - | On Line Customer Credit Checks on new service. |
| PBC County Sheriff security | $282,580 | $294,799 | $294,799 | - | - | $12,219 | 4.32% | Palm Beach County Sheriff Organization security. 1.86% of total contract shared with Beach 1.86% and Gen Fund 96.28% Adjusted to reflect the current PBSO amount being presented for Approval in Auguust |
| Milsoft | $50,000 | $50,000 | $50,000 | - | - | - | - | Milsoft /interactive Voice Response (IVR) |
| AnswerNet Call Center | $540,000 | $540,000 | $540,000 | - | - | - | - | AnswerNet Call Center - Handles Customer Service |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | and System Operations calls |
| Utility Customer Service Cost of Service Study | $50,000 | $50,000 | $50,000 | - | - | - | - | Electric Utility Cost of Service Study for Interdepartmental Services - update the cost |
| Kleen-Tech | $7,000 | $7,000 | $7,000 | - | - | - | - | Cleaning Service for Customer Service Offices |
| Service Study for Ratemaking | $100,000 | - | - | - | - | -$100,000 | -100.00% | PCA Reviews; reviews of our PCA rates. Electric Utility Cost of Service Study; i.e. what is the correct allocation of electric utility costs between the various customer rate classes that we provide service to. Customer Service Cost of Service Study ; i.e. what is the correct allocation of costs between the multiple departments served by the Utility Customer Service team. PBSC Rate Design Study; i.e. review and development of a new rate structure for PBSC. Miscellaneous Rate Studies. Ratemaking should be conducted every 2-3 years. Future ratemaking surveys will be expensed from 401-6010-531.31-90 |
| Union Dues / Training/Registration | $28,000 | $28,000 | $28,000 | - | - | - | - | Customer Service Candidate Pre-Employment Testing. Customer Service 95% staffed now. As staffing no longer an issue, employees will be attending conferences, training and utility classes as needed. |
| Criteria Corporation | $8,000 | $8,000 | $8,000 | - | - | - | - | Criteria Corporation - customer Serve Candidate Pre-Employment Testing |
| Naviline training for new hires and existing staff | $10,000 | $10,000 | $10,000 | - | - | - | - | Naviline training & Central Square Conference |
| FMEA Conferences | $10,000 | $10,000 | $10,000 | - | - | - | - | FMEA Conferences, hurricane preparedness training, and utility industry classes. The utility classes are Naviline related and cost about $3K per person. We send 3-4 people to conferences, which includes travel. |
| Communication/Freight Srv / Postage & Freight | $32,070 | $32,070 | $32,070 | - | - | - | - | $23K United States Postal Service (USPS) - Postage cost to mail customer reminder notices for utility bills. $7K United States Postal Service (USPS) - Refill charge (ink) for postage machines. |
| United States Postal Service (USPS) | $25,070 | $25,070 | $25,070 | - | - | - | - | United States Postal Service (USPS) - Postage to mail customer reminder notices for utility bills U$23K United States Postal Service (USPS) - Postage cost to mail customer reminder notices for utility bills. |
| United State Postal Servicer Refill Charge | $7,000 | $7,000 | $7,000 | - | - | - | - | $7K United States Postal Service (USPS) - Refill charge (ink) for postage machines. United States Postal Service (USPS) - Refill charge (ink) for postage machines. |
| Utility Services / Water | $25,920 | $13,452 | $13,452 | - | - | -$12,468 | -48.10% | |
| Utility Services / Sewer | $17,280 | $12,177 | $12,177 | - | - | -$5,103 | -29.53% | |
| Utility Services / Electricity | $14,040 | $17,029 | $17,029 | - | - | $2,989 | 21.29% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Utility Services / Refuse/Waste Disposal | $2,700 | $1,750 | $1,750 | - | - | -$950 | -35.19% | |
| Rental & Leases / Operating/Capital Leasing | $97,964 | $97,964 | $97,964 | - | - | - | - | |
| Strategic Realty | $74,964 | $74,964 | $74,964 | - | - | - | - | Lease at Promenade building that houses customer service agents and office for customer service lobby The increase has been running 12% $111,552*12% =$13,387 + $111,552 = $124,938. Customer Service portion 60% of $124,938 = $74,963/12 months = $6,247 @ month for FY27 |
| Ricoh | $12,000 | $12,000 | $12,000 | - | - | - | - | Copy/Folding machines |
| Quadient | $11,000 | $11,000 | $11,000 | - | - | - | - | Postage Machine for customer notices |
| Insurance / Property/Liability | $116,085 | $75,750 | $75,750 | - | - | -$40,335 | -34.75% | |
| Repair/Maint Services / Other | $6,100 | $20,100 | $20,100 | - | - | $14,000 | 229.51% | Routine maintenance of painting, office carpet cleaning lobby repairs |
| Minor repairs and upkeep | $6,100 | $6,100 | $6,100 | - | - | - | - | Handyman services for minor non-city facility items |
| AC Replacement | - | $14,000 | $14,000 | - | - | $14,000 | - | 1 time cost. A/C unit cannot be repaired; new unit is necessary. Supplemental for $14,000 approved in BWS#1. |
| Administrative / Printing & Binding | $9,000 | $5,000 | $5,000 | - | - | -$4,000 | -44.44% | Ricoh printed images for 1st and 2nd floor copy machines in Customer Service. The reduction is based on prior FY actuals. This is a per page cost for color charge of $.05 Black and White / $.00650 (reminder notices, applications, reports). |
| Ricoh | $9,000 | $5,000 | $5,000 | - | - | -$4,000 | -44.44% | Ricoh printed images and envelopes for customer notices / letters, 1st floor copy machines in Customer Service |
| Administrative / Promotional Activities | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | One time $25 credit per customer for signing up for Automated Clearing House (ACH) Auto Pay. The reduction is based on prior FY actuals. |
| Other Curr Charges/Oblig / Collection Fees | $20,000 | $12,000 | $12,000 | - | - | -$8,000 | -40.00% | Online collection fees paid (17% transaction fee per account) for collecting outstanding utility charges. The reduction is based on prior FY actuals. |
| Office Supplies / Office Supplies | $50,000 | $27,000 | $27,000 | - | - | -$23,000 | -46.00% | Office supplies for staff: (furniture, pens, pencils, adding machines, folders, writing tablets).Florida Notary application. Pitney Bows ink for postage machine. Elite Printing signage and envelopes. American's office source copy paper, calendars. The reduction is based on prior FY actuals. |
| Operating Supplies / Small Tools & Equipment | $600 | $600 | $600 | - | - | - | - | Amazon orders for small tools to repair office furniture , brackets, tables |
| Operating Supplies / Uniforms | $1,250 | $1,250 | $1,250 | - | - | - | - | Uniform tops for staff. |
| Operating Supplies / Other | $300 | $300 | $300 | - | - | - | - | Keys for offices/desks through Acorn |
| Replacement & Renewal / Equipment-Technology | $30,000 | $30,000 | $30,000 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Replay Call Cabinet | $20,000 | $20,000 | $20,000 | - | - | - | - | Replay Call Cabinet: Call recording/replay service for coaching, subpoenas, and customer inquires |
| Equipment | $10,000 | $10,000 | $10,000 | - | - | - | - | 2 laptops @ $3K for hurricane readiness and work from home, 2 monitors for conference room with ancillary equipment |
| **Total Operating Expenditures** | $2,122,394 | $1,959,875 | $1,959,875 | - | - | -$162,519 | -7.66% | |
| **Total Utility Customer Service** | $3,640,166 | $3,370,241 | $3,365,638 | -$4,603 | -0.14% | -$274,528 | -7.54% | |
| **Transmission** | $53,871,686 | $54,504,810 | $54,368,066 | -$136,744 | -0.25% | $496,380 | 0.92% | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $680,458 | $618,248 | $618,248 | - | - | -$62,210 | -9.14% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Other Salaries / Part Time | $23,620 | $23,620 | $23,620 | - | - | - | - | |
| Overtime / Standard Overtime | $4,120 | $4,120 | $4,120 | - | - | - | - | |
| Special Pay / Longevity | $6,500 | $2,560 | $2,560 | - | - | -$3,940 | -60.62% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items. |
| Special Pay / Incentive | - | $14,932 | $14,932 | - | - | $14,932 | - | |
| Certification Pay | - | $9,932 | $9,932 | - | - | $9,932 | - | |
| One-Time Performance Lump-Sum Pay | - | $5,000 | $5,000 | - | - | $5,000 | - | |
| Special Pay / Other Pays | $6,660 | $6,030 | $6,030 | - | - | -$630 | -9.46% | Decrease reflects the proper allocation of the Director of Community Sustainability position. |
| Service / FICA Taxes | $53,151 | $49,241 | $49,241 | - | - | -$3,910 | -7.36% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $98,313 | $76,364 | $75,085 | -$1,279 | -1.67% | -$23,228 | -23.63% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | $25,400 | $23,303 | $23,303 | - | - | -$2,097 | -8.26% | Decrease reflects the proper allocation of the Director of Community Sustainability position. |
| Service / Life & Health Insurance | $99,987 | $79,821 | $78,817 | -$1,004 | -1.26% | -$21,170 | -21.17% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $2,903 | $2,903 | $2,903 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,001,112 | $901,142 | $898,859 | -$2,283 | -0.25% | -$102,253 | -10.21% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $50,000 | $50,000 | $50,000 | - | - | - | - | Maintained HR account - same budget kept for union negotiations. |
| Professional Services / Internal IT Support | $140,491 | $87,759 | $87,759 | - | - | -$52,732 | -37.53% | $10K for Cost of Service - Rate Making residual invoices EU may be owed; survey to be conducted in FY'26. This will be the Division/GL where future |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | charges will be expensed from. |
| Professional Services / Other | $394,470 | $314,330 | $314,330 | - | - | -$80,140 | -20.32% | $10K for Cost of Service - Rate Making residual invoices EU may be owed; survey to be conducted in FY'26. This will be the Division/GL where future charges will be expensed from. |
| Electric Rate Consultant (L) | $50,000 | $50,000 | $50,000 | - | - | - | - | Services include base rate analysis, rate stabilization fund, storm fund and additional analysis |
| Specialized Consulting Studies SNMREC | $50,000 | $50,000 | $50,000 | - | - | - | - | FAU Southeast National Marine Renewable Energy Program |
| Cost of Studies Professional Services (V) | $75,000 | $75,000 | $75,000 | - | - | - | - | Consulting services related to Utility Rate and Regulatory issues. Auditing of electric services, Power Purchase Agreement, Asset Management and Procurement. RFP to be issued for New Cost of studies. |
| Financial Sustainability Analysis (S) | $31,000 | $31,000 | $31,000 | - | - | - | - | Stantec Services- City's Annual Comprehensive Sustainability Analysis for Budget Development |
| Communication Outreach strategic Services (SM) | $40,500 | $45,000 | $45,000 | - | - | $4,500 | 11.11% | Citizen Owned Website Support/Marketing, and Annual Report for the EU department. Supplemental for $4,500 approved in BWS#1. |
| Grant Application and Management Support | $75,000 | $50,000 | $50,000 | - | - | -$25,000 | -33.33% | Consultants to provide support and submit Grant applications on behalf of the City. This item has been reduced from $70,000 to $50,000. |
| Legal Services - Siemens (Tantalus) | $70,000 | - | - | - | - | -$70,000 | -100.00% | Legal Services for Siemens (Tantalus) Moved from 401-6010-531.31-90 to 401-6035-531.31-90 |
| Cintas | $2,970 | $3,330 | $3,330 | - | - | $360 | 12.12% | Cintas - Maintenance Service to (5) Water coolers. Supplemental for $360 approved in BWS#1. |
| Cost of Service Study - Ratemaking | - | $10,000 | $10,000 | - | - | $10,000 | - | Reason: This is for residual expenses we may owe for the Cost-of-Service Study – Ratemaking which was originally budgeted under Division #401-1240-531.34-50 for FY'26. This is for PCA Reviews; reviews of our PCA rates. Electric Utility Cost of Service Study; i.e. what is the correct allocation of electric utility costs between the various customer rate classes that we provide service to. Customer Service Cost of Service Study; i.e. what is the correct allocation of costs between the multiple departments served by the Utility Customer Service team. PBSC Rate Design Study; i.e. review and development of a new rate structure for PBSC. Miscellaneous Rate Studies. This will be the Division/GL where future charges will be expensed from. Supplemental for $10,000 approved in BWS#1. |
| Contractual Services / Other Contractual | $230,850 | $61,800 | $61,800 | - | - | -$169,050 | -73.23% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Service | | | | | | | | |
| Pest Control, extended trap services | $1,200 | $1,200 | $1,200 | - | - | - | - | Pest Control, extended trap services |
| Admin Complex + Mainyard Maint/Repairs (Gates 1-6) | $15,000 | $15,000 | $15,000 | - | - | - | - | Admin Complex + Mainyard Maint/Repairs (Gates 1-6) |
| Fire Sprinkler test & inspection | $2,300 | $2,300 | $2,300 | - | - | - | - | Fire Sprinkler test & inspection |
| Corrective Action from results of fire inspections | $7,000 | $7,000 | $7,000 | - | - | - | - | Corrective Action from results of fire inspections |
| Offsite records management | $300 | $300 | $300 | - | - | - | - | EU Offsite records management |
| Fire alarm inspection/monitoring- EU Admin complex | $3,000 | $3,000 | $3,000 | - | - | - | - | Fire alarm inspection/monitoring- EU Admin complex |
| Emergency Repairs/Maintenance | $18,000 | $18,000 | $18,000 | - | - | - | - | Emergency Repairs/Maintenance (1900 Facility) |
| Bohemian Economic Incentive Program | $69,550 | - | - | - | - | -$69,550 | -100.00% | Approved by Commission for EU support services. Bohemian Incentive Project is to be expended in FY26 and is not needed in the F27 year. |
| Custodial Services - EU Admin Bldg | $114,500 | $15,000 | $15,000 | - | - | -$99,500 | -86.90% | Custodial services are currently provided by Public Works. In FY27, the account will be reduced from $114,500 to $15,000. The remaining $15,000 will be allocated for deep cleaning of all areas- service not included by Public Works. Additional Cleaning outside the normal scope of custodial services provided by Public Works. |
| Travel & Training / Training/Registration | $7,500 | $7,500 | $7,500 | - | - | - | - | Admins Yearly Conferences Registration- FGFOA, FL GAS, FMPA, FMEA, etc |
| Travel & Training / Lodging/Transportation | $5,000 | $5,000 | $5,000 | - | - | - | - | Lodging Expenses/EE travel reimbursement |
| Communication/Freight Srv / Postage & Freight | $1,635 | $1,635 | $1,635 | - | - | - | - | Postage/Overnight Shipping |
| Utility Services / Water | $626 | $687 | $687 | - | - | $61 | 9.74% | |
| Utility Services / Sewer | $378 | $440 | $440 | - | - | $62 | 16.40% | |
| Utility Services / Electricity | $7,020 | $6,504 | $6,504 | - | - | -$516 | -7.35% | |
| Utility Services / Refuse/Waste Disposal | $810 | $356 | $356 | - | - | -$454 | -56.05% | |
| Rental & Leases / Operating/Capital Leasing | $4,000 | $4,000 | $4,000 | - | - | - | - | |
| Canon copier contract | $4,000 | $4,000 | $4,000 | - | - | - | - | Costs of Copier Maintenance services |
| Insurance / Property/Liability | $112,427 | $73,363 | $73,363 | - | - | -$39,064 | -34.75% | |
| Repair/Maint Services / Equipment-General | $4,000 | $4,000 | $4,000 | - | - | - | - | Equip for Elect Utility Admin copiers |
| Repair/Maint Services / Equipment-Garage | $7,703 | $7,703 | $7,703 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Service / Printing & Binding | $4,000 | $4,000 | $4,000 | - | - | - | - | |
| Copier click charge for Utility Admin | $4,000 | $4,000 | $4,000 | - | - | - | - | Copier click charge for Utility Admin |
| Service / Promotional Activities | $13,500 | $15,000 | $15,000 | - | - | $1,500 | 11.11% | We have increased our public commitment, and additional funding of $1500 will allow us to continue engaging with our residents. We are also incorporating increase in product costs. |
| Holiday Contribution | $10,000 | $10,000 | $10,000 | - | - | - | - | EU' s contribution to Leisure services for holiday parade |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | and donations |
| Add'l promotional activities | $3,500 | $5,000 | $5,000 | - | - | $1,500 | 42.86% | Add'l promotional activity for image, branding, and materials. Supplemental for $1,500 approved in BWS#1. |
| Other Curr Charges/Oblig / Oblig/Other | $12,000 | $12,000 | $12,000 | - | - | - | - | FL Public Service quarterly Regulatory Assessment fees |
| Office Supplies / Office Supplies | $10,000 | $10,000 | $10,000 | - | - | - | - | Purchases of office supplies for EU staff |
| Operating Supplies / Gas, Lubricants, & Oil | $2,000 | $2,000 | $2,000 | - | - | - | - | Maintenance and Services for one electric vehicle (EV): software updates, battery diagnostics, tire replacement, brake checks, and any other standard service necessary to ensure the safe and efficient operation of EV. |
| Operating Supplies / Safety Compliance | $25,000 | $25,000 | $25,000 | - | - | - | - | FMPA Transmission Planning and additional member services |
| Operating Supplies / Computer Software | $1,000 | $1,000 | $1,000 | - | - | - | - | IT software for Admin |
| Service / Books, Pub, Subsc, & Memb | $55,000 | $50,000 | $50,000 | - | - | -$5,000 | -9.09% | The Annual and Monthly subscription services for Zoom Webinar to be terminated. Staff will now use Teams for all meetings. |
| FMEA Membership, Subscriptions Services | $55,000 | $50,000 | $50,000 | - | - | -$5,000 | -9.09% | FMEA membership and general subscriptions services |
| Service / Machinery & Equipment | $322,118 | - | - | - | - | -$322,118 | -100.00% | Electric Utility Refresh: office equipment & supplies, tile work, carpet, painting, etc. Funds expensed in FY'26 to create office spaces at Power Plant. |
| Construction services and design of 1900 Building | $237,618 | - | - | - | - | -$237,618 | -100.00% | 1900 Estimated Renovation costs. Costs of Flooring, Ceiling Tiles, Replacement Workstations, construction services and design. Funds expensed in FY'26 to create office spaces at Power Plant. |
| New furniture for office/cubicles | $60,000 | - | - | - | - | -$60,000 | -100.00% | Cost of furniture removed for FY27 as the space and bids are not available. Instead funds will be used to create offices at Power Plant. |
| Office Machinery / Copiers | $24,500 | - | - | - | - | -$24,500 | -100.00% | Costs of (2) Copiers. Funds expensed in FY'26 to create office spaces at Power Plant |
| Machinery & Equipment / Electric | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Purchase of Laptops, Monitors | $10,000 | $10,000 | $10,000 | - | - | - | - | Purchase (4) sets of laptops with monitors for employees. |
| **Total Operating Expenditures** | $1,421,528 | $754,077 | $754,077 | - | - | -$667,451 | -46.95% | |
| **Total Administration** | $2,422,640 | $1,655,219 | $1,652,936 | -$2,283 | -0.14% | -$769,704 | -31.77% | |
| **Engineering** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $2,022,054 | $1,429,466 | $1,429,466 | - | - | -$592,588 | -29.31% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Other Salaries / Part Time | $36,627 | $36,627 | $36,627 | - | - | - | - | |
| Overtime / Standard Overtime | $10,000 | $6,000 | $6,000 | - | - | -$4,000 | -40.00% | Overtime |
| Special Pay / Longevity | $6,600 | $14,168 | $14,168 | - | - | $7,568 | 114.67% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | associated costs to other budget line items. |
| Special Pay / Incentive | - | $9,264 | $9,264 | - | - | $9,264 | - | |
| Certification Pay | - | $5,514 | $5,514 | - | - | $5,514 | - | |
| One-Time Performance Lump-Sum Pay | - | $3,750 | $3,750 | - | - | $3,750 | - | |
| Special Pay / Other Pays | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Service / FICA Taxes | $159,034 | $111,760 | $111,760 | - | - | -$47,274 | -29.73% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $415,518 | $225,718 | $221,937 | -$3,781 | -1.68% | -$193,581 | -46.59% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | $15,866 | $15,866 | $15,866 | - | - | - | - | |
| Service / Life & Health Insurance | $287,997 | $157,024 | $155,050 | -$1,974 | -1.26% | -$132,947 | -46.16% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $26,356 | $26,356 | $26,356 | - | - | - | - | |
| **Total Salaries & Benefits** | $2,984,552 | $2,036,749 | $2,030,994 | -$5,755 | -0.28% | -$953,558 | -31.95% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $111,751 | $99,653 | $99,653 | - | - | -$12,098 | -10.83% | |
| Contractual Services / Other Contractual Service | $180,000 | $180,000 | $180,000 | - | - | - | - | |
| Modeling Updates | $50,000 | $50,000 | $50,000 | - | - | - | - | Budget to assist in maintenance of the many software models engineering uses. |
| Consulting Services | $50,000 | $50,000 | $50,000 | - | - | - | - | Utilizing CCNA Engineering contractors typically for tasks not included in Capital Improvement Programs or SHRIP. Covers both emergent and unplanned situations along with changing system needs. |
| Thermal Imaging | $80,000 | $80,000 | $80,000 | - | - | - | - | Electric system imaging to identify hot spots, Corona, and potential failure points using both thermal and regular cameras twice per year. |
| Travel & Training / Training/Registration | $24,000 | $15,000 | $15,000 | - | - | -$9,000 | -37.50% | General registration budget for 10 employees at $1500 per employee which allows for between 1-3 webinars, conferences, or on-site trainings. Reduction is to pull back based on unused funds since the increase in 2024. The adjustment goes from $2400 per year for 10 employees to $1500 per year. This will be monitored yearly. |
| Travel & Training / Lodging/Transportation | $37,800 | $15,000 | $15,000 | - | - | -$22,800 | -60.32% | Budget is set for 10 employees at about $1500 including car travel, plan travel, and hotel for in person training events, seminars, and conferences. Reduction is to pull back based on unused funds since the increase in 2024. It is noticed that most employees like to stay |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | relatively close to the state or within the state. This will be monitored yearly. |
| Communication/Freight Srv / Postage & Freight | $1,635 | $1,635 | $1,635 | - | - | - | - | Used for RMA (returns) on equipment, emergencies, and unplanned shipping costs not included in normal planned purchases. |
| Utility Services / Water | $165 | $180 | $180 | - | - | $15 | 9.09% | |
| Utility Services / Sewer | $98 | $116 | $116 | - | - | $18 | 18.37% | |
| Utility Services / Electricity | $1,728 | $1,713 | $1,713 | - | - | -$15 | -0.87% | |
| Utility Services / Refuse/Waste Disposal | $124 | $94 | $94 | - | - | -$30 | -24.19% | |
| Rental & Leases / Operating/Capital Leasing | $18,000 | - | - | - | - | -$18,000 | -100.00% | FMPA Transmission Planning), compliance and member services |
| Insurance / Property/Liability | $7,520 | $4,907 | $4,907 | - | - | -$2,613 | -34.75% | |
| Repair/Maint Services / Equipment-General | $5,000 | $5,000 | $5,000 | - | - | - | - | General equipment to maintain field operations such as testing equipment, hardwire, calibration of equipment, and repairs. |
| Repair/Maint Services / Equipment-Garage | $49,255 | $49,260 | $49,260 | - | - | $5 | 0.01% | Based on Vehicles and Fleet Schedule |
| Office Supplies / Office Supplies | $3,000 | $1,500 | $1,500 | - | - | -$1,500 | -50.00% | Printer Paper, stationary, etc. (Plotter Paper $50 per 36"x300' roll, 6 boxes of 8.5"x11", 6 boxes of 11"x17"). Reduced to come closer to actual trends. |
| Operating Supplies / Gas, Lubricants, & Oil | $1,200 | $2,000 | $2,000 | - | - | $800 | 66.67% | Vehicle count at 5 - 1 gas truck, 1 gas van, and 3 Bolt EVs. Supplemental for $800 approved in BWS#1. |
| Operating Supplies / Small Tools & Equipment | $3,000 | $1,000 | $1,000 | - | - | -$2,000 | -66.67% | Misc small tools needed by Engineers/Planners working in the field. Includes new and replacements. Most of the small tools are purchased since budget was changed in 2024. These tools are pooled between the department. Budget was reduced to reflect these purchases but maintained with some balance to replace existing and support new equipment as needed to complete tasks. |
| Operating Supplies / Uniforms | $4,500 | $3,500 | $3,500 | - | - | -$1,000 | -22.22% | To maintain Personal Protective Equipment(PPE) sizes and quality including FR gear, Hardhats, and Electric Hard-toed boots. General city uniform gear. Current uniform vendor and interdepartmental separation has reduced the need for 6020 budget to be so high. This will be reviewed annually. |
| Operating Supplies / Other | $2,000 | - | - | - | - | -$2,000 | -100.00% | All other miscellaneous supplies. Toner for plotter, batteries, etc. There was no expenditure in this account since revisions in 2024. No planned items were selected for FY27 either. Will look at this annually but there is no need in FY27 at this time. |
| Service / Books, Pub, Subsc, & Memb | $1,000 | $1,000 | $1,000 | - | - | - | - | To maintain updated standards and compliance documents in the electric industry to ensure safety and reliability of the system for the citizens. NEPA/NESC 70E, IEEE, NEC M'ship, new NESC books, NFPA 70E |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Replacement & Renewal / Equipment-Technology | $332,500 | $280,500 | $280,500 | - | - | -$52,000 | -15.64% | |
| System Operations Maintenance | $70,000 | $70,000 | $70,000 | - | - | - | - | To update, maintain, repair and replacement if the operations network including servers, switches, firewalls, UPS, and other related items. |
| Security Monitoring Maintenance and Upgrades | $45,000 | $45,000 | $45,000 | - | - | - | - | To update, maintain, and repair the security monitoring system including cameras, monitoring systems, vehicle tracking systems, digital key systems, and other related security items. |
| SCADA Telemetry Maintenance and Upgrades | $65,000 | $35,000 | $35,000 | - | - | -$30,000 | -46.15% | SCADA Telemetry updates, maintenance, and repairs directly related to radios, network equipment, and fiber optics communications. Current Optic Fiber and Server Replacement Projects that are in progress will reduce our forecasted maintenance for SCADA Telemetry Network. |
| SCADA Hardware Maintenance and Upgrades | $52,000 | $30,000 | $30,000 | - | - | -$22,000 | -42.31% | Related to the hardware for SCADA such as servers, firewalls, data collection and maintenance, and auxiliary assets. Current Optic Fiber and Server Replacement Projects that are in progress will reduce our forecasted maintenance for SCADA hardware. |
| Employee Hardware - OT Network | $10,000 | $10,000 | $10,000 | - | - | - | - | Employee Hardware upgrades, maintenance, and repairs for items such as Laptops, Monitors, keyboards. This include purchase for new IT laptops for new staff. |
| Communication Services | $15,500 | $15,500 | $15,500 | - | - | - | - | Communication Services - For phone, TV, LTE and radio, & remote access to view systems on the OT network. |
| Trihedral Software Licenses and Support | $14,000 | $14,000 | $14,000 | - | - | - | - | Software License and Support for the VTSCADA platform software across the engineering and OT departments as well as field equipment assets. |
| Compliance Standards and Regulations | $18,000 | $18,000 | $18,000 | - | - | - | - | Budget to meet existing and new standards and compliance requirements as needed for NEC, NESC, IEEE, ANSI, CIP, NERC, SERC, FERC, and other relevant aspects of the electric industry. |
| SCADA Network Software Licenses and Support | $35,000 | $35,000 | $35,000 | - | - | - | - | Software License and Support for the VTSCADA Platform. SCADA, Supervisory Control and Data Acquisition is the platform that performs the system control for the electric utility. |
| CAPE Software Licenses and Support | $8,000 | $8,000 | $8,000 | - | - | - | - | Software License and Support for multiple pieces of software across the engineering and OT departments as well as field equipment assets. The productivity tool specifically designed for protection engineers, CAPE's powerful system modeling |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | capabilities help solve real-life protection problems. |
| Service / Machinery & Equipment | $8,500 | $8,500 | $8,500 | - | - | - | - | Updates, Maintenance, repair of hand held radio infrastructure, furniture for office, equipment not covered in other budgets that exceed $1000 in value and 1yr+ lifespan. |
| Machinery & Equipment / Misc. Equipment | $15,000 | $15,000 | $15,000 | - | - | - | - | Miscellaneous equipment needed for various engineering and OT tasks such as fiber testing and termination, network equipment, electrical testing, lab equipment, etc. |
| Service / Capital Outlay Contra | -$380,000 | -$337,270 | -$337,270 | - | - | $42,730 | -11.24% | Contra account to capitalize OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results. |
| **Total Operating Expenditures** | $427,776 | $348,288 | $348,288 | - | - | -$79,488 | -18.58% | |
| **Total Engineering** | $3,412,328 | $2,385,037 | $2,379,282 | -$5,755 | -0.24% | -$1,033,046 | -30.27% | |
| **Material Mgmt/Warehouse** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $306,022 | $283,027 | $283,027 | - | - | -$22,995 | -7.51% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Overtime / Standard Overtime | $10,000 | $5,000 | $5,000 | - | - | -$5,000 | -50.00% | Request is based on average overtime over past 3 years. Overtime spikes during storms when warehouse teams has to come in and assist crews after hours. |
| Special Pay / Longevity | - | $600 | $600 | - | - | $600 | - | |
| Special Pay / Incentive | - | $6,700 | $6,700 | - | - | $6,700 | - | |
| Certification Pay | - | $4,200 | $4,200 | - | - | $4,200 | - | |
| One-Time Performance Lump-Sum Pay | - | $2,500 | $2,500 | - | - | $2,500 | - | |
| Special Pay / Other Pays | $540 | - | - | - | - | -$540 | -100.00% | |
| Service / FICA Taxes | $24,217 | $22,593 | $22,593 | - | - | -$1,624 | -6.71% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $56,210 | $45,510 | $44,748 | -$762 | -1.67% | -$11,462 | -20.39% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Service / Life & Health Insurance | $47,326 | $40,565 | $40,055 | -$510 | -1.26% | -$7,271 | -15.36% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $4,495 | $4,495 | $4,495 | - | - | - | - | |
| **Total Salaries & Benefits** | $448,810 | $408,490 | $407,218 | -$1,272 | -0.31% | -$41,592 | -9.27% | |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Other Contractual Service | $7,000 | $7,000 | $7,000 | - | - | - | - | |
| Fastenal Material Dispensing Machine | $1,500 | $1,500 | $1,500 | - | - | - | - | Fastenal Material Dispensing machine annual fee |
| Aursi System | $5,500 | $5,500 | $5,500 | - | - | - | - | Aursi Material Management System annual payment |
| Travel & Training / Training/Registration | $7,500 | $7,500 | $7,500 | - | - | - | - | FMEA Conference/FMPA Utility Purchasing & Material |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Management (UPMM), Forklift training/AED/CPR/OSHA 10/30 Hr Training |
| FMEA Conference | $2,000 | $2,000 | $2,000 | - | - | - | - | Hotel/per diem/registration/mileage-$1K each |
| FMPA Utility Purchasing & Materials Management | $4,300 | $4,300 | $4,300 | - | - | - | - | 2 Warehouse Personnel $2,150 each-registration/hotel/mileage/per diem |
| Forklift/AED/CPR Recertification | $1,200 | $1,200 | $1,200 | - | - | - | - | 4 warehouse personnel |
| Communication/Freight Srv / Postage & Freight | $3,270 | $1,000 | $1,000 | - | - | -$2,270 | -69.42% | Account to capitalization of OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results. |
| Repair/Maint Services / Equipment-General | $3,000 | $3,000 | $3,000 | - | - | - | - | Funds ($10,250) from this GL Account have moved from 46.21 to 46.91. 46.21 was used as warehouse issue and "write off" account for obsolete items. 46.91 is more suitable for these purposes. Although 46.21 has been lowered substantially, overall budget will not change much and increase is accounted for in 46.91. |
| Repair/Maint Services / Equipment-Garage | $10,745 | $10,745 | $10,745 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Warehouse Supplies | $50,000 | $10,000 | $10,000 | - | - | -$40,000 | -80.00% | This GL Account Funds will be used to purchase additional equipment/materials for the warehouse such as industrial shelving, and a fabricated covering to protect wire currently stored outside exposed to the elements. This will extend the shelf life of the wooden spools which become rotten and unable to be used. Damaged spools bring additional costs such as re-spooling machine, hiring a company to do the respooling, or write-off. This GL's budget was reduced to align the budget with actual historical spending levels. The reduction amount in #46-91 is being allocated to establish an Inventory Clearing Account, GL#52-18 in FY'27. |
| Service / Printing & Binding | $1,200 | $1,000 | $1,000 | - | - | -$200 | -16.67% | This GL account is used to cover the printing of multiple items for warehouse operations such as the Requisition forms, and the cards used for cyclic inventory/spot inventories. Reduced to better align the budget with actual usage and historical spending patterns. Difference is being transferred to newly established Inventory Clearing Account 401.6030.531.52.18. |
| Office Supplies / Office Supplies | $2,000 | $2,000 | $2,000 | - | - | - | - | This will be for office supplies for warehouse operations such as papers/pens/folders/binders/etc. |
| Operating Supplies / Gas, Lubricants, & Oil | $6,000 | $2,000 | $2,000 | - | - | -$4,000 | -66.67% | Propane Gas for (2) Forklifts in Warehouse and (1) at Power Plant |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Operating Supplies / Inventory Clearing Acct | - | $52,670 | $52,670 | - | - | $52,670 | - | The Inventory Clearing account is established in FY27 as the designated write-off account for inventory adjustments, replacing the prior practice of charging write-offs to less appropriate GL lines. This new account provides more accurate location for recording inventory discrepancies and improves the clarity of financial reporting. Supplemental for $52,670 approved in BWS#1. |
| Operating Supplies / Small Tools & Equipment | $12,000 | $12,000 | $12,000 | - | - | - | - | -Barcode Maintenance. We were told by IT to discontinue using due to vulnerabilities. Maintenance not required this FY until it is reviewed. - Remaining Budget will be used for purchase of warehouse tools and equipment used by warehouse personnel to assist in performance of everyday duties. -Bulk Storage Containers/Pallet Jack/Shelving |
| Operating Supplies / Uniforms | $2,400 | $1,200 | $1,200 | - | - | -$1,200 | -50.00% | Warehouse personnel uniforms/safety boots. Reduced to align more with historical spending in in uniforms for warehouse team. Difference will be allocated d to newly established Inventory Clearing account #52-18 |
| Operating Supplies / Other | $13,500 | $13,500 | $13,500 | - | - | - | - | Purchase Additional Warehouse Fan/Connex Containers -Equipment Rental to move transformers/Connex containers |
| Service / Capital Outlay Contra | -$161,808 | -$10,000 | -$10,000 | - | - | $151,808 | -93.82% | Contra account to capitalize OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results. |
| **Total Operating Expenditures** | -$43,193 | $113,615 | $113,615 | - | - | $156,808 | -363.04% | |
| **Total Material Mgmt/Warehouse** | $405,617 | $522,105 | $520,833 | -$1,272 | -0.24% | $115,216 | 28.41% | |
| **Steam Power Generation** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $487,152 | $487,214 | $487,214 | - | - | $62 | 0.01% | Decrease due to downsizing in Power Generation; six positions have been eliminated |
| Overtime / Standard Overtime | $40,000 | $40,000 | $40,000 | - | - | - | - | Overtime |
| Special Pay / Longevity | $6,232 | $4,310 | $4,310 | - | - | -$1,922 | -30.84% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items. |
| Special Pay / Other Pays | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Service / FICA Taxes | $41,079 | $40,937 | $40,937 | - | - | -$142 | -0.35% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $79,927 | $56,535 | $55,588 | -$947 | -1.68% | -$24,339 | -30.45% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / 401-a Plan | $16,680 | $15,163 | $15,163 | - | - | -$1,517 | -9.09% | Reduction reflects the removal of additional duty compensation previously provided to an Assistant Director while assuming duties in another Assistant Director capacity within the Water Division. |
| Service / Life & Health Insurance | $55,973 | $52,342 | $51,684 | -$658 | -1.26% | -$4,289 | -7.66% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $25,384 | $25,384 | $25,384 | - | - | - | - | |
| **Total Salaries & Benefits** | $756,927 | $726,385 | $724,780 | -$1,605 | -0.22% | -$32,147 | -4.25% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $162,207 | $169,267 | $169,267 | - | - | $7,060 | 4.35% | |
| Professional Services / Environmental Compl | $29,930 | $29,930 | $29,930 | - | - | - | - | |
| TRI & Forms EIA 860 & 923 Reports | $12,400 | $12,400 | $12,400 | - | - | - | - | Tri & Forms E1A-860 & 923 reports |
| Fuel Oil Analysis | $14,000 | $14,000 | $14,000 | - | - | - | - | Fuel Oil analysis |
| Industrial User Non Compliance Fee - WPB | $2,000 | $2,000 | $2,000 | - | - | - | - | Industrial User Non-compliance fee- City of WP |
| Welllfield Permits | $200 | $200 | $200 | - | - | - | - | Wellfield permit |
| Tank Registration Permit | $330 | $330 | $330 | - | - | - | - | Tank registration permit - Board of Cty Comm |
| Industrial Permit - WPB | $400 | $400 | $400 | - | - | - | - | Categorical Industrial permit - City of WPB |
| Haz Waster Permit | $100 | $100 | $100 | - | - | - | - | Hazard waste permit - PBC |
| Annual admin fee - FL DEP | $500 | $500 | $500 | - | - | - | - | Annual admission fee- FL dept of Env Protect |
| Professional Services / Other | $6,500 | $500 | $500 | - | - | -$6,000 | -92.31% | |
| INET Subscription - gas monitoring | $4,000 | - | - | - | - | -$4,000 | -100.00% | INET subscription - gas monitoring system for confined space entry. The decrease in this account is due to removing "Warehouse Inventory" from the GL as well as cancelling the INET Haz Mat air monitoring equipment. (we have recently purchased our own in house equipment resulting in the savings) |
| Rodent Trapping | $500 | $500 | $500 | - | - | - | - | Rodent trapping / pest control |
| Warehouse Inventory | $2,000 | - | - | - | - | -$2,000 | -100.00% | Warehouse inventory. The decrease in this account is due to removing "Warehouse Inventory" from the GL as well as cancelling the INET Haz Mat air monitoring equipment. (we have recently purchased our own in house equipment resulting in the savings) |
| Contractual Services / Purchased Power | $11,313,980 | $19,350,010 | $19,350,010 | - | - | $8,036,030 | 71.03% | Supplemental Capacity and Purchased Power through FMPA Contract. Includes $4,789,695 reclass of funds ($3,496,156 from 34-22 FPL, $648,555 from 34-24 Stanton PCA, $248,807 from 34-31 Rice Creek & $396,177 from 34-31 Whistling Duck). Supplemental for $3,246,335 approved in BWS#1. |
| Contractual Services / F.P&L Transmission Cost | $3,496,157 | - | - | - | - | -$3,496,157 | -100.00% | F.P&L Transmission to receive electrons. Description & Purpose: The decrease is associated with the new Capacity and Energy Agreement that |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | became effective on January 1, 2026, with Florida Municipal Power Agency (FMPA). Pursuant to the new agreement, LWB has relinquished its transmission rights on the Florida Power & Light (FPL) system and has been granted access to the FMPA transmission system. As a result, transmission costs are no longer billed separately by FPL and are now incorporated into the overall FMPA billing structure. Thus, this line item is no longer needed in the budget. |
| Contractual Services / Purch Power Stanton Base | $320,955 | - | - | - | - | -$320,955 | -100.00% | STANTON BASE Charges (NON-PCA) Effective January 1, 2026 All Stanton costs should be budgeted as zero. The only bills should be received in JAN'26 is the bill for December 2025. |
| Contractual Services / Pur Power Stanton PCA | $648,555 | - | - | - | - | -$648,555 | -100.00% | Stanton Energy ONLY Costs (PCA) Effective January 1, 2026 All Stanton costs should be budgeted as zero. The only bills should be received in JAN'26 is the bill for December 2025. |
| Contractual Services / Pur Power StLucie Nuclear | $8,734,279 | $9,726,239 | $9,726,239 | - | - | $991,960 | 11.36% | St Lucie Nuclear - Costs for LWB Ownership share in the St Lucie Nuclear Project. $991,960 supplemental approved in BWS#3. |
| Contractual Services / FPU - Gas Distribution | $562,655 | $406,872 | $406,872 | - | - | -$155,783 | -27.69% | FPU Gas distribution Oct thru Apr $33,843 monthly; expected to receive the updated study outlining monthly costs for May 2026 through April 2027 soon. The decrease is associated with the reduction in maintenance and operations costs of the FPU pipeline contract. |
| Contractual Services / Gas South | $200,000 | $200,000 | $200,000 | - | - | - | - | "Gas South - Remarketing of LWB Gas Capacity on FGT line bundled with Gas. See attached email for updated request to lower revenues. Placeholder expense to offset Revenues. Name description needs to be updated to FGU" |
| Contractual Services / Pur Power - FMPA Solar II | $4,291,656 | $3,646,672 | $3,646,672 | - | - | -$644,984 | -15.03% | FMPA Solar II Rice Creek - PCA |
| FMPA Solar II Rice Creek | $1,302,956 | $1,054,149 | $1,054,149 | - | - | -$248,807 | -19.10% | FMPA Solar II Rice Creek - PCA Costs for LWB participation in the FMPA Solar II project (RICE CREEK SITE) 13.275 MWs. The decrease is associated with the projected budget costs for the Rice Creek and Whistling Duck Solar Sites. |
| FMPA Solar II Whistling Duck | $2,988,700 | $2,592,523 | $2,592,523 | - | - | -$396,177 | -13.26% | FMPA Solar II Whistling Duck. The decrease is associated with the projected budget costs for the Rice Creek and Whistling Duck Solar Sites. |
| Contractual Services / Net Meter Power Purchase | $2,000 | $2,000 | $2,000 | - | - | - | - | Net Meter Power Purchase |
| Contractual Services / Other Contractual Service | $274,500 | $309,200 | $309,200 | - | - | $34,700 | 12.64% | The increase in Account 34-50 reflects a more accurate alignment of expenses with the appropriate GL classifications which was identified as an area of |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | improvement during the initial budget process. Historically, certain costs, such as our emissions tracking consultants and borescope inspections were charged to a general "maintenance" account. For FY27, these expenses have been reclassified to Account 34-50 under "contractual services" to better capture the accurate GL. Funding package request submitted to support this adjustment. |
| Fire Extinguisher Service | $2,500 | $2,500 | $2,500 | - | - | - | - | Fire Extinguisher Service |
| Halon / CO2 systems | $6,000 | $6,000 | $6,000 | - | - | - | - | Halon & CO2 Engineering System |
| WEBGADS | $3,000 | $3,000 | $3,000 | - | - | - | - | Webgads |
| Generation Consulting Services | $150,000 | $150,000 | $150,000 | - | - | - | - | Generation Consulting Services rough estimate to perform GT2 generation Inspection. |
| Waste Cleanup and removal | $5,000 | $5,000 | $5,000 | - | - | - | - | Waste clean up & removal |
| DCS Service | $10,000 | $10,000 | $10,000 | - | - | - | - | Control DCS (Distr Contr Sys) |
| Solar Field Maintenance Fee | $90,000 | $90,000 | $90,000 | - | - | - | - | Solar Maintenance fees - Required Maintenance on the City owned 1.78 MW AC Solar Field. Maintenance on the unit is annual. |
| Horizons Energy LLC | $8,000 | - | - | - | - | -$8,000 | -100.00% | Horizon Energy LLC. Budget decreased due to no longer maintaining an agreement with Horizons. Any comparable analysis will be performed by our current consultant, n-Front. |
| Advanced Turbine Support (Borescope) | - | $12,700 | $12,700 | - | - | $12,700 | - | This GL increase reflects the creation of separate line items for expenses previously tracked under "maintenance". Supplemental for $12,700 approved in BWS#1. |
| ISS (Sustainabase) Emissions Tracking | - | $30,000 | $30,000 | - | - | $30,000 | - | This GL increase reflects the creation of separate line items for expenses previously tracked under "maintenance". Supplemental for $30,000 approved in BWS#1. |
| Contractual Services / Net Meter Contra | $5,000 | $4,000 | $4,000 | - | - | -$1,000 | -20.00% | Solar Customer Credits - Net Meter Customers are credited for MW's generated above their total consumption. |
| Travel & Training / Training/Registration | $10,000 | $10,000 | $10,000 | - | - | - | - | Additional training for operations as well as conferences; FMPA Hurricane Conferencce, FMEA Annual Conference, and various training courses. |
| Communication/Freight Srv / Postage & Freight | $2,725 | $1,000 | $1,000 | - | - | -$1,725 | -63.30% | Postage and freight charges for Power Plant. This reduction is related to the retirement of steam assets at the power plant and less parts and materials being shipped in/out. |
| Utility Services / Water | $54,000 | $48,837 | $48,837 | - | - | -$5,163 | -9.56% | |
| Utility Services / Sewer | $117,046 | $122,859 | $122,859 | - | - | $5,813 | 4.97% | |
| Utility Services / Electricity | $7,020 | $8,554 | $8,554 | - | - | $1,534 | 21.85% | |
| Utility Services / Refuse/Waste Disposal | $8,640 | $8,468 | $8,468 | - | - | -$172 | -1.99% | |
| Utility Services / Natural Gas | $200,000 | $200,000 | $200,000 | - | - | - | - | Gas purchase to run units |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Rental & Leases / Operating/Capital Leasing | $7,000 | $7,000 | $7,000 | - | - | - | - | |
| Copier Leasing | $3,000 | $3,000 | $3,000 | - | - | - | - | copier leasing |
| Click Charges for Copier | $1,000 | $1,000 | $1,000 | - | - | - | - | Click charges for copier |
| Manlift Leasing | $3,000 | $3,000 | $3,000 | - | - | - | - | Manlift Leasing |
| Insurance / Property/Liability | $1,573,416 | $1,026,718 | $1,026,718 | - | - | -$546,698 | -34.75% | |
| Repair/Maint Services / Buildings | - | $3,000 | $3,000 | - | - | $3,000 | - | |
| Paint and Paint Supplies | - | $3,000 | $3,000 | - | - | $3,000 | - | Paint & Paint supplies. Operating expense for the Power Plant (PP); will be handled internally by EU PP personnel. Supplemental for $3,000 approved in BWS#1. |
| Repair/Maint Services / Equipment-General | $21,500 | $20,500 | $20,500 | - | - | -$1,000 | -4.65% | |
| LockOut System | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% | Lock out, tag out system |
| Fork Truck Repairs | $5,000 | $5,000 | $5,000 | - | - | - | - | Forklift repairs |
| Golf Cart Repairs | $2,500 | $2,500 | $2,500 | - | - | - | - | Golf cart repairs |
| Annual Air Compressor Service | $12,000 | $12,000 | $12,000 | - | - | - | - | Various code well repairs |
| Repair/Maint Services / Equipment-Garage | $10,745 | $10,745 | $10,745 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Boiler Plant | $5,000 | $5,000 | $5,000 | - | - | - | - | Various piping-welding to maintain the plant. Reduced budget significantly reduced the budget due to the retirement of the steam assets. With these units no longer in service, we do not anticipate material repair expenditures. |
| Repair/Maint Services / Electrical Plant | $25,000 | $25,000 | $25,000 | - | - | - | - | More than 40% of our generation fleet have been retired. With those retirements, the associated operating and maintenance costs have been significantly reduced if not eliminated altogether. |
| Emergency Repairs | $20,000 | $20,000 | $20,000 | - | - | - | - | Emergency electrical repairs |
| Inverter PM's | $5,000 | $5,000 | $5,000 | - | - | - | - | Inverter Preventative Maint, GT1, S4 |
| Repair/Maint Services / Steam Plant | $2,500 | - | - | - | - | -$2,500 | -100.00% | |
| RO Maintenance | $2,500 | - | - | - | - | -$2,500 | -100.00% | RO Membrane Service. With retirement of the Steam Assets, we no longer will be performing maintenance related to the steam assets. |
| Repair/Maint Services / Other Plant | $7,500 | $7,500 | $7,500 | - | - | - | - | |
| Plant Maintenance / Repairs | $7,500 | $7,500 | $7,500 | - | - | - | - | Plant Maintenance / Repairs |
| Service / Printing & Binding | $2,500 | $1,000 | $1,000 | - | - | -$1,500 | -60.00% | Printing services, paper & printing cartridges. Reduced printing/binding costs due to historical data. |
| Other Curr Charges/Oblig / Advertising | $2,000 | - | - | - | - | -$2,000 | -100.00% | Advertising /Ads. We do not anticipate requiring any funds for advertising this year. |
| Office Supplies / Office Supplies | $800 | $800 | $800 | - | - | - | - | Office Supplies |
| Office Supplies / Office Furniture | $500 | $500 | $500 | - | - | - | - | Control Room Chairs |
| Operating Supplies / Gas, Lubricants, & Oil | $1,500 | $1,500 | $1,500 | - | - | - | - | Gas Lubricant & Oil |
| Operating Supplies / Inventory Clearing Acct | - | $5,000 | $5,000 | - | - | $5,000 | - | Supplemental for $5,000 approved in BWS#1. |
| Operating Supplies / Small Tools & Equipment | $5,000 | $5,000 | $5,000 | - | - | - | - | Small Tools and equipment |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Operating Supplies / Chemicals | $3,000 | $1,000 | $1,000 | - | - | -$2,000 | -66.67% | Misc Chemicals. Chemical use will be less this year primarily due to the retirement of the steam assets at the power plant. |
| Operating Supplies / Uniforms | $2,000 | $2,000 | $2,000 | - | - | - | - | Uniform Costs |
| Operating Supplies / Other | $4,800 | $1,500 | $1,500 | - | - | -$3,300 | -68.75% | Steam Assets have been retired and Water Quality Lab is being retired. |
| Parts Washer | $1,100 | - | - | - | - | -$1,100 | -100.00% | Parts Washer |
| Rags & Mats | $2,500 | - | - | - | - | -$2,500 | -100.00% | Rags and Mats |
| Safety Boots | $500 | $1,000 | $1,000 | - | - | $500 | 100.00% | Safety Boots |
| First Aid Kit | $200 | - | - | - | - | -$200 | -100.00% | First Aid Kit |
| Bottled Water | $500 | $500 | $500 | - | - | - | - | Bottled Water |
| Service / Books, Pub, Subsc, & Memb | $95,000 | $95,000 | $95,000 | - | - | - | - | |
| FGU Annual Membership Dues | $95,000 | $95,000 | $95,000 | - | - | - | - | FGU Annual Membership dues. LWB Annual dues with our Membership in FGU. |
| **Total Operating Expenditures** | $32,217,566 | $35,463,171 | $35,463,171 | - | - | $3,245,605 | 10.07% | |
| **Total Steam Power Generation** | $32,974,493 | $36,189,556 | $36,187,951 | -$1,605 | - | $3,213,458 | 9.75% | |
| **Power System Operation** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,062,007 | $989,346 | $989,346 | - | - | -$72,661 | -6.84% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Overtime / Standard Overtime | $160,000 | $130,000 | $130,000 | - | - | -$30,000 | -18.75% | System Operations is 24/7/365 department with a team of 7 System Operators. Overtime is required to maintain shift coverage in the event of vacation, sick, power outages requiring extra operators, switching activities requiring qualified operators, and storm events which require doubling up on shifts. |
| Special Pay / Longevity | $10,700 | $11,300 | $11,300 | - | - | $600 | 5.61% | Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data |
| Special Pay / Incentive | - | $4,804 | $4,804 | - | - | $4,804 | - | |
| Certification Pay | - | $3,554 | $3,554 | - | - | $3,554 | - | |
| One-Time Performance Lump-Sum Pay | - | $1,250 | $1,250 | - | - | $1,250 | - | |
| Special Pay / Other Pays | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| Service / FICA Taxes | $94,577 | $87,137 | $87,137 | - | - | -$7,440 | -7.87% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $270,348 | $160,683 | $157,991 | -$2,692 | -1.68% | -$112,357 | -41.56% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Service / Life & Health Insurance | $168,256 | $124,311 | $122,748 | -$1,563 | -1.26% | -$45,508 | -27.05% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $20,152 | $20,152 | $20,152 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Total Salaries & Benefits** | $1,790,540 | $1,532,233 | $1,527,978 | -$4,255 | -0.28% | -$262,562 | -14.66% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $129,987 | $105,554 | $105,554 | - | - | -$24,433 | -18.80% | |
| Professional Services / Other | $699,726 | $487,150 | $487,150 | - | - | -$212,576 | -30.38% | |
| ATT Dedicated Data Circuits | $9,576 | - | - | - | - | -$9,576 | -100.00% | Dedicated phone circuits with our Balancing Authority (BA) and Transmission Operator (TOP) to provide constant system data and system status of the Electric System of the City of Lake Worth Beach. CANCELLED. The ATT data circuits are at the end of life. The circuits were terminated at ATT request. The Electric Utility was able to use existing other data links to provide the requested data that was originally sent on this ATT connection. |
| NERC - Regulatory Assessments | $25,000 | $35,000 | $35,000 | - | - | $10,000 | 40.00% | North American Electric Reliability Corporation (NERC) Regulatory Assessments. The North American Electric Reliability Corporation (NERC) is a not-for-profit, international regulatory authority dedicated to effectively and efficiently reducing risks to the reliability and security of the bulk power system. To accomplish that, we work with owners, operators, consumers as well as federal state and provincial regulators across North America to develop and enforce mandatory Reliability Standards, monitor the grid, train personnel, and assess risks to ensure that the grid remains reliable and secure today and in the future. Supplemental for $10,000 approved in BWS#1. |
| FRCC - Regulatory Assessments | $252,000 | $277,000 | $277,000 | - | - | $25,000 | 9.92% | Florida Reliability Coordinating Council (FRCC) regulatory assessments. This assessment is for the regulatory body tasked with overseeing the electric grid for Florida. FRCC - is in charge of the Real Time - Reliability Coordinator that is tasked with operational grid security for the State. Supplemental for $25,000 approved in BWS#1. |
| FEPCG - Regulatory Assessments | $22,000 | $24,000 | $24,000 | - | - | $2,000 | 9.09% | Florida Electric Power Coordinating Group (FEPCG) quarterly assessments. These assessments support mutual aid coordination and environmental compliance committee. Supplemental for $2,000 approved in BWS#1. |
| SERC - Regulatory Assessments | $215,000 | - | - | - | - | -$215,000 | -100.00% | "South Eastern Reliability Corporation (SERC) Regulatory Assessments - Delegation authority from Federal Energy Regulatory Commission (FERC) and North American Electric Reliability Corporation (NERC). These assessments were in anticipation of the Canal Station and |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Interconnection. The charges were added and invoiced by NERC on the NERC assessments. This was a placeholder for anticipated assessments for the new Canal Station and additional 138kV Interconnection. The SERC portion of our assessment was added to the NERC invoice as a line item. There is a separate supplemental request to increase NERC by $10,000 in the same ledger account to cover this portion of the assessment. Reduce this line to $0 for FY27" |
| NAES Compliance Contract | $100,000 | $80,000 | $80,000 | - | - | -$20,000 | -20.00% | The City of Lake Worth Beach has contracted with NAES to provide NERC support service companies to ensure the City has up to date procedures, policies and training to meet the requirements of the current NERC standards for the duration of the contract. The goods and/or services will be required to ensure documentation, training and applicable evidence to meet all requirements under the NERC Rules of Procedure, and Florida Regional Reliability Corporation (FRCC) serves as a regional entity with delegated authority from the North American Electric Reliability Corporation (NERC) statutory responsibility set forth in section 215(e) of the Federal Power Act as well as 18 C.F.R. §39.7. A new competitively sourced contract with NAES was issued February 2026. This new contract will reduce the anticipated cost for FY27 by $20,000 to $80,000 for Compliance Support Services. |
| FMPA - Next Day Studies | $75,000 | $70,000 | $70,000 | - | - | -$5,000 | -6.67% | As part of becoming a Transmission Operator (TOP) with the addition of the Canal Transmission Station, next day planning studies are required on the Lake Worth Beach transmission network. FMPA was contracted to perform this requirement on our behalf. Using actual invoices from FY26 for the FMPA Next Day Studies will allow us to reduce the anticipated budget for FY27 by $5,000 to $70,000. |
| Cintas - First Aid Cabinet | $1,000 | $1,000 | $1,000 | - | - | - | - | Monthly servicing of the First Aid cabinet in the System Operations control room. |
| Fire Extinguisher Maintenance | $150 | $150 | $150 | - | - | - | - | On site fire extinguisher maintenance and service. |
| Contractual Services / Maintenance | $6,000 | $6,000 | $6,000 | - | - | - | - | |
| Pantropic Power | $6,000 | $6,000 | $6,000 | - | - | - | - | Maintenance for the backup generator for the 116 S. College Street building, which is no longer utilized by EU. This building houses the City I.T. Network servers |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | and all costs associated w/ building should fall under IT. These costs should be allocated using IT Cost Allocation Model. Cost approximately $6K annually. IT Director and Director of Utility will discuss for workshop #02 |
| Contractual Services / Other Contractual Service | $905,650 | $851,650 | $851,650 | - | - | -$54,000 | -5.96% | "For OUC CTOP Dues – We are requesting $500,000 for FY27. The monthly average invoice is $40,007.74 per month or $480,896.00 For OUC EMS – We are requesting $346,000. The monthly charge is $28,819.44 per month or $345,833.28 (Funding package submitted). The OUC EMS charge was new for FY26 and started on 10/1/2025; was budgeted in FY25 for a 10/2024 start, but the project was delayed by OUC. " |
| Janitorial Services | $5,400 | $5,400 | $5,400 | - | - | - | - | Janitorial Services for the Electric System Operations Center (ESOC). This provides the staff with a clean work environment and maintains the space. |
| OUC - CTOP Dues | $600,000 | $500,000 | $500,000 | - | - | -$100,000 | -16.67% | As part of building the Canal Transmission Station for the second transmission line, the City of Lake Worth Beach needed to register as a Transmission Operator (TOP). Lake Worth Beach joined and alliance (CTOP) with three other cities in Florida to share the cost. This expense is our 25% share of the cost to operate the alliance. This revised value is a refined estimate using actual invoices from FY26. |
| FPU - Propane Tank | $250 | $250 | $250 | - | - | - | - | Annual propane tank inspection and fill for the backup generator at 116 S. College Street. Maintenance for the propane tank for the 116 S. College Street building, which is no longer utilized by EU. All costs associated w/ propane tank should fall under IT and costs should be allocated using IT Cost Allocation Model. Approximately $250 annually. IT Director and Director of Utility will discuss for workshop #02 |
| CTOP - Increase for EMS System | $300,000 | $346,000 | $346,000 | - | - | $46,000 | 15.33% | The City of Lake Worth Beach is a member of the CTOP Alliance that monitors and operates the Cities transmission assets. As part of the CTOP Alliance, the City of Lake Worth Beach is responsible for a 25% share of the cost to operate the Alliance. This amount is our share for Energy Management System (EMS) upgrade needed by the Alliance. This revised value was forecasted using actual invoices. Supplemental for $46,000 approved in BWS#1. |
| Travel & Training / Training/Registration | $25,000 | $15,000 | $15,000 | - | - | -$10,000 | -40.00% | Provide annual training opportunities for the team including NERC |

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|---|---|---|---|---|---|---|---|---|
| | | | | | | | | certification. Continuing education hours needed to maintain NERC certification for those that have it. This account also covers travel and registration to attend classes and seminars related to their position within the department. Revised the Training and Registration request to align with prior year actual expenses. |
| Utility Services / Water | $1,728 | $1,728 | $1,728 | - | - | - | - | |
| Utility Services / Sewer | $432 | $370 | $370 | - | - | -$62 | -14.35% | |
| Utility Services / Electricity | $44,668 | $45,471 | $45,471 | - | - | $803 | 1.80% | |
| Utility Services / Refuse/Waste Disposal | $10,526 | $10,633 | $10,633 | - | - | $107 | 1.02% | |
| Rental & Leases / Operating/Capital Leasing | $3,450 | $3,450 | $3,450 | - | - | - | - | |
| Canon Copier Lease | $3,450 | $3,450 | $3,450 | - | - | - | - | Monthly charge for the Canon copier lease for System Operations |
| Insurance / Property/Liability | $94,084 | $61,394 | $61,394 | - | - | -$32,690 | -34.75% | |
| Repair/Maint Services / Equipment-General | $2,000 | $500 | $500 | - | - | -$1,500 | -75.00% | Repair and maintenance of general equipment as needed for the System Operations division. Revised to align with prior year expenses. |
| Repair/Maint Services / Equipment-Utilities | $1,000 | $500 | $500 | - | - | -$500 | -50.00% | Repair and maintenance as needed for the System Operations division. Revised to align with prior year expenses. |
| Service / Printing & Binding | $1,000 | $1,000 | $1,000 | - | - | - | - | Cost associated with printing map books and system diagrams. |
| Click Charges for Copier Lease | $500 | $500 | $500 | - | - | - | - | This is for the Click Charges to cover the cost of printing documents for the System Operations department. |
| Printing and binding of system map books | $500 | $500 | $500 | - | - | - | - | Printing and binding of system map books. |
| Office Supplies / Office Supplies | $3,000 | $3,000 | $3,000 | - | - | - | - | Office Supplies. Pens, paper, books, paper towels, cleaning products. |
| Operating Supplies / Small Tools & Equipment | $250 | $250 | $250 | - | - | - | - | Hand tools and hardware as needed for the System Operations division including hard hats, gloves, rain gear. |
| Operating Supplies / Uniforms | $500 | $500 | $500 | - | - | - | - | Uniform shirts and jackets as needed for team members. |
| Replacement & Renewal / Equipment-Technology | $3,000 | $3,000 | $3,000 | - | - | - | - | Replace computer monitors, video screens, UPS's, cables, keyboards as needed for the Electric System Operations Center (ESOC). |
| Service / Capital Outlay Contra | -$134,543 | - | - | - | - | $134,543 | -100.00% | Contra account to capitalize OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results. |
| **Total Operating Expenditures** | $1,797,458 | $1,597,150 | $1,597,150 | - | - | -$200,308 | -11.14% | |
| **Total Power System Operation** | $3,587,998 | $3,129,383 | $3,125,128 | -$4,255 | -0.14% | -$462,870 | -12.90% | |
| **Distribution** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $3,090,277 | $3,118,303 | $3,117,757 | -$546 | -0.02% | $27,480 | 0.89% | The increase reflects Merit Step-Up adjustments for four union employees, in accordance with the contract, totaling $21,392. |

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|---|---|---|---|---|---|---|---|---|
| Other Salaries / Part Time | $51,109 | $51,109 | $51,109 | - | - | - | - | |
| Overtime / Standard Overtime | $1,500,000 | $1,500,000 | $1,500,000 | - | - | - | - | Transmission & Distribution Overtime |
| Special Pay / Longevity | $20,536 | $19,957 | $19,957 | - | - | -$579 | -2.82% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items. |
| Service / FICA Taxes | $275,020 | $277,176 | $277,134 | -$42 | -0.02% | $2,114 | 0.77% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $1,016,654 | $543,091 | $533,993 | -$9,098 | -1.68% | -$482,661 | -47.48% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Service / Life & Health Insurance | $451,908 | $366,388 | $361,783 | -$4,605 | -1.26% | -$90,125 | -19.94% | Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests. |
| Workers' Compensation / Workers' Comp Regular | $75,146 | $75,146 | $75,146 | - | - | - | - | |
| **Total Salaries & Benefits** | $6,480,650 | $5,951,170 | $5,936,879 | -$14,291 | -0.24% | -$543,771 | -8.39% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Equipment Test | $25,000 | $50,250 | $50,250 | - | - | $25,250 | 101.00% | |
| Automated External Defibrillator (AED) | - | $25,250 | $25,250 | - | - | $25,250 | - | Maintenance of the Automatic External Defibrillator (AED) on the trucks. Moved from #401-6034-531.34-50 |
| Equipment Testing | - | $25,000 | $25,000 | - | - | $25,000 | - | TESTING RUBBER GOODS, DIELECTRIC TESTING OF TRUCK BOOMS, AND HOT STICKS |
| Professional Services / Internal IT Support | $74,923 | $65,682 | $65,682 | - | - | -$9,241 | -12.33% | |
| Professional Services / Environmental Compl | $5,000 | $5,000 | $5,000 | - | - | - | - | Transformer Oil and oily waste disposal |
| Professional Services / Other | $150,000 | $150,000 | $150,000 | - | - | - | - | Miscellaneous Professional Services - Safety Supplies, Environmental Consulting, Engineering Consulting, Regulatory permit fees, and mutual aid. |
| Contractual Services / Maintenance | $1,260,000 | $1,332,800 | $1,332,800 | - | - | $72,800 | 5.78% | |
| AI Vegetation Services | - | $35,000 | $35,000 | - | - | $35,000 | - | Budget for AI vegetation management services. Vegetation Management with Ai and Satellite Imagery will provide the City support across the vegetation management lifecycle planning and trimming execution. The "Intelligent Vegetation Management System" will provide cycle trim optimization, field work management, risk mitigation, and hazard / danger tree management thereby improving service delivery reliability. Supplemental for $35,000 approved in BWS#1. |
| Davey Tree | - | $1,297,800 | $1,297,800 | - | - | $1,297,800 | - | Electric Utility's portion of Davey Tree $1,500,000.00 vegetation contract is $1,260,000.00; Water & Sewer pays 16% $240K. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
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| | | | | | | | | Supplemental for $37,800 approved in BWS#1. |
| Contractual Services / Other Contractual Service | $150,250 | $125,000 | $125,000 | - | - | -$25,250 | -16.81% | |
| Dumping | $125,000 | $125,000 | $125,000 | - | - | - | - | Non-City refuse disposal, scrap metal and old pole removal for recycling, locating of underground services by Sunshine One Call, traffic control, Comcast, USIC Locate Services, and equipment rentals. |
| Automated External Defibrillator (AED) | $25,250 | - | - | - | - | -$25,250 | -100.00% | Maintenance of the Automatic External Defibrillator (AED) on the trucks. Item moved to 31-15 |
| Contractual Services / Right of Way | $40,000 | $40,000 | $40,000 | - | - | - | - | Florida East Coast Railroad Fees for electrical line crossing the Florida East Coast tracks and underground line under the tracks. |
| Travel & Training / Training/Registration | $45,000 | $45,000 | $45,000 | - | - | - | - | Due to an increase of new technology and substations, there will be a need for more staff training in FY'27. |
| First Aid and CPR | $15,000 | $15,000 | $15,000 | - | - | - | - | First Aid, CPR, Pole top rescue, confined space training |
| Safety Meeting | $15,000 | $15,000 | $15,000 | - | - | - | - | FMPA All hands safety training/meetings |
| Rodeo | $15,000 | $15,000 | $15,000 | - | - | - | - | Lineman Competition. Yearly FMEA Lineman's Rodeo competition in which LWBEU competes against other Municipal utilities in the State. |
| Communication/Freight Srv / Postage & Freight | $10,900 | $7,500 | $7,500 | - | - | -$3,400 | -31.19% | Shipping charges, postage, freight of rubber gloves. Budget reduced based on current shipping and freight charges. |
| Utility Services / Water | $7,344 | $6,313 | $6,313 | - | - | -$1,031 | -14.04% | |
| Utility Services / Sewer | $2,363 | $2,791 | $2,791 | - | - | $428 | 18.11% | |
| Utility Services / Electricity | $65,839 | $78,489 | $78,489 | - | - | $12,650 | 19.21% | |
| Utility Services / Refuse/Waste Disposal | $2,164 | $2,265 | $2,265 | - | - | $101 | 4.67% | |
| Rental & Leases / Vehicles | $45,000 | $35,000 | $35,000 | - | - | -$10,000 | -22.22% | |
| Crane Rental | $35,000 | $35,000 | $35,000 | - | - | - | - | Crane rental-setting concrete poles & other tasks |
| Sign rental | $10,000 | - | - | - | - | -$10,000 | -100.00% | Additional sign board rental. Budget decreased as sign rental no longer needed; EU purchased signs and have acquired an arrow board for traffic control. |
| Insurance / Property/Liability | $215,475 | $140,607 | $140,607 | - | - | -$74,868 | -34.75% | |
| Repair/Maint Services / Equipment-General | $11,000 | $5,000 | $5,000 | - | - | -$6,000 | -54.55% | System maintenance & general distribution repairs. Budget decreased due to prior year actuals. |
| Repair/Maint Services / Equipment-Garage | $72,167 | $72,173 | $72,173 | - | - | $6 | 0.01% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Small Equipment | $10,000 | $7,000 | $7,000 | - | - | -$3,000 | -30.00% | Small tools and equip repairs. Budget decreased due to purchase of new tools; less tool repairs. |
| Repair/Maint Services / Heavy Equipment | $81,647 | $81,647 | $81,647 | - | - | - | - | |
| Heavy Equipment | $50,000 | $50,000 | $50,000 | - | - | - | - | In house and outside repairs and maintenance of heavy equipment not sole source (Altec) related. |
| Asset Tracking | $31,647 | $31,647 | $31,647 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | SCHEDULE |
| Repair/Maint Services / Heavy Equip-ext repairs | $175,000 | $175,000 | $175,000 | - | - | - | - | Altec Industries provides sole source maintenance and repairs to only Altec equipment used by the Electric Utility.. |
| Repair/Maint Services / CAIC | $172,800 | $241,620 | $241,620 | - | - | $68,820 | 39.83% | Project expenses related to Contribution in Aid of Construction (CIAC): poles, transformers, cable, wires, etc. Supplemental for $68,820 approved in BWS#1. |
| Repair/Maint Services / Infrastructure | $15,000 | $7,500 | $7,500 | - | - | -$7,500 | -50.00% | Repair damages caused by crews & vehicles in the process of working, pulling poles, incl fence repairs. Budget decreased due to less infrastructure repairs of asphalt, concrete and other property damage during work processes. |
| Repair/Maint Services / Substation Equipment | $610,000 | $610,000 | $610,000 | - | - | - | - | In FY'27, maintenance of the substations will be conducted more frequently. |
| Maintenance | $210,000 | $210,000 | $210,000 | - | - | - | - | Maintenance & Repairs of substation equipment and building |
| Emergency Maintenance | $200,000 | $200,000 | $200,000 | - | - | - | - | Emergency Maintenance cost for substation |
| Materials | $200,000 | $200,000 | $200,000 | - | - | - | - | Materials & Equipment |
| Repair/Maint Services / Poles, Towers & Fixtures | $700,000 | $900,000 | $900,000 | - | - | $200,000 | 28.57% | Poles, bolts insulators and all related electric utility materials and hardware. Supplemental for $200,000 approved in BWS#1. |
| Repair/Maint Services / Overhead Conductors | $150,000 | $150,000 | $150,000 | - | - | - | - | Overhead conductors for current jobs and warehouse stock., |
| Repair/Maint Services / Underground Conductors | $150,000 | $150,000 | $150,000 | - | - | - | - | Underground conductors for current jobs and warehouse stock, service replacements, underground boring services, and excavation work / ground penetrating radar (GPR). |
| Repair/Maint Services / Line Transformers | $450,000 | $750,000 | $750,000 | - | - | $300,000 | 66.67% | Transformers for current jobs and warehouse stock. Supplemental for $300,000 approved in BWS#1. |
| Repair/Maint Services / Services | $5,000 | - | - | - | - | -$5,000 | -100.00% | Specialized services - moving containers. Budget can be removed; no connex containers anticipated to move in FY'27. |
| Service / Printing & Binding | $2,000 | $2,000 | $2,000 | - | - | - | - | Outside printing of training guides, booklets and door hangers for outage notification |
| Other Curr Charges/Oblig / Advertising | $2,500 | - | - | - | - | -$2,500 | -100.00% | Job opening Advertisements - Budget can be removed; HR function. |
| Other Curr Charges/Oblig / Oblig/Other | $500 | - | - | - | - | -$500 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Renewals of Commercial Driver Licenses |
| Operating Supplies / Gas, Lubricants, & Oil | $100,000 | $100,000 | $100,000 | - | - | - | - | Gas, lubricant and oil for Electric Utility Vehicles. |
| Operating Supplies / Small Tools & Equipment | $150,000 | $150,000 | $150,000 | - | - | - | - | Line worker's tools and Equipment. |
| Operating Supplies / Chemicals | $1,000 | - | - | - | - | -$1,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
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| | | | | | | | | Workshop #2. Chemicals to clean trucks and dielectric rubber goods. In FY'27, there will be more testing of rubber goods and truck cleaning (boom) in which chemicals will need to be purchased. |
| Operating Supplies / Uniforms | $70,000 | $70,000 | $70,000 | - | - | - | - | Fire retardant clothing, raingear and safety boots for linemen staff. Decrease in funds due to a surplus amount of clothing that can be maintained with the current budgeted amount. |
| Operating Supplies / Other | $80,000 | $80,000 | $80,000 | - | - | - | - | Safety & climbing equip, gloves, lights, sunscreen, bug repellant, towels, water cooler for trucks. |
| Service / Books, Pub, Subsc, & Memb | $2,400 | - | - | - | - | -$2,400 | -100.00% | Professional memberships renewals i.e. Palm Beach Safety Council for forklift training, FMEA for Foremen and Linemen Round Table Training. Budget can be removed; no memberships renewals anticipated in FY'27. |
| Service / Capital Outlay Contra | -$2,703,487 | -$2,919,766 | -$2,919,766 | - | - | -$216,279 | 8.00% | Contra account to capitalize OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results. |
| **Total Operating Expenditures** | $2,406,785 | $2,718,871 | $2,718,871 | - | - | $312,086 | 12.97% | |
| **Total Distribution** | $8,887,435 | $8,670,041 | $8,655,750 | -$14,291 | -0.16% | -$231,685 | -2.61% | |
| **Meter Shop** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $703,453 | $652,838 | $652,838 | - | - | -$50,615 | -7.20% | Decrease reflects employee turnover. |
| Other Salaries / Part Time | $163,992 | $120,240 | $120,246 | $6 | - | -$43,746 | -26.68% | |
| Overtime / Standard Overtime | $20,000 | $30,000 | $30,000 | - | - | $10,000 | 50.00% | Increase reflects approval in Budget Workshop #1, supplemental to increase overtime by $10,000 |
| Special Pay / Longevity | $8,640 | $4,900 | $4,900 | - | - | -$3,740 | -43.29% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items. |
| Service / FICA Taxes | $68,550 | $61,810 | $61,811 | $1 | - | -$6,739 | -9.83% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $156,623 | $101,769 | $100,064 | -$1,705 | -1.68% | -$56,559 | -36.11% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Service / Life & Health Insurance | $138,282 | $104,683 | $103,367 | -$1,316 | -1.26% | -$34,915 | -25.25% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $13,434 | $13,434 | $13,434 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,272,974 | $1,089,674 | $1,086,660 | -$3,014 | -0.28% | -$186,314 | -14.64% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Equipment Test | $3,500 | $2,000 | $2,000 | - | - | -$1,500 | -42.86% | |
| Test Board Calibration | $1,500 | $1,000 | $1,000 | - | - | -$500 | -33.33% | Meter Shop test board annual calibration. Budget |

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| | | | | | | | | reduced based on prior FY actuals. |
| Tool Calibration | $2,000 | $1,000 | $1,000 | - | - | -$1,000 | -50.00% | Small tool calibration. Budget reduced; calibrations show minimal deviation over time. |
| Professional Services / Internal IT Support | $172,472 | $127,034 | $127,034 | - | - | -$45,438 | -26.35% | |
| Professional Services / Other | $115,000 | $185,000 | $185,000 | - | - | $70,000 | 60.87% | To cover the cost for the annual support agreement with our advanced metering infrastructure (AMI) vendor (Tantalus). Also, to cover the cost due to the current stage of dispute for fees associated with consultants in the evaluation of our existing Advanced Metering Infrastructure (AMI) system, potential future systems and their integration with existing legacy software. Additionally, this account will house the legal fees associated with a dispute between the City of Lake Worth Beach and Siemens regarding the existing Advanced Metering Infrastructure (AMI). Total in account should be $185K for AMI and Legal Fees (funding package). |
| AMI | $115,000 | $115,000 | $115,000 | - | - | - | - | To cover the cost for the annual support agreement with our advanced metering infrastructure (AMI) vendor (Tantalus). Also, to cover the cost due to the current stage of dispute for fees associated with consultants in the evaluation of our existing Advanced Metering Infrastructure (AMI) system, potential future systems and their integration with existing legacy software. |
| Siemens Legal Fees | - | $70,000 | $70,000 | - | - | $70,000 | - | This is for legal fees associated with a dispute between the City of Lake Worth Beach and Siemens regarding the existing Advanced Metering Infrastructure (AMI). Vehicle GPS system annual contract with Samsara. Moved from 401-6010-531.31-90. Supplemental for $70,000 approved in BWS#1. |
| Contractual Services / Maintenance | $6,400 | $7,200 | $7,200 | - | - | $800 | 12.50% | Annual FCS Software Contract / Itron. Additional license for meter shop. |
| Itron FCS | $4,000 | $4,800 | $4,800 | - | - | $800 | 20.00% | Annual maintenance support agreement for our meter reading software system (Itron FCS). Supplemental for $800 approved in BWS#1. |
| Licensing and Maintenance Agreement | $2,400 | $2,400 | $2,400 | - | - | - | - | Increase in cost for annual licensing and maintenance agreements associated with cellular based electric transformer consumption equipment (Grid 20/20) and automatic vehicle locator equipment (Samsara) for City fleet vehicles. |
| Contractual Services / Other Contractual Service | $15,000 | $70,000 | $70,000 | - | - | $55,000 | 366.67% | The increase is to cover the cost for web-based energy conservation audit software (Drops +Watts) which is featured on the City's website and also performs |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | background functions, such as audit scheduling and report creation |
| Drops + Watts | $15,000 | $20,000 | $20,000 | - | - | $5,000 | 33.33% | This is for web-based energy conservation audit software (Drops +Watts) which is featured on the City's website and also performs background functions, such as audit scheduling and report creation. Supplemental for $5,000 approved in BWS#1. |
| Conservation Audits | - | $50,000 | $50,000 | - | - | $50,000 | - | To perform residential electric and water audits for Lake Worth Beach customers. The audits will help to reduce the workload in Customer Service, field service work, and decrease overtime expenditures in Meter Shop. Supplemental for $50,000 approved in BWS#1. |
| Travel & Training / Training/Registration | $1,350 | $1,350 | $1,350 | - | - | - | - | This is for annual fire safety-related training as well as training associated with journeyman level metering positions |
| Travel & Training / Lodging/Transportation | $3,000 | $3,000 | $3,000 | - | - | - | - | Decrease is because CPR Training was completed FY 25 and it's a 2-year certificate. Training associated with journeyman level metering positions |
| Communication/Freight Srv / Mobile Radios | $36,000 | $16,000 | $16,000 | - | - | -$20,000 | -55.56% | To cover the cost of Siemens antennas POE's (power over ethernet) replacements. and VC cards for the Tantalus collectors that ""house"" the electric and water meters in the field. Plus, additional costs for radios and AMI Cellular Data Charges. Budget reduced based on prior fiscal year expenses and anticipated FY26 expenses. |
| Communication/Freight Srv / Postage & Freight | $1,090 | $1,090 | $1,090 | - | - | - | - | Meter Shop shipping costs through Warehouse |
| Insurance / Property/Liability | $52,599 | $34,323 | $34,323 | - | - | -$18,276 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $77,022 | $77,030 | $77,030 | - | - | $8 | 0.01% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Small Equipment | $6,000 | $1,500 | $1,500 | - | - | -$4,500 | -75.00% | This is for small equipment repairs and maintenance for Meter Shop staff such as Meter seals, electric disconnect sleeves, and water meter locks. Budget reduced based on prior fiscal year expenses and FY26 anticipated expenses. |
| Repair/Maint Services / Meters | $268,000 | $200,000 | $200,000 | - | - | -$68,000 | -25.37% | Budget due cost of new electric meters. Single Phase Remote disconnect meters are now $275 each and Poly phase meters are $491 each. This is also for the purchase of new electric meters for new developments, and/or to replace the failing AMI meters. Budget reduced based on prior fiscal year expenses and FY26 anticipated expenses. |
| Repair/Maint Services / St Lights & School Signal | $15,000 | $7,500 | $7,500 | - | - | -$7,500 | -50.00% | Repair & Maintenance of solar school lights / EV Charger maintenance. Budget reduced based on prior fiscal year expenses |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | and anticipated FY26 expenses. |
| Office Supplies / Office Supplies | $6,000 | $3,500 | $3,500 | - | - | -$2,500 | -41.67% | This account is for general office supplies for the Meter Shop, such as pens, paper, ink toner, etc. Budget reduced based on prior fiscal expenses. |
| Operating Supplies / Gas, Lubricants, & Oil | $7,499 | $7,499 | $7,499 | - | - | - | - | Gas, Lube, and oil for Meter Shop vehicles |
| Operating Supplies / Inventory/Over-Short | - | $2,500 | $2,500 | - | - | $2,500 | - | Inventory Adjustments. Supplemental for $2,500 approved in BWS#1. |
| Operating Supplies / Small Tools & Equipment | $3,000 | $3,000 | $3,000 | - | - | - | - | To purchase small tools & equipment for Meter Shop staff such as small equipment, misc. tools, aerosols. |
| Operating Supplies / Uniforms | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | Flame-Retardant uniforms and safety boots for Meter Shop. Budget reduced based on prior fiscal expenses. |
| **Total Operating Expenditures** | $803,932 | $759,526 | $759,526 | - | - | -$44,406 | -5.52% | |
| **Total Meter Shop** | $2,076,906 | $1,849,200 | $1,846,186 | -$3,014 | -0.16% | -$230,720 | -11.11% | |
| **Non-Departmental** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Service / Interest | $104,269 | $104,269 | - | -$104,269 | -100.00% | -$104,269 | -100.00% | |
| **Total Operating Expenditures** | $104,269 | $104,269 | - | -$104,269 | -100.00% | -$104,269 | -100.00% | |
| **Total Non-Departmental** | $104,269 | $104,269 | - | -$104,269 | -100.00% | -$104,269 | -100.00% | |
| **Non-Departmental** | $15,997,321 | $16,162,500 | $16,318,765 | $156,265 | 0.97% | $321,444 | 2.01% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $2,158,908 | $2,821,478 | $2,821,478 | - | - | $662,570 | 30.69% | |
| 2020AB Non Adv. | $83,908 | $41,478 | $41,478 | - | - | -$42,430 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $619,315 attributable to the Electric Fund. |
| 2020 UT Bond Series | $1,390,000 | $1,460,000 | $1,460,000 | - | - | $70,000 | 5.04% | The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the total outstanding principal balance for the bond is $81,185,000, with $56,965,000 attributable to the Electric Fund. |
| 2022 UT Bond | $685,000 | $745,000 | $745,000 | - | - | $60,000 | 8.76% | The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the total outstanding principal balance for the bond is $41,630,000, with $37,045,000 attributable to the Electric Fund. |
| 2025 UT Bond Series | - | $575,000 | $575,000 | - | - | $575,000 | - | The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the total outstanding principal balance for the bond is $49,795,000, with $36,610,000 attributable to the Electric Fund. |
| Debt Service / Interest | $5,513,812 | $5,737,999 | $5,737,999 | - | - | $224,187 | 4.07% | |
| 2020AB Non Adv. | $20,362 | $17,211 | $17,211 | - | - | -$3,151 | -15.47% | The Series 2020A and 2020B Bonds are scheduled to be |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $131,512 attributable to the Electric Fund. |
| 2020 UT Bond Series | $2,338,950 | $2,269,450 | $2,269,450 | - | - | -$69,500 | -2.97% | The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $31,319,750 attributable to the Electric Fund. |
| 2022 UT Bond | $1,663,150 | $1,620,850 | $1,620,850 | - | - | -$42,300 | -2.54% | The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $20,054,575 attributable to the Electric Fund. |
| 2025 UT Bond Series | $1,491,350 | $1,830,488 | $1,830,488 | - | - | $339,138 | 22.74% | The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $33,589,063 attributable to the Electric Fund. |
| Admin Charges / Bank Charges and Fees | $5,500 | $5,500 | $5,500 | - | - | - | - | |
| Contractual Services / Interfund Admins Services | $3,453,186 | $2,716,605 | $2,755,695 | $39,090 | 1.44% | -$697,491 | -20.20% | |
| Other Curr Charges/Oblig / Contribution to GF | $4,416,915 | $4,521,918 | $4,639,093 | $117,175 | 2.59% | $222,178 | 5.03% | |
| Transfers / To General Fund | $149,000 | $149,000 | $149,000 | - | - | - | - | |
| EU Building Maintenance 46-10 | $149,000 | $149,000 | $149,000 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-13. |
| Transfers / Transfer to Capital Pro | $300,000 | $210,000 | $210,000 | - | - | -$90,000 | -30.00% | |
| Breaker Tester | - | $60,000 | $60,000 | - | - | $60,000 | - | |
| Prefabricated building for Wire Storage | - | $150,000 | $150,000 | - | - | $150,000 | - | This project was approved as a FY2027 supplemental capital request during Budget Workshop #1 (under Account 401-6030-531.34-50) it is now funded through Electric Fund Pay-Go (Account 401-9010-581.91-80). The project was inadvertently omitted from the FY2027 Capital Improvement Plan and is being added to ensure the adopted CIP accurately reflects all approved capital projects. |
| Power Plant Modular Offices | $300,000 | - | - | - | - | -$300,000 | -100.00% | |
| **Total Non-Departmental** | $15,997,321 | $16,162,500 | $16,318,765 | $156,265 | 0.97% | $321,444 | 2.01% | |
| **Total Non-Departmental** | $15,997,321 | $16,162,500 | $16,318,765 | $156,265 | 0.97% | $321,444 | 2.01% | |
| **Total Expenditures** | **$73,509,173** | **$74,037,551** | **$74,052,469** | **$14,918** | **0.02%** | **$543,296** | **0.74%** | |

# EU Storm Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

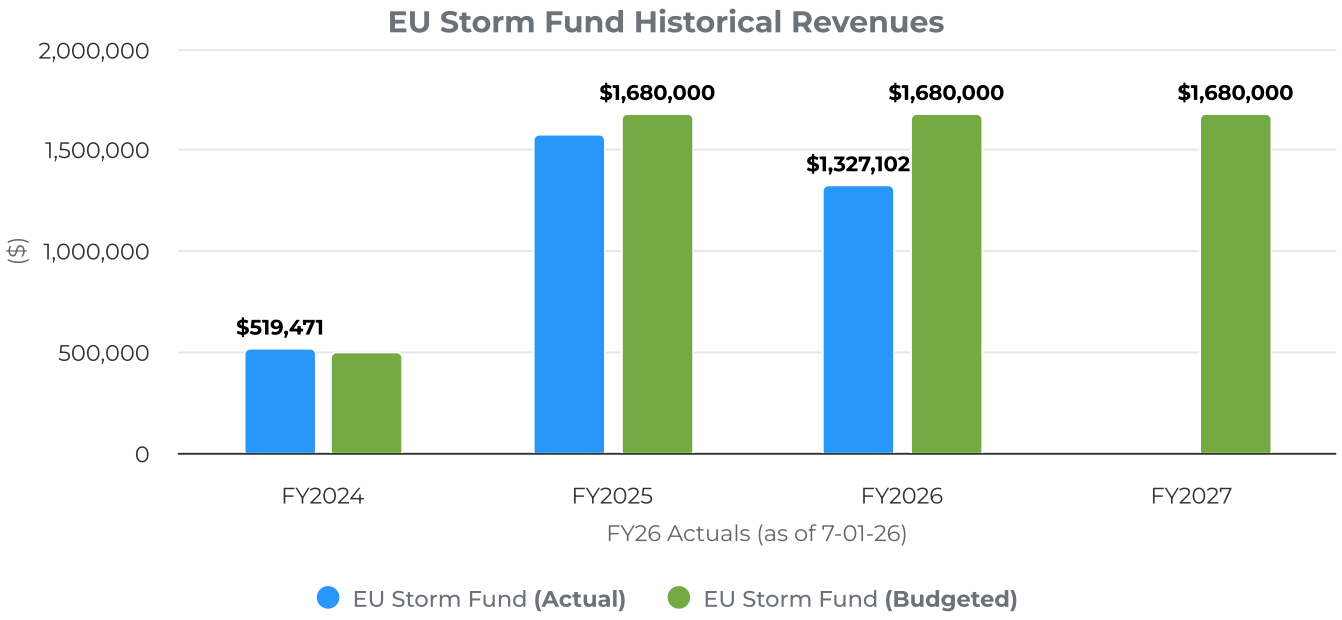
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$519,471** | **$2,091,938** | **$3,771,938** | **$3,771,938** | **-** | **-** | **$1,680,000** | **80.31%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $1,548,140 | $1,680,000 | $1,680,000 | $1,680,000 | - | - | - | - |
| Other | $27,757 | - | - | - | - | - | - | - |
| **Total Revenues** | **$1,575,897** | **$1,680,000** | **$1,680,000** | **$1,680,000** | **-** | **-** | **-** | **-** |
| **Expenditures** | | | | | | | | |
| Non-Departmental | $3,430 | - | - | - | - | - | - | - |
| **Total Expenditures** | **$3,430** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Revenues Less Expenditures** | **$1,572,467** | **$1,680,000** | **$1,680,000** | **$1,680,000** | **-** | **-** | **-** | **-** |
| **Ending Fund Balance** | **$2,091,938** | **$3,771,938** | **$5,451,938** | **$5,451,938** | **-** | **-** | **$1,680,000** | **44.54%** |

The projected FY2027 Ending Fund Balance is **$5,451,938**. Excess Unassigned Fund Balance currently totals **$3,771,938**.

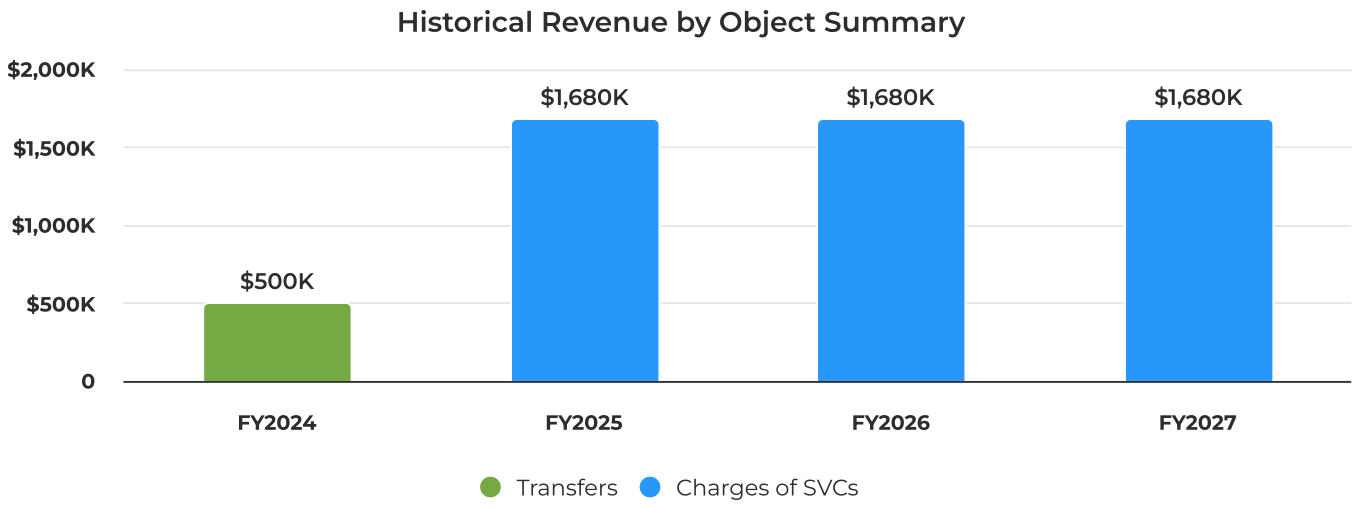
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

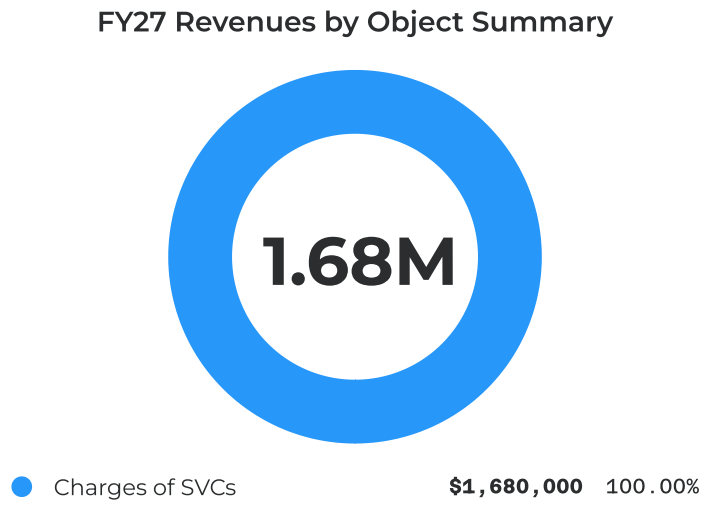
# EU Storm Fund

# Historical Budget to Actual Revenues



# Revenues by Object Summary

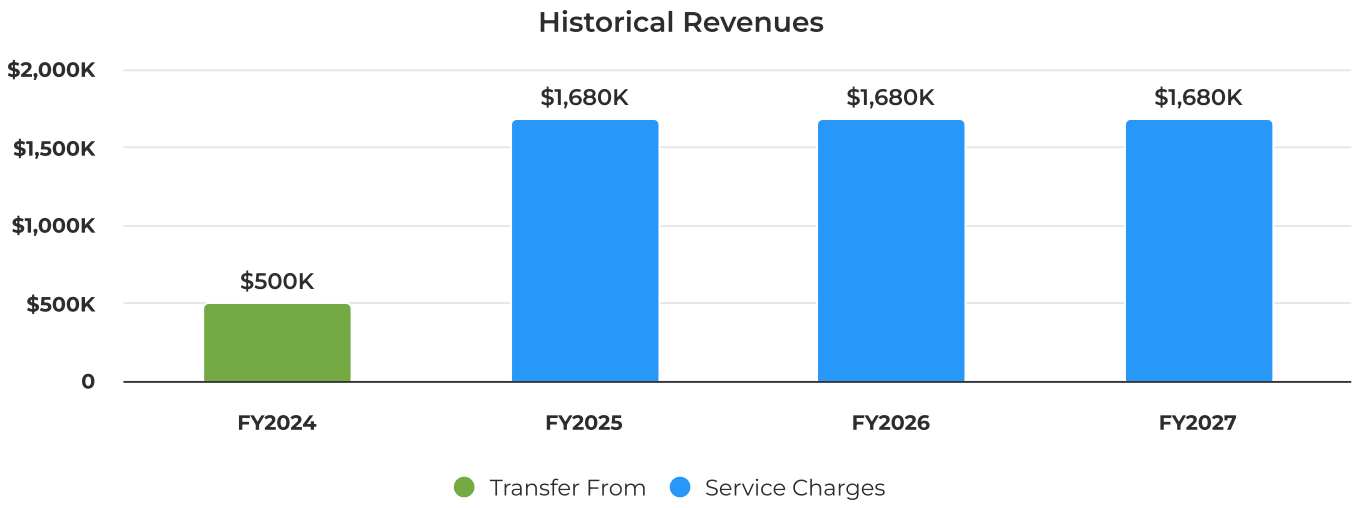


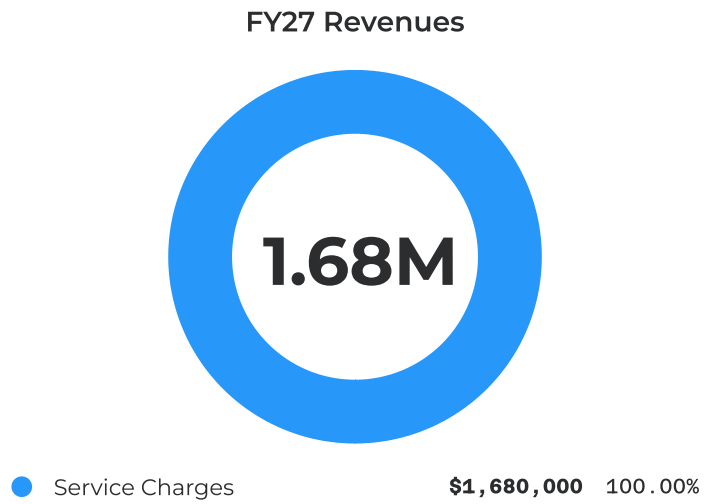




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $1,548,140 | $1,680,000 | $1,680,000 | $1,680,000 | - | - | - | - |
| Other | $27,757 | - | - | - | - | - | - | - |
| **Total Revenues** | **$1,575,897** | **$1,680,000** | **$1,680,000** | **$1,680,000** | **-** | **-** | **-** | **-** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Service Charges** | | | | | | | | |
| Electric Residential Sale / Electric Sales | $1,361,863 | $1,444,800 | $1,444,800 | $1,444,800 | - | - | - | - |
| Electric Commercial Sales / Electric Sales | $186,276 | $235,200 | $235,200 | $235,200 | - | - | - | - |
| **Total Service Charges** | $1,548,140 | $1,680,000 | $1,680,000 | $1,680,000 | - | - | - | - |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $27,757 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $27,757 | - | - | - | - | - | - | - |
| **Total Revenues** | **$1,575,897** | **$1,680,000** | **$1,680,000** | **$1,680,000** | **-** | **-** | **-** | **-** |

# EU Storm Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **EU Storm Fund** | $1,680,000 | $1,680,000 | $1,680,000 | - | - | - | - | |
| **Charges of SVCs** | | | | | | | | |
| Electric Residential Sale / Electric Sales | $1,444,800 | $1,444,800 | $1,444,800 | - | - | - | - | |
| Electric Commercial Sales / Electric Sales | $235,200 | $235,200 | $235,200 | - | - | - | - | |
| **Total Charges of SVCs** | $1,680,000 | $1,680,000 | $1,680,000 | - | - | - | - | |
| **Total Revenues** | **$1,680,000** | **$1,680,000** | **$1,680,000** | **-** | **-** | **-** | **-** | |

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# Water Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

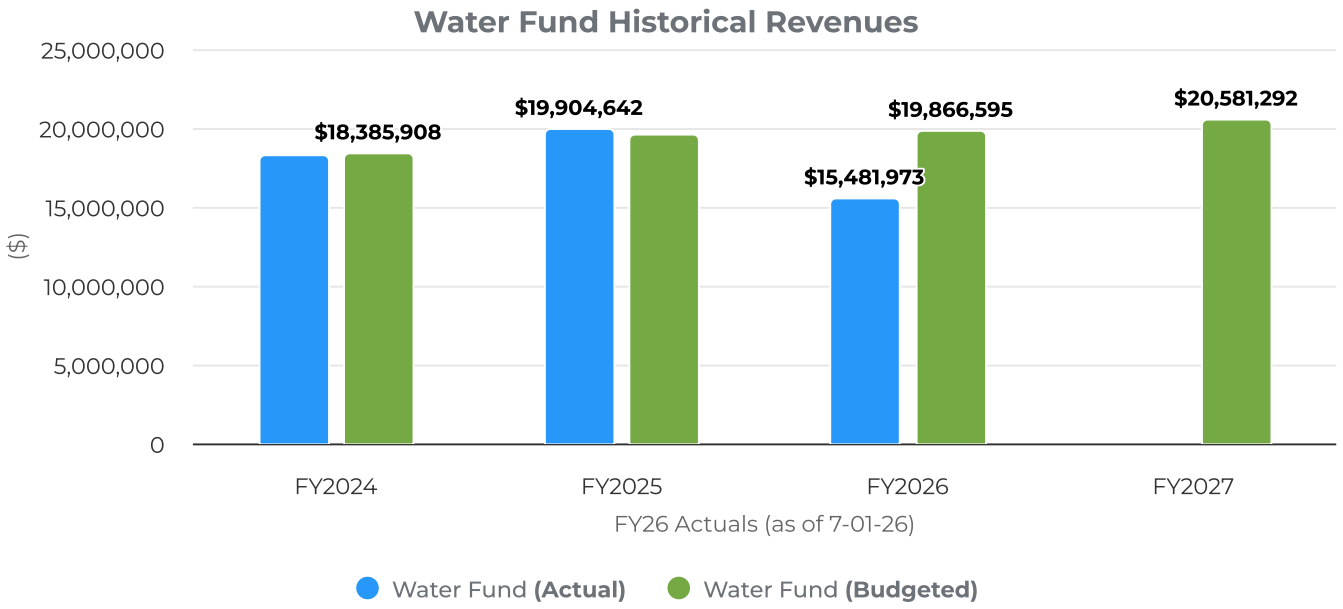
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$57,984,078** | **$58,733,092** | **$58,962,665** | **$58,962,665** | **-** | **-** | **$229,573** | **0.39%** |
| **Revenues** | | | | | | | | |
| Permits fees | $413 | $15,000 | $12,500 | $12,500 | - | - | -$2,500 | -16.67% |
| Intergovernmental | $126,687 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Charges of SVCs | $18,261,841 | $19,196,915 | $19,957,792 | $19,957,792 | - | - | $760,877 | 3.96% |
| Fines | $1,000 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Other | $1,514,701 | $634,680 | $591,000 | $591,000 | - | - | -$43,680 | -6.88% |
| **Total Revenues** | **$19,904,642** | **$19,866,595** | **$20,581,292** | **$20,581,292** | **-** | **-** | **$714,697** | **3.60%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $4,233,912 | $5,266,338 | $4,969,397 | $4,954,874 | -$14,523 | -0.29% | -$311,464 | -5.91% |
| Operating Expenditures | $10,636,613 | $6,602,649 | $6,682,334 | $6,682,334 | - | - | $79,685 | 1.21% |
| Non-Departmental | $4,393,735 | $7,768,035 | $7,129,440 | $7,142,086 | $12,646 | 0.18% | -$625,949 | -8.06% |
| **Total Expenditures** | **$19,264,259** | **$19,637,022** | **$18,781,171** | **$18,779,294** | **-$1,877** | **-0.01%** | **-$857,728** | **-4.37%** |
| **Total Revenues Less Expenditures** | **$640,383** | **$229,573** | **$1,800,121** | **$1,801,998** | **$1,877** | **0.10%** | **$1,572,425** | **684.93%** |
| **Ending Fund Balance** | **$58,624,461** | **$58,962,665** | **$60,762,786** | **$60,764,663** | **$1,877** | **-** | **$1,801,998** | **3.06%** |

The projected FY 2027 Ending Fund Balance is **$60,764,663**. Excess Unassigned Fund Balance currently totals **$2,987,496**.

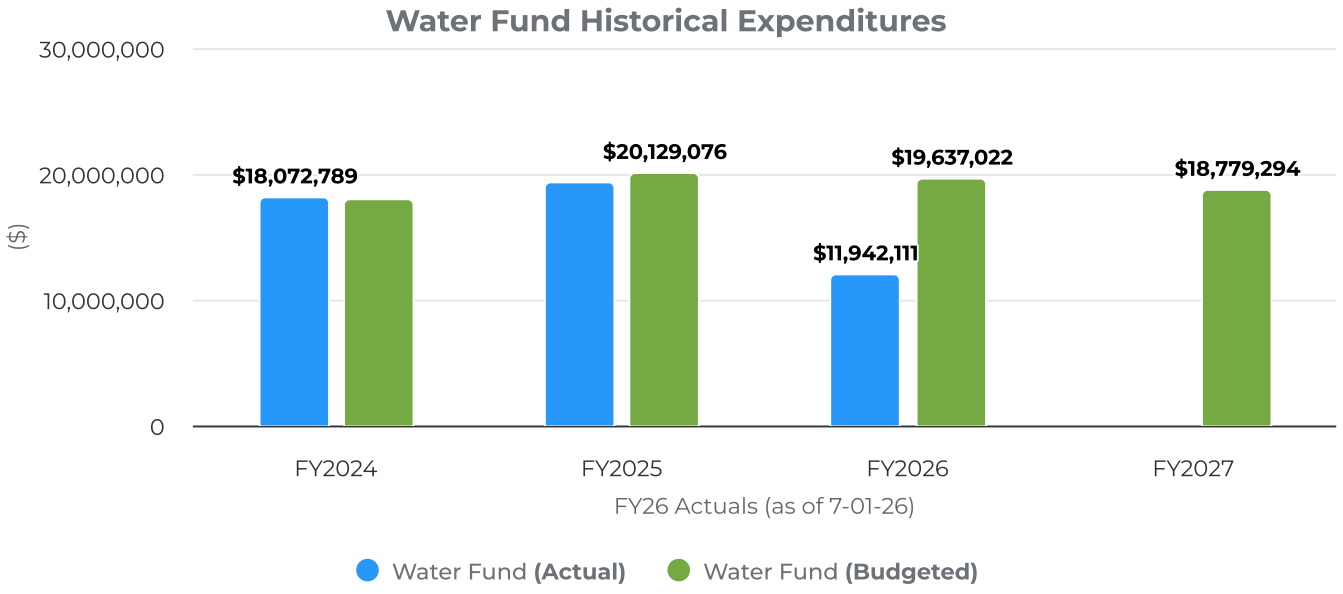
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Water Fund

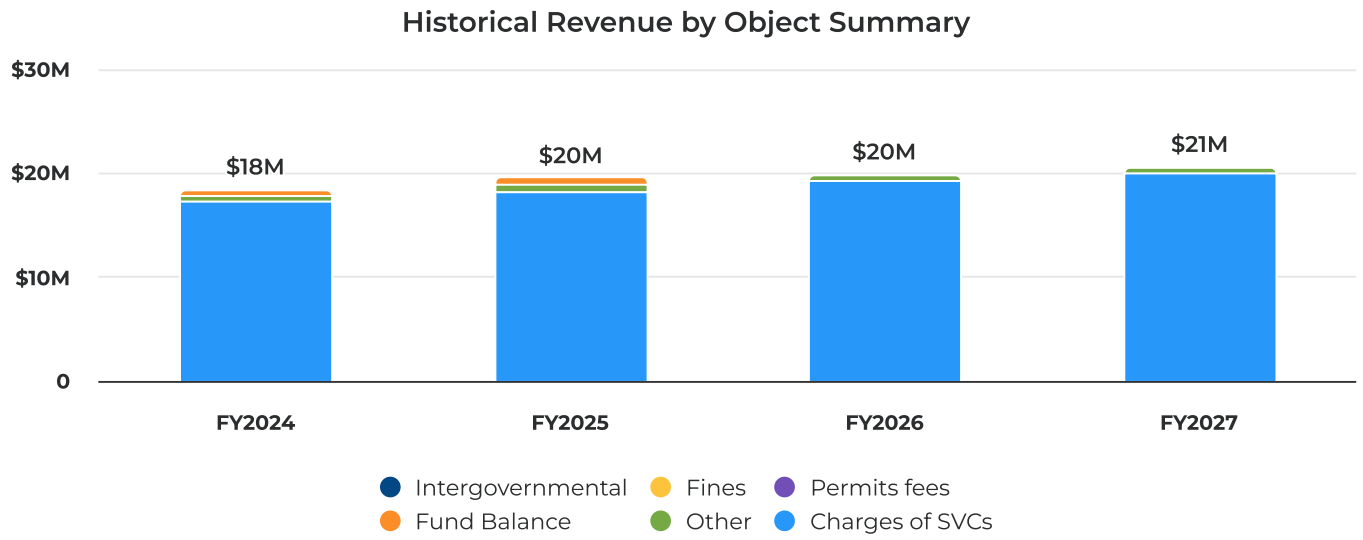
## Historical Budget to Actual Revenues

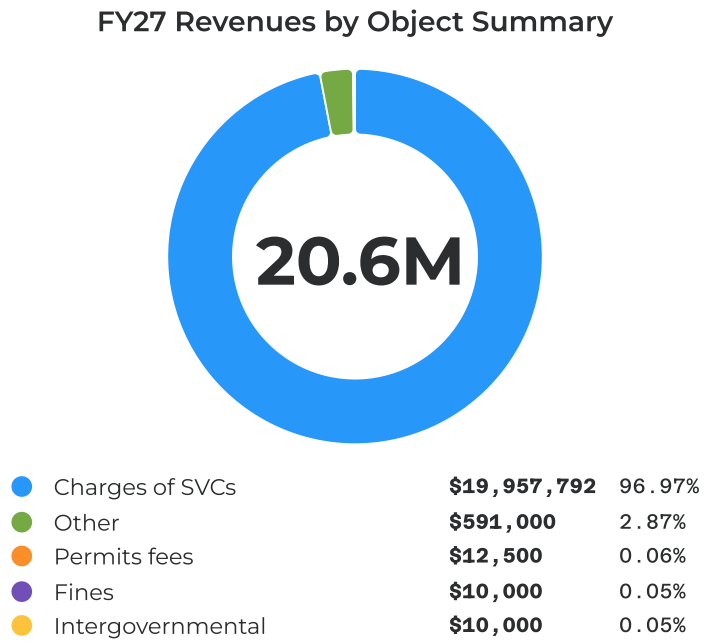



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

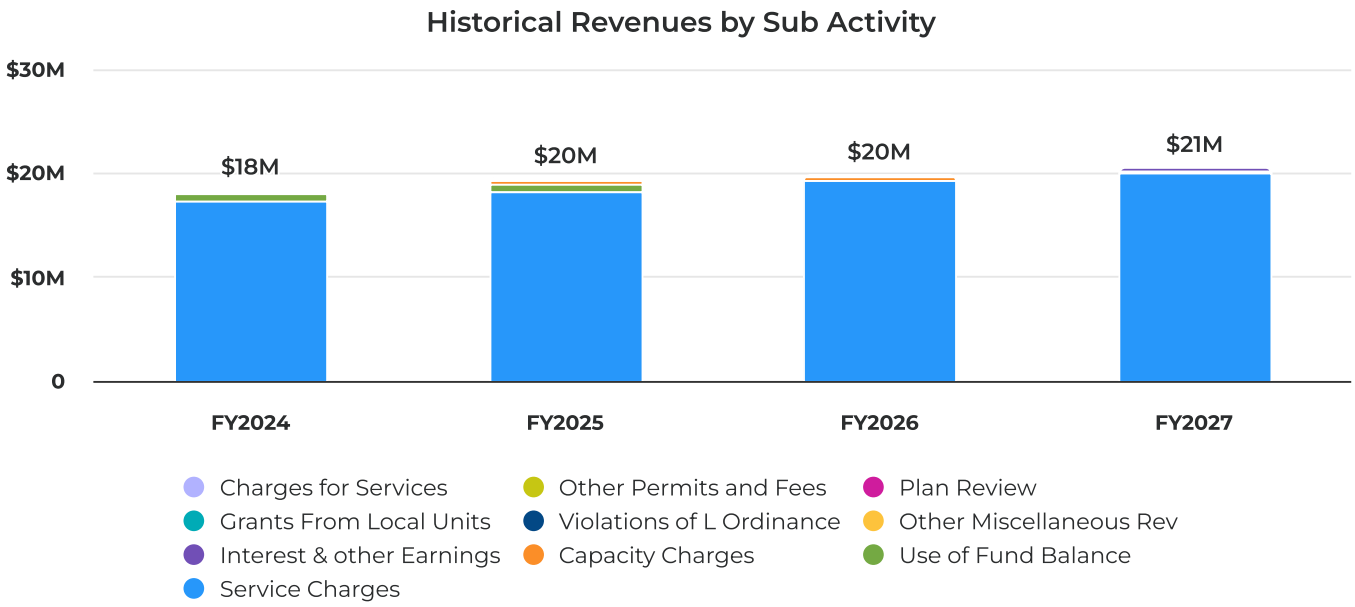


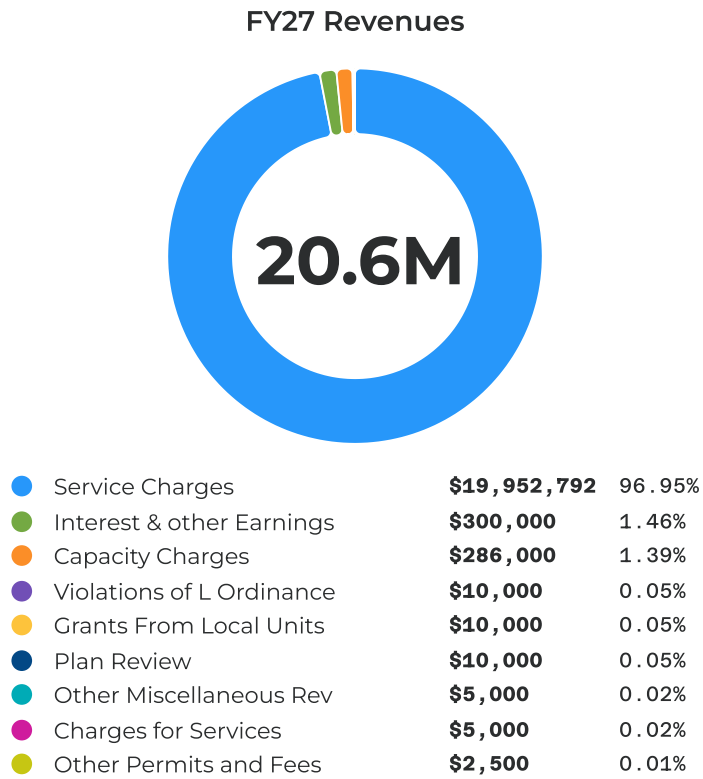




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Permits fees | $413 | $15,000 | $12,500 | $12,500 | - | - | -$2,500 | -16.67% |
| Intergovernmental | $126,687 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Charges of SVCs | $18,261,841 | $19,196,915 | $19,957,792 | $19,957,792 | - | - | $760,877 | 3.96% |
| Fines | $1,000 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Other | $1,514,701 | $634,680 | $591,000 | $591,000 | - | - | -$43,680 | -6.88% |
| **Total Revenues** | **$19,904,642** | **$19,866,595** | **$20,581,292** | **$20,581,292** | **-** | **-** | **$714,697** | **3.60%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Plan Review** | | | | | | | | |
| Site Plan / Site Plan Review Fee | $413 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| **Total Plan Review** | $413 | $10,000 | $10,000 | $10,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Other Permits and Fees** | | | | | | | | |
| Other Permits and Fees / Other Permits and Fees | - | $5,000 | $2,500 | $2,500 | - | - | -$2,500 | -50.00% |
| **Total Other Permits and Fees** | - | $5,000 | $2,500 | $2,500 | - | - | -$2,500 | -50.00% |
| **Federal Grants** | | | | | | | | |
| Federal Grants / Water | $126,322 | - | - | - | - | - | - | - |
| **Total Federal Grants** | $126,322 | - | - | - | - | - | - | - |
| **State Grants** | | | | | | | | |
| State Grants / General Government | $365 | - | - | - | - | - | - | - |
| **Total State Grants** | $365 | - | - | - | - | - | - | - |
| **Grants From Local Units** | | | | | | | | |
| Grants From Local Units / City of Lake Worth | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| **Total Grants From Local Units** | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| **Charges for Services** | | | | | | | | |
| Government Charges & Fees / Miscellaneous | $1,800 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| **Total Charges for Services** | $1,800 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| **Service Charges** | | | | | | | | |
| Water Sales / Metered | $18,122,152 | $19,021,915 | $19,782,792 | $19,782,792 | - | - | $760,877 | 4.00% |
| Water Sales / Service Charge | $137,889 | $170,000 | $170,000 | $170,000 | - | - | - | - |
| **Total Service Charges** | $18,260,041 | $19,191,915 | $19,952,792 | $19,952,792 | - | - | $760,877 | 3.96% |
| **Violations of L Ordinance** | | | | | | | | |
| Violations of L Ordinance / Tampering Fines | $1,000 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| **Total Violations of L Ordinance** | $1,000 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $974,450 | $300,000 | $300,000 | $300,000 | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$82,690 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $80,411 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $972,172 | $300,000 | $300,000 | $300,000 | - | - | - | - |
| **Capacity Charges** | | | | | | | | |
| Capacity Charges / Capacity Charges | $29,857 | $55,000 | $55,000 | $55,000 | - | - | - | - |
| Capacity Charges / Residential | $201,904 | $218,000 | $126,000 | $126,000 | - | - | -$92,000 | -42.20% |
| Capacity Charges / Commercial | $223,199 | $56,680 | $105,000 | $105,000 | - | - | $48,320 | 85.25% |
| **Total Capacity Charges** | $454,960 | $329,680 | $286,000 | $286,000 | - | - | -$43,680 | -13.25% |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $87,569 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| **Total Other Miscellaneous Rev** | $87,569 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| **Total Revenues** | **$19,904,642** | **$19,866,595** | **$20,581,292** | **$20,581,292** | **-** | **-** | **$714,697** | **3.60%** |

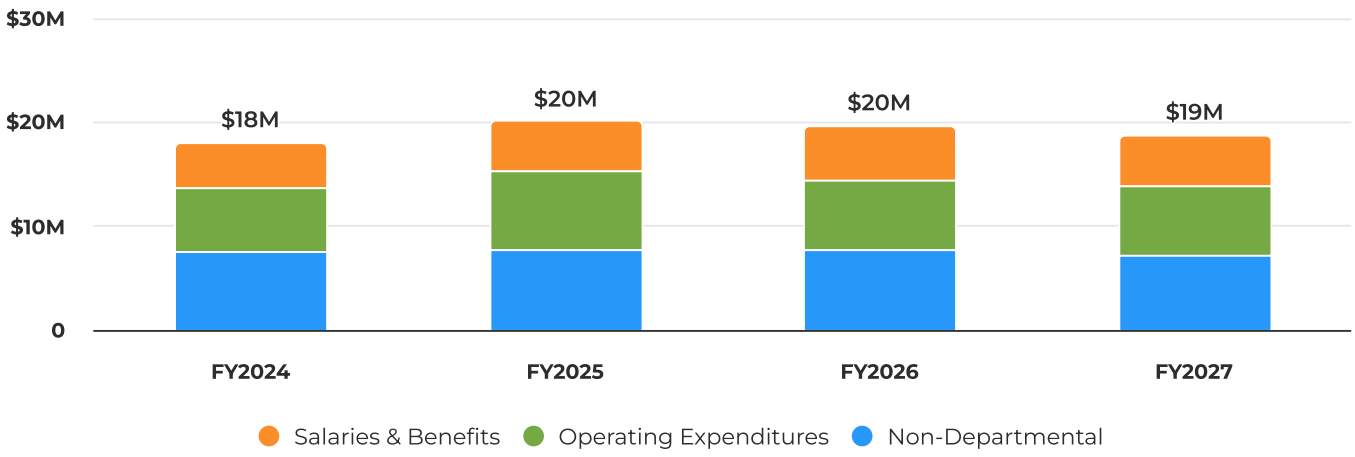
# Water Fund Revenue Itemizations

## Revenues by Fund

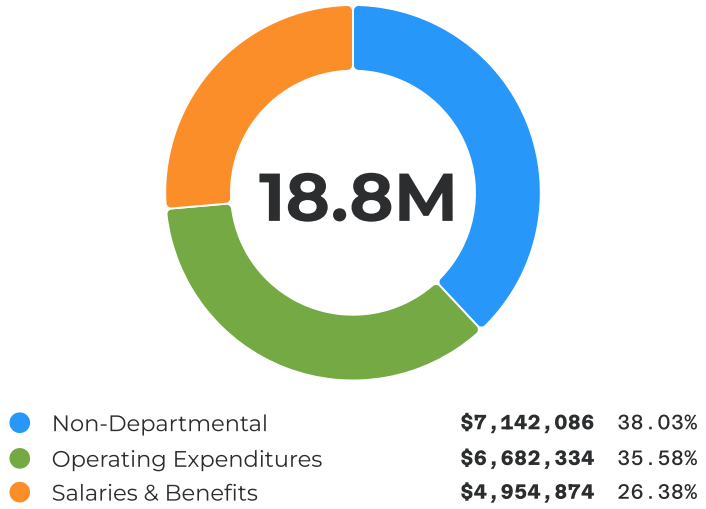
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Water Fund** | $19,866,595 | $20,581,292 | $20,581,292 | - | - | $714,697 | 3.60% | |
| **Permits fees** | | | | | | | | |
| Site Plan / Site Plan Review Fee | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Other Permits and Fees / Other Permits and Fees | $5,000 | $2,500 | $2,500 | - | - | -$2,500 | -50.00% | |
| **Total Permits fees** | $15,000 | $12,500 | $12,500 | - | - | -$2,500 | -16.67% | |
| **Intergovernmental** | | | | | | | | |
| Grants From Local Units / City of Lake Worth | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| **Total Intergovernmental** | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| **Charges of SVCs** | | | | | | | | |
| Government Charges & Fees / Miscellaneous | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| Water Sales / Metered | $19,021,915 | $19,782,792 | $19,782,792 | - | - | $760,877 | 4.00% | |
| Water Sales / Service Charge | $170,000 | $170,000 | $170,000 | - | - | - | - | |
| **Total Charges of SVCs** | $19,196,915 | $19,957,792 | $19,957,792 | - | - | $760,877 | 3.96% | |
| **Fines** | | | | | | | | |
| Violations of L Ordinance / Tampering Fines | $10,000 | $10,000 | $10,000 | - | - | - | - | Various Small Handheld Tools |
| **Total Fines** | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| **Other** | | | | | | | | |
| Interest / Investments | $300,000 | $300,000 | $300,000 | - | - | - | - | |
| Capacity Charges / Capacity Charges | $55,000 | $55,000 | $55,000 | - | - | - | - | |
| Capacity Charges / Residential | $218,000 | $126,000 | $126,000 | - | - | -$92,000 | -42.20% | Lower number new residential developments with newly proposed water service lines |
| Capacity Charges / Commercial | $56,680 | $105,000 | $105,000 | - | - | $48,320 | 85.25% | Higher number of new business institutions coming into the city. |
| Miscellaneous Revenue / Other | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| **Total Other** | $634,680 | $591,000 | $591,000 | - | - | -$43,680 | -6.88% | |
| **Total Revenues** | **$19,866,595** | **$20,581,292** | **$20,581,292** | **-** | **-** | **$714,697** | **3.60%** | |

# Expenditures

## Historical Expenditures Summary



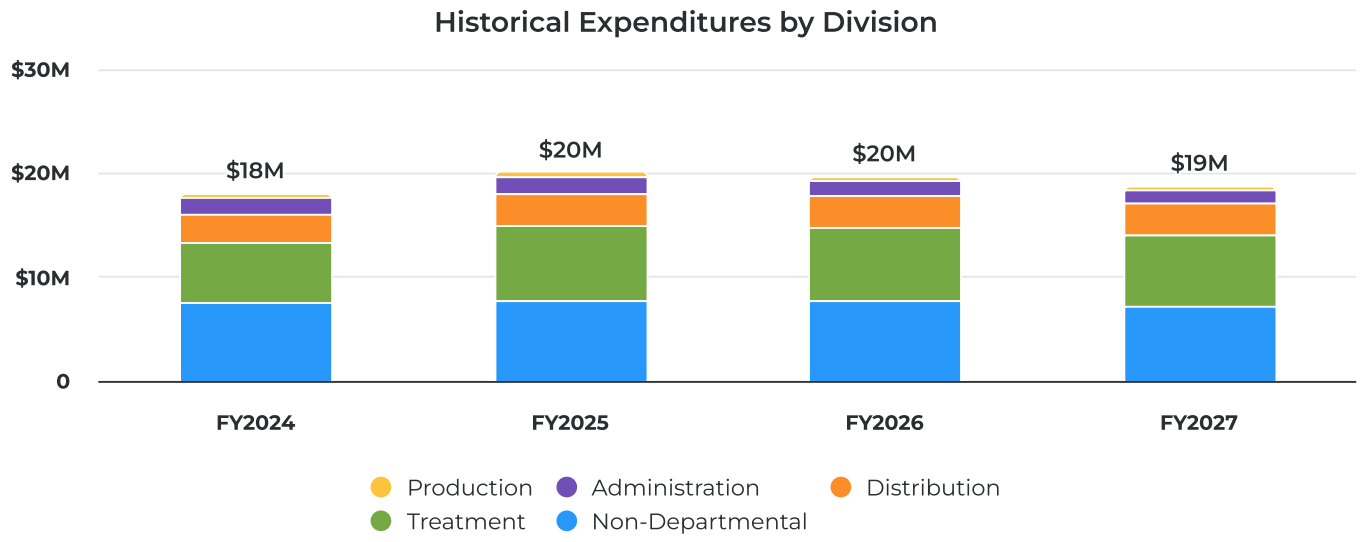

## FY27 Expenditures by Object Summary

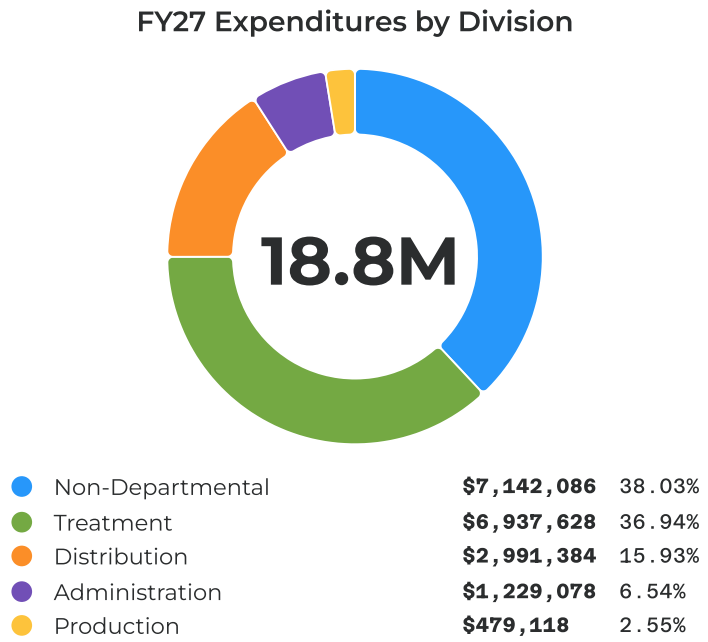



## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $4,233,912 | $5,266,338 | $4,969,397 | $4,954,874 | -$14,523 | -0.29% | -$311,464 | -5.91% |
| Operating Expenditures | $10,636,613 | $6,602,649 | $6,682,334 | $6,682,334 | - | - | $79,685 | 1.21% |
| Non-Departmental | $4,393,735 | $7,768,035 | $7,129,440 | $7,142,086 | $12,646 | 0.18% | -$625,949 | -8.06% |
| **Total Expenditures** | **$19,264,259** | **$19,637,022** | **$18,781,171** | **$18,779,294** | **-$1,877** | **-0.01%** | **-$857,728** | **-4.37%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $268,869 | $386,557 | $387,408 | $387,408 | - | - | $851 | 0.22% |
| Salaries & Wages / Unused Vacation Pay | $2,669 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $957 | - | - | - | - | - | - | - |
| Other Salaries / Part Time | $10,220 | $23,620 | $23,620 | $23,620 | - | - | - | - |
| Overtime / Standard Overtime | $794 | $800 | $800 | $800 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Special Pay / Longevity | $555 | $850 | $960 | $960 | - | - | $110 | 12.94% |
| Special Pay / Incentive | - | - | $9,440 | $9,440 | - | - | $9,440 | - |
| Special Pay / Other Pays | $200 | $8,055 | $8,055 | $8,055 | - | - | - | - |
| Water Utility Services / FICA Taxes | $21,080 | $32,062 | $32,858 | $32,858 | - | - | $796 | 2.48% |
| Retirement Contributions / Defined Benefit Plan | $30,318 | $34,246 | $30,251 | $29,744 | -$507 | -1.68% | -$4,502 | -13.15% |
| Retirement Contributions / 401-a Plan | $14,000 | $25,170 | $25,280 | $25,280 | - | - | $110 | 0.44% |
| Water Utility Services / Life & Health Insurance | $39,325 | $76,027 | $43,836 | $43,285 | -$551 | -1.26% | -$32,742 | -43.07% |
| Workers' Compensation / Workers' Comp Regular | $3,551 | $8,657 | $8,657 | $8,657 | - | - | - | - |
| **Total Salaries & Benefits** | $392,539 | $596,044 | $571,165 | $570,107 | -$1,058 | -0.19% | -$25,937 | -4.35% |
| **Operating Expenditures** | | | | | | | | |
| Prof Services Other / Legal | $3,892 | $40,000 | $30,000 | $30,000 | - | - | -$10,000 | -25.00% |
| Prof Services Other / Internal IT Support | $74,694 | $77,298 | $79,365 | $79,365 | - | - | $2,067 | 2.67% |
| Prof Services Other / Prof Services Other | $225,001 | $490,000 | $490,000 | $490,000 | - | - | - | - |
| Water Utility Services / Accounting & Auditing | $33,815 | - | - | - | - | - | - | - |
| Contractual Services / Other Contractual Service | $77,903 | $67,200 | $7,200 | $7,200 | - | - | -$60,000 | -89.29% |
| Union Dues / Training/Registration | $5,955 | $6,000 | $10,000 | $10,000 | - | - | $4,000 | 66.67% |
| Union Dues / Lodging/Transportation | $1,788 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Rental & Leases / Operating/Capital Leasing | $2,793 | $4,000 | $3,000 | $3,000 | - | - | -$1,000 | -25.00% |
| Repair/Maint Services / Equipment-General | $100 | $3,000 | $2,000 | $2,000 | - | - | -$1,000 | -33.33% |
| Repair/Maint Services / Equipment-Garage | $12,960 | $15,405 | $15,406 | $15,406 | - | - | $1 | 0.01% |
| Water Utility Services / Printing & Binding | $1,116 | $3,000 | $500 | $500 | - | - | -$2,500 | -83.33% |
| Water Utility Services / Promotional Activities | $1,892 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | $200 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Office Supplies / Office Supplies | $4,049 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $279 | - | - | - | - | - | - | - |
| Operating Supplies / Uniforms | - | $500 | - | - | - | - | -$500 | -100.00% |
| Operating Supplies / Other | - | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Water Utility Services / Books, Publ, Subsc & Memb | $373 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Machinery & Equipment / Information Technology | $1,355 | $5,000 | $3,000 | $3,000 | - | - | -$2,000 | -40.00% |
| Machinery & Equipment / Misc. Equipment | - | $2,000 | - | - | - | - | -$2,000 | -100.00% |
| **Total Operating Expenditures** | $448,166 | $731,903 | $658,971 | $658,971 | - | - | -$72,932 | -9.96% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Administration** | $840,705 | $1,327,947 | $1,230,136 | $1,229,078 | -$1,058 | -0.09% | -$98,869 | -7.45% |
| **Distribution** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $979,982 | $1,069,812 | $1,108,222 | $1,141,775 | $33,553 | 3.03% | $71,963 | 6.73% |
| Salaries & Wages / Unused Vacation Pay | -$6,961 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $6,872 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $52,146 | $75,390 | $75,390 | $75,390 | - | - | - | - |
| Special Pay / Longevity | $12,175 | $15,512 | $16,622 | $16,622 | - | - | $1,110 | 7.16% |
| Special Pay / Other Pays | $4,320 | - | - | - | - | - | - | - |
| Water Utility Services / FICA Taxes | $76,350 | $88,795 | $91,818 | $94,385 | $2,567 | 2.80% | $5,590 | 6.30% |
| Retirement Contributions / Defined Benefit Plan | $173,050 | $242,027 | $149,594 | $153,020 | $3,426 | 2.29% | -$89,007 | -36.78% |
| Water Utility Services / Life & Health Insurance | $185,885 | $236,503 | $182,540 | $186,706 | $4,166 | 2.28% | -$49,797 | -21.06% |
| Workers' Compensation / Workers' Comp Regular | $18,539 | $31,466 | $31,466 | $31,466 | - | - | - | - |
| **Total Salaries & Benefits** | $1,502,357 | $1,759,505 | $1,655,652 | $1,699,364 | $43,712 | 2.64% | -$60,141 | -3.42% |
| **Operating Expenditures** | | | | | | | | |
| Prof Services Other / Internal IT Support | $87,335 | $85,215 | $72,051 | $72,051 | - | - | -$13,164 | -15.45% |
| Contractual Services / Maintenance | $120,000 | $205,000 | $195,000 | $195,000 | - | - | -$10,000 | -4.88% |
| Contractual Services / Other Contractual Service | $76,886 | $145,000 | $145,000 | $145,000 | - | - | - | - |
| Contractual Services / Right of Way | $10,313 | $15,000 | $12,000 | $12,000 | - | - | -$3,000 | -20.00% |
| Union Dues / Training/Registration | $3,295 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $447 | $2,000 | $1,500 | $1,500 | - | - | -$500 | -25.00% |
| Utility Services / Water | - | $2,160 | - | - | - | - | -$2,160 | -100.00% |
| Utility Services / Sewer | $342 | $1,404 | $1,080 | $1,080 | - | - | -$324 | -23.08% |
| Utility Services / Electricity | $29,541 | $41,754 | $46,603 | $46,603 | - | - | $4,849 | 11.61% |
| Rental & Leases / Building | $16,928 | $20,000 | $20,000 | $20,000 | - | - | - | - |
| Rental & Leases / Operating/Capital Leasing | $14,994 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Rental & Leases / GASB 87 Contra | -$11,729 | - | - | - | - | - | - | - |
| Insurance / Property/Liability | $97,539 | $107,293 | $70,013 | $70,013 | - | - | -$37,280 | -34.75% |
| Repair/Maint Services / Equipment-General | $2,123 | $6,000 | $4,000 | $4,000 | - | - | -$2,000 | -33.33% |
| Repair/Maint Services / Equipment-Garage | $97,732 | $115,144 | $115,153 | $115,153 | - | - | $9 | 0.01% |
| Repair/Maint Services / Heavy Equipment | $7,441 | $22,620 | $22,620 | $22,620 | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $4,494 | $13,000 | $10,000 | $10,000 | - | - | -$3,000 | -23.08% |
| Repair/Maint Services / Mains | $131,011 | $174,000 | $172,000 | $172,000 | - | - | -$2,000 | -1.15% |
| Repair/Maint Services / Hydrants | $17,878 | $30,000 | $30,000 | $30,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Repair/Maint Services / Meters/Lines | $275,725 | $284,000 | $284,000 | $284,000 | - | - | - | - |
| Water Utility Services / Printing & Binding | $716 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Office Supplies / Office Supplies | $4,096 | $3,500 | $3,000 | $3,000 | - | - | -$500 | -14.29% |
| Operating Supplies / Gas, Lubricants & Oil | $34,598 | $25,000 | $25,000 | $25,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $22,297 | $26,000 | $26,000 | $26,000 | - | - | - | - |
| Operating Supplies / Uniforms | $8,095 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Water Utility Services / Books, Publ, Subsc & Memb | $150 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Water Utility Services / Machinery & Equipment | - | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | $62,973 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $1,115,221 | $1,361,090 | $1,292,020 | $1,292,020 | - | - | -$69,070 | -5.07% |
| **Total Distribution** | $2,617,578 | $3,120,595 | $2,947,672 | $2,991,384 | $43,712 | 1.48% | -$129,211 | -4.14% |
| **Production** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Other Contractual Service | - | $800 | - | - | - | - | -$800 | -100.00% |
| Utility Services / Water | - | $1,188 | - | - | - | - | -$1,188 | -100.00% |
| Utility Services / Electricity | $195,493 | $225,845 | $284,985 | $284,985 | - | - | $59,140 | 26.19% |
| Rental & Leases / Vehicles | - | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Insurance / Property/Liability | $62,876 | $69,164 | $45,133 | $45,133 | - | - | -$24,031 | -34.74% |
| Repair/Maint Services / Buildings | - | - | $25,000 | $25,000 | - | - | $25,000 | - |
| Repair/Maint Services / Equipment-General | $9,219 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Repair/Maint Services / Wells | $84,749 | $111,667 | $111,000 | $111,000 | - | - | -$667 | -0.60% |
| Operating Supplies / Inventory/Over-Short | - | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $352,337 | $421,664 | $479,118 | $479,118 | - | - | $57,454 | 13.63% |
| **Total Production** | $352,337 | $421,664 | $479,118 | $479,118 | - | - | $57,454 | 13.63% |
| **Treatment** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,509,780 | $1,801,700 | $1,839,676 | $1,806,123 | -$33,553 | -1.82% | $4,423 | 0.25% |
| Salaries & Wages / Unused Vacation Pay | -$4,029 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $6,770 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $122,171 | $96,600 | $106,260 | $106,260 | - | - | $9,660 | 10.00% |
| Special Pay / Longevity | $14,944 | $19,110 | $12,800 | $12,800 | - | - | -$6,310 | -33.02% |
| Special Pay / Other Pays | $547 | - | - | - | - | - | - | - |
| Water Utility Services / FICA Taxes | $122,249 | $146,682 | $149,843 | $147,276 | -$2,567 | -1.71% | $594 | 0.40% |
| Retirement Contributions / Defined Benefit Plan | $297,200 | $416,211 | $325,781 | $314,391 | -$11,390 | -3.50% | -$101,820 | -24.46% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Water Utility Services / Life & Health Insurance | $234,640 | $377,429 | $255,163 | $245,496 | -$9,667 | -3.79% | -$131,933 | -34.96% |
| Workers' Compensation / Workers' Comp Regular | $34,744 | $53,057 | $53,057 | $53,057 | - | - | - | - |
| **Total Salaries & Benefits** | $2,339,016 | $2,910,789 | $2,742,580 | $2,685,403 | -$57,177 | -2.08% | -$225,386 | -7.74% |
| **Operating Expenditures** | | | | | | | | |
| Prof Services Other / Internal IT Support | $86,775 | $97,355 | $83,332 | $83,332 | - | - | -$14,023 | -14.40% |
| Prof Services Other / Prof Services Other | $94,206 | $220,700 | $220,700 | $220,700 | - | - | - | - |
| Contractual Services / Other Contractual Service | $491,090 | $304,503 | $290,103 | $290,103 | - | - | -$14,400 | -4.73% |
| Contractual Services / Right of Way | $1,110 | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Union Dues / Training/Registration | $19,536 | $30,000 | $30,000 | $30,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $1,442 | $10,000 | $5,000 | $5,000 | - | - | -$5,000 | -50.00% |
| Utility Services / Water | $182,721 | $230,000 | $367,107 | $367,107 | - | - | $137,107 | 59.61% |
| Utility Services / Electricity | $791,126 | $756,000 | $1,096,623 | $1,096,623 | - | - | $340,623 | 45.06% |
| Utility Services / Refuse/Waste Disposal | $5,750 | $5,760 | $7,541 | $7,541 | - | - | $1,781 | 30.92% |
| Rental & Leases / Building | $16,225 | $22,500 | $22,500 | $22,500 | - | - | - | - |
| Rental & Leases / GASB 87 Contra | -$23,278 | - | - | - | - | - | - | - |
| Insurance / Property/Liability | $966,523 | $1,063,175 | $693,764 | $693,764 | - | - | -$369,411 | -34.75% |
| Repair/Maint Services / Buildings | - | - | $15,500 | $15,500 | - | - | $15,500 | - |
| Repair/Maint Services / Equipment-General | $121,082 | $135,000 | $117,500 | $117,500 | - | - | -$17,500 | -12.96% |
| Repair/Maint Services / Equipment-Garage | $35,046 | $59,999 | $60,005 | $60,005 | - | - | $6 | 0.01% |
| Repair/Maint Services / Heavy Equipment | $1,086 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Water Utility Services / Printing & Binding | $6,141 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | $1,810 | $500 | $1,000 | $1,000 | - | - | $500 | 100.00% |
| Office Supplies / Office Supplies | $441 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $30,245 | $33,000 | $33,000 | $33,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $10,664 | $13,500 | $13,500 | $13,500 | - | - | - | - |
| Operating Supplies / Chemicals | $805,110 | $848,000 | $892,050 | $892,050 | - | - | $44,050 | 5.19% |
| Operating Supplies / Uniforms | $10,039 | $12,000 | $12,000 | $12,000 | - | - | - | - |
| Operating Supplies / Lab | $92,570 | $120,000 | $120,000 | $120,000 | - | - | - | - |
| Operating Supplies / Other | $76,155 | $85,000 | $85,000 | $85,000 | - | - | - | - |
| Water Utility Services / Books, Publ, Subsc & Memb | $2,210 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Machinery & Equipment / Information Technology | $2,527 | $25,000 | $25,000 | $25,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Machinery & Equipment / Vehicles | - | - | $45,000 | $45,000 | - | - | $45,000 | - |
| **Total Operating Expenditures** | $3,828,353 | $4,087,992 | $4,252,225 | $4,252,225 | - | - | $164,233 | 4.02% |
| **Total Treatment** | $6,167,369 | $6,998,781 | $6,994,805 | $6,937,628 | -$57,177 | -0.82% | -$61,153 | -0.87% |
| **Non-Departmental** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Water Utility Services / Depreciation | $3,524,910 | - | - | - | - | - | - | - |
| Water Utility Services / Interest | $1,301,612 | - | - | - | - | - | - | - |
| Miscellanous Expenses / Client Refund Interest Ex | $66,013 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $4,892,536 | - | - | - | - | - | - | - |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $1,687,575 | $1,756,085 | $1,756,085 | - | - | $68,510 | 4.06% |
| Debt Service / Interest | - | $1,768,544 | $1,716,640 | $1,716,640 | - | - | -$51,904 | -2.93% |
| Retirement Contributions / GASB 68 Adjustment | -$153,472 | - | - | - | - | - | - | - |
| Life & Health Insurance / GASB 75 OPEB Contra | -$33,513 | - | - | - | - | - | - | - |
| Professional Services / Other | $116,188 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Admin Fees | $6,651 | - | - | - | - | - | - | - |
| Other General Government / Amortization Exp-GASB87 | $34,814 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $19,334 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Interest / GASB 87 | $177 | - | - | - | - | - | - | - |
| Contractual Services / Interfund Admins Services | $2,294,107 | $2,092,840 | $1,392,133 | $1,412,079 | $19,946 | 1.43% | -$680,761 | -32.53% |
| Other Curr Charges/Oblig / Uncollectible Accounts | $19,283 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Contribution to GF | $1,537,594 | $1,589,328 | $1,646,503 | $1,646,503 | - | - | $57,175 | 3.60% |
| Transfers / To General Fund | - | $35,000 | $30,500 | $30,500 | - | - | -$4,500 | -12.86% |
| Transfers / Electric | $615,545 | $579,748 | $572,579 | $565,279 | -$7,300 | -1.27% | -$14,469 | -2.50% |
| Improve Other Than Build / Fixed Assets Contra Acct | -$62,973 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $4,393,735 | $7,768,035 | $7,129,440 | $7,142,086 | $12,646 | 0.18% | -$625,949 | -8.06% |
| **Total Non-Departmental** | $9,286,271 | $7,768,035 | $7,129,440 | $7,142,086 | $12,646 | 0.18% | -$625,949 | -8.06% |
| **Total Expenditures** | **$19,264,259** | **$19,637,022** | **$18,781,171** | **$18,779,294** | **-$1,877** | **-0.01%** | **-$857,728** | **-4.37%** |

# Water Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Water** | $11,868,987 | $11,651,731 | $11,637,208 | -$14,523 | -0.12% | -$231,779 | -1.95% | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $386,557 | $387,408 | $387,408 | - | - | $851 | 0.22% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Other Salaries / Part Time | $23,620 | $23,620 | $23,620 | - | - | - | - | |
| Overtime / Standard Overtime | $800 | $800 | $800 | - | - | - | - | |
| Special Pay / Longevity | $850 | $960 | $960 | - | - | $110 | 12.94% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $9,440 | $9,440 | - | - | $9,440 | - | |
| Certification Pay | - | $6,315 | $6,315 | - | - | $6,315 | - | |
| One-Time Performance Lump-Sum Pay | - | $3,125 | $3,125 | - | - | $3,125 | - | |
| Special Pay / Other Pays | $8,055 | $8,055 | $8,055 | - | - | - | - | |
| Water Utility Services / FICA Taxes | $32,062 | $32,858 | $32,858 | - | - | $796 | 2.48% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $34,246 | $30,251 | $29,744 | -$507 | -1.68% | -$4,502 | -13.15% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | $25,170 | $25,280 | $25,280 | - | - | $110 | 0.44% | |
| Water Utility Services / Life & Health Insurance | $76,027 | $43,836 | $43,285 | -$551 | -1.26% | -$32,742 | -43.07% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $8,657 | $8,657 | $8,657 | - | - | - | - | |
| **Total Salaries & Benefits** | $596,044 | $571,165 | $570,107 | -$1,058 | -0.19% | -$25,937 | -4.35% | |
| **Operating Expenditures** | | | | | | | | |
| Prof Services Other / Legal | $40,000 | $30,000 | $30,000 | - | - | -$10,000 | -25.00% | Ongoing Town of Palm Beach water |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | negotiations and PFAS class action settlements. |
| Prof Services Other / Internal IT Support | $77,298 | $79,365 | $79,365 | - | - | $2,067 | 2.67% | |
| Prof Services Other / Prof Services Other | $490,000 | $490,000 | $490,000 | - | - | - | - | |
| General Enginering Cost | $125,000 | $125,000 | $125,000 | - | - | - | - | General Engineering Cost eg. Water analysis, Water Systems designs, project designs etc. |
| Public Water System Wells | $100,000 | $100,000 | $100,000 | - | - | - | - | Public Water System Wells, Location of Public Water System Wells, Engineering, Service Well Rehabilitation, Monitoring Well Review, JLA/Mock Roos |
| Survey Services-Site Plan & survey Review | $15,000 | $15,000 | $15,000 | - | - | - | - | Survey Services-Site Plan & survey Review -Dennis J. Levey |
| Yearly Rate Consultant Service: Stantec | $75,000 | $75,000 | $75,000 | - | - | - | - | Yearly Rate Consultant Service: Stantec |
| Annual compliance engineering for dual-zone wells | $100,000 | $100,000 | $100,000 | - | - | - | - | Annual compliance engineering for dual-zone monitoring wells Floridan Aquifer and Surficial Aquifer saltwater intrusion monitoring by HydroGeo Service, JLA, and Stantec |
| Grant Services | $75,000 | $75,000 | $75,000 | - | - | - | - | Grant Services- Grant management Ass./Holtz/ Stantec |
| Contractual Services / Other Contractual Service | $67,200 | $7,200 | $7,200 | - | - | -$60,000 | -89.29% | This account decreased significantly because the utilities depts are no longer looking to add security personnel on site or manning the gates at 301 College street as was prosed in FY26. |
| Emergency MGMT Upgrade | $7,200 | $7,200 | $7,200 | - | - | - | - | |
| PBSO Officer - Security Services | $60,000 | - | - | - | - | -$60,000 | -100.00% | PBSO Officer - Getting a security services for Water treatment plant gate is no longer needed . |
| Union Dues / Training/Registration | $6,000 | $10,000 | $10,000 | - | - | $4,000 | 66.67% | Per 62-602 and 62-699, F.A.C., attending industry conferences allows us to stay ahead of trends, network with key stakeholders, and bring valuable insights back to the team. Additional $4k covered as we lowered accounts 402-7010-533.44-20,46-21 & 47-00 by $4,500.00. Supplemental for $4,000 approved in BWS#1. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Union Dues / Lodging/Transportation | $2,000 | $2,000 | $2,000 | - | - | - | - | Hotel cost and Transportation |
| Rental & Leases / Operating/Capital Leasing | $4,000 | $3,000 | $3,000 | - | - | -$1,000 | -25.00% | Yearly Copier Lease has seen a reduction as there is more use of digital copies than hard paper copies. |
| Repair/Maint Services / Equipment-General | $3,000 | $2,000 | $2,000 | - | - | -$1,000 | -33.33% | Miscellaneous office equipment- eg. Toner, ink cartridges. Less copying is being as we use more tools online. |
| Repair/Maint Services / Equipment-Garage | $15,405 | $15,406 | $15,406 | - | - | $1 | 0.01% | Based on Vehicles and Fleet Schedule |
| Water Utility Services / Printing & Binding | $3,000 | $500 | $500 | - | - | -$2,500 | -83.33% | Printing and Binding Cost is greatly reduced as we move to being more digitally. |
| Water Utility Services / Promotional Activities | $5,000 | $5,000 | $5,000 | - | - | - | - | Letters informing customers of the annual free chlorine burn |
| Other Curr Charges/Oblig / Advertising | $2,500 | $2,500 | $2,500 | - | - | - | - | Advertising for bids. |
| Office Supplies / Office Supplies | $5,000 | $5,000 | $5,000 | - | - | - | - | Miscellaneous office supplies as needed |
| Operating Supplies / Uniforms | $500 | - | - | - | - | -$500 | -100.00% | This is not needed for administrative staff. |
| Operating Supplies / Other | $2,000 | $2,000 | $2,000 | - | - | - | - | Operating Supplies - Stationary printed for additional Staff Utility Engineer. |
| Water Utility Services / Books, Publ, Subsc & Memb | $2,000 | $2,000 | $2,000 | - | - | - | - | Updating the AWWA Manuals and yearly subscription. |
| Machinery & Equipment / Information Technology | $5,000 | $3,000 | $3,000 | - | - | -$2,000 | -40.00% | No upgrades needed in FY27, anticipating 1 new laptop for new staff. |
| Machinery & Equipment / Misc. Equipment | $2,000 | - | - | - | - | -$2,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. |
| **Total Operating Expenditures** | $731,903 | $658,971 | $658,971 | - | - | -$72,932 | -9.96% | |
| **Total Administration** | $1,327,947 | $1,230,136 | $1,229,078 | -$1,058 | -0.09% | -$98,869 | -7.45% | |
| **Distribution** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,069,812 | $1,108,222 | $1,141,775 | $33,553 | 3.03% | $71,963 | 6.73% | Increase reflects the reallocation of the position to the appropriate cost center |
| Overtime / Standard Overtime | $75,390 | $75,390 | $75,390 | - | - | - | - | |
| Special Pay / Longevity | $15,512 | $16,622 | $16,622 | - | - | $1,110 | 7.16% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | annually to a maximum of $2,000. |
| Water Utility Services / FICA Taxes | $88,795 | $91,818 | $94,385 | $2,567 | 2.80% | $5,590 | 6.30% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $242,027 | $149,594 | $153,020 | $3,426 | 2.29% | -$89,007 | -36.78% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Water Utility Services / Life & Health Insurance | $236,503 | $182,540 | $186,706 | $4,166 | 2.28% | -$49,797 | -21.06% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $31,466 | $31,466 | $31,466 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,759,505 | $1,655,652 | $1,699,364 | $43,712 | 2.64% | -$60,141 | -3.42% | |
| **Operating Expenditures** | | | | | | | | |
| Prof Services Other / Internal IT Support | $85,215 | $72,051 | $72,051 | - | - | -$13,164 | -15.45% | |
| Contractual Services / Maintenance | $205,000 | $195,000 | $195,000 | - | - | -$10,000 | -4.88% | Davey Tree Service cost stays within $160k range. |
| Davey Tree contract | $180,000 | $170,000 | $170,000 | - | - | -$10,000 | -5.56% | Per the Davey Tree contract, Cost has been $170k after staff clarified yearly contract cost with Davey Tree. |
| ITRON meter services for maintenance purposes | $25,000 | $25,000 | $25,000 | - | - | - | - | ITRON provides meter services for maintenance purposes. By implementing smart meters and sensors |
| Contractual Services / Other Contractual Service | $145,000 | $145,000 | $145,000 | - | - | - | - | |
| Heavy equipment rental | $15,000 | $15,000 | $15,000 | - | - | - | - | Heavy Equipment Rental Expenses. |
| General Engineering | $35,000 | $35,000 | $35,000 | - | - | - | - | General Engineering for Designs and other Services. |
| Operation and Maintenance of Public Water Systems | $35,000 | $35,000 | $35,000 | - | - | - | - | Operation and Maintenance of Public Water Systems. Maintenance and repairs of the distribution system by Johnson Davis/Hinterland/B&B Underground |
| Locating Services | $35,000 | $35,000 | $35,000 | - | - | - | - | Locating services by Breakpoint. |
| Janitorial services | $25,000 | $25,000 | $25,000 | - | - | - | - | Janitorial services for cleaning the building |
| Contractual Services / Right of Way | $15,000 | $12,000 | $12,000 | - | - | -$3,000 | -20.00% | Per FEC yearly Cost. Cost was $11k FY25. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Union Dues / Training/Registration | $6,000 | $6,000 | $6,000 | - | - | - | - | Staff training and certification programs ensures that our personnel are equipped with the necessary skills to operate and maintain water plant equipment efficiently and safely |
| Communication/Freight Srv / Postage & Freight | $2,000 | $1,500 | $1,500 | - | - | -$500 | -25.00% | Cost for Mailing and Freight charges |
| Utility Services / Water | $2,160 | - | - | - | - | -$2,160 | -100.00% | City Bills |
| Utility Services / Sewer | $1,404 | $1,080 | $1,080 | - | - | -$324 | -23.08% | City Bills , each year a budget transfer is done to increase account to cover cost. |
| Utility Services / Electricity | $41,754 | $46,603 | $46,603 | - | - | $4,849 | 11.61% | 3 City Bills WATER SEWER TRAILER EST 33500 KWH,SOUTH BOOSTER STATION EST 58600 KWH, NORTH BOOSTER STATION EST 68700 KWH... Paid to FPL |
| Rental & Leases / Building | $20,000 | $20,000 | $20,000 | - | - | - | - | Customer Service Building Rent Plus Yearly agreement increase |
| Rental & Leases / Operating/Capital Leasing | $15,000 | $15,000 | $15,000 | - | - | - | - | Leases for Traffic control devices, various equipment as needed. |
| Insurance / Property/Liability | $107,293 | $70,013 | $70,013 | - | - | -$37,280 | -34.75% | |
| Repair/Maint Services / Equipment-General | $6,000 | $4,000 | $4,000 | - | - | -$2,000 | -33.33% | This account was reduced as new equipment were purchase in FY2026.Repair parts and services for equipment, pressure pumps, and power saws. These are essential machinery, tools, and supplies that need regular replacement to maintain proper functionality |
| Repair/Maint Services / Equipment-Garage | $115,144 | $115,153 | $115,153 | - | - | $9 | 0.01% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $22,620 | $22,620 | $22,620 | - | - | - | - | |
| Heavy Equipment | $15,000 | $15,000 | $15,000 | - | - | - | - | Maintenance and repair services for Case backhoes. Maintenance and repair services for flatbed trucks. Maintenance and repair services for mini backhoes. |
| Asset Tracking | $7,620 | $7,620 | $7,620 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Repair/Maint Services / Heavy Equip-ext repairs | $13,000 | $10,000 | $10,000 | - | - | -$3,000 | -23.08% | Cost came in under $10k FY2025. Repairs on aging heavy equipment to extend the lifespan, reducing maintenance costs and service interruptions. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Repair/Maint Services / Mains | $174,000 | $172,000 | $172,000 | - | - | -$2,000 | -1.15% | |
| Piping materials for repair and replacement | $70,000 | $70,000 | $70,000 | - | - | - | - | The cost of piping materials for repair and replacement. |
| Valves | $22,000 | $22,000 | $22,000 | - | - | - | - | Valves, and associated parts made of brass or iron. |
| Roadway Aggregates | $37,000 | $35,000 | $35,000 | - | - | -$2,000 | -5.41% | Cost came in under $35k in FY25. FDOT-approved roadway aggregates. |
| Asphalt and Concrete | $45,000 | $45,000 | $45,000 | - | - | - | - | To Purchase Asphalt and Concrete. |
| Repair/Maint Services / Hydrants | $30,000 | $30,000 | $30,000 | - | - | - | - | |
| Replacement Hydrants | $6,000 | $6,000 | $6,000 | - | - | - | - | Replacement of existing Hydrants. |
| Parts and Materials-Hydrants | $5,000 | $5,000 | $5,000 | - | - | - | - | Hydrants and Maintenance parts and materials |
| hydrants risers and lines replaced and maintained | $5,000 | $5,000 | $5,000 | - | - | - | - | Hydrants risers and lines replaced and maintained |
| Sandblasting & materials maintenance of hydrants | $8,000 | $8,000 | $8,000 | - | - | - | - | Sandblasting and Materials for maintenance of hydrants and necessary parts. |
| Replacement - Asphalt & concrete hydrants | $6,000 | $6,000 | $6,000 | - | - | - | - | Asphalt and concrete for hydrant replacement. |
| Repair/Maint Services / Meters/Lines | $284,000 | $284,000 | $284,000 | - | - | - | - | |
| 3/4" meters | $75,000 | $75,000 | $75,000 | - | - | - | - | 3/4" meters |
| 1" meters | $55,000 | $55,000 | $55,000 | - | - | - | - | 1" Meters. |
| Meters Lines 1-1/2" | $37,000 | $37,000 | $37,000 | - | - | - | - | 1-1/2" meters Expenses. |
| Meters Lines-2" | $37,000 | $37,000 | $37,000 | - | - | - | - | 2"meters |
| 4-6-8" meters | $40,000 | $40,000 | $40,000 | - | - | - | - | 4-6-8" meters. |
| Meter Readers | $40,000 | $40,000 | $40,000 | - | - | - | - | Electronic Read Telemetry for meters will also be replaced |
| Water Utility Services / Printing & Binding | $1,000 | $1,000 | $1,000 | - | - | - | - | Printing of flyers and notices. |
| Office Supplies / Office Supplies | $3,500 | $3,000 | $3,000 | - | - | -$500 | -14.29% | Stationary and misc. supplies. Amount reduced to align with spending in FY25. |
| Operating Supplies / Gas, Lubricants & Oil | $25,000 | $25,000 | $25,000 | - | - | - | - | Fuel and lubricants for small tools and equipment. Eg Chainsaws, pumps etc |
| Operating Supplies / Small Tools & Equipment | $26,000 | $26,000 | $26,000 | - | - | - | - | |
| Items that are considered consumables | $14,000 | $14,000 | $14,000 | - | - | - | - | Items that are considered consumables: saws, blades, calibrated precision tools, power tools, and power saws. |
| Various small handheld tools | $5,000 | $5,000 | $5,000 | - | - | - | - | Various small handheld tools. |
| pumps, air compressors, and miscellaneous tools | $7,000 | $7,000 | $7,000 | - | - | - | - | Pumps, Air compressors, and miscellaneous tools. |
| Operating Supplies / Uniforms | $10,000 | $10,000 | $10,000 | - | - | - | - | Staff uniforms, safety boots, hard hats, |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | gloves, and safety vests |
| Water Utility Services / Books, Publ, Subsc & Memb | $1,000 | $1,000 | $1,000 | - | - | - | - | Yearly Subscription and Publication. |
| Water Utility Services / Machinery & Equipment | $4,000 | $4,000 | $4,000 | - | - | - | - | Computer for new Water Technician Staff recruited in FY2026 |
| **Total Operating Expenditures** | $1,361,090 | $1,292,020 | $1,292,020 | - | - | -$69,070 | -5.07% | |
| **Total Distribution** | $3,120,595 | $2,947,672 | $2,991,384 | $43,712 | 1.48% | -$129,211 | -4.14% | |
| **Production** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Other Contractual Service | $800 | - | - | - | - | -$800 | -100.00% | No longer needed. This account has not been used in past years. |
| Utility Services / Water | $1,188 | - | - | - | - | -$1,188 | -100.00% | |
| Utility Services / Electricity | $225,845 | $284,985 | $284,985 | - | - | $59,140 | 26.19% | |
| Rental & Leases / Vehicles | $3,000 | $3,000 | $3,000 | - | - | - | - | Rental services are available for specialized equipment, including forklifts |
| Insurance / Property/Liability | $69,164 | $45,133 | $45,133 | - | - | -$24,031 | -34.74% | |
| Repair/Maint Services / Buildings | - | $25,000 | $25,000 | - | - | $25,000 | - | NOT TO BE TRANSFERED TO MAINTENANCE. Upgrade aging infrastructure with corrosion-resistant materials. |
| Water Treatment Department Building Repairs | - | $25,000 | $25,000 | - | - | $25,000 | - | Upgrade aging infrastructure with corrosion-resistant materials. The F2 and Well #4 control building roofs require intermittent repairs and replacement of wood and shingles due to weather and age. Building maintenance account for FY25 was $35,000.00. FY2026 requested amount $30,500.00. Supplemental for $25,000 approved in BWS#1. |
| Repair/Maint Services / Equipment-General | $10,000 | $10,000 | $10,000 | - | - | - | - | General Equipment Cost-Eg well pump or motor |
| Repair/Maint Services / Wells | $111,667 | $111,000 | $111,000 | - | - | -$667 | -0.60% | Total cost generally come up to $111,000.00 additional $667.00 not needed. |
| Operation and Maintenance-Sandblasting & Wells | $50,000 | $50,000 | $50,000 | - | - | - | - | Sandblasting & Wells painting Per EPA guidelines |
| Misc. Repairs of Wells and Repairs. | $61,667 | $61,000 | $61,000 | - | - | -$667 | -1.08% | Miscellaneous repairs on Wells |
| **Total Operating Expenditures** | $421,664 | $479,118 | $479,118 | - | - | $57,454 | 13.63% | |
| **Total Production** | $421,664 | $479,118 | $479,118 | - | - | $57,454 | 13.63% | |
| **Treatment** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Salaries & Wages / Regular | $1,801,700 | $1,839,676 | $1,806,123 | -$33,553 | -1.82% | $4,423 | 0.25% | Decrease reflects the reallocation of the position to 402-7034 to accurately reflect the position's proper job allocation |
| Overtime / Standard Overtime | $96,600 | $106,260 | $106,260 | - | - | $9,660 | 10.00% | The increase in overtime reflects the supplemental budget approved during Budget Workshop #1, which provided an additional $9,660 in funding |
| Special Pay / Longevity | $19,110 | $12,800 | $12,800 | - | - | -$6,310 | -33.02% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items. |
| Water Utility Services / FICA Taxes | $146,682 | $149,843 | $147,276 | -$2,567 | -1.71% | $594 | 0.40% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $416,211 | $325,781 | $314,391 | -$11,390 | -3.50% | -$101,820 | -24.46% | Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations. |
| Water Utility Services / Life & Health Insurance | $377,429 | $255,163 | $245,496 | -$9,667 | -3.79% | -$131,933 | -34.96% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $53,057 | $53,057 | $53,057 | - | - | - | - | |
| **Total Salaries & Benefits** | $2,910,789 | $2,742,580 | $2,685,403 | -$57,177 | -2.08% | -$225,386 | -7.74% | |
| **Operating Expenditures** | | | | | | | | |
| Prof Services Other / Internal IT Support | $97,355 | $83,332 | $83,332 | - | - | -$14,023 | -14.40% | |
| Prof Services Other / Prof Services Other | $220,700 | $220,700 | $220,700 | - | - | - | - | |
| Outside Testing Services | $55,000 | $55,000 | $55,000 | - | - | - | - | Additional water quality testing services for PFAS |
| NELAC Contract | $700 | $700 | $700 | - | - | - | - | The cost per contract for the National Environmental Laboratory Accreditation Conference (NELAC) |
| Laboratory Quality Assurance Consultation & Suppor | $12,000 | $12,000 | $12,000 | - | - | - | - | Laboratory Quality Assurance Consultation and Support - There are increased requirements due to |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | new regulations, as per NELAC and Primary Drinking Water Standards |
| Reporting Requirements for Public Water Systems | $3,000 | $3,000 | $3,000 | - | - | - | - | Reporting Requirements for Public Water Systems, Audits - Recertification - Lab- Increase in maintenance based on new requirements. |
| Comprehensive Performance Evaluation (CPE) | $150,000 | $150,000 | $150,000 | - | - | - | - | Comprehensive Performance Evaluation (CPE) is required. We need to submit a water treatment master plan and an asset management plan. |
| Contractual Services / Other Contractual Service | $304,503 | $290,103 | $290,103 | - | - | -$14,400 | -4.73% | This ac saw a $5k reduction. Caterpillar generator maintenance and repair cost rates went from $21.50 to $27.50. O&M Public Water Syst. cost went down by $10K. |
| Vegetation Control for Well Field/Water Plant | $11,000 | $11,000 | $11,000 | - | - | - | - | Vegetation Control for Well Field/Water Plant. Maintaining retention ponds improves flood control and water quality. |
| Elevated Tank Maintenance | $17,503 | $17,503 | $17,503 | - | - | - | - | Inspecting and Cleaning the Elevated Tanks yearly. |
| Clean the basin, flash mixer, & storage clearwell | $10,000 | $10,000 | $10,000 | - | - | - | - | Clean the basin, flash mixer, and storage Clearwell |
| Programming and maintenance of the PLC and SCADA | $25,000 | $25,000 | $25,000 | - | - | - | - | Ensure the programming and maintenance of the PLC and SCADA system align with the SCADA master plan |
| Perform instrument servicing per SCADA master plan | $15,000 | $15,000 | $15,000 | - | - | - | - | Perform instrument servicing according to the recommendations outlined in the SCADA master plan |
| Operation and Maintenance of Public Water Systems | $20,000 | $10,000 | $10,000 | - | - | -$10,000 | -50.00% | Operation and Maintenance of Public Water Systems, Infrared inspection for electrical switchgear and breaker relays. Repairs and replacements were done on electrical switchgears and breaker relays. in FY26. |
| Lime Sludge Cleaning | $100,000 | $100,000 | $100,000 | - | - | - | - | Lime sludge pond cleaning and debris removal with an increase in cost as per the contract |
| Safety standards for overhead hoist systems | $4,400 | $4,400 | $4,400 | - | - | - | - | Ensuring compliance and certification with safety standards for |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | overhead hoist systems |
| Lawn maintenance | $9,700 | $9,700 | $9,700 | - | - | - | - | Lawn Maintenance for the Water Plant. |
| Caterpillar generator maintenance and repair | $35,000 | $40,000 | $40,000 | - | - | $5,000 | 14.29% | Caterpillar generator maintenance and repair should be conducted in accordance with tier 4 compliance. Rates went from $21.50 to $27.50. This increase is supported by the account (#402-7022-533. 34-50) overall decreased of $14K |
| New maintenance contract for 5 Cummins generators | $50,000 | $45,000 | $45,000 | - | - | -$5,000 | -10.00% | Maintenance contract for 5 Cummins generators. Last year's contract cost came under $50k. |
| Pest Control | $2,500 | $2,500 | $2,500 | - | - | - | - | Pest control maintenance services |
| Janitorial Services | $4,400 | - | - | - | - | -$4,400 | -100.00% | This account is no longer needed as we now have our Janitorial staff. |
| Contractual Services / Right of Way | $2,000 | $2,000 | $2,000 | - | - | - | - | Yearly Right of Way fees |
| Union Dues / Training/Registration | $30,000 | $30,000 | $30,000 | - | - | - | - | Employee Enrichment for each utility director includes training for staff. Allocating funds for professional memberships allows employees to access valuable resources, network with industry experts, and stay updated on the latest trends. CEU renewal, increase training for staff members. |
| Communication/Freight Srv / Postage & Freight | $10,000 | $5,000 | $5,000 | - | - | -$5,000 | -50.00% | Shipping, postage and Freight costs. |
| Utility Services / Water | $230,000 | $367,107 | $367,107 | - | - | $137,107 | 59.61% | |
| Utility Services / Electricity | $756,000 | $1,096,623 | $1,096,623 | - | - | $340,623 | 45.06% | |
| Utility Services / Refuse/Waste Disposal | $5,760 | $7,541 | $7,541 | - | - | $1,781 | 30.92% | |
| Rental & Leases / Building | $22,500 | $22,500 | $22,500 | - | - | - | - | Rental of Customer Service Building cost with yearly increase factored in. |
| Insurance / Property/Liability | $1,063,175 | $693,764 | $693,764 | - | - | -$369,411 | -34.75% | |
| Repair/Maint Services / Buildings | - | $15,500 | $15,500 | - | - | $15,500 | - | Building Repairs and Services. Money is kept in Public Works building fund account. $15,500.00 |
| Repair/Maint Services / Equipment-General | $135,000 | $117,500 | $117,500 | - | - | -$17,500 | -12.96% | |
| Caterpillar generator maintenance and repair | $17,500 | $10,000 | $10,000 | - | - | -$7,500 | -42.86% | Caterpillar generator maintenance and repairs expense. |
| Five Cummins generators | $17,500 | $17,500 | $17,500 | - | - | - | - | Five Cummins generators Repairs and Upkeep. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Maintenance and repair | $70,000 | $50,000 | $50,000 | - | - | -$20,000 | -28.57% | Process Equipment repairs and Maintenance. More repairs are being done "in House" by staff to save on cost instead of paying for service. |
| Electrical motor repair | $30,000 | $40,000 | $40,000 | - | - | $10,000 | 33.33% | The Electrical motors have to been sent to the repair shop and their cost has increased. This overall account has reduced by $22,500.00. Supplemental for $5,000 approved in BWS#1. |
| Repair/Maint Services / Equipment-Garage | $59,999 | $60,005 | $60,005 | - | - | $6 | 0.01% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $4,000 | $4,000 | $4,000 | - | - | - | - | Repairs and Maintenance |
| Water Utility Services / Printing & Binding | $6,000 | $6,000 | $6,000 | - | - | - | - | Printing and Binding Cost |
| Other Curr Charges/Oblig / Advertising | $500 | $1,000 | $1,000 | - | - | $500 | 100.00% | Yearly advertising cost higher to cover project bid advert and inserts when needed. Supplemental for $500 approved in BWS#1. |
| Office Supplies / Office Supplies | $1,500 | $1,500 | $1,500 | - | - | - | - | Office Supplies for Water Treatment. |
| Operating Supplies / Gas, Lubricants & Oil | $33,000 | $33,000 | $33,000 | - | - | - | - | Vehicle maintenance, gas and upkeep cost . |
| Fuel for six Generators | $22,000 | $22,000 | $22,000 | - | - | - | - | |
| Oils and lubricants for machinery | $6,000 | $6,000 | $6,000 | - | - | - | - | |
| Machine maintenance | $5,000 | $5,000 | $5,000 | - | - | - | - | Increase in cost plus an additional vehicle |
| Operating Supplies / Small Tools & Equipment | $13,500 | $13,500 | $13,500 | - | - | - | - | Small tools, power tools, pumps, hand tools, and meters are all examples of consumable items |
| Operating Supplies / Chemicals | $848,000 | $892,050 | $892,050 | - | - | $44,050 | 5.19% | |
| Ammonia | $25,000 | $25,000 | $25,000 | - | - | - | - | Ammonia |
| Coagulant/polymer | $6,000 | $6,000 | $6,000 | - | - | - | - | Coagulant/polymer |
| Phosphate corrosion inhibitor | $60,000 | $66,000 | $66,000 | - | - | $6,000 | 10.00% | Phosphate corrosion inhibitor. Supplemental for $6,000 approved in BWS#1. |
| Quicklime | $260,000 | $286,000 | $286,000 | - | - | $26,000 | 10.00% | Quicklime. Supplemental for $26,000 approved in BWS#1 |
| Scale inhibitor / Antiscalants | $22,000 | $18,000 | $18,000 | - | - | -$4,000 | -18.18% | cale inhibitor / Anticalins. |
| Sodium hydroxide 50%/caustic | $160,000 | $168,000 | $168,000 | - | - | $8,000 | 5.00% | Sodium hydroxide 50%/caustic. Supplemental for $8,000 approved in BWS#1. |
| Sodium hypochlorite, also known as bleach. | $230,000 | $238,050 | $238,050 | - | - | $8,050 | 3.50% | Sodium hypochlorite, also known as bleach for water Treatment. Supplemental for $8,050 approved in BWS#1. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Sulfuric Acid 93% | $85,000 | $85,000 | $85,000 | - | - | - | - | Sulfuric Acid 93% |
| Operating Supplies / Uniforms | $12,000 | $12,000 | $12,000 | - | - | - | - | Staff uniforms, safety boots, hard hats, gloves, and safety vests |
| Operating Supplies / Lab | $120,000 | $120,000 | $120,000 | - | - | - | - | |
| Lab Operating Supplies | $50,000 | $50,000 | $50,000 | - | - | - | - | Lab Operating Supplies. Fisher |
| New Equipment for Additional staff | $15,000 | $15,000 | $15,000 | - | - | - | - | Equipment cost and Maintenance Services |
| HF Equipment & Reagents (LAZENBY) | $20,000 | $20,000 | $20,000 | - | - | - | - | HF Equipment & Reagents (LAZENBY). Need to replace aging instruments. |
| HACH Equipment and Reagnents | $15,000 | $15,000 | $15,000 | - | - | - | - | HACH Equipment and Reagents. |
| USA Blue book Reagent | $20,000 | $20,000 | $20,000 | - | - | - | - | USA Blue book Reagents:Adding new equipment and analyzers to our inventory |
| Operating Supplies / Other | $85,000 | $85,000 | $85,000 | - | - | - | - | |
| RO Plant Pre-Filiters-Consumables | $17,000 | $17,000 | $17,000 | - | - | - | - | RO Plant Pre-Filters-Consumables-Increase in costs. |
| Operating Supplies - Consumables | $28,000 | $28,000 | $28,000 | - | - | - | - | Operating Supplies - Consumables. |
| Safety Equipment etc - Consumables | $17,500 | $17,500 | $17,500 | - | - | - | - | Safety Equipment etc. - Consumables. |
| PLC parts for SCADA improvement on cyber security | $22,500 | $22,500 | $22,500 | - | - | - | - | PLC parts required for SCADA improvement on cyber security-Increase in price |
| Water Utility Services / Books, Publ, Subsc & Memb | $2,500 | $2,500 | $2,500 | - | - | - | - | Updating our American Water Works Association (AWWA) engineering standards |
| Machinery & Equipment / Information Technology | $25,000 | $25,000 | $25,000 | - | - | - | - | Equipment and Maintenance cost for Scada etc |
| Machinery & Equipment / Vehicles | - | $45,000 | $45,000 | - | - | $45,000 | - | New vehicle for Water Quality Technician. Supplemental for $45,000 approved in BWS#1. |
| **Total Operating Expenditures** | $4,087,992 | $4,252,225 | $4,252,225 | - | - | $164,233 | 4.02% | |
| **Total Treatment** | $6,998,781 | $6,994,805 | $6,937,628 | -$57,177 | -0.82% | -$61,153 | -0.87% | |
| **Non-Departmental** | $7,768,035 | $7,129,440 | $7,142,086 | $12,646 | 0.18% | -$625,949 | -8.06% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $1,687,575 | $1,756,085 | $1,756,085 | - | - | $68,510 | 4.06% | |
| 2020AB Non Adv. | $295,752 | $146,200 | $146,200 | - | - | -$149,552 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $2,182,933 attributable to the Water Fund. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| 2020 UT Bond Series | $310,000 | $325,000 | $325,000 | - | - | $15,000 | 4.84% | The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the total outstanding principal balance for the bond is $81,185,000, with $22,525,000 attributable to the Water Fund. |
| 2022 UT Bond | $45,000 | $50,000 | $50,000 | - | - | $5,000 | 11.11% | The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the total outstanding principal balance for the bond is $41,630,000, with $2,530,000 attributable to the Water Fund. |
| 2025 UT Bond Series | - | $170,000 | $170,000 | - | - | $170,000 | - | The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the total outstanding principal balance for the bond is $49,795,000, with $10,830,000 attributable to the Water Fund. |
| SRF 1700 | $25,942 | $26,678 | $26,678 | - | - | $736 | 2.84% | The State Revolving Loan Payable #1700 is scheduled to be fully paid and retired on October 15, 2031. As of September 30, 2026, the total outstanding principal balance for the bond is $156,419. |
| SRF 1701 | $370,945 | $380,690 | $380,690 | - | - | $9,745 | 2.63% | The State Revolving Loan Payable #1701 is scheduled to be fully paid and retired on October 15, 2031. As of September 30, 2026, the total outstanding principal balance for the bond is $2,221,409. |
| SRF 1710 | $130,147 | $131,038 | $131,038 | - | - | $891 | 0.68% | The State Revolving Loan Payable #1710 is scheduled to be fully paid and retired on March 15, 2048. As of September 30, 2026, the total outstanding principal balance for the bond is $3,024,652. |
| SRF 1720 | $92,596 | $93,125 | $93,125 | - | - | $529 | 0.57% | The State Revolving Loan Payable #1720 is scheduled to be fully paid and retired on September 15, 2039. As of September 30, 2026, the total |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | outstanding principal balance for the bond is $1,252,967. |
| SRF 1730 | $31,836 | $32,338 | $32,338 | - | - | $502 | 1.58% | The State Revolving Loan Payable #1730 is scheduled to be fully paid and retired on September 15, 2029. As of September 30, 2026, the total outstanding principal balance for the bond is $98,552. |
| SRF 1731 | $138,710 | $140,017 | $140,017 | - | - | $1,307 | 0.94% | The State Revolving Loan Payable #1731 is scheduled to be fully paid and retired on October 15, 2040. As of September 30, 2026, the total outstanding principal balance for the bond is $2,164,574. |
| SRF 1740 | $119,869 | $120,469 | $120,469 | - | - | $600 | 0.50% | The State Revolving Loan Payable #1740 is scheduled to be fully paid and retired on April 15, 2041. As of September 30, 2026, the total outstanding principal balance for the bond is $1,871,762. |
| SRF 1750 | $126,778 | $126,867 | $126,867 | - | - | $89 | 0.07% | The State Revolving Loan Payable #1750 is scheduled to be fully paid and retired on November 15, 2042. As of September 30, 2026, the total outstanding principal balance for the bond is $2,104,699. |
| SRF 1770 | - | $13,663 | $13,663 | - | - | $13,663 | - | The State Revolving Loan Payable #1770 is scheduled to be fully paid and retired on May 15, 2035. As of September 30, 2026, the total outstanding principal balance for the bond is $122,971. |
| Debt Service / Interest | $1,768,544 | $1,716,640 | $1,716,640 | - | - | -$51,904 | -2.93% | |
| 2020AB Non Adv. | $71,769 | $60,666 | $60,666 | - | - | -$11,103 | -15.47% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $463,548 attributable to the Water Fund. |
| 2020 UT Bond Series | $899,900 | $884,400 | $884,400 | - | - | -$15,500 | -1.72% | The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $12,855,950 |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | attributable to the Water Fund. |
| 2022 UT Bond | $113,600 | $110,700 | $110,700 | - | - | -$2,900 | -2.55% | The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $1,642,100 attributable to the Water Fund. |
| 2025 UT Bond Series | $549,500 | $541,500 | $541,500 | - | - | -$8,000 | -1.46% | The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $9,935,863 attributable to the Water Fund. |
| SRF 1700 | $4,961 | $4,224 | $4,224 | - | - | -$737 | -14.86% | The State Revolving Loan Payable #1700 is scheduled to be fully paid and retired on October 15, 2031. As of September 30, 2026, the remaining interest to be paid through maturity is $13,542. |
| SRF 1701 | $65,256 | $55,511 | $55,511 | - | - | -$9,745 | -14.93% | The State Revolving Loan Payable #1701 is scheduled to be fully paid and retired on October 15, 2031. As of September 30, 2026, the remaining interest to be paid through maturity is $177,694. |
| SRF 1710 | $21,422 | $20,531 | $20,531 | - | - | -$891 | -4.16% | The State Revolving Loan Payable #1710 is scheduled to be fully paid and retired on March 15, 2048. As of September 30, 2026, the remaining interest to be paid through maturity is $234,070. |
| SRF 1720 | $7,538 | $7,009 | $7,009 | - | - | -$529 | -7.02% | The State Revolving Loan Payable #1720 is scheduled to be fully paid and retired on September 15, 2039. As of September 30, 2026, the remaining interest to be paid through maturity is $48,780. |
| SRF 1730 | $1,923 | $1,421 | $1,421 | - | - | -$502 | -26.11% | The State Revolving Loan Payable #1730 is scheduled to be fully paid and retired on September 15, 2029. As of September 30, 2026, the remaining |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | interest to be paid through maturity is $2,725. |
| SRF 1731 | $21,326 | $20,019 | $20,019 | - | - | -$1,307 | -6.13% | The State Revolving Loan Payable #1731 is scheduled to be fully paid and retired on October 15, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $155,941. |
| SRF 1740 | $9,809 | $9,208 | $9,208 | - | - | -$601 | -6.13% | The State Revolving Loan Payable #1740 is scheduled to be fully paid and retired on April 15, 2041. As of September 30, 2026, the remaining interest to be paid through maturity is $73,406. |
| SRF 1750 | $1,540 | $1,451 | $1,451 | - | - | -$89 | -5.78% | The State Revolving Loan Payable #1750 is scheduled to be fully paid and retired on November 15, 2042. As of September 30, 2026, the remaining interest to be paid through maturity is $12,546. |
| Admin Charges / Bank Charges and Fees | $15,000 | $15,000 | $15,000 | - | - | - | - | |
| Contractual Services / Interfund Admins Services | $2,092,840 | $1,392,133 | $1,412,079 | $19,946 | 1.43% | -$680,761 | -32.53% | |
| Other Curr Charges/Oblig / Contribution to GF | $1,589,328 | $1,646,503 | $1,646,503 | - | - | $57,175 | 3.60% | |
| Transfers / To General Fund | $35,000 | $30,500 | $30,500 | - | - | -$4,500 | -12.86% | Department's share of Building Maintenance expenses under account 001-5062-519.46-14. |
| Transfers / Electric | $579,748 | $572,579 | $565,279 | -$7,300 | -1.27% | -$14,469 | -2.50% | |
| **Total Non-Departmental** | $7,768,035 | $7,129,440 | $7,142,086 | $12,646 | 0.18% | -$625,949 | -8.06% | |
| **Total Non-Departmental** | $7,768,035 | $7,129,440 | $7,142,086 | $12,646 | 0.18% | -$625,949 | -8.06% | |
| **Total Expenditures** | **$19,637,022** | **$18,781,171** | **$18,779,294** | **-$1,877** | **-0.01%** | **-$857,728** | **-4.37%** | |

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# Local Sewer Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

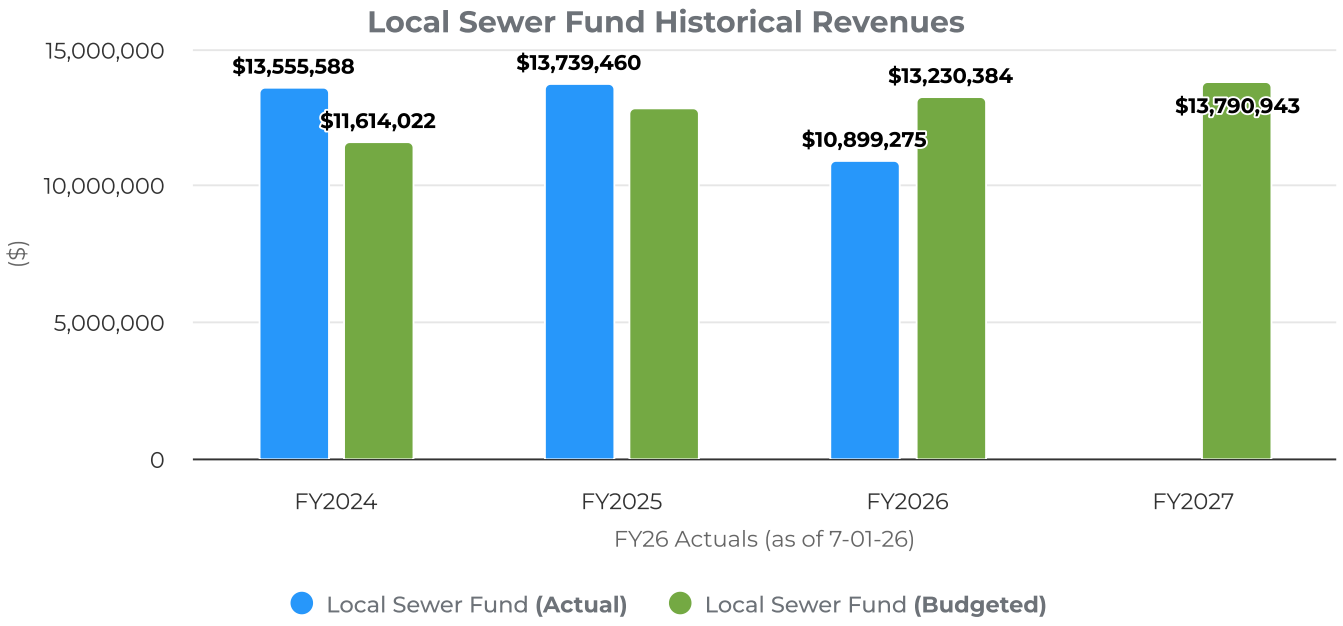
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$17,136,909** | **$19,631,082** | **$20,551,198** | **$20,551,198** | **-** | **-** | **$920,116** | **4.69%** |
| **Revenues** | | | | | | | | |
| Permits fees | $413 | - | - | - | - | - | - | - |
| Charges of SVCs | $13,256,491 | $12,891,884 | $13,664,155 | $13,535,443 | -$128,712 | -0.94% | $643,559 | 4.99% |
| Other | $482,556 | $338,500 | $255,500 | $255,500 | - | - | -$83,000 | -24.52% |
| **Total Revenues** | **$13,739,460** | **$13,230,384** | **$13,919,655** | **$13,790,943** | **-$128,712** | **-0.92%** | **$560,559** | **4.24%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $1,637,459 | $2,090,456 | $2,022,271 | $2,016,318 | -$5,953 | -0.29% | -$74,138 | -3.55% |
| Operating Expenditures | $1,131,709 | $1,740,394 | $1,550,902 | $1,550,902 | - | - | -$189,492 | -10.89% |
| Non-Departmental | $9,062,458 | $8,479,417 | $8,942,644 | $8,929,776 | -$12,868 | -0.14% | $450,359 | 5.31% |
| **Total Expenditures** | **$11,831,625** | **$12,310,267** | **$12,515,817** | **$12,496,996** | **-$18,821** | **-0.15%** | **$186,729** | **1.52%** |
| **Total Revenues Less Expenditures** | **$1,907,835** | **$920,117** | **$1,403,838** | **$1,293,947** | **-$109,891** | **-7.83%** | **$373,830** | **40.63%** |
| **Ending Fund Balance** | **$19,044,744** | **$20,551,199** | **$21,955,036** | **$21,845,145** | **-$109,891** | **-0.50%** | **$1,293,946** | **6.30%** |

The projected FY 2027 Ending Fund Balance is **$21,845,145**. Excess Unassigned Fund Balance currently totals **$1,213,348**.

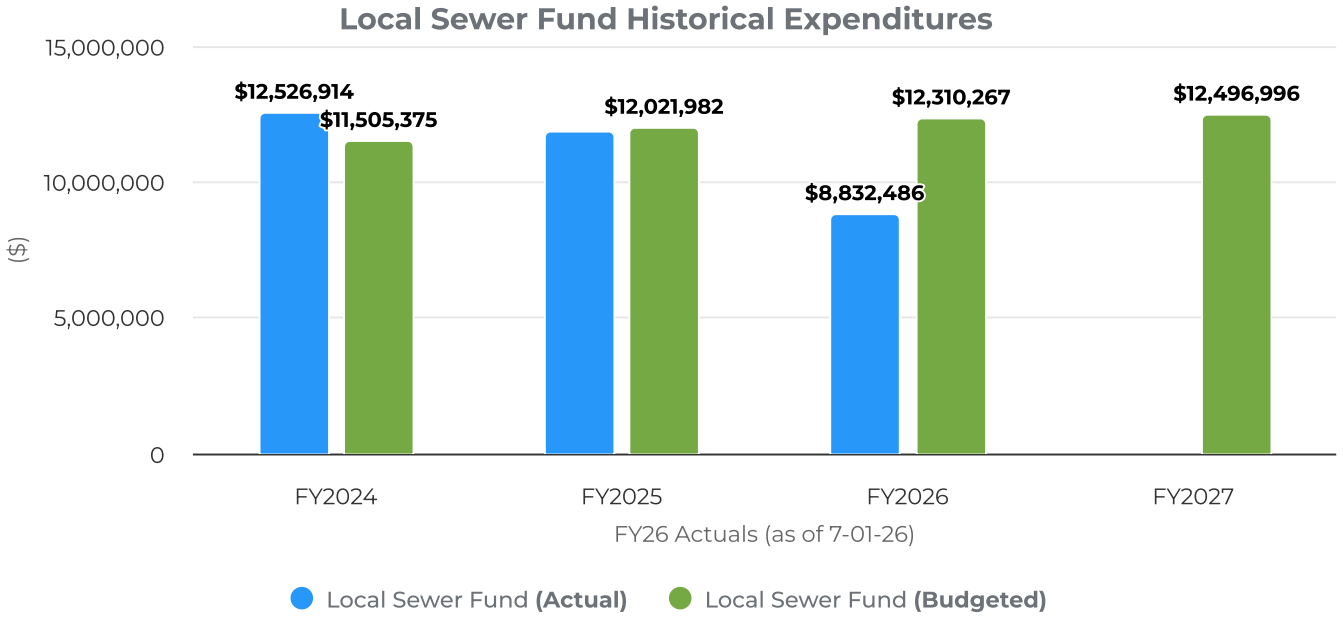
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Local Sewer Fund

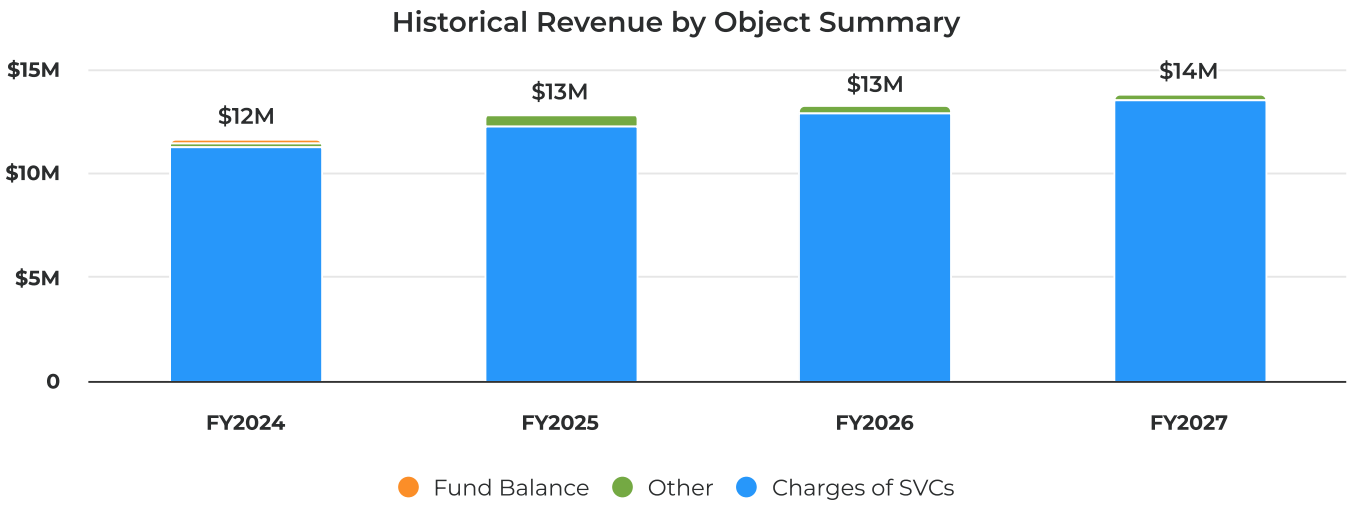
## Historical Budget to Actual Revenues

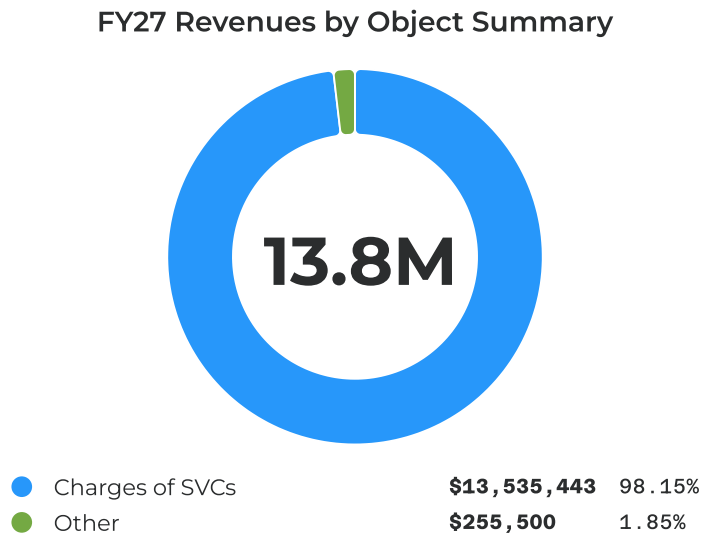



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

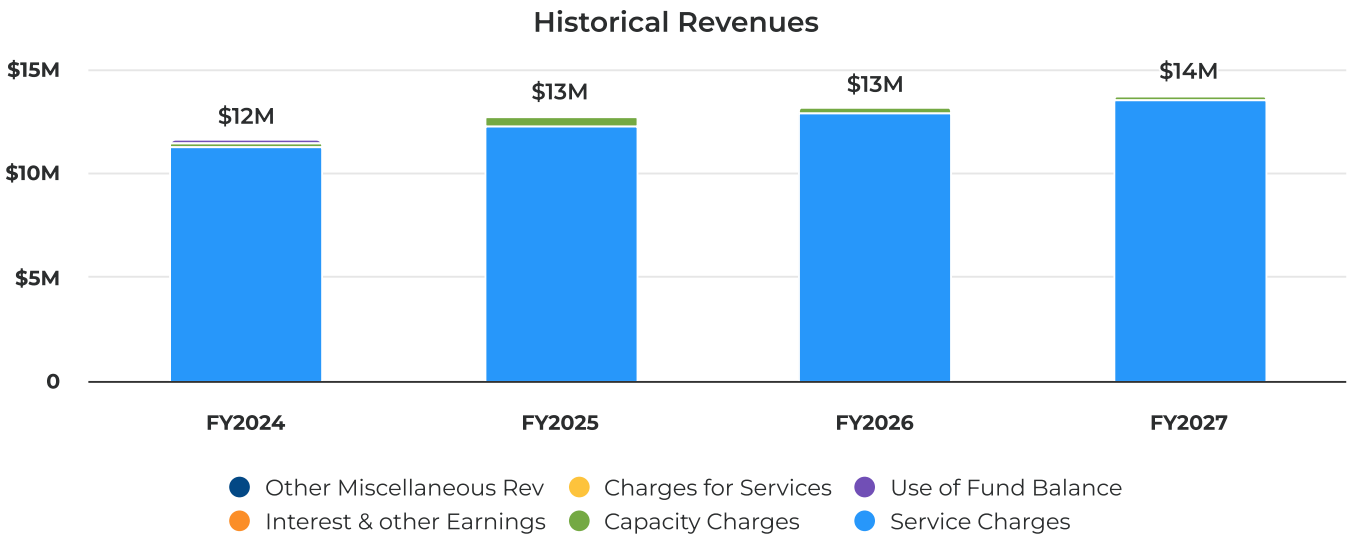


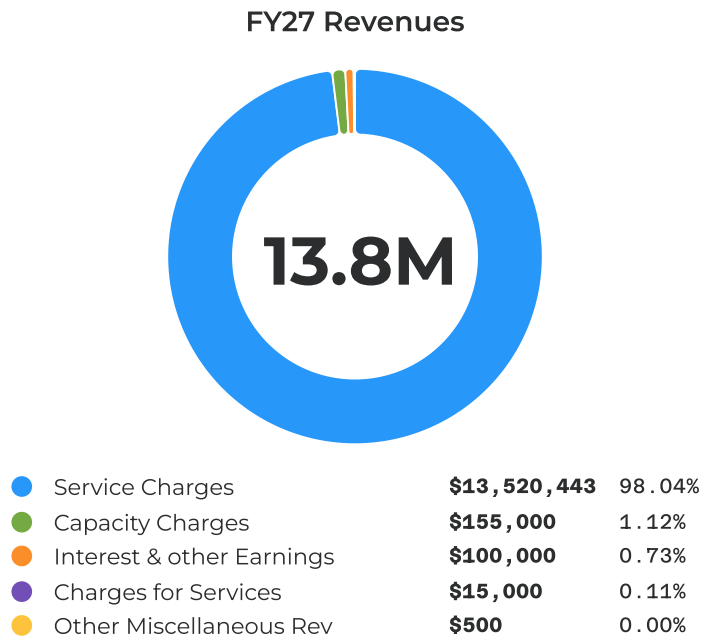




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Permits fees | $413 | - | - | - | - | - | - | - |
| Charges of SVCs | $13,256,491 | $12,891,884 | $13,664,155 | $13,535,443 | -$128,712 | -0.94% | $643,559 | 4.99% |
| Other | $482,556 | $338,500 | $255,500 | $255,500 | - | - | -$83,000 | -24.52% |
| **Total Revenues** | **$13,739,460** | **$13,230,384** | **$13,919,655** | **$13,790,943** | **-$128,712** | **-0.92%** | **$560,559** | **4.24%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Plan Review** | | | | | | | | |
| Site Plan / Site Plan Review Fee | $413 | - | - | - | - | - | - | - |
| **Total Plan Review** | $413 | - | - | - | - | - | - | - |
| **Charges for Services** | | | | | | | | |
| Government Charges & Fees / IPP Fees - Ind Pre Trea | - | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Government Charges & Fees / Miscellaneous | $1,801 | - | - | - | - | - | - | - |
| **Total Charges for Services** | $1,801 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| **Service Charges** | | | | | | | | |

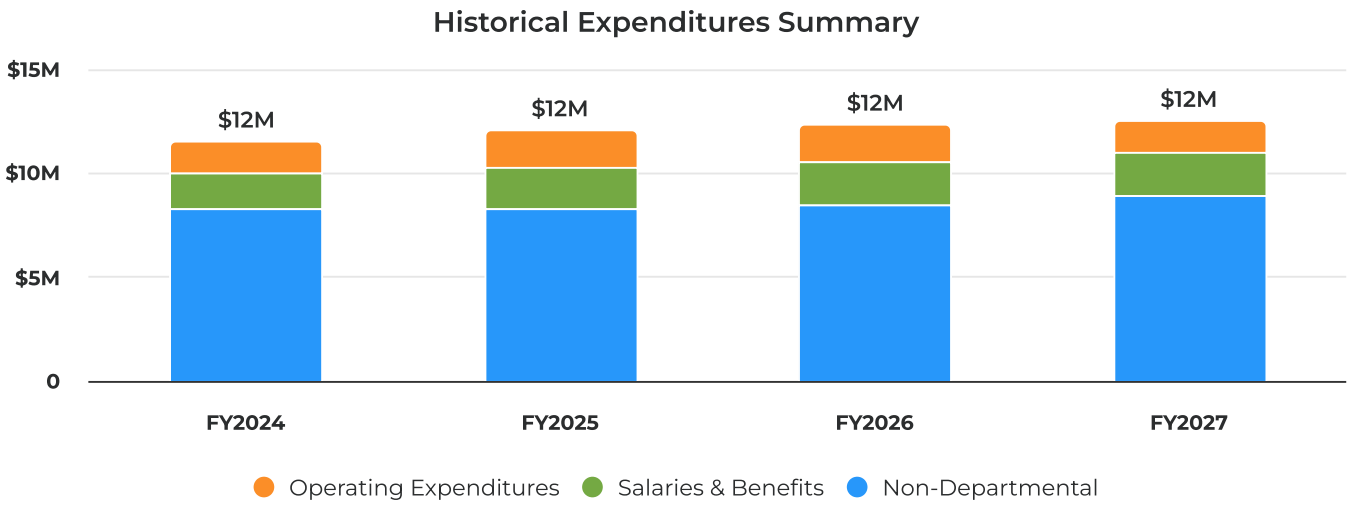
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Sewer/Wastewater Utility / Measured Revenue | $13,242,479 | $12,871,184 | $13,643,455 | $13,514,743 | -$128,712 | -0.94% | $643,559 | 5.00% |
| Sewer/Wastewater Utility / Public Authority Contrac | $7,411 | $900 | $900 | $900 | - | - | - | - |
| Regional Sewer - Lift Sta / South Palm Beach | $4,800 | $4,800 | $4,800 | $4,800 | - | - | - | - |
| **Total Service Charges** | $13,254,690 | $12,876,884 | $13,649,155 | $13,520,443 | -$128,712 | -0.94% | $643,559 | 5.00% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $245,629 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$14,822 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $14,920 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $245,727 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| **Capacity Charges** | | | | | | | | |
| Capacity Charges / Capacity Charges | $22,347 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Capacity Charges / Residential | $134,579 | $160,000 | $80,000 | $80,000 | - | - | -$80,000 | -50.00% |
| Capacity Charges / Commercial | $78,215 | $75,000 | $72,000 | $72,000 | - | - | -$3,000 | -4.00% |
| **Total Capacity Charges** | $235,140 | $238,000 | $155,000 | $155,000 | - | - | -$83,000 | -34.87% |
| **Disp of Fixed Assets** | | | | | | | | |
| Sales/ Auctions / Disp of Fixed Assets | $1,372 | - | - | - | - | - | - | - |
| **Total Disp of Fixed Assets** | $1,372 | - | - | - | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $317 | $500 | $500 | $500 | - | - | - | - |
| **Total Other Miscellaneous Rev** | $317 | $500 | $500 | $500 | - | - | - | - |
| **Total Revenues** | **$13,739,460** | **$13,230,384** | **$13,919,655** | **$13,790,943** | **-$128,712** | **-0.92%** | **$560,559** | **4.24%** |

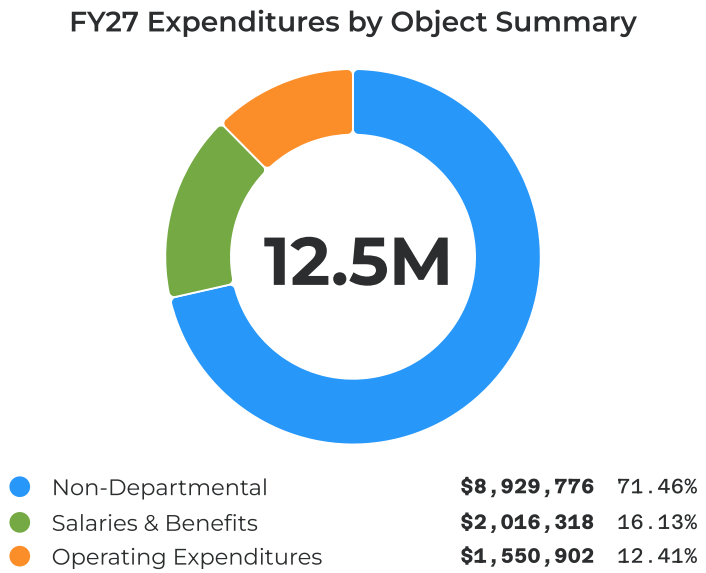
# Local Sewer Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Local Sewer Fund** | $13,230,384 | $13,919,655 | $13,790,943 | -$128,712 | -0.92% | $560,559 | 4.24% | |
| **Charges of SVCs** | | | | | | | | |
| Government Charges & Fees / IPP Fees - Ind Pre Treat | $15,000 | $15,000 | $15,000 | - | - | - | - | |
| Sewer/Wastewater Utility / Measured Revenue | $12,871,184 | $13,643,455 | $13,514,743 | -$128,712 | -0.94% | $643,559 | 5.00% | |
| Sewer/Wastewater Utility / Public Authority Contract | $900 | $900 | $900 | - | - | - | - | |
| Regional Sewer - Lift Sta / South Palm Beach | $4,800 | $4,800 | $4,800 | - | - | - | - | |
| **Total Charges of SVCs** | $12,891,884 | $13,664,155 | $13,535,443 | -$128,712 | -0.94% | $643,559 | 4.99% | |
| **Other** | | | | | | | | |
| Interest / Investments | $100,000 | $100,000 | $100,000 | - | - | - | - | |
| Capacity Charges / Capacity Charges | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| Capacity Charges / Residential | $160,000 | $80,000 | $80,000 | - | - | -$80,000 | -50.00% | Based on projects & prior year actuals |
| Capacity Charges / Commercial | $75,000 | $72,000 | $72,000 | - | - | -$3,000 | -4.00% | Based on projects & prior year actuals |
| Miscellaneous Revenue / Other | $500 | $500 | $500 | - | - | - | - | |
| **Total Other** | $338,500 | $255,500 | $255,500 | - | - | -$83,000 | -24.52% | |
| **Total Revenues** | **$13,230,384** | **$13,919,655** | **$13,790,943** | **-$128,712** | **-0.92%** | **$560,559** | **4.24%** | |

# Expenditures Summary

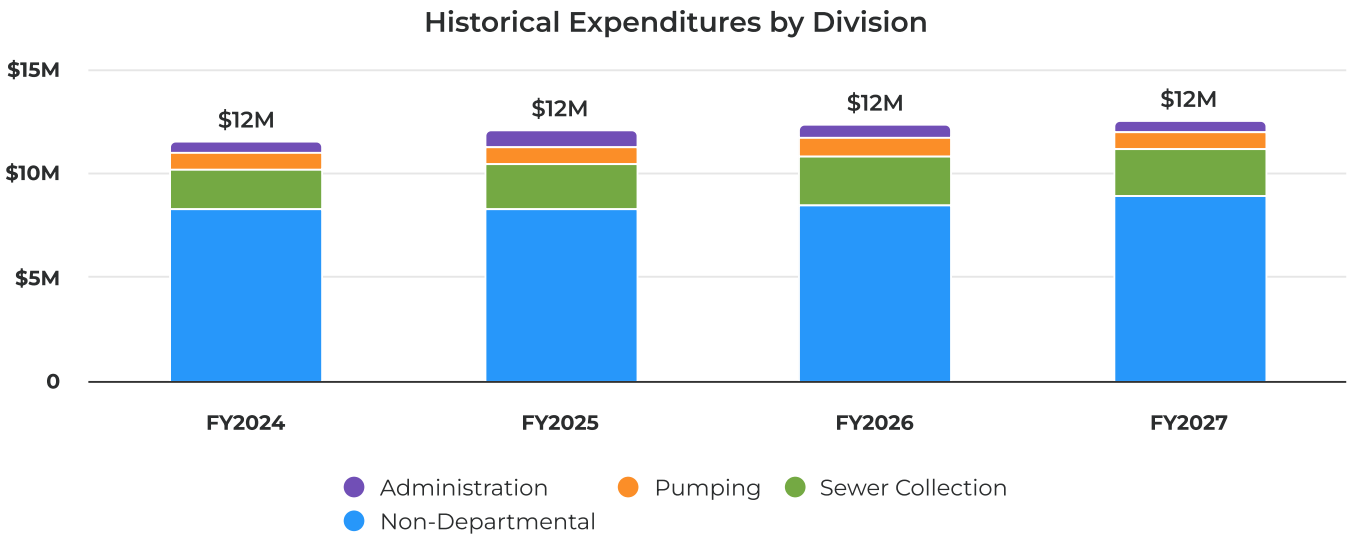


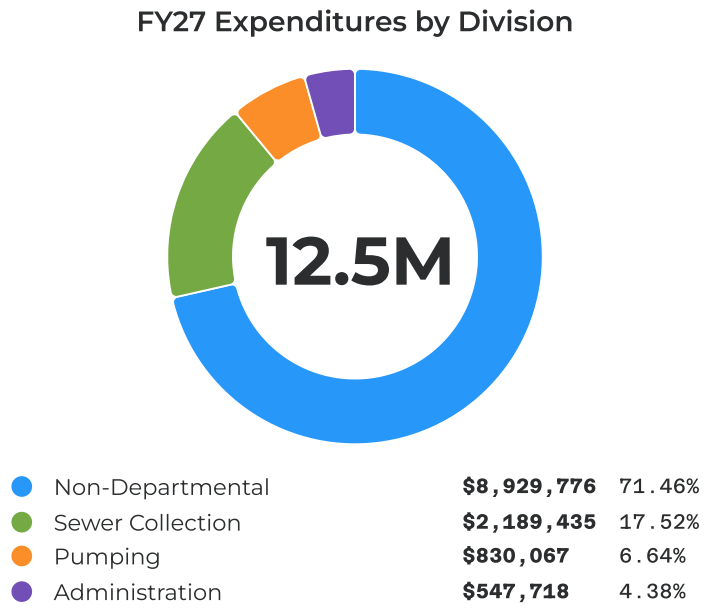




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $1,637,459 | $2,090,456 | $2,022,271 | $2,016,318 | -$5,953 | -0.29% | -$74,138 | -3.55% |
| Operating Expenditures | $1,131,709 | $1,740,394 | $1,550,902 | $1,550,902 | - | - | -$189,492 | -10.89% |
| Non-Departmental | $9,062,458 | $8,479,417 | $8,942,644 | $8,929,776 | -$12,868 | -0.14% | $450,359 | 5.31% |
| **Total Expenditures** | **$11,831,625** | **$12,310,267** | **$12,515,817** | **$12,496,996** | **-$18,821** | **-0.15%** | **$186,729** | **1.52%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $162,233 | $209,522 | $209,996 | $209,996 | - | - | $474 | 0.23% |
| Other Salaries / Part Time | $10,317 | $23,620 | $23,620 | $23,620 | - | - | - | - |
| Overtime / Standard Overtime | $1,678 | $840 | $840 | $840 | - | - | - | - |
| Special Pay / Longevity | $1,407 | $1,700 | $800 | $800 | - | - | -$900 | -52.94% |
| Special Pay / Incentive | - | - | $5,119 | $5,119 | - | - | $5,119 | - |
| Special Pay / Other Pays | $5,219 | $2,475 | $2,475 | $2,475 | - | - | - | - |
| Sewer/Wasterwater Service / FICA Taxes | $13,723 | $18,202 | $18,561 | $18,561 | - | - | $359 | 1.97% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / Defined Benefit Plan | $22,726 | $33,935 | $28,628 | $28,149 | -$479 | -1.67% | -$5,786 | -17.05% |
| Retirement Contributions / 401-a Plan | $4,105 | $7,655 | $7,655 | $7,655 | - | - | - | - |
| Sewer/Wasterwater Service / Life & Health Insurance | $29,483 | $46,295 | $29,442 | $29,072 | -$370 | -1.26% | -$17,223 | -37.20% |
| Workers' Compensation / Workers' Comp Regular | $1,378 | $1,431 | $1,431 | $1,431 | - | - | - | - |
| **Total Salaries & Benefits** | $252,269 | $345,675 | $328,567 | $327,718 | -$849 | -0.26% | -$17,957 | -5.19% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $498 | $7,500 | $4,000 | $4,000 | - | - | -$3,500 | -46.67% |
| Professional Services / Internal IT Support | $12,401 | - | - | - | - | - | - | - |
| Contractual Services / Other Contractual Service | $62,589 | $276,000 | $216,000 | $216,000 | - | - | -$60,000 | -21.74% |
| **Total Operating Expenditures** | $75,488 | $283,500 | $220,000 | $220,000 | - | - | -$63,500 | -22.40% |
| **Total Administration** | $327,757 | $629,175 | $548,567 | $547,718 | -$849 | -0.15% | -$81,457 | -12.95% |
| **Pumping** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $250,896 | $266,517 | $284,603 | $284,603 | - | - | $18,086 | 6.79% |
| Salaries & Wages / Unused Sick Pay | $6,147 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $30,747 | $31,500 | $33,075 | $33,075 | - | - | $1,575 | 5.00% |
| Special Pay / Longevity | $3,000 | $3,850 | $4,800 | $4,800 | - | - | $950 | 24.68% |
| Special Pay / Other Pays | $690 | - | - | - | - | - | - | - |
| Sewer/Wasterwater Service / FICA Taxes | $21,194 | $23,093 | $24,670 | $24,670 | - | - | $1,577 | 6.83% |
| Retirement Contributions / Defined Benefit Plan | $38,391 | $65,649 | $51,676 | $50,810 | -$866 | -1.68% | -$14,839 | -22.60% |
| Sewer/Wasterwater Service / Life & Health Insurance | $39,737 | $54,086 | $42,528 | $41,993 | -$535 | -1.26% | -$12,093 | -22.36% |
| Workers' Compensation / Workers' Comp Regular | $5,135 | $6,412 | $6,412 | $6,412 | - | - | - | - |
| **Total Salaries & Benefits** | $395,937 | $451,107 | $447,764 | $446,363 | -$1,401 | -0.31% | -$4,744 | -1.05% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $23,581 | $25,515 | $21,756 | $21,756 | - | - | -$3,759 | -14.73% |
| Contractual Services / Right of Way | $22,195 | $24,500 | $24,500 | $24,500 | - | - | - | - |
| Union Dues / Training/Registration | $371 | $2,500 | $3,000 | $3,000 | - | - | $500 | 20.00% |
| Utility Services / Water | $7,834 | $10,260 | $10,471 | $10,471 | - | - | $211 | 2.06% |
| Utility Services / Sewer | - | $1,080 | - | - | - | - | -$1,080 | -100.00% |
| Utility Services / Electricity | $42,705 | $56,459 | $66,985 | $66,985 | - | - | $10,526 | 18.64% |
| Rental & Leases / Operating/Capital Leasing | $18,438 | $7,500 | $7,500 | $7,500 | - | - | - | - |
| Rental & Leases / GASB 87 Contra | -$11,729 | - | - | - | - | - | - | - |
| Insurance / Property/Liability | $58,232 | $64,055 | $41,798 | $41,798 | - | - | -$22,257 | -34.75% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Repair/Maint Services / Equipment-General | $6,929 | $25,000 | $25,000 | $25,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $27,376 | $32,233 | $32,235 | $32,235 | - | - | $2 | 0.01% |
| Repair/Maint Services / Heavy Equipment | $8,168 | $37,259 | $29,759 | $29,759 | - | - | -$7,500 | -20.13% |
| Repair/Maint Services / Heavy Equip-ext repairs | $29,428 | $45,000 | $35,000 | $35,000 | - | - | -$10,000 | -22.22% |
| Repair/Maint Services / Mains | $2,837 | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% |
| Repair/Maint Services / Other | - | $500 | - | - | - | - | -$500 | -100.00% |
| Other Curr Charges/Oblig / Advertising | $100 | $500 | - | - | - | - | -$500 | -100.00% |
| Office Supplies / Office Supplies | $1,153 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $21,523 | $12,600 | $22,600 | $22,600 | - | - | $10,000 | 79.37% |
| Operating Supplies / Small Tools & Equipment | $14,424 | $18,000 | $18,000 | $18,000 | - | - | - | - |
| Operating Supplies / Chemicals | $25,536 | $37,500 | $29,500 | $29,500 | - | - | -$8,000 | -21.33% |
| Operating Supplies / Uniforms | $2,500 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Sewer/Wasterwater Service / Books, Publ, Subsc & Me | - | $600 | $600 | $600 | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | - | $4,000 | - | - | - | - | -$4,000 | -100.00% |
| **Total Operating Expenditures** | $301,601 | $425,061 | $383,704 | $383,704 | - | - | -$41,357 | -9.73% |
| **Total Pumping** | $697,539 | $876,168 | $831,468 | $830,067 | -$1,401 | -0.17% | -$46,101 | -5.26% |
| **Sewer Collection** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $653,842 | $805,608 | $836,480 | $836,480 | - | - | $30,872 | 3.83% |
| Salaries & Wages / Unused Vacation Pay | -$11,374 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $550 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $43,889 | $52,500 | $52,500 | $52,500 | - | - | - | - |
| Special Pay / Longevity | $4,568 | $5,630 | $5,910 | $5,910 | - | - | $280 | 4.97% |
| Special Pay / Incentive | - | - | $1,103 | $1,103 | - | - | $1,103 | - |
| Special Pay / Other Pays | $8,324 | $630 | $630 | $630 | - | - | - | - |
| Sewer/Wasterwater Service / FICA Taxes | $51,613 | $66,117 | $68,585 | $68,585 | - | - | $2,468 | 3.73% |
| Retirement Contributions / Defined Benefit Plan | $113,189 | $173,931 | $117,451 | $115,483 | -$1,968 | -1.68% | -$58,448 | -33.60% |
| Retirement Contributions / 401-a Plan | $2,514 | $2,207 | $2,317 | $2,317 | - | - | $110 | 4.98% |
| Sewer/Wasterwater Service / Life & Health Insurance | $110,242 | $164,137 | $138,050 | $136,315 | -$1,735 | -1.26% | -$27,822 | -16.95% |
| Workers' Compensation / Workers' Comp Regular | $11,896 | $22,914 | $22,914 | $22,914 | - | - | - | - |
| **Total Salaries & Benefits** | $989,252 | $1,293,674 | $1,245,940 | $1,242,237 | -$3,703 | -0.30% | -$51,437 | -3.98% |
| **Operating Expenditures** | | | | | | | | |
| Machinery & Equipment / Information | $8,725 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Technology | | | | | | | | |
| Professional Services / Internal IT Support | $41,942 | $34,590 | $31,275 | $31,275 | - | - | -$3,315 | -9.58% |
| Contractual Services / Other Contractual Service | $221,418 | $330,000 | $285,000 | $285,000 | - | - | -$45,000 | -13.64% |
| Union Dues / Training/Registration | - | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $470 | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Utility Services / Refuse/Waste Disposal | $4,945 | $10,800 | $15,120 | $15,120 | - | - | $4,320 | 40.00% |
| Rental & Leases / Building | $6,942 | $11,000 | $11,000 | $11,000 | - | - | - | - |
| Rental & Leases / GASB 87 Contra | -$9,222 | - | - | - | - | - | - | - |
| Insurance / Property/Liability | $89,077 | $97,985 | $63,939 | $63,939 | - | - | -$34,046 | -34.75% |
| Repair/Maint Services / Equipment-General | $8,113 | $15,500 | $10,000 | $10,000 | - | - | -$5,500 | -35.48% |
| Repair/Maint Services / Equipment-Garage | $58,586 | $69,125 | $69,131 | $69,131 | - | - | $6 | 0.01% |
| Repair/Maint Services / Small Equipment | - | $100 | - | - | - | - | -$100 | -100.00% |
| Repair/Maint Services / Heavy Equipment | $36,455 | $42,033 | $42,033 | $42,033 | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $47,566 | $65,000 | $60,000 | $60,000 | - | - | -$5,000 | -7.69% |
| Repair/Maint Services / Mains | $64,520 | $150,000 | $150,000 | $150,000 | - | - | - | - |
| Repair/Maint Services / Structures & Improvements | $39,276 | $45,000 | $45,000 | $45,000 | - | - | - | - |
| Sewer/Wasterwater Service / Printing & Binding | - | $500 | $500 | $500 | - | - | - | - |
| Office Supplies / Office Supplies | $1,266 | $1,200 | $1,200 | $1,200 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $29,602 | $37,000 | $37,000 | $37,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $11,608 | $16,500 | $16,500 | $16,500 | - | - | - | - |
| Operating Supplies / Chemicals | $84,086 | $95,000 | $99,000 | $99,000 | - | - | $4,000 | 4.21% |
| Operating Supplies / Uniforms | $3,000 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Machinery & Equipment / Misc. Equipment | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| **Total Operating Expenditures** | $748,376 | $1,031,833 | $947,198 | $947,198 | - | - | -$84,635 | -8.20% |
| **Total Sewer Collection** | $1,737,629 | $2,325,507 | $2,193,138 | $2,189,435 | -$3,703 | -0.17% | -$136,072 | -5.85% |
| **Non-Departmental** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Other Curr Charges/Oblig / Uncollectible Accounts | $6,243 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $6,243 | - | - | - | - | - | - | - |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $195,835 | $164,675 | $164,675 | - | - | -$31,160 | -15.91% |
| Debt Service / Interest | - | $264,131 | $277,387 | $277,387 | - | - | $13,256 | 5.02% |
| Retirement Contributions / GASB 68 Adjustment | -$66,050 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Life & Health Insurance / GASB 75 OPEB Contra | -$13,402 | - | - | - | - | - | - | - |
| Professional Services / Other | $25,267 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Admin Fees | $20,774 | - | - | - | - | - | - | - |
| Other General Government / Amortization Exp-GASB87 | $19,635 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $5,778 | $5,500 | $5,500 | $5,500 | - | - | - | - |
| Interest / GASB 87 | $83 | - | - | - | - | - | - | - |
| Contractual Services / Reg System Expense | $6,314,444 | $5,985,653 | $6,367,923 | $6,367,923 | - | - | $382,270 | 6.39% |
| Contractual Services / Interfund Admins Services | $476,135 | $575,531 | $421,667 | $427,738 | $6,071 | 1.44% | -$147,793 | -25.68% |
| Other Curr Charges/Oblig / Contribution to Gen Fund | $1,026,198 | $1,058,431 | $1,113,572 | $1,103,275 | -$10,297 | -0.92% | $44,844 | 4.24% |
| Sewer/Wasterwater Service / Depreciation | $647,560 | - | - | - | - | - | - | - |
| Sewer/Wasterwater Service / Interest | $190,001 | - | - | - | - | - | - | - |
| Transfers / Electric | $416,034 | $394,336 | $391,920 | $383,278 | -$8,642 | -2.21% | -$11,058 | -2.80% |
| Transfers / Transfer to Capital Pro | - | - | $200,000 | $200,000 | - | - | $200,000 | - |
| **Total Non-Departmental** | $9,062,458 | $8,479,417 | $8,942,644 | $8,929,776 | -$12,868 | -0.14% | $450,359 | 5.31% |
| **Total Non-Departmental** | $9,068,701 | $8,479,417 | $8,942,644 | $8,929,776 | -$12,868 | -0.14% | $450,359 | 5.31% |
| **Total Expenditures** | **$11,831,625** | **$12,310,267** | **$12,515,817** | **$12,496,996** | **-$18,821** | **-0.15%** | **$186,729** | **1.52%** |

# Local Sewer Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Water** | $629,175 | $548,567 | $547,718 | -$849 | -0.15% | -$81,457 | -12.95% | |
| **Administration** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $209,522 | $209,996 | $209,996 | - | - | $474 | 0.23% | Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay. |
| Other Salaries / Part Time | $23,620 | $23,620 | $23,620 | - | - | - | - | |
| Overtime / Standard Overtime | $840 | $840 | $840 | - | - | - | - | |
| Special Pay / Longevity | $1,700 | $800 | $800 | - | - | -$900 | -52.94% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $5,119 | $5,119 | - | - | $5,119 | - | |
| Certification Pay | - | $3,244 | $3,244 | - | - | $3,244 | - | |
| One-Time Performance Lump-Sum Pay | - | $1,875 | $1,875 | - | - | $1,875 | - | |
| Special Pay / Other Pays | $2,475 | $2,475 | $2,475 | - | - | - | - | |
| Sewer/Wasterwater Service / FICA Taxes | $18,202 | $18,561 | $18,561 | - | - | $359 | 1.97% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $33,935 | $28,628 | $28,149 | -$479 | -1.67% | -$5,786 | -17.05% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | $7,655 | $7,655 | $7,655 | - | - | - | - | |
| Sewer/Wasterwater Service / Life & Health Insurance | $46,295 | $29,442 | $29,072 | -$370 | -1.26% | -$17,223 | -37.20% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $1,431 | $1,431 | $1,431 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Total Salaries & Benefits** | $345,675 | $328,567 | $327,718 | -$849 | -0.26% | -$17,957 | -5.19% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $7,500 | $4,000 | $4,000 | - | - | -$3,500 | -46.67% | |
| Contractual Services / Other Contractual Service | $276,000 | $216,000 | $216,000 | - | - | -$60,000 | -21.74% | |
| Rate Study- Stantec | $25,000 | $25,000 | $25,000 | - | - | - | - | Yearly Rate Study- Stantec |
| General Engineering | $145,000 | $125,000 | $125,000 | - | - | -$20,000 | -13.79% | General Engineering- Designs for projects and general Eng. Services. |
| Pre-treatment Plan Fees | $40,000 | $40,000 | $40,000 | - | - | - | - | Industrial Pre-treatment Plan Fees. |
| Amalgam Dental Fees | $16,000 | $16,000 | $16,000 | - | - | - | - | Amalgam Yearly Dental Fees. |
| Grant Assistance | $50,000 | $10,000 | $10,000 | - | - | -$40,000 | -80.00% | Grant Assistance Cost. - Reduced based on limited grant availability for sewer projects |
| **Total Operating Expenditures** | $283,500 | $220,000 | $220,000 | - | - | -$63,500 | -22.40% | |
| **Total Administration** | $629,175 | $548,567 | $547,718 | -$849 | -0.15% | -$81,457 | -12.95% | |
| **Sewer** | $3,201,675 | $3,024,606 | $3,019,502 | -$5,104 | -0.17% | -$182,173 | -5.69% | |
| **Pumping** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $266,517 | $284,603 | $284,603 | - | - | $18,086 | 6.79% | The increase reflects Merit Step-Up adjustments for union employees, in accordance with the contract. |
| Overtime / Standard Overtime | $31,500 | $33,075 | $33,075 | - | - | $1,575 | 5.00% | The increase in overtime reflects the supplemental budget approved during Budget Workshop #1, which provided an additional $1,575 in funding |
| Special Pay / Longevity | $3,850 | $4,800 | $4,800 | - | - | $950 | 24.68% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Sewer/Wasterwater Service / FICA Taxes | $23,093 | $24,670 | $24,670 | - | - | $1,577 | 6.83% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $65,649 | $51,676 | $50,810 | -$866 | -1.68% | -$14,839 | -22.60% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | total pension liability |
| Sewer/Wasterwater Service / Life & Health Insurance | $54,086 | $42,528 | $41,993 | -$535 | -1.26% | -$12,093 | -22.36% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $6,412 | $6,412 | $6,412 | - | - | - | - | |
| **Total Salaries & Benefits** | $451,107 | $447,764 | $446,363 | -$1,401 | -0.31% | -$4,744 | -1.05% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $25,515 | $21,756 | $21,756 | - | - | -$3,759 | -14.73% | |
| Contractual Services / Right of Way | $24,500 | $24,500 | $24,500 | - | - | - | - | Yearly FEC cost. Increases 5-6% each year |
| Union Dues / Training/Registration | $2,500 | $3,000 | $3,000 | - | - | $500 | 20.00% | New staff were trained in FY 26 as well, however, there will be Increase training for the Asst Utility Director and added Compliance. Investing in staff training and certification programs ensures that our personnel are equipped with the necessary skills to operate and maintain water plant equipment efficiently and safely. Supplemental for $500 approved in BWS#1. |
| Utility Services / Water | $10,260 | $10,471 | $10,471 | - | - | $211 | 2.06% | |
| Utility Services / Sewer | $1,080 | - | - | - | - | -$1,080 | -100.00% | |
| Utility Services / Electricity | $56,459 | $66,985 | $66,985 | - | - | $10,526 | 18.64% | |
| Rental & Leases / Operating/Capital Leasing | $7,500 | $7,500 | $7,500 | - | - | - | - | Customer Service Building Cost increased. Sewer to Pay Share of the 40%. |
| Insurance / Property/Liability | $64,055 | $41,798 | $41,798 | - | - | -$22,257 | -34.75% | |
| Repair/Maint Services / Equipment-General | $25,000 | $25,000 | $25,000 | - | - | - | - | |
| SCADA Maintenance | $7,500 | $7,500 | $7,500 | - | - | - | - | Enhanced cybersecurity, there are new requirements for SCADA maintenance, leading to an increased amount of necessary maintenance. Implementing predictive maintenance strategies based on data analytics. |
| Ribbon Transducer Maintenance | $8,000 | $8,000 | $8,000 | - | - | - | - | Upgrading control systems enhances |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | our ability to respond to changes in demand and emergencies, ensuring efficient water distribution and system resilience |
| Electrical Control Systems | $7,000 | $7,000 | $7,000 | - | - | - | - | Upgrading and investing in electrical control systems improves reliability and efficiency, minimizing downtime and optimizing the performance of our sewer pumping operations. There are new requirements that have resulted in an increase in maintenance for electrical parts. |
| Batteries | $2,500 | $2,500 | $2,500 | - | - | - | - | There is an increase in maintenance due to new requirements for backup power devices. |
| Repair/Maint Services / Equipment-Garage | $32,233 | $32,235 | $32,235 | - | - | $2 | 0.01% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $37,259 | $29,759 | $29,759 | - | - | -$7,500 | -20.13% | |
| Upgrading Lift stations | $27,500 | $20,000 | $20,000 | - | - | -$7,500 | -27.27% | Upgrading lift stations with modern pumps and control systems improves reliability and efficiency. This reduces downtime and optimizes the performance of sewer pumping operations. Purchase new parts for the lift station pumps based on their resilience. |
| Maintenance , Generators , Cranes | $3,000 | $3,000 | $3,000 | - | - | - | - | Decreased in cost as a result of acquiring new equipment, including a backhoe, a crane, and generators, which require less maintenance. |
| Portable Pumps maintenance | $5,000 | $5,000 | $5,000 | - | - | - | - | Portable Pumps maintenance |
| Asset Tracking | $1,759 | $1,759 | $1,759 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Repair/Maint Services / Heavy Equip-ext repairs | $45,000 | $35,000 | $35,000 | - | - | -$10,000 | -22.22% | |
| Vac Truck Repairs and Mntnce | $25,000 | $25,000 | $25,000 | - | - | - | - | Vac Truck #145 yearly Repairs and Maintenance. |
| Maintenance of Lift Station Pumps | $20,000 | $10,000 | $10,000 | - | - | -$10,000 | -50.00% | Permanent large generators at critical stations are |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | maintained by third parties |
| Repair/Maint Services / Mains | $15,000 | $10,000 | $10,000 | - | - | -$5,000 | -33.33% | Cost in FY2025 came in under $10K. Force Main Repairs and Parts Replacement. |
| Repair/Maint Services / Other | $500 | - | - | - | - | -$500 | -100.00% | Funds reallocated to the correct account: 403-7221-535.52-20 (manhole covers) |
| Other Curr Charges/Oblig / Advertising | $500 | - | - | - | - | -$500 | -100.00% | This is no longer is needed under this account, therefore is reduced to zero. Magnetic Manhole cover lifters. |
| Office Supplies / Office Supplies | $1,000 | $1,000 | $1,000 | - | - | - | - | Maintenance of Safety Supplies and Tools |
| Operating Supplies / Gas, Lubricants & Oil | $12,600 | $22,600 | $22,600 | - | - | $10,000 | 79.37% | |
| Gas for Vehicles - Increase in fuel cost | $9,000 | $19,000 | $19,000 | - | - | $10,000 | 111.11% | Gas for Vehicles - Increase in fuel cost. Supplemental for $10,000 approved in BWS#1. |
| Small Engines Vehicles/Equipment Saws | $1,800 | $1,800 | $1,800 | - | - | - | - | Small Engines Vehicles/Equipment Saws. |
| Portable Emergency Generators | $1,800 | $1,800 | $1,800 | - | - | - | - | Portable Emergency Generators oil and gas. |
| Operating Supplies / Small Tools & Equipment | $18,000 | $18,000 | $18,000 | - | - | - | - | The increase is the result of reallocating manhole funding from account 46-90 to the appropriate account. |
| Repair & maintenance -Small Tools | $10,000 | $10,000 | $10,000 | - | - | - | - | Handheld repair and maintenance equipment for small Tools. |
| Confined space recovery harnesses and tripods | $5,000 | $5,000 | $5,000 | - | - | - | - | Confined space costs e.g. recovery harnesses and tripods |
| Small tools Purchases | $3,000 | $3,000 | $3,000 | - | - | - | - | Gas monitors, tanks, masks, and charger expenses. |
| Operating Supplies / Chemicals | $37,500 | $29,500 | $29,500 | - | - | -$8,000 | -21.33% | |
| Degreasers | $21,000 | $21,000 | $21,000 | - | - | - | - | Degreasers Expenses. |
| Calcium Hypochlorite Granular | $10,000 | $2,000 | $2,000 | - | - | -$8,000 | -80.00% | Calcium Hypochlorite Granular. Cost came in less than previously budgeted in FY2025. |
| Rat Poison | $6,500 | $6,500 | $6,500 | - | - | - | - | Increase in the number of locations and costs per supplier for rat poison containing hydrochloric acid. |
| Operating Supplies / Uniforms | $4,000 | $4,000 | $4,000 | - | - | - | - | Uniforms for staff and cleaning. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Sewer/Wasterwater Service / Books, Publ, Subsc & Me | $600 | $600 | $600 | - | - | - | - | Subscription, Membership and Publication. |
| Machinery & Equipment / Misc. Equipment | $4,000 | - | - | - | - | -$4,000 | -100.00% | New computers for additional offices in new trailer. |
| **Total Operating Expenditures** | $425,061 | $383,704 | $383,704 | - | - | -$41,357 | -9.73% | |
| **Total Pumping** | $876,168 | $831,468 | $830,067 | -$1,401 | -0.17% | -$46,101 | -5.26% | |
| **Sewer Collection** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $805,608 | $836,480 | $836,480 | - | - | $30,872 | 3.83% | Increase reflects the approval of a supplemental request during Budget Workshop #1 for employee certification pay |
| Overtime / Standard Overtime | $52,500 | $52,500 | $52,500 | - | - | - | - | |
| Special Pay / Longevity | $5,630 | $5,910 | $5,910 | - | - | $280 | 4.97% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | $1,103 | $1,103 | - | - | $1,103 | - | |
| Certification Pay | - | $1,103 | $1,103 | - | - | $1,103 | - | |
| Special Pay / Other Pays | $630 | $630 | $630 | - | - | - | - | |
| Sewer/Wasterwater Service / FICA Taxes | $66,117 | $68,585 | $68,585 | - | - | $2,468 | 3.73% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $173,931 | $117,451 | $115,483 | -$1,968 | -1.68% | -$58,448 | -33.60% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | $2,207 | $2,317 | $2,317 | - | - | $110 | 4.98% | |
| Sewer/Wasterwater Service / Life & Health Insurance | $164,137 | $138,050 | $136,315 | -$1,735 | -1.26% | -$27,822 | -16.95% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $22,914 | $22,914 | $22,914 | - | - | - | - | |
| **Total Salaries & Benefits** | $1,293,674 | $1,245,940 | $1,242,237 | -$3,703 | -0.30% | -$51,437 | -3.98% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $34,590 | $31,275 | $31,275 | - | - | -$3,315 | -9.58% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Other Contractual Service | $330,000 | $285,000 | $285,000 | - | - | -$45,000 | -13.64% | USIC and 1-800-Sunshine, please call before you dig |
| Davey Tree Contract | $180,000 | $150,000 | $150,000 | - | - | -$30,000 | -16.67% | Davey Tree amount lowered based on 3-year average |
| Locates- Breakpoint | $35,000 | $35,000 | $35,000 | - | - | - | - | Locates contractor - Breakpoint. |
| Upgrade Sewer Collection Infrastructure | $7,500 | - | - | - | - | -$7,500 | -100.00% | Reduced to move to capital projects |
| Repairs and Maintenance-Contractually | $7,500 | - | - | - | - | -$7,500 | -100.00% | Reduced to move to capital projects |
| General Engineering Services | $100,000 | $100,000 | $100,000 | - | - | - | - | Holtz Engineering, Mock Roos, and Stantec may conduct a Condition Assessment to evaluate the condition of a sewer system. This assessment involves collecting data and information through observation, direct inspection, investigation, and indirect monitoring, and then reporting and making any necessary repairs. |
| Union Dues / Training/Registration | $3,000 | $3,000 | $3,000 | - | - | - | - | Training Costs for staff. |
| Communication/Freight Srv / Postage & Freight | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Utility Services / Refuse/Waste Disposal | $10,800 | $15,120 | $15,120 | - | - | $4,320 | 40.00% | |
| Rental & Leases / Building | $11,000 | $11,000 | $11,000 | - | - | - | - | Rental cost for Customer Service Building with increase factored in. |
| Insurance / Property/Liability | $97,985 | $63,939 | $63,939 | - | - | -$34,046 | -34.75% | |
| Repair/Maint Services / Equipment-General | $15,500 | $10,000 | $10,000 | - | - | -$5,500 | -35.48% | Mini Jetter Repairs |
| Mini Jetter Repair | - | $4,000 | $4,000 | - | - | $4,000 | - | |
| Equipment Repairs and Maintenance | $4,000 | - | - | - | - | -$4,000 | -100.00% | Mini Jetter Repairs |
| Equipment repairs - Manhole | $4,000 | - | - | - | - | -$4,000 | -100.00% | Equipment repairs - Reels, Sewer Plugs, Manhole Hooks |
| Equipment repairs | $7,500 | $6,000 | $6,000 | - | - | -$1,500 | -20.00% | Equipment repairs for nozzles, sleeves, penetrator tools, and other equipment |
| Repair/Maint Services / Equipment-Garage | $69,125 | $69,131 | $69,131 | - | - | $6 | 0.01% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Small Equipment | $100 | - | - | - | - | -$100 | -100.00% | This amount is no longer needed . |
| Repair/Maint Services / Heavy Equipment | $42,033 | $42,033 | $42,033 | - | - | - | - | |
| Truck repairs Services | $3,000 | $3,000 | $3,000 | - | - | - | - | Repair Services-Heavy Truck . |
| Repairs for Cranes, Vapor Rooting | $10,000 | $10,000 | $10,000 | - | - | - | - | Repairs for Cranes, Vapor Rooting expenses. |
| Backhoe repairs | $10,000 | $10,000 | $10,000 | - | - | - | - | Backhoe Truck repairs expenses. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Heavy Equipment Repairs | $12,000 | $12,000 | $12,000 | - | - | - | - | Heavy Equipment Repairs and expenses. |
| Asset Tracking | $7,033 | $7,033 | $7,033 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Repair/Maint Services / Heavy Equip-ext repairs | $65,000 | $60,000 | $60,000 | - | - | -$5,000 | -7.69% | Lowered based on 3-year average |
| TV Camera Trucks | $10,000 | $5,000 | $5,000 | - | - | -$5,000 | -50.00% | TV Camera Trucks Repairs. |
| Vac Trucks, Booms, Reels, Tanks | $40,000 | $40,000 | $40,000 | - | - | - | - | Vac Trucks, Booms, Reels, Tanks Repairs. |
| Robot Camera | $15,000 | $15,000 | $15,000 | - | - | - | - | Robot Camera repairs and maintenance. |
| Repair/Maint Services / Mains | $150,000 | $150,000 | $150,000 | - | - | - | - | Increase cost in Asphalt, piping and Valves. |
| Piping materials for repairs and replacements. | $25,000 | $25,000 | $25,000 | - | - | - | - | Piping materials for repairs and replacements. Asphalt is needed for main repairs. |
| Valves and associated parts | $50,000 | $50,000 | $50,000 | - | - | - | - | Valves and associated parts - Per the Redzone report. |
| Asphalt and concrete | $75,000 | $75,000 | $75,000 | - | - | - | - | Asphalt and concrete. With the focus on sewer lining. |
| Repair/Maint Services / Structures & Improvements | $45,000 | $45,000 | $45,000 | - | - | - | - | Manholes and Structures |
| Sewer/Wasterwater Service / Printing & Binding | $500 | $500 | $500 | - | - | - | - | Printing flyers etc.. |
| Office Supplies / Office Supplies | $1,200 | $1,200 | $1,200 | - | - | - | - | Stationary, paper etc. |
| Operating Supplies / Gas, Lubricants & Oil | $37,000 | $37,000 | $37,000 | - | - | - | - | Fleet Gas and Oil, including, due to an increase in fuel and oil costs |
| Operating Supplies / Small Tools & Equipment | $16,500 | $16,500 | $16,500 | - | - | - | - | |
| Replacing small tools, equipment, and power tools | $7,500 | $7,500 | $7,500 | - | - | - | - | Replacing small tools, equipment, and power tools. |
| Replacement and Maintenance | $3,500 | $3,500 | $3,500 | - | - | - | - | Blower Saw Blades, Harnesses, Blowers, and MH hooks. |
| Replacements | $3,000 | $3,000 | $3,000 | - | - | - | - | Magnetic Manhole Cover Lifters |
| Repairs and Maintenance | $2,500 | $2,500 | $2,500 | - | - | - | - | maintenance of blower saw blades, harnesses, blowers, and MH hooks |
| Operating Supplies / Chemicals | $95,000 | $99,000 | $99,000 | - | - | $4,000 | 4.21% | |
| Hydrochloric Acid Rat Bait | $5,000 | $5,000 | $5,000 | - | - | - | - | Rat Bait. |
| Foaming Root Control for Sewer Lines | $5,000 | $5,000 | $5,000 | - | - | - | - | Foaming Root Control for Sewer Lines. |
| Odor Blockers | $5,000 | $5,000 | $5,000 | - | - | - | - | The use of odor blocks has increased for lift stations. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Calcium Hypochlorite Granular | $10,000 | $10,500 | $10,500 | - | - | $500 | 5.00% | Increase in cost per vendor for calcium hypochlorite granular. |
| Odor Control | $70,000 | $73,500 | $73,500 | - | - | $3,500 | 5.00% | Dosage of USP for LS 10 Wingfield and lift station 15 for Odor Control. Total cost has increased. Supplemental for $3,500 approved in BWS#1. |
| Operating Supplies / Uniforms | $5,000 | $5,000 | $5,000 | - | - | - | - | Unforms for |
| Machinery & Equipment / Misc. Equipment | $1,000 | $1,000 | $1,000 | - | - | - | - | Shared cost for equipment for new Trailer. |
| **Total Operating Expenditures** | $1,031,833 | $947,198 | $947,198 | - | - | -$84,635 | -8.20% | |
| **Total Sewer Collection** | $2,325,507 | $2,193,138 | $2,189,435 | -$3,703 | -0.17% | -$136,072 | -5.85% | |
| **Non-Departmental** | $8,479,417 | $8,942,644 | $8,929,776 | -$12,868 | -0.14% | $450,359 | 5.31% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $195,835 | $164,675 | $164,675 | - | - | -$31,160 | -15.91% | |
| 2020AB Non Adv. | $130,835 | $64,675 | $64,675 | - | - | -$66,160 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $965,681 attributable to the Local Sewer Fund. |
| 2020 UT Bond Series | $25,000 | $25,000 | $25,000 | - | - | - | - | The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the total outstanding principal balance for the bond is $81,185,000, with $1,075,000 attributable to the Local Sewer Fund. |
| 2022 UT Bond | $40,000 | $40,000 | $40,000 | - | - | - | - | The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the total outstanding principal balance for the bond is $41,630,000, with $2,055,000 attributable to the Local Sewer Fund. |
| 2025 UT Bond Series | - | $35,000 | $35,000 | - | - | $35,000 | - | The Consolidated Utility Revenue 2025 Bond is |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the total outstanding principal balance for the bond is $49,795,000, with $2,355,000 attributable to the Local Sewer Fund. |
| Debt Service / Interest | $264,131 | $277,387 | $277,387 | - | - | $13,256 | 5.02% | |
| 2020AB Non Adv. | $31,749 | $26,837 | $26,837 | - | - | -$4,912 | -15.47% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $205,063 attributable to the Local Sewer Fund. |
| 2020 UT Bond Series | $44,050 | $42,800 | $42,800 | - | - | -$1,250 | -2.84% | The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $599,600 attributable to the Local Sewer Fund. |
| 2022 UT Bond | $92,400 | $90,000 | $90,000 | - | - | -$2,400 | -2.60% | The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $1,376,450 attributable to the Local Sewer Fund. |
| 2025 UT Bond Series | $95,932 | $117,750 | $117,750 | - | - | $21,818 | 22.74% | The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $2,162,975 attributable to the Local Sewer Fund. |
| Admin Charges / Bank Charges and Fees | $5,500 | $5,500 | $5,500 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Reg System Expense | $5,985,653 | $6,367,923 | $6,367,923 | - | - | $382,270 | 6.39% | Supplemental for $382,270 approved in BWS#1. |
| Contractual Services / Interfund Admins Services | $575,531 | $421,667 | $427,738 | $6,071 | 1.44% | -$147,793 | -25.68% | |
| Other Curr Charges/Oblig / Contribution to Gen Fund | $1,058,431 | $1,113,572 | $1,103,275 | -$10,297 | -0.92% | $44,844 | 4.24% | |
| Transfers / Electric | $394,336 | $391,920 | $383,278 | -$8,642 | -2.21% | -$11,058 | -2.80% | |
| Transfers / Transfer to Capital Pro | - | $200,000 | $200,000 | - | - | $200,000 | - | |
| New Camera Truck (Local Sewer Share) | - | $200,000 | $200,000 | - | - | $200,000 | - | Using PayGo funding. The total project cost of $400,000 for the shared camera truck will be funded equally by the Local Sewer and Stormwater Funds ($200,000 each). |
| **Total Non-Departmental** | $8,479,417 | $8,942,644 | $8,929,776 | -$12,868 | -0.14% | $450,359 | 5.31% | |
| **Total Non-Departmental** | $8,479,417 | $8,942,644 | $8,929,776 | -$12,868 | -0.14% | $450,359 | 5.31% | |
| **Total Expenditures** | **$12,310,267** | **$12,515,817** | **$12,496,996** | **-$18,821** | **-0.15%** | **$186,729** | **1.52%** | |

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# Regional Sewer

## Comprehensive Fund Summary

### Comprehensive Fund Summary

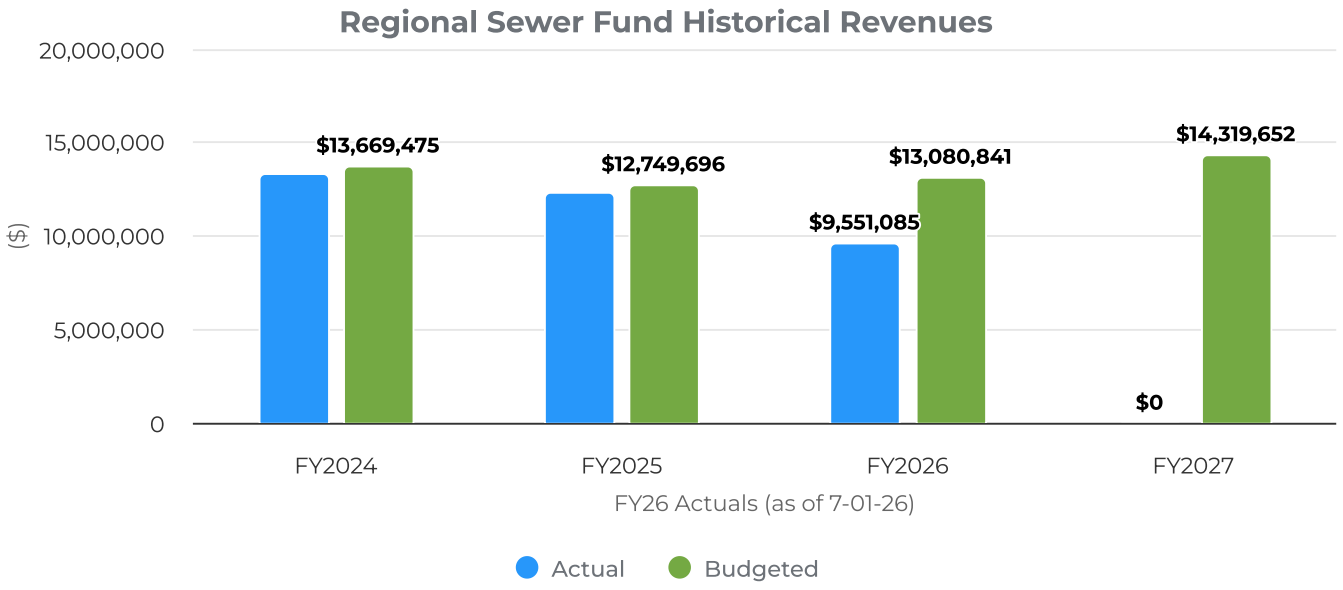
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$39,927,232** | **$44,186,057** | **$42,933,405** | **$42,933,405** | **-** | **-** | **-$1,252,652** | **-2.83%** |
| **Revenues** | | | | | | | | |
| Charges of SVCs | $12,132,138 | $11,823,908 | $12,054,330 | $12,054,330 | - | - | $230,422 | 1.95% |
| Other | $209,386 | $4,281 | $4,281 | $4,281 | - | - | - | - |
| Fund Balance | - | $1,252,652 | $2,660,842 | $2,261,041 | -$399,801 | -15.03% | $1,008,389 | 80.50% |
| **Total Revenues** | **$12,341,524** | **$13,080,841** | **$14,719,453** | **$14,319,652** | **-$399,801** | **-2.72%** | **$1,238,811** | **9.47%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $274,522 | $328,159 | $314,281 | $313,352 | -$929 | -0.30% | -$14,807 | -4.51% |
| Operating Expenditures | $5,132,438 | $10,155,722 | $10,787,205 | $10,787,205 | - | - | $631,483 | 6.22% |
| Non-Departmental | $2,268,547 | $2,198,960 | $3,210,967 | $3,219,095 | $8,128 | 0.25% | $1,020,135 | 46.39% |
| **Total Expenditures** | **$7,675,507** | **$12,682,841** | **$14,312,453** | **$14,319,652** | **$7,199** | **0.05%** | **$1,636,811** | **12.91%** |
| **Total Revenues Less Expenditures** | **$4,666,018** | **$398,000** | **$407,000** | **-** | **-$407,000** | **-100.00%** | **-$398,000** | **-100.00%** |
| **Ending Fund Balance** | **$44,593,250** | **$44,584,057** | **$43,340,405** | **$42,933,405** | **-$407,000** | **-0.94%** | **-$1,650,652** | **-3.70%** |

Projected FY2027 Ending Fund Balance is **$40,672,364**. Excess Unassigned Fund Balance currently totals **$19,892,254.**

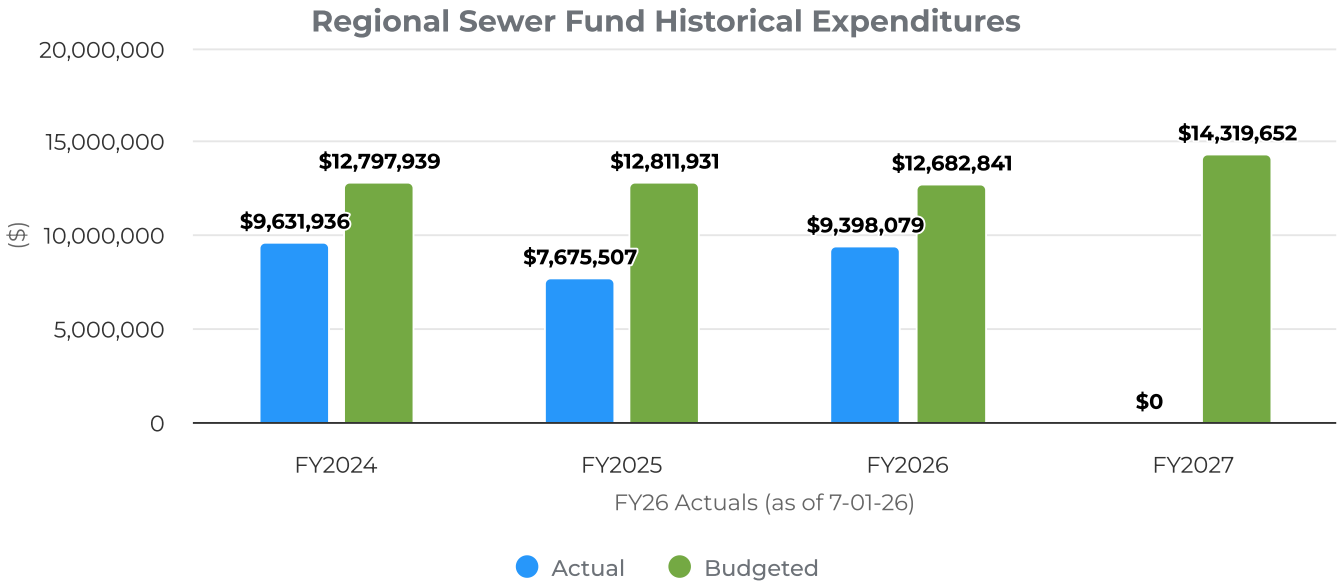
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Regional Sewer

## Historical Budget to Actuals Revenues

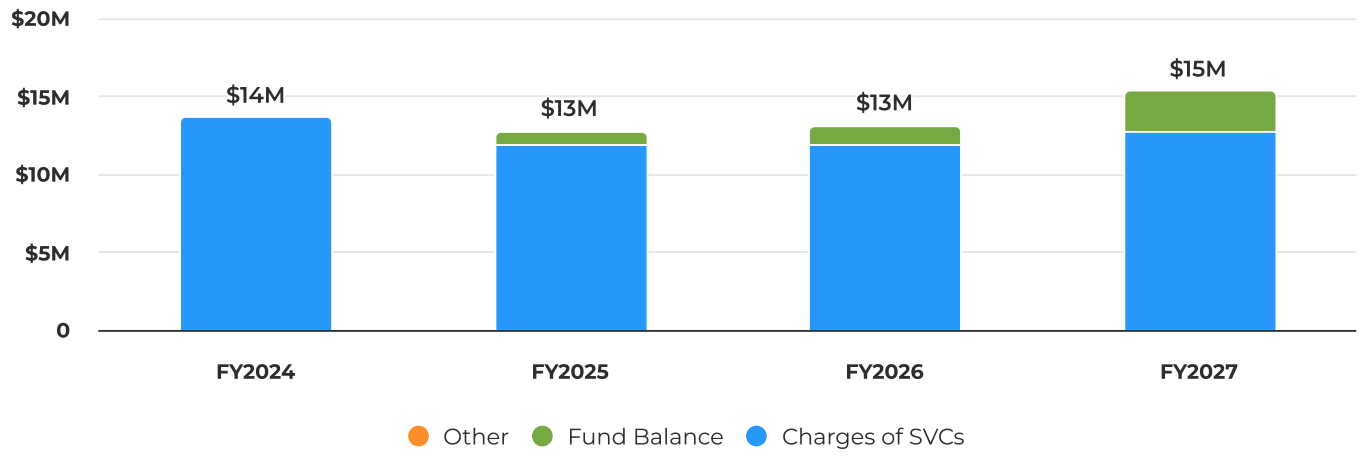



## Historical Budget to Actuals Expenditures

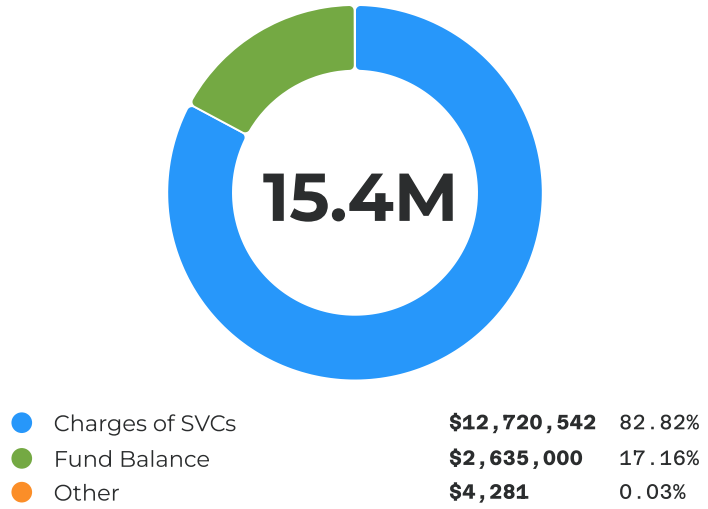


# Revenues by Object Summary

## Historical Revenue by Object Summary




## FY27 Revenues by Object Summary




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Charges of SVCs | $12,132,138 | $11,823,908 | $12,054,330 | $12,054,330 | - | - | $230,422 | 1.95% |
| Other | $209,386 | $4,281 | $4,281 | $4,281 | - | - | - | - |
| Fund Balance | - | $1,252,652 | $2,660,842 | $2,261,041 | -$399,801 | -15.03% | $1,008,389 | 80.50% |
| **Total Revenues** | **$12,341,524** | **$13,080,841** | **$14,719,453** | **$14,319,652** | **-$399,801** | **-2.72%** | **$1,238,811** | **9.47%** |

# Regional Sewer Fund Revenue Itemizations

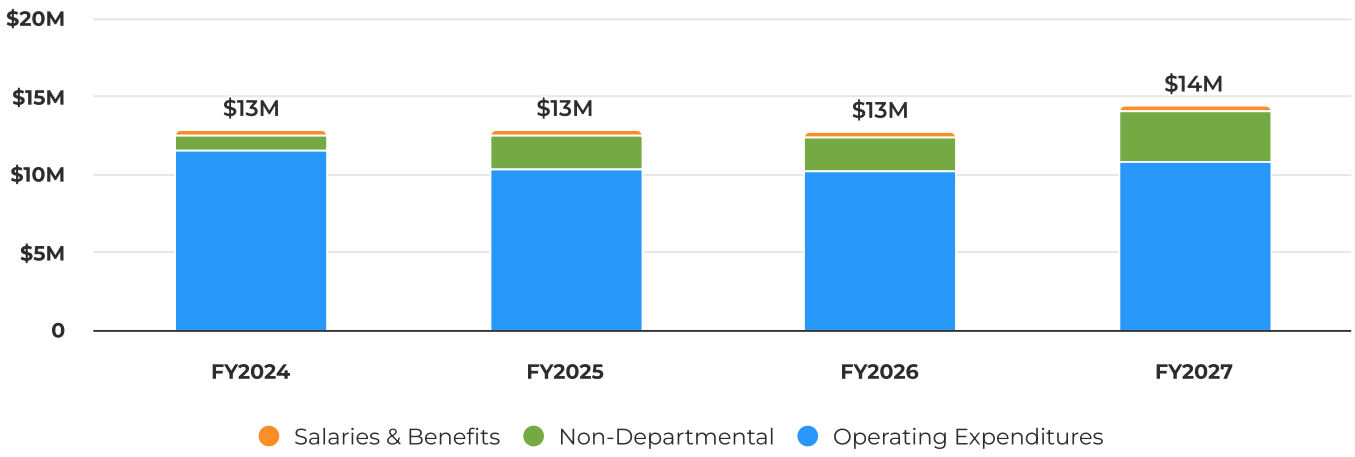
## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Regional Sewer** | $12,682,841 | $14,312,453 | $13,912,652 | -$399,801 | -2.79% | $1,229,811 | 9.70% | |
| **Charges of SVCs** | | | | | | | | |
| Catastrophe Recovery / Lake Worth | $109,817 | - | - | - | - | -$109,817 | -100.00% | |
| Catastrophe Recovery / Palm Springs | $70,500 | - | - | - | - | -$70,500 | -100.00% | |
| Catastrophe Recovery / Lantana | $35,183 | - | - | - | - | -$35,183 | -100.00% | |
| Catastrophe Recovery / Atlantis | $10,543 | - | - | - | - | -$10,543 | -100.00% | |
| Catastrophe Recovery / PBSC | $2,348 | $2,348 | $2,348 | - | - | - | - | |
| Catastrophe Recovery / Manalapan | $3,304 | $3,304 | $3,304 | - | - | - | - | |
| Catastrophe Recovery / South Palm Beach | $7,435 | - | - | - | - | -$7,435 | -100.00% | |
| Catastrophe Recovery / Lake Clark Shores | $10,870 | $10,869 | $10,869 | - | - | -$1 | -0.01% | |
| PBC Capital Reserv / Lake Worth | $197,671 | $197,671 | $197,671 | - | - | - | - | |
| PBC Capital Reserv / Palm Springs | $126,900 | $126,900 | $126,900 | - | - | - | - | |
| PBC Capital Reserv / Lantana | $63,329 | $63,329 | $63,329 | - | - | - | - | |
| PBC Capital Reserv / Atlantis | $18,978 | $18,978 | $18,978 | - | - | - | - | |
| PBC Capital Reserv / PBSC | $4,226 | $4,226 | $4,226 | - | - | - | - | |
| PBC Capital Reserv / Manalapan | $5,948 | $5,948 | $5,948 | - | - | - | - | |
| PBC Capital Reserv / South Palm Beach | $13,383 | $13,383 | $13,383 | - | - | - | - | |
| PBC Capital Reserv / Lake Clark Shores | $19,565 | $19,565 | $19,565 | - | - | - | - | |
| Regional Sewer O & M / Lake Worth | $4,713,205 | $4,740,083 | $4,740,083 | - | - | $26,878 | 0.57% | |
| Regional Sewer O & M / Palm Springs | $1,665,813 | $1,406,123 | $1,406,123 | - | - | -$259,690 | -15.59% | |
| Regional Sewer O & M / Lantana | $1,336,665 | $1,288,410 | $1,288,410 | - | - | -$48,255 | -3.61% | |
| Regional Sewer O & M / Atlantis | $311,939 | $333,894 | $333,894 | - | - | $21,955 | 7.04% | |
| Regional Sewer O & M / PBCC | $27,953 | $29,831 | $29,831 | - | - | $1,878 | 6.72% | |
| Regional Sewer O & M / Manalapan | $90,975 | $85,027 | $85,027 | - | - | -$5,948 | -6.54% | |
| Regional Sewer O & M / South Palm Beach | $171,582 | $163,678 | $163,678 | - | - | -$7,904 | -4.61% | |
| Regional Sewer O & M / Lake Clark Shores | $462,731 | $447,687 | $447,687 | - | - | -$15,044 | -3.25% | |
| Regional Sewer-Capital / Lake Worth | $854,399 | $1,179,911 | $1,179,911 | - | - | $325,512 | 38.10% | |
| Regional Sewer-Capital / Palm Springs | $548,503 | $757,473 | $757,473 | - | - | $208,970 | 38.10% | |
| Regional Sewer-Capital / Lantana | $273,727 | $378,013 | $378,013 | - | - | $104,286 | 38.10% | |
| Regional Sewer-Capital / Atlantis | $82,030 | $113,282 | $113,282 | - | - | $31,252 | 38.10% | |
| Regional Sewer-Capital / PBCC | $18,267 | $25,226 | $25,226 | - | - | $6,959 | 38.10% | |
| Regional Sewer-Capital / Manalapan | $25,708 | $35,503 | $35,503 | - | - | $9,795 | 38.10% | |

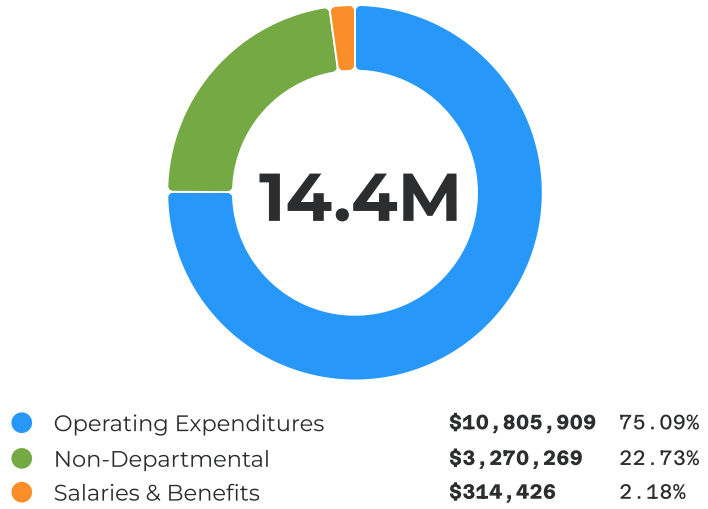
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Regional Sewer-Capital / South Palm Beach | $57,844 | $79,882 | $79,882 | - | - | $22,038 | 38.10% | |
| Regional Sewer-Capital / Lake Clark Shores | $84,567 | $116,786 | $116,786 | - | - | $32,219 | 38.10% | |
| **Total Charges of SVCs** | $11,425,908 | $11,647,330 | $11,647,330 | - | - | $221,422 | 1.94% | |
| **Other** | | | | | | | | |
| Interest / Investments | $2,333 | $2,333 | $2,333 | - | - | - | - | |
| Interest & other Earnings / Unrealized Gain/(Loss) | $246 | $246 | $246 | - | - | - | - | |
| Interest & other Earnings / Realized Gain/(Loss) | $1,702 | $1,702 | $1,702 | - | - | - | - | |
| **Total Other** | $4,281 | $4,281 | $4,281 | - | - | - | - | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | $1,252,652 | $2,660,842 | $2,261,041 | -$399,801 | -15.03% | $1,008,389 | 80.50% | |
| Regional Sewer Pipe Lining and Replacement Upgrades | - | - | $2,261,041 | $2,261,041 | - | $2,261,041 | - | Using Regional Sewer's excess unassigned fund balance and PayGo for this project. Project total is $2,635,000 with $2,261,041 of Fund Balance and $373,959 being PayGo. |
| **Total Fund Balance** | $1,252,652 | $2,660,842 | $2,261,041 | -$399,801 | -15.03% | $1,008,389 | 80.50% | |
| **Regional Sewer R & R** | $398,000 | $407,000 | $407,000 | - | - | $9,000 | 2.26% | |
| **Charges of SVCs** | | | | | | | | |
| Lake Worth Capital Reserv / Lake Worth | $174,829 | $178,783 | $178,783 | - | - | $3,954 | 2.26% | Revenues were reallocated from Fund 405 |
| Lake Worth Capital Reserv / Palm springs | $112,236 | $114,774 | $114,774 | - | - | $2,538 | 2.26% | Revenues were reallocated from Fund 405 |
| Lake Worth Capital Reserv / Lantana | $56,011 | $57,277 | $57,277 | - | - | $1,266 | 2.26% | |
| Lake Worth Capital Reserv / Atlantis | $16,785 | $17,165 | $17,165 | - | - | $380 | 2.26% | Revenues were reallocated from Fund 405 |
| Lake Worth Capital Reserv / PBCC | $3,738 | $3,822 | $3,822 | - | - | $84 | 2.25% | Revenues were reallocated from Fund 405 |
| Lake Worth Capital Reserv / Manalapan | $5,261 | $5,379 | $5,379 | - | - | $118 | 2.24% | |
| Lake Worth Capital Reserv / South Palm Beach | $11,836 | $12,104 | $12,104 | - | - | $268 | 2.26% | Revenues were reallocated from Fund 405 |
| Lake Worth Capital Reserv / Lake Clark Shores | $17,304 | $17,696 | $17,696 | - | - | $392 | 2.27% | Revenues were reallocated from Fund 405 |
| **Total Charges of SVCs** | $398,000 | $407,000 | $407,000 | - | - | $9,000 | 2.26% | |
| **Total Revenues** | **$13,080,841** | **$14,719,453** | **$14,319,652** | **-$399,801** | **-2.72%** | **$1,238,811** | **9.47%** | |

# Expenditures by Object Summary

## Historical Expenditures by Object Summary



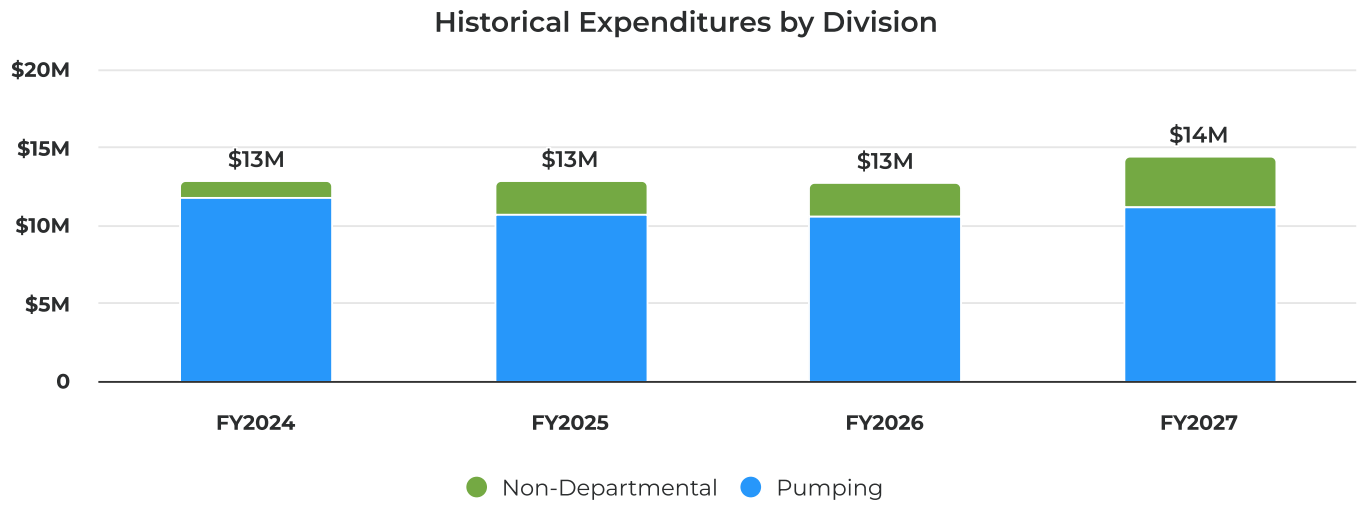

## FY27 Expenditures by Object Summary

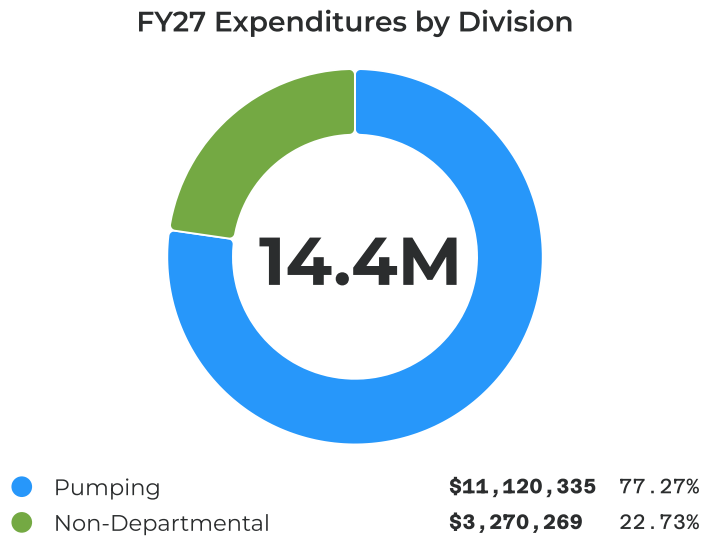



## Expenditures by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $274,522 | $328,159 | $314,281 | $313,352 | -$929 | -0.30% | -$14,807 | -4.51% |
| Operating Expenditures | $5,132,438 | $10,155,722 | $10,787,205 | $10,787,205 | - | - | $631,483 | 6.22% |
| Non-Departmental | $2,268,547 | $2,198,960 | $3,210,967 | $3,219,095 | $8,128 | 0.25% | $1,020,135 | 46.39% |
| **Total Expenditures** | **$7,675,507** | **$12,682,841** | **$14,312,453** | **$14,319,652** | **$7,199** | **0.05%** | **$1,636,811** | **12.91%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Pumping** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $185,674 | $193,966 | $199,144 | $199,144 | - | - | $5,178 | 2.67% |
| Salaries & Wages / Unused Vacation Pay | -$138 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $10,688 | $26,775 | $26,775 | $26,775 | - | - | - | - |
| Special Pay / Longevity | $1,875 | $4,100 | $3,450 | $3,450 | - | - | -$650 | -15.85% |
| Special Pay / Other Pays | -$360 | - | - | - | - | - | - | - |
| Sewer/Wasterwater Service / FICA Taxes | $14,615 | $17,200 | $17,547 | $17,547 | - | - | $347 | 2.02% |
| Retirement Contributions / Defined Benefit Plan | $27,848 | $43,022 | $33,375 | $32,816 | -$559 | -1.67% | -$10,206 | -23.72% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Sewer/Wasterwater Service / Life & Health Insurance | $30,753 | $38,548 | $29,442 | $29,072 | -$370 | -1.26% | -$9,476 | -24.58% |
| Workers' Compensation / Workers' Comp Regular | $3,567 | $4,548 | $4,548 | $4,548 | - | - | - | - |
| **Total Salaries & Benefits** | $274,522 | $328,159 | $314,281 | $313,352 | -$929 | -0.30% | -$14,807 | -4.51% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Other | $29,214 | $100,870 | $102,068 | $102,068 | - | - | $1,198 | 1.19% |
| Sewer/Wasterwater Service / Accounting & Auditing | $8,530 | $18,839 | $18,839 | $18,839 | - | - | - | - |
| Contractual Services / Other Contractual Service | $121,556 | $187,701 | $187,701 | $187,701 | - | - | - | - |
| Contractual Services / Right of Way | $1,453 | $1,576 | $1,623 | $1,623 | - | - | $47 | 2.98% |
| Contractual Services / Reg System Expense | $455,000 | $380,000 | $450,000 | $450,000 | - | - | $70,000 | 18.42% |
| Contractual Services / Reg Exp Flow - Contra | - | -$1,859,012 | -$2,256,806 | -$2,256,806 | - | - | -$397,794 | 21.40% |
| Contractual Services / Regional Exp - Flow | $1,805,124 | $7,883,936 | $8,120,454 | $8,120,454 | - | - | $236,518 | 3.00% |
| Contractual Services / Regional Exp - ECR R & R | $1,888,394 | $1,945,045 | $2,686,076 | $2,686,076 | - | - | $741,031 | 38.10% |
| Contractual Services / PBC R & R | - | $450,000 | $407,000 | $407,000 | - | - | -$43,000 | -9.56% |
| Union Dues / Training/Registration | - | $2,575 | $2,652 | $2,652 | - | - | $77 | 2.99% |
| Utility Services / Water | $13,667 | $30,610 | $20,126 | $20,126 | - | - | -$10,484 | -34.25% |
| Utility Services / Sewer | $2,458 | $2,825 | $3,505 | $3,505 | - | - | $680 | 24.07% |
| Utility Services / Electricity | $183,124 | $230,460 | $284,532 | $284,532 | - | - | $54,072 | 23.46% |
| Utility Services / Refuse/Waste Disposal | $1,411 | $4,634 | $1,747 | $1,747 | - | - | -$2,887 | -62.30% |
| Insurance / Property/Liability | $77,367 | $104,445 | $68,155 | $68,155 | - | - | -$36,290 | -34.75% |
| Repair/Maint Services / Equipment-General | $35,275 | $103,250 | $106,348 | $106,348 | - | - | $3,098 | 3.00% |
| Repair/Maint Services / Equipment-Garage | $9,125 | $10,745 | $10,745 | $10,745 | - | - | - | - |
| Repair/Maint Services / Heavy Equipment | $220 | - | - | - | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $98,026 | $100,000 | $103,000 | $103,000 | - | - | $3,000 | 3.00% |
| Repair/Maint Services / Meters/Lines | - | $50,000 | $50,000 | $50,000 | - | - | - | - |
| Office Supplies / Office Supplies | - | $1,648 | $1,697 | $1,697 | - | - | $49 | 2.97% |
| Operating Supplies / Gas, Lubricants & Oil | $2,163 | $20,425 | $21,038 | $21,038 | - | - | $613 | 3.00% |
| Operating Supplies / Small Tools & Equipment | $331 | $5,150 | $5,305 | $5,305 | - | - | $155 | 3.01% |
| Operating Supplies / Chemicals | $400,000 | $380,000 | $391,400 | $391,400 | - | - | $11,400 | 3.00% |
| **Total Operating Expenditures** | $5,132,438 | $10,155,722 | $10,787,205 | $10,787,205 | - | - | $631,483 | 6.22% |
| **Total Pumping** | $5,406,960 | $10,483,881 | $11,101,486 | $11,100,557 | -$929 | -0.01% | $616,676 | 5.88% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / GASB 68 Adjustment | -$10,085 | - | - | - | - | - | - | - |
| Life & Health Insurance / GASB 75 OPEB Contra | -$1,979 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $1,545 | $4,001 | $4,121 | $4,121 | - | - | $120 | 3.00% |
| Contractual Services / Interfund Admins Services | $692,561 | $694,159 | $571,846 | $579,974 | $8,128 | 1.42% | -$114,185 | -16.45% |
| Settlements / Year-End True-Up | $1,193,146 | - | - | - | - | - | - | - |
| Transfers / Transfer fr Capital Fund | - | $1,500,800 | $2,635,000 | $2,635,000 | - | - | $1,134,200 | 75.57% |
| Admin Charges / Bank Charges and Fees | $2,468 | - | - | - | - | - | - | - |
| Sewer/Wasterwater Service / Depreciation | $390,891 | - | - | - | - | - | - | - |
| **Total Non-Departmental** | $2,268,547 | $2,198,960 | $3,210,967 | $3,219,095 | $8,128 | 0.25% | $1,020,135 | 46.39% |
| **Total Non-Departmental** | $2,268,547 | $2,198,960 | $3,210,967 | $3,219,095 | $8,128 | 0.25% | $1,020,135 | 46.39% |
| **Total Expenditures** | **$7,675,507** | **$12,682,841** | **$14,312,453** | **$14,319,652** | **$7,199** | **0.05%** | **$1,636,811** | **12.91%** |

# Regional Sewer Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Regional Sewer** | $10,483,881 | $11,101,486 | $11,100,557 | -$929 | -0.01% | $616,676 | 5.88% | |
| **Pumping** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $193,966 | $199,144 | $199,144 | - | - | $5,178 | 2.67% | Increase reflects Merit Step-Up Pay for Union employees |
| Overtime / Standard Overtime | $26,775 | $26,775 | $26,775 | - | - | - | - | 5% added in case of COLA increase. |
| Special Pay / Longevity | $4,100 | $3,450 | $3,450 | - | - | -$650 | -15.85% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items. |
| Sewer/Wasterwater Service / FICA Taxes | $17,200 | $17,547 | $17,547 | - | - | $347 | 2.02% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $43,022 | $33,375 | $32,816 | -$559 | -1.67% | -$10,206 | -23.72% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | the City's total pension liability |
| Sewer/Wasterwater Service / Life & Health Insurance | $38,548 | $29,442 | $29,072 | -$370 | -1.26% | -$9,476 | -24.58% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $4,548 | $4,548 | $4,548 | - | - | - | - | |
| **Total Salaries & Benefits** | $328,159 | $314,281 | $313,352 | -$929 | -0.30% | -$14,807 | -4.51% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Other | $100,870 | $102,068 | $102,068 | - | - | $1,198 | 1.19% | Litigation Annual Report ($28k) Allowance for Engineering Contingency, triennials rate study |
| Insurance | - | $1,198 | $1,198 | - | - | $1,198 | - | This is additional insurance in case of a major force-main/sewer break requested by our Regional Partners. |
| Litigation | $5,000 | $5,000 | $5,000 | - | - | - | - | Litigation |
| Annual Report | $30,000 | $30,000 | $30,000 | - | - | - | - | Per 62-600.705(2)(a)(b), The Annual Report, Mock Roos will create a report that will be used by the City Commissioners, City Manager, and Utility Director to assess the required upgrades, budget, rates, and fees for the sub-regional system. |
| Allowance for Engineering | $35,870 | $35,870 | $35,870 | - | - | - | - | Per the 201 Regional Facility Plans, Mock Roos has been assigned the responsibility of providing general engineering services, master planning, and capacity improvement design. They will also be responsible for planning and programming for future CIP. Additionally, they will review and evaluate modern pumps and control systems to improve the reliability and |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | efficiency of the sewer pumping operations. The main objective behind this is to minimize downtime and optimize the overall performance of the sewer pumping operations. |
| Triennial Rate Study | $30,000 | $30,000 | $30,000 | - | - | - | - | Following FAC 62-600.705(1) and 62-4.110 Contingency, triennial rate study |
| Sewer/Wasterwater Service / Accounting & Auditing | $18,839 | $18,839 | $18,839 | - | - | - | - | |
| Contractual Services / Other Contractual Service | $187,701 | $187,701 | $187,701 | - | - | - | - | SCADA Maintenance DEP Permit |
| SCADA Maintenance | $60,000 | $60,000 | $60,000 | - | - | - | - | According to FAC 62-600.705(4) and the EPA guidelines for cybersecurity, there are new requirements for SCADA maintenance, leading to an increased amount of necessary maintenance. Implementing predictive maintenance strategies based on data analytics can reduce downtime and extend the life of critical components, optimizing the performance of our sewer system. |
| DEP Permit | $1,500 | $1,500 | $1,500 | - | - | - | - | DEP Permit |
| Scrubber Maintenance | $27,600 | $27,600 | $27,600 | - | - | - | - | |
| Carbon Replacement | $24,000 | $24,000 | $24,000 | - | - | - | - | |
| Vapor Link | $8,400 | $8,400 | $8,400 | - | - | - | - | |
| Delta Control Eng | $9,500 | $9,500 | $9,500 | - | - | - | - | |
| Yearly Multiple Maintenance Contract | $56,701 | $56,701 | $56,701 | - | - | - | - | |
| Contractual Services / Right of Way | $1,576 | $1,623 | $1,623 | - | - | $47 | 2.98% | FEC Yearly Cost |
| Contractual Services / Reg System Expense | $380,000 | $450,000 | $450,000 | - | - | $70,000 | 18.42% | LW R&R capital expenditure accts |
| Contractual Services / Reg Exp Flow - Contra | -$1,859,012 | -$2,256,806 | -$2,256,806 | - | - | -$397,794 | 21.40% | Credit from PBC |
| Contractual Services / Regional Exp - Flow | $7,883,936 | $8,120,454 | $8,120,454 | - | - | $236,518 | 3.00% | Per ECR recommendation 3% increase from last year. Should |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | get the correct amount in April. |
| Contractual Services / Regional Exp - ECR R & R | $1,945,045 | $2,686,076 | $2,686,076 | - | - | $741,031 | 38.10% | Regional Exp - ECR R & R R&R contribution will go up substantially as the Board has approved an increase in plant value.. Spreadsheet used for estimate is 1.5% increase vs 1% or 1.7% increase. |
| Contractual Services / PBC R & R | $450,000 | $407,000 | $407,000 | - | - | -$43,000 | -9.56% | Regional Exp - R & R PBC projects |
| Union Dues / Training/Registration | $2,575 | $2,652 | $2,652 | - | - | $77 | 2.99% | Additional Training for staff and certifications. 3% added for inflation. |
| Utility Services / Water | $30,610 | $20,126 | $20,126 | - | - | -$10,484 | -34.25% | |
| Utility Services / Sewer | $2,825 | $3,505 | $3,505 | - | - | $680 | 24.07% | |
| Utility Services / Electricity | $230,460 | $284,532 | $284,532 | - | - | $54,072 | 23.46% | |
| Utility Services / Refuse/Waste Disposal | $4,634 | $1,747 | $1,747 | - | - | -$2,887 | -62.30% | |
| Insurance / Property/Liability | $104,445 | $68,155 | $68,155 | - | - | -$36,290 | -34.75% | Insurance amount adjusted to amount as determined by comprehensive insurance study. |
| Repair/Maint Services / Equipment-General | $103,250 | $106,348 | $106,348 | - | - | $3,098 | 3.00% | Repairs on Trucks and vans. 3% added for inflation. |
| Repair/Maint Services / Equipment-Garage | $10,745 | $10,745 | $10,745 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equip-ext repairs | $100,000 | $103,000 | $103,000 | - | - | $3,000 | 3.00% | External Repairs and Maintenance on Equipements. 3% added for inflation. |
| Repair/Maint Services / Meters/Lines | $50,000 | $50,000 | $50,000 | - | - | - | - | Meter purchases and replacements. |
| Office Supplies / Office Supplies | $1,648 | $1,697 | $1,697 | - | - | $49 | 2.97% | Office supplies, paper, stationary.3% added for inflation. |
| Operating Supplies / Gas, Lubricants & Oil | $20,425 | $21,038 | $21,038 | - | - | $613 | 3.00% | For R.S Trucks and pick ups. 3% added for inflation. |
| Operating Supplies / Small Tools & Equipment | $5,150 | $5,305 | $5,305 | - | - | $155 | 3.01% | Power saw, blades etc.. 3% added for inflation. |
| Operating Supplies / Chemicals | $380,000 | $391,400 | $391,400 | - | - | $11,400 | 3.00% | Odor blockers, calcium hypochlorite granular, Degreasers |
| **Total Operating Expenditures** | $10,155,722 | $10,787,205 | $10,787,205 | - | - | $631,483 | 6.22% | |
| **Total Pumping** | $10,483,881 | $11,101,486 | $11,100,557 | -$929 | -0.01% | $616,676 | 5.88% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Non-Departmental** | $2,198,960 | $3,210,967 | $3,219,095 | $8,128 | 0.25% | $1,020,135 | 46.39% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Admin Charges / Bank Charges and Fees | $4,001 | $4,121 | $4,121 | - | - | $120 | 3.00% | |
| Contractual Services / Interfund Admins Services | $694,159 | $571,846 | $579,974 | $8,128 | 1.42% | -$114,185 | -16.45% | |
| Transfers / Transfer fr Capital Fund | $1,500,800 | $2,635,000 | $2,635,000 | - | - | $1,134,200 | 75.57% | |
| Regional Sewer Pipe Lining and Replacement Upgrades | - | - | $2,635,000 | $2,635,000 | - | $2,635,000 | - | Using Regional Sewer's excess unassigned fund balance and PayGo for this project. Project total is $2,635,000 with $2,261,041 of Fund Balance and $373,959 being PayGo. |
| **Total Non-Departmental** | $2,198,960 | $3,210,967 | $3,219,095 | $8,128 | 0.25% | $1,020,135 | 46.39% | |
| **Total Non-Departmental** | $2,198,960 | $3,210,967 | $3,219,095 | $8,128 | 0.25% | $1,020,135 | 46.39% | |
| **Total Expenditures** | **$12,682,841** | **$14,312,453** | **$14,319,652** | **$7,199** | **0.05%** | **$1,636,811** | **12.91%** | |

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# Stormwater Utility Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

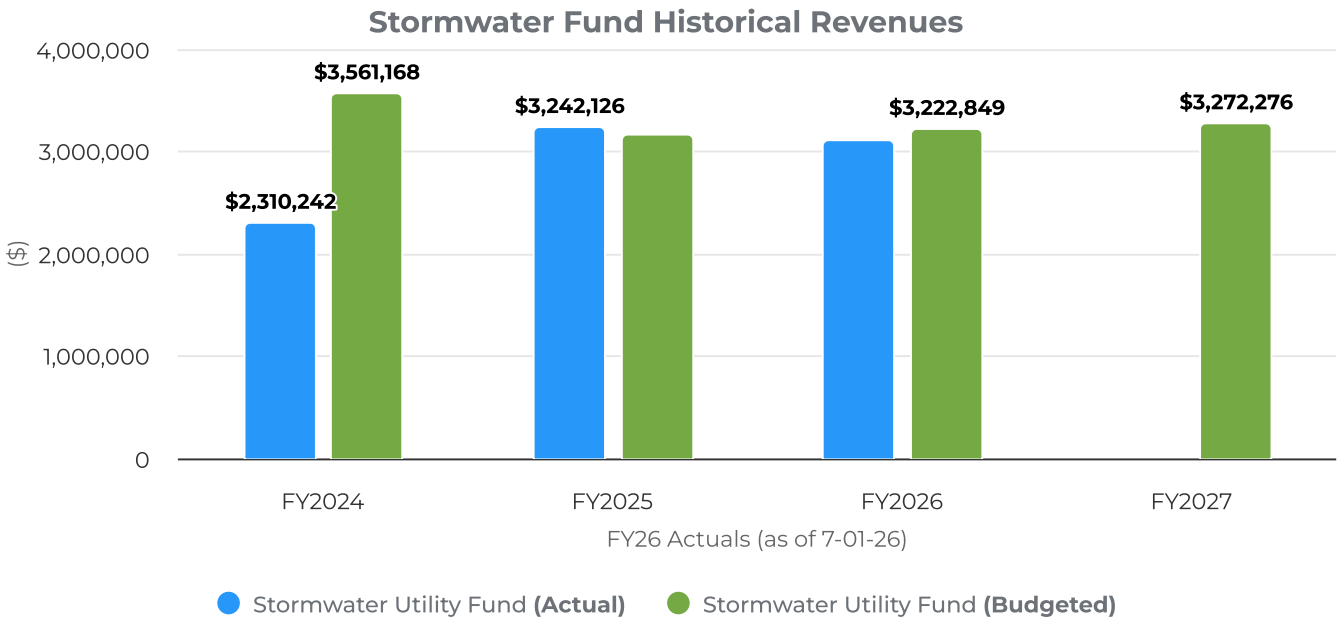
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$9,439,885** | **$11,768,437** | **$11,942,386** | **$11,942,386** | **-** | **-** | **$173,949** | **1.48%** |
| **Revenues** | | | | | | | | |
| Ad-Valorem | $7,222 | $13,000 | - | - | - | - | -$13,000 | -100.00% |
| Permits fees | $750 | - | - | - | - | - | - | - |
| Charges of SVCs | $2,908,820 | $3,109,849 | - | - | - | - | -$3,109,849 | -100.00% |
| Other | $325,334 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| Special Assessment | - | - | $3,172,276 | $3,172,276 | - | - | $3,172,276 | - |
| **Total Revenues** | **$3,242,126** | **$3,222,849** | **$3,272,276** | **$3,272,276** | **-** | **-** | **$49,427** | **1.53%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $719,308 | $1,218,139 | $1,082,218 | $1,089,344 | $7,126 | 0.66% | -$128,795 | -10.57% |
| Operating Expenditures | $471,466 | $751,827 | $708,928 | $708,928 | - | - | -$42,899 | -5.71% |
| Non-Departmental | $960,513 | $1,078,934 | $1,251,994 | $1,256,995 | $5,001 | 0.40% | $178,061 | 16.50% |
| **Total Expenditures** | **$2,151,287** | **$3,048,900** | **$3,043,140** | **$3,055,267** | **$12,127** | **0.40%** | **$6,367** | **0.21%** |
| **Total Revenues Less Expenditures** | **$1,090,840** | **$173,949** | **$229,136** | **$217,009** | **-$12,127** | **-5.29%** | **$43,060** | **24.75%** |
| **Ending Fund Balance** | **$10,530,725** | **$11,942,386** | **$12,171,522** | **$12,159,395** | **-$12,127** | **-0.10%** | **$217,009** | **1.82%** |

The projected FY 2027 Ending Fund Balance is **$12,159,395**. Excess Unassigned Fund Balance currently totals **$1,354,037**.

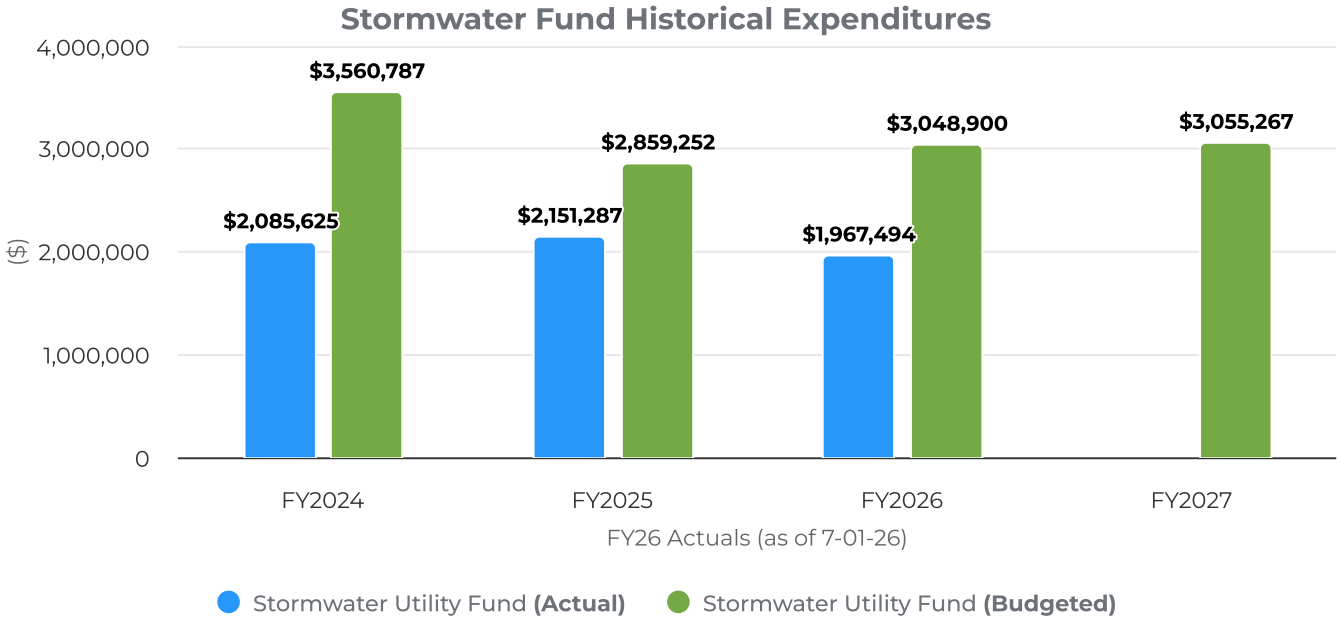
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Stormwater Utility Fund

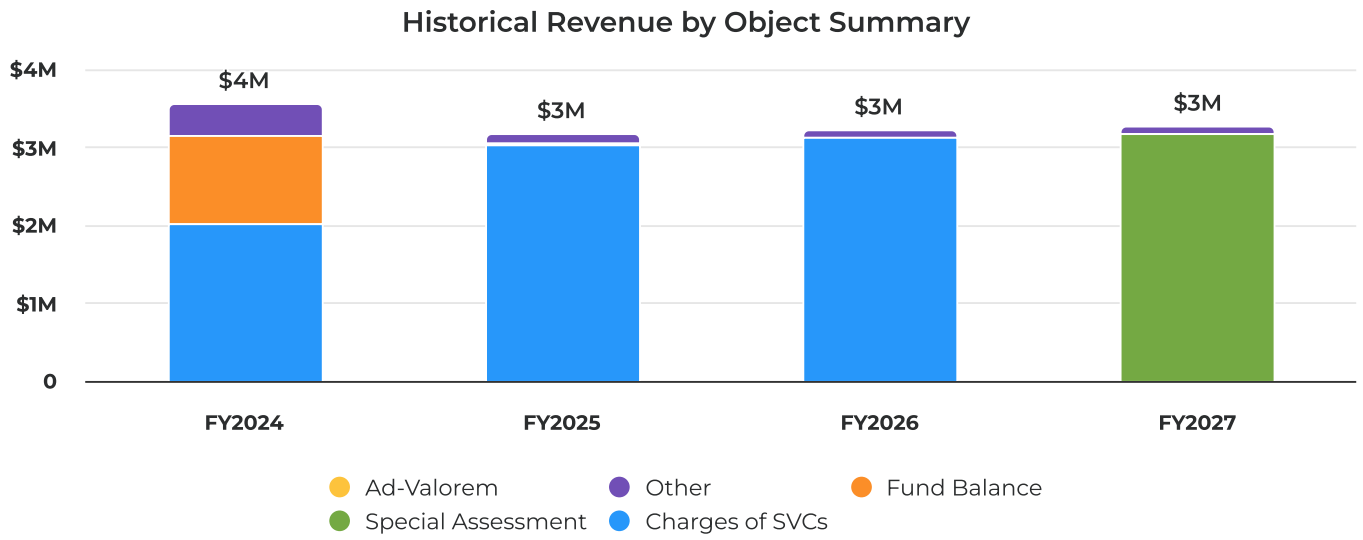
## Historical Budget to Actual Revenues

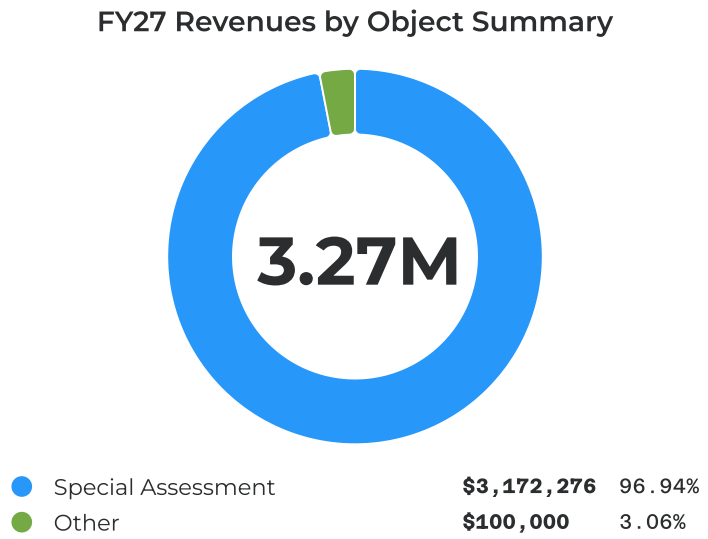



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

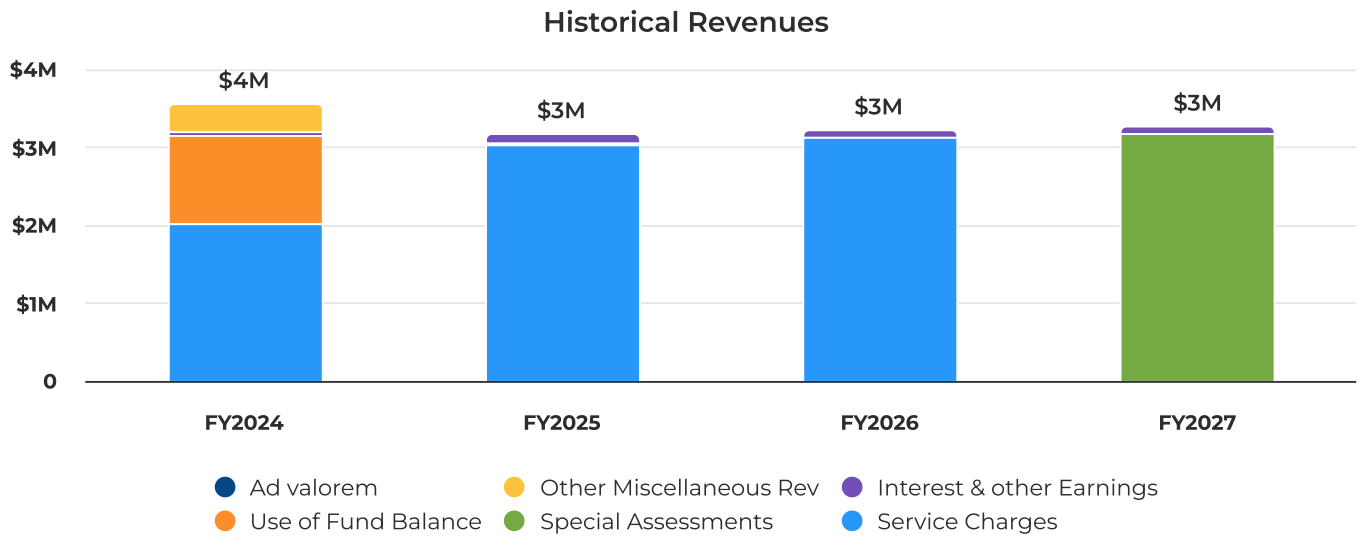


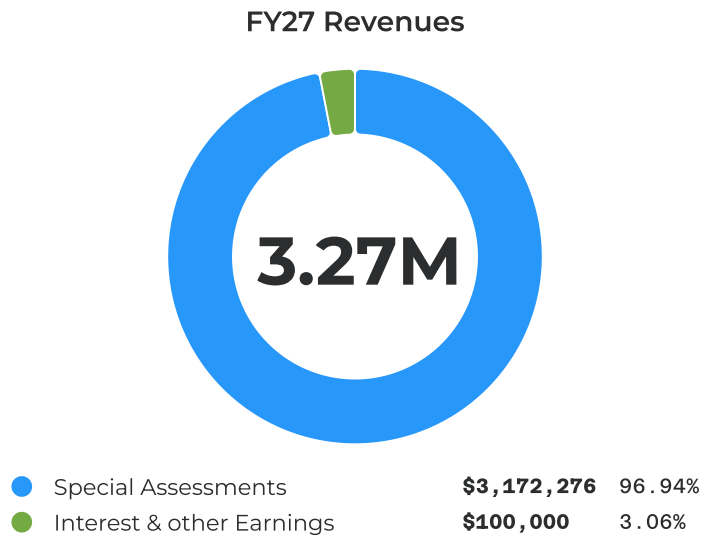




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Ad-Valorem | $7,222 | $13,000 | - | - | - | - | -$13,000 | -100.00% |
| Permits fees | $750 | - | - | - | - | - | - | - |
| Charges of SVCs | $2,908,820 | $3,109,849 | - | - | - | - | -$3,109,849 | -100.00% |
| Other | $325,334 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| Special Assessment | - | - | $3,172,276 | $3,172,276 | - | - | $3,172,276 | - |
| **Total Revenues** | **$3,242,126** | **$3,222,849** | **$3,272,276** | **$3,272,276** | **-** | **-** | **$49,427** | **1.53%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Ad valorem** | | | | | | | | |
| Property Tax / Delinquent | $4,530 | $8,000 | - | - | - | - | -$8,000 | -100.00% |
| Property Tax / Interest - Deliquent | $2,692 | $5,000 | - | - | - | - | -$5,000 | -100.00% |
| **Total Ad valorem** | $7,222 | $13,000 | - | - | - | - | -$13,000 | -100.00% |
| **Plan Review** | | | | | | | | |
| Site Plan / Site Plan Review Fee | $750 | - | - | - | - | - | - | - |
| **Total Plan Review** | $750 | - | - | - | - | - | - | - |
| **Special Assessments** | | | | | | | | |
| Special Assessment / Residential | - | - | $2,097,680 | $2,097,680 | - | - | $2,097,680 | - |
| Special Assessment / Commercial | - | - | $1,168,273 | $1,168,273 | - | - | $1,168,273 | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Special Assessment / Discount | - | - | -$106,677 | -$106,677 | - | - | -$106,677 | - |
| Special Assessment / Delinquent | - | - | $8,000 | $8,000 | - | - | $8,000 | - |
| Special Assessment / Delinquent Interest | - | - | $5,000 | $5,000 | - | - | $5,000 | - |
| **Total Special Assessments** | - | - | $3,172,276 | $3,172,276 | - | - | $3,172,276 | - |
| **Charges for Services** | | | | | | | | |
| Government Charges & Fees / Miscellaneous | $1,125 | - | - | - | - | - | - | - |
| **Total Charges for Services** | $1,125 | - | - | - | - | - | - | - |
| **Service Charges** | | | | | | | | |
| Stormwater Utility / S/Water Fees Residential | $1,922,874 | $2,023,299 | - | - | - | - | -$2,023,299 | -100.00% |
| Stormwater Utility / S/Water Fees Commercial | $1,081,617 | $1,150,050 | - | - | - | - | -$1,150,050 | -100.00% |
| Stormwater Utility / Discount | -$96,795 | -$63,500 | - | - | - | - | $63,500 | -100.00% |
| **Total Service Charges** | $2,907,695 | $3,109,849 | - | - | - | - | -$3,109,849 | -100.00% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $284,255 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| Interest / Tax Collections | $5,520 | - | - | - | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$33,875 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $34,099 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $290,000 | $100,000 | $100,000 | $100,000 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Other | $35,333 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $35,333 | - | - | - | - | - | - | - |
| **Total Revenues** | **$3,242,126** | **$3,222,849** | **$3,272,276** | **$3,272,276** | **-** | **-** | **$49,427** | **1.53%** |

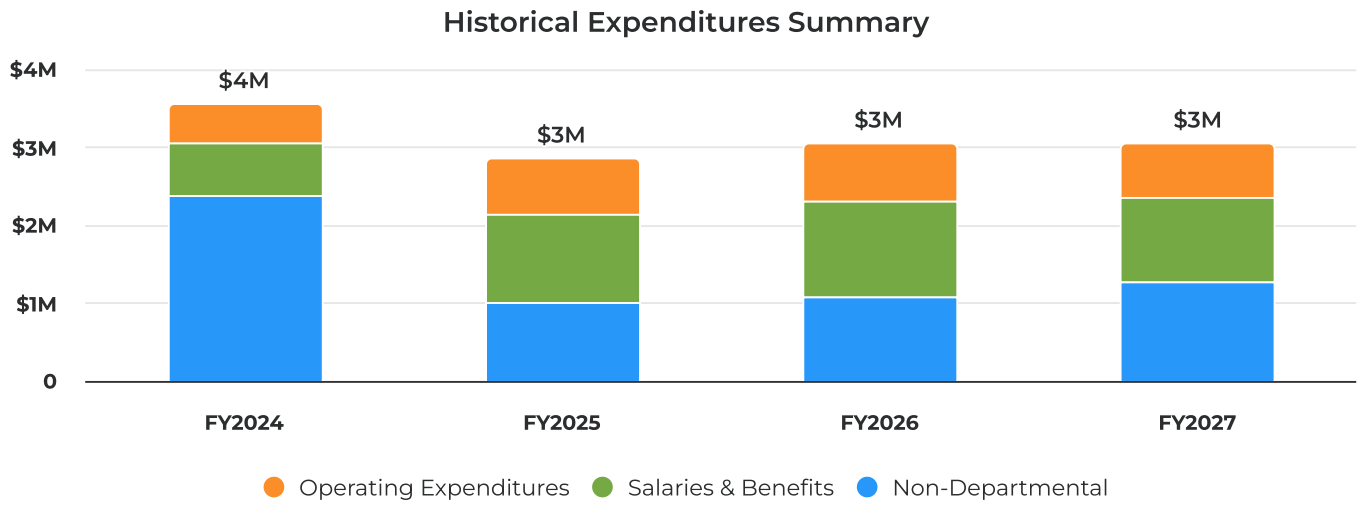
# Stormwater Utility Fund Revenue Itemizations

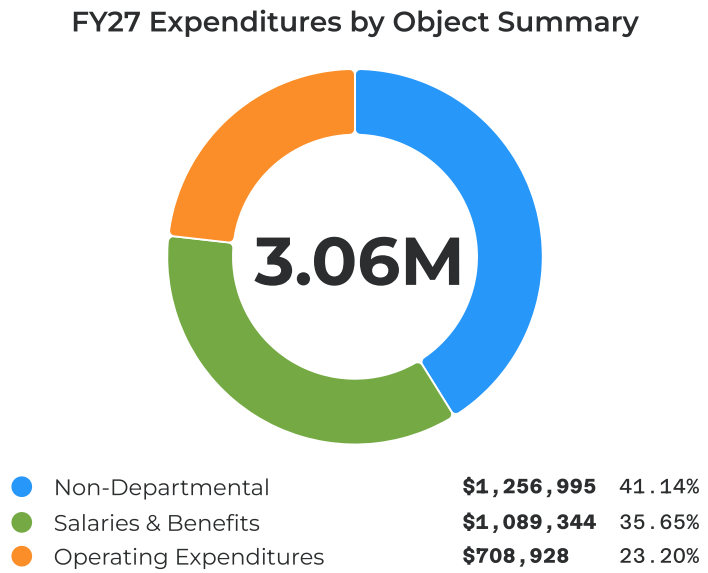
## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Stormwater Utility Fund** | $3,222,849 | $3,272,276 | $3,272,276 | - | - | $49,427 | 1.53% | |
| **Ad-Valorem** | | | | | | | | |
| Property Tax / Delinquent | $8,000 | - | - | - | - | -$8,000 | -100.00% | Reclassification of revenues to Special Assessments (Account: 408-0000-325.20-30) from Ad-Valorem to ensure accurate financial reporting. |
| Property Tax / Interest - Deliquent | $5,000 | - | - | - | - | -$5,000 | -100.00% | Reclassification of revenues to Special Assessments (Account: 408-0000-325.20-50) from Ad-Valorem to ensure accurate financial reporting. |
| **Total Ad-Valorem** | $13,000 | - | - | - | - | -$13,000 | -100.00% | |
| **Charges of SVCs** | | | | | | | | |
| Stormwater Utility / S/Water Fees Residential | $2,023,299 | - | - | - | - | -$2,023,299 | -100.00% | |
| Stormwater Utility / S/Water Fees Commercial | $1,150,050 | - | - | - | - | -$1,150,050 | -100.00% | |
| Stormwater Utility / Discount | -$63,500 | - | - | - | - | $63,500 | -100.00% | |
| **Total Charges of SVCs** | $3,109,849 | - | - | - | - | -$3,109,849 | -100.00% | |
| **Other** | | | | | | | | |
| Interest / Investments | $100,000 | $100,000 | $100,000 | - | - | - | - | |
| **Total Other** | $100,000 | $100,000 | $100,000 | - | - | - | - | |
| **Special Assessment** | | | | | | | | |
| Special Assessment / Residential | - | $2,097,680 | $2,097,680 | - | - | $2,097,680 | - | Reclassification of revenues from Charges for Services (Account: 408-0000-343.70-10) to Special Assessments to ensure accurate financial reporting. Commission approved rate increase 7% residential in BWS#1. Special Assessment revenues were updated to reflect the certified Grand Total Levy. |
| Special Assessment / Commercial | - | $1,168,273 | $1,168,273 | - | - | $1,168,273 | - | Reclassification of revenues from Charges for Services |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | (Account: 408-0000-343.70-20) to Special Assessments to ensure accurate financial reporting. Commission approved rate increase 7% commercial in BWS#1. BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy. |
| Special Assessment / Discount | - | -$106,677 | -$106,677 | - | - | -$106,677 | - | Reclassification of revenues from Charges for Services (Account: 408-0000-343.70-30) to Special Assessments to ensure accurate financial reporting. Discounts budgeted at 3.25% of residential & commercial revenues based on estimated early payment discounts BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy. |
| Special Assessment / Delinquent | - | $8,000 | $8,000 | - | - | $8,000 | - | Reclassification of revenues from Ad-Valorem (Account: 408-0000-311.10-30) to Special Assessments to ensure accurate financial reporting. |
| Special Assessment / Delinquent Interest | - | $5,000 | $5,000 | - | - | $5,000 | - | Reclassification of revenues from Ad-Valorem (Account: 408-0000-311.10-50) to Special Assessments to ensure accurate financial reporting. |
| **Total Special Assessment** | - | $3,172,276 | $3,172,276 | - | - | $3,172,276 | - | |
| **Total Revenues** | **$3,222,849** | **$3,272,276** | **$3,272,276** | **-** | **-** | **$49,427** | **1.53%** | |

# Expenditures Summary

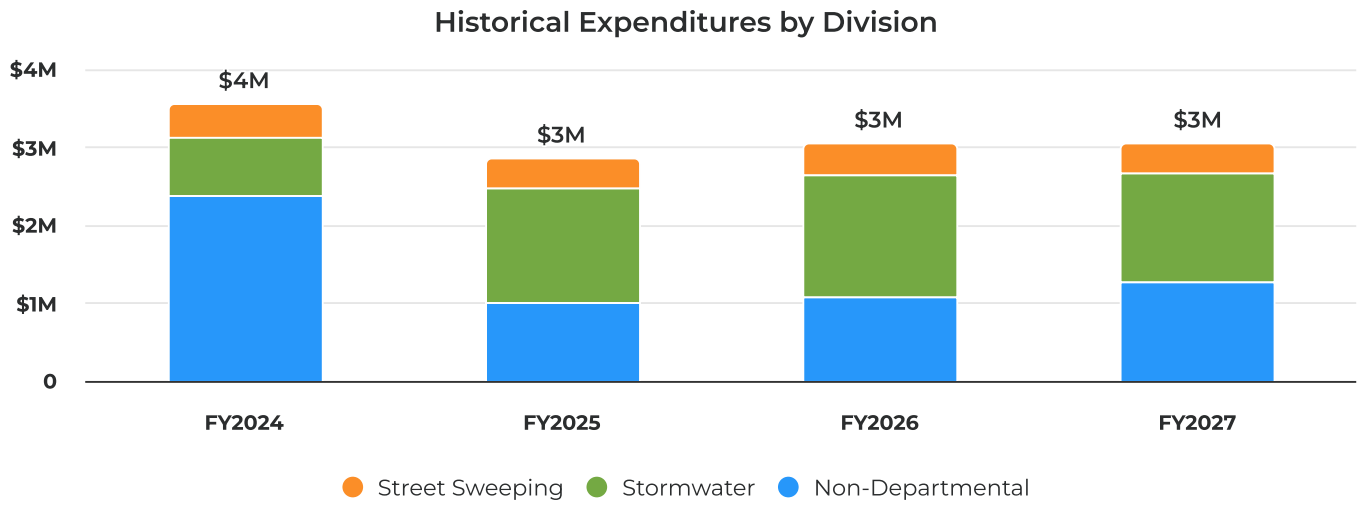


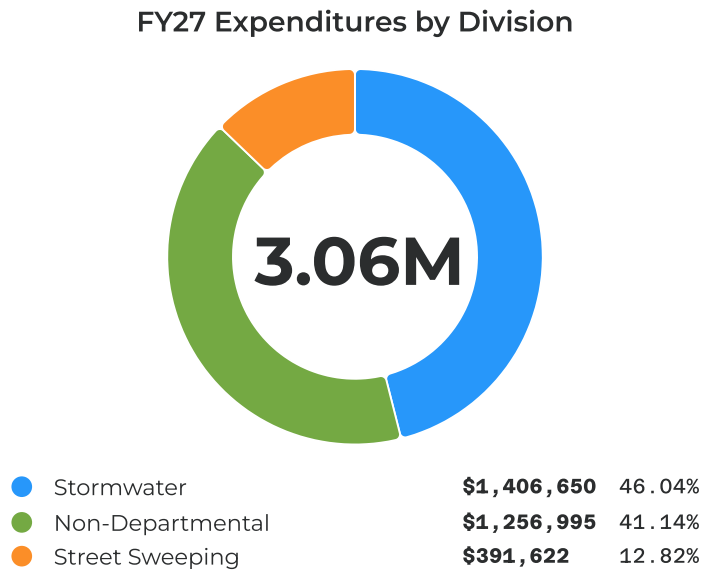




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $719,308 | $1,218,139 | $1,082,218 | $1,089,344 | $7,126 | 0.66% | -$128,795 | -10.57% |
| Operating Expenditures | $471,466 | $751,827 | $708,928 | $708,928 | - | - | -$42,899 | -5.71% |
| Non-Departmental | $960,513 | $1,078,934 | $1,251,994 | $1,256,995 | $5,001 | 0.40% | $178,061 | 16.50% |
| **Total Expenditures** | **$2,151,287** | **$3,048,900** | **$3,043,140** | **$3,055,267** | **$12,127** | **0.40%** | **$6,367** | **0.21%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Stormwater** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $236,399 | $540,637 | $499,560 | $504,491 | $4,931 | 0.99% | -$36,146 | -6.69% |
| Salaries & Wages / Unused Vacation Pay | $1,287 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $2,067 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $7,810 | $8,400 | $8,400 | $8,400 | - | - | - | - |
| Special Pay / Longevity | $3,075 | $5,100 | $3,880 | $3,880 | - | - | -$1,220 | -23.92% |
| Special Pay / Incentive | - | - | $552 | $1,764 | $1,212 | 219.57% | $1,764 | - |
| Special Pay / Other Pays | $1,047 | - | $315 | $315 | - | - | $315 | - |
| Stormwater Management / FICA | $18,365 | $42,391 | $39,219 | $39,689 | $470 | 1.20% | -$2,702 | -6.37% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Taxes | | | | | | | | |
| Retirement Contributions / Defined Benefit Plan | $53,490 | $109,958 | $79,531 | $79,285 | -$246 | -0.31% | -$30,673 | -27.90% |
| Retirement Contributions / 401-a Plan | - | - | $1,158 | $1,158 | - | - | $1,158 | - |
| Stormwater Management / Life & Health Insurance | $41,789 | $137,393 | $82,438 | $81,402 | -$1,036 | -1.26% | -$55,991 | -40.75% |
| Workers' Compensation / Workers' Comp Regular | $4,080 | $5,959 | $5,959 | $5,959 | - | - | - | - |
| **Total Salaries & Benefits** | $369,410 | $849,838 | $721,012 | $726,343 | $5,331 | 0.74% | -$123,495 | -14.53% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $170 | $3,000 | $3,000 | $3,000 | - | - | - | - |
| Professional Services / Internal IT Support | $31,795 | $33,994 | $29,069 | $29,069 | - | - | -$4,925 | -14.49% |
| Professional Services / Other | $119,972 | $225,000 | $225,000 | $225,000 | - | - | - | - |
| Contractual Services / Maintenance | - | $14,000 | $14,000 | $14,000 | - | - | - | - |
| Contractual Services / Other Contractual Service | $90,511 | $197,000 | $197,000 | $197,000 | - | - | - | - |
| Contractual Services / Commissions | $30,594 | $30,000 | $30,000 | $30,000 | - | - | - | - |
| Contractual Services / Tipping Fees | - | $5,000 | - | - | - | - | -$5,000 | -100.00% |
| Contractual Services / Right of Way | $9,766 | $12,000 | $12,000 | $12,000 | - | - | - | - |
| Union Dues / Training/Registration | - | $2,000 | $2,000 | $2,000 | - | - | - | - |
| Union Dues / Lodging/Transportation | - | $1,000 | - | - | - | - | -$1,000 | -100.00% |
| Insurance / Property/Liability | $56,408 | $62,049 | $40,489 | $40,489 | - | - | -$21,560 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $18,250 | $21,489 | $21,490 | $21,490 | - | - | $1 | - |
| Repair/Maint Services / Heavy Equipment | $16,272 | $31,759 | $31,759 | $31,759 | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $8,937 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Repair/Maint Services / Infrastructure | $13,121 | $40,000 | $40,000 | $40,000 | - | - | - | - |
| Stormwater Management / Printing & Binding | $28,836 | - | - | - | - | - | - | - |
| Stormwater Management / Promotional Activities | $100 | $500 | $500 | $500 | - | - | - | - |
| Office Supplies / Office Supplies | $1,222 | $500 | $500 | $500 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $7,760 | $7,500 | $7,500 | $7,500 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $10,309 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Operating Supplies / Uniforms | $1,500 | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Operating Supplies / Other | - | $1,000 | $1,000 | $1,000 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Total Operating Expenditures** | $445,524 | $712,791 | $680,307 | $680,307 | - | - | -$32,484 | -4.56% |
| **Total Stormwater** | $814,934 | $1,562,629 | $1,401,319 | $1,406,650 | $5,331 | 0.38% | -$155,979 | -9.98% |
| **Street Sweeping** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $226,730 | $235,820 | $238,202 | $238,202 | - | - | $2,382 | 1.01% |
| Salaries & Wages / Unused Vacation Pay | $3,759 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $762 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $964 | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Special Pay / Longevity | $1,015 | $1,210 | $1,330 | $1,330 | - | - | $120 | 9.92% |
| Special Pay / Incentive | - | - | - | $2,425 | $2,425 | - | $2,425 | - |
| Special Pay / Other Pays | $113 | $1,080 | $1,080 | $1,080 | - | - | - | - |
| Stormwater Management / FICA Taxes | $16,741 | $18,278 | $18,470 | $18,655 | $185 | 1.00% | $377 | 2.06% |
| Retirement Contributions / Defined Benefit Plan | $48,313 | $45,012 | $39,342 | $39,111 | -$231 | -0.59% | -$5,901 | -13.11% |
| Retirement Contributions / 401-a Plan | $1,419 | $3,052 | $1,378 | $1,378 | - | - | -$1,674 | -54.85% |
| Stormwater Management / Life & Health Insurance | $42,574 | $48,898 | $46,453 | $45,869 | -$584 | -1.26% | -$3,029 | -6.19% |
| Workers' Compensation / Workers' Comp Regular | $7,508 | $13,951 | $13,951 | $13,951 | - | - | - | - |
| **Total Salaries & Benefits** | $349,898 | $368,301 | $361,206 | $363,001 | $1,795 | 0.50% | -$5,300 | -1.44% |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Tipping Fees | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Union Dues / Training/Registration | - | $500 | - | - | - | - | -$500 | -100.00% |
| Insurance / Property/Liability | $25,942 | $28,536 | $18,621 | $18,621 | - | - | -$9,915 | -34.75% |
| **Total Operating Expenditures** | $25,942 | $39,036 | $28,621 | $28,621 | - | - | -$10,415 | -26.68% |
| **Total Street Sweeping** | $375,840 | $407,337 | $389,827 | $391,622 | $1,795 | 0.46% | -$15,715 | -3.86% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $302,381 | $250,476 | $250,476 | - | - | -$51,905 | -17.17% |
| Debt Service / Interest | - | $73,378 | $186,736 | $186,736 | - | - | $113,358 | 154.48% |
| Retirement Contributions / GASB 68 Adjustment | -$38,959 | - | - | - | - | - | - | - |
| Life & Health Insurance / GASB 75 OPEB Contra | -$7,971 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Admin Fees | $514 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $6,996 | $4,100 | $4,100 | $4,100 | - | - | - | - |
| Other General Government / Interest | $103,960 | - | - | - | - | - | - | - |
| Contractual Services / Interfund Admins Services | $302,995 | $366,247 | $348,900 | $353,901 | $5,001 | 1.43% | -$12,346 | -3.37% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other Curr Charges/Oblig / Contribution to GF | $251,636 | $257,828 | $261,782 | $261,782 | - | - | $3,954 | 1.53% |
| Stormwater Management / Depreciation | $341,342 | - | - | - | - | - | - | - |
| Transfers / Transfer to Capital Pro | - | $75,000 | $200,000 | $200,000 | - | - | $125,000 | 166.67% |
| **Total Non-Departmental** | $960,513 | $1,078,934 | $1,251,994 | $1,256,995 | $5,001 | 0.40% | $178,061 | 16.50% |
| **Total Non-Departmental** | $960,513 | $1,078,934 | $1,251,994 | $1,256,995 | $5,001 | 0.40% | $178,061 | 16.50% |
| **Total Expenditures** | **$2,151,287** | **$3,048,900** | **$3,043,140** | **$3,055,267** | **$12,127** | **0.40%** | **$6,367** | **0.21%** |

# Stormwater Utility Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Public Services** | $1,969,966 | $1,791,146 | $1,798,272 | $7,126 | 0.40% | -$171,694 | -8.72% | |
| **Stormwater** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $540,637 | $499,560 | $504,491 | $4,931 | 0.99% | -$36,146 | -6.69% | Increase reflects the employee receiving merit pay, which was budgeted in FY26 |
| Overtime / Standard Overtime | $8,400 | $8,400 | $8,400 | - | - | - | - | |
| Special Pay / Longevity | $5,100 | $3,880 | $3,880 | - | - | -$1,220 | -23.92% | Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items. |
| Special Pay / Incentive | - | $552 | $1,764 | $1,212 | 219.57% | $1,764 | - | |
| Certification Pay | - | $552 | $1,764 | $1,212 | 219.57% | $1,764 | - | Increased from BWS #3 - additional certification pay approved from supplemental |
| Special Pay / Other Pays | - | $315 | $315 | - | - | $315 | - | Addition is attributable to the reallocation of the Director of Community Sustainability's salary. |
| Stormwater Management / FICA Taxes | $42,391 | $39,219 | $39,689 | $470 | 1.20% | -$2,702 | -6.37% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $109,958 | $79,531 | $79,285 | -$246 | -0.31% | -$30,673 | -27.90% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | - | $1,158 | $1,158 | - | - | $1,158 | - | Addition is attributable to the reallocation of the Director of Community Sustainability's salary and increase for certification pay approved during BWS #1 |
| Stormwater Management / Life & Health Insurance | $137,393 | $82,438 | $81,402 | -$1,036 | -1.26% | -$55,991 | -40.75% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $5,959 | $5,959 | $5,959 | - | - | - | - | |
| **Total Salaries & Benefits** | $849,838 | $721,012 | $726,343 | $5,331 | 0.74% | -$123,495 | -14.53% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Legal | $3,000 | $3,000 | $3,000 | - | - | - | - | |
| Professional Services / Internal IT Support | $33,994 | $29,069 | $29,069 | - | - | -$4,925 | -14.49% | |
| Professional Services / Other | $225,000 | $225,000 | $225,000 | - | - | - | - | |
| Pollutant Discharge | $25,000 | $25,000 | $25,000 | - | - | - | - | Palm Beach County agreement for the National Pollutant Discharge Elimination System (NPDES) partnership. |
| General engineering | $100,000 | $100,000 | $100,000 | - | - | - | - | Annual engineering fees involve conducting an Outfall Assessment or pipe and Drainage Assessment to improve the overall system reliability and performance. |
| Maintenance of GIS | - | $50,000 | $50,000 | - | - | $50,000 | - | GIS mapping technology- for better identification of flood-prone areas and targeted mitigation efforts |
| Budget & Annual Rate Study | $50,000 | $50,000 | $50,000 | - | - | - | - | Stantec will be conducting a Budget and Annual Rate Study (RSA) and a financial analysis. |
| Updating Stormwater Master Plan | $50,000 | - | - | - | - | -$50,000 | -100.00% | Monitoring and Annual Reports for Individual Permits. Decrease based on prior year's budget. |
| Contractual Services / Maintenance | $14,000 | $14,000 | $14,000 | - | - | - | - | |
| EPA NPDES Program | $10,000 | $10,000 | $10,000 | - | - | - | - | EPA NPDES Program states that outfall repair and maintenance cleaning. |
| Annual maintenance cost of the lake wetland | $4,000 | $4,000 | $4,000 | - | - | - | - | Annual maintenance cost of the lake wetland under the Solitude LLC contract has increased due to the NPDES Program. |
| Contractual Services / Other Contractual Service | $197,000 | $197,000 | $197,000 | - | - | - | - | |
| Underground Utility | $7,000 | $7,000 | $7,000 | - | - | - | - | Underground Utility Scanning Service. |
| Upgrading Stormwater Drainage Infrastructure | $5,000 | $5,000 | $5,000 | - | - | - | - | Upgrading stormwater drainage infrastructure to reduce the risk of flooding and safeguard properties and infrastructure from water damage. |
| Compliance Permits for NPDES, and MS4 | $110,000 | $110,000 | $110,000 | - | - | - | - | Regularly inspecting and cleaning stormwater systems to prevent clogs and backups. |
| Storm System Cleaning Services | $75,000 | $75,000 | $75,000 | - | - | - | - | National Pollutant Discharge Elimination System (NPDES), SW Storm System Cleaning Services |
| Contractual Services / Commissions | $30,000 | $30,000 | $30,000 | - | - | - | - | Palm Beach County Ad Valorem Processing Fee ... Cost went up FY25 as at April actual was $28,028.00 |
| Contractual Services / Tipping Fees | $5,000 | - | - | - | - | -$5,000 | -100.00% | Tipping Fees for debris from vac-trucks |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Right of Way | $12,000 | $12,000 | $12,000 | - | - | - | - | FEC Railroad Crossing License Fee increases annually |
| Union Dues / Training/Registration | $2,000 | $2,000 | $2,000 | - | - | - | - | This is for professional memberships- 4 New staff for Stormwater was added in FY25. |
| Union Dues / Lodging/Transportation | $1,000 | - | - | - | - | -$1,000 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Staff travel. |
| Insurance / Property/Liability | $62,049 | $40,489 | $40,489 | - | - | -$21,560 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $21,489 | $21,490 | $21,490 | - | - | $1 | - | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $31,759 | $31,759 | $31,759 | - | - | - | - | |
| Heavy Equipment | $30,000 | $30,000 | $30,000 | - | - | - | - | Heavy equipment requires various repairs. Investing in aging infrastructure will prolong the lifespan of our system, reducing maintenance costs and service interruptions |
| Asset Tracking | $1,759 | $1,759 | $1,759 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Repair/Maint Services / Heavy Equip-ext repairs | $10,000 | $10,000 | $10,000 | - | - | - | - | Repairs are needed for the loader and skid steer |
| Repair/Maint Services / Infrastructure | $40,000 | $40,000 | $40,000 | - | - | - | - | Any Emergency repair to the storm drainage system |
| Stormwater Management / Promotional Activities | $500 | $500 | $500 | - | - | - | - | Stormwater Awareness Program Flyers/Mailers will include Lake Worth Sweeper Schedules for Resident Education. This initiative aims to raise public awareness about stormwater pollution and promote responsible behavior. |
| Office Supplies / Office Supplies | $500 | $500 | $500 | - | - | - | - | Stationery and paper etc. |
| Operating Supplies / Gas, Lubricants & Oil | $7,500 | $7,500 | $7,500 | - | - | - | - | Gas oil and Lubricants and operating supplies |
| Operating Supplies / Small Tools & Equipment | $10,000 | $10,000 | $10,000 | - | - | - | - | Stormwater hand tools and equipment. |
| Operating Supplies / Uniforms | $5,000 | $5,000 | $5,000 | - | - | - | - | Uniforms for Additional staff. |
| Operating Supplies / Other | $1,000 | $1,000 | $1,000 | - | - | - | - | As needed, miscellaneous office supplies. |
| **Total Operating Expenditures** | $712,791 | $680,307 | $680,307 | - | - | -$32,484 | -4.56% | |
| **Total Stormwater** | $1,562,629 | $1,401,319 | $1,406,650 | $5,331 | 0.38% | -$155,979 | -9.98% | |
| **Street Sweeping** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $235,820 | $238,202 | $238,202 | - | - | $2,382 | 1.01% | Increase due to updated salary adjustment for PW Director |
| Overtime / Standard Overtime | $1,000 | $1,000 | $1,000 | - | - | - | - | OVERTIME FOR STREET SWEEPERS |
| Special Pay / Longevity | $1,210 | $1,330 | $1,330 | - | - | $120 | 9.92% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Special Pay / Incentive | - | - | $2,425 | $2,425 | - | $2,425 | - | |
| Certification Pay | - | - | $2,425 | $2,425 | - | $2,425 | - | Supplemental approved for F.A.C.E certification in BWS #3 |
| Special Pay / Other Pays | $1,080 | $1,080 | $1,080 | - | - | - | - | |
| Stormwater Management / FICA Taxes | $18,278 | $18,470 | $18,655 | $185 | 1.00% | $377 | 2.06% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $45,012 | $39,342 | $39,111 | -$231 | -0.59% | -$5,901 | -13.11% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | $3,052 | $1,378 | $1,378 | - | - | -$1,674 | -54.85% | |
| Stormwater Management / Life & Health Insurance | $48,898 | $46,453 | $45,869 | -$584 | -1.26% | -$3,029 | -6.19% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $13,951 | $13,951 | $13,951 | - | - | - | - | |
| **Total Salaries & Benefits** | $368,301 | $361,206 | $363,001 | $1,795 | 0.50% | -$5,300 | -1.44% | |
| **Operating Expenditures** | | | | | | | | |
| Contractual Services / Tipping Fees | $10,000 | $10,000 | $10,000 | - | - | - | - | ROLL OFF TIPPING FEES. |
| Union Dues / Training/Registration | $500 | - | - | - | - | -$500 | -100.00% | Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. CERTIFICATIONS/TRAINING FOR STAFF. |
| Insurance / Property/Liability | $28,536 | $18,621 | $18,621 | - | - | -$9,915 | -34.75% | |
| **Total Operating Expenditures** | $39,036 | $28,621 | $28,621 | - | - | -$10,415 | -26.68% | |
| **Total Street Sweeping** | $407,337 | $389,827 | $391,622 | $1,795 | 0.46% | -$15,715 | -3.86% | |
| **Non-Departmental** | $1,078,934 | $1,251,994 | $1,256,995 | $5,001 | 0.40% | $178,061 | 16.50% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $302,381 | $250,476 | $250,476 | - | - | -$51,905 | -17.17% | |
| 2020AB Non Adv. | $302,381 | $149,476 | $149,476 | - | - | -$152,905 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $2,231,855 attributable to the Stormwater Fund. |
| 2025 STMW | - | $101,000 | $101,000 | - | - | $101,000 | - | The Capital Improvement Revenue Bond 2025 is scheduled to be fully paid and retired on October 1, 2044. As of September 30, 2026, the total outstanding principal balance for the bond is $2,850,000. |
| Debt Service / Interest | $73,378 | $186,736 | $186,736 | - | - | $113,358 | 154.48% | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| 2020AB Non Adv. | $73,378 | $62,025 | $62,025 | - | - | -$11,353 | -15.47% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $473,936 attributable to the Stormwater Fund. |
| 2025 STMW | - | $124,711 | $124,711 | - | - | $124,711 | - | The Capital Improvement Revenue Bond 2025 is scheduled to be fully paid and retired on October 1, 2044. As of September 30, 2026, the remaining interest to be paid through maturity is $1,399,861. |
| Admin Charges / Bank Charges and Fees | $4,100 | $4,100 | $4,100 | - | - | - | - | |
| Contractual Services / Interfund Admins Services | $366,247 | $348,900 | $353,901 | $5,001 | 1.43% | -$12,346 | -3.37% | |
| Other Curr Charges/Oblig / Contribution to GF | $257,828 | $261,782 | $261,782 | - | - | $3,954 | 1.53% | |
| Transfers / Transfer to Capital Pro | $75,000 | $200,000 | $200,000 | - | - | $125,000 | 166.67% | |
| New Camera Truck (Stormwater Share) | - | $200,000 | $200,000 | - | - | $200,000 | - | Using PayGo funding. The total project cost of $400,000 for the shared camera truck will be funded equally by the Local Sewer and Stormwater Funds ($200,000 each). |
| **Total Non-Departmental** | $1,078,934 | $1,251,994 | $1,256,995 | $5,001 | 0.40% | $178,061 | 16.50% | |
| **Total Non-Departmental** | $1,078,934 | $1,251,994 | $1,256,995 | $5,001 | 0.40% | $178,061 | 16.50% | |
| **Total Expenditures** | **$3,048,900** | **$3,043,140** | **$3,055,267** | **$12,127** | **0.40%** | **$6,367** | **0.21%** | |

# Refuse Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

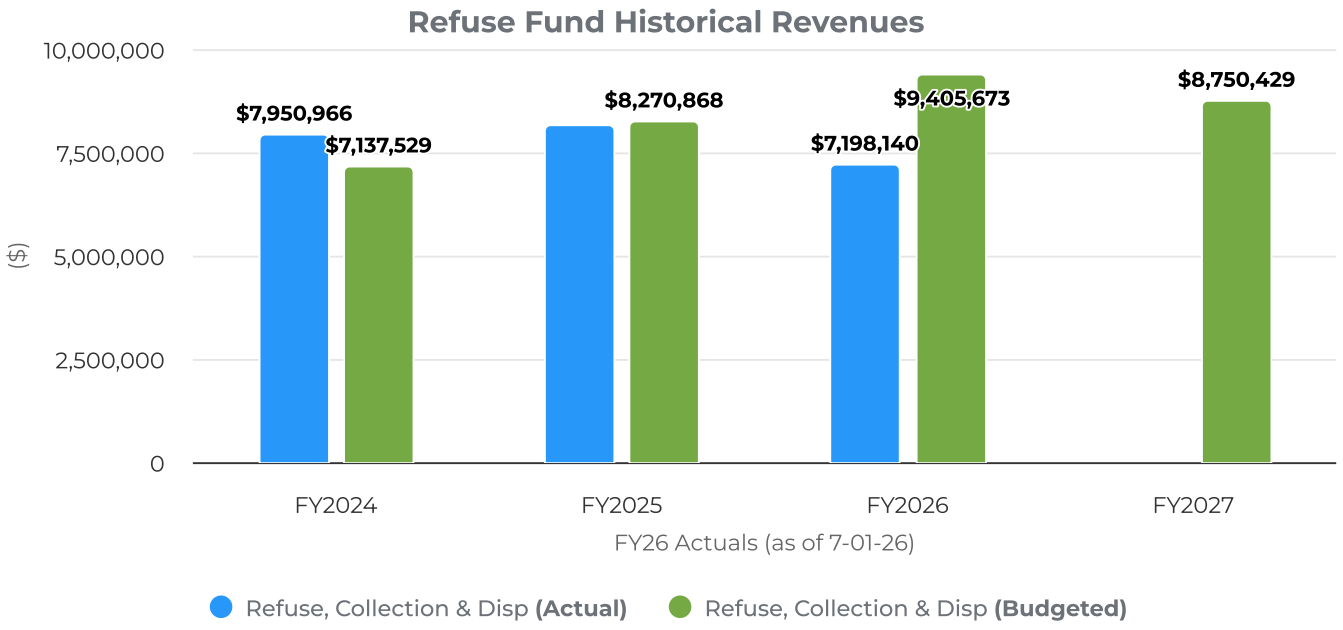
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$8,849,649** | **$8,994,996** | **$7,464,056** | **$7,464,056** | **-** | **-** | **-$1,530,940** | **-17.02%** |
| **Revenues** | | | | | | | | |
| Ad-Valorem | $4,726 | $6,500 | - | - | - | - | -$6,500 | -100.00% |
| Charges of SVCs | $7,578,326 | $7,427,983 | $4,428,200 | $4,428,200 | - | - | -$2,999,783 | -40.38% |
| Other | $397,969 | $305,250 | $305,250 | $305,250 | - | - | - | - |
| Fund Balance | - | $1,530,940 | - | $205,097 | $205,097 | - | -$1,325,843 | -86.60% |
| Franchise Fees | $167,358 | $135,000 | $150,000 | $150,000 | - | - | $15,000 | 11.11% |
| Special Assessment | - | - | $3,661,882 | $3,661,882 | - | - | $3,661,882 | - |
| **Total Revenues** | **$8,148,379** | **$9,405,673** | **$8,545,332** | **$8,750,429** | **$205,097** | **2.40%** | **-$655,244** | **-6.97%** |
| **Expenditures** | | | | | | | | |
| Salaries & Benefits | $3,428,794 | $4,143,293 | $3,949,118 | $4,009,552 | $60,434 | 1.53% | -$133,741 | -3.23% |
| Operating Expenditures | $2,963,638 | $3,369,497 | $2,859,040 | $2,859,040 | - | - | -$510,457 | -15.15% |
| Non-Departmental | $1,608,795 | $1,892,883 | $1,554,411 | $1,881,837 | $327,426 | 21.06% | -$11,046 | -0.58% |
| **Total Expenditures** | **$8,001,228** | **$9,405,673** | **$8,362,569** | **$8,750,429** | **$387,860** | **4.64%** | **-$655,244** | **-6.97%** |
| **Total Revenues Less Expenditures** | **$147,151** | **-** | **$182,763** | **-** | **-$182,763** | **-100.00%** | **-** | **-** |
| **Ending Fund Balance** | **$8,996,800** | **$8,994,996** | **$7,646,819** | **$7,464,056** | **-$182,763** | **-2.39%** | **-$1,530,940** | **-17.02%** |

The projected FY 2027 Ending Fund Balance is **$7,258,959**. Excess Unassigned Fund Balance currently totals **$459,310**.

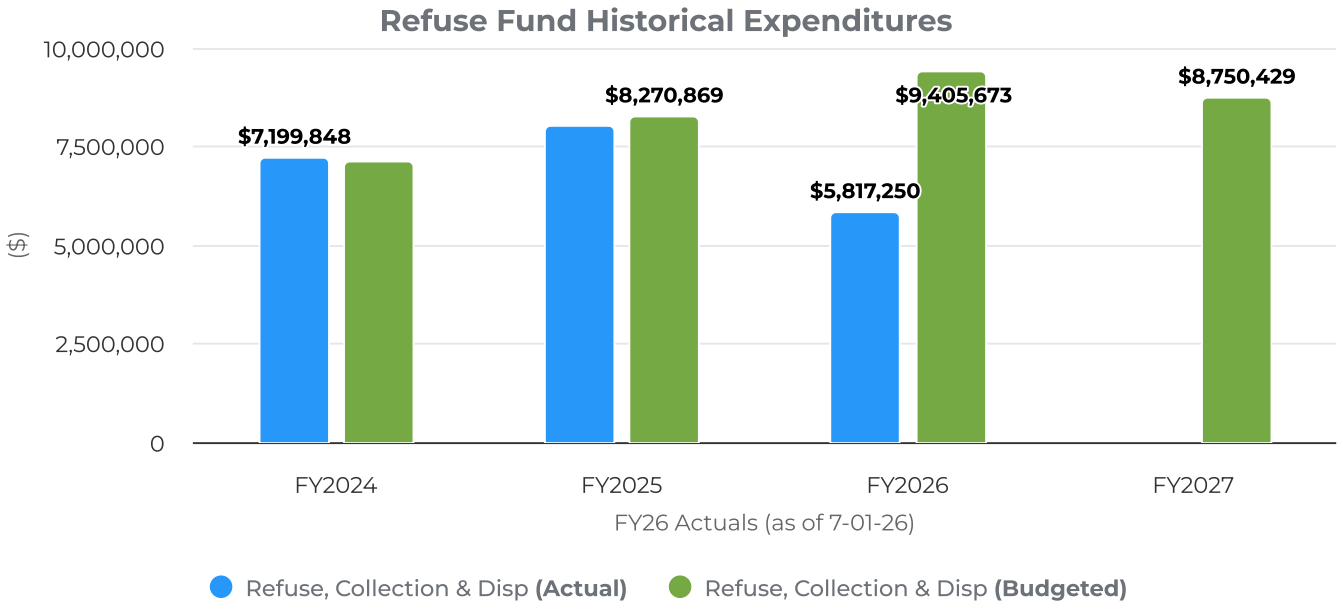
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Refuse Fund

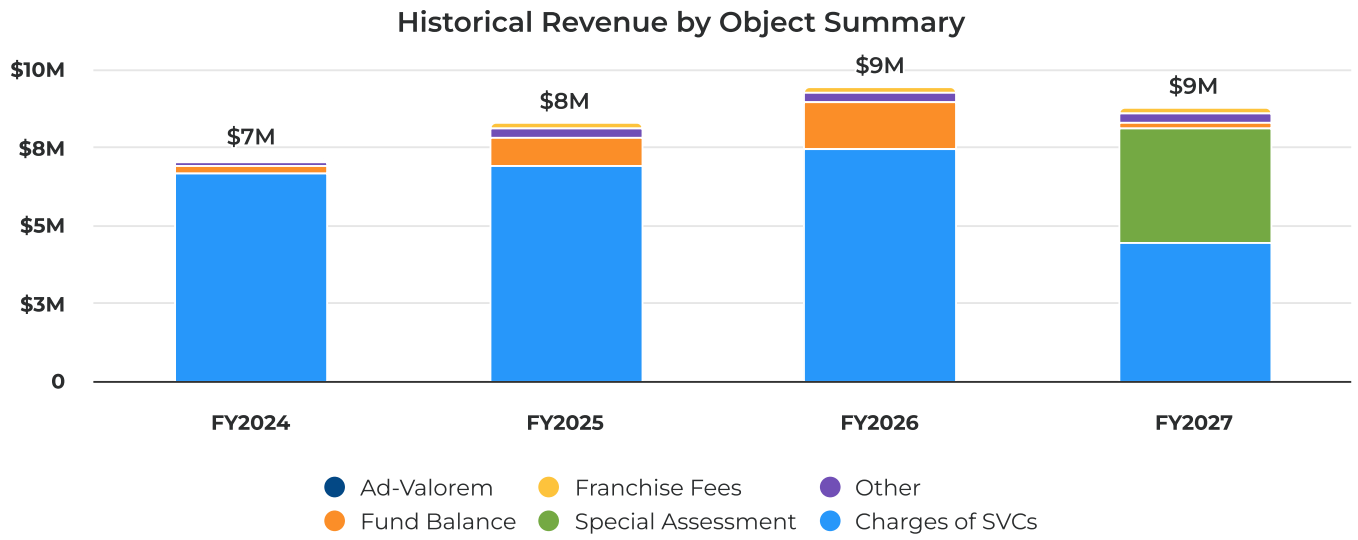
## Historical Budget to Actual Revenues

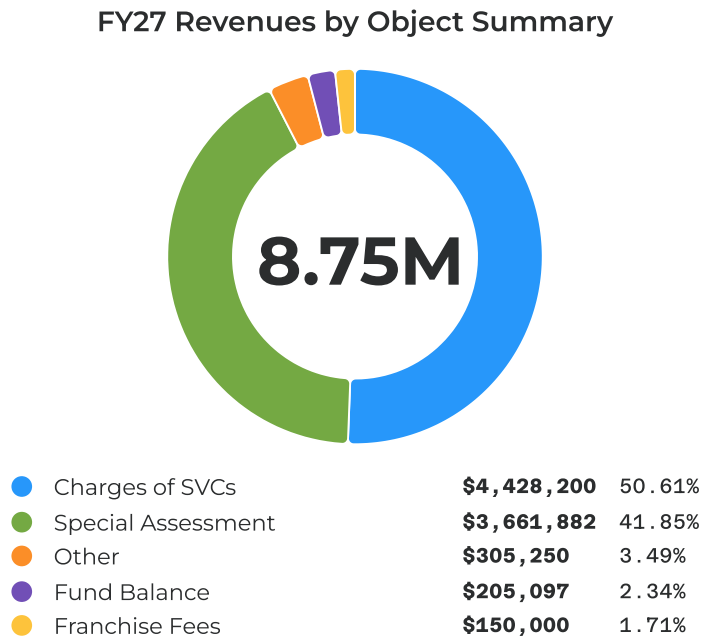



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

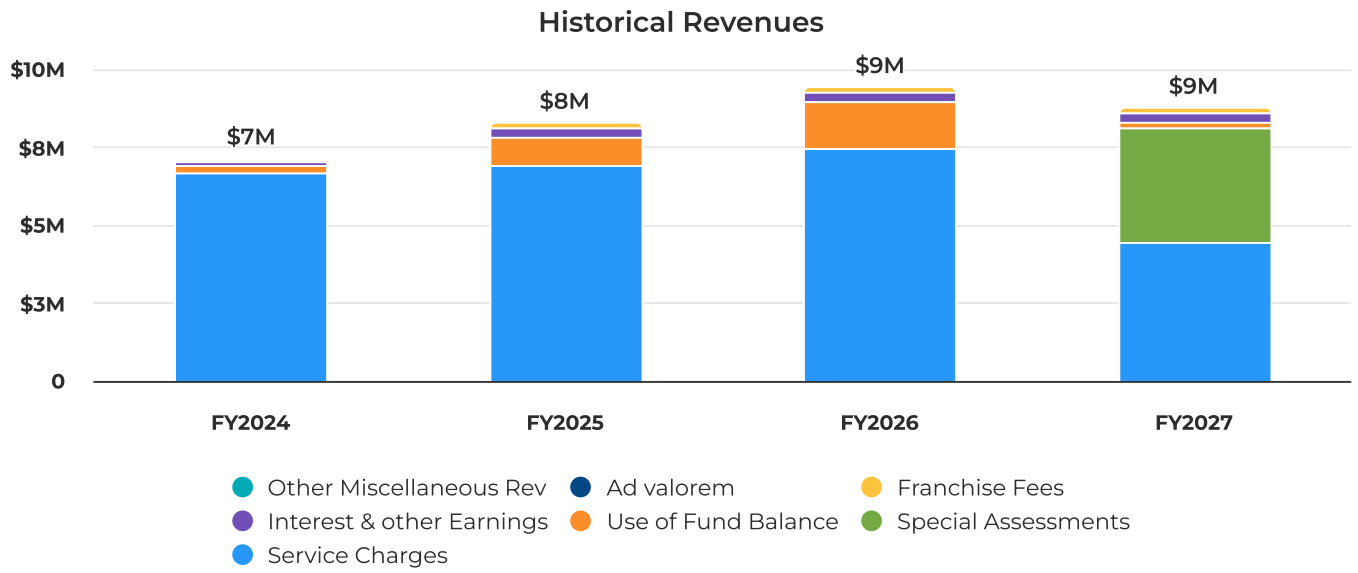


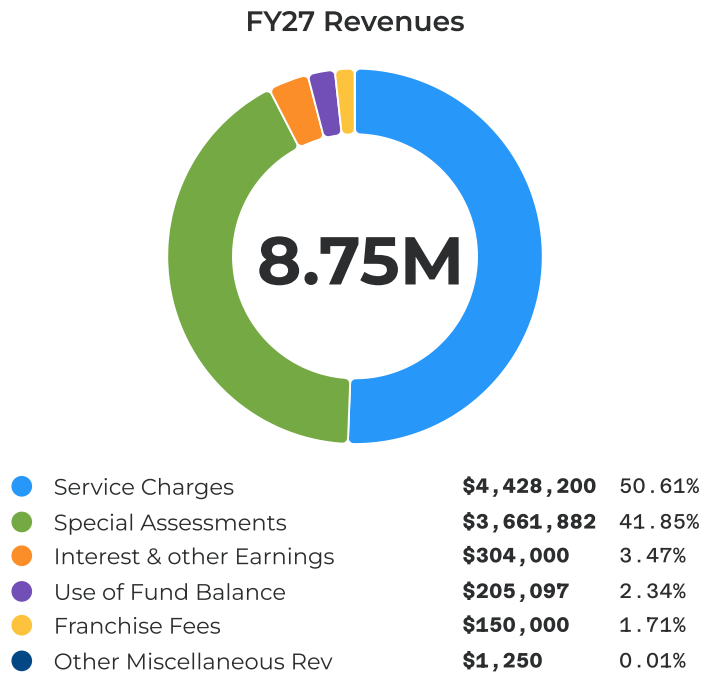




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Ad-Valorem | $4,726 | $6,500 | - | - | - | - | -$6,500 | -100.00% |
| Charges of SVCs | $7,578,326 | $7,427,983 | $4,428,200 | $4,428,200 | - | - | -$2,999,783 | -40.38% |
| Other | $397,969 | $305,250 | $305,250 | $305,250 | - | - | - | - |
| Fund Balance | - | $1,530,940 | - | $205,097 | $205,097 | - | -$1,325,843 | -86.60% |
| Franchise Fees | $167,358 | $135,000 | $150,000 | $150,000 | - | - | $15,000 | 11.11% |
| Special Assessment | - | - | $3,661,882 | $3,661,882 | - | - | $3,661,882 | - |
| **Total Revenues** | **$8,148,379** | **$9,405,673** | **$8,545,332** | **$8,750,429** | **$205,097** | **2.40%** | **-$655,244** | **-6.97%** |

# Revenues




## Revenues

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Ad valorem** | | | | | | | | |
| Property Tax / Delinquent | $1,746 | $3,500 | - | - | - | - | -$3,500 | -100.00% |
| Property Tax / Interest - Deliquent | $2,980 | $3,000 | - | - | - | - | -$3,000 | -100.00% |
| **Total Ad valorem** | $4,726 | $6,500 | - | - | - | - | -$6,500 | -100.00% |
| **Franchise Fees** | | | | | | | | |
| Franchise Fees / Refuse | $167,358 | $135,000 | $150,000 | $150,000 | - | - | $15,000 | 11.11% |
| **Total Franchise Fees** | $167,358 | $135,000 | $150,000 | $150,000 | - | - | $15,000 | 11.11% |
| **Special Assessments** | | | | | | | | |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Special Assessment / Residential | - | - | $3,778,810 | $3,778,810 | - | - | $3,778,810 | - |
| Special Assessment / Discount | - | - | -$123,428 | -$123,428 | - | - | -$123,428 | - |
| Special Assessment / Delinquent | - | - | $3,500 | $3,500 | - | - | $3,500 | - |
| Special Assessment / Delinquent Interest | - | - | $3,000 | $3,000 | - | - | $3,000 | - |
| **Total Special Assessments** | - | - | $3,661,882 | $3,661,882 | - | - | $3,661,882 | - |
| **Service Charges** | | | | | | | | |
| SE/Garbage/Solid Waste / Refuse Fees- Residential | $3,434,372 | $3,799,583 | - | - | - | - | -$3,799,583 | -100.00% |
| SE/Garbage/Solid Waste / Refuse-Fees Commercial | $4,021,576 | $3,500,000 | $4,100,000 | $4,100,000 | - | - | $600,000 | 17.14% |
| SE/Garbage/Solid Waste / Discount | -$113,229 | -$101,000 | - | - | - | - | $101,000 | -100.00% |
| SE/Garbage/Solid Waste / Special Collections | $234,883 | $200,000 | $300,000 | $300,000 | - | - | $100,000 | 50.00% |
| SE/Garbage/Solid Waste / Tax Exempt | $541 | - | - | - | - | - | - | - |
| SE/Garbage/Solid Waste / Tipping Fees | - | $3,200 | $3,200 | $3,200 | - | - | - | - |
| SE/Garbage/Solid Waste / Recycling Fees-Commercial | $182 | $25,000 | $25,000 | $25,000 | - | - | - | - |
| SE/Garbage/Solid Waste / Recycling Fee-Residential | - | $1,200 | - | - | - | - | -$1,200 | -100.00% |
| **Total Service Charges** | $7,578,326 | $7,427,983 | $4,428,200 | $4,428,200 | - | - | -$2,999,783 | -40.38% |
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $389,078 | $300,000 | $300,000 | $300,000 | - | - | - | - |
| Interest / Tax Collections | $6,735 | - | - | - | - | - | - | - |
| Interest / Assessments | $52 | $4,000 | $4,000 | $4,000 | - | - | - | - |
| Interest & other Earnings / Unrealized Gain/(Loss) | -$64,813 | - | - | - | - | - | - | - |
| Interest & other Earnings / Realized Gain/(Loss) | $65,242 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $396,294 | $304,000 | $304,000 | $304,000 | - | - | - | - |
| **Other Miscellaneous Rev** | | | | | | | | |
| Miscellaneous Revenue / Assessment Income | $628 | $1,250 | $1,250 | $1,250 | - | - | - | - |
| Miscellaneous Revenue / Other | $1,047 | - | - | - | - | - | - | - |
| **Total Other Miscellaneous Rev** | $1,675 | $1,250 | $1,250 | $1,250 | - | - | - | - |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $1,530,940 | - | $205,097 | $205,097 | - | -$1,325,843 | -86.60% |
| **Total Use of Fund Balance** | - | $1,530,940 | - | $205,097 | $205,097 | - | -$1,325,843 | -86.60% |
| **Total Revenues** | **$8,148,379** | **$9,405,673** | **$8,545,332** | **$8,750,429** | **$205,097** | **2.40%** | **-$655,244** | **-6.97%** |

# Refuse Fund Revenue Itemizations

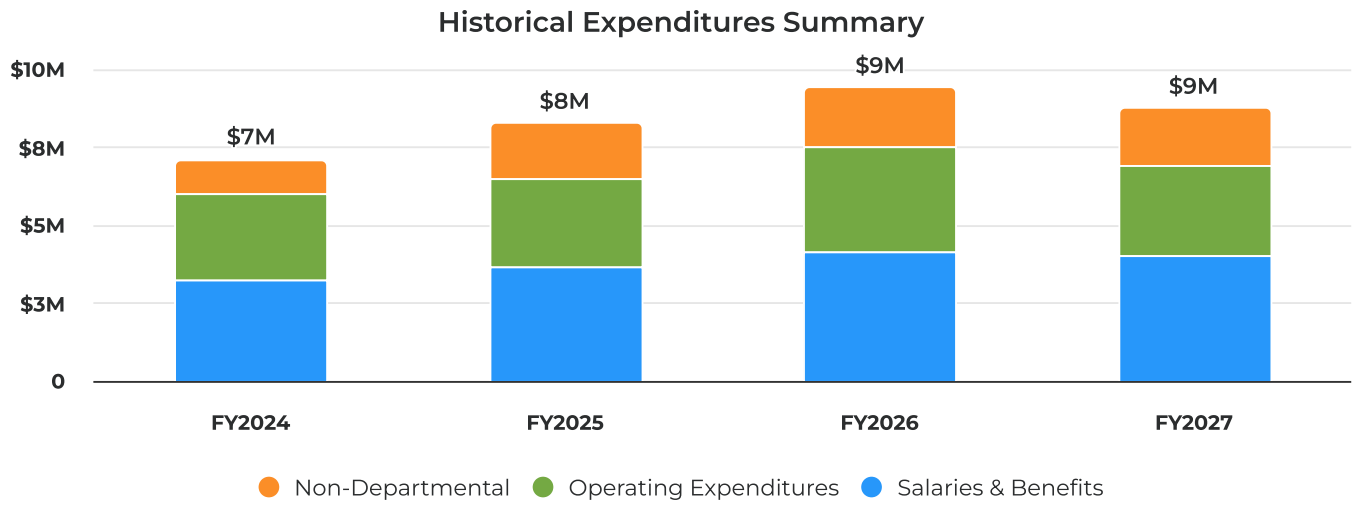
## Revenues by Fund

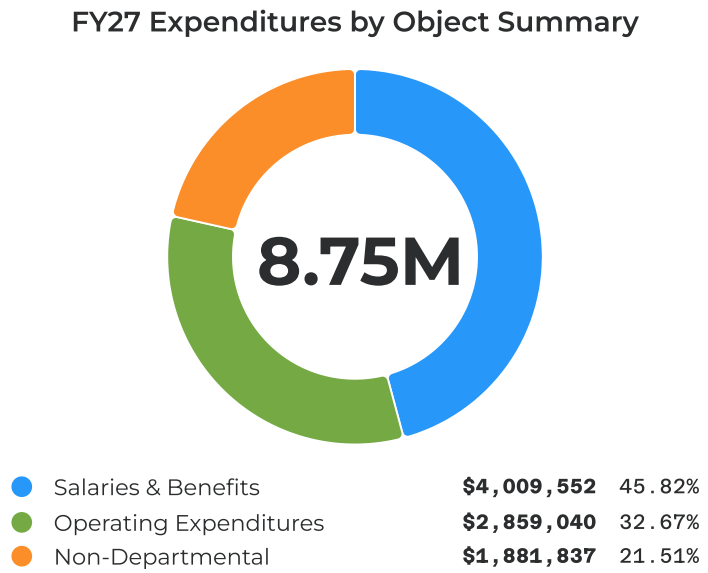
| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Refuse, Collection & Disp** | $9,405,673 | $8,545,332 | $8,750,429 | $205,097 | 2.40% | -$655,244 | -6.97% | |
| **Ad-Valorem** | | | | | | | | |
| Property Tax / Delinquent | $3,500 | - | - | - | - | -$3,500 | -100.00% | Reclassification of revenues to Special Assessments (Account: 410-0000-325.20-30) from Ad-Valorem to ensure accurate financial reporting. |
| Property Tax / Interest - Deliquent | $3,000 | - | - | - | - | -$3,000 | -100.00% | Reclassification of revenues to Special Assessments (Account: 410-0000-325.20-50) from Ad-Valorem to ensure accurate financial reporting. |
| **Total Ad-Valorem** | $6,500 | - | - | - | - | -$6,500 | -100.00% | |
| **Charges of SVCs** | | | | | | | | |
| SE/Garbage/Solid Waste / Refuse Fees-Residential | $3,799,583 | - | - | - | - | -$3,799,583 | -100.00% | Reclassification of revenues to Special Assessments (Account: 410-0000-325.20-10) from Charges for Services to ensure accurate financial reporting. |
| SE/Garbage/Solid Waste / Refuse-Fees Commercial | $3,500,000 | $4,100,000 | $4,100,000 | - | - | $600,000 | 17.14% | Commission approved rate increase 7% commercial in BWS#1. |
| SE/Garbage/Solid Waste / Discount | -$101,000 | - | - | - | - | $101,000 | -100.00% | Reclassification of revenues to Special Assessments (Account: 410-0000-325.20-25) from Charges for Services to ensure accurate financial reporting. |
| SE/Garbage/Solid Waste / Special Collections | $200,000 | $300,000 | $300,000 | - | - | $100,000 | 50.00% | |
| SE/Garbage/Solid Waste / Tipping Fees | $3,200 | $3,200 | $3,200 | - | - | - | - | |
| SE/Garbage/Solid Waste / Recycling Fees-Commercial | $25,000 | $25,000 | $25,000 | - | - | - | - | |
| SE/Garbage/Solid Waste / Recycling Fee-Residential | $1,200 | - | - | - | - | -$1,200 | -100.00% | |
| **Total Charges of SVCs** | $7,427,983 | $4,428,200 | $4,428,200 | - | - | -$2,999,783 | -40.38% | |
| **Other** | | | | | | | | |
| Interest / Investments | $300,000 | $300,000 | $300,000 | - | - | - | - | |
| Interest / Assessments | $4,000 | $4,000 | $4,000 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Miscellaneous Revenue / Assessment Income | $1,250 | $1,250 | $1,250 | - | - | - | - | |
| **Total Other** | $305,250 | $305,250 | $305,250 | - | - | - | - | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | $1,530,940 | - | $205,097 | $205,097 | - | -$1,325,843 | -86.60% | |
| Additional Solid Waste Bulk Collection Truck | - | - | $205,097 | $205,097 | - | $205,097 | - | Using Refuse fund's excess unassigned fund balance and PayGo for this project. Project total is $275,000 with $205,097 of Fund Balance and $69,903 being PayGo. |
| **Total Fund Balance** | $1,530,940 | - | $205,097 | $205,097 | - | -$1,325,843 | -86.60% | |
| **Franchise Fees** | | | | | | | | |
| Franchise Fees / Refuse | $135,000 | $150,000 | $150,000 | - | - | $15,000 | 11.11% | Refuse Franchise Fee revenues are budgeted based on current year actual revenue trends and the 7% franchise fee increase established under the most recent franchise agreement. |
| **Total Franchise Fees** | $135,000 | $150,000 | $150,000 | - | - | $15,000 | 11.11% | |
| **Special Assessment** | | | | | | | | |
| Special Assessment / Residential | - | $3,778,810 | $3,778,810 | - | - | $3,778,810 | - | Reclassification of revenues from Charges for Services (Account: 410-0000-343.40-10) to Special Assessments to ensure accurate financial reporting. Commission approved rate increase 10% residential in Preliminary Refuse Assessment Meeting on 6/30/26. BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy. |
| Special Assessment / Discount | - | -$123,428 | -$123,428 | - | - | -$123,428 | - | Reclassification of revenues from Charges for Services (Account: 410-0000-343.40-10) to Special Assessments to ensure accurate financial reporting. Commission approved rate increase 10% residential in |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Preliminary Refuse Assessment Meeting on 6/30/26. BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy. |
| Special Assessment / Delinquent | - | $3,500 | $3,500 | - | - | $3,500 | - | Reclassification of revenues from Ad-Valorem(Account: 410-0000-311.10-30) to Special Assessments to ensure accurate financial reporting. |
| Special Assessment / Delinquent Interest | - | $3,000 | $3,000 | - | - | $3,000 | - | Reclassification of revenues from Ad-Valorem (Account: 410-0000-311.10-50) to Special Assessments to ensure accurate financial reporting. |
| **Total Special Assessment** | - | $3,661,882 | $3,661,882 | - | - | $3,661,882 | - | |
| **Total Revenues** | **$9,405,673** | **$8,545,332** | **$8,750,429** | **$205,097** | **2.40%** | **-$655,244** | **-6.97%** | |

# Expenditures Summary

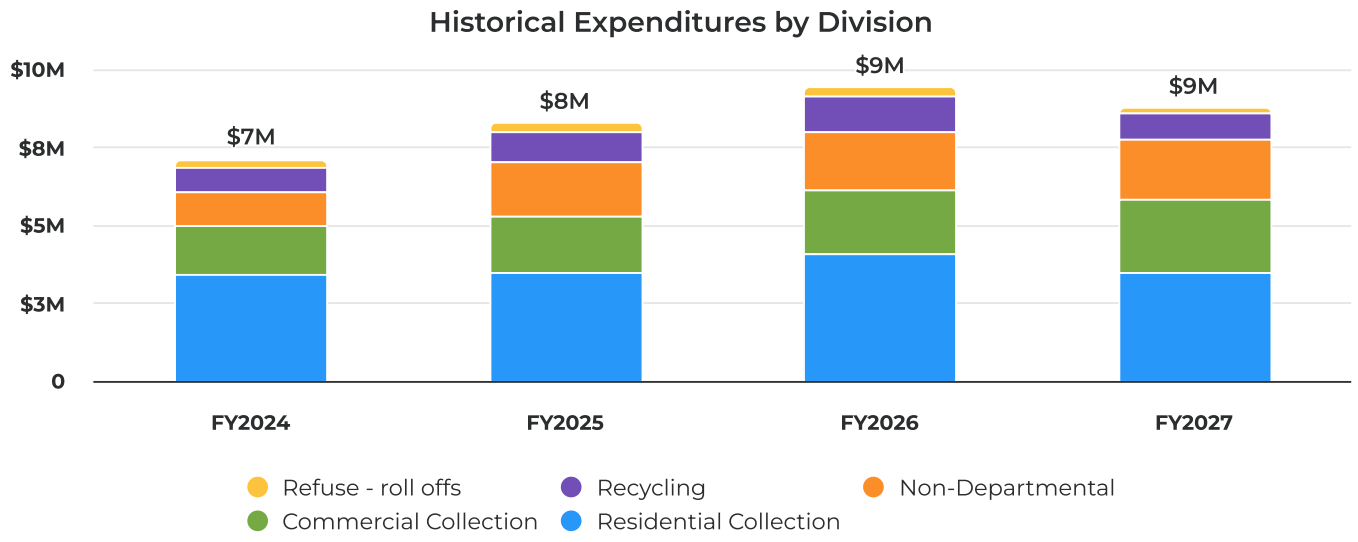


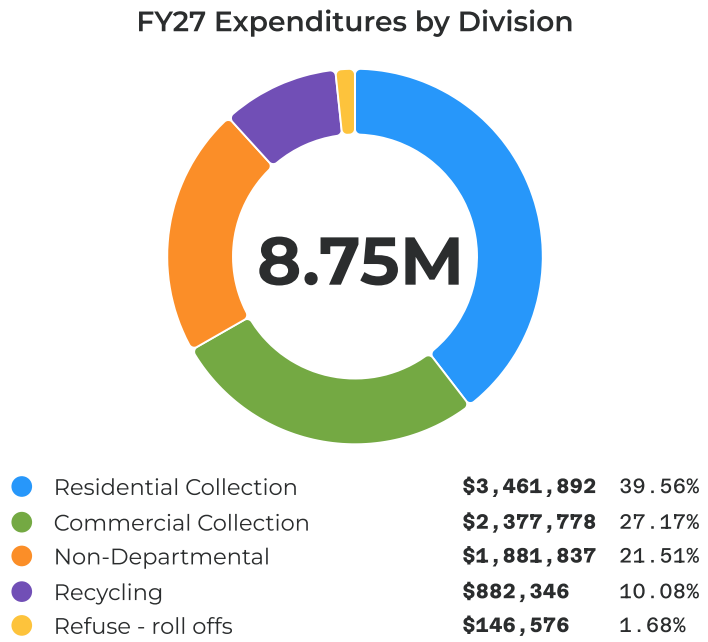




## Expenditures Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Salaries & Benefits | $3,428,794 | $4,143,293 | $3,949,118 | $4,009,552 | $60,434 | 1.53% | -$133,741 | -3.23% |
| Operating Expenditures | $2,963,638 | $3,369,497 | $2,859,040 | $2,859,040 | - | - | -$510,457 | -15.15% |
| Non-Departmental | $1,608,795 | $1,892,883 | $1,554,411 | $1,881,837 | $327,426 | 21.06% | -$11,046 | -0.58% |
| **Total Expenditures** | **$8,001,228** | **$9,405,673** | **$8,362,569** | **$8,750,429** | **$387,860** | **4.64%** | **-$655,244** | **-6.97%** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Refuse,Collection** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Unused Vacation Pay | -$27,277 | - | - | - | - | - | - | - |
| **Total Salaries & Benefits** | -$27,277 | - | - | - | - | - | - | - |
| **Operating Expenditures** | | | | | | | | |
| Repair/Maint Services / Heavy Equipment | $65 | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | $65 | - | - | - | - | - | - | - |
| **Total Refuse,Collection** | -$27,212 | - | - | - | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Residential Collection** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,073,252 | $1,245,225 | $1,265,983 | $1,119,248 | -$146,735 | -11.59% | -$125,977 | -10.12% |
| Salaries & Wages / Unused Vacation Pay | $11,753 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $29,484 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $210,116 | $105,000 | $145,000 | $160,000 | $15,000 | 10.34% | $55,000 | 52.38% |
| Special Pay / Longevity | $5,329 | $7,480 | $7,760 | $10,107 | $2,347 | 30.24% | $2,627 | 35.12% |
| Special Pay / Incentive | - | - | $4,095 | $2,524 | -$1,571 | -38.36% | $2,524 | - |
| Special Pay / Other Pays | $3,875 | $4,590 | $4,905 | $3,591 | -$1,314 | -26.79% | -$999 | -21.76% |
| Garbage/Solid Waste Contr / FICA Taxes | $99,151 | $104,160 | $109,164 | $99,064 | -$10,100 | -9.25% | -$5,096 | -4.89% |
| Retirement Contributions / Defined Benefit Plan | $239,784 | $269,202 | $218,633 | $196,492 | -$22,141 | -10.13% | -$72,710 | -27.01% |
| Retirement Contributions / 401-a Plan | $3,538 | $12,654 | $4,604 | $463 | -$4,141 | -89.94% | -$12,191 | -96.34% |
| Garbage/Solid Waste Contr / Life & Health Insurance | $233,486 | $379,833 | $285,914 | $244,462 | -$41,452 | -14.50% | -$135,371 | -35.64% |
| Workers' Compensation / Workers' Comp Regular | $107,365 | $103,368 | $103,368 | $103,368 | - | - | - | - |
| **Total Salaries & Benefits** | $2,017,133 | $2,231,512 | $2,149,426 | $1,939,319 | -$210,107 | -9.78% | -$292,193 | -13.09% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $41,540 | $44,703 | $38,452 | $38,452 | - | - | -$6,251 | -13.98% |
| Contractual Services / Other Contractual Service | $48,732 | $54,650 | $54,650 | $54,650 | - | - | - | - |
| Contractual Services / City Contractual Services | $3,110 | $2,500 | $2,500 | $2,500 | - | - | - | - |
| Contractual Services / Commissions | $31,595 | $30,000 | $33,000 | $33,000 | - | - | $3,000 | 10.00% |
| Contractual Services / Tipping Fees | $400,703 | $365,000 | $365,000 | $365,000 | - | - | - | - |
| Union Dues / Training/Registration | $2,893 | $4,500 | $4,500 | $4,500 | - | - | - | - |
| Union Dues / Lodging/Transportation | $295 | $500 | $500 | $500 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | - | $30 | $30 | $30 | - | - | - | - |
| Utility Services / Water | $2,278 | $2,494 | $3,155 | $3,155 | - | - | $661 | 26.50% |
| Utility Services / Sewer | $670 | $727 | $946 | $946 | - | - | $219 | 30.12% |
| Utility Services / Electricity | $798 | $1,188 | $951 | $951 | - | - | -$237 | -19.95% |
| Utility Services / Refuse/Waste Disposal | $183,682 | $396,615 | $241,107 | $241,107 | - | - | -$155,508 | -39.21% |
| Insurance / Property/Liability | $151,914 | $167,105 | $109,043 | $109,043 | - | - | -$58,062 | -34.75% |
| Repair/Maint Services / Equipment-General | - | $1,000 | $1,000 | $1,000 | - | - | - | - |
| Repair/Maint Services / Equipment-Garage | $35,046 | $41,553 | $41,557 | $41,557 | - | - | $4 | 0.01% |
| Repair/Maint Services / Heavy Equipment | $210,040 | $233,405 | $233,405 | $233,405 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Repair/Maint Services / Heavy Equip-ext repairs | $205,317 | $194,500 | $194,500 | $194,500 | - | - | - | - |
| Garbage/Solid Waste Contr / Printing & Binding | $1,965 | $2,700 | $2,700 | $2,700 | - | - | - | - |
| Office Supplies / Office Supplies | $186 | $1,410 | $1,410 | $1,410 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $151,394 | $126,667 | $126,667 | $126,667 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $7,280 | $7,500 | $5,500 | $5,500 | - | - | -$2,000 | -26.67% |
| Operating Supplies / Dumpsters/Receptacle | $106,004 | $150,000 | $50,000 | $50,000 | - | - | -$100,000 | -66.67% |
| Operating Supplies / Uniforms | $5,663 | $6,500 | $12,000 | $12,000 | - | - | $5,500 | 84.62% |
| **Total Operating Expenditures** | $1,591,104 | $1,835,247 | $1,522,573 | $1,522,573 | - | - | -$312,674 | -17.04% |
| **Total Residential Collection** | $3,608,237 | $4,066,759 | $3,671,999 | $3,461,892 | -$210,107 | -5.72% | -$604,867 | -14.87% |
| **Commercial Collection** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $292,143 | $453,473 | $450,913 | $808,431 | $357,518 | 79.29% | $354,958 | 78.28% |
| Salaries & Wages / Unused Vacation Pay | $6,895 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $16,968 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $120,745 | $74,000 | $120,000 | $130,000 | $10,000 | 8.33% | $56,000 | 75.68% |
| Special Pay / Longevity | $5,023 | $5,600 | $5,700 | $8,013 | $2,313 | 40.58% | $2,413 | 43.09% |
| Special Pay / Incentive | - | - | - | $1,217 | $1,217 | - | $1,217 | - |
| Special Pay / Other Pays | $70 | - | - | $4,779 | $4,779 | - | $4,779 | - |
| Garbage/Solid Waste Contr / FICA Taxes | $30,872 | $40,780 | $44,111 | $72,805 | $28,694 | 65.05% | $32,025 | 78.53% |
| Retirement Contributions / Defined Benefit Plan | $65,859 | $116,354 | $82,101 | $137,234 | $55,133 | 67.15% | $20,880 | 17.95% |
| Retirement Contributions / 401-a Plan | - | - | - | $4,140 | $4,140 | - | $4,140 | - |
| Garbage/Solid Waste Contr / Life & Health Insurance | $50,267 | $126,814 | $94,869 | $172,881 | $78,012 | 82.23% | $46,067 | 36.33% |
| Workers' Compensation / Workers' Comp Regular | $30,478 | $24,703 | $24,703 | $24,703 | - | - | - | - |
| **Total Salaries & Benefits** | $619,319 | $841,724 | $822,397 | $1,364,203 | $541,806 | 65.88% | $522,479 | 62.07% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $42,112 | $43,400 | $34,712 | $34,712 | - | - | -$8,688 | -20.02% |
| Contractual Services / Other Contractual Service | $32,745 | $17,250 | $17,250 | $17,250 | - | - | - | - |
| Contractual Services / City Contractual Services | $4,731 | $7,500 | $7,500 | $7,500 | - | - | - | - |
| Contractual Services / Tipping Fees | $420,000 | $420,000 | $420,000 | $420,000 | - | - | - | - |
| Union Dues / Training/Registration | $85 | $500 | $500 | $500 | - | - | - | - |
| Union Dues / Lodging/Transportation | - | $500 | $500 | $500 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Communication/Freight Srv / Postage & Freight | - | $30 | $30 | $30 | - | - | - | - |
| Utility Services / Water | $2,278 | $2,494 | $3,155 | $3,155 | - | - | $661 | 26.50% |
| Utility Services / Sewer | $670 | $727 | $946 | $946 | - | - | $219 | 30.12% |
| Utility Services / Electricity | $798 | $1,188 | $951 | $951 | - | - | -$237 | -19.95% |
| Utility Services / Refuse/Waste Disposal | $153 | $192 | $204 | $204 | - | - | $12 | 6.25% |
| Rental & Leases / Vehicles | $23,129 | $120,000 | $10,000 | $10,000 | - | - | -$110,000 | -91.67% |
| Insurance / Property/Liability | $154,859 | $170,345 | $111,157 | $111,157 | - | - | -$59,188 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $6,480 | $7,703 | $7,703 | $7,703 | - | - | - | - |
| Repair/Maint Services / Heavy Equipment | $92,246 | $88,791 | $95,000 | $95,000 | - | - | $6,209 | 6.99% |
| Repair/Maint Services / Heavy Equip-ext repairs | $109,733 | $127,667 | $127,667 | $127,667 | - | - | - | - |
| Garbage/Solid Waste Contr / Printing & Binding | - | $5,000 | $5,000 | $5,000 | - | - | - | - |
| Office Supplies / Office Supplies | $70 | $1,410 | $800 | $800 | - | - | -$610 | -43.26% |
| Operating Supplies / Gas, Lubricants & Oil | $61,136 | $45,000 | $45,000 | $45,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $9,926 | $10,500 | $10,500 | $10,500 | - | - | - | - |
| Operating Supplies / Dumpsters/Receptacle | $108,539 | $110,000 | $110,000 | $110,000 | - | - | - | - |
| Operating Supplies / Uniforms | $1,000 | $2,000 | $5,000 | $5,000 | - | - | $3,000 | 150.00% |
| **Total Operating Expenditures** | $1,070,689 | $1,182,197 | $1,013,575 | $1,013,575 | - | - | -$168,622 | -14.26% |
| **Total Commercial Collection** | $1,690,008 | $2,023,921 | $1,835,972 | $2,377,778 | $541,806 | 29.51% | $353,857 | 17.48% |
| **Recycling** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $358,333 | $466,956 | $464,674 | $371,111 | -$93,563 | -20.14% | -$95,845 | -20.53% |
| Salaries & Wages / Unused Vacation Pay | -$1,355 | - | - | - | - | - | - | - |
| Salaries & Wages / Unused Sick Pay | $6,180 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $36,912 | $74,000 | $74,000 | $74,000 | - | - | - | - |
| Special Pay / Longevity | $3,609 | $3,690 | $4,500 | $1,750 | -$2,750 | -61.11% | -$1,940 | -52.57% |
| Special Pay / Other Pays | $6,983 | - | - | $3,465 | $3,465 | - | $3,465 | - |
| Garbage/Solid Waste Contr / FICA Taxes | $29,490 | $41,665 | $41,553 | $34,412 | -$7,141 | -17.19% | -$7,253 | -17.41% |
| Retirement Contributions / Defined Benefit Plan | $82,194 | $119,096 | $83,883 | $65,448 | -$18,435 | -21.98% | -$53,648 | -45.05% |
| Garbage/Solid Waste Contr / Life & Health Insurance | $70,164 | $147,182 | $105,991 | $85,924 | -$20,067 | -18.93% | -$61,258 | -41.62% |
| Workers' Compensation / Workers' Comp Regular | $23,677 | $23,237 | $23,237 | $23,237 | - | - | - | - |
| **Total Salaries & Benefits** | $616,184 | $875,826 | $797,838 | $659,347 | -$138,491 | -17.36% | -$216,479 | -24.72% |
| **Operating Expenditures** | | | | | | | | |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Professional Services / Internal IT Support | $36,782 | $36,513 | $28,697 | $28,697 | - | - | -$7,816 | -21.41% |
| Contractual Services / Other Contractual Service | $3,608 | $7,800 | $7,800 | $7,800 | - | - | - | - |
| Contractual Services / City Contractual Services | $4,390 | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Union Dues / Training/Registration | $540 | $2,200 | $2,200 | $2,200 | - | - | - | - |
| Union Dues / Lodging/Transportation | - | $500 | $500 | $500 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | $213 | $500 | $500 | $500 | - | - | - | - |
| Utility Services / Water | $2,278 | $2,494 | $3,155 | $3,155 | - | - | $661 | 26.50% |
| Utility Services / Sewer | $670 | $727 | $946 | $946 | - | - | $219 | 30.12% |
| Utility Services / Electricity | $798 | $1,188 | $951 | $951 | - | - | -$237 | -19.95% |
| Utility Services / Refuse/Waste Disposal | $153 | $194 | $204 | $204 | - | - | $10 | 5.15% |
| Insurance / Property/Liability | $11,690 | $12,859 | $8,391 | $8,391 | - | - | -$4,468 | -34.75% |
| Repair/Maint Services / Equipment-Garage | $6,480 | $7,703 | $7,703 | $7,703 | - | - | - | - |
| Repair/Maint Services / Heavy Equipment | $28,984 | $30,275 | $30,275 | $30,275 | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $51,113 | $51,667 | $51,667 | $51,667 | - | - | - | - |
| Garbage/Solid Waste Contr / Printing & Binding | $2,027 | $6,500 | $6,500 | $6,500 | - | - | - | - |
| Garbage/Solid Waste Contr / Promotional Activities | $22,331 | $45,000 | $35,000 | $35,000 | - | - | -$10,000 | -22.22% |
| Office Supplies / Office Supplies | $362 | $810 | $810 | $810 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $16,956 | $15,000 | $15,000 | $15,000 | - | - | - | - |
| Operating Supplies / Small Tools & Equipment | $7,641 | $8,400 | $5,900 | $5,900 | - | - | -$2,500 | -29.76% |
| Operating Supplies / Uniforms | $2,865 | $3,000 | $5,500 | $5,500 | - | - | $2,500 | 83.33% |
| Garbage/Solid Waste Contr / Books, Publ, Subsc & Me | $1,544 | $1,300 | $1,300 | $1,300 | - | - | - | - |
| **Total Operating Expenditures** | $201,425 | $244,630 | $222,999 | $222,999 | - | - | -$21,631 | -8.84% |
| **Total Recycling** | $817,609 | $1,120,456 | $1,020,837 | $882,346 | -$138,491 | -13.57% | -$238,110 | -21.25% |
| **Refuse - roll offs** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $90,974 | $92,642 | $92,642 | $20,954 | -$71,688 | -77.38% | -$71,688 | -77.38% |
| Salaries & Wages / Unused Sick Pay | $6,279 | - | - | - | - | - | - | - |
| Overtime / Standard Overtime | $41,597 | $30,000 | $30,000 | $5,000 | -$25,000 | -83.33% | -$25,000 | -83.33% |
| Special Pay / Longevity | $2,040 | $2,045 | $2,050 | $140 | -$1,910 | -93.17% | -$1,905 | -93.15% |
| Special Pay / Incentive | - | - | - | $354 | $354 | - | $354 | - |
| Special Pay / Other Pays | $35 | - | - | - | - | - | - | - |
| Garbage/Solid Waste Contr / FICA Taxes | $9,902 | $9,539 | $9,539 | $2,023 | -$7,516 | -78.79% | -$7,516 | -78.79% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions / Defined Benefit Plan | $19,919 | $27,091 | $16,938 | $3,704 | -$13,234 | -78.13% | -$23,387 | -86.33% |
| Garbage/Solid Waste Contr / Life & Health Insurance | $20,433 | $21,637 | $17,011 | $3,231 | -$13,780 | -81.01% | -$18,406 | -85.07% |
| Workers' Compensation / Workers' Comp Regular | $12,258 | $11,277 | $11,277 | $11,277 | - | - | - | - |
| **Total Salaries & Benefits** | $203,436 | $194,231 | $179,457 | $46,683 | -$132,774 | -73.99% | -$147,548 | -75.97% |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $35,065 | $33,313 | $25,246 | $25,246 | - | - | -$8,067 | -24.22% |
| Professional Services / Other | $11,277 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Contractual Services / City Contractual Services | $4,982 | $1,850 | $1,850 | $1,850 | - | - | - | - |
| Contractual Services / Tipping Fees | $25,999 | $26,000 | $26,000 | $26,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | - | $100 | $100 | $100 | - | - | - | - |
| Utility Services / Water | $2,277 | $2,493 | $3,155 | $3,155 | - | - | $662 | 26.55% |
| Utility Services / Sewer | $670 | $727 | $946 | $946 | - | - | $219 | 30.12% |
| Utility Services / Electricity | $798 | $1,188 | $951 | $951 | - | - | -$237 | -19.95% |
| Utility Services / Refuse/Waste Disposal | $153 | $192 | $204 | $204 | - | - | $12 | 6.25% |
| Rental & Leases / Operating/Capital Leasing | $3,513 | $3,700 | $3,700 | $3,700 | - | - | - | - |
| Insurance / Property/Liability | $312 | $343 | $224 | $224 | - | - | -$119 | -34.69% |
| Repair/Maint Services / Heavy Equipment | $5,676 | $9,517 | $9,517 | $9,517 | - | - | - | - |
| Repair/Maint Services / Heavy Equip-ext repairs | $2,467 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Operating Supplies / Gas, Lubricants & Oil | $7,167 | $6,000 | $6,000 | $6,000 | - | - | - | - |
| Operating Supplies / Dumpsters/Receptacle | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| **Total Operating Expenditures** | $100,355 | $107,423 | $99,893 | $99,893 | - | - | -$7,530 | -7.01% |
| **Total Refuse - roll offs** | $303,792 | $301,654 | $279,350 | $146,576 | -$132,774 | -47.53% | -$155,078 | -51.41% |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | - | $37,455 | $18,515 | $18,515 | - | - | -$18,940 | -50.57% |
| Debt Service / Interest | - | $9,089 | $7,683 | $7,683 | - | - | -$1,406 | -15.47% |
| Retirement Contributions / GASB 68 Adjustment | -$116,753 | - | - | - | - | - | - | - |
| Life & Health Insurance / GASB 75 OPEB Contra | -$30,988 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Admin Fees | $751 | - | - | - | - | - | - | - |
| Admin Charges / Bank Charges and Fees | $13,386 | $8,000 | $8,000 | $8,000 | - | - | - | - |
| Other General Government / Interest | $6,049 | - | - | - | - | - | - | - |
| Professional Services / Other | - | - | - | $41,000 | $41,000 | - | $41,000 | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Contractual Services / Interfund Admins Services | $389,565 | $470,889 | $594,730 | $609,112 | $14,382 | 2.42% | $138,223 | 29.35% |
| Other Curr Charges/Oblig / Uncollectible Accounts | $4,830 | - | - | - | - | - | - | - |
| Other Curr Charges/Oblig / Contribution to GF | $588,539 | $629,979 | $683,627 | $683,627 | - | - | $53,648 | 8.52% |
| Garbage/Solid Waste Contr / Depreciation | $519,295 | - | - | - | - | - | - | - |
| Transfers / To General Fund | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Transfers / Electric | $234,123 | $227,471 | $231,856 | $228,900 | -$2,956 | -1.27% | $1,429 | 0.63% |
| Transfers / Transfer to Capital Pro | - | $500,000 | - | $275,000 | $275,000 | - | -$225,000 | -45.00% |
| **Total Non-Departmental** | $1,608,795 | $1,892,883 | $1,554,411 | $1,881,837 | $327,426 | 21.06% | -$11,046 | -0.58% |
| **Total Non-Departmental** | $1,608,795 | $1,892,883 | $1,554,411 | $1,881,837 | $327,426 | 21.06% | -$11,046 | -0.58% |
| **Total Expenditures** | **$8,001,228** | **$9,405,673** | **$8,362,569** | **$8,750,429** | **$387,860** | **4.64%** | **-$655,244** | **-6.97%** |

# Refuse Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Public Services** | $7,512,790 | $6,808,158 | $6,868,592 | $60,434 | 0.89% | -$644,198 | -8.57% | |
| **Residential Collection** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $1,245,225 | $1,265,983 | $1,119,248 | -$146,735 | -11.59% | -$125,977 | -10.12% | Decrease reflects the reallocation of positions to accurately align with the appropriate department |
| Overtime / Standard Overtime | $105,000 | $145,000 | $160,000 | $15,000 | 10.34% | $55,000 | 52.38% | Increase reflects reallocation from 5084 in the amount of $15K |
| Special Pay / Longevity | $7,480 | $7,760 | $10,107 | $2,347 | 30.24% | $2,627 | 35.12% | Increase reflects the reallocation of positions to accurately align with the appropriate department |
| Special Pay / Incentive | - | $4,095 | $2,524 | -$1,571 | -38.36% | $2,524 | - | |
| Certification Pay | - | $4,095 | $2,524 | -$1,571 | -38.36% | $2,524 | - | Decrease reflects the reallocation of positions to accurately align with the appropriate department |
| Special Pay / Other Pays | $4,590 | $4,905 | $3,591 | -$1,314 | -26.79% | -$999 | -21.76% | Decrease reflects the reallocation of positions to accurately align with the appropriate department |
| Garbage/Solid Waste Contr / FICA Taxes | $104,160 | $109,164 | $99,064 | -$10,100 | -9.25% | -$5,096 | -4.89% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $269,202 | $218,633 | $196,492 | -$22,141 | -10.13% | -$72,710 | -27.01% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | $12,654 | $4,604 | $463 | -$4,141 | -89.94% | -$12,191 | -96.34% | Decrease reflects the reallocation of positions to accurately align with the appropriate department |
| Garbage/Solid Waste Contr / Life & Health Insurance | $379,833 | $285,914 | $244,462 | -$41,452 | -14.50% | -$135,371 | -35.64% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $103,368 | $103,368 | $103,368 | - | - | - | - | |
| **Total Salaries & Benefits** | $2,231,512 | $2,149,426 | $1,939,319 | -$210,107 | -9.78% | -$292,193 | -13.09% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $44,703 | $38,452 | $38,452 | - | - | -$6,251 | -13.98% | |
| Contractual Services / Other Contractual Service | $54,650 | $54,650 | $54,650 | - | - | - | - | |
| LANDSCAPE SERVICES | $15,000 | $15,000 | $15,000 | - | - | - | - | LANDSCAPING SERVICES FOR YARD MAINTENANCE |
| GPS TRACKING | $35,150 | $35,150 | $35,150 | - | - | - | - | GPS TRUCK TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 19 TRUCKS/$1850.00 PER VEHICLE |
| CLEANING SERVICES - YARD MAINTENANCE | $3,000 | $3,000 | $3,000 | - | - | - | - | PRESSURE CLEANING/TRUCK CLEANING/GREASE TRAP SERVICES FOR WASH STATION |
| JANITORIAL SERVICES | $1,500 | $1,500 | $1,500 | - | - | - | - | CLEANING SERVICES FOR OFFICE |
| Contractual Services / City Contractual Services | $2,500 | $2,500 | $2,500 | - | - | - | - | |
| GENERATOR MAINTENANCE | $2,500 | $2,500 | $2,500 | - | - | - | - | MAINTENANCE FOR GENERATOR |
| Contractual Services / Commissions | $30,000 | $33,000 | $33,000 | - | - | $3,000 | 10.00% | 1% MONTHLY COMMISSION PAID TO PBC FOR WASTE TAXES RECEIVED. $3,000 supplemental approved in BWS#2. |
| Contractual Services / Tipping Fees | $365,000 | $365,000 | $365,000 | - | - | - | - | TIPPING FEES FROM SOLID WASTE AUTHORITY |
| Union Dues / Training/Registration | $4,500 | $4,500 | $4,500 | - | - | - | - | |
| APWA FL CONFERENCE | $1,500 | $1,500 | $1,500 | - | - | - | - | AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE |
| WORKSHOPS/CERITIFICATIONS | $3,000 | $3,000 | $3,000 | - | - | - | - | WORKSHOPS & CERITIFICATIONS FOR STAFF |
| Union Dues / Lodging/Transportation | $500 | $500 | $500 | - | - | - | - | CODE CONFERENCE FOR STAFF MEMBERS WITH FACE CERTIFICATIONS |
| Communication/Freight Srv / Postage & Freight | $30 | $30 | $30 | - | - | - | - | MAILING POSTAGE & FREIGHT CHARGES |
| Utility Services / Water | $2,494 | $3,155 | $3,155 | - | - | $661 | 26.50% | |
| Utility Services / Sewer | $727 | $946 | $946 | - | - | $219 | 30.12% | |
| Utility Services / Electricity | $1,188 | $951 | $951 | - | - | -$237 | -19.95% | |
| Utility Services / Refuse/Waste Disposal | $396,615 | $241,107 | $241,107 | - | - | -$155,508 | -39.21% | |
| Insurance / Property/Liability | $167,105 | $109,043 | $109,043 | - | - | -$58,062 | -34.75% | |
| Repair/Maint Services / Equipment-General | $1,000 | $1,000 | $1,000 | - | - | - | - | |
| SMALL EQUIPMENT REPAIRS | $1,000 | $1,000 | $1,000 | - | - | - | - | |
| Repair/Maint Services / Equipment-Garage | $41,553 | $41,557 | $41,557 | - | - | $4 | 0.01% | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $233,405 | $233,405 | $233,405 | - | - | - | - | |
| Heavy Equipment | $200,000 | $200,000 | $200,000 | - | - | - | - | IN HOUSE VEHCILE MAINTENANCE |
| Asset Tracking | $33,405 | $33,405 | $33,405 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Repair/Maint Services / Heavy Equip-ext repairs | $194,500 | $194,500 | $194,500 | - | - | - | - | EXTERNAL MAINTENANCE VEHICLE REPAIRS |
| Garbage/Solid Waste Contr / Printing & Binding | $2,700 | $2,700 | $2,700 | - | - | - | - | PRINTING SERVICES - SCHEDULES, VEHICLE DECALS, INFO BOOKLETS |
| Office Supplies / Office Supplies | $1,410 | $1,410 | $1,410 | - | - | - | - | OFFICE SUPPLIES - PAPER, PENS, MARKERS, ETC |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Operating Supplies / Gas, Lubricants & Oil | $126,667 | $126,667 | $126,667 | - | - | - | - | GAS, LUBRICANTS & OIL FOR SOLID WASTE VEHICLES |
| Operating Supplies / Small Tools & Equipment | $7,500 | $5,500 | $5,500 | - | - | -$2,000 | -26.67% | SMALL TOOLS, RAKES, SHOVELS, FITTINGS |
| SMALL TOOLS, RAKES, SHOVELS, FITTINGS | - | $5,500 | $5,500 | - | - | $5,500 | - | DECREASE IN SMALL TOOLS TO REALLOCATE FUNDING ($2,000) TO THE UNIFORM ACCNT FOR REQUIRED SAFETY ITEMS INCLUDING GLOVES & BOOTS |
| Operating Supplies / Dumpsters/Receptacle | $150,000 | $50,000 | $50,000 | - | - | -$100,000 | -66.67% | GARBAGE CART REPLACEMENT ORDERS (3 PER FY) |
| Operating Supplies / Uniforms | $6,500 | $12,000 | $12,000 | - | - | $5,500 | 84.62% | $2,000 increase due to reallocation of funds from .52-20. Supplemental for $3,500 approved in BWS#1. |
| **Total Operating Expenditures** | $1,835,247 | $1,522,573 | $1,522,573 | - | - | -$312,674 | -17.04% | |
| **Total Residential Collection** | $4,066,759 | $3,671,999 | $3,461,892 | -$210,107 | -5.72% | -$604,867 | -14.87% | |
| **Commercial Collection** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $453,473 | $450,913 | $808,431 | $357,518 | 79.29% | $354,958 | 78.28% | Increase reflects the reallocation of positions to accurately align with the appropriate department |
| Overtime / Standard Overtime | $74,000 | $120,000 | $130,000 | $10,000 | 8.33% | $56,000 | 75.68% | Reallocation of positions to accurately align with the appropriate department - reallocated $10K of OT that was budgeted in 5084 to 5082 |
| Special Pay / Longevity | $5,600 | $5,700 | $8,013 | $2,313 | 40.58% | $2,413 | 43.09% | Increase reflects the reallocation of positions to accurately align with the appropriate department |
| Special Pay / Incentive | - | - | $1,217 | $1,217 | - | $1,217 | - | |
| Certification Pay | - | - | $1,217 | $1,217 | - | $1,217 | - | Increase reflects the reallocation of positions to accurately align with the appropriate department |
| Special Pay / Other Pays | - | - | $4,779 | $4,779 | - | $4,779 | - | Increase reflects the reallocation of positions to accurately align with the appropriate department |
| Garbage/Solid Waste Contr / FICA Taxes | $40,780 | $44,111 | $72,805 | $28,694 | 65.05% | $32,025 | 78.53% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $116,354 | $82,101 | $137,234 | $55,133 | 67.15% | $20,880 | 17.95% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Retirement Contributions / 401-a Plan | - | - | $4,140 | $4,140 | - | $4,140 | - | Increase reflects the reallocation of positions to accurately align with the appropriate department |
| Garbage/Solid Waste Contr / Life & Health Insurance | $126,814 | $94,869 | $172,881 | $78,012 | 82.23% | $46,067 | 36.33% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $24,703 | $24,703 | $24,703 | - | - | - | - | |
| **Total Salaries & Benefits** | $841,724 | $822,397 | $1,364,203 | $541,806 | 65.88% | $522,479 | 62.07% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $43,400 | $34,712 | $34,712 | - | - | -$8,688 | -20.02% | |
| Contractual Services / Other Contractual Service | $17,250 | $17,250 | $17,250 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| TRUCK CLEANING | $8,000 | $8,000 | $8,000 | - | - | - | - | TRUCK CLEANING SOLUTION |
| GPS TRACKING SERVICES | $9,250 | $9,250 | $9,250 | - | - | - | - | GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 5 TRUCKS/$1850.00 PER VEHICLE |
| Contractual Services / City Contractual Services | $7,500 | $7,500 | $7,500 | - | - | - | - | |
| CONSULTING FEES | $7,500 | $7,500 | $7,500 | - | - | - | - | CONSULTING FEES - STANTEC, ETC |
| Contractual Services / Tipping Fees | $420,000 | $420,000 | $420,000 | - | - | - | - | TIPPING FEES - SOLID WASTE AUTHORITY |
| Union Dues / Training/Registration | $500 | $500 | $500 | - | - | - | - | |
| AMERICAN PUBLIC WORKS ASSOCIATION | $500 | $500 | $500 | - | - | - | - | AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE |
| Union Dues / Lodging/Transportation | $500 | $500 | $500 | - | - | - | - | |
| AMERICAN PUBLIC WORKS ASSOCIATION | $500 | $500 | $500 | - | - | - | - | AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE |
| Communication/Freight Srv / Postage & Freight | $30 | $30 | $30 | - | - | - | - | POSTAGE FREIGHT FOR MAILINGS |
| Utility Services / Water | $2,494 | $3,155 | $3,155 | - | - | $661 | 26.50% | |
| Utility Services / Sewer | $727 | $946 | $946 | - | - | $219 | 30.12% | |
| Utility Services / Electricity | $1,188 | $951 | $951 | - | - | -$237 | -19.95% | |
| Utility Services / Refuse/Waste Disposal | $192 | $204 | $204 | - | - | $12 | 6.25% | |
| Rental & Leases / Vehicles | $120,000 | $10,000 | $10,000 | - | - | -$110,000 | -91.67% | GARBAGE/SOLID WASTE TRUCK RENTAL - THESE FUNDS ARE BUDGETED ON AN A-S NEEDED BASIS FOR EMERGENCY USE |
| Insurance / Property/Liability | $170,345 | $111,157 | $111,157 | - | - | -$59,188 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $7,703 | $7,703 | $7,703 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $88,791 | $95,000 | $95,000 | - | - | $6,209 | 6.99% | |
| Heavy Equipment | $80,000 | $86,209 | $86,209 | - | - | $6,209 | 7.76% | |
| Asset Tracking | $8,791 | $8,791 | $8,791 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Repair/Maint Services / Heavy Equip-ext repairs | $127,667 | $127,667 | $127,667 | - | - | - | - | EXTERNAL VEHICLE MAINTENANCE REPAIRS |
| Garbage/Solid Waste Contr / Printing & Binding | $5,000 | $5,000 | $5,000 | - | - | - | - | |
| Office Supplies / Office Supplies | $1,410 | $800 | $800 | - | - | -$610 | -43.26% | OFFICE SUPPLIES - FOLDERS, PENS, PAPER & WATER SERVICES. |
| Operating Supplies / Gas, Lubricants & Oil | $45,000 | $45,000 | $45,000 | - | - | - | - | GAS, LUBRICANTS & OIL FOR VEHICLES |
| Operating Supplies / Small Tools & Equipment | $10,500 | $10,500 | $10,500 | - | - | - | - | |
| SMALL TOOLS | $10,000 | $10,000 | $10,000 | - | - | - | - | PARTS, SMALL TOOLS, HARDWARE |
| EQUIPMENT/SUPPLIES | $500 | $500 | $500 | - | - | - | - | GATORADE, BOTTLED WATER, CHAIN OIL |
| Operating Supplies / Dumpsters/Receptacle | $110,000 | $110,000 | $110,000 | - | - | - | - | |
| DUMPSTER REPAIRS - PARTS, WHEELS, LID, REBUILD | $80,000 | $80,000 | $80,000 | - | - | - | - | |
| DUMPSTER REPLACEMENTS | $30,000 | $30,000 | $30,000 | - | - | - | - | |
| Operating Supplies / Uniforms | $2,000 | $5,000 | $5,000 | - | - | $3,000 | 150.00% | STAFF UNIFORMS RENTAL & PURCHASE, BOOTS, GLOVES. Supplemental for $3,000 approved in BWS#1. |
| **Total Operating Expenditures** | $1,182,197 | $1,013,575 | $1,013,575 | - | - | -$168,622 | -14.26% | |
| **Total Commercial Collection** | $2,023,921 | $1,835,972 | $2,377,778 | $541,806 | 29.51% | $353,857 | 17.48% | |
| **Recycling** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $466,956 | $464,674 | $371,111 | -$93,563 | -20.14% | -$95,845 | -20.53% | Decrease reflects the reallocation of positions to |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | accurately align with the appropriate department |
| Overtime / Standard Overtime | $74,000 | $74,000 | $74,000 | - | - | - | - | STAFF & ROUTE & SPECIAL EVENTS COVERAGE |
| Special Pay / Longevity | $3,690 | $4,500 | $1,750 | -$2,750 | -61.11% | -$1,940 | -52.57% | Decrease reflects the reallocation of positions to accurately align with the appropriate department |
| Special Pay / Other Pays | - | - | $3,465 | $3,465 | - | $3,465 | - | Increase reflects the reallocation of positions to accurately align with the appropriate department |
| Garbage/Solid Waste Contr / FICA Taxes | $41,665 | $41,553 | $34,412 | -$7,141 | -17.19% | -$7,253 | -17.41% | Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes. |
| Retirement Contributions / Defined Benefit Plan | $119,096 | $83,883 | $65,448 | -$18,435 | -21.98% | -$53,648 | -45.05% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Garbage/Solid Waste Contr / Life & Health Insurance | $147,182 | $105,991 | $85,924 | -$20,067 | -18.93% | -$61,258 | -41.62% | Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $23,237 | $23,237 | $23,237 | - | - | - | - | |
| **Total Salaries & Benefits** | $875,826 | $797,838 | $659,347 | -$138,491 | -17.36% | -$216,479 | -24.72% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $36,513 | $28,697 | $28,697 | - | - | -$7,816 | -21.41% | |
| Contractual Services / Other Contractual Service | $7,800 | $7,800 | $7,800 | - | - | - | - | |
| TRANSLATION SERVICES | $400 | $400 | $400 | - | - | - | - | TRANSLATION SERVICES FOR PRINTING AND OTHER MEDIA |
| GPS TRUCK MONITORING | $7,400 | $7,400 | $7,400 | - | - | - | - | GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 4 TRUCKS/$1850.00 PER VEHICLE |
| Contractual Services / City Contractual Services | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| CITY CONTRACTURAL SERVICES | $10,000 | $10,000 | $10,000 | - | - | - | - | STANTEC CONSULTING, ETC |
| Union Dues / Training/Registration | $2,200 | $2,200 | $2,200 | - | - | - | - | |
| APWA FL CONFERENCE | $1,000 | $1,000 | $1,000 | - | - | - | - | APWA FL CONFERENCE |
| RECYCLE FLORIDA TODAY CONFERENCE | $800 | $800 | $800 | - | - | - | - | RECYCLE FLORIDA TODAY CONFERENCE |
| RFT ANNUAL CONFERENCE | $400 | $400 | $400 | - | - | - | - | RFT ANNUAL CONFERENCE |
| Union Dues / Lodging/Transportation | $500 | $500 | $500 | - | - | - | - | APWA FL CONFERENCE, REFT CONFERENCES |
| Communication/Freight Srv / Postage & Freight | $500 | $500 | $500 | - | - | - | - | RECYCLE RETURN MAILERS/SURVEYS |
| Utility Services / Water | $2,494 | $3,155 | $3,155 | - | - | $661 | 26.50% | |
| Utility Services / Sewer | $727 | $946 | $946 | - | - | $219 | 30.12% | |
| Utility Services / Electricity | $1,188 | $951 | $951 | - | - | -$237 | -19.95% | |
| Utility Services / Refuse/Waste Disposal | $194 | $204 | $204 | - | - | $10 | 5.15% | |
| Insurance / Property/Liability | $12,859 | $8,391 | $8,391 | - | - | -$4,468 | -34.75% | |
| Repair/Maint Services / Equipment-Garage | $7,703 | $7,703 | $7,703 | - | - | - | - | Based on Vehicles and Fleet Schedule |
| Repair/Maint Services / Heavy Equipment | $30,275 | $30,275 | $30,275 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Heavy Equipment | $25,000 | $25,000 | $25,000 | - | - | - | - | IN HOUSE VEHICLE MAINTENANCE |
| Asset Tracking | $5,275 | $5,275 | $5,275 | - | - | - | - | |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Repair/Maint Services / Heavy Equip-ext repairs | $51,667 | $51,667 | $51,667 | - | - | - | - | EXTERNAL VEHICLE MAINTENANCE REPAIRS |
| Garbage/Solid Waste Contr / Printing & Binding | $6,500 | $6,500 | $6,500 | - | - | - | - | EDUCATIONAL MATERIALS/PROMOTIONAL RECYCLING ITEMS |
| Garbage/Solid Waste Contr / Promotional Activities | $45,000 | $35,000 | $35,000 | - | - | -$10,000 | -22.22% | |
| RECYCLE AWARENESS | $10,000 | $10,000 | $10,000 | - | - | - | - | RECYCLE AWARENESS - PROMOTIONAL SUPPLIES |
| TRADE SHOWS, SPECIAL EVENTS | $25,000 | $25,000 | $25,000 | - | - | - | - | TRADE SHOWS, SPECIAL EVENTS PROMOTIONAL SUPPLIES |
| 4TH OF JULY | $10,000 | - | - | - | - | -$10,000 | -100.00% | NO FUNDING REQUESTED FOR FY27 DUE TO LOWER ACTUAL EXPENDITURES COMPARED TO LAST FISCAL YEAR |
| Office Supplies / Office Supplies | $810 | $810 | $810 | - | - | - | - | OFFICE SUPPLIES - FOLDERS, PEN, PAPER. |
| Operating Supplies / Gas, Lubricants & Oil | $15,000 | $15,000 | $15,000 | - | - | - | - | GAS, LUBRICANTS & OIL FOR VEHICLES |
| Operating Supplies / Small Tools & Equipment | $8,400 | $5,900 | $5,900 | - | - | -$2,500 | -29.76% | DECREASED ACCNT BY $2,500 - FUNDS MOVED TO UNIFORM 5240 TO REALLOCATE FUNDS FOR GLOVES, BOOT PURCHASES TO CORRECT ACCNT |
| TRADE SHOW ITEMS | $4,400 | $2,900 | $2,900 | - | - | -$1,500 | -34.09% | TRADE SHOW ITEMS (TENTS, CHAIRS, CLOTHS) |
| SMALL EQUIPMENT | $4,000 | $3,000 | $3,000 | - | - | -$1,000 | -25.00% | SMALL EQUIPMENT, TOOLS, PPE, ETC |
| Operating Supplies / Uniforms | $3,000 | $5,500 | $5,500 | - | - | $2,500 | 83.33% | STAFF UNIFORM RENTAL FEES & PURCHASES, BOOTS & GLOVES. Supplemental for $2,5000 approved in BWS#1. |
| Garbage/Solid Waste Contr / Books, Publ, Subsc & Me | $1,300 | $1,300 | $1,300 | - | - | - | - | |
| Recycle FL Today Memberships | $600 | $600 | $600 | - | - | - | - | |
| Swanna Membership | $700 | $700 | $700 | - | - | - | - | Solid Waste Association of North America |
| **Total Operating Expenditures** | $244,630 | $222,999 | $222,999 | - | - | -$21,631 | -8.84% | |
| **Total Recycling** | $1,120,456 | $1,020,837 | $882,346 | -$138,491 | -13.57% | -$238,110 | -21.25% | |
| **Refuse - roll offs** | | | | | | | | |
| **Salaries & Benefits** | | | | | | | | |
| Salaries & Wages / Regular | $92,642 | $92,642 | $20,954 | -$71,688 | -77.38% | -$71,688 | -77.38% | Decrease reflects the reallocation of positions to accurately align with the appropriate department |
| Overtime / Standard Overtime | $30,000 | $30,000 | $5,000 | -$25,000 | -83.33% | -$25,000 | -83.33% | Overtime reduced to $5,000 from $30,000. $10K reallocated to 5082 and $15K reallocated to 5081 |
| Special Pay / Longevity | $2,045 | $2,050 | $140 | -$1,910 | -93.17% | -$1,905 | -93.15% | Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000. |
| Special Pay / Incentive | - | - | $354 | $354 | - | $354 | - | |
| Certification Pay | - | - | $354 | $354 | - | $354 | - | Increase reflects the reallocation of positions to accurately align with the appropriate department |
| Garbage/Solid Waste Contr / FICA Taxes | $9,539 | $9,539 | $2,023 | -$7,516 | -78.79% | -$7,516 | -78.79% | |
| Retirement Contributions / Defined Benefit Plan | $27,091 | $16,938 | $3,704 | -$13,234 | -78.13% | -$23,387 | -86.33% | Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability |
| Garbage/Solid Waste Contr / Life & Health Insurance | $21,637 | $17,011 | $3,231 | -$13,780 | -81.01% | -$18,406 | -85.07% | Variances in benefits reflect a refined budgeting methodology to more |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | accurately allocate costs within the benefits fund in alignment with projected benefit costs. |
| Workers' Compensation / Workers' Comp Regular | $11,277 | $11,277 | $11,277 | - | - | - | - | |
| **Total Salaries & Benefits** | $194,231 | $179,457 | $46,683 | -$132,774 | -73.99% | -$147,548 | -75.97% | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Internal IT Support | $33,313 | $25,246 | $25,246 | - | - | -$8,067 | -24.22% | |
| Professional Services / Other | $6,000 | $6,000 | $6,000 | - | - | - | - | |
| CONSULTING | $6,000 | $6,000 | $6,000 | - | - | - | - | STANTEC CONSULTING |
| Contractual Services / City Contractual Services | $1,850 | $1,850 | $1,850 | - | - | - | - | |
| GPS TRUCK MONITORING | $1,850 | $1,850 | $1,850 | - | - | - | - | GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 1 TRUCK/$1850.00 PER VEHICLE |
| Contractual Services / Tipping Fees | $26,000 | $26,000 | $26,000 | - | - | - | - | SWA TIPPING FEES- BASED ON ANNUAL RATES/INCREASES SET BY THE SOLID WASTE AUTHORITY |
| Communication/Freight Srv / Postage & Freight | $100 | $100 | $100 | - | - | - | - | POSTAGE & FREIGHT FOR MAILINGS |
| Utility Services / Water | $2,493 | $3,155 | $3,155 | - | - | $662 | 26.55% | |
| Utility Services / Sewer | $727 | $946 | $946 | - | - | $219 | 30.12% | |
| Utility Services / Electricity | $1,188 | $951 | $951 | - | - | -$237 | -19.95% | |
| Utility Services / Refuse/Waste Disposal | $192 | $204 | $204 | - | - | $12 | 6.25% | |
| Rental & Leases / Operating/Capital Leasing | $3,700 | $3,700 | $3,700 | - | - | - | - | |
| PRINTER LEASE | $3,700 | $3,700 | $3,700 | - | - | - | - | CANON PRINTER LEASE |
| Insurance / Property/Liability | $343 | $224 | $224 | - | - | -$119 | -34.69% | |
| Repair/Maint Services / Heavy Equipment | $9,517 | $9,517 | $9,517 | - | - | - | - | |
| Heavy Equipment | $6,000 | $6,000 | $6,000 | - | - | - | - | IN HOUSE VEHICLE MAINTENANCE |
| Asset Tracking | $3,517 | $3,517 | $3,517 | - | - | - | - | ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE |
| Repair/Maint Services / Heavy Equip-ext repairs | $6,000 | $6,000 | $6,000 | - | - | - | - | EXTERNAL VEHICLE MAINTENACE REPAIRS |
| Operating Supplies / Gas, Lubricants & Oil | $6,000 | $6,000 | $6,000 | - | - | - | - | GAS, LUBRICANTS & OIL FOR VEHICLES |
| Operating Supplies / Dumpsters/Receptacle | $10,000 | $10,000 | $10,000 | - | - | - | - | REPLACEMENTS AND REPAIRS TO ROLL OFF BOXES |
| **Total Operating Expenditures** | $107,423 | $99,893 | $99,893 | - | - | -$7,530 | -7.01% | |
| **Total Refuse - roll offs** | $301,654 | $279,350 | $146,576 | -$132,774 | -47.53% | -$155,078 | -51.41% | |
| **Non-Departmental** | $1,892,883 | $1,554,411 | $1,881,837 | $327,426 | 21.06% | -$11,046 | -0.58% | |
| **Non-Departmental** | | | | | | | | |
| **Non-Departmental** | | | | | | | | |
| Debt Service / Principal | $37,455 | $18,515 | $18,515 | - | - | -$18,940 | -50.57% | |
| 2020AB Non Adv. | $37,455 | $18,515 | $18,515 | - | - | -$18,940 | -50.57% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $276,447 attributable to the Refuse Fund. |
| Debt Service / Interest | $9,089 | $7,683 | $7,683 | - | - | -$1,406 | -15.47% | |
| 2020AB Non Adv. | $9,089 | $7,683 | $7,683 | - | - | -$1,406 | -15.47% | The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $58,704 attributable to the Refuse Fund. |

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| Admin Charges / Bank Charges and Fees | $8,000 | $8,000 | $8,000 | - | - | - | - | |
| Professional Services / Other | - | - | $41,000 | $41,000 | - | $41,000 | - | Supplemental for $41,000 approved in BWS#4 for a Refuse Fund cost of service study. |
| Cost of Service Study | - | - | $41,000 | $41,000 | - | $41,000 | - | Supplemental for $41,000 approved in BWS#4 for a Refuse Fund cost of service study. |
| Contractual Services / Interfund Admins Services | $470,889 | $594,730 | $609,112 | $14,382 | 2.42% | $138,223 | 29.35% | |
| Other Curr Charges/Oblig / Contribution to GF | $629,979 | $683,627 | $683,627 | - | - | $53,648 | 8.52% | |
| Transfers / To General Fund | $10,000 | $10,000 | $10,000 | - | - | - | - | Department's share of Building Maintenance expenses under account 001-5062-519.46-18. |
| Transfers / Electric | $227,471 | $231,856 | $228,900 | -$2,956 | -1.27% | $1,429 | 0.63% | |
| Transfers / Transfer to Capital Pro | $500,000 | - | $275,000 | $275,000 | - | -$225,000 | -45.00% | |
| Additional Solid Waste Bulk Collection Truck | - | - | $275,000 | $275,000 | - | $275,000 | - | Using Refuse fund's excess unassigned fund balance and PayGo for this project. Project total is $275,000 with $166,736 of Fund Balance and $108,264 being PayGo. |
| **Total Non-Departmental** | $1,892,883 | $1,554,411 | $1,881,837 | $327,426 | 21.06% | -$11,046 | -0.58% | |
| **Total Non-Departmental** | $1,892,883 | $1,554,411 | $1,881,837 | $327,426 | 21.06% | -$11,046 | -0.58% | |
| **Total Expenditures** | **$9,405,673** | **$8,362,569** | **$8,750,429** | **$387,860** | **4.64%** | **-$655,244** | **-6.97%** | |

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# Tree Beautification Fund

## Comprehensive Fund Summary

### Comprehensive Fund Summary

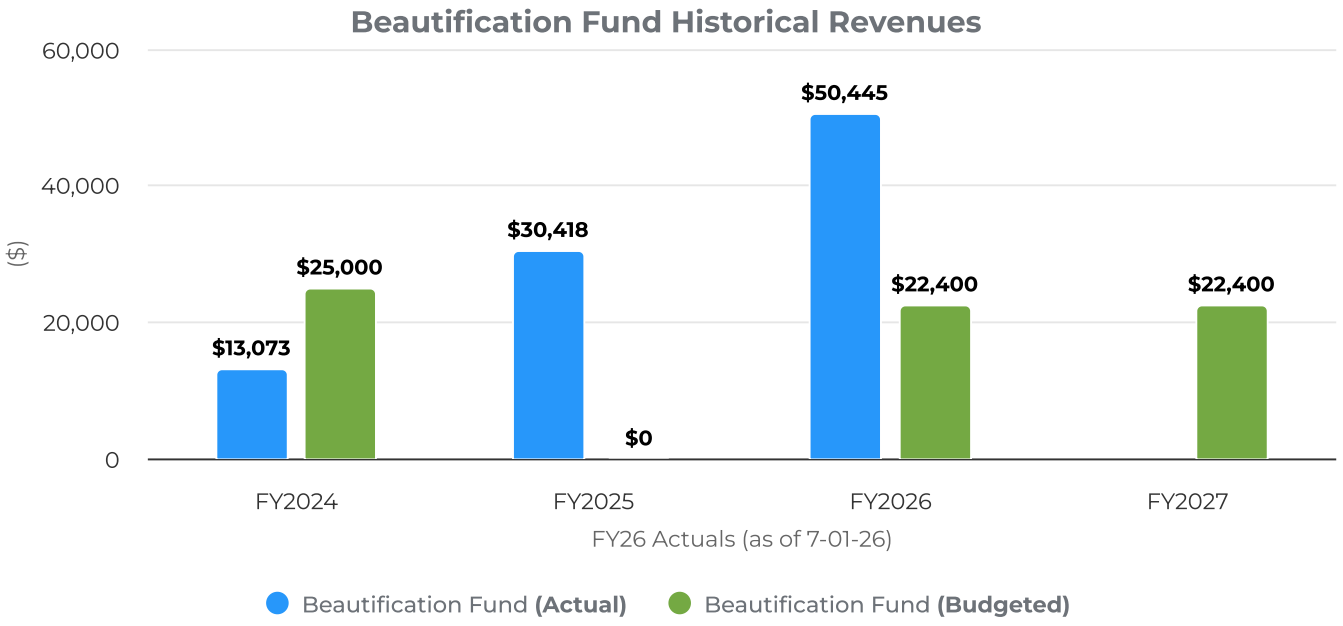
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$43,266** | **$73,684** | **$51,284** | **$51,284** | **-** | **-** | **-$22,400** | **-30.40%** |
| **Revenues** | | | | | | | | |
| Other | $30,418 | - | $10,000 | $10,000 | - | - | $10,000 | - |
| Fund Balance | - | $22,400 | $12,400 | $12,400 | - | - | -$10,000 | -44.64% |
| **Total Revenues** | **$30,418** | **$22,400** | **$22,400** | **$22,400** | **-** | **-** | **-** | **-** |
| **Expenditures** | | | | | | | | |
| Operating Expenditures | - | $22,400 | $22,400 | $22,400 | - | - | - | - |
| **Total Expenditures** | **-** | **$22,400** | **$22,400** | **$22,400** | **-** | **-** | **-** | **-** |
| **Total Revenues Less Expenditures** | **$30,418** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Fund Balance** | **$73,684** | **$73,684** | **$51,284** | **$51,284** | **-** | **-** | **-$22,400** | **-30.40%** |

The projected FY 2027 Ending Fund Balance is **$28,884**. Excess Unassigned Fund Balance currently totals **$51,284**.

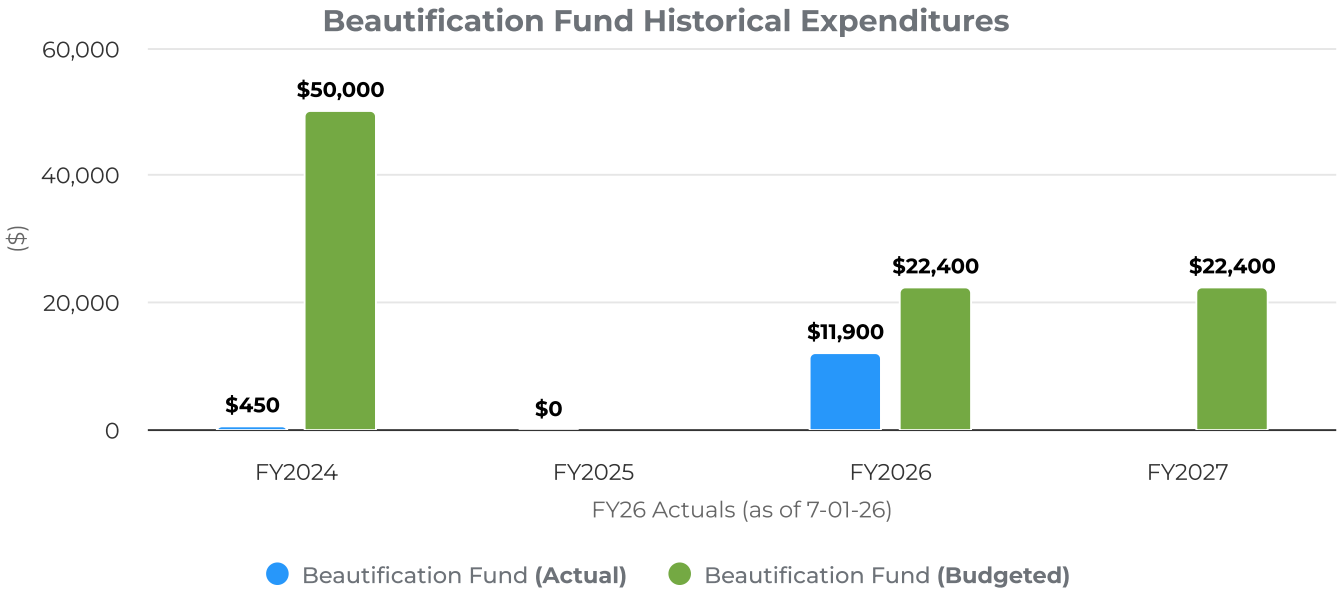
**Important Note:** For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

# Tree Beautification Fund

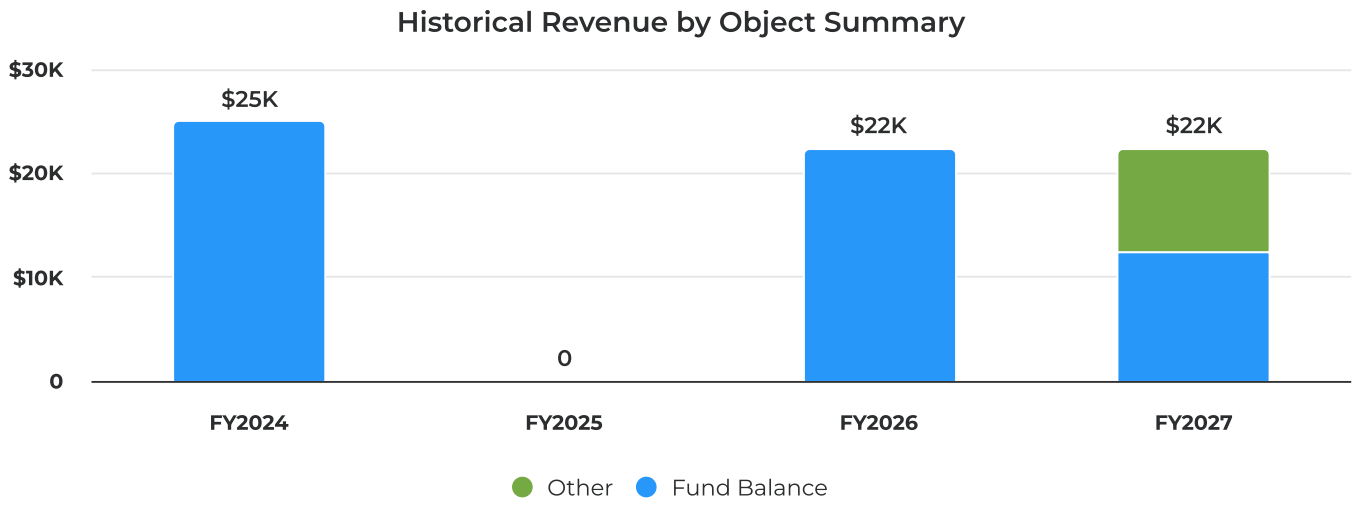
## Historical Budget to Actual Revenues

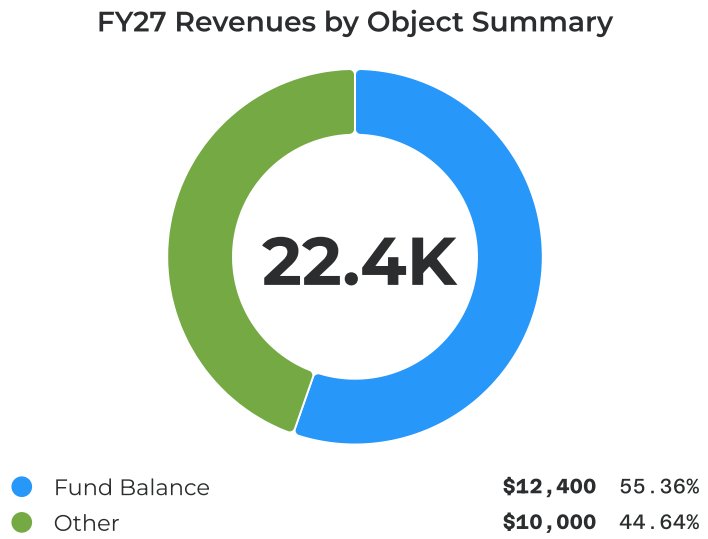



## Historical Budget to Actual Expenditures



# Revenues by Object Summary

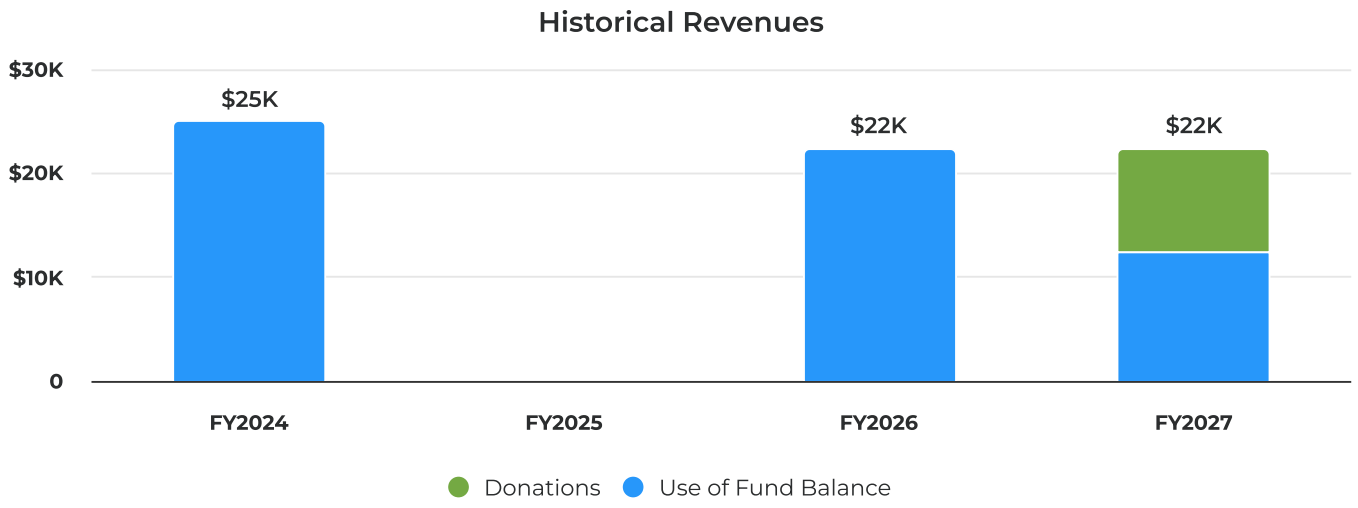


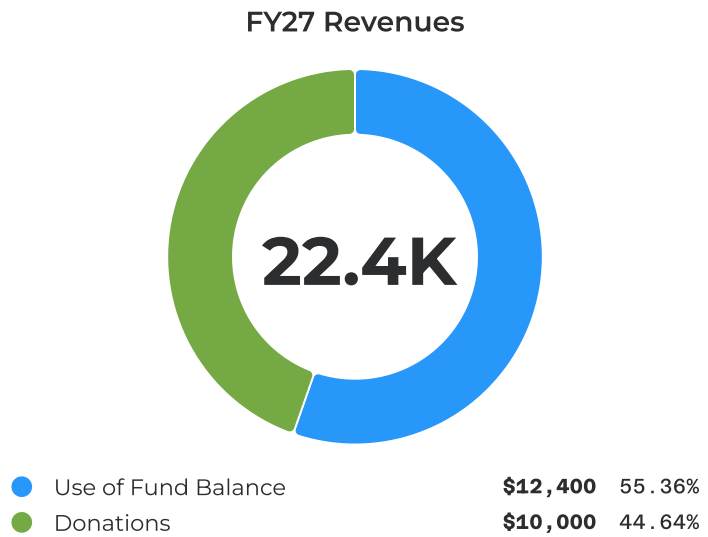




## Revenues by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other | $30,418 | - | $10,000 | $10,000 | - | - | $10,000 | - |
| Fund Balance | - | $22,400 | $12,400 | $12,400 | - | - | -$10,000 | -44.64% |
| **Total Revenues** | **$30,418** | **$22,400** | **$22,400** | **$22,400** | **-** | **-** | **-** | **-** |

# Revenues




## Revenues

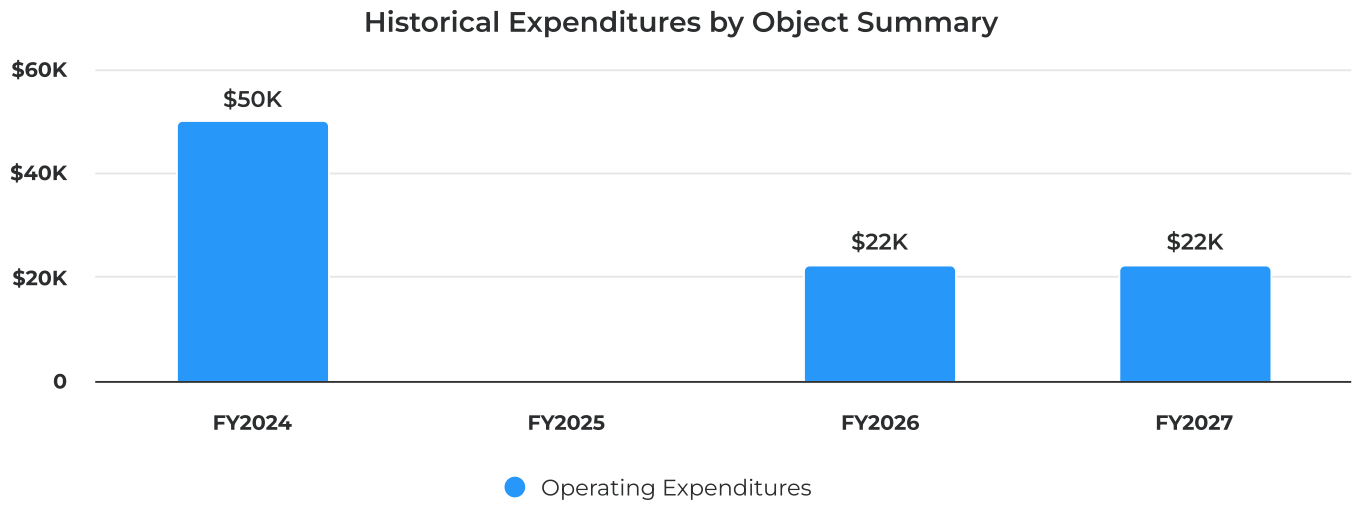
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Interest & other Earnings** | | | | | | | | |
| Interest / Investments | $1,578 | - | - | - | - | - | - | - |
| **Total Interest & other Earnings** | $1,578 | - | - | - | - | - | - | - |
| **Donations** | | | | | | | | |
| Sales/ Auctions / Donations | $28,840 | - | $10,000 | $10,000 | - | - | $10,000 | - |
| **Total Donations** | $28,840 | - | $10,000 | $10,000 | - | - | $10,000 | - |
| **Use of Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | - | $22,400 | $12,400 | $12,400 | - | - | -$10,000 | -44.64% |
| **Total Use of Fund Balance** | - | $22,400 | $12,400 | $12,400 | - | - | -$10,000 | -44.64% |
| **Total Revenues** | **$30,418** | **$22,400** | **$22,400** | **$22,400** | **-** | **-** | **-** | **-** |

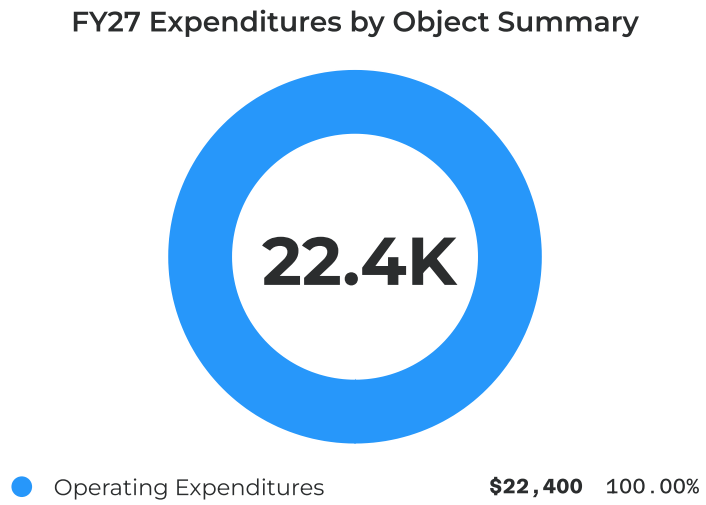
# Tree Beautification Fund Revenue Itemizations

## Revenues by Fund

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Beautification Fund** | $22,400 | $22,400 | $22,400 | - | - | - | - | |
| **Other** | | | | | | | | |
| Sales/ Auctions / Donations | - | $10,000 | $10,000 | - | - | $10,000 | - | |
| **Total Other** | - | $10,000 | $10,000 | - | - | $10,000 | - | |
| **Fund Balance** | | | | | | | | |
| Other Sources / Use of Fund Balance | $22,400 | $12,400 | $12,400 | - | - | -$10,000 | -44.64% | |
| **Total Fund Balance** | $22,400 | $12,400 | $12,400 | - | - | -$10,000 | -44.64% | |
| **Total Revenues** | **$22,400** | **$22,400** | **$22,400** | **-** | **-** | **-** | **-** | |

# Expenditures by Object Summary

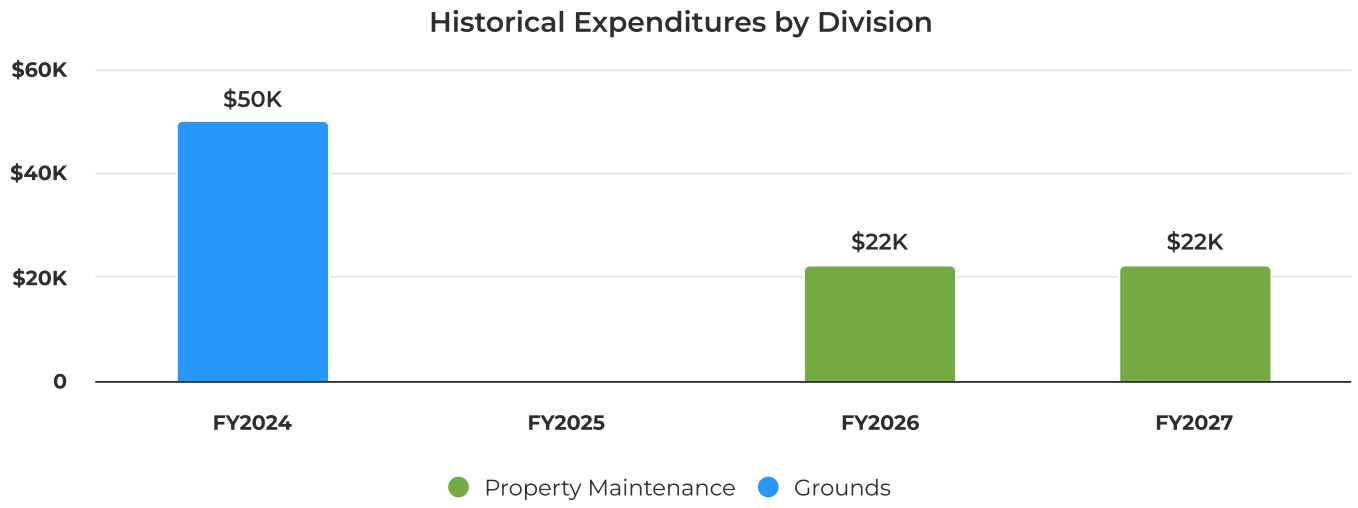


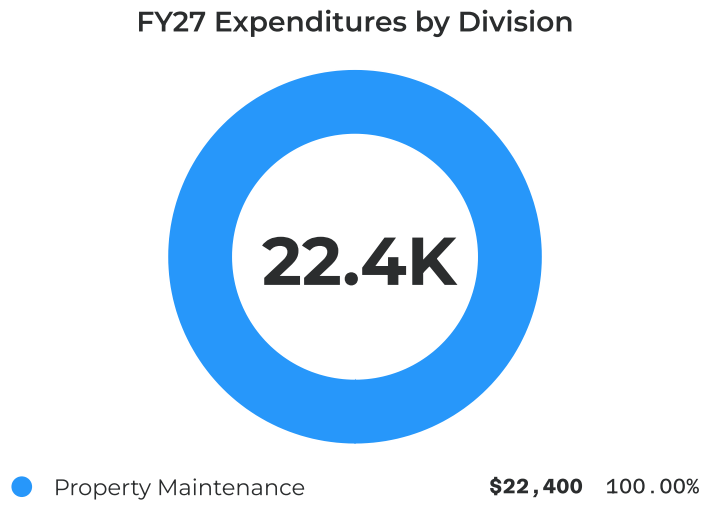




## Expenditures by Object Summary

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Operating Expenditures | - | $22,400 | $22,400 | $22,400 | - | - | - | - |
| **Total Expenditures** | **-** | **$22,400** | **$22,400** | **$22,400** | **-** | **-** | **-** | **-** |

# Expenditures by Division




## Expenditures by Division

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| **Property Maintenance** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Other | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Contractual Services / Other Contractual Service | - | $10,000 | $10,000 | $10,000 | - | - | - | - |
| Communication/Freight Srv / Postage & Freight | - | $250 | $250 | $250 | - | - | - | - |
| Special Events / Printing & Binding | - | $250 | $250 | $250 | - | - | - | - |
| Special Events / Promotional Activities | - | $1,500 | $1,500 | $1,500 | - | - | - | - |
| Other Curr Charges/Oblig / Advertising | - | $250 | $250 | $250 | - | - | - | - |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 |
|---|---|---|---|---|---|---|---|---|
| Other Curr Charges/Oblig / Other | - | $150 | $150 | $150 | - | - | - | - |
| **Total Operating Expenditures** | - | $22,400 | $22,400 | $22,400 | - | - | - | - |
| **Total Property Maintenance** | - | $22,400 | $22,400 | $22,400 | - | - | - | - |
| **Total Expenditures** | **-** | **$22,400** | **$22,400** | **$22,400** | **-** | **-** | **-** | **-** |

# Tree Beautification Fund Expenditure Itemizations

## Expenditures by Department

| Category | FY 2026 Adopted | FY 2027 Proposed Operating BWS#3 | FY 2027 Proposed Operating 1st Public Hearing | BWS#3 vs PH#1 Budget Variance | % Change BWS#3 to PH#1 | 2026 vs 2027 Budget Variance | % Change FY26 to FY27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Community Sustainability** | $22,400 | $22,400 | $22,400 | - | - | - | - | |
| **Property Maintenance** | | | | | | | | |
| **Operating Expenditures** | | | | | | | | |
| Professional Services / Other | $10,000 | $10,000 | $10,000 | - | - | - | - | |
| Contractual Services / Other Contractual Service | $10,000 | $10,000 | $10,000 | - | - | - | - | Further Commission discussion and decision |
| Communication/Freight Srv / Postage & Freight | $250 | $250 | $250 | - | - | - | - | |
| Special Events / Printing & Binding | $250 | $250 | $250 | - | - | - | - | |
| Special Events / Promotional Activities | $1,500 | $1,500 | $1,500 | - | - | - | - | |
| Other Curr Charges/Oblig / Advertising | $250 | $250 | $250 | - | - | - | - | |
| Other Curr Charges/Oblig / Other | $150 | $150 | $150 | - | - | - | - | |
| **Total Operating Expenditures** | $22,400 | $22,400 | $22,400 | - | - | - | - | |
| **Total Property Maintenance** | $22,400 | $22,400 | $22,400 | - | - | - | - | |
| **Total Expenditures** | **$22,400** | **$22,400** | **$22,400** | **-** | **-** | **-** | **-** | |

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| Project Name | Department | Total Spent as of July 2026 | Budget | Remaining Budget | Reallocation Requests |
|---|---|---|---|---|---|
| **ARPA Funding Received** | | | | | |
| 1st Tranche - receipted 09.10.2021 | $9,647,944.00 | | | | |
| 2nd Tranche - receipted 07.29.2022 | $9,647,944.00 | | | | |
| **Total Funding** | **$19,295,888.00** | | | | |
| ***Projects Sourced from Previous ARPA funds - UNRESTRICTED (SWAP)*** | | | | | |
| City Hall Annex Restoration | Public Works | $187,185.00 | $2,000,000.00 | $1,812,815.00 | |
| Mobility Plan | CRA | $149,999.07 | $150,000.00 | $0.93 | |
| Casino Elevator Upgrades | Leisure | $16,900.00 | $16,900.00 | $0.00 | |
| Fuel Tank Replacement | Public Works | $72,481.00 | $1,000,000.00 | $927,519.00 | |
| Enterprise Resource Planning (ERP) Replacement - REVISED | Finance | $505,951.20 | $1,000,000.00 | $494,048.80 | |
| Fire Station #1 - Exterior Painting and Waterproofing | Public Works | $39,100.00 | $39,100.00 | $0.00 | |
| Windows - Library - 15 N M St. | Library | $110,358.93 | $110,358.93 | $0.00 | |
| South Bryant Park- Playground | Leisure | $143,357.97 | $150,000.00 | $6,642.03 | |
| Bryant Park Jetty | Leisure | $32,921.00 | $62,000.00 | $29,079.00 | |
| Sidewalk and ADA Special Projects | Public Works | $661,464.36 | $1,000,000.00 | $338,535.64 | |
| City Hall - Exterior Paint and Waterproofing | Public Works | $44,500.00 | $44,500.00 | $0.00 | |
| Osborne Community Renovation - (remaining balance) | Leisure | $34,589.32 | $34,589.32 | $0.00 | |
| Spillway Park | Leisure | $0.00 | $150,000.00 | $150,000.00 | |
| South Bryant Park- Fitness Park | Leisure | $0.00 | $75,000.00 | $75,000.00 | |
| Streets and Sidewalks (Roadway Projects) | Public Works | $14,541.50 | $1,000,000.00 | $985,458.50 | |
| Lifeguard Tower | Leisure | $230,795.00 | $230,795.00 | $0.00 | |
| Public Works & Fleet Maintenance Facility (remaining balance) | Public Works | $112,057.25 | $1,310,000.00 | $1,197,942.75 | |
| Bucket Truck | Public Works | $150,000.00 | $150,000.00 | $0.00 | |
| Annual Vehicle Replacement Budget | Public Works | $200,000.00 | $200,000.00 | $0.00 | |
| Forklift Replacement | Public Works | $75,000.00 | $75,000.00 | $0.00 | |
| Community Development | General Government | $0.00 | $21,572.18 | $21,572.18 | |
| Solar Energy Loan Fund (SELF) | Electric | $75,000.00 | $100,000.00 | $25,000.00 | |
| Dave Manzo Field Lighting project | Leisure | $40,500.00 | $40,500.00 | $0.00 | |
| City Tree Planting | General Government | $24,542.50 | $28,807.00 | $4,264.50 | |
| LED Lighting @ N.W. Community Park | Leisure | $0.00 | $200,000.00 | $200,000.00 | |
| Circuit Transportation Project | CRA | $396,470.71 | $309,000.00 | -$87,470.71 | |
| Unassigned | N/A | $0.00 | $0.00 | $0.00 | |
| South Bryant Playground- North Structure | Leisure | $0.00 | $141,877.57 | $141,877.57 | |
| Sunset Ridge Park West - Pavilion Renovation | Leisure | $98,080.00 | $100,000.00 | $1,920.00 | |
| South Bryant Fitness Equipment | Leisure | $0.00 | $125,000.00 | $125,000.00 | |
| Field #5 Lighting Upgrades | Leisure | $0.00 | $85,000.00 | $85,000.00 | |
| Casino Elevator Repairs | Public Works | $49,000.00 | $50,000.00 | $1,000.00 | |
| **Total CIP funded from Standard ARPA funds** | **Totals** | **$3,464,794.81** | **$10,000,000.00** | **$6,535,205.19** | **$0.00** |
| | | | **$10,000,000.00** | **Standard Revenue Loss Allowance** | |
| | | | **$0.00** | **Uncommitted Remaining Balance** | |

| Project Name | Department | Total Spent as of April 2026 | Budget | Remaining Budget | Reallocation Requests |
|---|---|---|---|---|---|
| ***Projects Sourced from Standard ARPA funds - UNRESTRICTED (SWAP)*** | | | | | |
| PALM BEACH COUNTY SHERIFF'S OFFICE | General Government | $8,605,580.00 | $8,605,580.00 | $0.00 | |
| PREVIOUS ARPA PROJECTS SWAPPED WITH PBSO | Various | $1,394,420.00 | $1,394,420.00 | $0.00 | |
| | | | | | |
| **Total programs funded from Standard ARPA funds (SWAP)** | **Totals** | **$10,000,000.00** | **$10,000,000.00** | **$0.00** | |
| | | | **$10,000,000.00** | **Standard Revenue Loss Allowance** | |
| | | | | | |
| ***Projects Sourced from Restricted ARPA funds*** | | | | | |
| 16th Avenue North Outfall Check Valve Repairs (revision approved July 2023) | Water Utilities | $0.00 | $0.00 | $0.00 | |
| CRA Housing Initiative | CRA | $0.00 | $0.00 | $0.00 | |
| CRA Housing Initiative | CRA | $1,696,899.84 | $2,500,000.00 | $803,100.16 | |
| NW Ballfields - Replace Fence | Leisure | $67,638.81 | $100,000.00 | $32,361.19 | |
| NW Ball Fields- Lighting Upgrades | Leisure | $656,611.00 | $656,611.00 | $0.00 | |
| Stormwater Main NRP Projects Parrot Cove (revision approved July 2023) | Water Utilities | $902,189.40 | $902,190.00 | $0.60 | |
| John Rice Way Drainage Improvements (approved July 2023) | Water Utilities | $74,868.46 | $74,868.46 | $0.00 | |
| Legal Aid Project | General Government | $40,000.00 | $50,000.00 | $10,000.00 | |
| Premium Pay Project | General Government | $874,800.00 | $874,800.00 | $0.00 | |
| Dave Manzo Field Lighting Upgrades | Leisure | $390,000.00 | $390,000.00 | $0.00 | |
| Dual Zone Monitoring Well | Water Utilities | $111,100.00 | $1,007,418.54 | $896,318.54 | |
| Monitoring Well #9 Replacement | Water Utilities | $24,245.48 | $150,000.00 | $125,754.52 | |
| Lift Stations 5,6,13,15,18,19 & 25 Improvements | Water Utilities | $2,161,672.91 | $2,590,000.00 | $428,327.09 | |
| | | | | | |
| | | **$7,000,025.90** | **$9,295,888.00** | **$2,295,862.10** | |
| | | | | | |
| **Total Projects Sourced from Restricted ARPA Funds** | | | **$9,295,888.00** | **Restricted ARPA Allowance** | |
| | | | **($7,000,025.90)** | **Less: total expensed as of Jul-26** | |
| | | | **($2,295,862.10)** | **Less: Remaining Committed Funds** | |
| | | | **$0.00** | **Uncommitted Restricted Balance** | |
| | | | **$0.00** | **Remaining ARPA Funding both Restricted and Unrestricted** | |
| | | | | | |
| | **Grand Totals** | **$17,000,025.90** | **$19,295,888.00** | **$2,295,862.10** | |

# DISCRETIONARY SALES TAX OVERVIEW - JULY 2026

| Revenues Collected to Date | | | | |
|---|---|---|---|---|
| | *Intergovernmental* | *Interest* | *Funds Spent to date* | |
| Fiscal Year 2017 | 1,876,372.78 | - | 1,372 | FY17 |
| Fiscal Year 2018 | 2,705,726.44 | 3,121.00 | 1,578,465 | FY18 |
| Fiscal Year 2019 | 2,791,289.51 | 72,376.00 | 1,443,658 | FY19 |
| Fiscal Year 2020 | 2,647,702.26 | 55,559.00 | 141,754 | FY20 |
| Fiscal Year 2021 | 3,115,617.92 | 822.00 | 13,275 | FY21 |
| Fiscal Year 2022 | 3,788,917.84 | 23,366.00 | 2,462,675 | FY22 |
| Fiscal Year 2023 | 4,174,525.72 | 366,163.00 | 1,495,420 | FY23 |
| Fiscal Year 2024 | 4,275,291.00 | 757,072.00 | 3,332,504 | FY24 |
| Fiscal Year 2025 | 4,453,071.95 | 563,333.03 | 3,684,061 | FY25 |
| Fiscal Year 2026 Thru July 2026 | 1,181,920.62 | 321,017.37 | - | |
| Total; Projected through FY 26 | **$ 31,010,436** | **$ 2,162,829** | **$ 14,153,184** | |
| | | | See Details | |

| Expenditures to Date | | |
|---|---|---|
| Total Expenses from FY17 to FY25 | $ 14,153,184 | |

| New/Remaining Commitments to Date | | |
|---|---|---|
| **General Fund - Street Maintenance (FY26 & FY27 Appropriations)** | | |
| Annual Roadway Infrastructure - Master Plan Projects FY26 | 3,000,000 | |
| Annual Roadway Infrastructure - Master Plan Projects FY27 | 3,000,000 | **6,000,000** |
| **Debt Service** | | |
| 2020AB Non Advalorem Principal & Interest (FY22,23&24) | 6,322,050 | |
| Debt Service Savings- absorbed by departments | (6,322,050) | **-** |
| **Parking Garage (FY26 Appropriation)** | | |
| Down Payment | 2,500,000 | |
| Debt Service | 1,572,390 | |
| Parking Garage Upgrade - Option B (Jan 20th appropriation) | 1,000,000 | **5,072,390** |
| **Beach Fund** | | |
| Beach Complex Development/ Pool - FY24 | 5,775,000 | |
| Beach Complex Development - Professional Fees - FY26 PO | 275,000 | **6,050,000** |
| **Expenditures / Commitments to Date** | **$ 31,275,573** | |
| **Current Available Funding as of July 2026** | **$ 1,897,692** | |

Notes: *Per the Oversight Committee Surtax ended March 2026

# DEBT SERVICE FUNDED BY SALES TAX

| 2020A Tax Exempt<br>New Money Projects | | Debt service funding source |
|---|---|---|
| General Fund | 3,466,000.00 | Sales Tax |
| Beach | 630,000.00 | Sales Tax |
| Golf | 75,000.00 | Sales Tax |
| Garage | 1,500,000.00 | Sales Tax |
| IT | 350,000.00 | Sales Tax |
| Total Debt Service (Principal) | 6,021,000 | |
| | | |
| Sewer | 1,390,000 | Paygo |
| Stormwater | 2,372,000 | Paygo |
| Refuse / Solid Waste | 525,000 | Paygo |
| Electric | 150,000 | Paygo |
| Total | **10,458,000** | |

# Discretionary/Penny Sales Tax - Funds Spent by Project

| Discretionary/ Penny Sales Tax - Funds spent by Project | |
|---|---|
| | |
| **FISCAL YEAR** | **AMOUNT** |
| **FY2017** | |
| Bank charges and fees | 1,372 |
| **Subtotal** | **1,372** |
| | |
| **FY2018** | |
| Installation of twenty surveillance cameras and hardware | 82,991 |
| Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage | 64,125 |
| Conceptual design phase services for improvement of Lake Worth Beach Complex parking, casino building, property and pool facilities. | 200,255 |
| Bank charges and fees | 1,095 |
| Property acquisition for the construction of surface parking facility. Transfer to CRA | 1,230,000 |
| **Subtotal** | **1,578,465** |
| | |

| | |
|---|---|
| **FY2019** | |
| Installation of Automated License Plate Reader Cameras | 168,820 |
| City of Lake Worth K Street Parking Concepts | 8,055 |
| Conceptual design phase services for improvement of Lake Worth Beach Complex parking, casino building, property and pool facilities. | 90,065 |
| Bank charges and fees | 2,094 |
| Property acquisition for the construction of surface parking facility. Transfer to CRA | 627,482 |
| Property acquisition for the construction of surface parking facility 25 K Street. Transfer to CRA | 547,140 |
| **Subtotal** | **1,443,656** |
| | |

| FISCAL YEAR | AMOUNT |
|---|---|
| **FY2020** | |
| Installation of Automated License Plate Reader Cameras | 103,630 |
| Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage | 30,577 |
| Bank charges and fees | 7,548 |
| **Subtotal** | **141,756** |
| | |
| **FY2021** | |
| Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage | 12,979 |
| Bank charges and fees | 296 |
| **Subtotal** | **13,275** |
| | |
| **FY2022** | |
| Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage | 3,444 |
| Bohemian Lease | 2,458,958 |
| Bank Charges and Fees | 273 |
| **Subtotal** | **2,462,675** |
| | |
| **FY2023** | |
| IT Infrastructure | 350,000 |
| Streets / Sidewalks | 1,145,000 |
| Bank Charges and Fees | 420 |
| **Subtotal** | **1,495,420** |

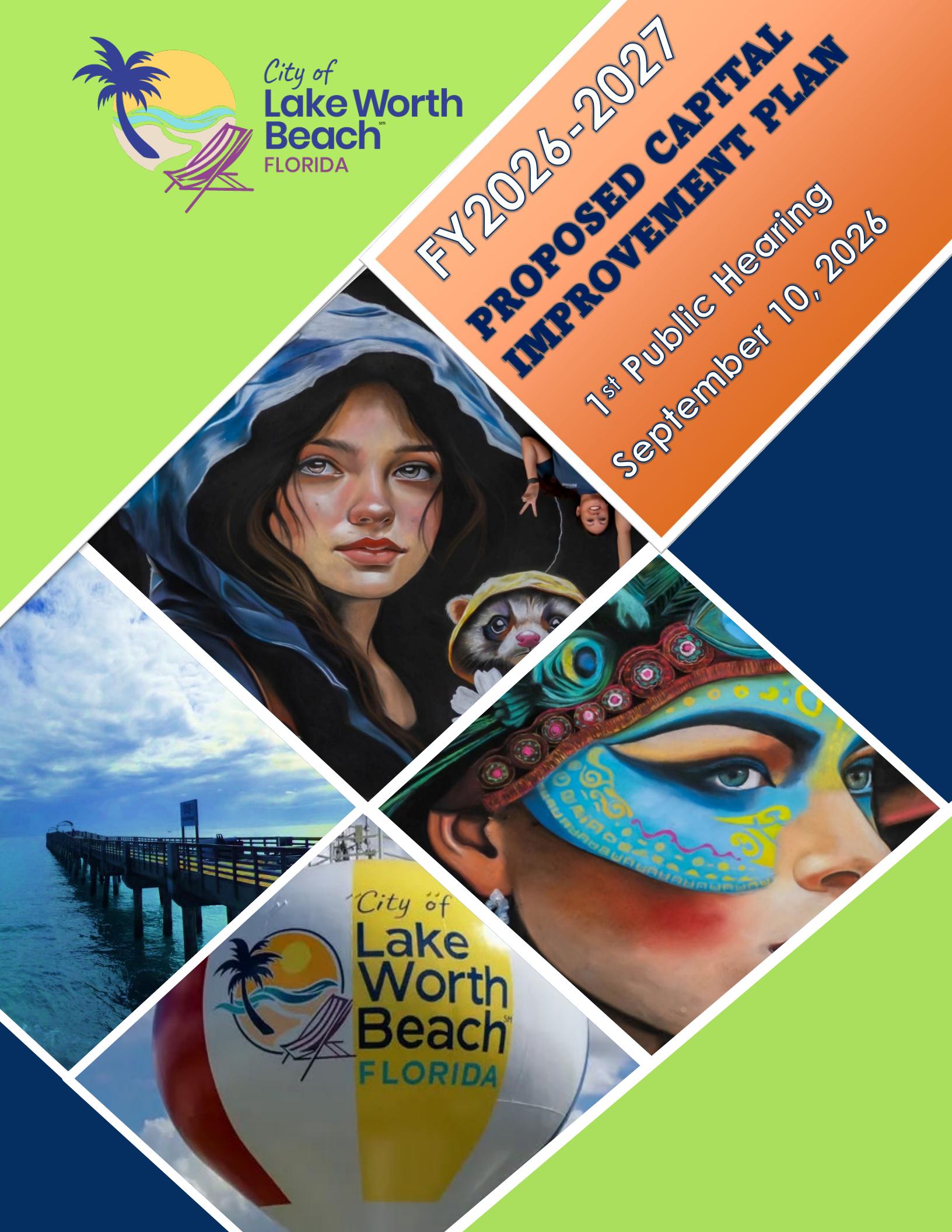
| FISCAL YEAR | AMOUNT |
|---|---|
| **FY2024** | |
| IT Infrastructure | 550,000 |
| Golf Course Cart Paths | 268,625 |
| IA Banks Cemetery Fencing | 125,000 |
| Parks, Open Spaces and Rec Master Plan | 112,500 |
| Sunset Ridge Park - Tennis Court Resurfacing | 100,000 |
| Sidewalk and ADA Special Projects | 322,212 |
| Beach Property - Ocean Rescue & Beach Property | 700,000 |
| Public Works and Fleet Maintenance Facility | 1,000,000 |
| South Palm - Playground | 150,000 |
| Bank Charges and Fees | 4,167 |
| **Subtotal** | **3,332,504** |
| | |
| **FY2025** | |
| Gulfstream site work Zone 3A | 1,211,143 |
| Gulfstream site work Zone 3B | 282,038 |
| Gulfstream site work Zone 4 | 488,564 |
| Streets / Sidewalks (FY25) | 1,000,000 |
| Entitlement Application (Major Site Plan CMA ) June Amendment | 31,540 |
| 17 S M Street Relocation (June 2025 Amendment) | 663,669 |
| Bank Charges and Fees | 7,107 |
| **Subtotal** | **3,684,061** |
| | |
| **Grand Total** | **14,153,185** |

City of Lake Worth Beach FLORIDA

# FY2026-2027 PROPOSED CAPITAL IMPROVEMENT PLAN

1st Public Hearing

September 10, 2026



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# Capital Improvement Plan (CIP)

The Capital Improvement Plan (CIP) is a five-year strategic plan that outlines anticipated capital expenditures for the City. It provides a structured framework for evaluating potential capital projects, identifying appropriate funding sources, and aligning investments with the City's long-term financial and economic development goals.
Each year, the City appropriates funds for CIP projects scheduled to begin within the upcoming fiscal year. Capital projects are defined by the following criteria:

- The asset has a useful life of five years or more.
- The assets have an acquisition cost of $50,000 or more.

## Capital Budgeting Process

The CIP process is initiated annually in March, in coordination with the Operating Budget development. Under the leadership of the City Manager's Office, individual departments assess and submit their organizational needs. The City Manager, guided by the priorities set forth by the City Commission, collaborates with the Finance Department to develop a comprehensive and fiscally responsible CIP.

## Capital Improvement Project Ranking and Prioritization Process

To ensure a transparent and objective evaluation process, proposed projects are prioritized using a formal ranking system. Projects are assessed based on the following criteria:

1. **Impact on Public Safety or Emergency Services**
   **Scoring:** Low, Medium, High
   **Description:** Assesses the extent to which the project enhances public safety, including reductions in accidents, improvements in emergency response times, and benefits to public health.
2. **Community Need**
   **Scoring:** Low, Medium, High
   **Description**: Evaluates the overall necessity of the project within the community by considering factors such as the population served, existing infrastructure gaps, and community input.
3. **Environmental Impact**
   **Scoring:** Low, Medium, High
   **Description:** Considers the environmental implications of the project, including resource consumption, emissions, and the implementation of sustainable practices.
4. **Legal Impact**
   **Scoring:** Low, Medium, High
   **Description:** Does this request address a current or foreseeable regulatory or legal mandate such as Environmental Protection Agency (EPA) directives, the Americans with Disabilities Act (ADA) or other County, State and Federal laws?

# Project Scoring and Ranking Process

Each project is reviewed and scored against the three criteria listed above.

- **Scoring System:**
  - Low = 1 point
  - Medium = 2 points
  - High = 3 points

The total score for each project is calculated by summing the points assigned across all criteria. Projects are then ranked based on their cumulative score, with higher-scoring projects designated as higher priorities for funding and implementation.

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# Capital Improvement One-Year Plan

For Fiscal Year 2026-2027, $79,474,056 in capital improvement projects have been identified.

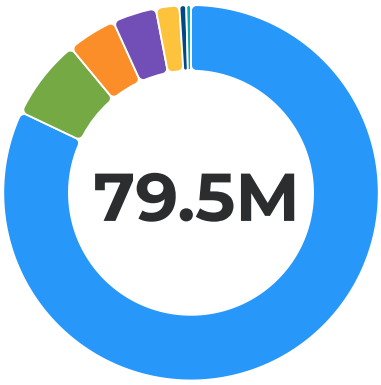
**FY27 Total Capital Requested**

**$79,474,056**

**FY27 Total Funding Requested**

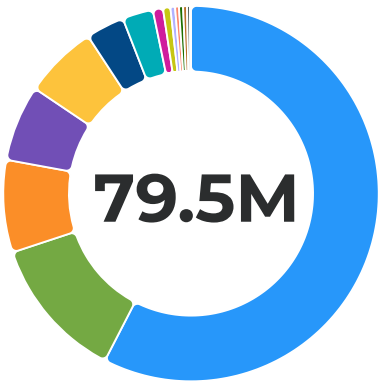
**$79,474,056**

**FY27 Total Funding Requested by Source**



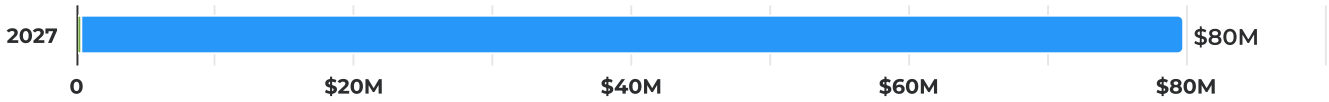

| | | |
|---|---|---|
| Borrowing | $65,212,500 | 82.06% |
| Pay Go | $5,497,458 | 6.92% |
| Fund Balance | $3,368,755 | 4.24% |
| Discretionary/Penny Sales Tax | $3,000,000 | 3.77% |
| Transfers From Other Funds | $1,600,000 | 2.01% |
| Funding Not Identified or Not Approved | $478,700 | 0.60% |
| Grant/SRF | $316,643 | 0.40% |

## FY27 Total Funding Requested by Department




| | | |
|---|---|---|
| Transmission | $45,760,000 | 57.58% |
| Water | $9,820,000 | 12.36% |
| Street Maintenance | $6,321,370 | 7.95% |
| Sewer | $5,200,000 | 6.54% |
| Stormwater | $5,042,500 | 6.34% |
| Regional Sewer | $2,635,000 | 3.32% |
| Golf Course | $2,100,000 | 2.64% |
| Recreation | $695,000 | 0.87% |
| Administration | $500,143 | 0.63% |
| Police | $315,900 | 0.40% |
| Refuse,Collection | $275,000 | 0.35% |
| Beach | $269,143 | 0.34% |
| Garage Maintenance | $267,000 | 0.34% |
| Fire | $203,000 | 0.26% |
| Community Sustainability | $70,000 | 0.09% |

## FY27 Capital Cost Breakdown




| | | |
|---|---|---|
| Capital Costs | $79,474,056 | 99.61% |
| Operational Costs | $311,140 | 0.39% |

## Transmission

| Category | FY2027 |
|---|---|
| System Hardening and Reliability Program Funding Projects | $35,800,000 |
| Grant Match Funds to Completion | $9,750,000 |
| Prefabricated building for Wire Storage | $150,000 |
| Breaker Tester | $60,000 |
| **Total Transmission** | **$45,760,000** |

## Water

| Category | FY2027 |
|---|---|
| Water Treatment Plant Supply and Compliance | $6,840,000 |
| Water Distribution Mains | $2,980,000 |
| **Total Water** | **$9,820,000** |

## Street Maintenance

| Category | FY2027 |
|---|---|
| Annual Roadway Infrastructure - Master Plan Projects | $6,000,000 |
| Installation of Removable Bollards | $226,000 |
| Installation of Rock Border - Bryant Park | $95,370 |
| **Total Street Maintenance** | **$6,321,370** |

## Sewer

| Category | FY2027 |
|---|---|
| Local Sewer Collection System Improvements | $3,000,000 |
| Local Sewer Pump Station Improvements | $2,000,000 |
| New Camera Truck (Local Sewer Share) | $200,000 |
| **Total Sewer** | **$5,200,000** |

## Stormwater

| Category | FY2027 |
|---|---|
| Stormwater Collection and Conveyance Project | $4,842,500 |
| New Camera Truck (Stormwater Share) | $200,000 |
| **Total Stormwater** | **$5,042,500** |

## Regional Sewer

| Category | FY2027 |
|---|---|
| Regional Sewer Pipe lining and Replacement Upgrades | $2,635,000 |
| **Total Regional Sewer** | **$2,635,000** |

## Golf Course

| Category | FY2027 |
|---|---|
| Golf Course Irrigation System | $1,600,000 |
| Golf Course Greens | $500,000 |
| **Total Golf Course** | **$2,100,000** |

## Recreation

| Category | FY2027 |
|---|---|
| Memorial Park Field Lighting Upgrades | $300,000 |
| Memorial Park Multipurpose Field Resod | $200,000 |
| Sunset Ridge Park Multipurpose Field Resod | $135,000 |
| Osborne Center HVAC Units (4) | $60,000 |
| **Total Recreation** | **$695,000** |

## Administration

| Category | FY2027 |
|---|---|
| Compass Building Roof, HVAC System & Parking Lot Improvements | $316,643 |
| Citywide Facilities Masterplan | $115,000 |
| Landscape Turf - Cultural Plaza | $68,500 |

| Category | FY2027 |
|---|---|
| **Total Administration** | **$500,143** |

## Police

| Category | FY2027 |
|---|---|
| Public Safety Complex Fencing | $315,900 |
| **Total Police** | **$315,900** |

## Refuse,Collection

| Category | FY2027 |
|---|---|
| Additional Solid Waste Bulk Collection Truck | $275,000 |
| **Total Refuse,Collection** | **$275,000** |

## Beach

| Category | FY2027 |
|---|---|
| Parking Meters | $101,843 |
| Landscape Turf - Casino Courtyard | $94,300 |
| Beach Stairs and Showers Remodel | $73,000 |
| **Total Beach** | **$269,143** |

## Garage Maintenance

| Category | FY2027 |
|---|---|
| Annual Vehicle Replacement Budget | $267,000 |
| **Total Garage Maintenance** | **$267,000** |

## Fire

| Category | FY2027 |
|---|---|
| Fire Station #2 Bathroom Remodels | $105,000 |
| Fire Station #1 Bathroom Remodels | $98,000 |
| **Total Fire** | **$203,000** |

## Community Sustainability

| Category | FY2027 |
|---|---|
| Code Compliance Vehicles and Service Expansion | $70,000 |
| **Total Community Sustainability** | **$70,000** |

## Grand Total

| | FY2027 |
|---|---|
| **Grand Total** | **$79,474,056** |

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# Source of Funds General Fund

| Project Title | Page Ref | Pay Go | Fund Balance | Transfer From Other Funds | Grant /SRF | Discretionary/ Penny Sales Tax | ARPA | External Funding Sources | Borrowing | Total Funded | Funding Not Identified or Not Approved |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ***Governmental Funds*** | | | | | | | | | | | |
| **General Fund** | | | | | | | | | | | |
| | | | | | | | | | | | |
| **General Government (Administration)** | | | | | | | | | | | |
| Citywide Facilities Masterplan | 48 | 115,000 | | | | | | | | 115,000 | |
| Compass Building Roof, HVAC System & Parking Lot Improvements | 51 | | | | 316,643 | | | | | 316,643 | |
| Landscape Turf - Cultural Plaza | 53 | | | | | | | | | - | 68,500 |
| **Total General Government (Administration)** | | **115,000** | **-** | **-** | **316,643** | **-** | **-** | **-** | **-** | **431,643** | **68,500** |
| | | | | | | | | | | | |
| **Community Sustainability** | | | | | | | | | | | |
| Code Compliance Vehicles and Service Expansion | 63 | 70,000 | | | | | | | | 70,000 | |
| **Total Community Sustainability** | | **70,000** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **70,000** | **-** |
| | | | | | | | | | | | |
| **Police** | | | | | | | | | | | |
| Public Safety Complex Fencing | 94 | | | | | | | | | - | 315,900 |
| **Total Police** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **315,900** |
| | | | | | | | | | | | |
| **Fire** | | | | | | | | | | | |
| Fire Station #1 Bathroom Remodels | 67 | 98,000 | | | | | | | | 98,000 | |
| Fire Station #2 Bathroom Remodels | 70 | 105,000 | | | | | | | | 105,000 | |
| **Total Fire** | | **203,000** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **203,000** | **-** |

# Source of Funds General Fund

| Project Title | Page Ref | Pay Go | Fund Balance | Transfer From Other Funds | Grant /SRF | Discretionary/ Penny Sales Tax | ARPA | External Funding Sources | Borrowing | Total Funded | Funding Not Identified or Not Approved |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Recreation** | | | | | | | | | | | |
| Memorial Multipurpose Field Resod | 104 | 200,000 | | | | | | | | 200,000 | |
| Memorial Park Field Lighting Upgrades | 101 | 72,226 | 227,774 | | | | | | | 300,000 | |
| Osborne Center HVAC Units (4) | 107 | 60,000 | | | | | | | | 60,000 | |
| Sunset Ridge Park Multipurpose Field Resod | 110 | 135,000 | | | | | | | | 135,000 | |
| Howard Park Multipurpose Field Artificial Turf | 98 | - | | | | | | | | - | |
| **Total Recreation** | | **467,226** | **227,774** | **-** | **-** | **-** | **-** | **-** | **-** | **695,000** | **-** |
| | | | | | | | | | | | |
| **Street Maintenance** | | | | | | | | | | | |
| Annual Roadway Infrastructure - Master Plan Projects | 144 | 3,000,000 | | | | 3,000,000 | | | | 6,000,000 | |
| Installation of Removable Bollards | 149 | 226,000 | | | | | | | | 226,000 | |
| Installation of Rock Border - Bryant Park | 151 | 95,370 | | | | | | | | 95,370 | |
| **Total Street Maintenance** | | **3,321,370** | **-** | **-** | **-** | **3,000,000** | **-** | **-** | **-** | **6,321,370** | **-** |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total General Fund** | | **4,176,596** | **227,774** | **-** | **316,643** | **3,000,000** | **-** | **-** | **-** | **7,721,013** | **384,400** |

| Project Title | Page Ref | Pay Go | Fund Balance | Transfer From Other Funds | Grant /SRF | Discretionary/ Penny Sales Tax | ARPA | External Funding Sources | Borrowing | Total Funded | Funding Not Identified or Not Approved |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beach Fund** | | | | | | | | | | | |
| Beach Stairs and Showers Remodel | 56 | | 73,000 | | | | | | | 73,000 | - |
| Landscape Turf - Casino Courtyard | 58 | | | | | | | | | - | 94,300 |
| Parking Meters | 60 | | 101,843 | | | | | | | 101,843 | - |
| **Total Beach Fund** | | **-** | **174,843** | **-** | **-** | **-** | **-** | **-** | **-** | **174,843** | **94,300** |
| | | | | | | | | | | | |
| **Golf Fund** | | | | | | | | | | | |
| Golf Course Irrigation System | 87 | | | 1,600,000 | | | | | | 1,600,000 | |
| Golf Course Clubhouse Roof Replacement | 78 | | | | | | | | | - | - |
| Golf Course Fairways | 81 | | | | | | | | | - | - |
| Golf Course Greens | 84 | | 500,000 | | | | | | | 500,000 | |
| Golf Course Tees | 90 | | | | | | | | | - | - |
| **Total Golf Fund** | | **-** | **500,000** | **1,600,000** | **-** | **-** | **-** | **-** | **-** | **2,100,000** | **-** |
| | | | | | | | | | | | |
| **Garage Fleet Maintenance Fund (Garage Maintenance)** | | | | | | | | | | | |
| Annual Vehicle Replacement Budget | 74 | 267,000 | | | | | | | | 267,000 | - |
| **Total Garage Fund** | | **267,000** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **267,000** | **-** |
| | | | | | | | | | | | |
| **Total Governmental Funds** | | **4,443,596** | **902,617** | **1,600,000** | **316,643** | **3,000,000** | **-** | **-** | **-** | **10,262,856** | **478,700** |

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# Source of Funds Enterprise Funds

| Project Title | Page Ref | Pay Go | Fund Balance | Transfer From Other Funds | Grant /SRF | Discretionary/ Penny Sales Tax | ARPA | External Funding Sources | Borrowing | Total Funded | Funding Not Identified or Not Approved |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ***Enterprise Funds*** | | | | | | | | | | | |
| **Electric Fund (Transmission)** | | | | | | | | | | | |
| Breaker Tester | 154 | 60,000 | | | | | | | | 60,000 | - |
| Grant Match Funds to Completion | 156 | | | | | | | | 9,750,000 | 9,750,000 | - |
| System Hardening and Reliability Program Funding Projects | 164 | | | | | | | | 35,800,000 | 35,800,000 | - |
| Prefabricated building for Wire Storage | 162 | 150,000 | | | | | | | | 150,000 | - |
| Line Workers Tools and Trucks | 159 | | | | | | | | | - | - |
| **Total Electric Fund** | | **210,000** | **-** | **-** | **-** | **-** | **-** | **-** | **45,550,000** | **45,760,000** | **-** |
| | | | | | | | | | | | |
| **Water Fund** | | | | | | | | | | | |
| Water Distribution Mains | 169 | | | | | | | | 2,980,000 | 2,980,000 | - |
| Water Treatment Plant Supply and Compliance | 172 | | | | | | | | 6,840,000 | 6,840,000 | - |
| **Total Water Fund** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **9,820,000** | **9,820,000** | **-** |
| | | | | | | | | | | | |
| **Local Sewer Fund** | | | | | | | | | | | |
| Local Sewer Collection System Improvements | 125 | | | | | | | | 3,000,000 | 3,000,000 | - |
| Local Sewer Pump Station Improvements | 128 | | | | | | | | 2,000,000 | 2,000,000 | - |
| New Camera Truck (Local Sewer Share) | 131 | 200,000 | | | | | | | | 200,000 | - |
| **Total Local Sewer Fund** | | **200,000** | **-** | **-** | **-** | **-** | **-** | **-** | **5,000,000** | **5,200,000** | **-** |
| | | | | | | | | | | | |

| Project Title | Page Ref | Pay Go | Fund Balance | Transfer From Other Funds | Grant /SRF | Discretionary/ Penny Sales Tax | ARPA | External Funding Sources | Borrowing | Total Funded | Funding Not Identified or Not Approved |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Stormwater Fund** | | | | | | | | | | | |
| Stormwater Collection and Conveyance Project | 140 | | | | | | | | 4,842,500 | 4,842,500 | - |
| New Camera Truck (Stormwater Share) | 136 | 200,000 | | | | | | | | 200,000 | - |
| **Total Stormwater Fund** | | **200,000** | **-** | **-** | **-** | **-** | **-** | **-** | **4,842,500** | **5,042,500** | **-** |
| | | | | | | | | | | | |
| **Sanitation Fund** | | | | | | | | | | | |
| Additional Solid Waste Bulk Collection Truck | 114 | 69,903 | 205,097 | | | | | | | 275,000 | |
| Solid Waste Heavy Truck Replacement | 117 | | | | | | | | | - | - |
| **Total Sanitation Fund** | | **69,903** | **205,097** | **-** | **-** | **-** | **-** | **-** | **-** | **275,000** | **-** |
| | | | | | | | | | | | |
| **Regional Sewer Fund** | | | | | | | | | | | |
| Regional Sewer Pipe lining and Replacement Upgrades | 121 | 373,959 | 2,261,041 | | | | | | | 2,635,000 | |
| **Total Regional Sewer Fund** | | **373,959** | **2,261,041** | **-** | **-** | **-** | **-** | **-** | **-** | **2,635,000** | **-** |
| | | | | | | | | | | | |
| **Total Enterprise Funds** | | **1,053,862** | **2,466,138** | **-** | **-** | **-** | **-** | **-** | **65,212,500** | **68,732,500** | **-** |
| | | | | | | | | | | | |
| ***Total City*** | | **5,497,458** | **3,368,755** | **1,600,000** | **316,643** | **3,000,000** | **-** | **-** | **65,212,500** | **78,995,356** | **478,700** |

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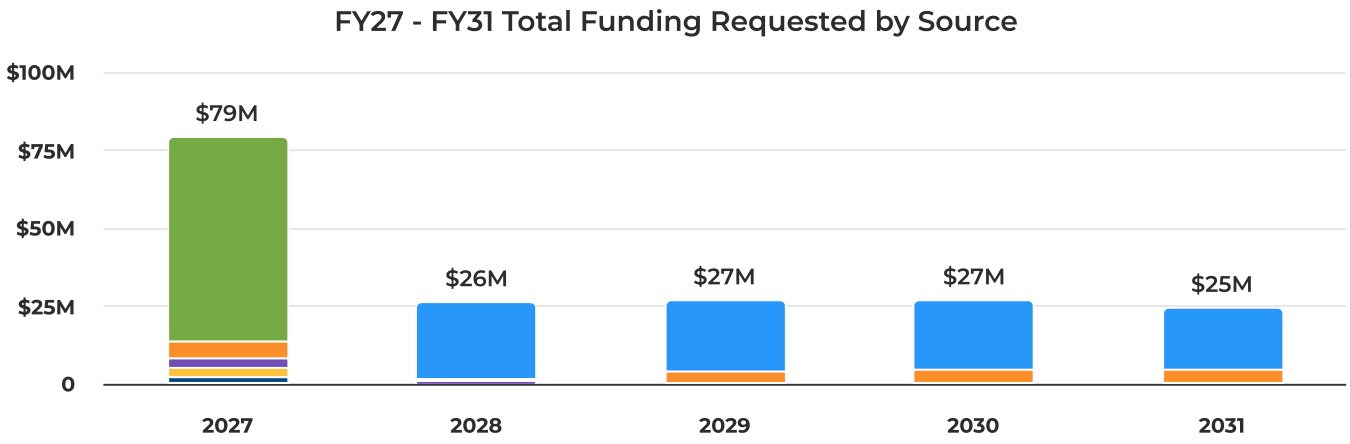
# Capital Improvement Five-Year Plan

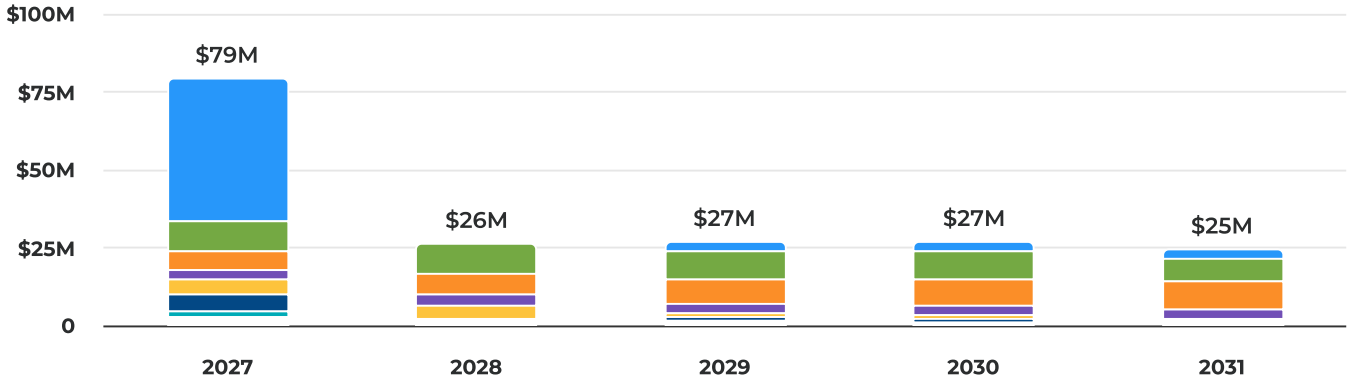
For the five-year period FY 2026-2027 through FY 2031-2032, $184,323,326 in capital improvement projects have been identified.




*Funding by Source Totals (all years)*

| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$91,243,700** | 49.50% |
| Borrowing | **$65,212,500** | 35.38% |
| Pay Go | **$17,236,618** | 9.35% |
| Fund Balance | **$5,713,865** | 3.10% |
| Discretionary/Penny Sales Tax | **$3,000,000** | 1.63% |
| Transfers From Other Funds | **$1,600,000** | 0.87% |
| Grant/SRF | **$316,643** | 0.17% |

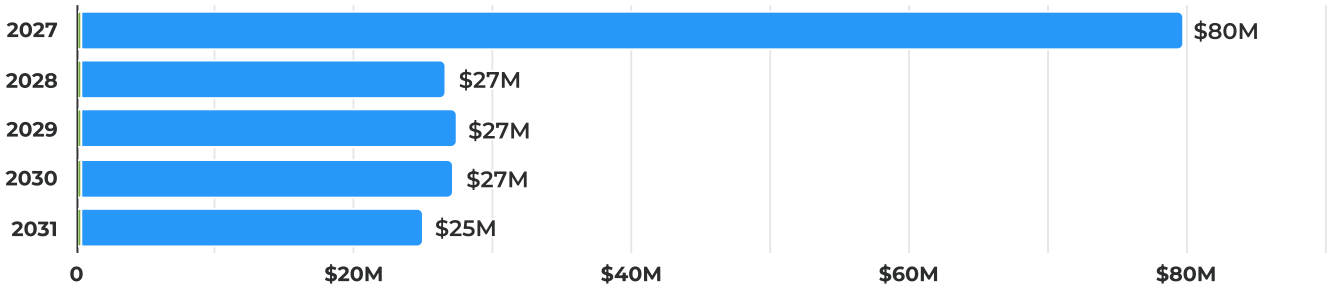
## FY27 - FY31 Total Funding Requested by Department




*Funding by Department Totals (all years)*

| | | |
|---|---|---|
| Transmission | **$56,136,098** | 30.46% |
| Water | **$43,520,000** | 23.61% |
| Street Maintenance | **$38,821,370** | 21.06% |
| Regional Sewer | **$15,085,000** | 8.18% |
| Sewer | **$12,700,000** | 6.89% |
| Stormwater | **$8,692,500** | 4.72% |
| Golf Course | **$3,145,110** | 1.71% |
| Refuse,Collection | **$2,375,000** | 1.29% |
| Garage Maintenance | **$1,630,062** | 0.88% |
| Recreation | **$860,000** | 0.47% |
| Administration | **$500,143** | 0.27% |
| Police | **$315,900** | 0.17% |
| Beach | **$269,143** | 0.15% |
| Fire | **$203,000** | 0.11% |
| Community Sustainability | **$70,000** | 0.04% |

## FY27 - FY31 Capital Cost Breakdown




*Capital Cost Totals (all years)*

| | | |
|---|---|---|
| Capital Costs | **$184,323,326** | 99.18% |
| Operational Costs | **$1,521,700** | 0.82% |

## Transmission

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| System Hardening and Reliability Program Funding Projects | $35,800,000 | $0 | $3,000,000 | $3,000,000 | $3,000,000 | **$44,800,000** |
| Grant Match Funds to Completion | $9,750,000 | $0 | $0 | $0 | $0 | **$9,750,000** |

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Line Workers Tools and Trucks | $0 | $324,135 | $340,342 | $350,552 | $361,069 | **$1,376,098** |
| Prefabricated building for Wire Storage | $150,000 | $0 | $0 | $0 | $0 | **$150,000** |
| Breaker Tester | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Transmission** | **$45,760,000** | **$324,135** | **$3,340,342** | **$3,350,552** | **$3,361,069** | **$56,136,098** |

## Water

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Water Treatment Plant Supply and Compliance | $6,840,000 | $5,200,000 | $4,750,000 | $4,750,000 | $4,000,000 | **$25,540,000** |
| Water Distribution Mains | $2,980,000 | $4,000,000 | $4,000,000 | $4,000,000 | $3,000,000 | **$17,980,000** |
| **Total Water** | **$9,820,000** | **$9,200,000** | **$8,750,000** | **$8,750,000** | **$7,000,000** | **$43,520,000** |

## Street Maintenance

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Roadway Infrastructure - Master Plan Projects | $6,000,000 | $7,000,000 | $8,000,000 | $8,500,000 | $9,000,000 | **$38,500,000** |
| Installation of Removable Bollards | $226,000 | $0 | $0 | $0 | $0 | **$226,000** |
| Installation of Rock Border - Bryant Park | $95,370 | $0 | $0 | $0 | $0 | **$95,370** |
| **Total Street Maintenance** | **$6,321,370** | **$7,000,000** | **$8,000,000** | **$8,500,000** | **$9,000,000** | **$38,821,370** |

## Regional Sewer

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Regional Sewer Pipe lining and Replacement Upgrades | $2,635,000 | $3,450,000 | $3,000,000 | $3,000,000 | $3,000,000 | **$15,085,000** |
| **Total Regional Sewer** | **$2,635,000** | **$3,450,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$15,085,000** |

## Sewer

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Local Sewer Collection System Improvements | $3,000,000 | $2,000,000 | $500,000 | $500,000 | $500,000 | **$6,500,000** |
| Local Sewer Pump Station Improvements | $2,000,000 | $2,000,000 | $1,000,000 | $500,000 | $500,000 | **$6,000,000** |
| New Camera Truck (Local Sewer Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| **Total Sewer** | **$5,200,000** | **$4,000,000** | **$1,500,000** | **$1,000,000** | **$1,000,000** | **$12,700,000** |

## Stormwater

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Stormwater Collection and Conveyance Project | $4,842,500 | $1,100,000 | $1,100,000 | $1,100,000 | $350,000 | **$8,492,500** |
| New Camera Truck (Stormwater Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| **Total Stormwater** | **$5,042,500** | **$1,100,000** | **$1,100,000** | **$1,100,000** | **$350,000** | **$8,692,500** |

## Golf Course

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Golf Course Irrigation System | $1,600,000 | $0 | $0 | $0 | $0 | **$1,600,000** |
| Golf Course Fairways | $0 | $0 | $500,000 | $0 | $0 | **$500,000** |
| Golf Course Greens | $500,000 | $0 | $0 | $0 | $0 | **$500,000** |
| Golf Course Tees | $0 | $0 | $0 | $300,000 | $0 | **$300,000** |
| Golf Course Clubhouse Roof Replacement | $0 | $245,110 | $0 | $0 | $0 | **$245,110** |
| **Total Golf Course** | **$2,100,000** | **$245,110** | **$500,000** | **$300,000** | **$0** | **$3,145,110** |

## Refuse,Collection

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Solid Waste Heavy Truck Replacement | $0 | $525,000 | $525,000 | $525,000 | $525,000 | **$2,100,000** |
| Additional Solid Waste Bulk Collection Truck | $275,000 | $0 | $0 | $0 | $0 | **$275,000** |
| **Total Refuse,Collection** | **$275,000** | **$525,000** | **$525,000** | **$525,000** | **$525,000** | **$2,375,000** |

## Garage Maintenance

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Vehicle Replacement Budget | $267,000 | $293,700 | $323,070 | $355,377 | $390,915 | **$1,630,062** |
| **Total Garage Maintenance** | **$267,000** | **$293,700** | **$323,070** | **$355,377** | **$390,915** | **$1,630,062** |

## Recreation

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Memorial Park Field Lighting Upgrades | $300,000 | $0 | $0 | $0 | $0 | **$300,000** |
| Memorial Park Multipurpose Field Resod | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| Howard Park Multipurpose Field Resod | $0 | $165,000 | $0 | $0 | $0 | **$165,000** |
| Sunset Ridge Park Multipurpose Field Resod | $135,000 | $0 | $0 | $0 | $0 | **$135,000** |
| Osborne Center HVAC Units (4) | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Recreation** | **$695,000** | **$165,000** | **$0** | **$0** | **$0** | **$860,000** |

## Administration

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Compass Building Roof, HVAC System & Parking Lot Improvements | $316,643 | $0 | $0 | $0 | $0 | **$316,643** |
| Citywide Facilities Masterplan | $115,000 | $0 | $0 | $0 | $0 | **$115,000** |
| Landscape Turf - Cultural Plaza | $68,500 | $0 | $0 | $0 | $0 | **$68,500** |
| **Total Administration** | **$500,143** | **$0** | **$0** | **$0** | **$0** | **$500,143** |

## Police

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Public Safety Complex Fencing | $315,900 | $0 | $0 | $0 | $0 | **$315,900** |
| **Total Police** | **$315,900** | **$0** | **$0** | **$0** | **$0** | **$315,900** |

## Beach

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Parking Meters | $101,843 | $0 | $0 | $0 | $0 | **$101,843** |
| Landscape Turf - Casino Courtyard | $94,300 | $0 | $0 | $0 | $0 | **$94,300** |
| Beach Stairs and Showers Remodel | $73,000 | $0 | $0 | $0 | $0 | **$73,000** |
| **Total Beach** | **$269,143** | **$0** | **$0** | **$0** | **$0** | **$269,143** |

## Fire

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Fire Station #2 Bathroom Remodels | $105,000 | $0 | $0 | $0 | $0 | **$105,000** |
| Fire Station #1 Bathroom Remodels | $98,000 | $0 | $0 | $0 | $0 | **$98,000** |
| **Total Fire** | **$203,000** | **$0** | **$0** | **$0** | **$0** | **$203,000** |

## Community Sustainability

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Code Compliance Vehicles and Service Expansion | $70,000 | $0 | $0 | $0 | $0 | **$70,000** |
| **Total Community Sustainability** | **$70,000** | **$0** | **$0** | **$0** | **$0** | **$70,000** |

## Grand Total

| | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| **Grand Total** | **$79,474,056** | **$26,302,945** | **$27,038,412** | **$26,880,929** | **$24,626,984** | **$184,323,326** |

# Five-Year Plan General Fund

| Project Title | FY 2027 Requested | FY 2028 Forecast | FY 2029 Forecast | FY 2030 Forecast | FY 2031 Forecast | Cumulative Requests |
|---|---|---|---|---|---|---|
| ***Governmental Funds*** | | | | | | |
| **General Fund** | | | | | | |
| **General Government (Administration)** | | | | | | |
| Citywide Facilities Masterplan | 115,000 | | | | | 115,000 |
| Compass Building Roof, HVAC System & Parking Lot Improvements | 316,643 | | | | | 316,643 |
| Landscape Turf - Cultural Plaza | 68,500 | | | | | 68,500 |
| **Total General Government (Administration)** | **500,143** | **-** | **-** | **-** | **-** | **500,143** |
| | | | | | | |
| **Community Sustainability** | | | | | | |
| Code Compliance Vehicles and Service Expansion | 70,000 | | | | | 70,000 |
| **Total Community Sustainability** | **70,000** | **-** | **-** | **-** | **-** | **70,000** |
| | | | | | | |
| **Police** | | | | | | |
| Public Safety Complex Fencing | 315,900 | | | | | 315,900 |
| **Total Police** | **315,900** | **-** | **-** | **-** | **-** | **315,900** |
| | | | | | | |
| **Fire** | | | | | | |
| Fire Station #1 Bathroom Remodels | 98,000 | | | | | 98,000 |
| Fire Station #2 Bathroom Remodels | 105,000 | | | | | 105,000 |
| **Total Fire** | **203,000** | **-** | **-** | **-** | **-** | **203,000** |
| | | | | | | |
| **Recreation** | | | | | | |
| Memorial Multipurpose Field Resod | 200,000 | | | | | 200,000 |
| Memorial Park Field Lighting Upgrades | 300,000 | | | | | 300,000 |
| Osborne Center HVAC Units (4) | 60,000 | | | | | 60,000 |
| Sunset Ridge Park Multipurpose Field Resod | 135,000 | | | | | 135,000 |
| Howard Park Multipurpose Field Resod | - | 165,000 | | | | 165,000 |
| **Total Recreation** | **695,000** | **165,000** | **-** | **-** | **-** | **860,000** |

# Five-Year Plan General Fund (contd.) & Governmental Funds

| Project Title | FY 2027 Requested | FY 2028 Forecast | FY 2029 Forecast | FY 2030 Forecast | FY 2031 Forecast | Cumulative Requests |
|---|---|---|---|---|---|---|
| **Street Maintenance** | | | | | | |
| Annual Roadway Infrastructure - Master Plan Projects | 6,000,000 | 7,000,000 | 8,000,000 | 8,500,000 | 9,000,000 | 38,500,000 |
| Installation of Removable Bollards | 226,000 | | | | | 226,000 |
| Installation of Rock Border - Bryant Park | 95,370 | | | | | 95,370 |
| **Total Street Maintenance** | **6,321,370** | **7,000,000** | **8,000,000** | **8,500,000** | **9,000,000** | **38,821,370** |
| | | | | | | |
| | | | | | | |
| **Total General Fund** | **8,105,413** | **7,165,000** | **8,000,000** | **8,500,000** | **9,000,000** | **40,770,413** |
| | | | | | | |
| **Beach Fund** | | | | | | |
| Beach Stairs and Showers Remodel | 73,000 | | | | | 73,000 |
| Landscape Turf - Casino Courtyard | 94,300 | | | | | 94,300 |
| Parking Meters | 101,843 | | | | | 101,843 |
| **Total Beach Fund** | **269,143** | **-** | **-** | **-** | **-** | **269,143** |
| | | | | | | |
| **Golf Fund** | | | | | | |
| Golf Course Irrigation System | 1,600,000 | | | | | 1,600,000 |
| Golf Course Clubhouse Roof Replacement | - | 245,110 | | | | 245,110 |
| Golf Course Fairways | - | | 500,000 | | | 500,000 |
| Golf Course Greens | 500,000 | | | | | 500,000 |
| Golf Course Tees | - | | | 300,000 | | 300,000 |
| **Total Golf Fund** | **2,100,000** | **245,110** | **500,000** | **300,000** | **-** | **3,145,110** |
| | | | | | | |
| **Garage Fleet Maintenance Fund (Garage Maintenance)** | | | | | | |
| Annual Vehicle Replacement Budget | 267,000 | 293,700 | 323,070 | 355,377 | 390,915 | 1,630,062 |
| **Total Garage Fund** | **267,000** | **293,700** | **323,070** | **355,377** | **390,915** | **1,630,062** |
| | | | | | | |
| | | | | | | |
| **Total Governmental Funds** | **10,741,556** | **7,703,810** | **8,823,070** | **9,155,377** | **9,390,915** | **45,814,728** |

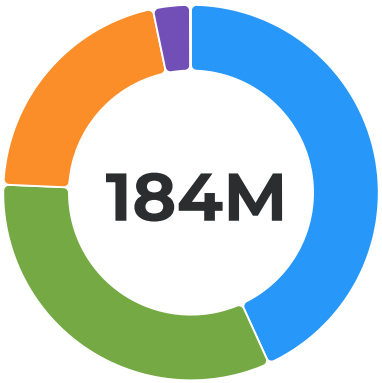
# Five-Year Plan Enterprise Funds

| Project Title | FY 2027 Requested | FY 2028 Forecast | FY 2029 Forecast | FY 2030 Forecast | FY 2031 Forecast | Cumulative Requests |
|---|---|---|---|---|---|---|
| ***Enterprise Funds*** | | | | | | |
| **Electric Fund (Transmission)** | | | | | | |
| Breaker Tester | 60,000 | | | | | 60,000 |
| Grant Match Funds to Completion | 9,750,000 | | | | | 9,750,000 |
| System Hardening and Reliability Program Funding Projects | 35,800,000 | | 3,000,000 | 3,000,000 | 3,000,000 | 44,800,000 |
| Prefabricated building for Wire Storage | 150,000 | | | | | 150,000 |
| Line Workers Tools and Trucks | | 324,135 | 340,342 | 350,552 | 361,069 | 1,376,098 |
| **Total Electric Fund** | **45,760,000** | **324,135** | **3,340,342** | **3,350,552** | **3,361,069** | **56,136,098** |
| | | | | | | |
| **Water Fund** | | | | | | |
| Water Distribution Mains | 2,980,000 | 4,000,000 | 4,000,000 | 4,000,000 | 3,000,000 | 17,980,000 |
| Water Treatment Plant Supply and Compliance | 6,840,000 | 5,200,000 | 4,750,000 | 4,750,000 | 4,000,000 | 25,540,000 |
| **Total Water Fund** | **9,820,000** | **9,200,000** | **8,750,000** | **8,750,000** | **7,000,000** | **43,520,000** |
| | | | | | | |
| **Local Sewer Fund** | | | | | | |
| Local Sewer Collection System Improvements | 3,000,000 | 2,000,000 | 500,000 | 500,000 | 500,000 | 6,500,000 |
| Local Sewer Pump Station Improvements | 2,000,000 | 2,000,000 | 1,000,000 | 500,000 | 500,000 | 6,000,000 |
| New Camera Truck (Local Sewer Share) | 200,000 | | | | | 200,000 |
| **Total Local Sewer Fund** | **5,200,000** | **4,000,000** | **1,500,000** | **1,000,000** | **1,000,000** | **12,700,000** |
| | | | | | | |
| **Stormwater Fund** | | | | | | |
| Memorial Multipurpose Field Artificial Turf | 4,842,500 | 1,100,000 | 1,100,000 | 1,100,000 | 350,000 | 8,492,500 |
| New Camera Truck (Stormwater Share) | 200,000 | | | | | 200,000 |
| **Total Stormwater Fund** | **5,042,500** | **1,100,000** | **1,100,000** | **1,100,000** | **350,000** | **8,692,500** |
| | | | | | | |
| **Sanitation Fund (Refuse/Collection)** | | | | | | |
| Additional Solid Waste Bulk Collection Truck | 275,000 | | | | | 275,000 |
| Solid Waste Heavy Truck Replacement | | 525,000 | 525,000 | 525,000 | 525,000 | 2,100,000 |
| **Total Sanitation Fund** | **275,000** | **525,000** | **525,000** | **525,000** | **525,000** | **2,375,000** |

| Project Title | FY 2027 Requested | FY 2028 Forecast | FY 2029 Forecast | FY 2030 Forecast | FY 2031 Forecast | Cumulative Requests |
|---|---|---|---|---|---|---|
| **Regional Sewer Fund** | | | | | | |
| Regional Sewer Pipe lining and Replacement Upgrades | 2,635,000 | 3,450,000 | 3,000,000 | 3,000,000 | 3,000,000 | 15,085,000 |
| **Total Regional Sewer Fund** | **2,635,000** | **3,450,000** | **3,000,000** | **3,000,000** | **3,000,000** | **15,085,000** |
| | | | | | | |
| | | | | | | |
| **Total Enterprise Funds** | **68,732,500** | **18,599,135** | **18,215,342** | **17,725,552** | **15,236,069** | **138,508,598** |
| | | | | | | |
| ***Total City*** | **79,474,056** | **26,302,945** | **27,038,412** | **26,880,929** | **24,626,984** | **184,323,326** |
| | | | | | | |

# Capital Improvement Plan - Project Types

### FY27 - FY31 Capital Costs By Project Type




| | | |
|---|---|---|
| Water and Sewer | **$79,597,500** | 43.18% |
| Building and Facilities | **$59,891,453** | 32.49% |
| Roadways | **$38,821,370** | 21.06% |
| Vehicles and Wheeled Equipment | **$5,851,160** | 3.17% |
| Other Equipment | **$161,843** | 0.09% |

## Water and Sewer

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Water Treatment Plant Supply and Compliance | $6,840,000 | $5,200,000 | $4,750,000 | $4,750,000 | $4,000,000 | **$25,540,000** |
| Water Distribution Mains | $2,980,000 | $4,000,000 | $4,000,000 | $4,000,000 | $3,000,000 | **$17,980,000** |
| Regional Sewer Pipe lining and Replacement Upgrades | $2,635,000 | $3,450,000 | $3,000,000 | $3,000,000 | $3,000,000 | **$15,085,000** |
| Stormwater Collection and Conveyance Project | $4,842,500 | $1,100,000 | $1,100,000 | $1,100,000 | $350,000 | **$8,492,500** |
| Local Sewer Collection System Improvements | $3,000,000 | $2,000,000 | $500,000 | $500,000 | $500,000 | **$6,500,000** |
| Local Sewer Pump Station Improvements | $2,000,000 | $2,000,000 | $1,000,000 | $500,000 | $500,000 | **$6,000,000** |
| **Total Water and Sewer** | **$22,297,500** | **$17,750,000** | **$14,350,000** | **$13,850,000** | **$11,350,000** | **$79,597,500** |

## Building and Facilities

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| System Hardening and Reliability Program Funding Projects | $35,800,000 | $0 | $3,000,000 | $3,000,000 | $3,000,000 | **$44,800,000** |
| Grant Match Funds to Completion | $9,750,000 | $0 | $0 | $0 | $0 | **$9,750,000** |
| Golf Course Irrigation System | $1,600,000 | $0 | $0 | $0 | $0 | **$1,600,000** |
| Golf Course Fairways | $0 | $0 | $500,000 | $0 | $0 | **$500,000** |
| Golf Course Greens | $500,000 | $0 | $0 | $0 | $0 | **$500,000** |
| Compass Building Roof, HVAC System & Parking Lot Improvements | $316,643 | $0 | $0 | $0 | $0 | **$316,643** |

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Public Safety Complex Fencing | $315,900 | $0 | $0 | $0 | $0 | **$315,900** |
| Golf Course Tees | $0 | $0 | $0 | $300,000 | $0 | **$300,000** |
| Memorial Park Field Lighting Upgrades | $300,000 | $0 | $0 | $0 | $0 | **$300,000** |
| Golf Course Clubhouse Roof Replacement | $0 | $245,110 | $0 | $0 | $0 | **$245,110** |
| Memorial Park Multipurpose Field Resod | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| Howard Park Multipurpose Field Resod | $0 | $165,000 | $0 | $0 | $0 | **$165,000** |
| Prefabricated building for Wire Storage | $150,000 | $0 | $0 | $0 | $0 | **$150,000** |
| Sunset Ridge Park Multipurpose Field Resod | $135,000 | $0 | $0 | $0 | $0 | **$135,000** |
| Citywide Facilities Masterplan | $115,000 | $0 | $0 | $0 | $0 | **$115,000** |
| Fire Station #2 Bathroom Remodels | $105,000 | $0 | $0 | $0 | $0 | **$105,000** |
| Fire Station #1 Bathroom Remodels | $98,000 | $0 | $0 | $0 | $0 | **$98,000** |
| Landscape Turf - Casino Courtyard | $94,300 | $0 | $0 | $0 | $0 | **$94,300** |
| Beach Stairs and Showers Remodel | $73,000 | $0 | $0 | $0 | $0 | **$73,000** |
| Landscape Turf - Cultural Plaza | $68,500 | $0 | $0 | $0 | $0 | **$68,500** |
| Osborne Center HVAC Units (4) | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Building and Facilities** | **$49,681,343** | **$410,110** | **$3,500,000** | **$3,300,000** | **$3,000,000** | **$59,891,453** |

## Roadways

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Roadway Infrastructure - Master Plan Projects | $6,000,000 | $7,000,000 | $8,000,000 | $8,500,000 | $9,000,000 | **$38,500,000** |
| Installation of Removable Bollards | $226,000 | $0 | $0 | $0 | $0 | **$226,000** |
| Installation of Rock Border - Bryant Park | $95,370 | $0 | $0 | $0 | $0 | **$95,370** |
| **Total Roadways** | **$6,321,370** | **$7,000,000** | **$8,000,000** | **$8,500,000** | **$9,000,000** | **$38,821,370** |

## Vehicles and Wheeled Equipment

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Solid Waste Heavy Truck Replacement | $0 | $525,000 | $525,000 | $525,000 | $525,000 | **$2,100,000** |
| Annual Vehicle Replacement Budget | $267,000 | $293,700 | $323,070 | $355,377 | $390,915 | **$1,630,062** |
| Line Workers Tools and Trucks | $0 | $324,135 | $340,342 | $350,552 | $361,069 | **$1,376,098** |
| Additional Solid Waste Bulk Collection Truck | $275,000 | $0 | $0 | $0 | $0 | **$275,000** |
| New Camera Truck (Local Sewer Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| New Camera Truck (Stormwater Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| Code Compliance Vehicles and Service Expansion | $70,000 | $0 | $0 | $0 | $0 | **$70,000** |
| **Total Vehicles and Wheeled Equipment** | **$1,012,000** | **$1,142,835** | **$1,188,412** | **$1,230,929** | **$1,276,984** | **$5,851,160** |

## Other Equipment

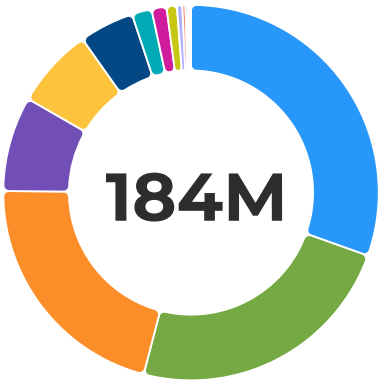
| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Parking Meters | $101,843 | $0 | $0 | $0 | $0 | **$101,843** |
| Breaker Tester | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Other Equipment** | **$161,843** | **$0** | **$0** | **$0** | **$0** | **$161,843** |

## Grand Total

| | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| **Grand Total** | **$79,474,056** | **$26,302,945** | **$27,038,412** | **$26,880,929** | **$24,626,984** | **$184,323,326** |

# Capital Improvement Plan - Departments

### FY27 - FY31 Capital Costs by Department




| | | |
|---|---|---|
| Transmission | **$56,136,098** | 30.46% |
| Water | **$43,520,000** | 23.61% |
| Street Maintenance | **$38,821,370** | 21.06% |
| Regional Sewer | **$15,085,000** | 8.18% |
| Sewer | **$12,700,000** | 6.89% |
| Stormwater | **$8,692,500** | 4.72% |
| Golf Course | **$3,145,110** | 1.71% |
| Refuse,Collection | **$2,375,000** | 1.29% |
| Garage Maintenance | **$1,630,062** | 0.88% |
| Recreation | **$860,000** | 0.47% |
| Administration | **$500,143** | 0.27% |
| Police | **$315,900** | 0.17% |
| Beach | **$269,143** | 0.15% |
| Fire | **$203,000** | 0.11% |
| Community Sustainability | **$70,000** | 0.04% |

## Transmission

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| System Hardening and Reliability Program Funding Projects | $35,800,000 | $0 | $3,000,000 | $3,000,000 | $3,000,000 | **$44,800,000** |
| Grant Match Funds to Completion | $9,750,000 | $0 | $0 | $0 | $0 | **$9,750,000** |
| Line Workers Tools and Trucks | $0 | $324,135 | $340,342 | $350,552 | $361,069 | **$1,376,098** |
| Prefabricated building for Wire Storage | $150,000 | $0 | $0 | $0 | $0 | **$150,000** |
| Breaker Tester | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Transmission** | **$45,760,000** | **$324,135** | **$3,340,342** | **$3,350,552** | **$3,361,069** | **$56,136,098** |

## Water

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Water Treatment Plant Supply and Compliance | $6,840,000 | $5,200,000 | $4,750,000 | $4,750,000 | $4,000,000 | **$25,540,000** |
| Water Distribution Mains | $2,980,000 | $4,000,000 | $4,000,000 | $4,000,000 | $3,000,000 | **$17,980,000** |
| **Total Water** | **$9,820,000** | **$9,200,000** | **$8,750,000** | **$8,750,000** | **$7,000,000** | **$43,520,000** |

## Street Maintenance

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Roadway Infrastructure - Master Plan Projects | $6,000,000 | $7,000,000 | $8,000,000 | $8,500,000 | $9,000,000 | **$38,500,000** |
| Installation of Removable Bollards | $226,000 | $0 | $0 | $0 | $0 | **$226,000** |
| Installation of Rock Border - Bryant Park | $95,370 | $0 | $0 | $0 | $0 | **$95,370** |
| **Total Street Maintenance** | **$6,321,370** | **$7,000,000** | **$8,000,000** | **$8,500,000** | **$9,000,000** | **$38,821,370** |

## Regional Sewer

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Regional Sewer Pipe lining and Replacement Upgrades | $2,635,000 | $3,450,000 | $3,000,000 | $3,000,000 | $3,000,000 | **$15,085,000** |
| **Total Regional Sewer** | **$2,635,000** | **$3,450,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$15,085,000** |

## Sewer

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Local Sewer Collection System Improvements | $3,000,000 | $2,000,000 | $500,000 | $500,000 | $500,000 | **$6,500,000** |
| Local Sewer Pump Station Improvements | $2,000,000 | $2,000,000 | $1,000,000 | $500,000 | $500,000 | **$6,000,000** |
| New Camera Truck (Local Sewer Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| **Total Sewer** | **$5,200,000** | **$4,000,000** | **$1,500,000** | **$1,000,000** | **$1,000,000** | **$12,700,000** |

## Stormwater

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Stormwater Collection and Conveyance Project | $4,842,500 | $1,100,000 | $1,100,000 | $1,100,000 | $350,000 | **$8,492,500** |
| New Camera Truck (Stormwater Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| **Total Stormwater** | **$5,042,500** | **$1,100,000** | **$1,100,000** | **$1,100,000** | **$350,000** | **$8,692,500** |

## Golf Course

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Golf Course Irrigation System | $1,600,000 | $0 | $0 | $0 | $0 | **$1,600,000** |
| Golf Course Fairways | $0 | $0 | $500,000 | $0 | $0 | **$500,000** |
| Golf Course Greens | $500,000 | $0 | $0 | $0 | $0 | **$500,000** |
| Golf Course Tees | $0 | $0 | $0 | $300,000 | $0 | **$300,000** |
| Golf Course Clubhouse Roof Replacement | $0 | $245,110 | $0 | $0 | $0 | **$245,110** |
| **Total Golf Course** | **$2,100,000** | **$245,110** | **$500,000** | **$300,000** | **$0** | **$3,145,110** |

## Refuse,Collection

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Solid Waste Heavy Truck Replacement | $0 | $525,000 | $525,000 | $525,000 | $525,000 | **$2,100,000** |
| Additional Solid Waste Bulk Collection Truck | $275,000 | $0 | $0 | $0 | $0 | **$275,000** |

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| **Total Refuse,Collection** | **$275,000** | **$525,000** | **$525,000** | **$525,000** | **$525,000** | **$2,375,000** |

## Garage Maintenance

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Vehicle Replacement Budget | $267,000 | $293,700 | $323,070 | $355,377 | $390,915 | **$1,630,062** |
| **Total Garage Maintenance** | **$267,000** | **$293,700** | **$323,070** | **$355,377** | **$390,915** | **$1,630,062** |

## Recreation

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Memorial Park Field Lighting Upgrades | $300,000 | $0 | $0 | $0 | $0 | **$300,000** |
| Memorial Park Multipurpose Field Resod | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| Howard Park Multipurpose Field Resod | $0 | $165,000 | $0 | $0 | $0 | **$165,000** |
| Sunset Ridge Park Multipurpose Field Resod | $135,000 | $0 | $0 | $0 | $0 | **$135,000** |
| Osborne Center HVAC Units (4) | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Recreation** | **$695,000** | **$165,000** | **$0** | **$0** | **$0** | **$860,000** |

## Administration

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Compass Building Roof, HVAC System & Parking Lot Improvements | $316,643 | $0 | $0 | $0 | $0 | **$316,643** |
| Citywide Facilities Masterplan | $115,000 | $0 | $0 | $0 | $0 | **$115,000** |
| Landscape Turf - Cultural Plaza | $68,500 | $0 | $0 | $0 | $0 | **$68,500** |
| **Total Administration** | **$500,143** | **$0** | **$0** | **$0** | **$0** | **$500,143** |

## Police

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Public Safety Complex Fencing | $315,900 | $0 | $0 | $0 | $0 | **$315,900** |
| **Total Police** | **$315,900** | **$0** | **$0** | **$0** | **$0** | **$315,900** |

## Beach

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Parking Meters | $101,843 | $0 | $0 | $0 | $0 | **$101,843** |
| Landscape Turf - Casino Courtyard | $94,300 | $0 | $0 | $0 | $0 | **$94,300** |
| Beach Stairs and Showers Remodel | $73,000 | $0 | $0 | $0 | $0 | **$73,000** |
| **Total Beach** | **$269,143** | **$0** | **$0** | **$0** | **$0** | **$269,143** |

## Fire

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Fire Station #2 Bathroom Remodels | $105,000 | $0 | $0 | $0 | $0 | **$105,000** |

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Fire Station #1 Bathroom Remodels | $98,000 | $0 | $0 | $0 | $0 | **$98,000** |
| **Total Fire** | **$203,000** | **$0** | **$0** | **$0** | **$0** | **$203,000** |

## Community Sustainability

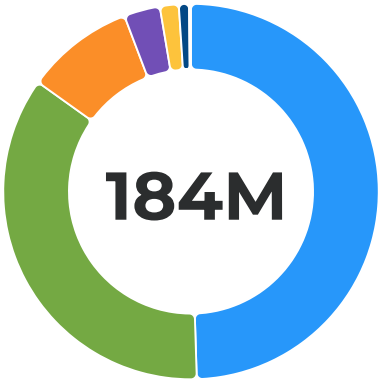
| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Code Compliance Vehicles and Service Expansion | $70,000 | $0 | $0 | $0 | $0 | **$70,000** |
| **Total Community Sustainability** | **$70,000** | **$0** | **$0** | **$0** | **$0** | **$70,000** |

## Grand Total

| | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| **Grand Total** | **$79,474,056** | **$26,302,945** | **$27,038,412** | **$26,880,929** | **$24,626,984** | **$184,323,326** |

# Capital Improvement Plan - Funding Source

### FY27 - FY31 Expenditures by Funding Source




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$91,243,700** | 49.50% |
| Borrowing | **$65,212,500** | 35.38% |
| Pay Go | **$17,236,618** | 9.35% |
| Fund Balance | **$5,713,865** | 3.10% |
| Discretionary/Penny Sales Tax | **$3,000,000** | 1.63% |
| Transfers From Other Funds | **$1,600,000** | 0.87% |
| Grant/SRF | **$316,643** | 0.17% |

## Funding Not Identified or Not Approved

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Roadway Infrastructure - Master Plan Projects | $0 | $7,000,000 | $8,000,000 | $8,500,000 | $9,000,000 | **$32,500,000** |
| Water Treatment Plant Supply and Compliance | $0 | $5,200,000 | $4,750,000 | $4,750,000 | $4,000,000 | **$18,700,000** |
| Water Distribution Mains | $0 | $4,000,000 | $4,000,000 | $4,000,000 | $3,000,000 | **$15,000,000** |
| Regional Sewer Pipe lining and Replacement Upgrades | $0 | $3,450,000 | $3,000,000 | $3,000,000 | $3,000,000 | **$12,450,000** |
| Local Sewer Pump Station Improvements | $0 | $2,000,000 | $1,000,000 | $500,000 | $500,000 | **$4,000,000** |
| Stormwater Collection and Conveyance Project | $0 | $1,100,000 | $1,100,000 | $1,100,000 | $350,000 | **$3,650,000** |
| Local Sewer Collection System Improvements | $0 | $2,000,000 | $500,000 | $500,000 | $500,000 | **$3,500,000** |
| Golf Course Fairways | $0 | $0 | $500,000 | $0 | $0 | **$500,000** |
| Public Safety Complex Fencing | $315,900 | $0 | $0 | $0 | $0 | **$315,900** |
| Golf Course Tees | $0 | $0 | $0 | $300,000 | $0 | **$300,000** |
| Howard Park Multipurpose Field Resod | $0 | $165,000 | $0 | $0 | $0 | **$165,000** |
| Landscape Turf - Casino Courtyard | $94,300 | $0 | $0 | $0 | $0 | **$94,300** |
| Landscape Turf - Cultural Plaza | $68,500 | $0 | $0 | $0 | $0 | **$68,500** |

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| **Total Funding Not Identified or Not Approved** | **$478,700** | **$24,915,000** | **$22,850,000** | **$22,650,000** | **$20,350,000** | **$91,243,700** |

## Borrowing

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| System Hardening and Reliability Program Funding Projects | $35,800,000 | $0 | $0 | $0 | $0 | **$35,800,000** |
| Grant Match Funds to Completion | $9,750,000 | $0 | $0 | $0 | $0 | **$9,750,000** |
| Water Treatment Plant Supply and Compliance | $6,840,000 | $0 | $0 | $0 | $0 | **$6,840,000** |
| Stormwater Collection and Conveyance Project | $4,842,500 | $0 | $0 | $0 | $0 | **$4,842,500** |
| Local Sewer Collection System Improvements | $3,000,000 | $0 | $0 | $0 | $0 | **$3,000,000** |
| Water Distribution Mains | $2,980,000 | $0 | $0 | $0 | $0 | **$2,980,000** |
| Local Sewer Pump Station Improvements | $2,000,000 | $0 | $0 | $0 | $0 | **$2,000,000** |
| **Total Borrowing** | **$65,212,500** | **$0** | **$0** | **$0** | **$0** | **$65,212,500** |

## Pay Go

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| System Hardening and Reliability Program Funding Projects | $0 | $0 | $3,000,000 | $3,000,000 | $3,000,000 | **$9,000,000** |
| Annual Roadway Infrastructure - Master Plan Projects | $3,000,000 | $0 | $0 | $0 | $0 | **$3,000,000** |
| Annual Vehicle Replacement Budget | $267,000 | $293,700 | $323,070 | $355,377 | $390,915 | **$1,630,062** |
| Line Workers Tools and Trucks | $0 | $324,135 | $340,342 | $350,552 | $361,069 | **$1,376,098** |
| Regional Sewer Pipe lining and Replacement Upgrades | $373,959 | $0 | $0 | $0 | $0 | **$373,959** |
| Installation of Removable Bollards | $226,000 | $0 | $0 | $0 | $0 | **$226,000** |
| New Camera Truck (Local Sewer Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| New Camera Truck (Stormwater Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| Memorial Park Multipurpose Field Resod | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| Prefabricated building for Wire Storage | $150,000 | $0 | $0 | $0 | $0 | **$150,000** |
| Sunset Ridge Park Multipurpose Field Resod | $135,000 | $0 | $0 | $0 | $0 | **$135,000** |
| Citywide Facilities Masterplan | $115,000 | $0 | $0 | $0 | $0 | **$115,000** |
| Fire Station #2 Bathroom Remodels | $105,000 | $0 | $0 | $0 | $0 | **$105,000** |
| Fire Station #1 Bathroom Remodels | $98,000 | $0 | $0 | $0 | $0 | **$98,000** |

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Installation of Rock Border - Bryant Park | $95,370 | $0 | $0 | $0 | $0 | **$95,370** |
| Memorial Park Field Lighting Upgrades | $72,226 | $0 | $0 | $0 | $0 | **$72,226** |
| Code Compliance Vehicles and Service Expansion | $70,000 | $0 | $0 | $0 | $0 | **$70,000** |
| Additional Solid Waste Bulk Collection Truck | $69,903 | $0 | $0 | $0 | $0 | **$69,903** |
| Breaker Tester | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| Osborne Center HVAC Units (4) | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Pay Go** | **$5,497,458** | **$617,835** | **$3,663,412** | **$3,705,929** | **$3,751,984** | **$17,236,618** |

## Fund Balance

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Regional Sewer Pipe lining and Replacement Upgrades | $2,261,041 | $0 | $0 | $0 | $0 | **$2,261,041** |
| Solid Waste Heavy Truck Replacement | $0 | $525,000 | $525,000 | $525,000 | $525,000 | **$2,100,000** |
| Golf Course Greens | $500,000 | $0 | $0 | $0 | $0 | **$500,000** |
| Golf Course Clubhouse Roof Replacement | $0 | $245,110 | $0 | $0 | $0 | **$245,110** |
| Memorial Park Field Lighting Upgrades | $227,774 | $0 | $0 | $0 | $0 | **$227,774** |
| Additional Solid Waste Bulk Collection Truck | $205,097 | $0 | $0 | $0 | $0 | **$205,097** |
| Parking Meters | $101,843 | $0 | $0 | $0 | $0 | **$101,843** |
| Beach Stairs and Showers Remodel | $73,000 | $0 | $0 | $0 | $0 | **$73,000** |
| **Total Fund Balance** | **$3,368,755** | **$770,110** | **$525,000** | **$525,000** | **$525,000** | **$5,713,865** |

## Discretionary/Penny Sales Tax

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Roadway Infrastructure - Master Plan Projects | $3,000,000 | $0 | $0 | $0 | $0 | **$3,000,000** |
| **Total Discretionary/Penny Sales Tax** | **$3,000,000** | **$0** | **$0** | **$0** | **$0** | **$3,000,000** |

## Transfers From Other Funds

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Golf Course Irrigation System | $1,600,000 | $0 | $0 | $0 | $0 | **$1,600,000** |
| **Total Transfers From Other Funds** | **$1,600,000** | **$0** | **$0** | **$0** | **$0** | **$1,600,000** |

## Grant/SRF

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Compass Building Roof, HVAC System & Parking Lot Improvements | $316,643 | $0 | $0 | $0 | $0 | **$316,643** |
| **Total Grant/SRF** | **$316,643** | **$0** | **$0** | **$0** | **$0** | **$316,643** |

## Grand Total

| | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| **Grand Total** | $79,474,056 | $26,302,945 | $27,038,412 | $26,880,929 | $24,626,984 | $184,323,326 |

# CIP Scorecard Color Scale

Projects are color-coded based on the overall Scorecard Total to assist readers in quickly identifying relative project priority levels.

| Score Range | Color | Priority Level |
|---|---|---|
| 10 and Above | Dark Green | Highest Priority |
| 7 – 9 | Light Green | High Priority |
| 4 – 6 | Yellow | Moderate Priority |
| 1 – 3 | Light Orange | Lower Priority |

The color scale is intended to provide a visual reference tool and should be considered together with departmental needs, operational requirements, funding availability, and strategic priorities.

# FY2027 CAPITAL IMPROVEMENT PROGRAM SCORECARD

## GENERAL FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| Citywide Facilities Masterplan | Building and Facilities | 3 | 3 | 2 | 3 | 11 | $115,000 |
| Compass Building Roof, HVAC System & Parking Lot Improvements | Building and Facilities | 1 | 3 | 1 | 3 | 8 | $316,643 |
| Landscape Turf - Cultural Plaza | Building and Facilities | 1 | 2 | 2 | 1 | 6 | $68,500 |
| **TOTAL ADMINISTRATION** | | | | | | | **$500,143** |
| Code Compliance Vehicles and Service Expansion | Vehicles and Wheeled Equipment | 3 | 3 | 1 | 2 | 9 | $70,000 |
| **TOTAL COMMUNITY SUSTAINABILITY** | | | | | | | **$70,000** |
| Fire Station #2 Bathroom Remodels | Building and Facilities | 2 | 1 | 1 | 2 | 6 | $105,000 |
| Fire Station #1 Bathroom Remodels | Building and Facilities | 0 | 1 | 1 | 2 | 4 | $98,000 |
| **TOTAL FIRE** | | | | | | | **$203,000** |
| Public Safety Complex Fencing | Building and Facilities | 3 | 2 | 2 | 2 | 9 | $315,900 |
| **TOTAL POLICE** | | | | | | | **$315,900** |
| Memorial Multipurpose Field Resod | Building and Facilities | 2 | 3 | 2 | 1 | 8 | $200,000 |
| Osborne Center HVAC Units (4) | Building and Facilities | 3 | 3 | 1 | 1 | 8 | $60,000 |
| Sunset Ridge Park Multipurpose Field Resod | Building and Facilities | 1 | 2 | 1 | 1 | 5 | $135,000 |
| Memorial Park Field Lighting Upgrades | Building and Facilities | 1 | 2 | 1 | 1 | 5 | $300,000 |
| Howard Park Multipurpose Field Resod | Building and Facilities | 1 | 2 | 1 | 1 | 5 | |
| **TOTAL RECREATION** | | | | | | | **$695,000** |
| Installation of Removable Bollards | Roadways | 3 | 3 | 1 | 3 | 10 | $226,000 |
| Annual Roadway Infrastructure - Master Plan Projects | Roadways | 3 | 3 | 1 | 2 | 9 | $6,000,000 |
| Installation of Rock Border - Bryant Park | Roadways | 3 | 3 | 0 | 1 | 7 | $95,370 |
| **TOTAL STREET MAINTENANCE** | | | | | | | **$6,321,370** |
| **TOTAL GENERAL FUND** | | | | | | | **$8,105,413** |

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| Beach Stairs and Showers Remodel | Building and Facilities | 3 | 3 | 2 | 3 | 11 | $73,000 |
| Landscape Turf - Casino Courtyard | Building and Facilities | 1 | 2 | 2 | 1 | 6 | $94,300 |
| Parking Meters | Other Equipment | 1 | 2 | 1 | 1 | 5 | $101,843 |
| **TOTAL BEACH FUND** | | | | | | | **$269,143** |

## GOLF FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| Golf Course Irrigation System | Building and Facilities | 1 | 3 | 3 | 1 | 8 | $1,600,000 |
| Golf Course Greens | Building and Facilities | 1 | 2 | 1 | 1 | 5 | $500,000 |
| Golf Course Clubhouse Roof Replacement | Building and Facilities | 1 | 2 | 1 | 1 | 5 | |
| Golf Course Fairways | Building and Facilities | 1 | 2 | 1 | 1 | 5 | |
| Golf Course Tees | Building and Facilities | 1 | 2 | 1 | 1 | 5 | |
| **TOTAL GOLF FUND** | | | | | | | **$2,100,000** |

## GARAGE FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| Annual Vehicle Replacement Budget | Vehicles and Wheeled Equipment | 3 | 0 | 0 | 3 | 6 | $267,000 |
| **TOTAL GARAGE FUND** | | | | | | | **$267,000** |

## ELECTRIC FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| System Hardening and Reliability Program Funding Projects | Building and Facilities | 3 | 3 | 1 | 1 | 8 | $35,800,000 |
| Breaker Tester | Other Equipment | 2 | 2 | 1 | 3 | 8 | $60,000 |
| Grant Match Funds to Completion | Building and Facilities | 3 | 2 | 1 | 1 | 7 | $9,750,000 |
| Prefabricated building for Wire Storage | Building and Facilities | 2 | 2 | 1 | 1 | 6 | $150,000 |
| Line Workers Tools and Trucks | Vehicles and Wheeled Equipment | 2 | 2 | 1 | 1 | 6 | $0 |
| **TOTAL ELECTRIC FUND** | | | | | | | **$45,760,000** |

## WATER FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| Water Treatment Plant Supply and Compliance | Water and Sewer | 3 | 3 | 3 | 3 | 12 | $6,840,000 |
| Water Distribution Mains | Water and Sewer | 2 | 2 | 2 | 2 | 8 | $2,980,000 |
| **TOTAL WATER FUND** | | | | | | | **$9,820,000** |

## LOCAL SEWER FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| Local Sewer Pump Station Improvements | Water and Sewer | 2 | 2 | 2 | 2 | 8 | $2,000,000 |
| Local Sewer Collection System Improvements | Water and Sewer | 2 | 2 | 2 | 2 | 8 | $3,000,000 |
| New Camera Truck (Local Sewer Share) | Vehicles and Wheeled Equipment | 2 | 2 | 2 | 2 | 8 | $200,000 |
| **TOTAL LOCAL SEWER FUND** | | | | | | | **$5,200,000** |

## STORMWATER FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| New Camera Truck (Stormwater Share) | Vehicles and Wheeled Equipment | 2 | 2 | 2 | 2 | 8 | $200,000 |
| Stormwater Collection and Conveyance Project | Water and Sewer | 2 | 2 | 2 | 2 | 8 | $4,842,500 |
| **TOTAL STORMWATER FUND** | | | | | | | **$5,042,500** |

## SANITATION FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| Additional Solid Waste Bulk Collection Truck | Vehicles and Wheeled Equipment | 2 | 3 | 2 | 1 | 8 | $275,000 |
| Solid Waste Heavy Truck Replacement | Vehicles and Wheeled Equipment | 2 | 1 | 2 | 2 | 7 | $0 |
| **TOTAL SANITATION FUND** | | | | | | | **$275,000** |

## REGIONAL SEWER FUND

| Request Title | Request Type | Public Safety | Community Need | Environmental Impact | Legal Impact | Scorecard Total | FY2027 Capital Costs |
|---|---|---|---|---|---|---|---|
| Regional Sewer Pipe lining and Replacement Upgrades | Water and Sewer | 3 | 3 | 3 | 3 | 12 | $2,635,000 |
| **TOTAL REGIONAL SEWER FUND** | | | | | | | **$2,635,000** |

# Capital Projects

## Capital Projects

| Project Name | Years | Departments | Type | Total |
|---|---|---|---|---|
| System Hardening and Reliability Program Funding Projects | 2027 - 2031 | Transmission | Building and Facilities | $44,800,000 |
| Annual Roadway Infrastructure - Master Plan Projects | 2027 - 2031 | Street Maintenance | Roadways | $38,500,000 |
| Water Treatment Plant Supply and Compliance | 2027 - 2031 | Water | Water and Sewer | $25,540,000 |
| Water Distribution Mains | 2027 - 2031 | Water | Water and Sewer | $17,980,000 |
| Regional Sewer Pipe lining and Replacement Upgrades | 2027 - 2031 | Regional Sewer | Water and Sewer | $15,085,000 |
| Grant Match Funds to Completion | 2027 | Transmission | Building and Facilities | $9,750,000 |
| Stormwater Collection and Conveyance Project | 2027 - 2031 | Stormwater | Water and Sewer | $8,492,500 |
| Local Sewer Collection System Improvements | 2027 - 2031 | Sewer | Water and Sewer | $6,500,000 |
| Local Sewer Pump Station Improvements | 2027 - 2031 | Sewer | Water and Sewer | $6,000,000 |
| Solid Waste Heavy Truck Replacement | 2028 - 2031 | Refuse,Collection | Vehicles and Wheeled Equipment | $2,100,000 |
| Annual Vehicle Replacement Budget | 2027 - 2031 | Garage Maintenance | Vehicles and Wheeled Equipment | $1,630,062 |
| Golf Course Irrigation System | 2027 | Golf Course | Building and Facilities | $1,600,000 |
| Line Workers Tools and Trucks | 2028 - 2031 | Transmission | Vehicles and Wheeled Equipment | $1,376,098 |
| Golf Course Fairways | 2029 | Golf Course | Building and Facilities | $500,000 |
| Golf Course Greens | 2027 | Golf Course | Building and Facilities | $500,000 |
| Compass Building Roof, HVAC System & Parking Lot Improvements | 2027 | Administration | Building and Facilities | $316,643 |
| Public Safety Complex Fencing | 2027 | Police | Building and Facilities | $315,900 |
| Golf Course Tees | 2030 | Golf Course | Building and Facilities | $300,000 |
| Memorial Park Field Lighting Upgrades | 2027 | Recreation | Building and Facilities | $300,000 |
| Additional Solid Waste Bulk Collection Truck | 2027 | Refuse,Collection | Vehicles and Wheeled Equipment | $275,000 |
| Golf Course Clubhouse Roof Replacement | 2028 | Golf Course | Building and Facilities | $245,110 |
| Installation of Removable Bollards | 2027 | Street Maintenance | Roadways | $226,000 |
| New Camera Truck (Local Sewer Share) | 2027 | Sewer | Vehicles and Wheeled Equipment | $200,000 |
| New Camera Truck (Stormwater Share) | 2027 | Stormwater | Vehicles and Wheeled Equipment | $200,000 |
| Memorial Park Multipurpose Field Resod | 2027 | Recreation | Building and Facilities | $200,000 |

| Project Name | Years | Departments | Type | Total |
|---|---|---|---|---|
| Howard Park Multipurpose Field Resod | 2028 | Recreation | Building and Facilities | $165,000 |
| Prefabricated building for Wire Storage | 2027 | Transmission | Building and Facilities | $150,000 |
| Sunset Ridge Park Multipurpose Field Resod | 2027 | Recreation | Building and Facilities | $135,000 |
| Citywide Facilities Masterplan | 2027 | Administration | Building and Facilities | $115,000 |
| Fire Station #2 Bathroom Remodels | 2027 | Fire | Building and Facilities | $105,000 |
| Parking Meters | 2027 | Beach | Other Equipment | $101,843 |
| Fire Station #1 Bathroom Remodels | 2027 | Fire | Building and Facilities | $98,000 |
| Installation of Rock Border - Bryant Park | 2027 | Street Maintenance | Roadways | $95,370 |
| Landscape Turf - Casino Courtyard | 2027 | Beach | Building and Facilities | $94,300 |
| Beach Stairs and Showers Remodel | 2027 | Beach | Building and Facilities | $73,000 |
| Code Compliance Vehicles and Service Expansion | 2027 | Community Sustainability | Vehicles and Wheeled Equipment | $70,000 |
| Landscape Turf - Cultural Plaza | 2027 | Administration | Building and Facilities | $68,500 |
| Breaker Tester | 2027 | Transmission | Other Equipment | $60,000 |
| Osborne Center HVAC Units (4) | 2027 | Recreation | Building and Facilities | $60,000 |

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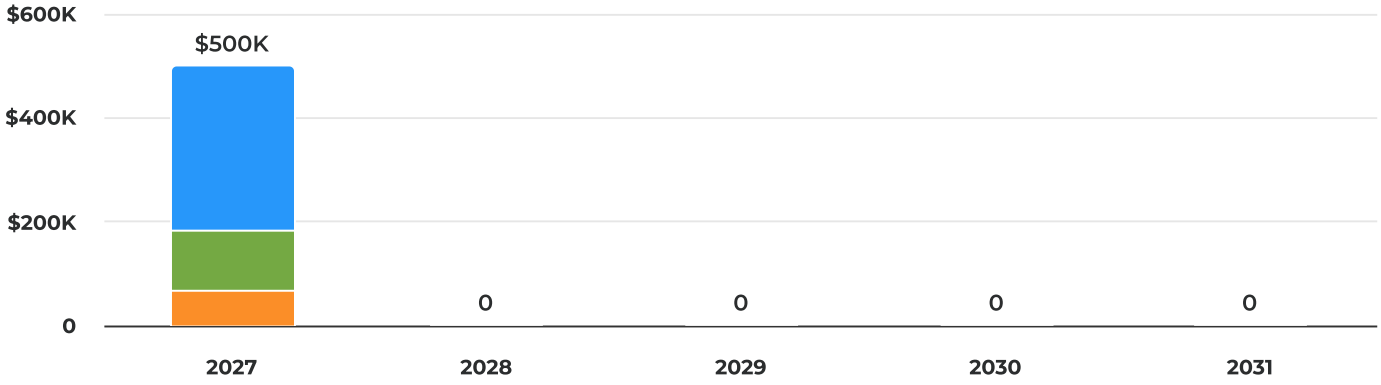
# Administration

## FY27 - FY31 Administration Projects




| | | |
|---|---|---|
| Compass Building Roof, HVAC System & Parking Lot Improvements | **$316,643** | 63.31% |
| Citywide Facilities Masterplan | **$115,000** | 22.99% |
| Landscape Turf - Cultural Plaza | **$68,500** | 13.70% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Compass Building Roof, HVAC System & Parking Lot Improvements | $316,643 | $0 | $0 | $0 | $0 | **$316,643** |
| Citywide Facilities Masterplan | $115,000 | $0 | $0 | $0 | $0 | **$115,000** |
| Landscape Turf - Cultural Plaza | $68,500 | $0 | $0 | $0 | $0 | **$68,500** |
| **Total Summary of Requests** | **$500,143** | **$0** | **$0** | **$0** | **$0** | **$500,143** |

# Citywide Facilities Masterplan

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Administration |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |

## Project Location

## Description

Development of a comprehensive citywide facilities masterplan to assess existing municipal buildings, identify deficiencies and prioritize capital improvements. The plan will evaluate building conditions, space utilization, lifecycle costs, and future growth needs to support strategic decision making and budgeting.

## Images

isometric-city-industrial-area-composition-poster-residential-district-elements-streets-production-facilities-73270248.jpg

## Details

**Type of Project:** Refurbishment

## Supplemental Attachments

FY27 CIP - Citywide Facilities Masterplan CIP.pdf

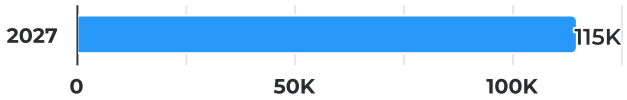
## Capital Cost

FY2027 Budget
**$115K**

Total Budget (all years)
**$115K**

Project Total
**$115K**

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Planning | $115,000 | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Planning | $115,000 | 100.00% |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Planning | $115,000 |
| **Total** | **$115,000** |

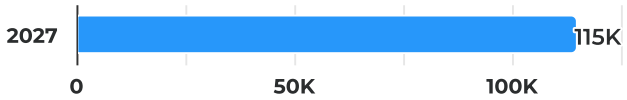
## Funding Sources

FY2027 Budget
**$115K**

Total Budget (all years)
**$115K**

Project Total
**$115K**

### FY2027 - FY2027 Funding Sources Breakdown




| | | |
|---|---|---|
| Pay Go | $115,000 | 100.00% |

### Funding Sources for Budgeted Years

| | | |
|---|---|---|
| Pay Go | $115,000 | 100.00% |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | $115,000 |
| **Total** | $115,000 |

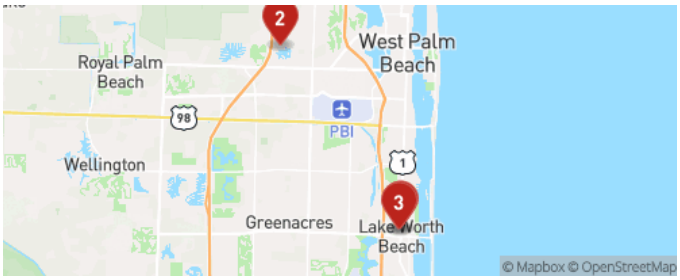
# Compass Building Roof, HVAC System & Parking Lot Improvements

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Administration |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |

## Project Location

201 Dixie Highway




## Description

This project consists of capital improvements to the Compass Building, including:
- Replacement of the existing roof system
- Replacement of the chiller
- Replacement of the air handlers
- Associated ductwork improvements
- Parking lot lighting and pavement replacement

These improvements will correct critical building system deficiencies, improve energy efficiency, enhance facility functionality, and extend the useful life of the structure.

Grant funding provided through the Community Development Block Grant (CDBG) Program.

## Images

Compass - AC Chiller.jpg

## Details

**Type of Project:** Replacement

## Supplemental Attachments

Estimate of Repairs

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$317K** | **$317K** | **$317K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Repairs/Improvements | $316,643 |
| **Total** | $316,643 |

## Funding Sources

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$317K** | **$317K** | **$317K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Grant/SRF | $316,643 |
| **Total** | $316,643 |

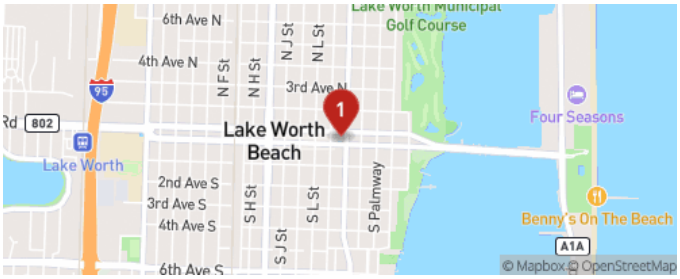
# Landscape Turf - Cultural Plaza

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Administration |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |

## Project Location

414 Lake Avenue




## Description

In an effort to provide a consistently manicured appearance and eliminate the ongoing maintenance and costly irrigation expense, a transition from natural grass to landscape turf is proposed. Foot traffic and frequent drought conditions sometimes lead to less than desirable appearance and require an increase in maintenance activity.

This action is sometimes utilized to gain credit on LEED projects under the Outdoor Water Use Reduction credit.

## Images

Turf.png

## Details

**Type of Project:** Refurbishment

## Supplemental Attachments

FY27 CIP - Cultural Plaza Turf.pdf

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$68.5K** | **$68.5K** | **$68.5K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Repairs/Improvements | $67,000 |
| Planning | $1,500 |
| **Total** | $68,500 |

## Funding Sources

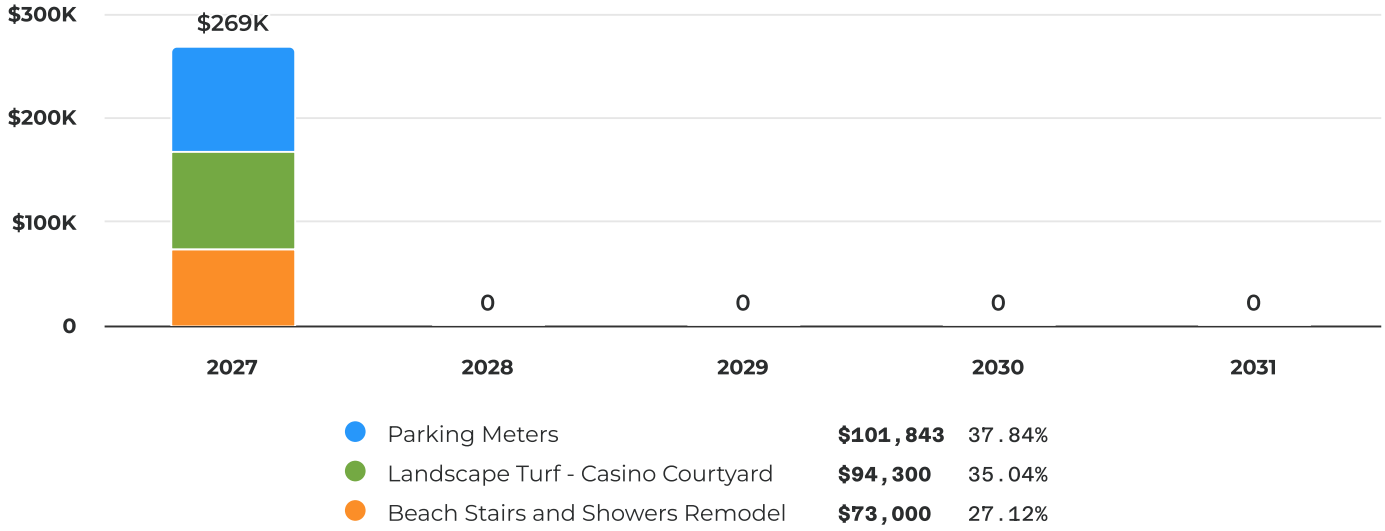
| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$68.5K** | **$68.5K** | **$68.5K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Funding Not Identified or Not Approved | $68,500 |
| **Total** | $68,500 |

# Beach

## FY27 - FY31 Beach Projects




## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Parking Meters | $101,843 | $0 | $0 | $0 | $0 | **$101,843** |
| Landscape Turf - Casino Courtyard | $94,300 | $0 | $0 | $0 | $0 | **$94,300** |
| Beach Stairs and Showers Remodel | $73,000 | $0 | $0 | $0 | $0 | **$73,000** |
| **Total Summary of Requests** | **$269,143** | **$0** | **$0** | **$0** | **$0** | **$269,143** |

# Beach Stairs and Showers Remodel

## Overview

| | |
|---|---|
| **Request Owner** | Stuart Sword, Assistant Director of Leisure Services |
| **Department** | Beach |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 03. Beach Fund |
| **Estimated Start Date** | 10/5/2026 |
| **Estimated Completion Date** | 12/4/2026 |

## Project Location

## Description

There are six beach entrances and six showers adjacent to each entrance and heavy use has strained existing showers and stairs. The shower will be push plate with auto shut-off capabilities. The stairs vary in height and length and will require engineering rendering due to public use and ADA compliance requirements for structure.

## Images

North of Pier Beach Entrance

## Details

**Type of Project:** Refurbishment

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$73K** | **$73K** | **$73K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Repairs/Improvements | $73,000 |
| **Total** | **$73,000** |

## Funding Sources

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$73K** | **$73K** | **$73K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Fund Balance | $73,000 |
| **Total** | **$73,000** |

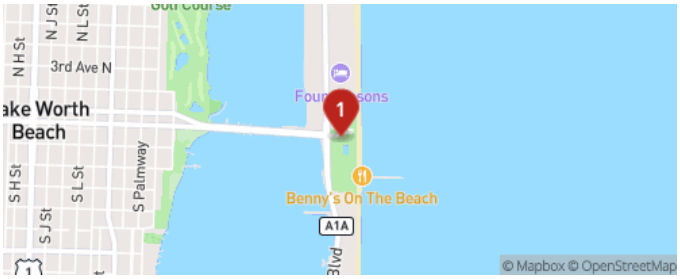
# Landscape Turf - Casino Courtyard

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Beach |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 03. Beach Fund |

## Project Location

10 South Ocean Boulevard




## Description

In an effort to provide a consistently manicured appearance and eliminate the ongoing maintenance and costly irrigation expense, a transition from natural grass to landscape turf is proposed. Foot traffic and frequent drought conditions sometimes lead to less than desirable appearance and require an increase in maintenance activity.

This action is sometimes utilized to gain credit on LEED projects under the Outdoor Water Use Reduction credit.

## Images

Turf.png

## Details

**Type of Project:** Refurbishment

## Supplemental Attachments

FY27 CIP - Casino Courtyard Turf.pdf

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$94.3K** | **$94.3K** | **$94.3K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Repairs/Improvements | $92,200 |
| Planning | $2,100 |
| **Total** | **$94,300** |

## Funding Sources

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$94.3K** | **$94.3K** | **$94.3K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Funding Not Identified or Not Approved | $94,300 |
| **Total** | **$94,300** |

# Parking Meters

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Beach |
| **Type** | Capital Equipment |
| **Project Type** | Other Equipment |
| **Funds** | 03. Beach Fund |

## Description

The request is to purchase (and replace) 15 meters at the beach parking lot, which will upgrade the parking meter system to support flexible pricing, including seasonal, holiday, and operational rate adjustments.

Currently, the City has 24 parking meters:  17 at the beach (2 at the Old Bridge Lot and 15 at the beach), 1 at the boat ramp and 6 at the Bohemian Garage.  We have about 2 years remaining on the meters' life cycle and the Bohemian meters have ~6 years remaining.

**This project will result in recurring annual operating costs of approximately $10,800 for secure gateway/wireless data service. Approval of this CIP request includes approval of the associated operating budget supplemental necessary to fund these recurring operating costs.**

## Images

IPS Meter

## Details

**New Purchase or Replacement:** Replacement

## Supplemental Attachments

IPS Quote

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$102K** | **$102K** | **$102K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Equipment | **$93,750** |
| Other | **$5,843** |
| Installation | **$2,250** |
| **Total** | **$101,843** |

## Funding Sources

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$102K** | **$102K** | **$102K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Fund Balance | **$101,843** |
| **Total** | **$101,843** |

## Operational Costs

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$10.8K** | **$54K** | **$54K** |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Utilities | $10,800 | $10,800 | $10,800 | $10,800 | $10,800 | **$54,000** |
| **Total** | **$10,800** | **$10,800** | **$10,800** | **$10,800** | **$10,800** | **$54,000** |

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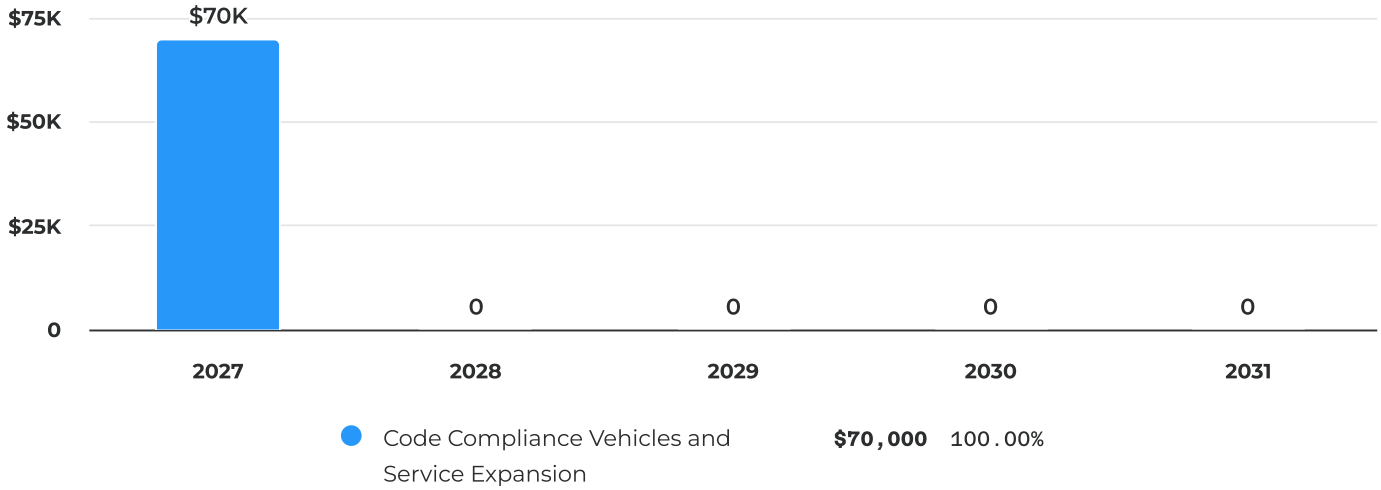
# Community Sustainability

## FY27 - FY31 Community Sustainability Projects




## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Code Compliance Vehicles and Service Expansion | $70,000 | $0 | $0 | $0 | $0 | **$70,000** |
| **Total Summary of Requests** | **$70,000** | **$0** | **$0** | **$0** | **$0** | **$70,000** |

# Code Compliance Vehicles and Service Expansion

## Overview

| | |
|---|---|
| **Request Owner** | Alicia Wilson, Budget Office Manager • Community Sustainability |
| **Department** | Community Sustainability |
| **Type** | Capital Equipment |
| **Project Type** | Vehicles and Wheeled Equipment |
| **Funds** | 01. General Fund |

## Description

This project funds the purchase of two additional Code Compliance vehicles and the addition of two Code Compliance Officer positions to expand dedicated evening and weekend code enforcement services. The additional personnel and vehicles will improve response times to resident complaints, increase proactive enforcement efforts, strengthen coordination during special events and high-activity periods, and enhance the City's ability to address quality-of-life issues including noise complaints, illegal commercial activity, property maintenance violations, illegal parking, and repeat nuisance violations occurring outside of normal business hours.

**This project will result in recurring FY2027 personnel and operational costs necessary to support the expanded service. The associated five-year Operational Costs are presented below by category and include Salaries (employee compensation), Benefits (employee benefits), Vehicle Operations & Maintenance (fuel, garage charges, and vehicle maintenance), Technology & Equipment (computers, phones, furniture and related equipment), and Operating Expenses (training, uniforms, office supplies, printing, memberships, postage, and other operating costs). Approval of this CIP request includes approval of the associated personnel and operating budget supplementals necessary to implement and support the project.**

## Images

Code Compliance Vehicle

## Details

**New Purchase or Replacement:** New

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

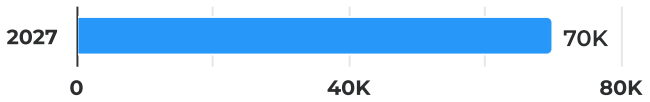
## Capital Cost

FY2027 Budget
**$70K**

Total Budget (all years)
**$70K**

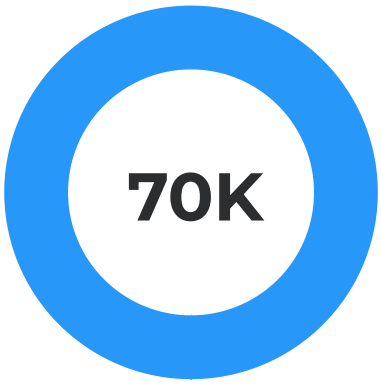
Project Total
**$70K**

### FY2027 - FY2027 Capital Cost Breakdown




Vehicle Cost **$70,000** 100.00%

### Capital Cost for Budgeted Years




Vehicle Cost **$70,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Vehicle Cost | **$70,000** |
| **Total** | **$70,000** |

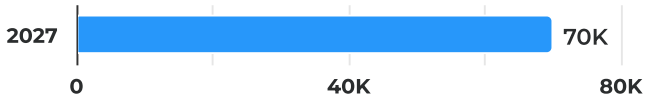
## Funding Sources

FY2027 Budget
**$70K**

Total Budget (all years)
**$70K**

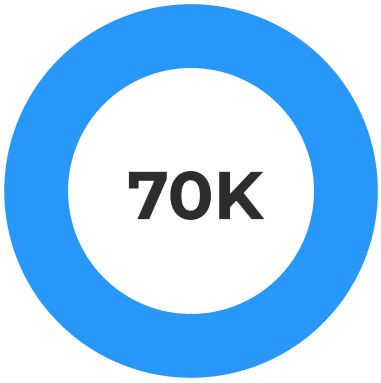
Project Total
**$70K**

### FY2027 - FY2027 Funding Sources Breakdown




Pay Go **$70,000** 100.00%

### Funding Sources for Budgeted Years




Pay Go **$70,000** 100.00%

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | **$70,000** |
| **Total** | **$70,000** |

## Operational Costs

FY2027 Budget
**$209K**

Total Budget (all years)
**$1.01M**

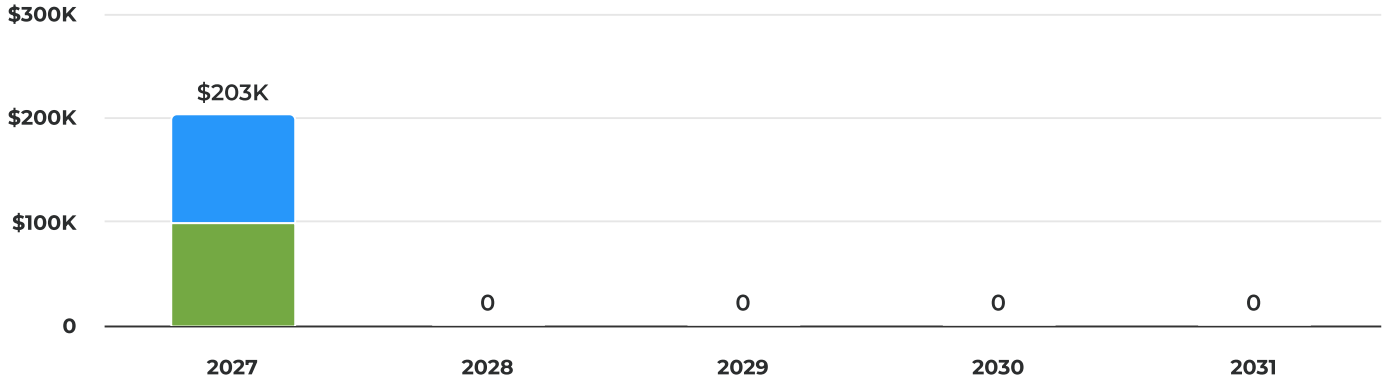
Project Total
**$1.01M**

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Salaries | $121,761 | $121,761 | $121,761 | $121,761 | $121,761 | **$608,805** |
| Benefits | $57,800 | $57,800 | $57,800 | $57,800 | $57,800 | **$289,000** |
| Vehicle Operations & Maintenance | $16,406 | $16,406 | $16,406 | $16,406 | $16,406 | **$82,030** |
| Operating Expenses | $4,750 | $4,750 | $4,750 | $4,750 | $4,750 | **$23,750** |
| Technology & Equipment | $8,500 | $0 | $0 | $0 | $0 | **$8,500** |
| **Total** | **$209,217** | **$200,717** | **$200,717** | **$200,717** | **$200,717** | **$1,012,085** |

# Fire

## FY27 - FY31 Fire Projects




| | | |
|---|---|---|
| Fire Station #2 Bathroom Remodels | **$105,000** | 51.72% |
| Fire Station #1 Bathroom Remodels | **$98,000** | 48.28% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Fire Station #2 Bathroom Remodels | $105,000 | $0 | $0 | $0 | $0 | **$105,000** |
| Fire Station #1 Bathroom Remodels | $98,000 | $0 | $0 | $0 | $0 | **$98,000** |
| **Total Summary of Requests** | **$203,000** | **$0** | **$0** | **$0** | **$0** | **$203,000** |

# Fire Station #1 Bathroom Remodels

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Fire |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |
| **Estimated Start Date** | 10/1/2026 |
| **Estimated Completion Date** | 01/31/2027 |

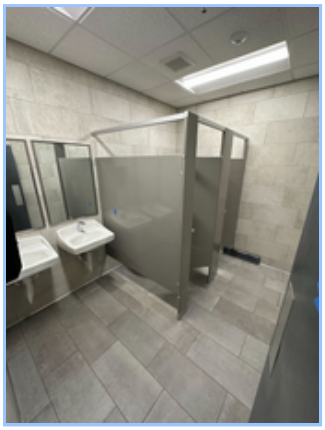
## Project Location

1020 Lucerne Avenue

## Description

Fire station #1 bathroom remodels including tile work, partitions/dividers, new sinks, showers, and related plumbing fixtures for three large bathrooms and four shower areas.

## Images



Firestation Bathroom Remodel.jpg

## Details

**Type of Project:** Refurbishment

## Supplemental Attachments

FY27 CIP - Fire Station 1 - Bathroom Remodels.pdf

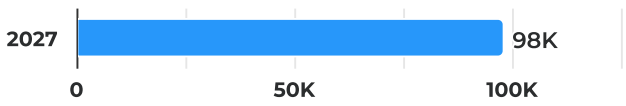
## Capital Cost

FY2027 Budget
**$98K**

Total Budget (all years)
**$98K**

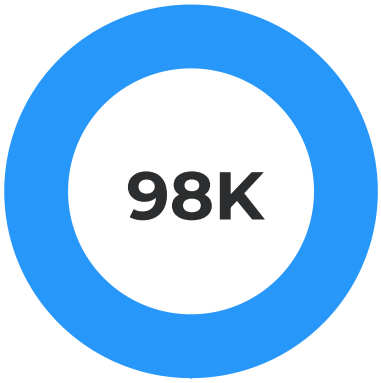
Project Total
**$98K**

### FY2027 - FY2027 Capital Cost Breakdown




Repairs/Improvements **$98,000** 100.00%

### Capital Cost for Budgeted Years




Repairs/Improvements **$98,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Repairs/Improvements | **$98,000** |
| **Total** | **$98,000** |

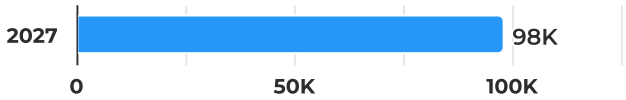
## Funding Sources

FY2027 Budget
**$98K**

Total Budget (all years)
**$98K**

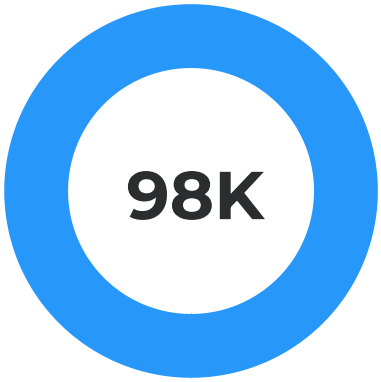
Project Total
**$98K**

### FY2027 - FY2027 Funding Sources Breakdown




| | | |
|---|---|---|
| Pay Go | **$98,000** | 100.00% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Pay Go | **$98,000** | 100.00% |

### Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Pay Go | **$98,000** |
| **Total** | **$98,000** |

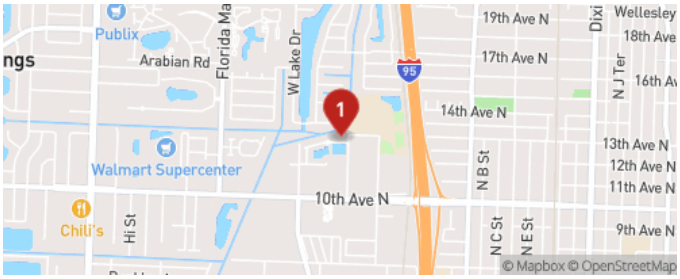
# Fire Station #2 Bathroom Remodels

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Fire |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |
| **Estimated Start Date** | 12/1/2026 |
| **Estimated Completion Date** | 02/26/2027 |

## Project Location

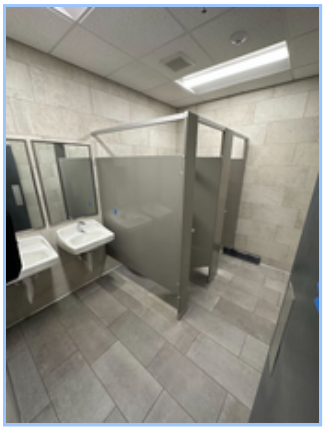
1229 North Detroit Street




## Description

Fire station bathroom remodels including tile work, partitions/dividers, new sinks, showers, and related plumbing fixtures for 4 bathrooms and 2 shower areas.

## Images



Firestation Bathroom Remodel.jpg

## Details

**Type of Project:** Refurbishment

## Supplemental Attachments

FY27 CIP - Fire Station 2 - Bathroom Remodels.pdf

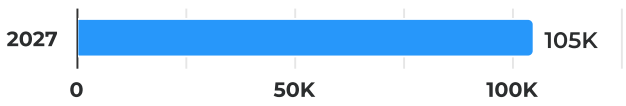
## Capital Cost

FY2027 Budget
**$105K**

Total Budget (all years)
**$105K**

Project Total
**$105K**

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Repairs/Improvements | **$105,000** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Repairs/Improvements | **$105,000** | 100.00% |

### Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Repairs/Improvements | **$105,000** |
| **Total** | **$105,000** |

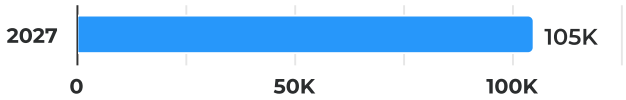
## Funding Sources

FY2027 Budget
**$105K**

Total Budget (all years)
**$105K**

Project Total
**$105K**

### FY2027 - FY2027 Funding Sources Breakdown




| | | |
|---|---|---|
| Pay Go | **$105,000** | 100.00% |

### Funding Sources for Budgeted Years

| | | |
|---|---|---|
| Pay Go | **$105,000** | 100.00% |

### Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Pay Go | **$105,000** |
| **Total** | **$105,000** |

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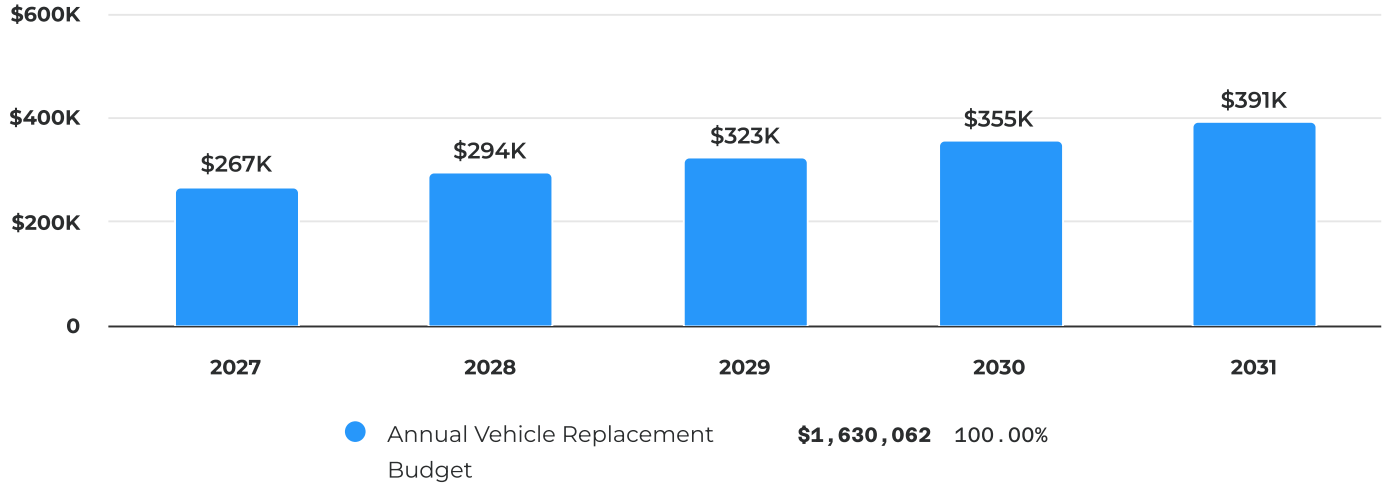
# Garage Maintenance

## FY27 - FY31 Garage Maintenance Projects




## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Vehicle Replacement Budget | $267,000 | $293,700 | $323,070 | $355,377 | $390,915 | **$1,630,062** |
| **Total Summary of Requests** | **$267,000** | **$293,700** | **$323,070** | **$355,377** | **$390,915** | **$1,630,062** |

# Annual Vehicle Replacement Budget

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Garage Maintenance |
| **Type** | Capital Equipment |
| **Project Type** | Vehicles and Wheeled Equipment |
| **Funds** | 05. Garage Fund |

## Description

The vehicle replacement schedule details the replacement of City Fleet that are beyond useful life and in need of replacement.

## Images

White Fleet.jpg

## Details

**New Purchase or Replacement:** New

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

## Supplemental Attachments

FY27 CIP - Annual Vehicle Replacement.pdf

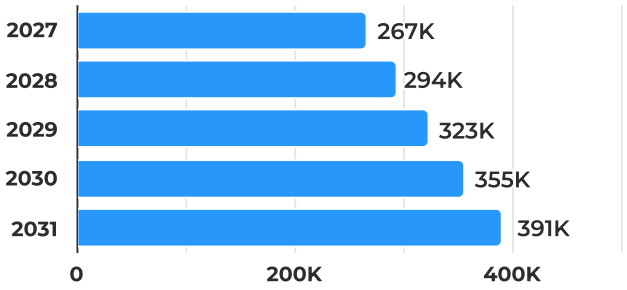
## Capital Cost

FY2027 Budget
**$267K**

Total Budget (all years)
**$1.63M**

Project Total
**$1.63M**

### FY2027 - FY2031 Capital Cost Breakdown




Vehicle Cost **$1,630,062** 100.00%

### Capital Cost for Budgeted Years

Vehicle Cost **$1,630,062** 100.00%

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Vehicle Cost | $267,000 | $293,700 | $323,070 | $355,377 | $390,915 | **$1,630,062** |
| **Total** | **$267,000** | **$293,700** | **$323,070** | **$355,377** | **$390,915** | **$1,630,062** |

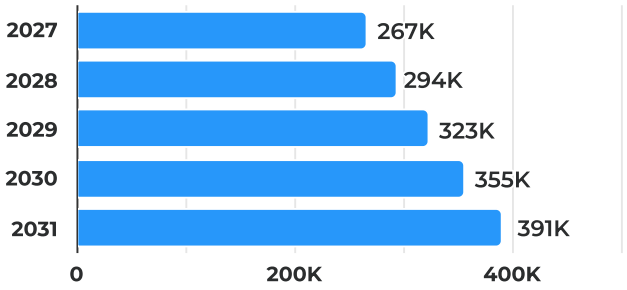
## Funding Sources

FY2027 Budget
**$267K**

Total Budget (all years)
**$1.63M**

Project Total
**$1.63M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Pay Go | **$1,630,062** | 100.00% |

### Funding Sources for Budgeted Years

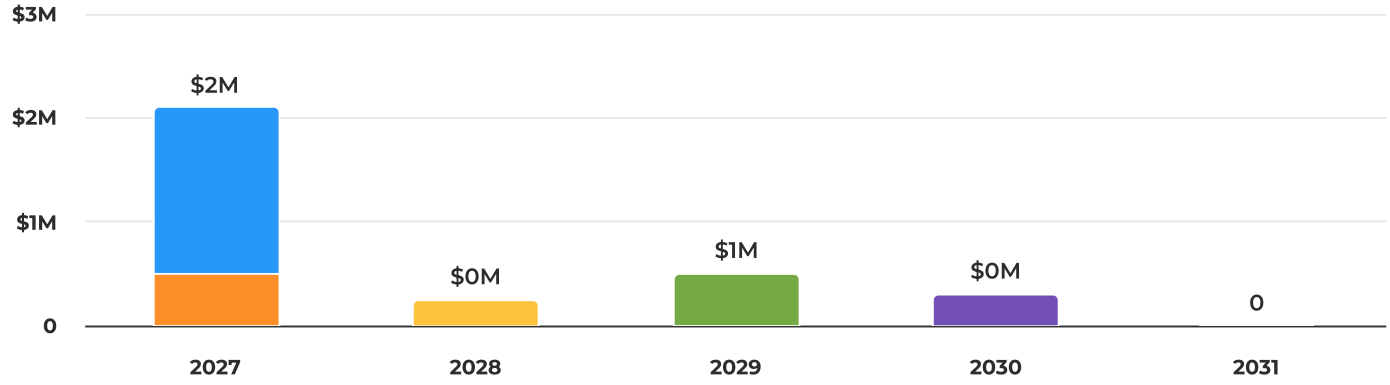
| | | |
|---|---|---|
| Pay Go | **$1,630,062** | 100.00% |

## Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Pay Go | $267,000 | $293,700 | $323,070 | $355,377 | $390,915 | **$1,630,062** |
| **Total** | **$267,000** | **$293,700** | **$323,070** | **$355,377** | **$390,915** | **$1,630,062** |

# Golf Course

## FY27 - FY31 Golf Course Projects




| | | |
|---|---|---|
| Golf Course Irrigation System | **$1,600,000** | 50.87% |
| Golf Course Fairways | **$500,000** | 15.90% |
| Golf Course Greens | **$500,000** | 15.90% |
| Golf Course Tees | **$300,000** | 9.54% |
| Golf Course Clubhouse Roof Replacement | **$245,110** | 7.79% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Golf Course Irrigation System | $1,600,000 | $0 | $0 | $0 | $0 | **$1,600,000** |
| Golf Course Fairways | $0 | $0 | $500,000 | $0 | $0 | **$500,000** |
| Golf Course Greens | $500,000 | $0 | $0 | $0 | $0 | **$500,000** |
| Golf Course Tees | $0 | $0 | $0 | $300,000 | $0 | **$300,000** |
| Golf Course Clubhouse Roof Replacement | $0 | $245,110 | $0 | $0 | $0 | **$245,110** |
| **Total Summary of Requests** | **$2,100,000** | **$245,110** | **$500,000** | **$300,000** | **$0** | **$3,145,110** |

# Golf Course Clubhouse Roof Replacement

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Golf Course |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 04. Golf Fund |
| **Estimated Start Date** | 04/1/2027 |
| **Estimated Completion Date** | 05/30/2027 |

## Project Location

## Description

This project would rank priority #3 of all the golf course CIPs. The golf course clubhouse facility houses not only the pro shop and golf operations, but also the restaurant. The building was constructed in 2001 and the roof has had leak repairs in many locations and is beyond its useful life.

An inspection was performed by a roofing consultant and replacement of the roof was recommended. The life expectancy of the new roof is 30 years. This project could begin anytime in 2027 or 2028. An updated quote is attached, with pricing details as follows:

| | |
|---|---|
| 1.5" Mechanical Seam Panel Roof (more secure in the wind) | $229,850 |
| Gutters | $14,310 |
| Attic Fan | $950.00 |
| TOTAL | $245,110 |

## Images

Roof 1.jpg

Roof 3.jpg

## Supplemental Attachments

Molsbee Roofing Proposal

## Capital Cost

FY2027 Budget
**$0**

Total Budget (all years)
**$245K**

Project Total
**$245K**

### FY2028 - FY2028 Capital Cost Breakdown

Repairs/Improvements **$245,110** 100.00%

### Capital Cost for Budgeted Years

Repairs/Improvements **$245,110** 100.00%

## Detailed Breakdown

| Category | FY2028 *Requested* |
|---|---|
| Repairs/Improvements | **$245,110** |
| **Total** | **$245,110** |

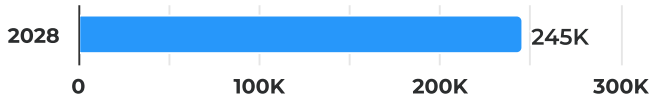
## Funding Sources

FY2027 Budget
**$0**

Total Budget (all years)
**$245K**

Project Total
**$245K**

### FY2028 - FY2028 Funding Sources Breakdown




| | | |
|---|---|---|
| Fund Balance | $245,110 | 100.00% |

### Funding Sources for Budgeted Years

| | | |
|---|---|---|
| Fund Balance | $245,110 | 100.00% |

### Detailed Breakdown

| Category | FY2028 *Requested* |
|---|---|
| Fund Balance | $245,110 |
| **Total** | $245,110 |

# Golf Course Fairways

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Golf Course |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 04. Golf Fund |

## Project Location

## Description

Of the 4 golf course projects under view, the fairways are the #5 priority. The course has multiple types of grass throughout the fairways. Making it a consistent playing surface will enhance play and clean up the look of the entire course. We would strip existing turf, and replace it with paspallum grass. This grass will have a life expectancy of 30+ years. Additional operating costs would be handled by the maintenance company.

## Images

Picture1.jpg

## Details

**Type of Project:** Refurbishment

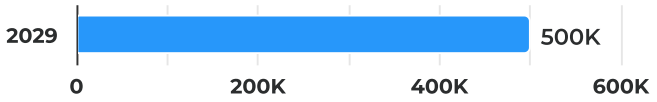
## Capital Cost

FY2027 Budget
**$0**

Total Budget (all years)
**$500K**

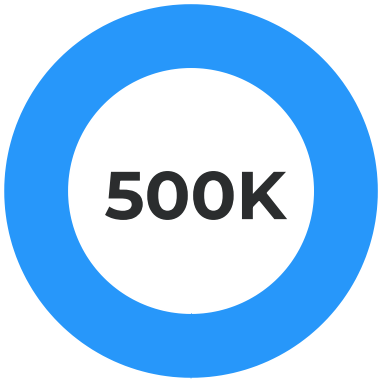
Project Total
**$500K**

### FY2029 - FY2029 Capital Cost Breakdown




| | | |
|---|---|---|
| Repairs/Improvements | **$500,000** | 100.00% |

### Capital Cost for Budgeted Years




| | | |
|---|---|---|
| Repairs/Improvements | **$500,000** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2029** *Requested* |
|---|---|
| Repairs/Improvements | **$500,000** |
| **Total** | **$500,000** |

## Funding Sources

FY2027 Budget
**$0**

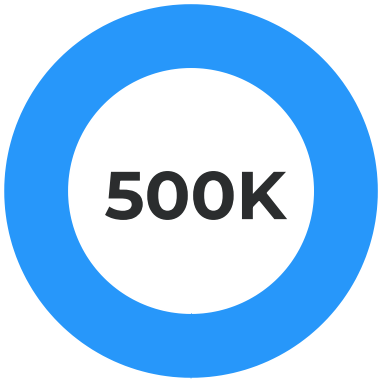
Total Budget (all years)
**$500K**

Project Total
**$500K**

### FY2029 - FY2029 Funding Sources Breakdown

| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$500,000** | 100.00% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$500,000** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2029** *Requested* |
|---|---|
| Funding Not Identified or Not Approved | **$500,000** |
| **Total** | **$500,000** |

# Golf Course Greens

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Golf Course |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 04. Golf Fund |
| **Estimated Start Date** | 10/2/2027 |
| **Estimated Completion Date** | 04/1/2028 |

## Project Location

## Description

Of the 4 golf course projects under view, the greens are the #2 priority. The greens on the golf course are 40 years old, and are a compilation of various types of Bermuda grass. The soil is contaminated with over exposure to chemical applications over a 40-year period. Replacing the greens would substantially impact golf course revenue. We would upgrade the greens turf with a modern ultra dwarf Bermuda or seashore paspullum. The life expectancy is 10 to 15 years. Additional operating costs would be covered by the maintenance company.

## Images

Picture2.jpg

Picture3.jpg

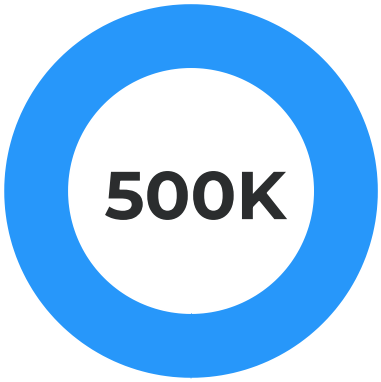
## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$500K** | **$500K** | **$500K** |

### FY2027 - FY2027 Capital Cost Breakdown

| | | |
|---|---|---|
| Repairs/Improvements | **$500,000** | 100.00% |

### Capital Cost for Budgeted Years




| | | |
|---|---|---|
| Repairs/Improvements | **$500,000** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Repairs/Improvements | **$500,000** |
| **Total** | **$500,000** |

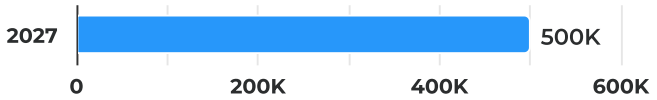
## Funding Sources

FY2027 Budget
**$500K**

Total Budget (all years)
**$500K**

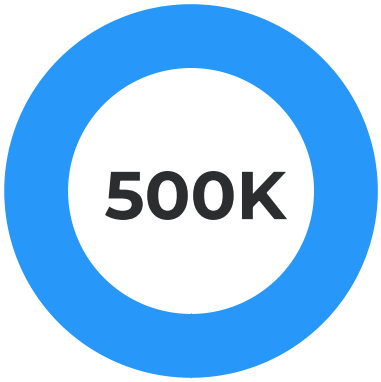
Project Total
**$500K**

### FY2027 - FY2027 Funding Sources Breakdown




| | | |
|---|---|---|
| Fund Balance | **$500,000** | 100.00% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Fund Balance | **$500,000** | 100.00% |

### Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Fund Balance | **$500,000** |
| **Total** | **$500,000** |

# Golf Course Irrigation System

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Golf Course |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 04. Golf Fund |
| **Estimated Start Date** | 05/1/2027 |
| **Estimated Completion Date** | 06/30/2027 |

## Project Location

## Description

ıe Golf Course is in desperate need of a new Irrigation System. The irrigation system is the #1 priority before all other golf ›urse repairs can be conducted.. The current system is 30 - 40 years old. The underground pipes are constantly breaking, and e sprinkler valves are not able to sustain the necessary water pressure for planned regular watering. The system is currently ›erated by hydraulics. The modern irrigation systems used today are electric; providing more accurately controlled watering ›w and schedules. The golf course is in need of newly renovated greens; in which the present turfgrass on them is 40 years d. However, with the current system, we would be unable to install new turfgrass on our greens because the irrigation system ›uld not even handle the installation process of newly planted grass. Furthermore, if we were to experience a severe drought, e current irrigation system could completely breakdown due to age; and the entire facility would have to be re-grassed. A enario such as that would cost millions to repair. Life expectancy is 39+ years. Any additional operating costs are provided ' the maintenance company, with the exception being pump repairs which can run from $10,000 to $15,000 annually.

## Images

Irrigation Project.jpg

## Details

**Type of Project:** Refurbishment

## Supplemental Attachments

Irrigation Analysis October 2025

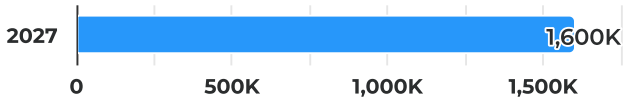
## Capital Cost

FY2027 Budget
**$1.6M**

Total Budget (all years)
**$1.6M**

Project Total
**$1.6M**

### FY2027 - FY2027 Capital Cost Breakdown




Repairs/Improvements **$1,600,000** 100.00%

### Capital Cost for Budgeted Years

Repairs/Improvements **$1,600,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Repairs/Improvements | **$1,600,000** |
| **Total** | **$1,600,000** |

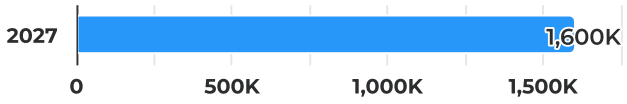
## Funding Sources

FY2027 Budget
**$1.6M**

Total Budget (all years)
**$1.6M**

Project Total
**$1.6M**

### FY2027 - FY2027 Funding Sources Breakdown




Transfers From Other Funds **$1,600,000** 100.00%

### Funding Sources for Budgeted Years

Transfers From Other Funds **$1,600,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Transfers From Other Funds | **$1,600,000** |
| **Total** | **$1,600,000** |

# Golf Course Tees

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Golf Course |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 04. Golf Fund |

## Project Location

## Description

Of the 4 golf course projects under view, the greens are the #4 priority. Strip, level, widen/reconstruct and re-sod all 18 tee boxes. Currently, the tee boxes are small and get worn out quickly due to not being able to adjust playing positions. Unlevel teeing surfaces have plagued the course for decades. This adjustment would significantly impact the playing experience. Life expectancy is 30 years. Any additional operating costs are covered by the maintenance company.

## Images

Picture4.jpg

Picture5.jpg

## Details

**Type of Project:** Refurbishment

## Supplemental Attachments

Tee Renovation

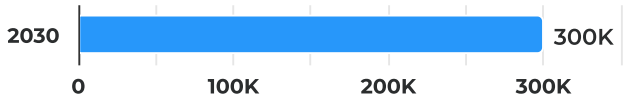
## Capital Cost

FY2027 Budget
**$0**

Total Budget (all years)
**$300K**

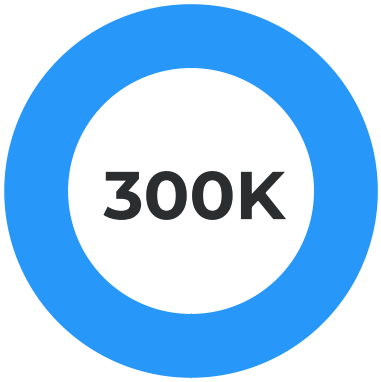
Project Total
**$300K**

### FY2030 - FY2030 Capital Cost Breakdown




| | | |
|---|---|---|
| Repairs/Improvements | **$300,000** | 100.00% |

### Capital Cost for Budgeted Years




| | | |
|---|---|---|
| Repairs/Improvements | **$300,000** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2030** *Requested* |
|---|---|
| Repairs/Improvements | **$300,000** |
| **Total** | **$300,000** |

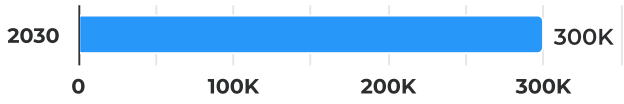
## Funding Sources

FY2027 Budget
**$0**

Total Budget (all years)
**$300K**

Project Total
**$300K**

### FY2030 - FY2030 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$300,000** | 100.00% |

### Funding Sources for Budgeted Years

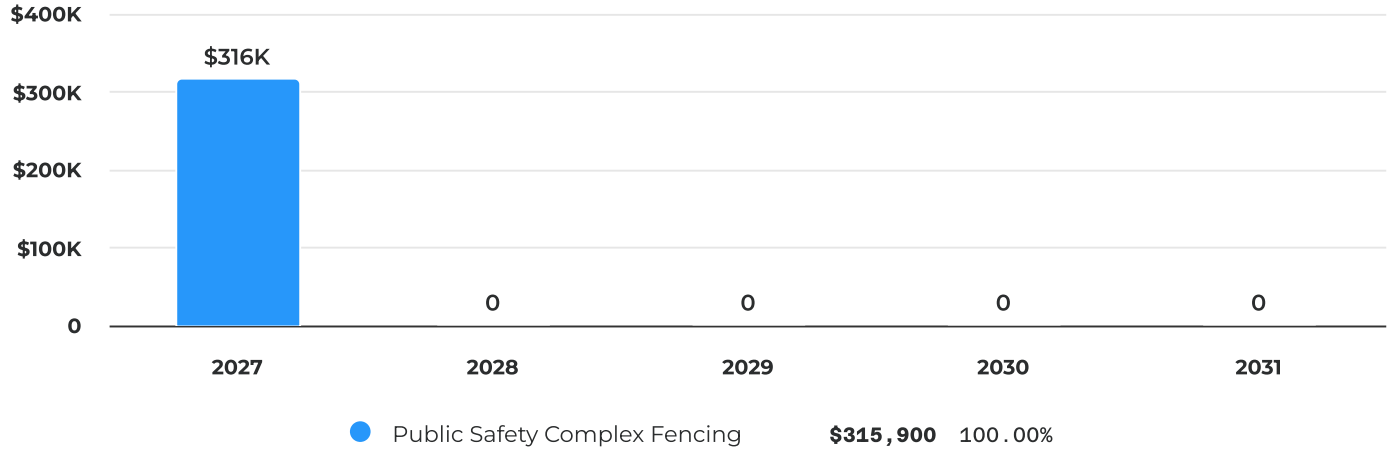
| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$300,000** | 100.00% |

### Detailed Breakdown

| **Category** | **FY2030** *Requested* |
|---|---|
| Funding Not Identified or Not Approved | **$300,000** |
| **Total** | **$300,000** |

# Police

## FY27 - FY31 Police Projects




## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Public Safety Complex Fencing | $315,900 | $0 | $0 | $0 | $0 | **$315,900** |
| **Total Summary of Requests** | **$315,900** | **$0** | **$0** | **$0** | **$0** | **$315,900** |

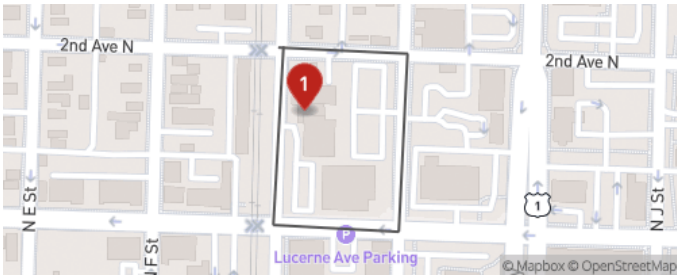
# Public Safety Complex Fencing

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Police |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |

## Project Location

120 North G Street




## Description

Installation of metal security fencing around the public safety complex property to improve site security and restrict unauthorized access for Public Safety, IT, and other staff working in the building. Provides enhanced safety and security for Public Safety and IT personnel, visitors, and facility assets by addressing current security risks where no fencing is present. Helps deter unauthorized access, protect equipment and infrastructure, and supports overall operational security.

## Supplemental Attachments

- Public Safety Fencing pic.jpg
- D14 Parking Lot.pdf
- FY27 CIP - Public Safety Fencing.pdf

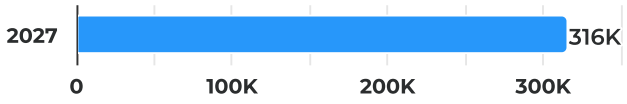
## Capital Cost

FY2027 Budget
**$316K**

Total Budget (all years)
**$316K**

Project Total
**$316K**

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Construction/Maintenance | **$315,900** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Construction/Maintenance | **$315,900** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Construction/Maintenance | **$315,900** |
| **Total** | **$315,900** |

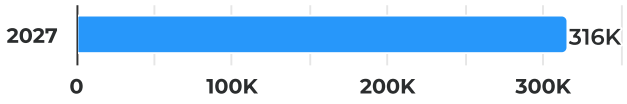
## Funding Sources

FY2027 Budget
**$316K**

Total Budget (all years)
**$316K**

Project Total
**$316K**

### FY2027 - FY2027 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | $315,900 | 100.00% |

### Funding Sources for Budgeted Years

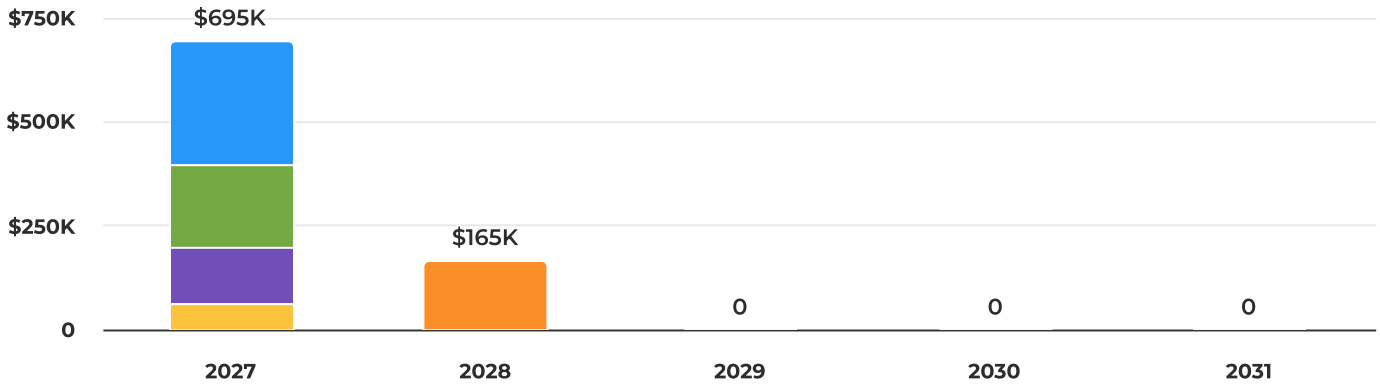
| | | |
|---|---|---|
| Funding Not Identified or Not Approved | $315,900 | 100.00% |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Funding Not Identified or Not Approved | $315,900 |
| **Total** | $315,900 |

# Recreation

## FY27 - FY31 Recreation Projects




| | | |
|---|---|---|
| Memorial Park Field Lighting Upgrades | **$300,000** | 34.88% |
| Memorial Park Multipurpose Field Resod | **$200,000** | 23.26% |
| Howard Park Multipurpose Field Resod | **$165,000** | 19.19% |
| Sunset Ridge Park Multipurpose Field Resod | **$135,000** | 15.70% |
| Osborne Center HVAC Units (4) | **$60,000** | 6.98% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Memorial Park Field Lighting Upgrades | $300,000 | $0 | $0 | $0 | $0 | **$300,000** |
| Memorial Park Multipurpose Field Resod | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| Howard Park Multipurpose Field Resod | $0 | $165,000 | $0 | $0 | $0 | **$165,000** |
| Sunset Ridge Park Multipurpose Field Resod | $135,000 | $0 | $0 | $0 | $0 | **$135,000** |
| Osborne Center HVAC Units (4) | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Summary of Requests** | **$695,000** | **$165,000** | **$0** | **$0** | **$0** | **$860,000** |

# Howard Park Multipurpose Field Resod

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Recreation |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |
| **Estimated Start Date** | 11/1/2028 |
| **Estimated Completion Date** | 01/8/2029 |

## Description

Howard Park Jimmy Green Field is home to our tackle football, cheer squad and youth soccer program. The playing surface was last re-sodded in 2018 and is showing signs of wear and tear. With the anticipated future use of the field, the playing surface should be fully renovated to prevent injuries and provide a safe playing surface. Steps would include excavation of present sod/topsoil, regrading of the site to ensure proper drainage, adding a new pump, adjusting the irrigation lines to ensure coverage and placement of new healthy sod.  The life expectancy is 7 to 10 years.  The project would take two to three weeks to complete.  The field would need to be kept closed for 6 weeks.  Continuing maintenance costs would include irrigation, mowing and chemicals.

## Images

Pic.jpg

## Details

**Type of Project:** Refurbishment

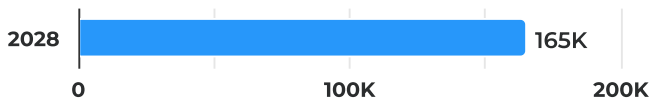
## Supplemental Attachments

CLW Howard Park Jimmy Green New Field Installation 4.24.25.pdf

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$0** | **$165K** | **$165K** |

### FY2028 - FY2028 Capital Cost Breakdown




| | | |
|---|---|---|
| Repairs/Improvements | **$165,000** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Repairs/Improvements | **$165,000** | 100.00% |

### Detailed Breakdown

| **Category** | **FY2028** *Requested* |
|---|---|
| Repairs/Improvements | **$165,000** |
| **Total** | **$165,000** |

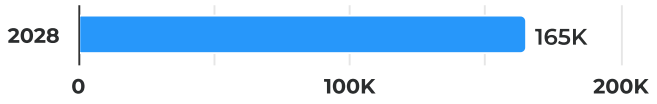
## Funding Sources

FY2027 Budget
**$0**

Total Budget (all years)
**$165K**

Project Total
**$165K**

### FY2028 - FY2028 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | $165,000 | 100.00% |

### Funding Sources for Budgeted Years

| | | |
|---|---|---|
| Funding Not Identified or Not Approved | $165,000 | 100.00% |

## Detailed Breakdown

| Category | FY2028 *Requested* |
|---|---|
| Funding Not Identified or Not Approved | $165,000 |
| **Total** | $165,000 |

# Memorial Park Field Lighting Upgrades

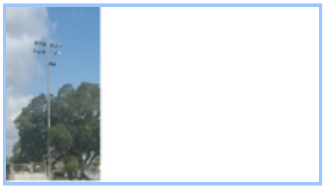
## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Recreation |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |

## Description

Memorial Field is the city's premiere athletic field, which is home to the city's partnered youth football program and numerous special events. The existing lights are outdated and three fixtures have fallen over the years. New LED fixtures would operate effectively, better light the playing field while improving visibility for safe play, reduce maintenance costs, consume less electricity and eliminate glare caused by the older light fixtures. This would eliminate current repair costs which were $12,000 in FY 2025 and currently $6,000 in FY 2026. The life expectancy is 25 years. The project would take one week to complete. The current quote is valid through 2027.

## Images



pic.png

## Details

**Type of Project:** Replacement

## Supplemental Attachments

Quote 168175 Memorial Park_Lights 04.25.25.pdf

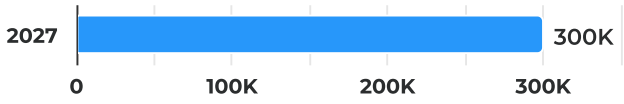
## Capital Cost

FY2027 Budget
**$300K**

Total Budget (all years)
**$300K**

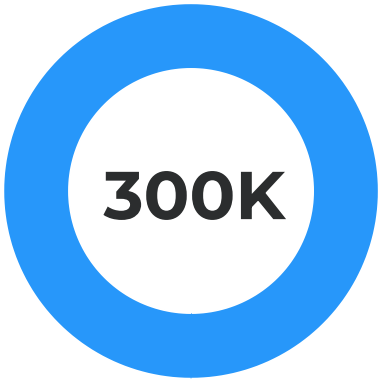
Project Total
**$300K**

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Repairs/Improvements | **$300,000** | 100.00% |

### Capital Cost for Budgeted Years




| | | |
|---|---|---|
| Repairs/Improvements | **$300,000** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Repairs/Improvements | **$300,000** |
| **Total** | **$300,000** |

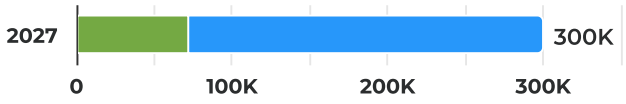
## Funding Sources

FY2027 Budget
**$300K**

Total Budget (all years)
**$300K**

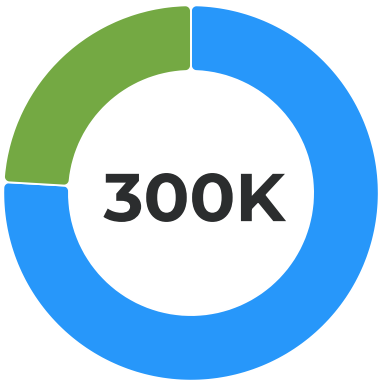
Project Total
**$300K**

### FY2027 - FY2027 Funding Sources Breakdown




| | | |
|---|---|---|
| Fund Balance | **$227,774** | 75.92% |
| Pay Go | **$72,226** | 24.08% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Fund Balance | **$227,774** | 75.92% |
| Pay Go | **$72,226** | 24.08% |

## Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Fund Balance | **$227,774** |
| Pay Go | **$72,226** |
| **Total** | **$300,000** |

# Memorial Park Multipurpose Field Resod

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Recreation |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |
| **Estimated Start Date** | 10/1/2028 |
| **Estimated Completion Date** | 11/27/2028 |

## Description

emorial Field is home to our city-partnered youth football program and numerous special events. The playing surface was st re-sodded in 2018 and is showing signs of wear and tear. With the anticipated future use of the field, the playing surface ould be fully renovated to prevent injuries and provide a safe playing surface. Steps would include excavation of present d/topsoil, regrading of the site to ensure proper drainage, adjusting irrigation lines to ensure coverage, installing a new pump nd placement of new healthy sod. The life expectancy is 7 to 10 years. The project would take three to four weeks to mplete. The field would need to be kept closed for 6 weeks. Continuing maintenance costs would include irrigation, owing and chemicals.

## Images

pic.jpg

## Details

**Type of Project:** Refurbishment

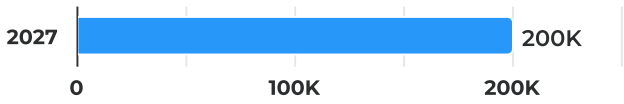
## Supplemental Attachments

CLW Memorial Field New Field Installation 4.24.25.pdf

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$200K** | **$200K** | **$200K** |

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Repairs/Improvements | **$200,000** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Repairs/Improvements | **$200,000** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Repairs/Improvements | **$200,000** |
| **Total** | **$200,000** |

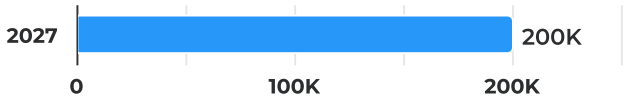
## Funding Sources

FY2027 Budget
**$200K**

Total Budget (all years)
**$200K**

Project Total
**$200K**

### FY2027 - FY2027 Funding Sources Breakdown




Pay Go **$200,000** 100.00%

### Funding Sources for Budgeted Years

Pay Go **$200,000** 100.00%

## Detailed Breakdown

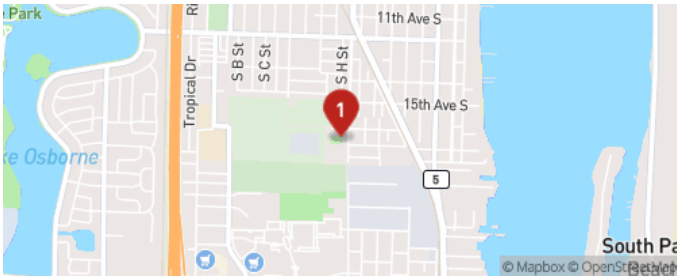
| Category | FY2027 *Requested* |
|---|---|
| Pay Go | **$200,000** |
| **Total** | **$200,000** |

# Osborne Center HVAC Units (4)

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Recreation |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |
| **Estimated Start Date** | 10/30/2026 |
| **Estimated Completion Date** | 11/30/2026 |

## Project Location




## Description

Currently, four HVAC units at the Osborne Community Center are in disrepair and have exceeded their expected useful life. As a result, all four units require replacement.

These HVAC systems serve areas occupied by our tenants, including HeadStart/Lutheran Services, which operates the daycare center, and Lake Worth Community Action, which provides assistance to residents in need of housing, utility support, and other essential services.

As the property owner, we have a responsibility to maintain these systems and ensure they operate at full capacity. Replacing the units is necessary to provide a safe, healthy, and comfortable environment for our tenants as they continue delivering critical services that support the needs of our community residents.

## Images

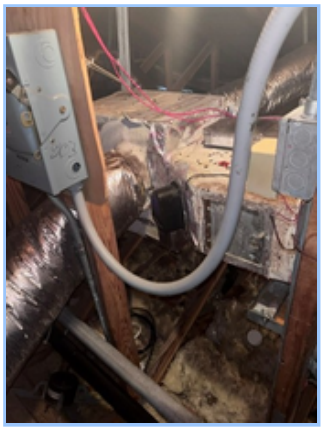
Picture1.jpg

Picture2.jpg

Picture3.jpg

Picture4.jpg

Picture5.jpg


Picture6.jpg

Picture7.jpg

Picture8.jpg

Picture9.jpg

## Details

**Type of Project:** Replacement

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$60K** | **$60K** | **$60K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Repairs/Improvements | $60,000 |
| **Total** | **$60,000** |

## Funding Sources

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$60K** | **$60K** | **$60K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | $60,000 |
| **Total** | **$60,000** |

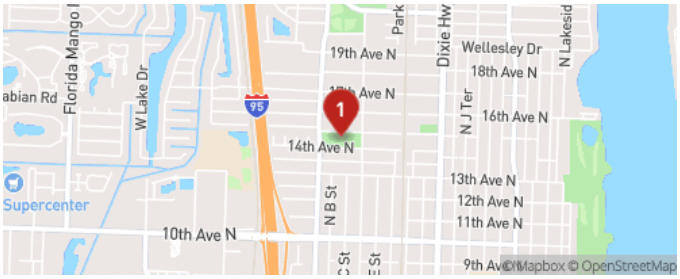
# Sunset Ridge Park Multipurpose Field Resod

## Overview

| | |
|---|---|
| **Request Owner** | Lynn Sexton, EXECUTIVE ASSISTANT LEISURE • Leisure Services |
| **Department** | Recreation |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 01. General Fund |
| **Estimated Start Date** | 10/1/2028 |
| **Estimated Completion Date** | 12/29/2028 |

## Project Location

1400 14th Avenue North




## Description

Sunset Ridge Park is home to the city's partnered youth soccer program. The playing surface was last re-sodded in 2018 and is showing signs of wear and tear. With the anticipated future use of the field, the playing surface should be fully renovated to prevent injuries and provide a safe playing surface. Steps would include excavation of present sod/topsoil, regrading the site to ensure proper drainage, installing a new pump, adjusting the irrigation lines to ensure coverage and laying new healthy sod. The life expectancy is 7 to 10 years. The project would take two to three weeks to complete. The field would need to be kept closed for 6 weeks. Continuing maintenance costs would include irrigation, mowing and chemicals.

## Images

Picture1.jpg

## Supplemental Attachments

CLW Sunset Park New Field Installation 4.24.25.pdf

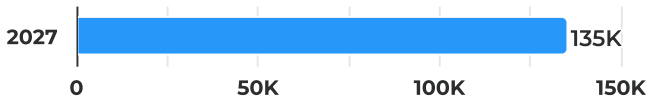
## Capital Cost

FY2027 Budget
**$135K**

Total Budget (all years)
**$135K**

Project Total
**$135K**

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Repairs/Improvements | **$135,000** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Repairs/Improvements | **$135,000** | 100.00% |

### Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Repairs/Improvements | **$135,000** |
| **Total** | **$135,000** |

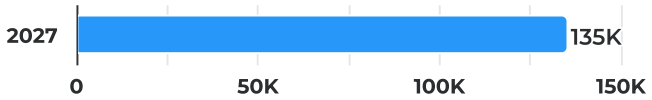
## Funding Sources

FY2027 Budget
**$135K**

Total Budget (all years)
**$135K**

Project Total
**$135K**

### FY2027 - FY2027 Funding Sources Breakdown




Pay Go **$135,000** 100.00%

### Funding Sources for Budgeted Years

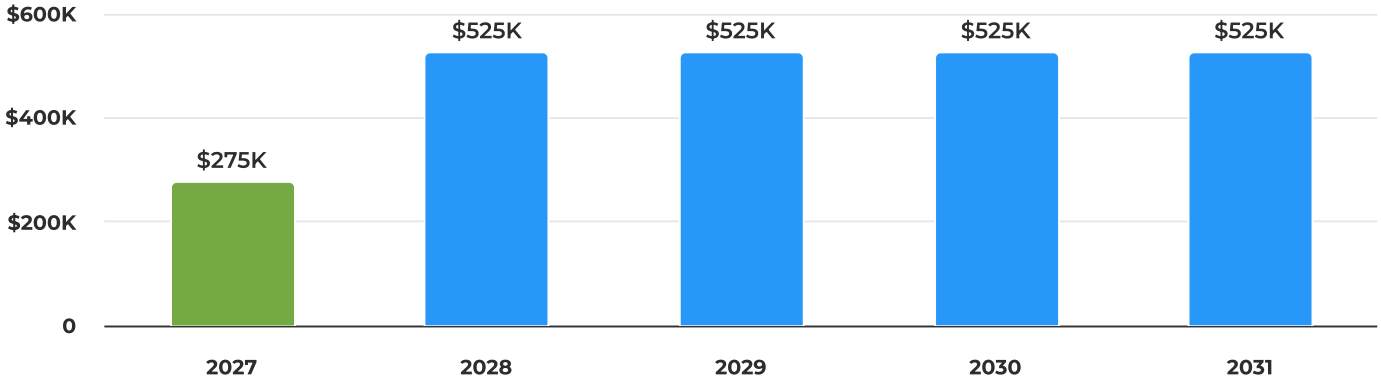
Pay Go **$135,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | $135,000 |
| **Total** | $135,000 |

# Refuse,Collection

## FY27 - FY31 Refuse,Collection Projects




| | | |
|---|---|---|
| Solid Waste Heavy Truck Replacement | **$2,100,000** | 88.42% |
| Additional Solid Waste Bulk Collection Truck | **$275,000** | 11.58% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Solid Waste Heavy Truck Replacement | $0 | $525,000 | $525,000 | $525,000 | $525,000 | **$2,100,000** |
| Additional Solid Waste Bulk Collection Truck | $275,000 | $0 | $0 | $0 | $0 | **$275,000** |
| **Total Summary of Requests** | **$275,000** | **$525,000** | **$525,000** | **$525,000** | **$525,000** | **$2,375,000** |

# Additional Solid Waste Bulk Collection Truck

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Refuse,Collection |
| **Type** | Capital Equipment |
| **Project Type** | Vehicles and Wheeled Equipment |
| **Funds** | 11. Refuse Fund |

## Description

This project funds the purchase of one additional bulk waste collection truck and the addition of one Solid Waste Crew Chief position to establish a dedicated bulk waste collection crew. Until the new truck is acquired, the position will utilize an existing vehicle, as operationally available, to begin providing bulk waste collection services.

The additional vehicle and dedicated staffing will improve response times, reduce collection backlogs, increase collection capacity, maintain service levels, and enhance the City's ability to respond to storm debris, special cleanup efforts, and illegal dumping while maintaining neighborhood cleanliness.

**This project will result in recurring FY2027 personnel costs of approximately $91,123 for one Solid Waste Crew Chief. The associated five-year personnel costs are shown in the Operating Costs charts below. Approval of this CIP request includes approval of the associated personnel budget supplemental necessary to fund these recurring costs.**

## Images

Claw Truck 81 picking up bulk2.jpg

## Details

**New Purchase or Replacement:** New

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

## Supplemental Attachments

FY27 CIP - Solid Waste TL.pdf

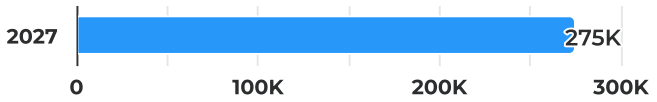
## Capital Cost

FY2027 Budget
**$275K**

Total Budget (all years)
**$275K**

Project Total
**$275K**

### FY2027 - FY2027 Capital Cost Breakdown




Vehicle Cost **$275,000** 100.00%

### Capital Cost for Budgeted Years

Vehicle Cost **$275,000** 100.00%

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Vehicle Cost | **$275,000** |
| **Total** | **$275,000** |

## Funding Sources

FY2027 Budget
**$275K**

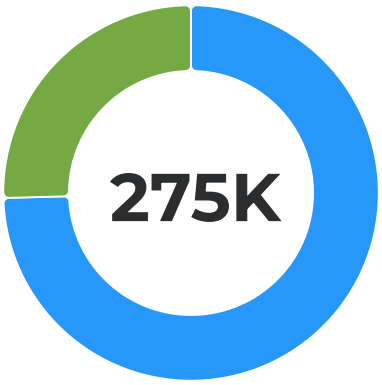
Total Budget (all years)
**$275K**

Project Total
**$275K**

### FY2027 - FY2027 Funding Sources Breakdown

| | | |
|---|---|---|
| Fund Balance | **$205,097** | 74.58% |
| Pay Go | **$69,903** | 25.42% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Fund Balance | **$205,097** | 74.58% |
| Pay Go | **$69,903** | 25.42% |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Fund Balance | **$205,097** |
| Pay Go | **$69,903** |
| **Total** | **$275,000** |

## Operational Costs

FY2027 Budget
**$91.1K**

Total Budget (all years)
**$456K**

Project Total
**$456K**

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Salaries | $62,100 | $62,100 | $62,100 | $62,100 | $62,100 | **$310,500** |
| Benefits | $29,023 | $29,023 | $29,023 | $29,023 | $29,023 | **$145,115** |
| **Total** | **$91,123** | **$91,123** | **$91,123** | **$91,123** | **$91,123** | **$455,615** |

# Solid Waste Heavy Truck Replacement

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Refuse,Collection |
| **Type** | Capital Equipment |
| **Project Type** | Vehicles and Wheeled Equipment |
| **Funds** | 11. Refuse Fund |

## Description

The Solid Waste and Recycling Division is actively engaged in the collection and disposal of all City trash, garbage, recycling and vegetation.  The truck replacement schedule is vital to the optimimum performance of the Division to ensure collection schedules are met on time and every day.

## Images

Garbage Truck.jpg

## Details

**New Purchase or Replacement:** Replacement

**New or Used Vehicle:** New Vehicle

**Useful Life:** 10 or more years

## Supplemental Attachments

FY28 CIP - SW Truck Request.pdf

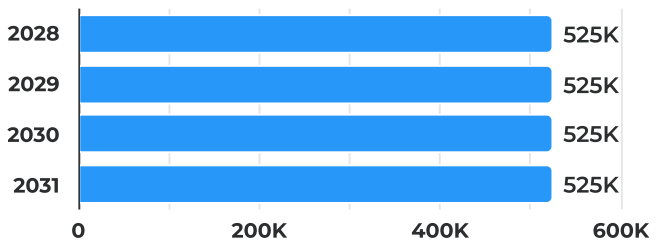
## Capital Cost

FY2027 Budget
**$0**

Total Budget (all years)
**$2.1M**

Project Total
**$2.1M**

### FY2028 - FY2031 Capital Cost Breakdown




| | | |
|---|---|---|
| Vehicle Cost | **$2,100,000** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Vehicle Cost | **$2,100,000** | 100.00% |

### Detailed Breakdown

| Category | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|
| Vehicle Cost | $525,000 | $525,000 | $525,000 | $525,000 | **$2,100,000** |
| **Total** | **$525,000** | **$525,000** | **$525,000** | **$525,000** | **$2,100,000** |

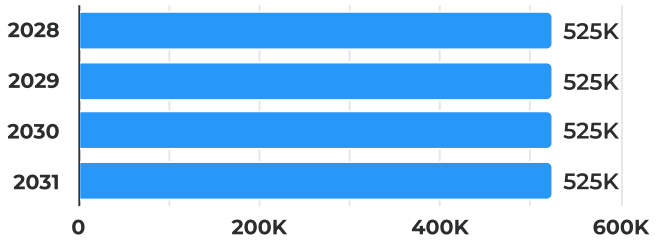
## Funding Sources

FY2027 Budget
**$0**

Total Budget (all years)
**$2.1M**

Project Total
**$2.1M**

### FY2028 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Fund Balance | **$2,100,000** | 100.00% |

### Funding Sources for Budgeted Years

| | | |
|---|---|---|
| Fund Balance | **$2,100,000** | 100.00% |

### Detailed Breakdown

| Category | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|
| Fund Balance | $525,000 | $525,000 | $525,000 | $525,000 | **$2,100,000** |
| **Total** | **$525,000** | **$525,000** | **$525,000** | **$525,000** | **$2,100,000** |

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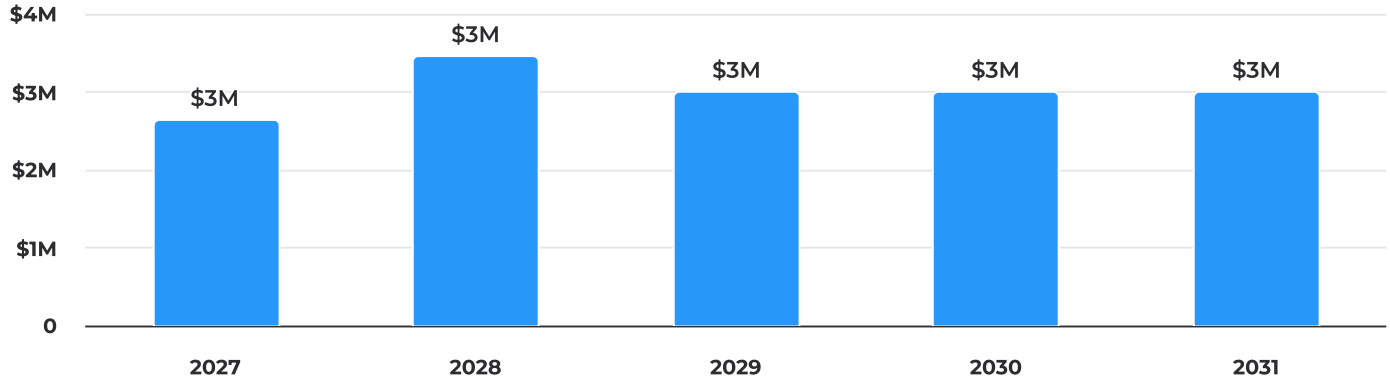
# Regional Sewer

## FY27 - FY31 Regional Sewer Projects




Regional Sewer Pipe lining and Replacement Upgrades **$15,085,000** 100.00%

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Regional Sewer Pipe lining and Replacement Upgrades | $2,635,000 | $3,450,000 | $3,000,000 | $3,000,000 | $3,000,000 | **$15,085,000** |
| **Total Summary of Requests** | **$2,635,000** | **$3,450,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$15,085,000** |

# Regional Sewer Pipe lining and Replacement Upgrades

## Overview

| | |
|---|---|
| **Request Owner** | Alicia Nembhard-Juarez, Budget Manager Water |
| **Department** | Regional Sewer |
| **Type** | Capital Improvement |
| **Project Type** | Water and Sewer |
| **Funds** | 12. Regional Sewer Fund |

## Description

The Regional Sewer system is a sewer collection system that collects flow from the City and 7 sub-regional partner municipalities and transmits the flow to the East Central Regional Water Reclamation Facility. The Regional System comprises the Master Pump Station, Lift Station 12, several force-mains and gravity mains. The ongoing upgrades and maintenance required to keep this critical system in operation are this capital project. Pipe lining, replacement and man-hole rehabilitations are included.

## Images

Regional Sewer pipelining & Replacement system

The Regional Sewer system is a sewer collection system that collects flow from the City and 7 subregional partner municipalities and transmits the flow to the East Central Regional Water Reclamation Facility.

## Details

**Type of Project:** Improvement

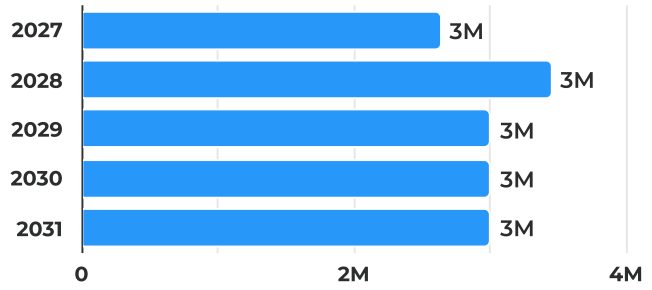
## Capital Cost

FY2027 Budget
**$2.64M**

Total Budget (all years)
**$15.1M**

Project Total
**$15.1M**

### FY2027 - FY2031 Capital Cost Breakdown




Construction/Maintenance **$15,085,000** 100.00%

### Capital Cost for Budgeted Years

Construction/Maintenance **$15,085,000** 100.00%

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Construction/Maintenance | $2,635,000 | $3,450,000 | $3,000,000 | $3,000,000 | $3,000,000 | **$15,085,000** |
| **Total** | **$2,635,000** | **$3,450,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$15,085,000** |

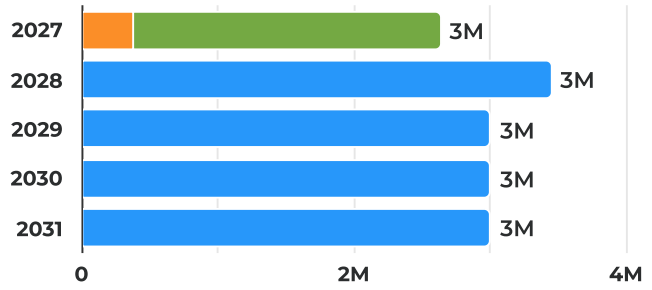
## Funding Sources

FY2027 Budget
**$2.64M**

Total Budget (all years)
**$15.1M**

Project Total
**$15.1M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$12,450,000** | 82.53% |
| Fund Balance | **$2,261,041** | 14.99% |
| Pay Go | **$373,959** | 2.48% |

### Funding Sources for Budgeted Years

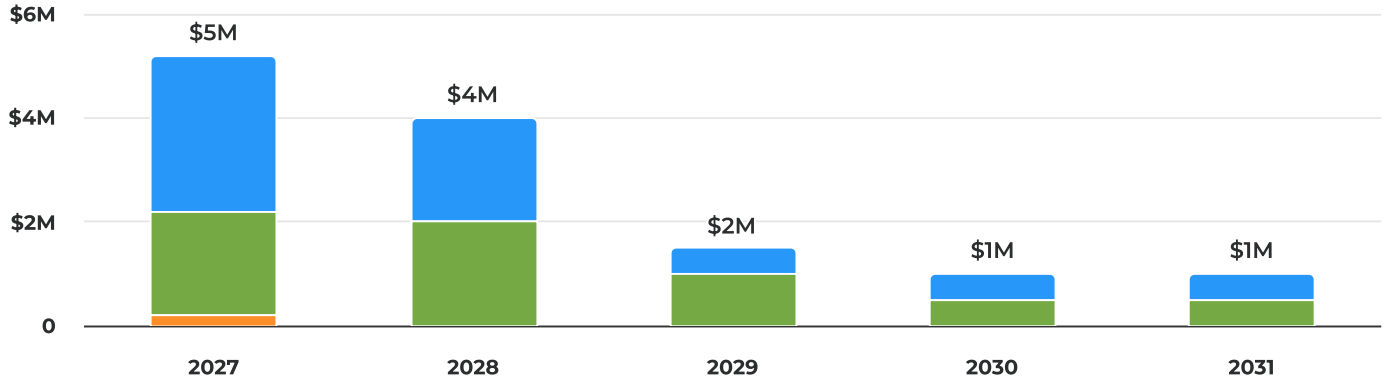
| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$12,450,000** | 82.53% |
| Fund Balance | **$2,261,041** | 14.99% |
| Pay Go | **$373,959** | 2.48% |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Funding Not Identified or Not Approved | $0 | $3,450,000 | $3,000,000 | $3,000,000 | $3,000,000 | **$12,450,000** |
| Fund Balance | $2,261,041 | $0 | $0 | $0 | $0 | **$2,261,041** |
| Pay Go | $373,959 | $0 | $0 | $0 | $0 | **$373,959** |
| **Total** | **$2,635,000** | **$3,450,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$15,085,000** |

# Sewer

## FY27 - FY31 Sewer Projects




| | | |
|---|---|---|
| Local Sewer Collection System Improvements | **$6,500,000** | 51.18% |
| Local Sewer Pump Station Improvements | **$6,000,000** | 47.24% |
| New Camera Truck (Local Sewer Share) | **$200,000** | 1.57% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Local Sewer Collection System Improvements | $3,000,000 | $2,000,000 | $500,000 | $500,000 | $500,000 | **$6,500,000** |
| Local Sewer Pump Station Improvements | $2,000,000 | $2,000,000 | $1,000,000 | $500,000 | $500,000 | **$6,000,000** |
| New Camera Truck (Local Sewer Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| **Total Summary of Requests** | **$5,200,000** | **$4,000,000** | **$1,500,000** | **$1,000,000** | **$1,000,000** | **$12,700,000** |

# Local Sewer Collection System Improvements

## Overview

| | |
|---|---|
| **Request Owner** | Alicia Nembhard-Juarez, Budget Manager Water |
| **Department** | Sewer |
| **Type** | Capital Improvement |
| **Project Type** | Water and Sewer |
| **Funds** | 09. Local Sewer Fund |

## Description

This project aims to upgrade the structural integrity of the existing sewer collection system. Much of the current collection pipe needs rehabilitation. Roughly 50,000 linear feet of gravity mains have grade 4 and 5 O&M defects. To comply with EPA guidelines, a repair plan should be in place for any grade level 4 and 5 defects. As these issues are the most severe, the proposed rehabilitation and replacement projects will focus on addressing these areas.

## Images

Local Sewer Collection system Pipe

Broken Collection Pipe

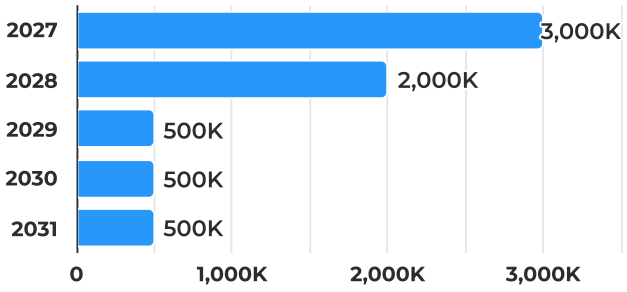
## Capital Cost

FY2027 Budget
**$3M**

Total Budget (all years)
**$6.5M**

Project Total
**$6.5M**

### FY2027 - FY2031 Capital Cost Breakdown




| | | |
|---|---|---|
| Construction/Maintenance | **$6,500,000** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Construction/Maintenance | **$6,500,000** | 100.00% |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Construction/Maintenance | $3,000,000 | $2,000,000 | $500,000 | $500,000 | $500,000 | **$6,500,000** |
| **Total** | **$3,000,000** | **$2,000,000** | **$500,000** | **$500,000** | **$500,000** | **$6,500,000** |

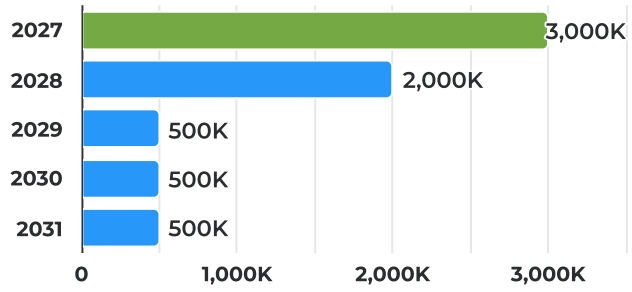
## Funding Sources

FY2027 Budget
**$3M**

Total Budget (all years)
**$6.5M**

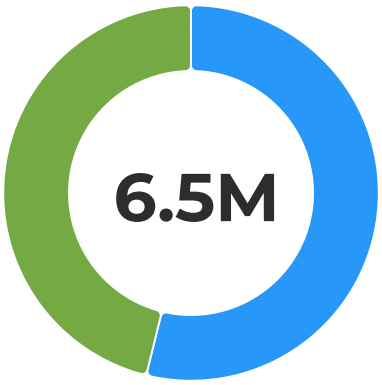
Project Total
**$6.5M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$3,500,000** | 53.85% |
| Borrowing | **$3,000,000** | 46.15% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$3,500,000** | 53.85% |
| Borrowing | **$3,000,000** | 46.15% |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Funding Not Identified or Not Approved | $0 | $2,000,000 | $500,000 | $500,000 | $500,000 | **$3,500,000** |
| Borrowing | $3,000,000 | $0 | $0 | $0 | $0 | **$3,000,000** |
| **Total** | **$3,000,000** | **$2,000,000** | **$500,000** | **$500,000** | **$500,000** | **$6,500,000** |

# Local Sewer Pump Station Improvements

## Overview

| | |
|---|---|
| **Request Owner** | Alicia Nembhard-Juarez, Budget Manager Water |
| **Department** | Sewer |
| **Type** | Capital Improvement |
| **Project Type** | Water and Sewer |
| **Funds** | 09. Local Sewer Fund |

## Description

This project will provide mechanical, structural, and electrical upgrades and improvements to the Water Utilities' sanitary sewer pump stations throughout the City and service area. Many of the stations have wet wells that are in need of rehabilitation, pumps, electrical panels and remote telemetry units that need to be replaced.

## Images

Local Sewer Lift Station

Lift Station #16

## Details

**Type of Project:** Improvement

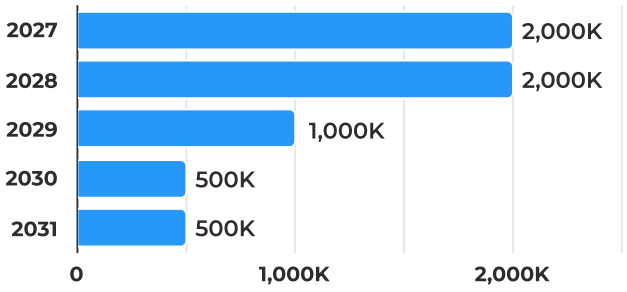
## Capital Cost

FY2027 Budget
**$2M**

Total Budget (all years)
**$6M**

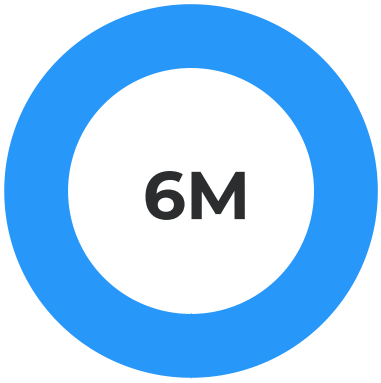
Project Total
**$6M**

### FY2027 - FY2031 Capital Cost Breakdown




Construction/Maintenance **$6,000,000** 100.00%

### Capital Cost for Budgeted Years




Construction/Maintenance **$6,000,000** 100.00%

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Construction/Maintenance | $2,000,000 | $2,000,000 | $1,000,000 | $500,000 | $500,000 | **$6,000,000** |
| **Total** | **$2,000,000** | **$2,000,000** | **$1,000,000** | **$500,000** | **$500,000** | **$6,000,000** |

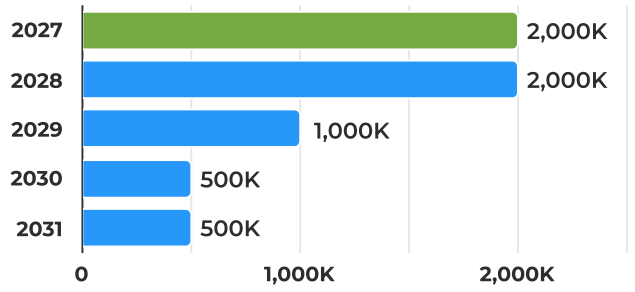
## Funding Sources

FY2027 Budget
**$2M**

Total Budget (all years)
**$6M**

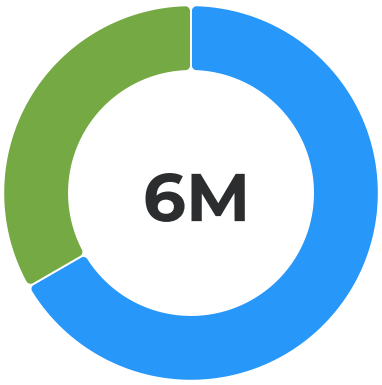
Project Total
**$6M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$4,000,000** | 66.67% |
| Borrowing | **$2,000,000** | 33.33% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$4,000,000** | 66.67% |
| Borrowing | **$2,000,000** | 33.33% |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Funding Not Identified or Not Approved | $0 | $2,000,000 | $1,000,000 | $500,000 | $500,000 | **$4,000,000** |
| Borrowing | $2,000,000 | $0 | $0 | $0 | $0 | **$2,000,000** |
| **Total** | **$2,000,000** | **$2,000,000** | **$1,000,000** | **$500,000** | **$500,000** | **$6,000,000** |

# New Camera Truck (Local Sewer Share)

## Overview

| | |
|---|---|
| **Request Owner** | Alicia Nembhard-Juarez, Budget Manager Water |
| **Department** | Sewer |
| **Type** | Capital Equipment |
| **Project Type** | Vehicles and Wheeled Equipment |
| **Funds** | 09. Local Sewer Fund |

## Description

A new CCTV inspection truck (camera truck) is a specialized vehicle equipped with high-resolution pipeline inspection cameras, cable reels, monitors, recording systems, and onboard power supplies used to inspect underground sewer and stormwater infrastructure. These trucks allow sewer crews to perform real-time video inspections of sewer mains, laterals, and storm drains without excavation, helping identify blockages, cracks, root intrusion, pipe collapse, infiltration, and other defects.

The City currently has a camera truck that has surpassed its useful service life. It is requiring increasingly costly repairs and is out of service frequently. To retain the benefits of pipe inspection, it serves the City to invest in a new camera truck which will function reliably rather than continue spending money trying to repair an outdated and failing piece of equipment.

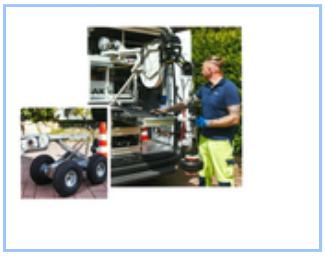
Benefits of owning our own camera truck include:

- Routine in-house inspection and condition assessment of underground pipelines
- Identifying grease buildup, debris, and root intrusion
- Locating pipe failures, leaks, and structural defects
- Supporting preventive maintenance programs
- Verifying repairs and rehabilitation work
- Assisting with emergency response during sewer backups and overflows
- Updating mapping of underground utility infrastructure
- Reducing unnecessary excavation and repair costs through accurate diagnostics
- Reducing unnecessary third-party contractual costs for CCTV inspection

Local Sewer's share of a jointly funded CCTV camera inspection truck. This project represents 50% of the total project cost and will be combined with the Stormwater contribution to purchase one shared vehicle.

**Total Project Cost:** $400,000. This vehicle is jointly funded by the Local Sewer and Stormwater Utility Funds and will be shared between both operations.

## Images



f33f327095cb43f2a807.jpeg

A lightweight lithium-ion jump starters, a patent pending separator tank for underdeck units, and an ingenious underdeck infinite variable speed control and interface system.

## Details

**New Purchase or Replacement:** Replacement

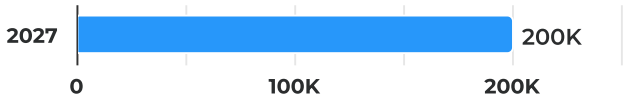
**New or Used Vehicle:** New Vehicle

**Useful Life:** 10 or more years

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$200K** | **$200K** | **$200K** |

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Vehicle Cost | **$200,000** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Vehicle Cost | **$200,000** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Vehicle Cost | **$200,000** |
| **Total** | **$200,000** |

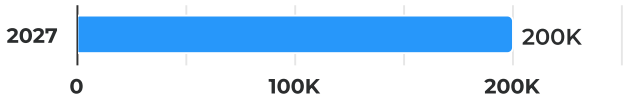
## Funding Sources

FY2027 Budget
**$200K**

Total Budget (all years)
**$200K**

Project Total
**$200K**

### FY2027 - FY2027 Funding Sources Breakdown




| | | |
|---|---|---|
| Pay Go | **$200,000** | 100.00% |

### Funding Sources for Budgeted Years

| | | |
|---|---|---|
| Pay Go | **$200,000** | 100.00% |

## Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Pay Go | **$200,000** |
| **Total** | **$200,000** |

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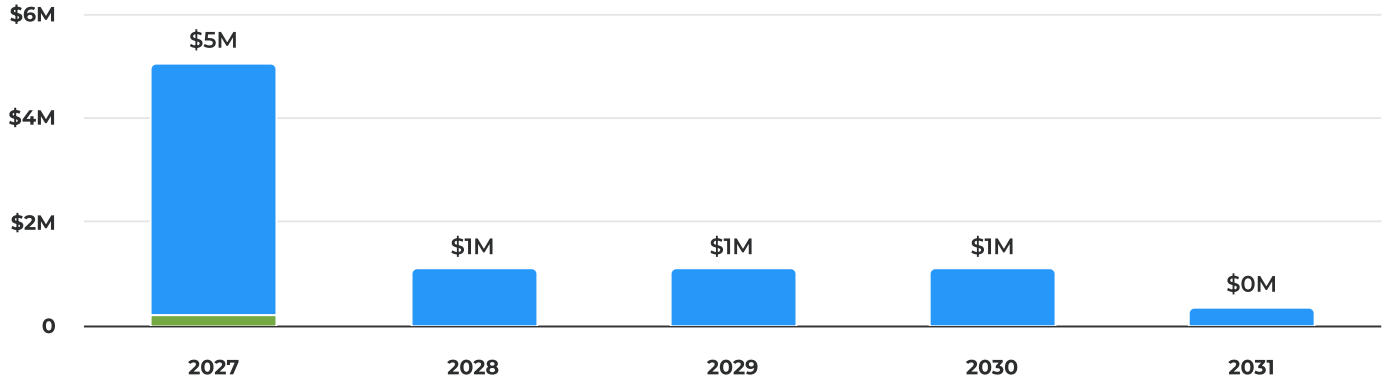
# Stormwater

## FY27 - FY31 Stormwater Projects




| | | |
|---|---|---|
| Stormwater Collection and Conveyance Project | **$8,492,500** | 97.70% |
| New Camera Truck (Stormwater Share) | **$200,000** | 2.30% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Stormwater Collection and Conveyance Project | $4,842,500 | $1,100,000 | $1,100,000 | $1,100,000 | $350,000 | **$8,492,500** |
| New Camera Truck (Stormwater Share) | $200,000 | $0 | $0 | $0 | $0 | **$200,000** |
| **Total Summary of Requests** | **$5,042,500** | **$1,100,000** | **$1,100,000** | **$1,100,000** | **$350,000** | **$8,692,500** |

# New Camera Truck (Stormwater Share)

## Overview

| | |
|---|---|
| **Request Owner** | Alicia Nembhard-Juarez, Budget Manager Water |
| **Department** | Stormwater |
| **Type** | Capital Equipment |
| **Project Type** | Vehicles and Wheeled Equipment |
| **Funds** | 10. Stormwater Fund |

## Description

A new CCTV inspection truck (camera truck) is a specialized vehicle equipped with high-resolution pipeline inspection cameras, cable reels, monitors, recording systems, and onboard power supplies used to inspect underground sewer and stormwater infrastructure. These trucks allow sewer crews to perform real-time video inspections of sewer mains, laterals, and storm drains without excavation, helping identify blockages, cracks, root intrusion, pipe collapse, infiltration, and other defects.

The City currently has a camera truck that has surpassed its useful service life. It is requiring increasingly costly repairs and is out of service frequently. To retain the benefits of pipe inspection, it serves the City to invest in a new camera truck which will function reliably rather than continue spending money trying to repair an outdated and failing piece of equipment.

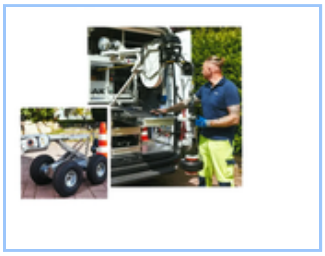
Benefits of owning our own camera truck include:

- Routine in-house inspection and condition assessment of underground pipelines
- Identifying grease buildup, debris, and root intrusion
- Locating pipe failures, leaks, and structural defects
- Supporting preventive maintenance programs
- Verifying repairs and rehabilitation work
- Assisting with emergency response during sewer backups and overflows
- Updating mapping of underground utility infrastructure
- Reducing unnecessary excavation and repair costs through accurate diagnostics
- Reducing unnecessary third-party contractual costs for CCTV inspection

Stormwater Utility's share of a jointly funded CCTV camera inspection truck. This project represents 50% of the total project cost and will be combined with the Local Sewer contribution to purchase one shared vehicle.

**Total Project Cost:** $400,000. This vehicle is jointly funded by the Local Sewer and Stormwater Utility Funds and will be shared between both operations.

## Images



Camera Truck.jpeg

A lightweight lithium-ion jump starters, a patent pending separator tank for underdeck units, and an ingenious underdeck infinite variable speed control and interface system.

## Details

**New Purchase or Replacement:** Replacement

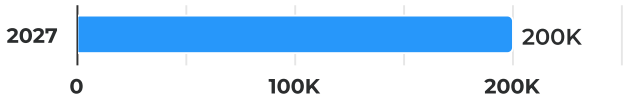
**New or Used Vehicle:** New Vehicle

**Useful Life:** 10 or more years

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$200K** | **$200K** | **$200K** |

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Vehicle Cost | **$200,000** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Vehicle Cost | **$200,000** | 100.00% |

### Detailed Breakdown

| **Category** | **FY2027** *Requested* |
|---|---|
| Vehicle Cost | **$200,000** |
| **Total** | **$200,000** |

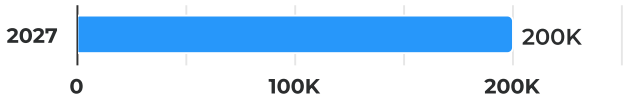
## Funding Sources

FY2027 Budget
**$200K**

Total Budget (all years)
**$200K**

Project Total
**$200K**

### FY2027 - FY2027 Funding Sources Breakdown




Pay Go **$200,000** 100.00%

### Funding Sources for Budgeted Years

Pay Go **$200,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | **$200,000** |
| **Total** | **$200,000** |

# Stormwater Collection and Conveyance Project

## Overview

| | |
|---|---|
| **Request Owner** | Alicia Nembhard-Juarez, Budget Manager Water |
| **Department** | Stormwater |
| **Type** | Capital Improvement |
| **Project Type** | Water and Sewer |
| **Funds** | 10. Stormwater Fund |

## Description

This project includes repair, rehabilitation and installing new stormwater infrastructure. The improvements will be assessed what is best suited for each location whether it be a rehabilitated or replaced pipe network, new structures, modifications to structures or upgrades to the stormwater outfalls. The City is constantly monitoring and pursuing grant opportunities to fund this project.

## Images

Stormwater Collection and Conveyance

Flooded Street

## Details

**Type of Project:** Improvement

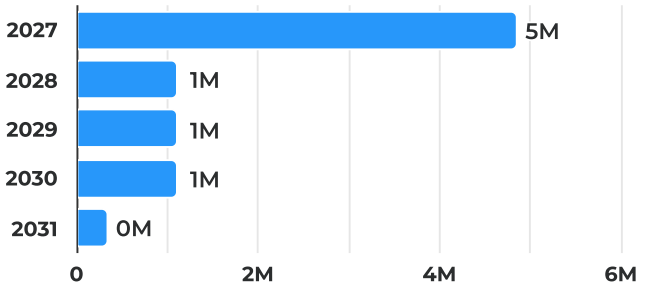
## Capital Cost

FY2027 Budget
**$4.84M**

Total Budget (all years)
**$8.49M**

Project Total
**$8.49M**

### FY2027 - FY2031 Capital Cost Breakdown




Construction/Maintenance **$8,492,500** 100.00%

### Capital Cost for Budgeted Years

Construction/Maintenance **$8,492,500** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Construction/Maintenance | $4,842,500 | $1,100,000 | $1,100,000 | $1,100,000 | $350,000 | **$8,492,500** |
| **Total** | **$4,842,500** | **$1,100,000** | **$1,100,000** | **$1,100,000** | **$350,000** | **$8,492,500** |

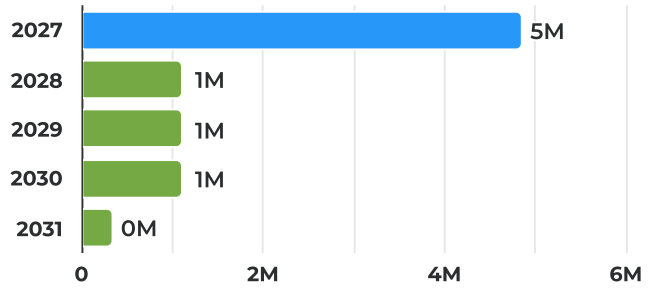
## Funding Sources

FY2027 Budget
**$4.84M**

Total Budget (all years)
**$8.49M**

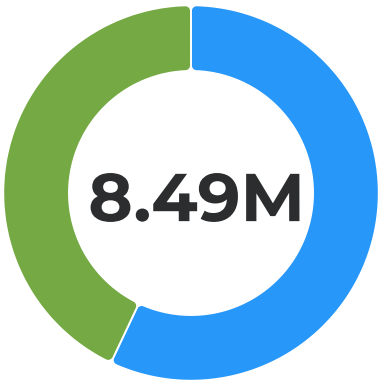
Project Total
**$8.49M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Borrowing | **$4,842,500** | 57.02% |
| Funding Not Identified or Not Approved | **$3,650,000** | 42.98% |

### Funding Sources for Budgeted Years



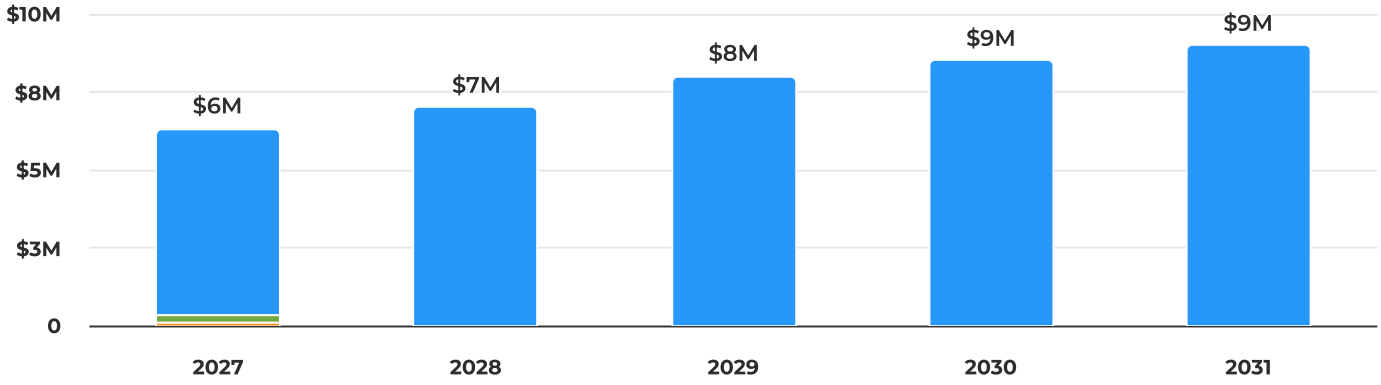

| | | |
|---|---|---|
| Borrowing | **$4,842,500** | 57.02% |
| Funding Not Identified or Not Approved | **$3,650,000** | 42.98% |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Borrowing | $4,842,500 | $0 | $0 | $0 | $0 | **$4,842,500** |
| Funding Not Identified or Not Approved | $0 | $1,100,000 | $1,100,000 | $1,100,000 | $350,000 | **$3,650,000** |
| **Total** | **$4,842,500** | **$1,100,000** | **$1,100,000** | **$1,100,000** | **$350,000** | **$8,492,500** |

# Street Maintenance

## FY27 - FY31 Street Maintenance Projects




| | | |
|---|---|---|
| Annual Roadway Infrastructure - Master Plan Projects | **$38,500,000** | 99.17% |
| Installation of Removable Bollards | **$226,000** | 0.58% |
| Installation of Rock Border - Bryant Park | **$95,370** | 0.25% |

## Summary of Requests

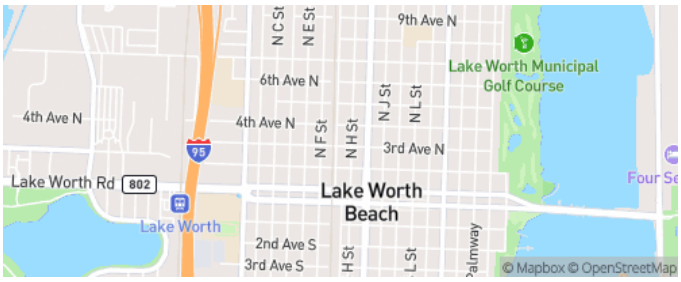
| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Annual Roadway Infrastructure - Master Plan Projects | $6,000,000 | $7,000,000 | $8,000,000 | $8,500,000 | $9,000,000 | **$38,500,000** |
| Installation of Removable Bollards | $226,000 | $0 | $0 | $0 | $0 | **$226,000** |
| Installation of Rock Border - Bryant Park | $95,370 | $0 | $0 | $0 | $0 | **$95,370** |
| **Total Summary of Requests** | **$6,321,370** | **$7,000,000** | **$8,000,000** | **$8,500,000** | **$9,000,000** | **$38,821,370** |

# Annual Roadway Infrastructure - Master Plan Projects

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Street Maintenance |
| **Type** | Capital Improvement |
| **Project Type** | Roadways |
| **Funds** | 01. General Fund |
| **Estimated Start Date** | 10/1/2026 |
| **Estimated Completion Date** | 09/30/2027 |

## Project Location




## Description

The City of Lake Worth Beach's roadway network requires an ongoing level of maintenance for resurfacing, sidewalk repairs, ADA upgrades, signage and striping, and traffic-calming. Each year, Public Works staff, with the assistance from our consultants, identify the roadway maintenance program and identify those roadway segments due for capital improvement. Based on Commission priority and 5 year CIP. Historical budget includes GV2606 for $3,000,000.

The current City-wide Pavement Condition Index (PCI) average is 69.4 with a roadway network condition PCI 80 goal to be reached in ten years. With over 102 centerline miles of roadway, inclusive of concrete sidewalk and curbing, this public asset has a replacement value of approximately $209 million.

| Condition band | % of network | Strategy | What it means |
|---|---|---|---|
| PCI 0–54 | 10.8% | Full Reconstruction | Failed; structural rebuild required |
| PCI 55–64 | 18.3% | Mill & Overlay | Poor; needs rehabilitation now |
| PCI 65–80 | 61.6% | Microsurface | Fair–good; preservation candidates |
| PCI 81–100 | 9.3% | Reclamite | Good; protect and extend |
| **Backlog (below PCI 65)** | **29.1%** | **Recon + M&O** | **$57.3M of deferred work today** |

In regard to the treatment strategies listed in the table above, please consider the following:

| Treatment | Cost / PCI point | Relative cost |
|---|---|---|
| **Reclamite (preservation)** | $0.5M | Lowest cost per point |
| **Microsurface (preservation)** | $0.8M | ~6× cheaper than reconstruction |
| **Mill & Overlay (rehab)** | $4.6M | High cost per point |
| **Full Reconstruction** | $4.7M | Highest cost per point |

To place this in context, preservation strategies cost in the range of $1.25 - $7.00/SY with the same roadway segment costing $111 - $180/SY to rehabilitate or rebuild.

For discussion purposes, if looking to achieve the PCI 80 target in 10 years, the following is what an annual budget would resemble with an average annual cost of $7.8 million:

| Year | Budget | PCI | Asset value | Backlog | % below 65 |
|---|---|---|---|---|---|
| 1 | $6.0M | 68.3 | $142.8M | $100.2M | 48.3% |
| 2 | $7.0M | 70.6 | $147.6M | $117.6M | 47.7% |
| 3 | $8.0M | 70.8 | $148.0M | $114.7M | 44.2% |
| 4 | $8.5M | 70 | $146.3M | $106.7M | 41.2% |
| 5 | $9.0M | 70.2 | $146.7M | $98.2M | 37.9% |
| 6 | $9.0M | 71.8 | $150.1M | $89.7M | 34.6% |
| 7 | $8.0M | 73.7 | $154.1M | $82.2M | 31.7% |
| 8 | $8.0M | 76.5 | $160.1M | $75.2M | 29% |
| 9 | $7.0M | 78.4 | $164.0M | $69.7M | 26.9% |
| **10** | $7.5M | **80** | $167.2M | $64.2M | 24.8% |
| **Total** | **$78.0M** | | | | |

Regardless of the duration, the program needs to front-load the less costly preventative measures, then concentrate on reconstructing the failed backlog through the middle years, and finally shift to low-cost reclamite preservation as the network reaches good condition. The ratio of capital cost (reconstruction, mill & overlay) vs. preservation (microsurface, reclamite) varies from year to year with 62%/38% in year 1, 94%/6% in year 5, and 73%/27% in year 10.

## Images

Infrastructure.jpg

## Details

**Type of Project:** Resurface Current Road

### Benefit to Community

Improves roadway safety, driving conditions, and overall transportation reliability by ensuring roads are properly maintained and prioritized for repair. This helps reduce vehicle wear, enhances traffic flow, and supports safe travel for residents, businesses, and emergency services.

## Supplemental Attachments

FY27 CIP - Annual Roadway Infrastructure.pdf

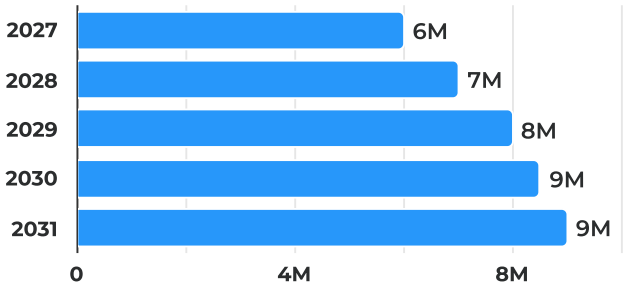
## Capital Cost

FY2027 Budget
**$6M**

Total Budget (all years)
**$38.5M**

Project Total
**$38.5M**

### FY2027 - FY2031 Capital Cost Breakdown




Construction/Maintenance **$38,500,000** 100.00%

### Capital Cost for Budgeted Years

Construction/Maintenance **$38,500,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Construction/Maintenance | $6,000,000 | $7,000,000 | $8,000,000 | $8,500,000 | $9,000,000 | **$38,500,000** |
| **Total** | **$6,000,000** | **$7,000,000** | **$8,000,000** | **$8,500,000** | **$9,000,000** | **$38,500,000** |

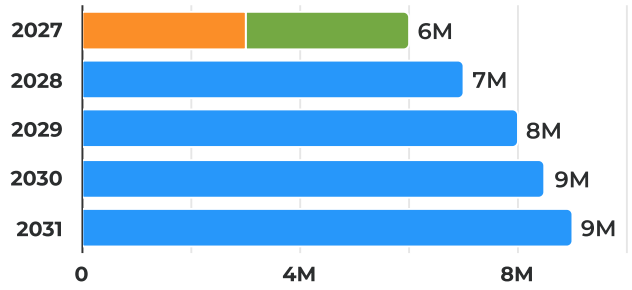
## Funding Sources

FY2027 Budget
**$6M**

Total Budget (all years)
**$38.5M**

Project Total
**$38.5M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$32,500,000** | 84.42% |
| Discretionary/Penny Sales Tax | **$3,000,000** | 7.79% |
| Pay Go | **$3,000,000** | 7.79% |

### Funding Sources for Budgeted Years

| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$32,500,000** | 84.42% |
| Discretionary/Penny Sales Tax | **$3,000,000** | 7.79% |
| Pay Go | **$3,000,000** | 7.79% |

## Detailed Breakdown

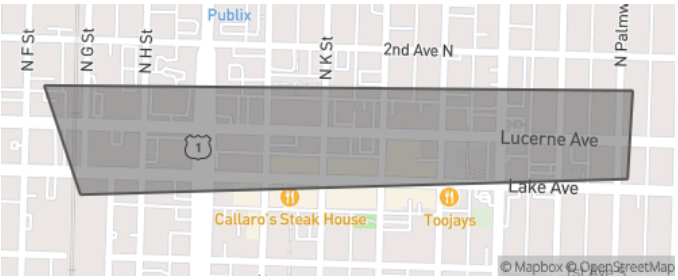
| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Funding Not Identified or Not Approved | $0 | $7,000,000 | $8,000,000 | $8,500,000 | $9,000,000 | **$32,500,000** |
| Discretionary/Penny Sales Tax | $3,000,000 | $0 | $0 | $0 | $0 | **$3,000,000** |
| Pay Go | $3,000,000 | $0 | $0 | $0 | $0 | **$3,000,000** |
| **Total** | **$6,000,000** | **$7,000,000** | **$8,000,000** | **$8,500,000** | **$9,000,000** | **$38,500,000** |

# Installation of Removable Bollards

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Street Maintenance |
| **Type** | Capital Improvement |
| **Project Type** | Roadways |
| **Funds** | 01. General Fund |

## Project Location




## Description

This project will install removable bollards at strategic locations throughout the downtown area to provide a flexible and secure method of controlling vehicle access. The bollards will enhance pedestrian safety during festivals, parades, outdoor dining, and other community events by creating protected pedestrian spaces while maintaining access for emergency responders, service vehicles, and authorized personnel. The project supports downtown revitalization efforts, improves traffic management, reduces the labor and equipment required for temporary road closures, and provides a long-term infrastructure solution for event operations and public safety needs. Updated to include J, K, L and M from the alley north of Lucerne to the alley south of Lake Avenue.

## Images

Removable Bollard.jpg

## Details

**Type of Project:** Other

### Benefit to Community

This project will make downtown safer and more user-friendly for residents, visitors, and businesses. The removable bollards will help create safe pedestrian areas during events like festivals, parades, and outdoor dining, reducing conflicts between vehicles and people.

They also make it easier and faster to set up and manage street closures, which helps support more community events and encourages activity in the downtown area. At the same time, emergency vehicles and service access are still maintained when needed.

## Supplemental Attachments

FY27 CIP - Removable Bollards.pdf

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$226K** | **$226K** | **$226K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Construction/Maintenance | $226,000 |
| **Total** | **$226,000** |

## Funding Sources

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$226K** | **$226K** | **$226K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | $226,000 |
| **Total** | **$226,000** |

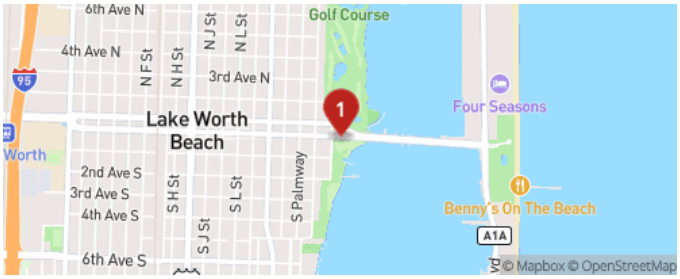
# Installation of Rock Border - Bryant Park

## Overview

| | |
|---|---|
| **Request Owner** | Melissa Sturdivant, PUBLIC WORKS OFFICE MANAGER • Public Works |
| **Department** | Street Maintenance |
| **Type** | Capital Improvement |
| **Project Type** | Roadways |
| **Funds** | 01. General Fund |
| **Estimated Start Date** | 10/1/2026 |

## Project Location

10 South Golfview Road




## Description

Install decorative landscape boulders along designated areas of Bryant Park to create a natural barrier between vehicular traffic and pedestrian activity areas. The boulders will enhance public safety during daily park operations and special events by discouraging unauthorized vehicle access, protecting park infrastructure, and providing clear separation between event spaces, roadways, and pedestrian gathering areas. Large landscape boulders are commonly used as aesthetically pleasing vehicle barriers while maintaining the park's natural appearance.

## Images

Bryant Rocks.jpg

## Details

**Type of Project:** Other

### Benefit to Community

This project will improve safety, accessibility, and the overall usability of Bryant Park for residents and visitors. The installation of decorative landscape boulders will create a permanent barrier between vehicles and pedestrian areas, providing a safer environment for daily park users and attendees of community events. The project will support the City's ability to host festivals, concerts, recreational activities, and other public gatherings by improving crowd management and reducing the need for temporary barricades. In addition to enhancing public safety, the boulders will help protect park infrastructure and landscaping while contributing to the visual appeal of one of the City's most heavily utilized waterfront parks. The

improvements will benefit the community year-round and support continued use of Bryant Park as a premier public gathering space.

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$95.4K** | **$95.4K** | **$95.4K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Construction/Maintenance | $95,370 |
| **Total** | $95,370 |

## Funding Sources

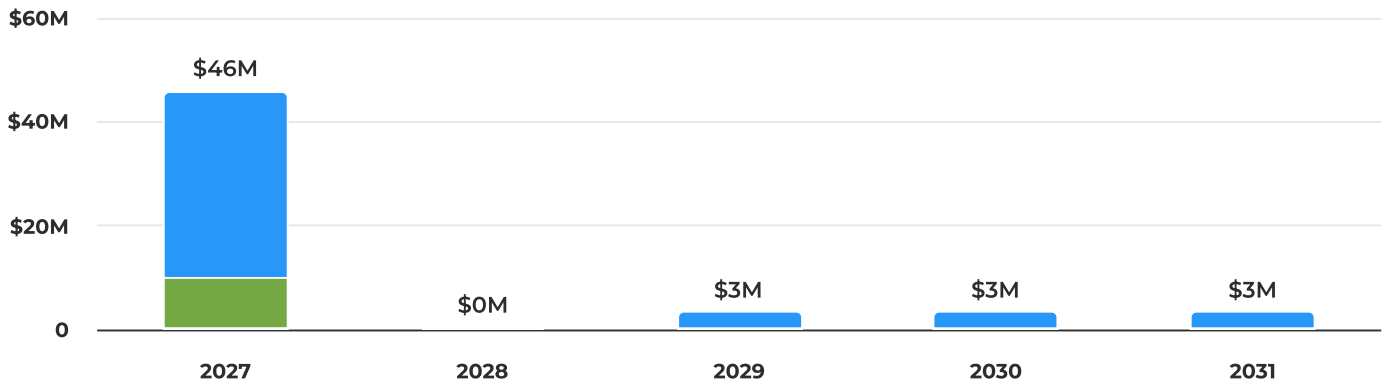
| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$95.4K** | **$95.4K** | **$95.4K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | $95,370 |
| **Total** | $95,370 |

# Transmission

## FY27 - FY31 Transmission Projects




| | | |
|---|---|---|
| System Hardening and Reliability Program Funding Projects | **$44,800,000** | 79.81% |
| Grant Match Funds to Completion | **$9,750,000** | 17.37% |
| Line Workers Tools and Trucks | **$1,376,098** | 2.45% |
| Prefabricated building for Wire Storage | **$150,000** | 0.27% |
| Breaker Tester | **$60,000** | 0.11% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| System Hardening and Reliability Program Funding Projects | $35,800,000 | $0 | $3,000,000 | $3,000,000 | $3,000,000 | **$44,800,000** |
| Grant Match Funds to Completion | $9,750,000 | $0 | $0 | $0 | $0 | **$9,750,000** |
| Line Workers Tools and Trucks | $0 | $324,135 | $340,342 | $350,552 | $361,069 | **$1,376,098** |
| Prefabricated building for Wire Storage | $150,000 | $0 | $0 | $0 | $0 | **$150,000** |
| Breaker Tester | $60,000 | $0 | $0 | $0 | $0 | **$60,000** |
| **Total Summary of Requests** | **$45,760,000** | **$324,135** | **$3,340,342** | **$3,350,552** | **$3,361,069** | **$56,136,098** |

# Breaker Tester

## Overview

| | |
|---|---|
| **Request Owner** | Keisha McNish, BUDGET MANAGER • Electric |
| **Department** | Transmission |
| **Type** | Capital Equipment |
| **Project Type** | Other Equipment |
| **Funds** | 07. Electric Fund |

## Description

For contract work on breakers, the testing costs between $5,000-$6,000 per breaker. Our annual breaker testing is a minimum of 6 breakers for a total of over $30k in breaker testing. This test-set will take time to integrate into current workflows and personnel but will enhance the technical capability of the team. This will also assist in emergency response testing to minimize downtime.

## Images

Breaker Tester

## Details

**New Purchase or Replacement:** New

## Supplemental Attachments

Breaker Tester

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$60K** | **$60K** | **$60K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Equipment | $60,000 |
| **Total** | **$60,000** |

## Funding Sources

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$60K** | **$60K** | **$60K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | $60,000 |
| **Total** | **$60,000** |

# Grant Match Funds to Completion

## Overview

| | |
|---|---|
| **Request Owner** | Marcel Korman Korman, Project Manager • Electric |
| **Department** | Transmission |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 07. Electric Fund |
| **Estimated Start Date** | 06/14/2027 |
| **Estimated Completion Date** | 09/30/2029 |

## Description

GRIP Grant Matching Funds remaining

- Advanced Metering Infrastructure
- Meter Data Management
- Sectionalizing Devices
- Fiber Optic Connections

## Images

Recloser

## Details

**Type of Project:** Replacement

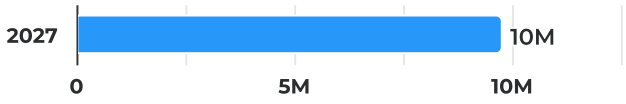
## Capital Cost

FY2027 Budget
**$9.75M**

Total Budget (all years)
**$9.75M**

Project Total
**$9.75M**

### FY2027 - FY2027 Capital Cost Breakdown




| | | |
|---|---|---|
| Construction/Maintenance | $9,750,000 | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Construction/Maintenance | $9,750,000 | 100.00% |

## Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Construction/Maintenance | $9,750,000 |
| **Total** | $9,750,000 |

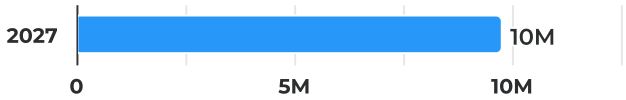
## Funding Sources

FY2027 Budget
**$9.75M**

Total Budget (all years)
**$9.75M**

Project Total
**$9.75M**

### FY2027 - FY2027 Funding Sources Breakdown




| | | |
|---|---|---|
| Borrowing | $9,750,000 | 100.00% |

### Funding Sources for Budgeted Years

| | | |
|---|---|---|
| Borrowing | $9,750,000 | 100.00% |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Borrowing | $9,750,000 |
| **Total** | $9,750,000 |

# Line Workers Tools and Trucks

## Overview

| | |
|---|---|
| **Request Owner** | Marcel Korman Korman, Project Manager • Electric |
| **Department** | Transmission |
| **Type** | Capital Equipment |
| **Project Type** | Vehicles and Wheeled Equipment |
| **Funds** | 07. Electric Fund |

## Description

The Electric Utility bucket trucks need to be replaced after 15 years of service. This budget allows for replacing 1 bucket truck each year.

## Images

Bucket Truck

Bucket Truck #2

## Details

**New Purchase or Replacement:** Replacement

**New or Used Vehicle:** New Vehicle

**Useful Life:** 10 or more years

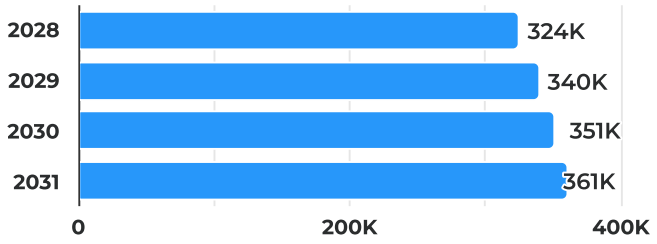
## Capital Cost

FY2027 Budget
**$0**

Total Budget (all years)
**$1.38M**

Project Total
**$1.38M**

### FY2028 - FY2031 Capital Cost Breakdown




| | | |
|---|---|---|
| Vehicle Cost | **$1,376,098** | 100.00% |

### Capital Cost for Budgeted Years

| | | |
|---|---|---|
| Vehicle Cost | **$1,376,098** | 100.00% |

### Detailed Breakdown

| Category | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|
| Vehicle Cost | $324,135 | $340,342 | $350,552 | $361,069 | **$1,376,098** |
| **Total** | **$324,135** | **$340,342** | **$350,552** | **$361,069** | **$1,376,098** |

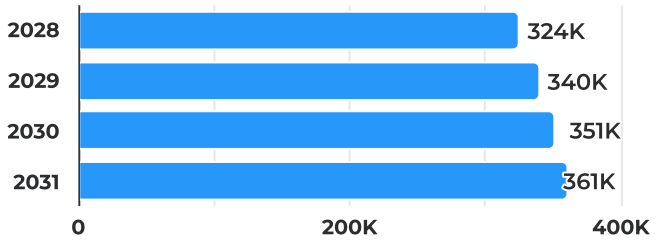
## Funding Sources

FY2027 Budget
**$0**

Total Budget (all years)
**$1.38M**

Project Total
**$1.38M**

### FY2028 - FY2031 Funding Sources Breakdown




Pay Go **$1,376,098** 100.00%

### Funding Sources for Budgeted Years

Pay Go **$1,376,098** 100.00%

### Detailed Breakdown

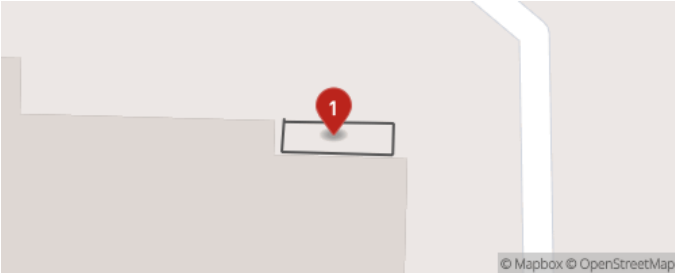
| Category | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|
| Pay Go | $324,135 | $340,342 | $350,552 | $361,069 | **$1,376,098** |
| **Total** | **$324,135** | **$340,342** | **$350,552** | **$361,069** | **$1,376,098** |

# Prefabricated building for Wire Storage

## Overview

| | |
|---|---|
| **Request Owner** | Enrique Uribe, Material Management Manager • Electric |
| **Department** | Transmission |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 07. Electric Fund |
| **Estimated Start Date** | 11/1/2026 |
| **Estimated Completion Date** | 05/31/2027 |

## Project Location




## Description

Requesting funding to acquire a prefabricated building as a one-time expense that will protect more than 200 wooden reels of wire from rot and weather damage, preventing repeat material losses and reducing long-term replacement costs. $120K- Building, $18K- Electric Material/Labor, $12K- Initial set up costs such as racks, equipment, surveys.

## Images

Building Image

Example of Prefabricated Building

Building Location

Tentative Location of building behind EU warehouse at 1900.

## Details

**Type of Project:** Other

## Supplemental Attachments

Supplemental FY27
FY27 Budget Supplemental

## Capital Cost

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$150K** | **$150K** | **$150K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Other | $150,000 |
| **Total** | **$150,000** |

## Funding Sources

| FY2027 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| **$150K** | **$150K** | **$150K** |

### Detailed Breakdown

| Category | FY2027 *Requested* |
|---|---|
| Pay Go | $150,000 |
| **Total** | **$150,000** |

# System Hardening and Reliability Program Funding Projects

## Overview

| | |
|---|---|
| **Request Owner** | Marcel Korman Korman, Project Manager • Electric |
| **Department** | Transmission |
| **Type** | Capital Improvement |
| **Project Type** | Building and Facilities |
| **Funds** | 07. Electric Fund |
| **Estimated Start Date** | 06/14/2027 |
| **Estimated Completion Date** | 09/30/2029 |

## Description

List of  Substation and Distribution Projects

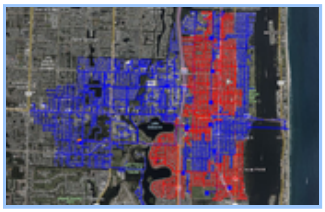
Voltage Conversion from 4kV to 26kV distribution

Substation upgrades for improved distribution efficiencies

| | |
|---|---|
| 1 | E05 UG Replacement/Hardening/Capacity Increase |
| 2 | E09 UG Replacement/Hardening/Capacity Increase |
| 3 | 4A3N11 to 0703 Conversion / Hardening |
| 4 | 4A3N12 to 0602 Conversion / Hardening |
| 5 | 4A3N13 to Express Feeder Conversion / Hardening |
| 6 | 4A3S05 to 3N12/0602 or extend to 3N11/0703 |
| 7 | 18th Ave N Substation - Metal-Clad |
| 8 | 4R1802 Conversion / Hardening |
| 9 | 4R1803 Conversion / Hardening |
| 10 | 4R1804 Conversion / Hardening |
| 11 | 18th Ave N Station Demolition |

| | |
|---|---|
| 12 | 4R0401 Conversion / Hardening |
| 13 | 4R0402 Conversion / Hardening |
| 14 | 4R0404 Conversion / Hardening |
| 15 | 4th Ave N Station Demolition |
| 16 | 4R1501 Conversion / Hardening on to 6th Ave Station |
| 17 | 4R1502 Conversion / Hardening on to 6th Ave Station |
| 18 | 4R1503 Conversion / Hardening on to 6th Ave Station |
| 19 | 4R1504 Conversion / Hardening on to 6th Ave Station |
| 20 | 15th Ave S Station Demolition |
| 21 | 4R1201 Conversion / Hardening on to 6th Ave Station |
| 22 | 4R1203 Conversion / Hardening on to 6th Ave Station |
| 23 | 4R1204 Conversion / Hardening on to 6th Ave Station |
| 24 | 12th Ave S Station Demolition |
| 25 | 4R1101 Conversion / Hardening on to 6th Ave Station |
| 26 | 4R1102 Conversion / Hardening on to 6th Ave Station |
| 27 | 4R1103 Conversion / Hardening on to 6th Ave Station |
| 28 | 4R1104 Conversion / Hardening on to 6th Ave Station |
| 29 | 11th Ave N Station Demolition |
| 30 | Reconductor Express Feeder |

## Images



EU Service Area remaining 4kV to be converted

## Details

**Type of Project:** New Construction

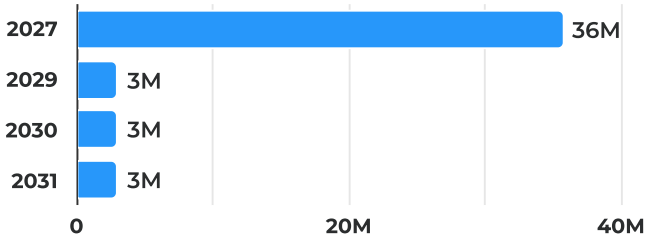
## Capital Cost

FY2027 Budget
**$35.8M**

Total Budget (all years)
**$44.8M**

Project Total
**$44.8M**

### FY2027 - FY2031 Capital Cost Breakdown




Construction/Maintenance **$44,800,000** 100.00%

### Capital Cost for Budgeted Years

Construction/Maintenance **$44,800,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|
| Construction/Maintenance | $35,800,000 | $3,000,000 | $3,000,000 | $3,000,000 | **$44,800,000** |
| **Total** | **$35,800,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$44,800,000** |

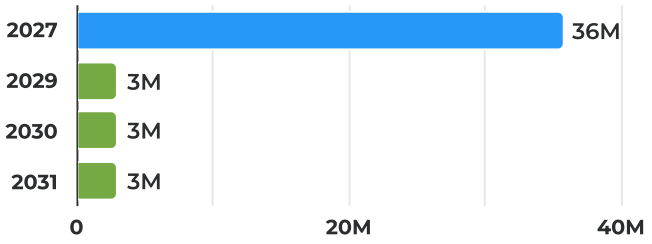
## Funding Sources

FY2027 Budget
**$35.8M**

Total Budget (all years)
**$44.8M**

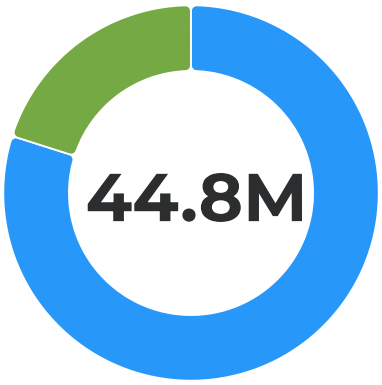
Project Total
**$44.8M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Borrowing | **$35,800,000** | 79.91% |
| Pay Go | **$9,000,000** | 20.09% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Borrowing | **$35,800,000** | 79.91% |
| Pay Go | **$9,000,000** | 20.09% |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|
| Borrowing | $35,800,000 | $0 | $0 | $0 | **$35,800,000** |
| Pay Go | $0 | $3,000,000 | $3,000,000 | $3,000,000 | **$9,000,000** |
| **Total** | **$35,800,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$44,800,000** |

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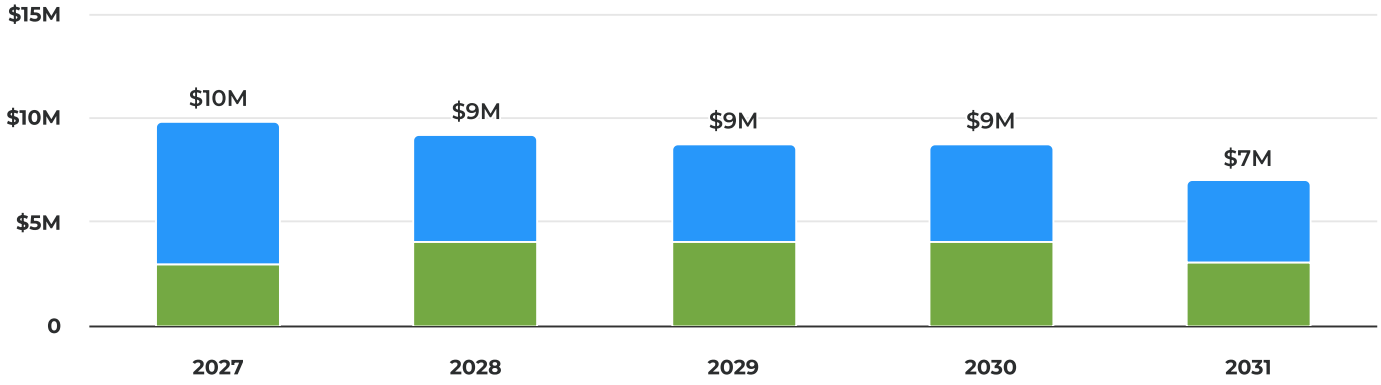
# Water

## FY27 - FY31 Water Projects




| | | |
|---|---|---|
| Water Treatment Plant Supply and Compliance | **$25,540,000** | 58.69% |
| Water Distribution Mains | **$17,980,000** | 41.31% |

## Summary of Requests

| Category | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|---|---|---|---|---|---|
| Water Treatment Plant Supply and Compliance | $6,840,000 | $5,200,000 | $4,750,000 | $4,750,000 | $4,000,000 | **$25,540,000** |
| Water Distribution Mains | $2,980,000 | $4,000,000 | $4,000,000 | $4,000,000 | $3,000,000 | **$17,980,000** |
| **Total Summary of Requests** | **$9,820,000** | **$9,200,000** | **$8,750,000** | **$8,750,000** | **$7,000,000** | **$43,520,000** |

# Water Distribution Mains

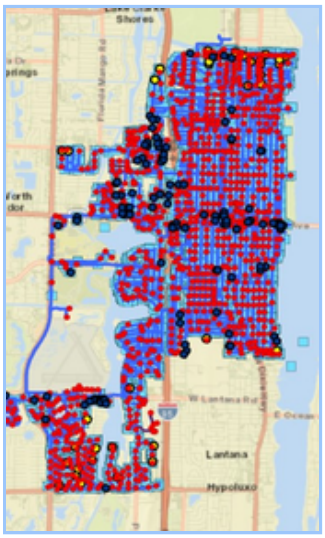
## Overview

| | |
|---|---|
| **Request Owner** | Alicia Nembhard-Juarez, Budget Manager Water |
| **Department** | Water |
| **Type** | Capital Improvement |
| **Project Type** | Water and Sewer |
| **Funds** | 08. Water Fund |

## Description

This project will replace existing water-mains that are beyond their useful life, construct new water-mains to provide loops and minimize dead ends in the distribution system, add fire hydrants for additional fire protection, and provide greater pressure and flow to customers. The project will provide a more resilient system for years to come.

## Images




Water Distribution Mains

Water Mains throughout the city

## Details

**Type of Project:** Improvement

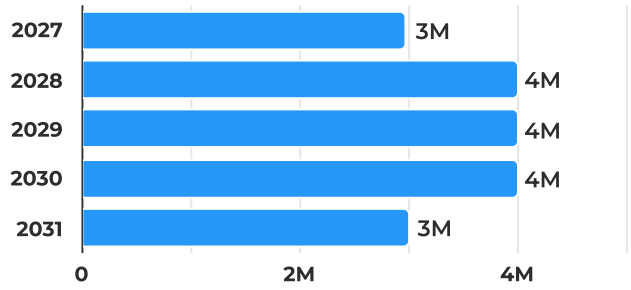
## Capital Cost

FY2027 Budget
**$2.98M**

Total Budget (all years)
**$18M**

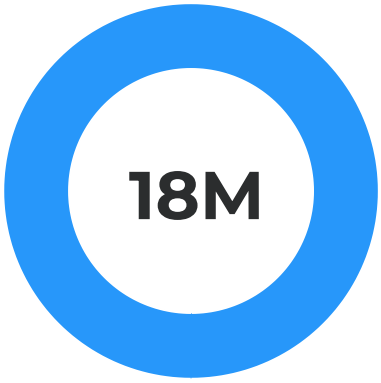
Project Total
**$18M**

### FY2027 - FY2031 Capital Cost Breakdown




| | | |
|---|---|---|
| Construction/Maintenance | **$17,980,000** | 100.00% |

### Capital Cost for Budgeted Years




| | | |
|---|---|---|
| Construction/Maintenance | **$17,980,000** | 100.00% |

## Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Construction/Maintenance | $2,980,000 | $4,000,000 | $4,000,000 | $4,000,000 | $3,000,000 | **$17,980,000** |
| **Total** | **$2,980,000** | **$4,000,000** | **$4,000,000** | **$4,000,000** | **$3,000,000** | **$17,980,000** |

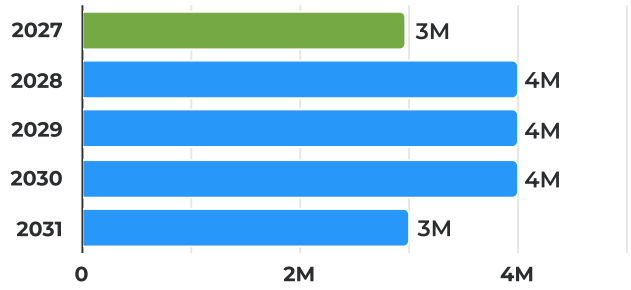
## Funding Sources

FY2027 Budget
**$2.98M**

Total Budget (all years)
**$18M**

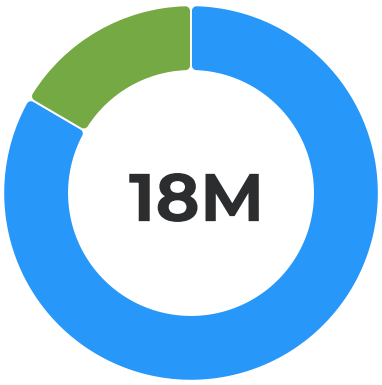
Project Total
**$18M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$15,000,000** | 83.43% |
| Borrowing | **$2,980,000** | 16.57% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$15,000,000** | 83.43% |
| Borrowing | **$2,980,000** | 16.57% |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Funding Not Identified or Not Approved | $0 | $4,000,000 | $4,000,000 | $4,000,000 | $3,000,000 | **$15,000,000** |
| Borrowing | $2,980,000 | $0 | $0 | $0 | $0 | **$2,980,000** |
| **Total** | **$2,980,000** | **$4,000,000** | **$4,000,000** | **$4,000,000** | **$3,000,000** | **$17,980,000** |

# Water Treatment Plant Supply and Compliance

## Overview

| | |
|---|---|
| **Request Owner** | Alicia Nembhard-Juarez, Budget Manager Water |
| **Department** | Water |
| **Type** | Capital Improvement |
| **Project Type** | Water and Sewer |
| **Funds** | 08. Water Fund |

## Description

This project aims to enhance the water treatment facility by improving processes and ensuring continued regulatory compliance. It will also involve crucial structural, mechanical, chemical, and electrical upgrades. The project intends to reinforce and replace many components of the water treatment system to ensure a more long-lasting and resilient water treatment system.

## Details

**Type of Project:** Improvement

## Supplemental Attachments

Water Treatment, S and Compliance
Water Treatment Plant and Facilities

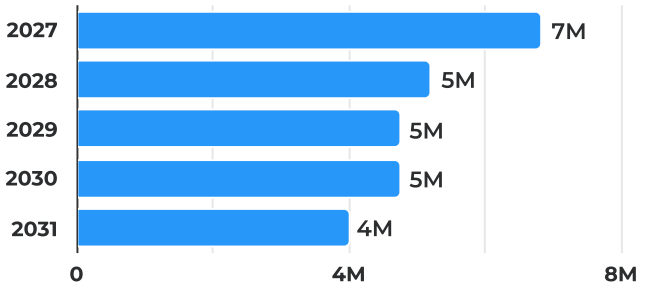
## Capital Cost

FY2027 Budget
**$6.84M**

Total Budget (all years)
**$25.5M**

Project Total
**$25.5M**

### FY2027 - FY2031 Capital Cost Breakdown




Construction/Maintenance **$25,540,000** 100.00%

### Capital Cost for Budgeted Years

Construction/Maintenance **$25,540,000** 100.00%

## Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Construction/Maintenance | $6,840,000 | $5,200,000 | $4,750,000 | $4,750,000 | $4,000,000 | **$25,540,000** |
| **Total** | **$6,840,000** | **$5,200,000** | **$4,750,000** | **$4,750,000** | **$4,000,000** | **$25,540,000** |

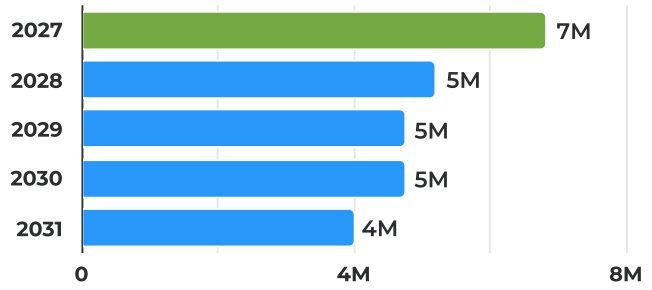
## Funding Sources

FY2027 Budget
**$6.84M**

Total Budget (all years)
**$25.5M**

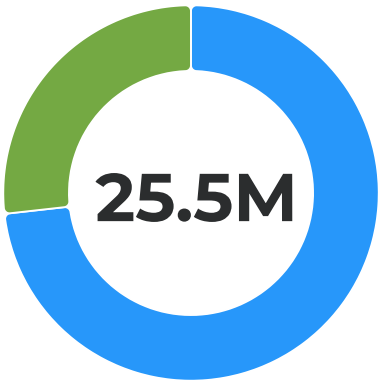
Project Total
**$25.5M**

### FY2027 - FY2031 Funding Sources Breakdown




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$18,700,000** | 73.22% |
| Borrowing | **$6,840,000** | 26.78% |

### Funding Sources for Budgeted Years




| | | |
|---|---|---|
| Funding Not Identified or Not Approved | **$18,700,000** | 73.22% |
| Borrowing | **$6,840,000** | 26.78% |

### Detailed Breakdown

| Category | FY2027 *Requested* | FY2028 *Requested* | FY2029 *Requested* | FY2030 *Requested* | FY2031 *Requested* | Total |
|---|---|---|---|---|---|---|
| Funding Not Identified or Not Approved | $0 | $5,200,000 | $4,750,000 | $4,750,000 | $4,000,000 | **$18,700,000** |
| Borrowing | $6,840,000 | $0 | $0 | $0 | $0 | **$6,840,000** |
| **Total** | **$6,840,000** | **$5,200,000** | **$4,750,000** | **$4,750,000** | **$4,000,000** | **$25,540,000** |

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE:** September 10, 2026 **DEPARTMENT:** Financial Services

**TITLE:**

Resolution No. 39-2026 - establishing the Refuse Services Annual Assessment for Fiscal Year 2026-2027

**SUMMARY:**

This resolution is the Annual Assessment Resolution setting the Special Assessment fee of $298.71 per Equivalent Residential Unit (ERU) for Refuse Services for Fiscal Year 2026-2027.

**BACKGROUND AND JUSTIFICATION:**

Pursuant to the Assessment Ordinance (Chapter 2, Article XVIII of the City's Code of Ordinances) and City Resolution Nos. 41-2009 and 46-2009 (the "Initial Assessment Resolution"), since 2009, the City has adopted an annual special assessment for Refuse Services including facilities and programs (formerly known as, "Solid Waste Services, facilities and programs"). Once adopted, the annual assessment is levied on each assessed property owner's tax bill and collected by the Tax Collector.

This Resolution will adopt the assessment amount of $298.71 per ERU as the annual assessment and approves the assessment roll which has to be certified to the Tax Collector by September 15, 2026.

The City has provided the required notices and advertisements for this resolution to be heard at a public hearing as required by the City's Code and section 197.3632, Florida Statutes. At the public hearing, the public may provide comments and objections to the assessment.

**MOTION:**

Move to approve/disapprove Resolution 39-2026 – establishing the Refuse Services Annual Assessment for Fiscal Year 2026-2027.

**ATTACHMENT(S):**

Fiscal Impact Analysis – N/A
Resolution 39-2026

**RESOLUTION NO 39-2026 – A RESOLUTION OF THE CITY OF LAKE WORTH BEACH, FLORIDA, ADOPTING THE FINAL NON-AD VALOREM ANNUAL ASSESSMENT ROLL FOR FISCAL YEAR 2026 - 2027 TO CONTINUE PROVIDING A UNIFORM METHOD FOR COLLECTING A NON-AD VALOREM ASSESSMENT FOR REFUSE SERVICES, FACILITIES, AND PROGRAMS; AND PROVIDING FOR CONFLICTS AND AN EFFECTIVE DATE.**

**WHEREAS,** the City of Lake Worth Beach previously adopted Ordinance No. 2009-22 (as amended from time to time, and as codified in Chapter 2, Article XVIII of the City Code of Ordinances, the "Assessment Ordinance"), City Resolution No. 41-2009 (as amended and supplemented from time to time, and as particularly supplemented by Resolution No. 46-2009, the "Initial Assessment Resolution") stating the intent of the City to use the Uniform Method of Collecting a Non-Ad Valorem Assessment for refuse services, facilities, and programs ("Refuse Services") for all parcels within the incorporated boundaries of the City; and

**WHEREAS**, the City Commission has determined the final non-ad valorem assessment roll for fiscal year 2026- 2027 on all parcels within the incorporated municipal boundaries of the City shall remain at $298.71 per ERU and per year thereafter until changed; and,

**WHEREAS**, the City Commission finds the adoption of this Resolution serves a valid public purpose.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA, AS FOLLOWS:**

**Section 1.** The foregoing recitals are hereby affirmed and ratified as being true and Correct and inc.

**Section 2.** The Final Non-Ad Valorem Assessment rate per computed parcels for the City of Lake Worth Beach for the Fiscal Year 2026 - 2027 is hereby set as $298.71 per ERU.

**Section 3.** The Refuse Services Assessment Roll, which is on file with the City Clerk and incorporated herein by reference, is hereby approved. The Refuse Services Assessment Roll shall be certified to the Tax Collector by September 15, 2026, pursuant to Section 197.3632(5), Florida Statutes.

**Section 4.** All resolutions or parts of resolutions in conflict with this Resolution are repealed to the extent of such conflict.

**Section 5.** This Resolution shall take effect immediately upon adoption.

The passage of this resolution was moved by Commissioner _____, seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed and adopted on the __ day of September 2026.

LAKE WORTH BEACH CITY COMMISSION

By: _____
Betty Resch, Mayor

ATTEST:

_____
Melissa Ann Coyne, MMC, City Clerk

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE**: September 10, 2026 **DEPARTMENT:** Water Utilities

**TITLE:**

Resolution No. 40-2026 – establishing the Annual Stormwater Non-Ad Valorem Assessment Rate for Fiscal Year 2026-2027

**SUMMARY:**

This resolution establishes the annual non-ad valorem assessment rate for Stormwater Services for Fiscal Year 2026-2027 in the amount of $128.73 per Equivalent Residential Unit (ERU). The new proposed rate of $128.73 is a (7%) increase from Fiscal Year 2025-2026.

**BACKGROUND AND JUSTIFICATION:**

In order to re-impose the Stormwater services non-ad valorem annual assessment rate for the Fiscal Year commencing on October 1, 2026, the Assessment Ordinance requires the City Commission to adopt an Annual Assessment resolution which confirms the Storm Water Assessment Roll with the approved rate (per ERU). In Resolution No. 24-2026, the City adopted a preliminary assessment amount of $128.73 per ERU for Fiscal Year 2026-2027, which represents a 7% increase from Fiscal Year 2025-26.

The annual adoption process is governed by section 197.3632, Florida Statutes, as part of the Uniform Method for Levy, Collection, and Enforcement of Non-Ad Valorem Assessments. Consistent with section 197.3632, Florida Statutes, the City properly noticed all property owners being assessed via first-class mailing and publication via the Palm Beach County legal notices website for the public hearing on the adoption of the annual assessment. Initially, the City noticed the hearing for July 2026 but that was in error; the City properly re-noticed the public hearing for September 10, 2026.

**MOTION:**

Move to approve/disapprove Resolution No. 40-2026 establishing the Stormwater Non-Ad Valorem Assessment Rate for Fiscal Year 2026-2027

**ATTACHMENT(S):**

Fiscal Impact Analysis – N/A
Resolution No. 40-2026

RESOLUTION NO. 40-2026 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, RELATING TO THE PROVISION OF STORMWATER MANAGEMENT SERVICES INCLUDING FACILITIES AND PROGRAMS IN THE CITY OF LAKE WORTH BEACH, FLORIDA; PROVIDING FOR AUTHORITY, DEFINITIONS, AND FINDINGS; RATIFYING AND CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; APPROVING THE RATE OF ASSESSMENTS; CONFIRMING, APPROVING AND ADOPTING THE STORMWATER ASSESSMENT ROLL FOR FISCAL YEAR 2027 AND IMPOSING STORMWATER SERVICE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM COLLECTION METHOD AND FOR OTHER PURPOSES; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution of the City of Lake Worth Beach, Florida (the "City") is adopted pursuant to Chapter 2, Article XVIII of the City Code of Ordinances ("Assessment Ordinance"), City Resolution No. 40-2009 (as amended and supplemented from time to time, and as particularly supplemented by Resolution No. 45-2009, collectively, “Initial Assessment Resolution”) which are incorporated herein as if set forth in full, Resolution No. 24-2026 (aka “2026 Preliminary Assessment Resolution”), Sections 166.021, 166.041, and 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This resolution constitutes both the Final Assessment Resolution and the Annual Assessment Resolution (collectively, “Annual Assessment Resolution”) as defined in the Assessment Ordinance due to the increase in the assessment amount as compared to the prior fiscal years. *See Atlantic Gulf Communities Corp. v. City of Port St. Lucie*, 764 So. 2d 14 (Fla. 4th DCA 1999) (when the assessment is increased, it is deemed to be levied for the first time under section 197.3632(4)(a), Florida Statutes). All capitalized terms in this Resolution not otherwise defined herein shall have the meanings defined in the Assessment Ordinance and the Initial Assessment Resolution.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) On August 18, 2009, the City Commission adopted the Initial Assessment Resolution which, in part, described the Stormwater Management Services and provided for the funding thereof through Stormwater Service Assessments and the method of assessing the cost of such services against the real property located within the City that will be specifically benefited thereby. The Initial Assessment Resolution provided for the apportionment of Stormwater Service Assessments on the bases on Equivalent Residential Units (“ERUs”) beginning at the rate of $75.60 per ERU, for the Fiscal Year commencing October 1, 2009.

(B) The legislative determinations of special benefit and fair apportionment contained in Section 1.04 of the Initial Assessment Resolution and the other findings set forth therein, are hereby readopted, ratified, confirmed and incorporated herein as if set forth in full.

(C) On June 30, 2026, the City Commission adopted Resolution No. 24-2026 (aka 2026 Preliminary Assessment Resolution) which directed the preparation of the Preliminary Stormwater Assessment Roll for fiscal year 2026-2027. Pursuant to Resolution 24-2026, the cost of providing Stormwater Management Services, including facilities and programs, has increased.

For Fiscal Year 2026-2027, the rate of Stormwater Assessments is increased to $128.73 per ERU as set forth in the Assessment Roll.

(D) Pursuant to Resolution No. 24-2026, the Stormwater Service Assessment Roll has heretofore been filed at the offices of the City Clerk, 7 North Dixie Highway, Lake Worth Beach, Florida, and made available for public inspection.

(E) Pursuant to the Assessment Ordinance, the City Commission is required to repeal or confirm the Initial Assessment Resolution, with such amendments as the City Commission deems appropriate, after hearing concerns and receiving comments or objections from interested parties.

(F) In accordance with the Assessment Ordinance, Resolution No. 24-2026, and Section 197.3632, Florida Statutes, notice of a public hearing has been published and mailed to each affected property owner notifying such property owner of the assessment, opportunity to be heard, and other required information. The proof of publication and mailing are available for inspection at the Financial Services Department.

(G) The public hearing was duly held on September 10, 2026 and comments and objections of all interested persons have been heard and considered as required by law.

(H) In order to re-impose Stormwater Service Assessments for the Fiscal Year commencing October 1, 2026, the Assessment Ordinance requires the City Commission to adopt an Annual Assessment Resolution which confirms or amends the Stormwater Assessment Roll.

(I) The imposition of Stormwater Service Assessments for Stormwater Management Services, including facilities and programs, for each fiscal year is an equitable and efficient method of allocating and apportioning the Stormwater Management Services Cost among parcels of Assessed Property.

(J) The Stormwater Management Services provided for in the Initial Assessment Resolution, Resolution No. 24-2026 and contemplated herein are Essential Services which possess a logical relationship to the use and enjoyment of, and relieve a burden created by and provide a special benefit to Improved Property by properly, safely and cost effectively managing stormwater generated on the property.

(K) The benefits derived from the Stormwater Management Services, including facilities and programs, exceed the cost of the Stormwater Service Assessments imposed hereunder. The Stormwater Service Assessment for any Tax Parcel within the City does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel within the City.

(L) Each parcel of Assessed Property within the City will be specially benefited by the City's provision of Stormwater management services, facilities, and programs in an amount not less than the Stormwater Service Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution and Resolution No. 24-2026.

(M) Adoption of this Annual Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Assessment Ordinance, Initial Assessment Resolution, Resolution No. 24-2026, and this Annual Assessment Resolution from the Stormwater Management Services, facilities, or programs to be provided and a legislative

determination that the Stormwater Service Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

(N) The City Commission hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the Stormwater Management Services, including facilities and programs, by fairly and reasonably allocating the Stormwater Management Service Cost among specially benefited property.

SECTION 4. RATIFICATION AND CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION AND PREVIOUSLY IMPOSED ASSESSMENTS.

(A) The Initial Assessment Resolution and Resolution No. 24-2026 are hereby ratified and confirmed.

(B) Any and all prior actions of the City Commission associated with the imposition of Stormwater Service Assessments or similar fees and charges of every nature whatsoever for previous Fiscal Years, including the fees, charges and non-ad valorem assessments imposed and to be collected for Fiscal Year 2026-2027, are hereby approved, ratified and confirmed in their entirety.

SECTION 5. APPROVAL OF ASSESSMENT ROLL; IMPOSITION OF ASSESSMENTS.

(A) The Stormwater Assessment Roll, on file in the Office of the City Clerk and incorporated herein by this reference, is hereby approved, confirmed, and adopted for Fiscal Year 2026-2027. The Stormwater Assessment Roll shall be certified to the Tax Collector by September 15, 2025, pursuant to Section 197.3632(5), Florida Statutes.

(B) The apportionment approach described in Section 3.03 of the Initial Assessment Resolution and as otherwise described in Resolution No. 24-2026 is hereby approved and adopted as the basis for allocating the Stormwater Cost for the Fiscal Year 2027 among Assessed Property.

(C) A special assessment computed in the manner described in the Initial Assessment Resolution and Resolution No. 24-2026 is hereby levied and imposed on all Tax Parcels described in the Stormwater Assessment Roll in order to fund the Stormwater Cost for the Fiscal Year commencing October 1, 2026, at the rate of $128.73 per ERU. This rate shall continue annually unless amended in accordance with the Assessment Ordinance and Section 197.3632, Florida Statutes.

(D) Parcels of Assessed Property described in the Stormwater Assessment Roll are hereby found to be specially benefited by the provision of the Stormwater Management Services, facilities, and programs described or referenced in the Initial Assessment Resolution and Resolution No. 24-2026 based upon an assessment amount for each ERU of $128.73.

(E) Stormwater Service Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution.

SECTION 6. COLLECTION OF ASSESSMENTS. The Fiscal Year 2026-2027 Stormwater Service Assessments shall be collected pursuant to the Uniform Assessment Collection Act as provided for in the Initial Assessment Resolution, Resolution No. 24-2026, and Section 197.3632, Florida Statutes. Upon adoption of this Resolution and of the Annual

Assessment Resolution for subsequent Fiscal years, the City Manager shall cause the certification and delivery of the Stormwater Service Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Method of Collection for such assessments.

SECTION 7. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Stormwater Service Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of the Commission's adoption of this Resolution.

SECTION 8. REPEAL OF INCONSISTENT RESOLUTIONS. Any resolutions or parts thereof in conflict herewith are hereby superseded and repealed to the extent of such conflict.

SECTION 9. SEVERABILITY. Should any section or provision of this Resolution or portion thereof, any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the remainder of this Resolution.

SECTION 10. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its adoption.

The passage of this resolution on was moved by _____, seconded by _____, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed and adopted on the 10th day of September 2026.

LAKE WORTH BEACH CITY COMMISSION

By: _____
Betty Resch, Mayor

ATTEST:

_____
Melissa Ann Coyne, MMC, City Clerk

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE:** September 10, 2026 **DEPARTMENT:** Human Resources

**TITLE:**

Fiscal Year 2027 Position Count

**SUMMARY:**

The Fiscal Year 2027 Position Count provides a comprehensive summary of all authorized full-time and part-time positions included in the FY 2027 Annual Operating Budget.

**BACKGROUND AND JUSTIFICATION:**

The Fiscal Year 2027 Position Count identifies the City's authorized and funded positions for the upcoming fiscal year and incorporates personnel changes included as part of the FY 2027 budget process. The Position Count provides the fund, department/division, position title, position number, and number of authorized positions, as applicable.

For Fiscal Year 2027, the Position Count includes 429 funded positions, compared to 431 funded positions in Fiscal Year 2026. Of the 429 funded positions, 398 are full-time positions, including 11 GRIP Grant-funded positions, and 31 are part-time positions.

The Fiscal Year 2027 Position Count reflects approved personnel changes and provides a consolidated record of authorized staffing levels by fund and department/division. Funding for salaries and associated personnel costs, including applicable benefits, is included in the Fiscal Year 2027 Annual Operating Budget.

The net decrease in funded positions reflects the following personnel changes:

**General Fund**

- 1 Full-time Grants and Strategic Improvement Manager added (FY27 Supplemental)
- 1 Full-time Construction Project Manager added (FY27 Supplemental)
- 2 Full-time Community Code Officers added (FY27 Supplemental)
- 1 Full-time Cemetery Sexton added (FY27 Supplemental)
- 3 Positions Eliminated:
    - 1 Part-time Grants Coordinator
    - 1 Full-time Accountant II / Grants / FEMA
    - 1 Full-time Interim Library Manager

**Electric Fund**

- 1 Full-time Electrical Distribution Engineer added (FY27 Supplemental)
- 3 Positions Unfunded:
    - 3 Lineman – Grants

**Water Fund**

- 1 Position Unfunded:
    - 1 Full-time Treatment Operator B

**Refuse Fund**

- 1 Full-time Solid Waste Crew Chief added (FY27 Supplemental)

**IT Fund**

- 1 Position Unfunded:
    - 1 Full-time Assistant IT Director

**MOTION:**

Move to approve/disapprove the adoption of the Fiscal Year 2027 Position Count, subject to final adoption of the Fiscal Year 2027 Annual Operating Budget.

**ATTACHMENT(S):**

Fiscal Impact Analysis – N/A
FY 2027 Position Count

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | | |
| **GENERAL FUND** | | | | | | **GENERAL FUND** | | | | | | | |
| ***COMMISSION - 001-1010*** | | | | | | ***COMMISSION - 001-1010*** | | | | | | | |
| MAYOR | 1010 | | 1 | | | MAYOR | 1010 | 1 | | | | Counted as Full-Time for Benefit purposes | |
| CITY COMMISSIONER | 1010 | | 1 | | | CITY COMMISSIONER | 1010 | 1 | | | | Counted as Full-Time for Benefit purposes | |
| CITY COMMISSIONER | 1010 | | 1 | | | CITY COMMISSIONER | 1010 | 1 | | | | Counted as Full-Time for Benefit purposes | |
| CITY COMMISSIONER | 1010 | | 1 | | | CITY COMMISSIONER | 1010 | 1 | | | | Counted as Full-Time for Benefit purposes | |
| CITY COMMISSIONER | 1010 | | 1 | | | CITY COMMISSIONER | 1010 | 1 | | | | Counted as Full-Time for Benefit purposes | |
| EXECUTIVE ASSISTANT - CITY COMMISSION | 1010 | 1 | | | | LEGISLATIVE ASSISTANT - CITY COMMISSION | 1010 | 1 | | | | Position title change FY 26 | |
| **TOTAL Position Count** | **6** | **1** | **5** | **0** | **0** | **TOTAL Position Count** | **6** | **6** | **0** | **0** | **0** | | **0** |
| ***CITY MANAGER - 001-1020*** | | | | | | ***CITY MANAGER - 001-1020*** | | | | | | | |
| CITY MANAGER | 1020 | 1 | | | | CITY MANAGER | 1020 | 1 | | | | | |
| ASSISTANT CITY MANAGER | 1020 | 1 | | | | ASSISTANT CITY MANAGER | 1020 | 1 | | | | | |
| EXECUTIVE ASSISTANT TO CM | 1020 | 1 | | | | EXECUTIVE ASSISTANT TO CM | 1020 | 1 | | | | | |
| STRATEGIC IMPROVEMENT PROJECT MGR | 1020 | | | 1 | | STRATEGIC IMPROVEMENT PROJECT MGR | 1020 | | | 1 | | | |
| | | | | | | CONSTRUCTION PROJECT MANAGER - CITYWIDE | 1020 | 1 | | | | New position added - FY 2027 Supplemental | |
| Grants Coordinator | 1020 | | 1 | | | GRANTS AND STRATEGIC IMPROVEMENT MGR | 1020 | 1 | | | | PT Grants Coord eliminated and combined with a FT position in FIN FY'27 | |
| **TOTAL Position Count** | **5** | **3** | **1** | **1** | **0** | **TOTAL Position Count** | **6** | **5** | **0** | **1** | **0** | | **1** |
| ***CITY CLERK - 001-1030*** | | | | | | ***CITY CLERK - 001-1030*** | | | | | | | |
| CITY CLERK | 1030 | 1 | | | | CITY CLERK | 1030 | 1 | | | | | |
| ADMINISTRATIVE ASSISTANT | 1030 | 1 | | | | ADMINISTRATIVE ASSISTANT | 1030 | 1 | | | | | |
| DEPUTY CITY CLERK | 1030 | 1 | | | | DEPUTY CITY CLERK | 1030 | 1 | | | | | |
| EXECUTIVE ASSISTANT - CLERK | 1030 | 1 | | | | EXECUTIVE ASSISTANT - CLERK | 1030 | 1 | | | | | |
| POLLWORKERS | | | | | | POLLWORKERS | | | | | | | |
| **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | | **0** |
| ***INTERNAL AUDITOR - 001-1040*** | | | | | | ***INTERNAL AUDITOR - 001-1040*** | | | | | | | |
| INTERNAL AUDITOR | 1040 | 1 | | | | INTERNAL AUDITOR | 1040 | 1 | | | | | |
| **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | | **0** |
| ***FINANCE - 001-1220*** | | | | | | ***FINANCE - 001-1220*** | | | | | | | |
| DIRECTOR OF FINANCE | 1220 | 1 | | | | DIRECTOR OF FINANCE | 1220 | 1 | | | | | |
| ASSISTANT FINANCE DIRECTOR/Budget | 1220 | 1 | | | | ASSISTANT FINANCE DIRECTOR/Budget | 1220 | 1 | | | | | |
| CONTROLLER | 1220 | 1 | | | | CONTROLLER | 1220 | 1 | | | | | |
| ASSISTANT FIN. DIR.- PURCHASING | 1220 | 1 | | | | ASSISTANT FIN. DIR.- PURCHASING | 1220 | 1 | | | | | |
| ACCOUNTS PAYABLE COORDINATOR | 1220 | 1 | | | | ACCOUNTS PAYABLE COORDINATOR | 1220 | 1 | | | | | |
| SENIOR BUDGET ANALYST | 1220 | 1 | | | | SENIOR BUDGET ANALYST | 1220 | 1 | | | | | |
| Financial Admin Asst | 1220 | 1 | | | | Financial Admin Asst | 1220 | 1 | | | | | |
| ACCOUNTANT I | 1220 | 1 | | | | ACCOUNTANT I | 1220 | 1 | | | | | |
| ACCOUNTANT II / Grants / FEMA | 1220 | 1 | | | | ~~ACCOUNTANT II / Grants / FEMA~~ | | | | | | Position eliminated - combined with PT in CM's Office FY'27 | |
| ACCOUNTANT III | 1220 | 1 | | | | ACCOUNTANT III | 1220 | 1 | | | | | |
| ACCOUNTANT II | 1220 | 1 | | | | ACCOUNTANT II | 1220 | 1 | | | | | |
| SENIOR ACCOUNTANT | 1220 | 1 | | | | SENIOR ACCOUNTANT | 1220 | 1 | | | | | |
| ACCOUNTANT III | 1220 | 1 | | | | ACCOUNTANT III | 1220 | 1 | | | | | |
| GENERAL ACCOUNTANT | 1220 | 1 | | | | GENERAL ACCOUNTANT | 1220 | 1 | | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| PURCHASING AGENT II | 1220 | 1 | | | | PURCHASING AGENT II | 1220 | 1 | | | | |
| PURCHASING AGENT | 1220 | 1 | | | | PURCHASING AGENT | 1220 | 1 | | | | |
| ACCOUNTANT II / BUDGET ANALYST | 1220 | 1 | | | | ACCOUNTANT II / BUDGET ANALYST | 1220 | 1 | | | | |
| GRANTS ANALYST- PT | 1220 | | 1 | | | GRANTS ANALYST- PT | 1220 | | 1 | | | |
| **TOTAL Position Count** | **18** | **17** | **1** | **0** | **0** | **TOTAL Position Count** | **17** | **16** | **1** | **0** | **0** | **-1** |
| ***HUMAN RESOURCES - 001-1310*** | | | | | | ***HUMAN RESOURCES - 001-1310*** | | | | | | |
| HUMAN RESOURCES DIRECTOR | 1310 | 1 | | | | HUMAN RESOURCES DIRECTOR | 1310 | 1 | | | | |
| ASSISTANT DIRECTOR OF HR | 1310 | 1 | | | | ASSISTANT DIRECTOR OF HR | 1310 | 1 | | | | |
| HUMAN RESOURCES MANAGER | 1310 | 1 | | | | HUMAN RESOURCES MANAGER | 1310 | 1 | | | | |
| HUMAN RESOURCES MANAGER/RISK | 1310 | 1 | | | | HUMAN RESOURCES MANAGER/RISK | 1310 | 1 | | | | |
| HR Manager/ Benefits | 1310 | 1 | | | | HR Manager/ Benefits | 1310 | 1 | | | | |
| HR GENERALIST | 1310 | 1 | | | | SENIOR HR | 1310 | 1 | | | | Promotion to Senior HR from HR Generalist FY'27 |
| HR GENERALIST/ Admin | 1310 | 1 | | | | HR GENERALIST/ Admin | 1310 | 1 | | | | |
| **TOTAL Position Count** | **7** | **7** | **0** | **0** | **0** | **TOTAL Position Count** | **7** | **7** | **0** | **0** | **0** | **0** |
| ***COMMUNITY SUSTAIN - ADMIN/STRATEGIC/ECONOMIC - 001-2010*** | | | | | | ***COMMUNITY SUSTAIN - ADMIN/STRATEGIC/ECONOMIC - 001-2010*** | | | | | | |
| Budget OFFICE MANAGER - COMM SUST | 2010 | 1 | | | | ASSIST DIR COMMUNITY SUSTAINABILITY - ADMIN | 2010 | 1 | | | | Promotion to Assistant Director from Budget Office Manager FY'27 |
| ASSIST DIR COMMUNITY SUSTAINABILITY | | | | | | ASSIST DIR COMMUNITY SUSTAINABILITY | | | | | | |
| **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | **0** |
| ***COMMUNUTY SUSTAINABILITY - PLANNING - 001-2030*** | | | | | | ***COMMUNUTY SUSTAINABILITY - PLANNING - 001-2030*** | | | | | | |
| EXECUTIVE SECRETARY | 2030 | 1 | | | | EXECUTIVE SECRETARY | 2030 | 1 | | | | |
| PRESERVATION PLANNER | 2030 | 1 | | | | PRESERVATION PLANNER | 2030 | 1 | | | | |
| SR. COMMUNITY PLANNER | 2030 | 1 | | | | PRINCIPAL PLANNER | 2030 | 1 | | | | Promotion to Principal Planner from SR. Community Planner FY'27 |
| COMMUNITY PLANNER | 2030 | 1 | | | | COMMUNITY PLANNER | 2030 | 1 | | | | |
| PRINCIPAL PLANNER | 2030 | 1 | | | | PRINCIPAL PLANNER | 2030 | 1 | | | | |
| ASSOCIATE PLANNER | 2030 | 1 | | | | ASSOCIATE PLANNER | 2030 | 1 | | | | |
| SR PRESERVATION PLANNER | 2030 | 1 | | | | SR PRESERVATION PLANNER | 2030 | 1 | | | | |
| HORTICULTURALIST TECHNICIAN | | | | | | HORTICULTURALIST TECHNICIAN | | | | | | |
| INTERN | 2030 | | 1 | | | INTERN | 2030 | | 1 | | | |
| ZONING TECHNICIAN | 2030 | 1 | | | | ZONING TECHNICIAN | 2030 | 1 | | | | |
| LANDSCAPE PLANNER | 2030 | 1 | | | | COMMUNITY PLANNER | 2030 | 1 | | | | Promotion to COMMUNITY PLANNER from Associate Plan FY'27 |
| ASSIST COMM SUSTAIN DIR - Plan&Persrv | 2030 | 1 | | | | ASSIST COMM SUSTAIN DIR - Plan&Persrv | 2030 | 1 | | | | |
| **TOTAL Position Count** | **11** | **10** | **1** | **0** | **0** | **TOTAL Position Count** | **11** | **10** | **1** | **0** | **0** | **0** |
| ***COMMUNITY SUSTAINABILITY - CODE 001-2040*** | | | | | | ***COMMUNITY SUSTAINABILITY - CODE 001-2040*** | | | | | | |
| ASSISTANT DIRECTOR- CODE COMPLIANCE | 2040 | 1 | | | | ASSISTANT DIRECTOR- CODE COMPLIANCE | 2040 | 1 | | | | |
| CODE REMEDIATION SECRETARY | 2040 | 1 | | | | CODE REMEDIATION SECRETARY | 2040 | 1 | | | | |
| ADMINISTRATIVE ASSISTANT- U&O | 2040 | 1 | | | | ADMINISTRATIVE ASSISTANT- U&O | 2040 | 1 | | | | |
| USE & OCCUPANCY OFFICER | 2040 | 1 | | | | SENIOR CODE OFFICER | 2040 | 1 | | | | Promotion to Senior Code Officer in FY 27 |
| USE & OCCUPANCY OFFICER | 2040 | 1 | | | | USE & OCCUPANCY OFFICER | 2040 | 1 | | | | |
| USE & OCCUPANCY OFFICER | 2040 | 1 | | | | USE & OCCUPANCY OFFICER | 2040 | 1 | | | | |
| COMPLIANCE ADMIN MANAGER | 2040 | 1 | | | | COMPLIANCE ADMIN MANAGER | 2040 | 1 | | | | |
| CODE COMPLIANCE SUPERVISOR | 2040 | 1 | | | | CODE COMPLIANCE SUPERVISOR | 2040 | 1 | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| COMMUNITY CODE OFFICER | 2040 | 1 | | | | CODE COMPLIANCE SUPERVISOR | 2040 | 1 | | | | Promotion to Code Compliance Supervisor in FY 26 |
| COMMUNITY CODE OFFICER | 2040 | 1 | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | |
| COMMUNITY CODE OFFICER | 2040 | 1 | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | |
| COMMUNITY CODE OFFICER | 2040 | 1 | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | |
| COMMUNITY CODE OFFICER | 2040 | 1 | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | |
| COMMUNITY CODE OFFICER | 2040 | 1 | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | |
| COMMUNITY CODE OFFICER | 2040 | 1 | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | |
| COMMUNITY CODE OFFICER | 2040 | 1 | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | |
| | | | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | Addt'l position added FY'27 |
| | | | | | | COMMUNITY CODE OFFICER | 2040 | 1 | | | | Addt'l position added FY'27 |
| COMMUNITY CODE TECHNICIAN | 2040 | 1 | | | | COMMUNITY CODE TECHNICIAN | 2040 | 1 | | | | |
| ADMINISTRATIVE ASSISTANT- CODE | 2040 | 1 | | | | SENIOR ADMINISTRATIVE ASSISTANT- CODE | 2040 | 1 | | | | |
| Intern | 2040 | | 1 | | | Intern | 2040 | | 1 | | | |
| **TOTAL Position Count** | **19** | **18** | **1** | **0** | **0** | **TOTAL Position Count** | **21** | **20** | **1** | **0** | **0** | **2** |
| ***COMMUNITY SUSTAINABILITY - STRATEGIC PLANNING & DESIGN- 001-2070*** | | | | | | ***COMMUNITY SUSTAINABILITY - STRATEGIC PLANNING & DESIGN- 001-2070*** | | | | | | |
| DIR COMMUNITY SUSTAINABILITY | 2070 | 1 | | | | DIR COMMUNITY SUSTAINABILITY | 2070 | 1 | | | | |
| **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | **0** |
| ***COMMUNITY SUSTAINABILITY - BUS. LICENSE - 001-2050*** | | | | | | ***COMMUNITY SUSTAINABILITY - BUS. LICENSE - 001-2050*** | | | | | | |
| CUSTOMER SERVICE TECH | | | | | | CUSTOMER SERVICE TECH | | | | | | |
| SR CUSTOMER SERVICE TECH | 2050 | 1 | | | | SR CUSTOMER SERVICE TECH | 2050 | 1 | | | | |
| SR CUSTOMER SERVICE TECH | | | | | | SR CUSTOMER SERVICE TECH | | | | | | |
| CUSTOMER SERVICE TECH I | 2050 | 1 | | | | CUSTOMER SERVICE TECH I | 2050 | 1 | | | | |
| CUSTOMER SERVICE TECH I | 2050 | 1 | | | | CUSTOMER SERVICE TECH I | 2050 | 1 | | | | |
| CUSTOMER SERVICE TECH I | 2050 | 1 | | | | CUSTOMER SERVICE TECH I | 2050 | 1 | | | | |
| **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **0** |
| ***PUBLIC SERVICES - ADMIN- 001-5010*** | | | | | | ***PUBLIC SERVICES - ADMIN- 001-5010*** | | | | | | |
| PUBLIC SERVICES DIR | 5010 | 1 | | | | PUBLIC SERVICES DIR | 5010 | 1 | | | | |
| ASST DIRECTOR PUBLIC SERVICES | 5010 | 1 | | | | ASST DIRECTOR PUBLIC SERVICES | 5010 | 1 | | | | |
| ADMIN ASSISTANT PUBLIC SVCS | 5010 | 1 | | | | ADMIN ASSISTANT PUBLIC SVCS | 5010 | 1 | | | | |
| BUDGET / OFFICE MANAGER | 5010 | 1 | | | | BUDGET / OFFICE MANAGER | 5010 | 1 | | | | |
| **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **0** |
| ***PUBLIC SERVICES - STREETS -001-5020*** | | | | | | ***PUBLIC SERVICES - STREETS -001-5020*** | | | | | | |
| STREETS Manager | 5020 | 1 | | | | STREETS MANAGER | 5020 | 1 | | | | |
| TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | |
| TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | |
| TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | |
| TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | |
| MAINTENANCE TECH | | | | | | MAINTENANCE TECH | | | | | | |
| STREETS CREW CHIEF | 5020 | 1 | | | | STREETS CREW CHIEF | 5020 | 1 | | | | |
| TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | TRAFFIC MAINTENANCE TECH | 5020 | 1 | | | | |
| **TOTAL Position Count** | **7** | **7** | **0** | **0** | **0** | **TOTAL Position Count** | **7** | **7** | **0** | **0** | **0** | **0** |
| ***GROUNDS MAINTENANCE -001-5040*** | | | | | | ***GROUNDS MAINTENANCE -001-5040*** | | | | | | |
| LEAD CHEMICAL SPRAY TECHNICAN | 5040 | 1 | | | | LEAD CHEMICAL SPRAY TECHNICAN | 5040 | 1 | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| EQUIPMENT OPERATOR II | 5040 | 1 | | | | EQUIPMENT OPERATOR II | 5040 | 1 | | | | |
| EQUIPMENT OPERATOR II | 5040 | 1 | | | | EQUIPMENT OPERATOR II | 5040 | 1 | | | | |
| EQUIPMENT OPERATOR II | | | | | | EQUIPMENT OPERATOR II | | | | | | |
| GROUNDS MAINTENANCE MGR | 5040 | 1 | | | | GROUNDS MAINTENANCE MGR | 5040 | 1 | | | | |
| PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | |
| PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | |
| PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | |
| PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | |
| PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | |
| PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | PARKS MAINT SPECIALIST I (GRD) | 5040 | 1 | | | | |
| PARKS MAINTENANCE SPEC II | 5040 | 1 | | | | PARKS MAINTENANCE SPEC II | 5040 | 1 | | | | |
| PARKS MAINTENANCE SPEC II | 5040 | 1 | | | | PARKS MAINTENANCE SPEC II | 5040 | 1 | | | | |
| PROJECT MANAGER | 5040 | 1 | | | | PROJECT MANAGER | 5040 | 1 | | | | |
| STORMWATER TECHNICIAN I | 5040 | 1 | | | | STORMWATER TECHNICIAN I | 5040 | 1 | | | | |
| IRRIGATION MAINTTECHN/GARDENER | 5040 | 1 | | | | IRRIGATION MAINTTECHN/GARDENER | 5040 | 1 | | | | |
| LEAD MAINTENANCE TECHNICIAN | 5040 | 1 | | | | LEAD MAINTENANCE TECHNICIAN | 5040 | 1 | | | | |
| LEAD MAINTENANCE TECHNICIAN | 5040 | 1 | | | | LEAD MAINTENANCE TECHNICIAN | 5040 | 1 | | | | |
| PARK MAINTENANCE SPECIALIST II | 5040 | 1 | | | | PARK MAINTENANCE SPECIALIST II | 5040 | 1 | | | | |
| **TOTAL Position Count** | **18** | **18** | **0** | **0** | **0** | **TOTAL Position Count** | **18** | **18** | **0** | **0** | **0** | **0** |
| ***CEMETARY 001-5050*** | | | | | | ***CEMETARY 001-5050*** | | | | | | |
| EQUIPMENT MECHANIC /Cemetery | 5050 | 1 | | | | EQUIPMENT MECHANIC /Cemetery | 5050 | 1 | | | | |
| | | | | | | CEMETARY SEXTON | 5050 | 1 | | | | Position added for FY'27 |
| **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | **TOTAL Position Count** | **2** | **2** | **0** | **0** | **0** | **1** |
| ***BUILDING MAINTENANCE - 001-5061*** | | | | | | ***BUILDING MAINTENANCE - 001-5061*** | | | | | | |
| CUSTODIAN | 5061 | 1 | | | | CUSTODIAN | 5061 | 1 | | | | |
| CUSTODIAN | 5061 | 1 | | | | CUSTODIAN | 5061 | 1 | | | | |
| CUSTODIAN | 5061 | 1 | | | | CUSTODIAN | 5061 | 1 | | | | |
| CUSTODIAN | 5061 | 1 | | | | CUSTODIAN | 5061 | 1 | | | | |
| CUSTODIAN | 5061 | 1 | | | | CUSTODIAN | 5061 | 1 | | | | |
| CUSTODIAN | 5061 | 1 | | | | CUSTODIAN | 5061 | 1 | | | | |
| CUSTODIAN | 5061 | 1 | | | | CUSTODIAN | 5061 | 1 | | | | |
| Custodian Crew Leader | 5061 | 1 | | | | Custodian Crew Leader | 5061 | 1 | | | | |
| **TOTAL Position Count** | **8** | **8** | **0** | **0** | **0** | **TOTAL Position Count** | **8** | **8** | **0** | **0** | **0** | **0** |
| ***BUILDING MAINTENANCE - 001-5062*** | | | | | | ***BUILDING MAINTENANCE - 001-5062*** | | | | | | |
| TRADES CREW CHIEF | 5062 | 1 | | | | TRADES CREW CHIEF | 5062 | 1 | | | | |
| BLDG/STR MAINTENANCE MECHANIC | 5062 | 1 | | | | BLDG/STR MAINTENANCE MECHANIC | 5062 | 1 | | | | |
| BLDG/STR MAINTENANCE MECHANIC | 5062 | 1 | | | | BLDG/STR MAINTENANCE MECHANIC | 5062 | 1 | | | | |
| BLDG/STR MAINTENANCE MECHANIC | 5062 | 1 | | | | BLDG/STR MAINTENANCE MECHANIC | 5062 | 1 | | | | |
| BLDG/STR MAINTENANCE MECHANIC | 5062 | 1 | | | | BLDG/STR MAINTENANCE MECHANIC | 5062 | 1 | | | | |
| BUILDING MAINTENANCE SUPV | 5062 | | | 1 | | BUILDING MAINTENANCE SUPV | 5062 | | | 1 | | |
| ELECTRICIAN | 5062 | 1 | | | | ELECTRICIAN | 5062 | 1 | | | | |
| HVAC TECHNICIAN | 5062 | 1 | | | | HVAC TECHNICIAN | 5062 | 1 | | | | |
| PAINTER | 5062 | | | 1 | | PAINTER | 5062 | | | 1 | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| SENIOR CARPENTER | 5062 | 1 | | | | SENIOR CARPENTER | 5062 | 1 | | | | |
| CHIEF PLUMBER | 5062 | 1 | | | | CHIEF PLUMBER | 5062 | 1 | | | | |
| **TOTAL Position Count** | **11** | **9** | **0** | **2** | **0** | **TOTAL Position Count** | **11** | **9** | **0** | **2** | **0** | **0** |
| ***LIBRARY 001-8020*** | | | | | | ***LIBRARY 001-8020*** | | | | | | |
| LIBRARY MANAGER | 8020 | 1 | | | | LIBRARY MANAGER | 8020 | 1 | | | | |
| LIBRARIAN I | 8020 | 1 | | | | LIBRARIAN I | 8020 | 1 | | | | |
| LIBRARIAN I | 8020 | 1 | | | | LIBRARIAN I | 8020 | 1 | | | | |
| LIBRARY ASSOCIATE I-PT COPY CATALOG | 8020 | | | | 1 | LIBRARY ASSOCIATE I-PT COPY CATALOG | 8020 | | | | 1 | |
| LIBRARY ASSOC I | 8020 | 1 | | | | LIBRARY ASSOC I | 8020 | 1 | | | | |
| LIBRARY ASSOC I | 8020 | 1 | | | | LIBRARY ASSOC I | 8020 | 1 | | | | |
| LITERACY PROGRAM SPECIALIST | 8020 | 1 | | | | LITERACY PROGRAM SPECIALIST | 8020 | 1 | | | | |
| INTERIM LIBRARY MANAGER | 8020 | 1 | | | | ~~INTERIM LIBRARY MANAGER~~ | | | | | | Position Removed for FY 27 |
| **TOTAL Position Count** | **8** | **7** | **0** | **0** | **1** | **TOTAL Position Count** | **7** | **6** | **0** | **0** | **1** | **-1** |
| ***RECREATION/ADMIN/COMMUNICATION 001-8010*** | | | | | | ***RECREATION/ADMIN/COMMUNICATION 001-8010*** | | | | | | |
| PUBLIC INFO OFF - EMER INFO OFF | 8010 | 1 | | | | PUBLIC INFO OFF - EMER INFO OFF | 8010 | 1 | | | | |
| Communication Specialist | 8010 | 1 | | | | Communication Specialist | 8010 | 1 | | | | |
| **TOTAL Position Count** | **2** | **2** | **0** | **0** | **0** | **TOTAL Position Count** | **2** | **2** | **0** | **0** | **0** | **0** |
| ***RECREATION/ADMIN/COMMUNICATION - 001-8061*** | | | | | | ***RECREATION/ADMIN/COMMUNICATION - 001-8061*** | | | | | | |
| DIRECTOR OF LEISURE SERVICES | 8061 | 1 | | | | DIRECTOR OF LEISURE SERVICES | 8061 | 1 | | | | |
| ASSISTANT DIRECTOR LEISURE SERVICES | 8061 | 1 | | | | ASSISTANT DIRECTOR LEISURE SERVICES | 8061 | 1 | | | | |
| RECREATION ADMINISTRATIVE COORD | 8061 | 1 | | | | RECREATION ADMINISTRATIVE COORD | 8061 | 1 | | | | |
| ATHLETIC COORDINATOR | 8061 | 1 | | | | ATHLETIC COORDINATOR | 8061 | 1 | | | | |
| RECREATION COUNSELOR I - PT | 8061 | | | | 1 | RECREATION COUNSELOR I - PT | 8061 | | | | 1 | |
| RECREATION COUNSELOR I - PT | 8061 | | | | 1 | RECREATION COUNSELOR I - PT | 8061 | | | | 1 | |
| RECREATION COUNSELOR I - PT | 8061 | | | | 1 | RECREATION COUNSELOR I - PT | 8061 | | | | 1 | |
| RECREATION CTR ASSIST - PT | 8061 | | 1 | | | RECREATION CTR ASSIST - PT | 8061 | | 1 | | | |
| RECREATION CTR ASSIST - PT | 8061 | | 1 | | | RECREATION CTR ASSIST - PT | 8061 | | 1 | | | |
| RECREATION CTR ASSIST - PT | 8061 | | | | 1 | RECREATION CTR ASSIST - PT | 8061 | | | | 1 | |
| RECREATION LEADER - PT | 8061 | | | | 1 | RECREATION LEADER - PT | 8061 | | | | 1 | |
| RECREATION Leader | 8061 | 1 | | | | RECREATION Leader | 8061 | 1 | | | | |
| REC PROGRAM COORDINATOR | 8061 | 1 | | | | REC PROGRAM COORDINATOR | 8061 | 1 | | | | |
| RECREATION MANAGER | 8061 | 1 | | | | RECREATION MANAGER | 8061 | 1 | | | | |
| PARKS OPERATION SUPERINTENDENT | 8061 | 1 | | | | PARKS OPERATION SUPERINTENDENT | 8061 | 1 | | | | |
| **TOTAL Position Count** | **15** | **8** | **2** | **0** | **5** | **TOTAL Position Count** | **15** | **8** | **2** | **0** | **5** | **0** |
| ***RECREATION/ADMIN/COMMUNICATION - 001-8062*** | | | | | | ***RECREATION/ADMIN/COMMUNICATION - 001-8062*** | | | | | | |
| PARKS MAINTENANCE TECH | 8062 | 1 | | | | PARKS MAINTENANCE TECH | 8062 | 1 | | | | |
| PARKS MAINTENANCE SPEC II | 8062 | 1 | | | | PARKS MAINTENANCE SPEC II | 8062 | 1 | | | | |
| PARKS MAINT SPECIALIST I | 8062 | 1 | | | | PARKS MAINT SPECIALIST I | 8062 | 1 | | | | |
| PARKS MAINTENANCE TECH | 8062 | 1 | | | | PARKS MAINTENANCE TECH | 8062 | 1 | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **0** |
| ***RECREATION/ADMIN/COMMUNICATION - 001-8063*** | | | | | | ***RECREATION/ADMIN/COMMUNICATION - 001-8063*** | | | | | | |
| SPECIAL EVENTS ASSISTANT | 8063 | 1 | | | | SPECIAL EVENTS ASSISTANT | 8063 | 1 | | | | |
| ASSISTANT EVENT COORDINATOR | 8063 | | | 1 | | ASSISTANT EVENT COORDINATOR | 8063 | | | 1 | | |
| SPECIAL EVENTS MANAGER | 8063 | 1 | | | | SPECIAL EVENTS MANAGER | 8063 | 1 | | | | |
| SPECIAL EVENTS COORDINATOR | 8063 | 1 | | | | SPECIAL EVENTS COORDINATOR | 8063 | 1 | | | | |
| **TOTAL Position Count** | **4** | **3** | **0** | **1** | **0** | **TOTAL Position Count** | **4** | **3** | **0** | **1** | **0** | **0** |
| | 159 | | | | | | 161 | | | | | **2** |
| **BUILDING FUND** | | | | | | **BUILDING FUND** | | | | | | |
| ***COMMUNITY SUSTAINABILITY - BUILDING PERMIT - 103-2020*** | | | | | | ***COMMUNITY SUSTAINABILITY - BUILDING PERMIT - 103-2020*** | | | | | | |
| BUILDING OFFICIAL | 2020 | 1 | | | | BUILDING OFFICIAL | 2020 | 1 | | | | |
| ASSISTANT BUILDING OFFICIAL | 2020 | 1 | | | | ASSISTANT BUILDING OFFICIAL | 2020 | 1 | | | | |
| ELECTRICAL PLANS EXAMINER | 2020 | 1 | | | | ELECTRICAL PLANS EXAMINER | 2020 | 1 | | | | |
| MD INSPECTOR | 2020 | 1 | | | | MD INSPECTOR | 2020 | 1 | | | | |
| MD INSPECTOR | 2020 | 1 | | | | MD INSPECTOR | 2020 | 1 | | | | |
| MD INSPECTOR | 2020 | 1 | | | | MD INSPECTOR | 2020 | 1 | | | | |
| MD INSPECTOR | 2020 | 1 | | | | MD INSPECTOR | 2020 | 1 | | | | |
| ADMINISTRATIVE ASSISTANT- BUILDING | | | | | | ADMINISTRATIVE ASSISTANT- BUILDING | | | | | | |
| PLANS REVIEW TECH | 2020 | 1 | | | | EXECUTIVE ASSISTANT - BUILDING | 2020 | 1 | | | | Promotion to Executive Assistant - Building from Plans Review Tech FY'27 |
| ADMINISTRATIVE ASSISTANT- BUILDING | 2020 | 1 | | | | EXECUTIVE ASSISTANT- BUILDING | 2020 | 1 | | | | Promotion to Executive Assistant - Administrative Assistant FY'27 |
| ADMINISTRATIVE ASSISTANT- BUILDING | | | | | | ADMINISTRATIVE ASSISTANT- BUILDING | | | | | | |
| INTERN | 2020 | | 1 | | | PERMIT CLERK | 2020 | 1 | | | | Position upgraded to FT Permit Clerk from PT Intern FY'26 |
| INTERN | 2020 | | 1 | | | INTERN | 2020 | | 1 | | | |
| RECORDS TECHNICIAN | 2020 | 1 | | | | RECORDS TECHNICIAN | 2020 | 1 | | | | |
| **TOTAL Position Count** | **12** | **10** | **2** | **0** | **0** | **TOTAL Position Count** | **12** | **11** | **1** | **0** | **0** | **0** |
| **BEACH FUND** | | | | | | **BEACH FUND** | | | | | | |
| ***BEACH PARKING - 140-8050*** | | | | | | ***BEACH PARKING - 140-8050*** | | | | | | |
| SR. MANAGER OF PARKING OPERATIONS | 8050 | 1 | | | | SR. MANAGER OF PARKING OPERATIONS | 8050 | 1 | | | | |
| PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | |
| PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | |
| PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | |
| PARKING DIVISION SUPERVISOR | 8050 | 1 | | | | PARKING DIVISION SUPERVISOR | 8050 | 1 | | | | |
| PARKING CUSTOMER SERVICE REP | 8050 | 1 | | | | PARKING CUSTOMER SERVICE REP | 8050 | 1 | | | | |
| PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | |
| PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | |
| PARKING CUSTOMER SERVICE REP | 8050 | 1 | | | | PARKING CUSTOMER SERVICE REP | 8050 | 1 | | | | |
| PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | PARKING ENFORCEMENT OFFICER-FT | 8050 | 1 | | | | |
| **TOTAL Position Count** | **10** | **10** | **0** | **0** | **0** | **TOTAL Position Count** | **10** | **10** | **0** | **0** | **0** | **0** |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| ***CASINO BUILDING - 140-8055*** | | | | | | ***CASINO BUILDING - 140-8055*** | | | | | | |
| FACILITIES MANAGER | 8055 | 1 | | | | FACILITIES MANAGER | 8055 | 1 | | | | |
| LEAD MAINTENANCE TECHNICAN | 8055 | 1 | | | | LEAD MAINTENANCE TECHNICAN | 8055 | 1 | | | | |
| BEACH MAINT WORKER-PT | 8055 | | 1 | | | BEACH MAINT WORKER-PT | 8055 | | 1 | | | |
| BEACH MAINT WORKER-PT | 8055 | | 1 | | | BEACH MAINT WORKER-PT | 8055 | | 1 | | | |
| BEACH MAINT WORKER-PT | 8055 | | 1 | | | BEACH MAINT WORKER-PT | 8055 | | 1 | | | |
| BEACH MAINT WORKER-PT | 8055 | | 1 | | | BEACH MAINT WORKER-PT | 8055 | | 1 | | | |
| BEACH MAINT WORKER-PT | 8055 | | 1 | | | BEACH MAINT WORKER-PT | 8055 | | 1 | | | |
| EXECUTIVE ASSISTANT-LEISURE | 8055 | | | 1 | | EXECUTIVE ASSISTANT-LEISURE | 8055 | | | 1 | | |
| PARKS MAINT SPECIALIST I (FAC) | 8055 | 1 | | | | PARKS MAINT SPECIALIST I (FAC) | 8055 | 1 | | | | |
| PARKS MAINT SPECIALIST I (FAC) | 8055 | 1 | | | | PARKS MAINT SPECIALIST I (FAC) | 8055 | 1 | | | | |
| BUDGET MANAGER | 8055 | 1 | | | | BUDGET MANAGER | 8055 | 1 | | | | |
| **TOTAL Position Count** | **11** | **5** | **5** | **1** | **0** | **TOTAL Position Count** | **11** | **5** | **5** | **1** | **0** | **0** |
| ***POOL 140-8071*** | | | | | | ***POOL 140-8071*** | | | | | | |
| CASHIER - PT | 8071 | | | | 1 | CASHIER - PT | 8071 | | | | 1 | |
| LIFEGUARD POOL - PT | 8071 | | | | 1 | LIFEGUARD POOL - PT | 8071 | | | | 1 | |
| LIFEGUARD POOL - PT | 8071 | | | | 1 | LIFEGUARD POOL - PT | 8071 | | | | 1 | |
| LIFEGUARD POOL - PT | 8071 | | | | 1 | LIFEGUARD POOL - PT | 8071 | | | | 1 | |
| **TOTAL Position Count** | **4** | **0** | **0** | **0** | **4** | **TOTAL Position Count** | **4** | **0** | **0** | **0** | **4** | **0** |
| ***BEACH - 140-8072*** | | | | | | ***BEACH - 140-8072*** | | | | | | |
| AQUATICS MANAGER | 8072 | 1 | | | | AQUATICS MANAGER | 8072 | 1 | | | | |
| CHIEF LIFEGUARD | 8072 | 1 | | | | CHIEF LIFEGUARD | 8072 | 1 | | | | |
| LIEUTENANT LIFEGUARD | 8072 | 1 | | | | LIEUTENANT LIFEGUARD | 8072 | 1 | | | | |
| LIFEGUARD CAPTAIN - TRAINING OFFICER | 8072 | 1 | | | | LIFEGUARD CAPTAIN - TRAINING OFFICER | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD CAPTAIN - TRAINING OFFICER- PT | 8072 | | | | 1 | LIFEGUARD CAPTAIN - TRAINING OFFICER- PT | 8072 | | | | 1 | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH | 8072 | 1 | | | | LIFEGUARD BEACH | 8072 | 1 | | | | |
| LIFEGUARD BEACH - PT | 8072 | | 1 | | | LIFEGUARD BEACH - PT | 8072 | | 1 | | | |
| LIFEGUARD BEACH - PT | 8072 | | 1 | | | LIFEGUARD BEACH - PT | 8072 | | 1 | | | |
| LIFEGUARD BEACH - PT | 8072 | | 1 | | | LIFEGUARD BEACH - PT | 8072 | | 1 | | | |
| LIFEGUARD BEACH-PT | 8072 | | 1 | | | LIFEGUARD BEACH-PT | 8072 | | 1 | | | |
| **TOTAL Position Count** | **19** | **14** | **4** | **0** | **1** | **TOTAL Position Count** | **19** | **14** | **4** | **0** | **1** | **0** |
| **ELECTRIC FUND** | | | | | | **ELECTRIC FUND** | | | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | | |
| ***CUSTOMER SERVICE - 401-1240*** | | | | | | ***CUSTOMER SERVICE - 401-1240*** | | | | | | | |
| UTILITIES ACCOUNTANT | 1240 | 1 | | | | SENIOR UTILITIES ACCOUNTANT | 1240 | 1 | | | | Position title change | |
| BILLING SPECIALIST | 1240 | 1 | | | | BILLING SPECIALIST | 1240 | 1 | | | | | |
| BILLING SPECIALIST | 1240 | 1 | | | | BILLING SPECIALIST | 1240 | 1 | | | | | |
| BILLING SPECIALIST | 1240 | 1 | | | | BILLING SPECIALIST | 1240 | 1 | | | | | |
| CUSTOMER SERVICE MANAGER | 1240 | | | 1 | | CUSTOMER SERVICE MANAGER | 1240 | | | 1 | | | |
| CUSTOMER SERVICE REP-PT | 1240 | | 1 | | | CUSTOMER SERVICE REP-PT | 1240 | | 1 | | | | |
| CUSTOMER SERVICE REP | 1240 | 1 | | | | CUSTOMER SERVICE REP | 1240 | 1 | | | | | |
| CUSTOMER SERVICE REP | 1240 | 1 | | | | CUSTOMER SERVICE REP | 1240 | 1 | | | | | |
| CUSTOMER SERVICE REP | 1240 | 1 | | | | CUSTOMER SERVICE REP | 1240 | 1 | | | | | |
| CUSTOMER SERVICE REP- PT | 1240 | | | | 1 | CUSTOMER SERVICE REP- PT | 1240 | | | | 1 | | |
| CUSTOMER SERVICE SUPERVISOR | 1240 | 1 | | | | CUSTOMER SERVICE SUPERVISOR | 1240 | 1 | | | | | |
| CUSTOMER SERVICE SUPERVISOR | 1240 | 1 | | | | CUSTOMER SERVICE SUPERVISOR | 1240 | 1 | | | | | |
| CUSTOMER SERVICE SUPERVISOR | 1240 | 1 | | | | CUSTOMER SERVICE SUPERVISOR | 1240 | 1 | | | | | |
| UTILITY BUSINESS SERVICE MGR | 1240 | 1 | | | | UTILITY BUSINESS SERVICE MGR | 1240 | 1 | | | | | |
| CUSTOMER SERVICE MANAGER- PT | 1240 | | | | 1 | CUSTOMER SERVICE MANAGER- PT | 1240 | | | | 1 | | |
| CUSTOMER SERVICE SUPERVISOR | 1240 | | | 1 | | CUSTOMER SERVICE SUPERVISOR | 1240 | | | 1 | | | |
| ASSIST DIR of UT CUSTOMER SERVICE | 1240 | 1 | | | | ASSIST DIR of UT CUSTOMER SERVICE | 1240 | 1 | | | | | |
| CUSTOMER SERVICE REP | 1240 | 1 | | | | CUSTOMER SERVICE REP | 1240 | 1 | | | | | |
| UTILITIES ACCOUNTANT | 1240 | 1 | | | | SENIOR UTILITIES ACCOUNTANT | 1240 | 1 | | | | Position title change | |
| **TOTAL Position Count** | **19** | **14** | **1** | **2** | **2** | **TOTAL Position Count** | **19** | **14** | **1** | **2** | **2** | | **0** |
| ***ADMIN - 401-6010*** | | | | | | ***ADMIN - 401-6010*** | | | | | | | |
| ELECTRIC UTILITIES DIRECTOR | 6010 | 1 | | | | ELECTRIC UTILITIES DIRECTOR | 6010 | 1 | | | | | |
| EXECUTIVE ASSISTANT - ELECTRIC | 6010 | 1 | | | | EXECUTIVE ASSISTANT - ELECTRIC | 6010 | 1 | | | | | |
| BUDGET MANAGER | 6010 | 1 | | | | BUDGET MANAGER - ELECTRIC | 6010 | 1 | | | | Added Electric to position title FY26 | |
| INTERN - ADMIN | 6010 | | | | 1 | INTERN - ADMIN | 6010 | | | | 1 | | |
| BUDGET ANALYST | 6010 | 1 | | | | BUDGET ANALYST | 6010 | 1 | | | | | |
| BUDGET SPECIALIST | 6010 | 1 | | | | BUDGET ANALYST | 6010 | 1 | | | | Position title changed to Budget Analyst FY 26 | |
| BUDGET SPECIALIST | 6010 | 1 | | | | BUDGET ANALYST | 6010 | 1 | | | | Position title changed to Budget Analyst FY 26 | |
| **TOTAL Position Count** | **7** | **6** | **0** | **0** | **1** | **TOTAL Position Count** | **7** | **6** | **0** | **0** | **1** | | **0** |
| ***ENGINEERING - 401-6020*** | | | | | | ***ENGINEERING - 401-6020*** | | | | | | | |
| INTERN - ELECTRIC UTILITY | 6020 | | 1 | | | INTERN - ELECTRIC UTILITY | 6020 | | 1 | | | | |
| INTERN - ELECTRIC UTILITY | 6020 | | | | 1 | INTERN - ELECTRIC UTILITY | 6020 | | | | 1 | | |
| ENGINEERING FIELD PLANNER | 6020 | 1 | | | | ENGINEERING FIELD PLANNER | 6020 | 1 | | | | | |
| ASSISTANT PROJECT MANAGER | 6020 | 1 | | | | ASSISTANT PROJECT MANAGER | 6020 | 1 | | | | | |
| TRANSMISSION & SUBSTATION ENGINEER MANAGER | 6020 | 1 | | | | TRANSMISSION & SUBSTATION ENGINEER MANAGER | 6020 | 1 | | | | | |
| OPERATIONAL TECH NETWORK ENGINEER | 6020 | 1 | | | | OPERATIONAL TECH NETWORK ENGINEER | 6020 | 1 | | | | | |
| DISTRIBUTION ENGINEERING Supervisor | 6020 | 1 | | | | DISTRIBUTION ENGINEERING SUPERVISOR | 6020 | 1 | | | | | |
| DISTRIBUTION ENGINEER | 6020 | 1 | | | | DISTRIBUTION ENGINEER | 6020 | 1 | | | | | |
| RELAY PROTECTION & CONTROL ENGINEER | 6020 | 1 | | | | RELAY PROTECTION & CONTROL ENGINEER | 6020 | 1 | | | | | |
| ENGINEERING SERVICES MANAGER | 6020 | 1 | | | | ENGINEERING SERVICES MANAGER | 6020 | 1 | | | | | |
| OPERATIONAL TECH. ENG.MGR. | 6020 | 1 | | | | OPERATIONAL TECH. ENG.MGR. | 6020 | 1 | | | | | |
| ELECTRICAL DISTRIBUTION ENGINEER | 6020 | 1 | | | | ELECTRICAL DISTRIBUTION ENGINEER | 6020 | 1 | | | | | |
| | | | | | | ELECTRICAL DISTRIBUTION ENGINEER | 6020 | 1 | | | | Additional Position Added for FY 27 | |
| ENGINEERING CONSULTANT- PT | 6020 | | | | 1 | ENGINEERING CONSULTANT- PT | 6020 | | | | 1 | | |
| ASSISTANT UTILITIES DIRECTOR | 6020 | 1 | | | | ASSISTANT UTILITIES DIRECTOR | 6020 | 1 | | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | | |
| BUDGET SPECIALIST - GRANTS | 6020 | 1 | | | | BUDGET SPECIALIST - GRANTS | 6020 | 1 | | | | | |
| BUDGET SPECIALIST - GRANTS | 6020 | 1 | | | | BUDGET SPECIALIST - GRANTS | 6020 | 1 | | | | | |
| PROJECT MANAGER NERC CIP and GRANTS | 6020 | 1 | | | | ~~PROJECT ADMIN / COMPLIANCE MANAGER - GRANTS~~ | | | | | | Position Title Change - moved to 6033 | |
| RELAY PROTECTION & CONTROL ENGINEER - GRANTS | 6020 | 1 | | | | RELAY PROTECTION & CONTROL ENGINEER - GRANTS | 6020 | 1 | | | | | |
| CYBERSECURITY MANAGER - GRANTS | 6020 | 1 | | | | SUBSTATION ENGINEER - GRANTS | 6020 | 1 | | | | Position Title Change | |
| MILSOFT GIS COORDINATOR - GRANTS | 6020 | 1 | | | | MILSOFT GIS COORDINATOR - GRANTS | 6020 | 1 | | | | | |
| PURCHASING AGENT - FEDERAL GRANTS | 6020 | 1 | | | | PURCHASING AGENT - FEDERAL GRANTS | 6020 | 1 | | | | | |
| ASSISTANT PROJECT ADMINISTRATION MANAGER - GRA | 6020 | 1 | | | | ASSISTANT PROJECT ADMINISTRATION MANAGER - GRANT | 6020 | 1 | | | | | |
| SOCIAL MEDIA COORDINATOR - GRANTS | 6020 | 1 | | | | SOCIAL MEDIA COORDINATOR - GRANTS | 6020 | 1 | | | | | |
| COMPLIANCE ANALYST - GRANTS | 6020 | 1 | | | | COMPLIANCE ANALYST - GRANTS | 6020 | 1 | | | | | |
| OT NETWORK ENGINEER - GRANTS | 6020 | 1 | | | | OT NETWORK ENGINEER - GRANTS | 6020 | 1 | | | | | |
| LINEMAN - GRANTS | 6020 | 1 | | | | LINEMAN - GRANTS | | | | 1 | | Unfunded for FY 2027 | |
| LINEMAN - GRANTS | 6020 | 1 | | | | LINEMAN - GRANTS | | | | 1 | | Unfunded for FY 2027 | |
| LINEMAN - GRANTS | 6020 | 1 | | | | LINEMAN - GRANTS | | | | 1 | | Unfunded for FY 2027 | |
| SUBSTATION ELECTRICIAN - GRANTS | 6020 | 1 | | | | SUBSTATION ELECTRICIAN - GRANTS | 6020 | 1 | | | | | |
| **TOTAL Position Count** | **29** | **26** | **1** | **0** | **2** | **TOTAL Position Count** | **26** | **23** | **1** | **3** | **2** | | **-3** |
| ***WAREHOUSE - 401-6030*** | | | | | | ***WAREHOUSE - 401-6030*** | | | | | | | |
| PARTS AND PROPERTY CLERK | 6030 | 1 | | | | PARTS AND PROPERTY CLERK | 6030 | 1 | | | | | |
| PARTS AND PROPERTY CLERK | 6030 | 1 | | | | PARTS AND PROPERTY CLERK | 6030 | 1 | | | | | |
| PARTS AND PROPERTY CLERK | 6030 | 1 | | | | PARTS AND PROPERTY CLERK | 6030 | 1 | | | | | |
| MATERIALS MANAGEMENT MANAGER | 6030 | 1 | | | | MATERIALS MANAGEMENT MANAGER | 6030 | 1 | | | | | |
| **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | | **0** |
| ***POWER GENERATION - 401-6031*** | | | | | | ***POWER GENERATION - 401-6031*** | | | | | | | |
| ADMIN IT TRAINING INTERFACE | | | | | | ADMIN IT TRAINING INTERFACE | | | | | | | |
| AUXILLARY EQUIPMENT OPERATOR | | | | | | AUXILLARY EQUIPMENT OPERATOR | | | | | | | |
| CHIEF ELECTRICIAN | 6031 | 1 | | | | CHIEF ELECTRICIAN | 6031 | 1 | | | | | |
| AUXILLARY EQUIPMENT OPERATOR | | | | | | AUXILLARY EQUIPMENT OPERATOR | | | | | | | |
| AUXILLARY EQUIPMENT OPERATOR | | | | | | AUXILLARY EQUIPMENT OPERATOR | | | | | | | |
| COMBINED CONTROL ROOM OPERATOR | | | | | | COMBINED CONTROL ROOM OPERATOR | | | | | | | |
| MECHANIC | | | | | | MECHANIC | | | | | | | |
| MECHANIC/WELDER | | | | | | MECHANIC/WELDER | | | | | | | |
| POWER PLANT ELECTRICIAN | | | | | | POWER PLANT ELECTRICIAN | | | | | | | |
| ASSISTANT DIRECTOR - POWER GEN | 6031 | 1 | | | | ASSISTANT DIRECTOR - POWER GEN | 6031 | 1 | | | | | |
| Chief SHIFT LEADER | 6031 | 1 | | | | CHIEF SHIFT LEADER | 6031 | 1 | | | | | |
| SHIFT LEADER RELIEF | 6031 | 1 | | | | SHIFT LEADER | 6031 | 1 | | | | | |
| **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | | **0** |
| ***SYSTEM OPERATIONS - 401-6033*** | | | | | | ***SYSTEM OPERATIONS - 401-6033*** | | | | | | | |
| ASSISTANT DIRECTOR - SYS OPS | 6033 | 1 | | | | ASSISTANT DIRECTOR - SYS OPS | 6033 | 1 | | | | | |
| SYSTEM OPERATOR I | 6033 | 1 | | | | SYSTEM OPERATOR I | 6033 | 1 | | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| SYSTEM OPERATOR I | 6033 | 1 | | | | SYSTEM OPERATOR I | 6033 | 1 | | | | |
| SYSTEM OPERATOR I | 6033 | 1 | | | | SYSTEM OPERATOR I | 6033 | 1 | | | | |
| SYSTEM OPERATOR II | 6033 | 1 | | | | SYSTEM OPERATOR II | 6033 | 1 | | | | |
| SYSTEM OPERATOR II | 6033 | 1 | | | | SYSTEM OPERATOR II | 6033 | 1 | | | | |
| SYSTEM OPERATOR II | 6033 | 1 | | | | SYSTEM OPERATOR II | 6033 | 1 | | | | |
| NERC COMPLIANCE MANAGER | 6033 | 1 | | | | PROJECT ADMIN / COMPLIANCE MANAGER - GRANTS | 6033 | 1 | | | | Position Title Change |
| NERC DOCUMENT CONTROL SUPERVISOR | 6033 | | | 1 | | NERC DOCUMENT CONTROL SUPERVISOR | 6033 | | | 1 | | |
| NERC DOCUMENT CONTROL Specialist | | | | | | NERC DOCUMENT CONTROL Specialist | | | | | | |
| NERC SYSTEM OPERATOR | 6033 | | | 1 | | NERC SYSTEM OPERATOR | 6033 | | | 1 | | |
| NERC SYSTEM OPERATOR | 6033 | | | 1 | | NERC SYSTEM OPERATOR | 6033 | | | 1 | | |
| SYSTEM OPERATOR I | 6033 | 1 | | | | SYSTEM OPERATOR I | 6033 | 1 | | | | |
| NERC DOCUMENT CONTROL ANALYST | 6033 | 1 | | | | NERC DOCUMENT CONTROL ANALYST | 6033 | 1 | | | | |
| **TOTAL Position Count** | **13** | **10** | **0** | **3** | **0** | **TOTAL Position Count** | **13** | **10** | **0** | **3** | **0** | **0** |
| ***TRANSMISSION AND DISTRIBUTION - 401-6034*** | | | | | | ***TRANSMISSION AND DISTRIBUTION - 401-6034*** | | | | | | |
| ASSISTANT DIRECTOR- T&D | | | | | | ASSISTANT DIRECTOR- T&D | | | | | | |
| PROJECT COORDINATOR - PT | 6034 | | 1 | | | PROJECT COORDINATOR - PT | 6034 | | 1 | | | |
| APPRENTICE LINEMAN | 6034 | 1 | | | | APPRENTICE LINEMAN | 6034 | 1 | | | | |
| APPRENTICE LINEMAN | 6034 | 1 | | | | APPRENTICE LINEMAN | 6034 | 1 | | | | |
| APPRENTICE LINEMAN | 6034 | 1 | | | | APPRENTICE LINEMAN | 6034 | 1 | | | | |
| APPRENTICE LINEMAN | 6034 | 1 | | | | APPRENTICE LINEMAN | 6034 | 1 | | | | |
| APPRENTICE LINEMAN | 6034 | | | 1 | | APPRENTICE LINEMAN | 6034 | | | 1 | | |
| APPRENTICE LINEMAN | 6034 | | | 1 | | APPRENTICE LINEMAN | 6034 | | | 1 | | |
| APPRENTICE LINEMAN | 6034 | | | 1 | | APPRENTICE LINEMAN | 6034 | | | 1 | | |
| ENERGY DELIVERY MANAGER | 6034 | 1 | | | | ENERGY DELIVERY MANAGER | 6034 | 1 | | | | |
| LINE FOREMAN | 6034 | 1 | | | | LINE FOREMAN | 6034 | 1 | | | | |
| LINE FOREMAN | 6034 | 1 | | | | LINE FOREMAN | 6034 | 1 | | | | |
| LINE FOREMAN | 6034 | 1 | | | | LINE FOREMAN | 6034 | 1 | | | | |
| LINE FOREMAN | 6034 | 1 | | | | LINE FOREMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| LINEMAN | 6034 | 1 | | | | LINEMAN | 6034 | 1 | | | | |
| SUBSTATION ELECTRICIAN/LINEMAN | 6034 | 1 | | | | SUBSTATION ELECTRICIAN/LINEMAN | 6034 | 1 | | | | |
| SUBSTATION FOREMAN | 6034 | 1 | | | | SUBSTATION FOREMAN | 6034 | 1 | | | | |
| TROUBLEMAN | 6034 | 1 | | | | TROUBLEMAN | 6034 | 1 | | | | |
| TROUBLEMAN | 6034 | 1 | | | | TROUBLEMAN | 6034 | 1 | | | | |
| TROUBLEMAN | 6034 | 1 | | | | TROUBLEMAN | 6034 | 1 | | | | |
| TROUBLEMAN | 6034 | 1 | | | | TROUBLEMAN | 6034 | 1 | | | | |
| TROUBLEMAN | 6034 | 1 | | | | TROUBLEMAN | 6034 | 1 | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| UTILITIES COORDINATOR | | | | | | UTILITIES COORDINATOR | | | | | | |
| **TOTAL Position Count** | **32** | **28** | **1** | **3** | **0** | **TOTAL Position Count** | **32** | **28** | **1** | **3** | **0** | **0** |
| ***METER SHOP - 401-6035*** | | | | | | ***METER SHOP - 401-6035*** | | | | | | |
| REVENUE PROTECTION MANAGER-FT | 6035 | 1 | | | | REVENUE PROTECTION MANAGER-FT | 6035 | 1 | | | | |
| REVENUE PROTECTION MANAGER-PT | 6035 | | 1 | | | REVENUE PROTECTION MANAGER-PT | 6035 | | 1 | | | |
| ADMINISTRATIVE SECRETARY - CUST SERVICE | 6035 | 1 | | | | ADMINISTRATIVE SECRETARY - CUST SERVICE | 6035 | 1 | | | | |
| ADMINISTRATIVE SECRETARY - ELECTRIC | 6035 | 1 | | | | ADMINISTRATIVE SECRETARY - ELECTRIC | 6035 | 1 | | | | |
| ELECTRIC METERMAN | 6035 | 1 | | | | ELECTRIC METERMAN | 6035 | 1 | | | | |
| ELECTRIC METERMAN A | 6035 | 1 | | | | ELECTRIC METERMAN A | 6035 | 1 | | | | |
| ENERGY AUDITOR I | | | | | | ENERGY AUDITOR I | | | | | | |
| METER FOREMAN | 6035 | 1 | | | | METER FOREMAN | 6035 | 1 | | | | |
| METER SERVICES FOREMAN | 6035 | 1 | | | | METER SERVICES FOREMAN | 6035 | 1 | | | | |
| METER SERVICE WORKER | 6035 | 1 | | | | METER SERVICE WORKER | 6035 | 1 | | | | |
| METER SERVICE WORKER | 6035 | 1 | | | | METER SERVICE WORKER | 6035 | 1 | | | | |
| METER SERVICE WORKER | 6035 | 1 | | | | METER SERVICE WORKER | 6035 | 1 | | | | |
| UTILITY SERVICES ANALYST | | | | | | UTILITY SERVICES ANALYST | | | | | | |
| UTILITY SERVICES ANALYST PT | 6035 | | 1 | | | UTILITY SERVICES ANALYST PT | 6035 | | 1 | | | |
| **TOTAL Position Count** | **12** | **10** | **2** | **0** | **0** | **TOTAL Position Count** | **12** | **10** | **2** | **0** | **0** | **0** |
| **WATER FUND** | | | | | | **WATER FUND** | | | | | | |
| ***ADMIN - 402-7010*** | | | | | | ***ADMIN - 402-7010*** | | | | | | |
| ASSISTANT WATER UTILITIES DIRECTOR | 7010 | 1 | | | | ASSISTANT WATER UTILITIES DIRECTOR | 7010 | 1 | | | | |
| BUDGET MANAGER | 7010 | 1 | | | | BUDGET MANAGER | 7010 | 1 | | | | |
| EXECUTIVE ASSISTANT - WATER | 7010 | 1 | | | | EXECUTIVE ASSISTANT - WATER | 7010 | 1 | | | | |
| WATER/ SEWER UTILITIES DIRECTOR | 7010 | 1 | | | | WATER/ SEWER UTILITIES DIRECTOR | 7010 | 1 | | | | |
| ENGINEER WATER UTILITY | 7010 | 1 | | | | ENGINEER WATER UTILITY | 7010 | 1 | | | | |
| **TOTAL Position Count** | **5** | **5** | **0** | **0** | **0** | **TOTAL Position Count** | **5** | **5** | **0** | **0** | **0** | **0** |
| ***WATER TREATMENT - 402-7022*** | | | | | | ***WATER TREATMENT - 402-7022*** | | | | | | |
| ADMIN ASST | 7022 | 1 | | | | ~~ADMIN ASST~~ | | | | | | Moved to 402-7034 |
| LABORATORY ANALYST-QA/QC OFFICER | 7022 | 1 | | | | LABORATORY ANALYST-QA/QC OFFICER | 7022 | 1 | | | | |
| LABORATORY ANALYST-TECHNICAL DIRECTOR | 7022 | 1 | | | | LABORATORY ANALYST-TECHNICAL DIRECTOR | 7022 | 1 | | | | |
| TREATMENT OPERATOR A | 7022 | 1 | | | | WATER TREATMENT PLANT OPERATOR A | 7022 | 1 | | | | Position Title Change |
| TREATMENT OPERATOR A | 7022 | 1 | | | | WATER TREATMENT PLANT OPERATOR A | 7022 | 1 | | | | Position Title Change |
| TREATMENT OPERATOR A | 7022 | 1 | | | | WATER TREATMENT PLANT OPERATOR A | 7022 | 1 | | | | Position Title Change |
| TREATMENT OPERATOR A | 7022 | 1 | | | | WATER TREATMENT PLANT OPERATOR A | 7022 | 1 | | | | Position Title Change |
| TREATMENT OPERATOR A | 7022 | 1 | | | | WATER TREATMENT PLANT OPERATOR A | 7022 | 1 | | | | Position Title Change |
| TREATMENT OPERATOR B | 7022 | 1 | | | | TREATMENT OPERATOR B | 7022 | 1 | | | | |
| TREATMENT OPERATOR C | 7022 | 1 | | | | TREATMENT OPERATOR C | 7022 | 1 | | | | |
| TREATMENT OPERATOR C | | | | | | TREATMENT OPERATOR C | | | | | | |
| TREATMENT OPERATOR C | | | | | | TREATMENT OPERATOR C | | | | | | |
| TREATMENT OPERATOR C | 7022 | 1 | | | | TREATMENT OPERATOR C | 7022 | 1 | | | | |
| TREATMENT OPERATOR TRAINEE | 7022 | 1 | | | | WATER TREATMENT PLANT OPERATOR TRAINEE | 7022 | 1 | | | | Position Title Change |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | | |
| WATER PLANT ASSISTANT MECHANIC | | | | | | WATER PLANT ASSISTANT MECHANIC | | | | | | | |
| Water Quality Technician | 7022 | 1 | | | | Water Quality Technician | 7022 | 1 | | | | | |
| Chief Electrician | 7022 | 1 | | | | Chief Electrician | 7022 | 1 | | | | | |
| Scada Technician | 7022 | | | 1 | | Scada Technician | 7022 | | | 1 | | | |
| WATER/SEWER ELECTRICIAN | | | | | | WATER/SEWER ELECTRICIAN | | | | | | | |
| WATER PRODUCTION MAINT MECHANIC | 7022 | 1 | | | | WATER PRODUCTION MAINT MECHANIC | 7022 | 1 | | | | | |
| WATER PROD. MAINT CHIEF MECHANIC | 7022 | 1 | | | | WATER PROD. MAINT CHIEF MECHANIC | 7022 | 1 | | | | | |
| WATER TREATMENT PLANT MANAGER | 7022 | 1 | | | | WATER TREATMENT PLANT MANAGER | 7022 | 1 | | | | | |
| WATER TREATMENT SPEC/CHIEF | 7022 | 1 | | | | WATER TREATMENT SPEC/CHIEF | 7022 | 1 | | | | | |
| TREATMENT OPERATOR B | 7022 | 1 | | | | TREATMENT OPERATOR B | 7022 | | | 1 | | Position Unfunded for FY 27 | |
| TREATMENT OPERATOR TRAINEE | 7022 | 1 | | | | WATER TREATMENT PLANT OPERATOR TRAINEE | 7022 | 1 | | | | | |
| WATER UTILITY PROJECT MANAGER | 7022 | 1 | | | | WATER UTILITY PROJECT MANAGER | 7022 | 1 | | | | | |
| WATER PRODUCTION MAINT MECHANIC | 7022 | 1 | | | | WATER PRODUCTION MAINT MECHANIC | 7022 | 1 | | | | | |
| **TOTAL Position Count** | **23** | **22** | **0** | **1** | **0** | **TOTAL Position Count** | **22** | **20** | **0** | **2** | **0** | | **-1** |
| ***WATER DISTRIBUTION - 402-7034*** | | | | | | ***WATER DISTRIBUTION - 402-7034*** | | | | | | | |
| EQUIPMENT OPERATOR | 7034 | 1 | | | | EQUIPMENT OPERATOR | 7034 | 1 | | | | | |
| EQUIPMENT OPERATOR | 7034 | 1 | | | | EQUIPMENT OPERATOR | 7034 | 1 | | | | | |
| | | | | | | ADMIN ASSISTANT - WATER | 7034 | 1 | | | | Moved from 7022 | |
| FOREMAN | 7034 | 1 | | | | FOREMAN | 7034 | 1 | | | | | |
| UTILITY SERVICE WORKER | 7034 | 1 | | | | WATER UTILITY SERVICE WORKER | 7034 | 1 | | | | Position Title Change | |
| UTILITY SERVICE WORKER | 7034 | 1 | | | | WATER UTILITY SERVICE WORKER | 7034 | 1 | | | | Position Title Change | |
| UTILITY SERVICE WORKER | 7034 | 1 | | | | WATER UTILITY SERVICE WORKER | 7034 | 1 | | | | Position Title Change | |
| UTILITY SERVICE WORKER | 7034 | 1 | | | | WATER UTILITY SERVICE WORKER | 7034 | 1 | | | | Position Title Change | |
| UTILITY SERVICE WORKER | 7034 | 1 | | | | WATER UTILITY SERVICE WORKER | 7034 | 1 | | | | Position Title Change | |
| UTILITY SERVICE WORKER | 7034 | 1 | | | | WATER UTILITY SERVICE WORKER | 7034 | 1 | | | | Position Title Change | |
| WATERMETER FOREMAN | 7034 | 1 | | | | WATERMETER FOREMAN | 7034 | 1 | | | | | |
| WATER METER REPAIR WORKER | 7034 | 1 | | | | WATER METER REPAIR WORKER | 7034 | 1 | | | | | |
| WATER METER REPAIR WORKER | 7034 | 1 | | | | WATER METER REPAIR WORKER | 7034 | 1 | | | | | |
| WATER SEWER FIELD MANAGER | 7034 | 1 | | | | WATER SEWER FIELD MANAGER | 7034 | 1 | | | | | |
| **TOTAL Position Count** | **13** | **13** | **0** | **0** | **0** | **TOTAL Position Count** | **14** | **14** | **0** | **0** | **0** | | **1** |
| **LOCAL SEWER** | | | | | | **LOCAL SEWER** | | | | | | | |
| ***SEWER COLLECTION - 403-7221*** | | | | | | ***SEWER COLLECTION - 403-7221*** | | | | | | | |
| LIFT STATION FOREMAN | 7221 | 1 | | | | LIFT STATION FOREMAN | 7221 | 1 | | | | | |
| LIFT STATION MECHANIC | 7221 | 1 | | | | LIFT STATION MECHANIC | 7221 | 1 | | | | | |
| LIFT STATION MECHANIC | 7221 | 1 | | | | LIFT STATION MECHANIC | 7221 | 1 | | | | | |
| SEWER/WATER ELECTRICAN | 7221 | 1 | | | | WATER / SEWER ELECTRICIAN | 7221 | 1 | | | | Position Title Change | |
| **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | **TOTAL Position Count** | **4** | **4** | **0** | **0** | **0** | | **0** |
| ***SEWER COLLECTION - 403-7231*** | | | | | | ***SEWER COLLECTION - 403-7231*** | | | | | | | |
| SEWER UTILITY SERVICE WORKER | 7231 | 1 | | | | STORM SEWER MAINTENANCE UTILITY WORKER | 7231 | 1 | | | | Position Title Change | |
| SEWER UTILITY SERVICE WORKER | 7221 | 1 | | | | STORM SEWER MAINTENANCE UTILITY WORKER | 7221 | 1 | | | | Position Title Change | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | | |
| EQUIPMENT OPERATOR | 7231 | 1 | | | | WATER DISTRIBUTION EQUIPMENT OPERATOR | 7231 | 1 | | | | Position Title Change | |
| SEWER UTILITY SERVICE WORKER | 7231 | 1 | | | | STORM SEWER MAINTENANCE UTILITY WORKER | 7231 | 1 | | | | Position Title Change | |
| SEWER UTILITY SERVICE WORKER | 7231 | 1 | | | | STORM SEWER MAINTENANCE UTILITY WORKER | 7231 | 1 | | | | Position Title Change | |
| SEWER UTILITY SERVICE WORKER | 7231 | 1 | | | | STORM SEWER MAINTENANCE UTILITY WORKER | 7231 | 1 | | | | Position Title Change | |
| FOREMAN | 7231 | 1 | | | | SEWER FOREMAN | 7231 | 1 | | | | Position Title Change | |
| LINE TECHNICIAN | 7231 | 1 | | | | SANITARY SEWER LINE TECHNICIAN | 7231 | 1 | | | | Position Title Change | |
| **TOTAL Position Count** | **8** | **8** | **0** | **0** | **0** | **TOTAL Position Count** | **8** | **8** | **0** | **0** | **0** | | **0** |
| **REGIONAL SEWER** | | | | | | **REGIONAL SEWER** | | | | | | | |
| ***SEWER COLLECTION - 405-7421*** | | | | | | ***SEWER COLLECTION - 405-7421*** | | | | | | | |
| LIFT STATION MECHANIC | 7421 | 1 | | | | LIFT STATION MECHANIC | 7421 | 1 | | | | | |
| **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | **TOTAL Position Count** | **1** | **1** | **0** | **0** | **0** | | **0** |
| **GOLF FUND** | | | | | | **GOLF FUND** | | | | | | | |
| ***GOLF OPERATIONS - 404-8030*** | | | | | | ***GOLF OPERATIONS - 404-8030*** | | | | | | | |
| GOLF COURSE MANAGER | 8030 | 1 | | | | GOLF COURSE MANAGER | 8030 | 1 | | | | | |
| Assistant Golf Manager | 8030 | 1 | | | | ASSISTANT GOLF COURSE MANAGER | 8030 | 1 | | | | | |
| CASHIER - PT | 8030 | | 1 | | | CASHIER - PT | 8030 | | 1 | | | | |
| CASHIER - PT | 8030 | | 1 | | | CASHIER - PT | 8030 | | 1 | | | | |
| CASHIER - PT | 8030 | | 1 | | | CASHIER - PT | 8030 | | 1 | | | | |
| CASHIER - PT | 8030 | | 1 | | | CASHIER - PT | 8030 | | 1 | | | | |
| CASUAL LABOR - PT | 8030 | | 1 | | | CASUAL LABOR - PT | 8030 | | 1 | | | | |
| CASUAL LABOR - PT | 8030 | | 1 | | | CASUAL LABOR - PT | 8030 | | 1 | | | | |
| CASUAL LABOR - PT | 8030 | | 1 | | | CASUAL LABOR - PT | 8030 | | 1 | | | | |
| CASUAL LABOR - PT | 8030 | | 1 | | | CASUAL LABOR - PT | 8030 | | 1 | | | | |
| CASUAL LABOR - PT | 8030 | | 1 | | | CASUAL LABOR - PT | 8030 | | 1 | | | | |
| **TOTAL Position Count** | **11** | **2** | **9** | **0** | **0** | **TOTAL Position Count** | **11** | **2** | **9** | **0** | **0** | | **0** |
| **STORMWATER FUND** | | | | | | **STORMWATER FUND** | | | | | | | |
| ***STORMWATER - 408-5090*** | | | | | | ***STORMWATER - 408-5090*** | | | | | | | |
| STORMWATER UTILITY SERVICE WORKER | 5090 | 1 | | | | STORMWATER UTILITY SERVICE WORKER | 5090 | 1 | | | | | |
| STORMWATER UTILITY SERVICE WORKER | 5090 | 1 | | | | STORMWATER UTILITY SERVICE WORKER | 5090 | 1 | | | | | |
| Equipment Operator | 5090 | 1 | | | | EQUIPMENT OPERATOR - STORMWATER | 5090 | 1 | | | | Position Title Change | |
| Stormwater Foreman | 5090 | 1 | | | | STORMWATER FOREMAN | 5090 | 1 | | | | | |
| STORMWATER TECHNICIAN | | | | | | STORMWATER TECHNICIAN | | | | | | | |
| STORMWATER TECHNICIAN | | | | | | STORMWATER TECHNICIAN | | | | | | | |
| STORM UTILITY SERVICE WORKER | 5090 | 1 | | | | STORM UTILITY SERVICE WORKER | 5090 | 1 | | | | | |
| STORM UTILITY SERVICE WORKER | 5090 | 1 | | | | STORM UTILITY SERVICE WORKER | 5090 | 1 | | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| **TOTAL Position Count** | **6** | **6** | **0** | **0** | **0** | **TOTAL Position Count** | **6** | **6** | **0** | **0** | **0** | **0** |
| ***STORMWATER - 408-5099*** | | | | | | ***STORMWATER - 408-5099*** | | | | | | |
| STREET SWEEPER OPERATOR I | 5099 | 1 | | | | STREET SWEEPER OPERATOR I | 5099 | 1 | | | | |
| STREET SWEEPER OPERATOR I | 5099 | 1 | | | | STREET SWEEPER OPERATOR I | 5099 | 1 | | | | |
| **TOTAL Position Count** | **2** | **2** | **0** | **0** | **0** | **TOTAL Position Count** | **2** | **2** | **0** | **0** | **0** | **0** |
| **REFUSE FUND** | | | | | | **REFUSE FUND** | | | | | | |
| ***COLLECTIONS 410-5081*** | | | | | | ***COLLECTIONS 410-5081*** | | | | | | |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | ~~EQUIPMENT OPERATOR II~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR II & Moved to 5082 |
| EQUIPMENT OPERATOR II | 5081 | 1 | | | | ~~EQUIPMENT OPERATOR II~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR II & Moved to 5083 |
| EQUIPMENT OPERATOR III-LEAD | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR III-LEAD | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR III-LEAD | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR III-LEAD | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Position Title Change |
| EQUIPMENT OPERATOR III-LEAD | 5081 | 1 | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Position Title Change |
| | | | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Moved from 5083 |
| | | | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Moved from 5083 |
| | | | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Moved from 5082 |
| | | | | | | SW&R EQUIPMENT OPERATOR III | 5081 | 1 | | | | Moved from 5082 |
| EQUIPMENT OPERATOR III-LEAD | 5081 | 1 | | | | ~~EQUIPMENT OPERATOR III-LEAD~~ | | | | | | Position Title Change to Solid Waste Crew Chief and moved to 5082 |
| | | | | | | SW&R SENIOR OPERATOR | 5081 | 1 | | | | Moved from 410-5084 (5082) |
| REFUSE COLLECTIONS COORDINATOR | | | | | | REFUSE COLLECTIONS COORDINATOR | | | | | | |
| REFUSE COLLECTOR | | | | | | REFUSE COLLECTOR | | | | | | |
| REFUSE COLLECTOR | | | | | | REFUSE COLLECTOR | | | | | | |
| REFUSE COLLECTOR | | | | | | REFUSE COLLECTOR | | | | | | |
| SOLID WASTE FOREMAN BULK WASTE | | | | | | SOLID WASTE FOREMAN BULK WASTE | | | | | | |
| SOLID WASTE FOREMAN-GARB/RECYC | | | | | | SOLID WASTE FOREMAN-GARB/RECYC | | | | | | |
| SOLID WASTE SUPERVISOR | | | | | | SOLID WASTE SUPERVISOR | | | | | | |
| SOLID WASTE TECHNICIAN | | | | | | SOLID WASTE TECHNICIAN | | | | | | |
| EQUIPMENT OPERATOR I - REFUSE | 5081 | 1 | | | | ~~EQUIPMENT OPERATOR I - REFUSE~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR I and moved to 5082 |
| EQUIPMENT OPERATOR I - REFUSE | 5081 | 1 | | | | ~~EQUIPMENT OPERATOR I - REFUSE~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR I and moved to 5082 |
| EQUIPMENT OPERATOR I - REFUSE | 5081 | 1 | | | | ~~EQUIPMENT OPERATOR I - REFUSE~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR I and moved to 5082 |
| SOLID WASTE CREW CHIEF | 5081 | 1 | | | | SOLID WASTE CREW CHIEF | 5081 | 1 | | | | |
| | | | | | | SOLID WASTE CREW CHIEF | 5081 | 1 | | | | Additional Position added FY 27 |
| SOLID WASTE CUSTOMER SERVICE COORDINATOR | 5081 | 1 | | | | SOLID WASTE CUSTOMER SERVICE COORDINATOR | 5081 | 1 | | | | |
| SOLID WASTE CUSTOMER SERVICE COORDINATOR | 5081 | 1 | | | | SOLID WASTE CUSTOMER SERVICE COORDINATOR | 5081 | 1 | | | | |
| SOLID WASTE MANAGER | 5081 | 1 | | | | SOLID WASTE MANAGER | 5081 | 1 | | | | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | | |
| SOLID WASTE SUPERVISOR | 5081 | 1 | | | | SOLID WASTE SUPERVISOR | 5081 | 1 | | | | | |
| SOLID WASTE SUPERVISOR | 5081 | 1 | | | | SOLID WASTE SUPERVISOR | 5081 | 1 | | | | | |
| **TOTAL Position Count** | **24** | **24** | **0** | **0** | **0** | **TOTAL Position Count** | **24** | **24** | **0** | **0** | **0** | | **0** |
| ***COLLECTIONS 410-5082*** | | | | | | ***COLLECTIONS 410-5082*** | | | | | | | |
| EQUIPMENT OPERATOR IV | 5084 | 1 | | | | ~~EQUIPMENT OPERATOR IV~~ | | | | | | Position Title Change to SW&R SENIOR OPERATOR & Moved to 410-5081 | |
| | | | | | | SOLID WASTE OFFICE SUPERVISOR | 5082 | 1 | | | | Moved from 5083 | |
| | | | | | | SW&R EQUIPMENT OPERATOR I | 5082 | 1 | | | | Moved from 5081 | |
| | | | | | | SW&R EQUIPMENT OPERATOR I | 5082 | 1 | | | | Moved from 5081 | |
| | | | | | | SW&R EQUIPMENT OPERATOR I | 5082 | 1 | | | | Moved from 5081 | |
| | | | | | | SW&R EQUIPMENT OPERATOR II | 5082 | 1 | | | | Position Title Change to SW&R EQUIPMENT OPERATOR II Moved from 5081 | |
| | | | | | | SOLID WASTE CREW CHIEF | 5082 | 1 | | | | Moved from 5081 (Equipment Operator III) | |
| EQUIPMENT OPERATOR III-LEAD | 5082 | 1 | | | | ~~EQUIPMENT OPERATOR III-LEAD~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR III & Moved to 5081 | |
| EQUIPMENT OPERATOR III-LEAD | 5082 | 1 | | | | ~~EQUIPMENT OPERATOR III-LEAD~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR III & Moved to 5081 | |
| EQUIPMENT OPERATOR III-LEAD | 5082 | 1 | | | | EQUIPMENT OPERATOR III-LEAD | 5082 | 1 | | | | | |
| EQUIPMENT OPERATOR III-LEAD | 5082 | 1 | | | | EQUIPMENT OPERATOR III-LEAD | 5082 | 1 | | | | | |
| EQUIPMENT OPERATOR III-LEAD | 5082 | 1 | | | | EQUIPMENT OPERATOR III-LEAD | 5082 | 1 | | | | | |
| **TOTAL Position Count** | **6** | **6** | **0** | **0** | **0** | **TOTAL Position Count** | **9** | **9** | **0** | **0** | **0** | | **3** |
| ***COLLECTIONS 410-5083*** | | | | | | ***COLLECTIONS 410-5083*** | | | | | | | |
| EQUIPMENT OPERATOR III-LEAD | 5083 | 1 | | | | ~~EQUIPMENT OPERATOR III-LEAD~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR III & Moved to 5081 | |
| EQUIPMENT OPERATOR III-LEAD | 5083 | 1 | | | | ~~EQUIPMENT OPERATOR III-LEAD~~ | | | | | | Position Title Change to SW&R EQUIPMENT OPERATOR III & Moved to 5081 | |
| EQUIPMENT OPERATOR II | 5083 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5083 | 1 | | | | Position Title Change | |
| EQUIPMENT OPERATOR II | 5083 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5083 | 1 | | | | Position Title Change | |
| EQUIPMENT OPERATOR II | 5083 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5083 | 1 | | | | Position Title Change | |
| EQUIPMENT OPERATOR II | 5083 | 1 | | | | SW&R EQUIPMENT OPERATOR II | 5083 | 1 | | | | Position Title Change | |
| REFUSE COLLECTIONS COORDINATOR | | | | | | REFUSE COLLECTIONS COORDINATOR | | | | | | | |
| RECYCLING COORDINATOR | | | | | | RECYCLING COORDINATOR | | | | | | | |
| SOLID WASTE OFFICE SUPERVISOR | 5083 | 1 | | | | ~~SOLID WASTE OFFICE SUPERVISOR~~ | | | | | | Moved to 5082 | |
| **TOTAL Position Count** | **7** | **7** | **0** | **0** | **0** | **TOTAL Position Count** | **5** | **5** | **0** | **0** | **0** | | **-2** |
| **IT FUND** | | | | | | **IT FUND** | | | | | | | |
| ***IT 510-1520*** | | | | | | ***IT 510-1520*** | | | | | | | |
| IT DIRECTOR | 1520 | 1 | | | | IT DIRECTOR | 1520 | 1 | | | | | |
| ASSISTANT IT DIRECTOR | 1520 | 1 | | | | ASSISTANT IT DIRECTOR | 1520 | | | 1 | | Position unfunded | |
| IT MANAGER | 1520 | 1 | | | | IT MANAGER | 1520 | 1 | | | | | |
| SR. SYSTEMS & NETWORK ANALYST | 1520 | 1 | | | | SR. SYSTEMS & NETWORK ANALYST | 1520 | 1 | | | | | |
| Business System Analyst | 1520 | 1 | | | | BUSINESS SYSTEMS ANALYST | 1520 | 1 | | | | | |
| NETWORK ADMINISTRATOR | 1520 | | | 1 | | NETWORK ADMINISTRATOR | 1520 | | | 1 | | | |
| EMERGENCY COMMUNICATION OFF | 1520 | 1 | | | | SR WEBMASTER - EMER COMM OFFICIER | 1520 | 1 | | | | Position Title Change | |
| GIS COORDINATOR | 1520 | 1 | | | | GIS COORDINATOR | 1520 | | 1 | | | Position is funded as full-time, but currently PT position | |

# FY'27 Position Count

| FY 2026 Position Count | | | | | | FY 2027 Position Count | | | | | | 2027 Changes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | Position Title | Home Dept | FT / FD | PT / FD | FT / UF | PT / UF | |
| PC TECHNICIAN | 1520 | 1 | | | | PC TECHNICIAN | 1520 | 1 | | | | |
| PC TECHNICIAN | 1520 | 1 | | | | PC TECHNICIAN | 1520 | 1 | | | | |
| PC TECHNICIAN- PART TIME | 1520 | | 1 | | | PC TECHNICIAN- PART TIME | 1520 | | 1 | | | |
| **TOTAL Position Count** | **11** | **9** | **1** | **1** | **0** | **TOTAL Position Count** | **11** | **7** | **2** | **2** | **0** | **0** |
| **GARAGE** | | | | | | **GARAGE** | | | | | | |
| ***GARAGE 530-5070*** | | | | | | ***GARAGE 530-5070*** | | | | | | |
| EQUIPMENT MANAGER | 5070 | 1 | | | | EQUIPMENT MANAGER | 5070 | 1 | | | | |
| EQUIPMENT MECHANIC | 5070 | 1 | | | | EQUIPMENT MECHANIC | 5070 | 1 | | | | |
| SENIOR EQUIPMENT MECHANIC | 5070 | 1 | | | | SENIOR EQUIPMENT MECHANIC | 5070 | 1 | | | | |
| GARAGE MANAGER | 5070 | 1 | | | | GARAGE MANAGER | 5070 | 1 | | | | |
| GARAGE STORE SPECIALIST/SVC WR | 5070 | 1 | | | | GARAGE STORE SPECIALIST/SVC WR | 5070 | 1 | | | | |
| EQUIPMENT MECHANIC | 5070 | 1 | | | | EQUIPMENT MECHANIC | 5070 | 1 | | | | |
| **TOTAL Position Count** | **6** | **6** | **0** | **0** | **0** | **TOTAL Position Count** | **6** | **6** | **0** | **0** | **0** | **0** |
| **FY26 Counts** | | | | | | **FY26 Counts** | | | | | | |
| **Full Time Funded Positions** | **394** | **394** | | | | **Full Time Funded Positions** | **398** | **398** | | | | **0** |
| **Part Time Funded Positions** | **37** | | **37** | | | **Part Time Funded Positions** | **31** | | **31** | | | **0** |
| **FY26 Funded Position Count** | **431** | **394** | **37** | | | **FY26 Funded Position Count** | **429** | **398** | **31** | | | |
| **Position Count Total** | **462** | **394** | **37** | **15** | **16** | **Position Count Total** | **462** | **398** | **31** | **20** | **16** | |
| | | | | | | | | | | | | ***Total Decrease in Funded Positions*** **2** |

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE**: September 10, 2026 **DEPARTMENT:** Financial Services

**TITLE:**

Fiscal Year 2027 Contribution from Enterprise Operations

**SUMMARY:**

The Fiscal Year 2027 Contributions from Enterprise Operations are a portion of enterprise receipts made to the General Fund.

**BACKGROUND AND JUSTIFICATION:**

The City of Lake Worth Beach Contributions from Enterprise Operations are based on current service levels. Contribution amounts are calculated based on a percentage of the budget of the enterprise operation. The Contributions from Enterprise Operations are reviewed annually and budgeted accordingly. The Fiscal Year 2027 Contributions from the Enterprise Operations total is $8,334,280.

| ***Enterprise Operations*** | ***Calculated Contributions*** |
|---:|---:|
| *Electric* | $4,639,093 |
| *Water* | $1,646,503 |
| *Local Sewer* | $1,103,275 |
| *Stormwater* | $261,782 |
| *Refuse* | $683,627 |
| *Total Contributions:* | $8,334,280 |

**MOTION:**

Move to approve/disapprove the adoption of the Fiscal Year 2027 Contributions from the Enterprise Operations, subject to final adoption of the Fiscal Year 2027 Annual Operating Budget on September 24, 2026.

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE**: September 10, 2026 **DEPARTMENT:** Financial Services

**TITLE:**

Fiscal Year 2027 Administrative Charge for Services

**SUMMARY:**

The Fiscal Year 2027 Administrative Charge for Services are charges for current services of the General Fund to Enterprise Operations and Special Revenue Funds.

**BACKGROUND AND JUSTIFICATION:**

The City of Lake Worth Beach Administrative Charge for Services are charges for current services. It includes all costs related to services performed by general fund activities for enterprise operations and special revenue funds. All other Administrative Charge for Services is calculated based on the budget of the enterprise operation/special revenue fund and the administrative service costs of the General Fund. The Administrative Charge for Services are reviewed annually and budgeted accordingly. The Fiscal Year 2027 Administrative Charge for Services total is $6,975,142.

| Enterprise Operations & Special Revenue Funds | Calculated Administrative Charge for Services |
|---|---|
| **Electric** | $2,755,695 |
| **Water** | $1,412,079 |
| **Local Sewer** | $427,738 |
| **Regional Sewer** | $579,974 |
| **Storm Water** | $353,901 |
| **Golf** | $194,974 |
| **Refuse** | $609,112 |
| **Beach** | $413,064 |
| **Building** | $228,605 |
| **Total Administrative Charges** | **$ 6,975,142** |

**MOTION:**

Move to approve/disapprove the adoption of the Fiscal Year 2027 Administrative Charge for Services, subject to final adoption of the Fiscal Year 2027 Annual Operating Budget on September 24, 2026.

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE**: September 10, 2026 **DEPARTMENT:** Electric Utility

**TITLE:**

Resolution No. 41-2026 – establishing the rates and charges for the Electric Utility for Fiscal Year 2027

**SUMMARY:**

Resolution No. 41-2026 proposes a 3% increase in Base Energy Charges, Demand Charges, Minimum Bill Charges, and Customer Service Charges for Fiscal Year 2027.

**BACKGROUND AND JUSTIFICATION:**

During the City's budget process, it was determined that an increase of 3% in the electric utility's Base Revenues was required to help increase the utility's Working Capital Fund (also referred to at times as "Reserves" or "Electric Utility Enterprise Fund Balance") so as to grow account balance gradually over a period of years to an amount equal to six months of operating and maintenance expenses. Base Revenues include items such as Base Energy Charges, Demand Charges, Minimum Bill, and Customer Service Charges.

The proposed increase does not include the Power Cost Adjustment ("PCA"), which is adjusted periodically to reflect the cost of power purchased by the Electric Utility on behalf of its customers. The PCA was most recently increased effective March 1, 2026, based on changes in power purchase costs.

**MOTION:**

Move to approve/disapprove Resolution No. 41-2026, establishing the rates and charges for the Electric Utility for Fiscal Year 2027.

**ATTACHMENT(S):**

Resolution 41-2026
Proposed Electric Utility Rate Schedule Effective October 1, 2026

**RESOLUTION NO. 41-2026 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, PROVIDING FOR RATES, FEES AND CHARGES, AND REGULATIONS FOR ALL ELECTRICITY SOLD BY THE CITY OF LAKE WORTH BEACH, FLORIDA FOR USE OF ELECTRIC LIGHT AND POWER SYSTEM; REPEALING ALL RESOLUTIONS IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE**

**WHEREAS,** the City of Lake Worth Beach, Florida, is authorized and required to fix uniform and adequate rates for its service; and

**WHEREAS,** the rates set forth herein are just and equitable and serve a valid public purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA as follows:

Section 1. Definitions: For the purpose of this resolution, the following terms, phrases, words, and their derivations shall have the meaning given herein. When not inconsistent with the context, words used in the present tense include the future, words in the plural in the present tense include the future, words in the plural include the singular, and words in the singular include the plural.

A. "Shall" is always mandatory and not merely directory.

B. “Net Metering Accounts” are those customer accounts with the City’s Electric Utility where the customer has applied to the City’s Electric Utility; installed a Customer-Owned Renewable Generation System (as defined in the Net Metering Program Rules and Regulations); executed a City Interconnection Agreement; has been approved by the Electric Utility for interconnection with the City’s electric system; and, remains in compliance with the City’s Net Metering Program. All rates applicable to Net Metering Accounts are governed by Resolution No. 45-2019 (as may be amended from time to time).

C. “Purchased Power Cost Adjustment” or “Power Cost Adjustment” (PCA) is defined in Resolution No. 11-2024 (as may be amended from time to time), which is incorporated herein by reference.

Section 2. The following schedules shall be the rates charged and the regulations imposed by the City of Lake Worth Beach, Florida, on all electric power sold by the City of Lake Worth Beach, Florida for lighting, heating and power purposes, to wit:

A. Regular Residential Electric (Schedule R-S)

1. Designation: Regular Residential Electric
2. Applicable: For domestic electric purposes in private residences and individually metered apartments. Residential rates shall apply for electric energy used in commonly-owned facilities in condominiums and cooperative apartment buildings, subject to the following criteria:
    a. 100% of the energy is used exclusively for the co-owner’s benefit.
    b. None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
    c. Each point of delivery will be separately metered and billed.

d. A responsible legal entity is established as the customer to whom the City of Lake Worth Beach can render its bills for said service.
e. A cooperative or condominium requesting residential rates shall apply for the rate and establish the above criteria.

3. Limitations: Auxiliary and stand-by generation or resale of the electric energy not permitted hereunder. Recognized rooming houses, tourist homes and dwellings accommodating more than four paying guests supplied through a single meter will not be served under this schedule.
4. Service: Single phase, 60 cycles at available standard voltage. Three phase service may be furnished but only under special arrangements and at the option of the City of Lake Worth Beach.
5. Monthly Rates:
   a. Customer Charge: A fixed charge based on the cost of preparing and delivering a bill, which will be applied to each electric account receiving a bill.

| Effective Date | 10/1/2025 | 10/1/2026 |
|---|---|---|
| Charge: | $12.93 | $13.32 |

   b. Energy Charge per kWh

| Effective Date: | 10/1/2025 | | 3/1/2026 | | 10/1/2026 | |
|---|---|---|---|---|---|---|
| | **First 1,000 KWH's** | **Excess** | **First 1,000 KWH's** | **Excess** | **First 1,000 KWH's** | **Excess** |
| Base Energy | $0.08451 | $0.10900 | $0.08451 | $0.10900 | $0.08705 | $0.11227 |
| Power Cost Adjustment | $0.03396 | $0.04396 | $0.04096 | $0.05096 | $0.04096 | $0.05096 |
| Capacity | N/A | N/A | N/A | N/A | N/A | N/A |
| **Total** | **0.11847** | **0.15296** | **$0.12547** | **$0.15996** | **$0.12801** | **$0.16323** |

6. The rates listed above include all administrative charges from the City of Lake Worth Beach.
7. Purchased Power Cost Adjustment Charge will be applied as set forth in Section 3 below.
8. Outside City Limits Surcharge: A surcharge for electric use outside the City of Lake Worth Beach, Florida, municipal limits shall be charged as set forth in Section 4 below.
9. Minimum Bill: The minimum bill for electric use shall be charged at $44.50 per month.

B. Regular Commercial Service (Schedule C-S)
1. Designation: Regular Commercial Electric.
2. Applicable: For commercial, industrial, and governmental use within the territory served by the Electric Distribution System of the City of Lake Worth Beach, as available and at the option of the City.
3. Limitations: For consumers who own renewable energy facilities (such as wind, solar power or home fuel cells), resale of the electric energy is not permitted hereunder.
4. Service: Single or three phase, 60 cycles and at any available standard voltage, at the option of the City of Lake Worth Beach.
5. Monthly Rates:
   a. Customer Charge: A fixed charge based on the cost of preparing and delivering a bill which will be applied to each electric account receiving a bill.

| | | |
|---|---|---|
| Effective Date | 10/1/2025 | 10/1/2026 |
| Charge: | $20.82 | $21.44 |

b. Energy Charge per kWh.

| Effective Date: | 10/1/2025 | 3/1/2026 | 10/1/2026 |
|---|---|---|---|
| | **All kWhs** | **All kWhs** | **All kWhs** |
| Base Energy | $0.10655 | $0.10655 | $0.10975 |
| Power Cost Adjustment | $0.03606 | $0.04306 | $0.04306 |
| Capacity | N/A | N/A | N/A |
| Total | **$0.14261** | **$0.14961** | **$0.15281** |

6. The rates listed above includes all administrative charges from the City of Lake Worth Beach.
7. Purchased Power Cost Adjustment Charge will be applied as set forth in Section 3 below.
8. Outside City Limits Surcharge: A surcharge for electric use outside the City of Lake Worth Beach, Florida, municipal limits shall be charged as set forth in Section 4 below.
9. Minimum Bill: The minimum bill for electric use shall be $63.41 per month for single phase service and $125.70 per month for poly phase service.

C. Demand Commercial Service (Schedule CD-S)
1. Designation: Demand Commercial Electric
2. Applicable: For customers who qualifies for service under Schedule C-S above and has a peak demand of 25 kW or greater for three (3) consecutive months:
3. Limitations: Auxiliary or stand-by service or resale not permitted hereunder.
4. Service: Single or three phase, 60 cycles and at any available standard voltage, at the option of the City of Lake Worth Beach.
5. Monthly Rates:
   a. Customer Charge: A fixed charge based on the cost of preparing and delivering a bill, which will be applied to each electric account receiving a bill.

| | | |
|---|---|---|
| Effective Date | 10/1/2025 | 10/1/2026 |
| Charge: | $159.21 | $163.99 |

b. Energy Charge per KWH

| Effective Date: | 10/01/2025 | | 3/1/2026 | | 10/01/2026 | |
|---|---|---|---|---|---|---|
| | **All kWhs** | **Demand - KW** | **All kWhs** | **Demand - KW** | **All kWhs** | **Demand - KW** |
| Base Energy | $0.06369 | $14.70 | $0.06369 | $14.70 | $0.06560 | $15.14 |
| Power Cost Adjustment | $0.03606 | | $0.04306 | | $0.04306 | |
| Capacity | N/A | | N/A | | N/A | |
| **Total** | **$0.09975** | **$14.70** | **$0.10675** | **$14.70** | **$0.10866** | **$15.14** |

6. The rates listed above include all administrative charges from the City of Lake Worth Beach.
7. Billing Demand: The maximum 15 minute measured demand in the month, subject to power factor adjustment.
8. Power Factor Adjustment: When demand is measured with a kW meter and customer's power factor in any month is below 95% the measured demand may be adjusted to 95% power factor.
9. Purchased Power Cost Adjustment Charge will be applied as set forth in Section 3 below.
10. Outside City Limits Surcharge: A surcharge for electric use outside the City of Lake Worth Beach, Florida, municipal limits shall be charged as set forth in Section 4 below.
11. Minimum Bill: The minimum bill for electric use shall be $315.92 per month.

D. Regular Time of Use Commercial Service (Schedule CT-S)

1. Designation: Time of Use Commercial Service
2. Applicable: For commercial, industrial, and governmental use within the territory served by the Electric Distribution System of the City of Lake Worth Beach, as available and at the option of the City.
3. Limitations: For consumers who own renewable energy facilities (such as wind, solar power or home fuel cells), resale of the electric energy is not permitted hereunder.
4. Service: Single or three phase, 60 cycles and at any available standard voltage, at the option of the City of Lake Worth Beach.
5. Monthly Rates:
   a. Customer Charge: A fixed charge based on the cost of preparing and delivering a bill which will be applied to each electric account receiving a bill.

| Effective Date | 10/1/2025 | 10/1/2026 |
|---|---|---|
| Charge: | $36.74 | $37.84 |

   b. Energy Charge:

| Effective Date: | 10/1/2025 | 10/1/2026 |
|---|---|---|
| | **Per kWh** | **Per kWh** |
| Off Peak | $0.10288 | $0.10597 |
| On Peak | $0.31843 | $0.32798 |

   i. Determination of Off-Peak Period: October – May: The off-peak period is defined as the hours between 1:00 p.m. and 6:00 a.m., Monday through Friday and all day Saturday and Sunday. In addition, the following holidays will also be considered off-peak: New Year's Day, Memorial Day, Thanksgiving Day, and Christmas Day. June – September: The off-peak period is defined as the hours between 7:00 p.m. and 2:00 p.m., Monday through Friday and all day Saturday and Sunday. In addition, the following holidays will also be considered off-peak: Independence Day and Labor Day. All other hours are considered on peak hours.
6. Term of Contract: One year and thereafter until terminated at the option of either party by the giving of not less than thirty (30) days advance written notice of the effective date of termination.
7. Purchased Power Cost Adjustment Charge will be applied as set forth in Section 3 below.
8. Outside City Limits Surcharge: A surcharge for electric use outside the City of Lake Worth Beach, Florida, municipal limits shall be charged as set forth in Section 4 below.

9. Minimum Bill: The minimum bill for electric use shall be $63.41 per month for single phase service and $125.70 per month for poly phase service.

E. Time of Use Demand Commercial Service (Schedule CDT-S)
1. Designation: Time of Use Demand Commercial Service
2. Applicable: For commercial, industrial, and governmental use within the territory served by the Electric Distribution System of the City of Lake Worth Beach, as available and at the option of the City.
3. Limitations: For consumers who own renewable energy facilities (such as wind, solar power or home fuel cells), resale of the electric energy is not permitted hereunder.
4. Service: Single or three phase, 60 cycles and at any available standard 416 voltage, at the option of the City of Lake Worth Beach.
5. Monthly Rates:
   a. Customer Charge: A fixed charge based on the cost of preparing and delivering a bill which will be applied to each Electric account receiving a bill.

| Effective Date | 10/1/2025 | 10/1/2026 |
|---|---|---|
| Charge: | $171.46 | $176.60 |

   b. Energy Charge:

| Effective Date: | 10/1/2025 | 10/1/2026 |
|---|---|---|
| | **Per kWh** | **Per kWh** |
| Off Peak | $0.07593 | $0.07821 |
| On Peak | $0.29393 | $0.30275 |
| Demand Charge | $8.58 per kW | $8.84 per kW |

   i. Billing Demand: The maximum 15 minute measured demand in the month, subject to power factor adjustment.
   ii. Power Factor Adjustment: When demand is measured with a kW 438 meter and customer's power factor in any month is below 95% the measured demand may be adjusted to 95% power factor.
   iii. Determination of Off-Peak Period: October – May: The off-peak period is defined as the hours between 1:00 p.m. and 6:00 a.m., Monday through Friday and all day Saturday and Sunday. In addition, the following holidays will also be considered off-peak: New Year's Day, Memorial Day, Thanksgiving Day, and Christmas Day.
   iv. June – September: The off-peak period is defined as the hours between 7:00 p.m. and 2:00 p.m., Monday through Friday and all day Saturday and Sunday. In addition, the following holidays will also be considered off-peak: Independence Day and Labor Day. All other hours are considered on peak hours.
6. Term of Contract: One year and thereafter until terminated at the option of either party by the giving of not less than thirty (30) days advance written notice of the effective date of termination.
7. Purchased Power Cost Adjustment Charge will be applied as set forth in Section 3 below.
8. Outside City Limits Surcharge: A surcharge for electric use outside the City of Lake Worth Beach, Florida, municipal limits shall be charged as set forth in Section 4 below.
9. Minimum Bill: The minimum bill for electric use shall be $176.60 per month.

F. Electric Vehicle Charging Level II (Schedule EV2-S)

1. Designation: Electric Vehicle Charging Level II
2. Applicable: For City owned public electric vehicle Level II charging stations.
   a. None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
   b. Each point of delivery will be separately metered and billed.
   c.Limitations: Auxiliary and stand-by generation or resale of the electric energy not permitted hereunder.
3. Energy Charge per kWh

| Effective Date: | 10/1/2025 | 3/1/2026 | 10/1/2026 |
|---|---|---|---|
| | **All KWH's** | **All KWH's** | **All KWH's** |
| Base Energy | $0.08451 | $0.08451 | $0.08705 |
| Power Cost Adjustment | $0.03396 | $0.04096 | $0.04096 |
| Capacity | N/A | N/A | N/A |
| **Total** | **$0.11847** | **$0.12547** | **$0.12801** |

4. The rates listed above include all administrative charges from the City of Lake Worth Beach.
5. Purchased Power Cost Adjustment Charge will be applied as set forth in Section 3 below.
6. Outside City Limits Surcharge: A surcharge for electric use outside the City of Lake Worth Beach, Florida, municipal limits shall be charged as set forth in Section 4 below.

G. Private Area Lighting (Schedule L-P)
1. Designation: Private Area Lighting
2. Applicable: For year-round outdoor security lighting of yards, driveways, walkways, parking lots, parks, and other areas, under the following conditions:
   a. Lights to be served hereunder shall be at locations that are easily and economically accessible to the City of Lake Worth Beach equipment and personnel for construction and maintenance.
   b. Original location of lighting fixtures shall be by mutual agreement and shall not be located so as to create a public nuisance.
   c. Any relocation requested by customer after installation shall be made at customer's expense. All new lighting units provided under this Schedule shall be the high pressure sodium vapor (conservation lighting) type.
3. Limitations:
   a. Auxiliary and stand-by generation or resale of the electric energy not permitted hereunder.
   b. The City of Lake Worth Beach, while exercising reasonable diligence at all times to furnish service hereunder, does not guarantee continuous lighting and will not be liable for damages for any interruption, deficiency or failure of service and reserves the right to interrupt service at any time for necessary repairs to lines or equipment.
4. Service: Service includes lamp renewals, energy from approximately dusk each day until approximately dawn the following day and maintenance of facilities. The City of Lake Worth Beach will replace all burned out lamps and will maintain its facilities during regular daytime working hours as soon as practicable following notification by the customer that such work is necessary. The City of Lake Worth Beach shall be permitted to enter the customer's premises at all reasonable times for the purpose of inspecting, maintaining, installing and removing any or all of its equipment and facilities. Single phase, 60 cycles at available standard voltage. Three phase service may be furnished but only under special arrangements and at the option of the City of Lake Worth Beach.

5. Term of Service: Not less than one (1) year.
6. Monthly Rates: A fixed monthly charge based on the number of units installed shall be charged based on the following schedule.
   a. Standard Lighting:

Description Unit Cost per Month

| Effective Date: | 10/1/2025 | 10/1/2026 |
|---|---|---|
| 175 Watt (7,000 Lumen) Mercury –Vapor Street Light Unit on Existing Pole | $14.96 | $15.41 |
| 400 Watt (20,500 Lumen) Mercury-Vapor Street Light Unit on Existing Pole | $23.46 | $24.16 |
| 1,000 Watt (55,000 Lumen) Mercury-Vapor Street Light Unit on Existing Pole | $46.14 | $47.52 |
| 100 Watt (9,500 Lumen) High Pressure Sodium Vapor Street Light Unit on Existing Pole | $12.16 | $12.52 |
| 250 Watt (27,500 Lumen) High Pressure Sodium Vapor Street Light Unit on Existing Pole | $17.46 | $17.98 |
| 360 Watt High Pressure Sodium Vapor Street Light Unit on Existing Pole | $20.88 | $21.51 |
| 400 Watt (50,000 Lumen) High Pressure Sodium Vapor Street Light Unit on existing pole | $21.01 | $21.64 |
| 48 Watt LED Street Light Unit on Existing Pole | $11.03 | $11.36 |
| 70 Watt LED Street Light Unit on Existing Pole | $11.89 | $12.25 |
| 80 Watt LED Street Light Unit on Existing Pole | $11.89 | $12.25 |
| 101 Watt LED Street Light Unit on Existing Pole | $19.97 | $20.57 |
| 110 Watt LED Street Light Unit on Existing Pole | $19.97 | $20.57 |
| 133 Watt LED Street Light Unit on Existing Pole | $19.97 | $20.57 |
| 150 Watt LED Street Light Unit on Existing Pole | $19.97 | $20.57 |
| Wood Pole and span of Overhead Conductors or Pole used only for Light | $12.25 | $12.62 |
| Concrete Pole and Span of Overhead Conductors or Pole used only for Light | $18.37 | $18.92 |
| Underground Conductors up to 150 feet | $1.63 | $1.68 |
| Underground Conductors from 150 feet to 300 feet | $3.27 | $3.37 |

7. Purchased Power Cost Adjustment Charge will be applied as set forth in Section 3 below.
8. Outside City Limits Surcharge: A surcharge for electric use outside the City of Lake Worth Beach, Florida, municipal limits shall be charged as set forth in Section 4 below.

H. Street Lighting (Schedule L-S)
1. Designation: Street Lighting
2. Applicable: For lighting of public right-of ways.
3. Limitations:
   a. Auxiliary and stand-by generation or resale of the electric energy not permitted hereunder.
   b. The City of Lake Worth Beach, while exercising reasonable diligence at all times to furnish service hereunder, does not guarantee continuous lighting and will not be liable for damages for any interruption, deficiency or failure of service and reserves the right to interrupt service at any time for necessary repairs to lines or equipment.

c. Should the City of Lake Worth Beach be required by the customer to replace the street light(s) with a light (or lights) of another type or rating, then the customer may be required to pay the estimated labor, vehicle use and other direct costs involved in replacing the fixtures.

4. Service: Service includes lamp renewals, energy from approximately dusk each day until dawn the following day and maintenance of City of Lake Worth Beach owned street lighting systems.
5. Term of Service: For not less than ten (10) years for City of Lake Worth Beach facilities or customer will be required to pay depreciated cost of installed facilities plus cost of removal.
6. Monthly Rates:
   a. A fixed monthly charge based on the number of units installed shall be charged based on the following schedule.
   b. Conservation Lighting:

Description Unit Cost per Month

| Effective Date: | 10/1/2025 | 10/1/2026 |
|---|---|---|
| 100 Watt (9,500 Lumen) High Pressure Sodium Vapor Street Light Unit on Existing Pole | $9.61 | $9.90 |
| 150 Watt (27,500 Lumen) High Pressure Sodium Vapor Street Light Unit on Existing Pole | $11.43 | $11.77 |
| 250 Watt (27,500 Lumen) High Pressure Sodium Vapor Street Light Unit on Existing Pole | $15.01 | $15.46 |
| 360 Watt High Pressure Sodium Vapor Street Light Unit on Existing Pole | $18.61 | $19.17 |
| 400 Watt (50,000 Lumen) High Pressure Sodium Vapor Street Light Unit on existing pole | $20.93 | $21.56 |
| 48 Watt LED Street Light Unit on Existing Pole | $11.03 | $11.36 |
| 70 Watt LED Street Light Unit on Existing Pole | $11.89 | $12.25 |
| 80 Watt LED Street Light Unit on Existing Pole | $11.89 | $12.25 |
| 101 Watt LED Street Light Unit on Existing Pole | $19.97 | $20.57 |
| 110 Watt LED Street Light Unit on Existing Pole | $19.97 | $20.57 |
| 133 Watt LED Street Light Unit on Existing Pole | $19.97 | $20.57 |
| 150 Watt LED Street Light Unit on Existing Pole | $19.97 | $20.57 |

c. Appurtenances:

Description Unit Cost per Month
Wood Pole and span of Overhead Conductors $12.62 or Pole used only for Light
Concrete Pole and Span of Overhead Conductors $18.92 or Pole used only for Light
Underground Conductors up to 150 feet $1.68
Underground Conductors from 150 feet to 300 feet $3.37

7. Purchased Power Cost Adjustment Charge will be applied as set forth in Section 3 below.
8. Outside City Limits Surcharge: Surcharge for electric use outside the City of Lake Worth Beach, Florida, municipal limits shall be charged as set forth in Section 4 below.

Section 3. Purchased Power Cost Adjustment (PCA): A Purchased Power Cost Adjustment Charge (PCA) is established as set forth in Resolution No. 11-2024 (as amended from time to time), which is incorporated herein by reference.

Section 4. Surcharge For Service Outside The Municipal Limits: With respect to any residents, premises and/or users outside the corporate limits of the City of Lake Worth Beach, Florida, where such residents, premises and/or users now or hereafter have or use electrical utility service with the electrical system of the City of Lake Worth Beach, they shall be charged a rate for the electricity they use equal to the charge established for service to the residents, premises and/or users within the City of Lake Worth Beach, Florida, plus any applicable taxes or fees that are required in the Code of Ordinances or Resolutions of the specific jurisdiction in which those accounts reside. Such taxes and fees are collected by the City of Lake Worth Beach and remitted directly to the appropriate County or Municipal entity.

Section 5. Nothing in this resolution shall prohibit the City of Lake Worth Beach from entering into an agreement to provide electricity and electric utility services to or within any unit of government or governmental subdivision with terms and conditions other than contained herein.

Section 6. All resolutions or parts of resolutions in conflict herewith are expressly repealed.

Section 7**.** If any provision of this resolution or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the resolution, which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are declared severable.

Section 8. This resolution shall be in effect for billings issued on or after October 1, 2026.

The passage of this resolution was moved by _____, seconded by _____and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christopher McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed and enacted on the 10th day of September 2026.

LAKE WORTH BEACH CITY COMMISSION

By: _____
Betty Resch, Mayor

ATTEST:

_____
Melissa Ann Coyne, MMC, City Clerk

LAKE WORTH BEACH
Electric Utilities
CITIZEN OWNED ENERGY

# Electric Rates Effective October 1, 2026

## Residential Service

| | | |
|---|---|---|
| Customer Charge | $13.32 /month | |
| Energy Charges: | First 1,000 kWh | Additional KWh |
| Base Energy Charge | $0.08705 / kWh | $0.11227 / kWh |
| Power Cost Adjustment | $0.04096/ kWh | $0.05096 / KWh |
| Total Energy Charges | $0.12801 / kWh | $0.16323 / kWh |
| Minimum Bill: | $44.50 | |

## Commercial Service

| | |
|---|---|
| Customer Charge | $21.44 /month |
| Energy Charges: | |
| Base Energy Charge | $0.10975 / kWh |
| Power Cost Adjustment | $0.04306 / kWh |
| Total Energy Charges | $0.15281 / kWh |
| Minimum Bill Single Phase Service: | $63.41 |
| Minimum Bill Poly Phase Service: | $125.70 |

## Commercial Demand Service

| | |
|---|---|
| Customer Charge | $163.99 /month |
| Demand Charge | $15.14 /kW |
| Energy Charges: | |
| Base Energy Charge | $0.06560 / kWh |
| Power Cost Adjustment | $0.04306 / kWh |
| Total Energy Charges | $0.10866 / kWh |
| Minimum Bill: | $315.92 |

## Time of Use Commercial Service

| | |
|---|---|
| Customer Charge | $37.84 /month |
| Energy Charges: | |
| Off-Peak Energy Charge | $0.10597 / kWh |
| On-Peak Energy Charge | $0.32798 / kWh |
| Power Cost Adjustment | $0.04306 / kWh |
| Minimum Bill Single Phase Service: | $63.41 |
| Minimum Bill Poly Phase Service: | $125.70 |

## Time of Use Commercial Demand Service

| | |
|---|---|
| Customer Charge | $176.60 /month |
| Demand Charge | $8.84 /kW |
| Energy Charges: | |
| Off-Peak Energy Charge | $0.07821 / kWh |
| On-Peak Energy Charge | $0.30275 / kWh |
| Power Cost Adjustment | $0.04306 / kWh |
| Minimum Bill: | $176.60 |

## Electric Vehicle Charging Level II

| | |
|---|---|
| Energy Charges: | |
| Base Energy Charge | $0.08705 / kWh |
| Power Cost Adjustment | $0.04096 / kWh |
| Total Energy Charges | $0.12801 / kWh |

**STORM FUND SURCHARGE** Effective December 1, 2024, a Storm Fund Surcharge of $5.00 per month per account

## PURCHASE POWER COST ADJUSTMENT (PCA)

Purchased Power Cost Adjustment (PCA): A Purchased Power Cost Adjustment Charge (PCA) shall be established for a projected 3 month period for energy sales during that period as follows:

**PCA = (A + B + C) / D,** where:

**A** = The projected purchased power costs for the projected 3 month period comprised of costs such as the FMPA Stanton 1 variable costs, the FMPA Municipal Solar Project power costs, supplemental purchased power capacity, energy and directly related costs, Lake Worth Beach electric utility power generating fuel, and transmission costs

**B** = A true-up amount representing the over or under recovery of purchased power costs from the prior period

**C** = The amount transferred to or from the Rate Stabilization Fund for the projected period

**D** = The projected total retail sales in MWh for the projected 3 month period

**The purchased power cost adjustment charge will be reconciled quarterly and trued up between estimated costs and billing units and actual costs and billing units.**

## Private Area Lighting

| | |
|---|---|
| 175 W Mercury Vapor | $15.41 /month |
| 400 W Mercury Vapor | $24.16 /month |
| 1,000 W Mercury Vapor | $47.52 /month |
| 100 W Sodium Vapor | $12.52 /month |
| 250 W Sodium Vapor | $17.98 /month |
| 360 W Sodium Vapor | $21.51 /month |
| 400 W Sodium Vapor | $21.64 /month |
| 48 W LED | $11.36 /month |
| 70 W LED | $12.25 /month |
| 80 W LED | $12.25 /month |
| 101 W LED | $20.57 /month |
| 110 W LED | $20.57 /month |
| 133 W LED | $20.57 /month |
| 150 W LED | $20.57 /month |
| Wood Pole and Span | $12.62 /month |
| Concrete Pole and Span | $18.92 /month |
| Underground Conductors: | |
| Up to 150 ft | $1.68 /ft/month |
| 150-300 ft | $3.37 /ft/month |

## Street Lighting

| | |
|---|---|
| 100 W Sodium Vapor | $9.90 /month |
| 150 W Sodium Vapor | $11.77 /month |
| 250 W Sodium Vapor | $15.46 /month |
| 360 W Sodium Vapor | $19.17 /month |
| 400 W Sodium Vapor | $21.56 /month |
| 48 W LED | $11.36 /month |
| 70 W LED | $12.25 /month |
| 80 W LED | $12.25 /month |
| 101 W LED | $20.57 /month |
| 110 W LED | $20.57 /month |
| 133 W LED | $20.57 /month |
| 150 W LED | $20.57 /month |
| Wood Pole and Span | $12.62 /month |
| Concrete Pole and Span | $18.92 /month |
| Underground Conductors: | |
| Up to 150 ft | $1.68 /ft/month |
| 150-300 ft | $3.37 /ft/month |

The lighting rates shown above do not include the Power Cost Adjustment of $0.04096 per kWh.

# STAFF REPORT
# SPECIAL MEETING

**AGENDA DATE:** September 10, 2026 **DEPARTMENT:** Financial Services

**TITLE:**

Resolution No. 42-2026 – establishing the fees and charges for City services for Fiscal Year 2027

**SUMMARY:**

Resolution No. 42-2026 establishes the fees and charges for City services provided across all departments in Fiscal Year 2027.

**BACKGROUND AND JUSTIFICATION:**

The City Commission has the authority to set fees and charges for City services pursuant to the City's Home Rule Power, Florida Statutes, the City's Charter, the City's Code of Ordinances and other authorities. Since 2012, the City has established a comprehensive schedule of all City fees and charges for general government services. Resolution No. 42-2026 sets forth the schedule of fees and charges which represent a reasonable reimbursement to the City for its actual costs in providing City services for the fiscal year 2027.

**MOTION:**

Move to approve/disapprove Resolution No. 42-2026 establishing the fees and charges for City services in Fiscal Year 2027

**ATTACHMENT(S):**

Fiscal Impact Analysis – N/A
Resolution 42-2026
FY27 Schedule of Fees and Service Charges

RESOLUTION NO. 42-2026 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, ESTABLISHING REASONABLE FEES FOR CITY SERVICES AND OTHER CHARGES FOR THE 2027 FISCAL YEAR; PROVIDING FOR CONFLICTS AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of Lake Worth Beach, Florida provides a variety of services to its residents and the public for the overall general health, safety and welfare of the City and its utility areas; and

WHEREAS, the City Commission desires to establish fees and charges for such City services in an amount that is based upon a reasonable reimbursement to the City for its actual costs in providing such services; and

WHEREAS, the City Commission has adopted a comprehensive fees and charges structure since 2012 for City services; and,

WHEREAS, the City Commission finds the adoption of the fees and charges set forth herein for Fiscal Year 2027 serves a valid public purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF LAKE WORTH BEACH, FLORIDA, that:

SECTION 1: The foregoing recitals are incorporated into this resolution as true and correct statements.

SECTION 2: The schedule of fees and charges for the 2027 fiscal year which is attached hereto as “FY2027 Schedule of Fees and Service Charges” and incorporated herein is hereby adopted.

SECTION 3: Except as revised by this resolution, all other fees and charges adopted by the City remain unchanged.

SECTION 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed.

SECTION 5. If any provision of this resolution or the application thereof to any person or circumstances is held invalid, the invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application and to this end the provisions of this resolution are declared severable.

SECTION 6: This resolution shall become effective upon adoption with the fees and charges set forth herein to apply October 1, 2026.

The passage of this resolution was moved by Commissioner _____, seconded by _____, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Mimi May
Commissioner Sarah Malega
Commissioner Christoper McVoy
Commissioner Anthony Segrich

The Mayor thereupon declared this resolution duly passed and enacted on the 10th day of September 2026.

LAKE WORTH BEACH CITY COMMISSION

By: _____
Betty Resch, Mayor

ATTEST:

_____
Melissa Ann Coyne, MMC, City Clerk

City of Lake Worth Beach FLORIDA

FISCAL YEAR
2027

# SCHEDULE OF FEES

## 1st Public Hearing

09/10/2026

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## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| **City Clerk** | | | | | | |
| | Lien Search Fees | | | | | |
| | | **Regular/Standard Request Time** | $125.00 | $135.00 | 1 | Increase Fee |
| | | * $~~30.00~~ 35.00 is allocated to the Electric Fund | | | 1 | Change Wording |
| | | * $~~60.00~~ 65.00 is allocated to the General Fund | | | 1 | Change Wording |
| | | **Regular (Utility Only) / Standard Request Time** | $85.00 | $95.00 | 1 | Increase Fee |
| | | * $~~45.00~~ 50.00 is allocated to the Electric Fund | | | 1 | Change Wording |
| | | * $~~40.00~~ 45.00 is allocated to the General Fund | | | 1 | Change Wording |
| | | **Rush / Urgent Request Times** | $250.00 | $260.00 | 1 | Increase Fee |
| | | * $~~60.00~~ 65.00 is allocated to the Electric Fund | | | 1 | Change Wording |
| | | * $~~120.00~~ 125.00 is allocated to the General Fund | | | 1 | Change Wording |
| | | **Rush (Utility Only) / Urgent Request Times** | $170.00 | $180.00 | 1 | Increase Fee |
| | | * $~~80.00~~ 90.00 is allocated to the General Fund | | | 1 | Change Wording |
| | Misc./Reproduction Fees | | | | | |
| | | **Notarize Documents** | | | | |
| | | Per ~~document notarized~~ notarization stamp | | | 2 | Change Wording |
| | Cemetery Fees | | | | | |
| | | **Opening and Closing Graves** | | | | |
| | | Adult Graves | | | | |
| | | Weekdays Before 3.00 p.m. | $600.00 | $800.00 | 3 | Increase Fee |
| | | After 3.00 p.m. and Saturdays ** | $850.00 | $1,050.00 | 3 | Increase Fee |
| | | Sundays or Holidays ** | $1,050.00 | $1,250.00 | 3 | Increase Fee |
| | | **Disinterments - Weekdays Only** | | | | |
| | | Infant Graves | $850.00 | $950.00 | 3 | Increase Fee |
| | | Adult Graves | $850.00 | $950.00 | 3 | Increase Fee |
| | | Cremains* | $300.00 | $400.00 | 3 | Increase Fee |
| | | **Footnote/Explanation** | | | | |
| | | ** Saturday/Sunday/Holiday based on staff availability. Full payment is due 72 hours before a burial. | | | 3 | Add Wording |
| | | **Sale of Burial Units *** | | | 4 | Add Wording |
| | | All other unsold lots for adults (except Veterans lots) | | | | |
| | | Resident | $950.00 | $1,200.00 | 4 | Increase Fee |
| | | Non-Resident | $1,900.00 | $3,500.00 | 4 | Increase Fee |
| | | **Footnote/Explanation** | | | | |
| | | * ~~a~~An additional ~~$52~~ 8% perpetual care fee shall be applied to the sale of each burial unit | $52 | 8% | 4 | Change Wording and Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| **Leisure Services** | | | | | | |
| | Athletic Fields | | | | | |
| | | Futsal Court (Howard~~, Royal Poinciana~~) | | | 7 | Change Wording |
| | | Futsal Court | $40-$60 | $0 | 7 | Remove Fee |
| | Youth Activity/Sports | | | | | |
| | | 5K Run Resident | $20 - $30 | $0 | 8 | Remove Fee |
| | | 5K Run Non-Resident | $20 - $30 | $0 | 8 | Remove Fee |
| | | Archery Tag Resident | $5 | $0 | 8 | Remove Fee |
| | | Archery Tag Non-Resident | $5 | $0 | 8 | Remove Fee |
| | | Art Class Resident | $15 - $40 | $0 | 8 | Remove Fee |
| | | Art Class Non-Resident | $15 - $40 | $0 | 8 | Remove Fee |
| | | Candle Making Resident | $30 - $60 | $0 | 8 | Remove Fee |
| | | Candle Making Non-Resident | $30 - $60 | $0 | 8 | Remove Fee |
| | | Escape Room Resident | $5 - $10 | $0 | 8 | Remove Fee |
| | | Escape Room Non-Resident | $5 - $10 | $0 | 8 | Remove Fee |
| | | Game Resident | $10 - $15 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Game Non-Resident | $10 - $15 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Karaoke Resident | $5 - $10 | $0 | 8 | Remove Fee |
| | | Karaoke Non-Resident | $5 - $10 | $0 | 8 | Remove Fee |
| | | Rec Night Out Resident | $5 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Rec Night Out Non-Resident | $5 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Summer Camp Resident | $600 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Summer Camp Non-Resident | $600 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Winter Schools Out: Camp Resident | $100 - $150 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Winter Schools Out: Camp Non-Resident | $100 - $150 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Yoga Resident | $5 - $15 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |
| | | Yoga Non-Resident | $5 - $15 | $5 - $200 | 8 | Included in Youth and Adult Program Fees |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | Programs to include, but not limited to:<br>Game Night<br>Line Dancing<br>Movie Night<br>Rec Night Out<br>Summer Camp<br>Winter Schools Out: Camp<br>Yoga<br><br>Programs list subject to change. | | | 8 | Add Wording |
| | Indoor Recreational Facility | | | | | |
| | | **Osborne Community Center** | | | | |
| | | Resident | $40 | $65 | 9 | Increase Fee |
| | | Non-Profit | $50 | $85 | 9 | Increase Fee |
| | | Non-Resident | $60 | $105 | 9 | Increase Fee |
| | | **Room cleaning fee (flat rate)** | | | | |
| | | Resident | $30 | $0 | 9 | Remove Fee |
| | | Non-Resident | $30 | $0 | 9 | Remove Fee |
| | Outdoor Pavillion Fees | | | | | |
| | | **Cultural Plaza** | | | | |
| | | **TULIP Insurance** | | | | |
| | | Less than 200 participants | | | | |
| | | Class I | $0 | $155 | 10 | New Fee |
| | | Class II | $0 | $185 | 10 | New Fee |
| | | 201 - 750 participants | | | | |
| | | Class I | $0 | $185 | 10 | New Fee |
| | | Class II | $0 | $215 | 10 | New Fee |
| | | 751 - 1,500 participants | | | | |
| | | Class I | $0 | $255 | 10 | New Fee |
| | | Class II | $0 | $330 | 10 | New Fee |
| | | 1,501 - 3,000 participants | | | | |
| | | Class I | $0 | $445 | 10 | New Fee |
| | | Class II | $0 | $565 | 10 | New Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | Special Events Fees | | | | | |
| | | **TULIP Insurance** | | | | |
| | | **Facilty Rentals** | | | | |
| | | Less than 200 participants | | | | |
| | | Class I | $0 | $155 | 10 | New Fee |
| | | Class II | $0 | $185 | 10 | New Fee |
| | | 201 - 750 participants | | | | |
| | | Class I | $0 | $185 | 10 | New Fee |
| | | Class II | $0 | $215 | 10 | New Fee |
| | | 751 - 1,500 participants | | | | |
| | | Class I | $0 | $255 | 10 | New Fee |
| | | Class II | $0 | $330 | 10 | New Fee |
| | | 1,501 - 3,000 participants | | | | |
| | | Class I | $0 | $445 | 10 | New Fee |
| | | Class II | $0 | $565 | 10 | New Fee |
| | | **TULIP Insurance** | | | | |
| | | **Facilty Rentals** | | | | |
| | | Less than 200 participants | | | | |
| | | Class I | $0 | $155 | 12 | New Fee |
| | | Class II | $0 | $185 | 12 | New Fee |
| | | 201 - 750 participants | | | | |
| | | Class I | $0 | $185 | 12 | New Fee |
| | | Class II | $0 | $215 | 12 | New Fee |
| | | 751 - 1,500 participants | | | | |
| | | Class I | $0 | $255 | 12 | New Fee |
| | | Class II | $0 | $330 | 12 | New Fee |
| | | 1,501 - 3,000 participants | | | | |
| | | Class I | $0 | $445 | 12 | New Fee |
| | | Class II | $0 | $565 | 12 | New Fee |
| | | **Event Staff and City Services*** ** | | | | |
| | | Utilities; per hour | | | 12 | Update Formatting |
| | | Recycle Cart Rental: per cart, per day | $0 | $10.00 | 12 | New Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | Library Meeting Room Rental | | | | | |
| | | **Library Meeting Room** | | | | |
| | | **TULIP Insurance** | | | | |
| | | Less than 200 participants | | | | |
| | | Class I | $0 | $155 | 22 | New Fee |
| | | Class II | $0 | $185 | 22 | New Fee |
| | | 201 - 750 participants | | | | |
| | | Class I | $0 | $185 | 22 | New Fee |
| | | Class II | $0 | $215 | 22 | New Fee |
| | | 751 - 1,500 participants | | | | |
| | | Class I | $0 | $255 | 22 | New Fee |
| | | Class II | $0 | $330 | 22 | New Fee |
| | | 1,501 - 3,000 participants | | | | |
| | | Class I | $0 | $445 | 22 | New Fee |
| | | Class II | $0 | $565 | 22 | New Fee |
| | | **Footnote:** * Any online payments will be subject to a convenience fee charged by the provider. | | | 22 | Update Formatting |
| | Terrace Rental Only | | | | | |
| | | **TULIP Insurance** | | | | |
| | | Less than 200 participants | | | | |
| | | Class I | $0 | $155 | 24 | New Fee |
| | | Class II | $0 | $185 | 24 | New Fee |
| | | 201 - 750 participants | | | | |
| | | Class I | $0 | $185 | 24 | New Fee |
| | | Class II | $0 | $215 | 24 | New Fee |
| | | 751 - 1,500 participants | | | | |
| | | Class I | $0 | $255 | 24 | New Fee |
| | | Class II | $0 | $330 | 24 | New Fee |
| | | 1,501 - 3,000 participants | | | | |
| | | Class I | $0 | $445 | 24 | New Fee |
| | | Class II | $0 | $565 | 24 | New Fee |
| | | Parking | $2 | $0 | 24 | Change Fee Structure |
| | | **Parking** | | | | |
| | | Weekdays | $2.00 | $3.50 | 24 | Increase Fee |
| | | Weekends | $2.00 | $4.00 | 24 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | Ballroom | | | | | |
| | | **TULIP Insurance** | | | | |
| | | Less than 200 participants | | | | |
| | | Class I | $0 | $155 | 25 | New Fee |
| | | Class II | $0 | $185 | 25 | New Fee |
| | | 201 - 750 participants | | | | |
| | | Class I | $0 | $185 | 25 | New Fee |
| | | Class II | $0 | $215 | 25 | New Fee |
| | | 751 - 1,500 participants | | | | |
| | | Class I | $0 | $255 | 25 | New Fee |
| | | Class II | $0 | $330 | 25 | New Fee |
| | | 1,501 - 3,000 participants | | | | |
| | | Class I | $0 | $445 | 25 | New Fee |
| | | Class II | $0 | $565 | 25 | New Fee |
| | Golf | | | | | |
| | | **Memberships*** | | | | |
| | | Annual Member (1) | $1,815 | $1,906 | 27 | Increase Fee |
| | | Annual Member Cart Included (2) | $3,465 | $3,639 | 27 | Increase Fee |
| | | Seasonal Member (3) | $1,595 | $1,675 | 27 | Increase Fee |
| | | Seasonal Member Cart Included (4) | $2,585 | $2,715 | 27 | Increase Fee |
| | | Frequent Player Card (5) | $125 | $132 | 27 | Increase Fee |
| | | **Club Service Fees** | | | | |
| | | FSGA Handicap Fee | $25 | $32 | 27 | Increase Fee |
| | | Locker Fee | $50 | $53 | 27 | Increase Fee |
| | | Bag Storage Fee | $100 | $105 | 27 | Increase Fee |
| | | Pull Cart Storage | $150 | $158 | 27 | Increase Fee |
| | | Rental Club Fees ~~- Upgrade Set~~ | $60 | $48 | 27 | Change Fee and Wording |
| | | Rental Club Fees - Regular Set | $30 | $0 | 27 | Remove Fee |
| | | **Annual Trail Fee** | | | | |
| | | Single | $1,650 | $1,733 | 27 | Increase Fee |
| | | With Partner | $2,750 | $2,889 | 27 | Increase Fee |
| | | **Footnote/Explanation** | | | | |
| | | 3. Valid from 11/1/2026 to 4/30/2027 - Golf cart not included, walking Fee: $10 for 18 holes or $5 for 9 holes, cart fee: $25 for 18 holes or $15 for 9 holes | | | 27 | Change Wording |
| | | 4. Valid from 11/1/2026 to 4/30/2027 | | | 27 | Change Wording |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Daily Fees** | | | | Increase Fee |
| | | LWB Residents/<br>Frequent Player Card,<br>18 Holes | | | 28 | Change Formatting |
| | | **Mid-October - December** | | | | |
| | | 7:00 am -1:59 pm | | | | |
| | | 18 Holes | $50 - $60 | $42 - $69 | 28 | Change Fee |
| | | 9 Holes | $25 - $40 | $27 - $42 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | $45 - $55 | $37 - $63 | 28 | Change Fee |
| | | 2:00 pm or later (Twilight) | $25 - $35 | $27 - $42 | 28 | Increase Fee |
| | | 18 Holes | $30 - $40 | $27 - $42 | 28 | Change Fee |
| | | 9 Holes | $25 - $35 | $27 - $37 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | | | | |
| | | **January - Mid-April** | | | | |
| | | 7:00 am -1:59 pm | | | | |
| | | 18 Holes | $65 - $75 | $69 - $79 | 28 | Increase Fee |
| | | 9 Holes | $35 - $45 | $37 - $48 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | $55 - $70 | $58 - $74 | 28 | Increase Fee |
| | | 2:00 pm or later (Twilight) | | | | |
| | | 18 Holes | $35 - $45 | $37 - $48 | 28 | Increase Fee |
| | | 9 Holes | $35 - $45 | $37 - $48 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | $35 - $45 | $37 - $48 | 28 | Increase Fee |
| | | **Mid-April - Mid-May** | | | | |
| | | 7:00 am -1:59 pm | | | | |
| | | 18 Holes | $55 - $65 | $58 - $69 | 28 | Increase Fee |
| | | 9 Holes | $35 - $45 | $37 - $48 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | $45 - $55 | $48 - $58 | 28 | Increase Fee |
| | | 2:00 pm or later (Twilight) | | | | |
| | | 18 Holes | $35 - $45 | $37 - $48 | 28 | Increase Fee |
| | | 9 Holes | $35 - $45 | $37 - $48 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | $25 - $35 | $27 - $37 | 28 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Mid-May - Mid-October** | | | | |
| | | 7:00 am - ~~1:59 pm~~ 11:59am | $30 - $45 | $32 - $48 | 28 | Increase Fee |
| | | 18 Holes | $15 - $25 | $16 - $27 | 28 | Increase Fee |
| | | 9 Holes | $25 - $35 | $27 - $37 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | | | | |
| | | 12:00 pm - 3:59pm | $25 - $40 | $27 - $42 | 28 | Increase Fee |
| | | 18 Holes | $15 - $25 | $16 - $27 | 28 | Increase Fee |
| | | 9 Holes | $20 - $30 | $21 - $32 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | | | | |
| | | 4:00 pm - Dusk (Twilight) | $15 - $30 | $16 - $32 | 28 | Increase Fee |
| | | 18 Holes | $15 - $25 | $16 - $27 | 28 | Increase Fee |
| | | 9 Holes | $15 - $25 | $16 - $27 | 28 | Increase Fee |
| | | LWB Residents/ Frequent Player Card, 18 Holes | | | | |
| | | **Tournament Rates** | | | | |
| | | December - March | $0 | $95 - $120 | 28 | New Fee |
| | | April - November | $0 | $60 - $90 | 28 | New Fee |
| | | LWB Resident Discount | 0% | 15% | 28 | New Fee |
| | | Non-Profit Discount | 0% | 10% | 28 | New Fee |
| | | **City Employees** | | | 28 | Remove Wording |
| | | **Footnote/Explanation** | | | | |
| | | **Coupons and Other Discounts:** At the discretion of the Golf Course Operations Manager, the golf course may offer discounts, Groupon, Living Social, tournament rates or other similar specials to stimulate play and stay competitive with other area courses. | | | 28 | Change Formatting |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| **Public Works** | | | | | | |
| | **Public Works Fees** | | | | | |
| | | Right-of-Way Use Fees | | | | |
| | | ROW Revocable Permit – Fee includes all required public notification mailings | $1,250.00 | $1,750.00 | 31 | Change Wording and Fee |
| | Solid Waste Collection & Disposal | | | | | |
| | | 2YD 2 TIME/WK | $163.87 | $175.34 | 32 | Increase Fee |
| | | 2YD 3 TIME/WK | $245.81 | $263.02 | 32 | Increase Fee |
| | | 2YD 4 TIME/WK | $327.76 | $350.70 | 32 | Increase Fee |
| | | 2YD 5 TIME/WK | $409.70 | $438.38 | 32 | Increase Fee |
| | | 2YD 6 TIME/WK | $491.64 | $526.05 | 32 | Increase Fee |
| | | 2YD 7 TIME/WK | $573.58 | $613.73 | 32 | Increase Fee |
| | | 4YD 2 TIME/WK | $318.66 | $340.97 | 32 | Increase Fee |
| | | 4YD 3 TIME/WK | $477.98 | $511.44 | 32 | Increase Fee |
| | | 4YD 4 TIME/WK | $637.29 | $681.90 | 32 | Increase Fee |
| | | 4YD 5 TIME/WK | $796.48 | $852.23 | 32 | Increase Fee |
| | | 4YD 6 TIME/WK | $955.96 | $1,022.88 | 32 | Increase Fee |
| | | 4YD 7 TIME/WK | $1,115.31 | $1,193.38 | 32 | Increase Fee |
| | | 6YD 2 TIME/WK | $466.59 | $499.25 | 32 | Increase Fee |
| | | 6YD 3 TIME/WK | $699.90 | $748.89 | 32 | Increase Fee |
| | | 6YD 4 TIME/WK | $933.20 | $998.52 | 32 | Increase Fee |
| | | 6YD 5 TIME/WK | $1,166.50 | $1,248.16 | 32 | Increase Fee |
| | | 6YD 6 TIME/WK | $1,399.79 | $1,497.78 | 32 | Increase Fee |
| | | 6YD 7 TIME/WK | $1,633.09 | $1,747.41 | 32 | Increase Fee |
| | | 8YD 2 TIME/WK | $622.12 | $665.67 | 32 | Increase Fee |
| | | 8YD 3 TIME/WK | $933.20 | $988.52 | 32 | Increase Fee |
| | | 8YD 4 TIME/WK | $1,244.26 | $1,331.36 | 32 | Increase Fee |
| | | 8YD 5 TIME/WK | $1,555.33 | $1,664.20 | 32 | Increase Fee |
| | | 8YD 6 TIME/WK | $1,866.40 | $1,997.05 | 32 | Increase Fee |
| | | 8YD 7 TIME/WK | $2,177.46 | $2,329.88 | 32 | Increase Fee |
| | | Extra Dump of Garbage Dumpster | | | | |
| | | 2YD 1 TIME | $20.48 | $21.92 | 32 | Increase Fee |
| | | 4YD 1 TIME | $39.83 | $42.62 | 32 | Increase Fee |
| | | 6YD 1 TIME | $58.32 | $62.41 | 32 | Increase Fee |
| | | 8YD 1 TIME | $77.77 | $83.21 | 32 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | Compactor Rates | | | | |
| | | 2YD 2 TIME/WK | $261.13 | $279.41 | 32 | Increase Fee |
| | | 2YD 3 TIME/WK | $391.70 | $419.12 | 32 | Increase Fee |
| | | 2YD 4 TIME/WK | $522.25 | $558.81 | 32 | Increase Fee |
| | | 2YD 5 TIME/WK | $652.83 | $693.53 | 32 | Increase Fee |
| | | 2YD 6 TIME/WK | $783.38 | $838.22 | 32 | Increase Fee |
| | | 2YD 7 TIME/WK | $913.95 | $977.93 | 32 | Increase Fee |
| | | 4YD 2 TIME/WK | $522.25 | $558.81 | 32 | Increase Fee |
| | | 4YD 3 TIME/WK | $783.38 | $838.22 | 32 | Increase Fee |
| | | 4YD 4 TIME/WK | $1,044.52 | $1,117.64 | 32 | Increase Fee |
| | | 4YD 5 TIME/WK | $1,305.64 | $1,397.03 | 32 | Increase Fee |
| | | 4YD 6 TIME/WK | $1,566.79 | $1,676.47 | 32 | Increase Fee |
| | | 4YD 7 TIME/WK | $1,827.92 | $1,955.87 | 32 | Increase Fee |
| | | 6YD 2 TIME/WK | $764.82 | $818.36 | 32 | Increase Fee |
| | | 6YD 3 TIME/WK | $1,147.24 | $1,227.55 | 32 | Increase Fee |
| | | 6YD 4 TIME/WK | $1,529.65 | $1,636.73 | 32 | Increase Fee |
| | | 6YD 5 TIME/WK | $1,912.07 | $2,045.91 | 32 | Increase Fee |
| | | 6YD 6 TIME/WK | $2,294.48 | $2,455.09 | 32 | Increase Fee |
| | | 6YD 7 TIME/WK | $2,676.89 | $2,864.27 | 32 | Increase Fee |
| | | Cardboard Recycling Dumpster Rates | | | | |
| | | 2YD 1 TIME/WK | $53.00 | $56.71 | 32 | Increase Fee |
| | | 2YD 2 TIME/WK | $106.00 | $113.42 | 32 | Increase Fee |
| | | 2YD 3 TIME/WK | $159.00 | $170.13 | 32 | Increase Fee |
| | | 2YD 4 TIME/WK | $212.00 | $226.84 | 32 | Increase Fee |
| | | 4YD 1 TIME/WK | $79.50 | $85.07 | 32 | Increase Fee |
| | | 4YD 2 TIME/WK | $159.00 | $170.13 | 32 | Increase Fee |
| | | 4YD 3 TIME/WK | $238.50 | $255.20 | 32 | Increase Fee |
| | | 4YD 4 TIME/WK | $318.00 | $340.26 | 32 | Increase Fee |
| | | 6YD 1 TIME/WK | $106.00 | $113.42 | 32 | Increase Fee |
| | | 6YD 2 TIME/WK | $212.00 | $226.84 | 32 | Increase Fee |
| | | 6YD 3 TIME/WK | $318.00 | $340.26 | 32 | Increase Fee |
| | | 6YD 4 TIME/WK | $424.00 | $453.68 | 32 | Increase Fee |
| | | 8YD 1 TIME/WK | $132.50 | $141.78 | 32 | Increase Fee |
| | | 8YD 2 TIME/WK | $265.00 | $283.55 | 32 | Increase Fee |
| | | 8YD 3 TIME/WK | $397.50 | $425.33 | 32 | Increase Fee |
| | | 8YD 4 TIME/WK | $530.00 | $567.10 | 32 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | ~~12YD Slider~~ Recycling & Cardboard Roll Off | $100.00 | $113.42 | 32 | Change Wording and Fee |
| | | **Footnote:** 7. Non-profit organizations engaged in community food distribution efforts are ONLY eligible to receive a cardboard recycling dumpster at no cost. | | | 32 | Add Wording |
| | Waste Removal Fees | | | | | |
| | | **Downtown Commercial Properties** | | | 33 | Increase Fee |
| | | 95 gal. each container - 3 times / week service Commercial (per month) | $88.98 | $95.21 | 33 | Increase Fee |
| | | 95 gal. each container - 4 times / week service Commercial (per month) | $118.66 | $126.97 | 33 | Increase Fee |
| | | 95 gal. each container - 5 times / week service Commercial (per month) | $148.34 | $158.72 | 33 | Increase Fee |
| | | 95 gal. each container - 6 times / week service Commercial (per month) | $177.95 | $190.41 | 33 | Increase Fee |
| | | **Other Commercial Properties** | | | | |
| | | 95 gal. each container - 2 times / week service | $54.17 | 57.96 | 33 | Increase Fee |
| | | **Mandatory Waste Services Monthly Fee** | | | | |
| | | An operational and administrative fee that covers costs such as equipment maintenance and replacement, fuel and administration of service, etc. The fee is applied to utility accounts based on information from the Property Appraiser's Office and is applied to all commercial, industrial and government parcels with an individual parcel control number. The fee will be billed to the main property utility account whenever possible. No waste collection or disposal services are included in the fee. | | | 33 | Change Wording |
| | | **Mobile Home Park Properties (per unit)** | | | | |
| | | Holtz Mobile Home Park Resident (per month) | $30.00 | $32.10 | 33 | Increase Fee |
| | | Holiday II Mobile Home Park Resident (per month) | $30.00 | $32.10 | 33 | Increase Fee |
| | | Palm Beach Mobile Home Park Resident (per month) | $30.00 | $32.10 | 33 | Increase Fee |
| | | Orange Grove Mobile Home Park Resident (per month) | $30.00 | $32.10 | 33 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | Solid Waste/Recycling | | | | | |
| | | **Other Fees** | | | | |
| | | **Unscheduled Collection Fee:** Administrative and operational fees for non-compliance with City solid waste ordinances/plus cost of removal per cubic yard. ~~Per Fiscal Year.~~ | | | 34 | Change Wording |
| | | **Tire removal - per cubic yard** | | | | |
| | | Resident | $0 | $100 | 34 | New Fee |
| | | Commercial | $0 | $100 | 34 | New Fee |
| | | **Dumping on another residential property or public right of way fee/plus unscheduled collection fee, plus cost of removal per cubic yard** | | | | |
| | | Resident | $0 | $50 | 34 | New Fee |
| | | Commercial | $0 | $50 | 34 | New Fee |
| | | **Dumping/trash pile in alley fee/plus unscheduled collection fee, plus cost of removal per cubic yard** | | | | |
| | | Resident | $0 | $50 | 34 | New Fee |
| | | Commercial | $0 | $50 | 34 | New Fee |
| | | **Unauthorized materials mixed in a bulk/vegetation pile that causes property/road damage and requires cleaning/repair service (paint, oil, chemicals, etc). Minimium fee** | | | | |
| | | Resident | $0 | $650 | 34 | New Fee |
| | | Commercial | $0 | $650 | 34 | New Fee |
| | | ~~**Garbage/Vegetation Carts**~~ **Dumpsters** | | | 34 | Change Wording |
| | | Administrative Fee (Dumpster/Cart Non-Compliance) | | | 34 | Remove Wording |
| | | Overfilled dumpsters (items that exceed the rim with lid open). Plus Unscheduled Collection Fee. | | | 34 | Add Wording |
| | | Prohibited items in dumpster (see footnote 2). Plus Unscheduled Collection Fee and cost of removal (based on material) | | | 34 | Add Wording |
| | | Resident | 50.00/cubic yard | 50.00/per cubic yard | 34 | Add Wording |
| | | Commercial | 50.00/cubic yard | 50.00/per cubic yard | 34 | Add Wording |
| | | Fines - Carts out wrong day/improperly stored per day/placed in wrong location/improper use of cart. Includes $30 Administrative Fee. | | | 34 | Add Wording |
| | | Cart Replacement Fee | | | | |
| | | Resident | $55 | $70 | 34 | Increase Fee |
| | | Commercial | $55 | $70 | 34 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Footnote:** 1. Roll-Off~~s is~~ are required for any construction/demolition debris through the City's franchise hauler. | | | 34 | Change Wording |
| | | **Footnote:** 3. Residential properties receiving a non-compliance notice are eligible for a one-time reduction of up to 50% of fees, provided the resident has had no violations within the past two years. | | | 34 | Add Wording |
| | | **Footnote:** ~~3.~~ 4. Customers requesting a ~~Special Pick-up~~ Scheduled Collection will be charged both a service fee and the per cubic yard fee. | | | 34 | Change Wording |
| | | **Footnote:** ~~4.~~ 5. Cart replacement for missing or damaged (not related to normal wear & tear). Carts will not be replaced for cosmetic reasons. Residential carts are assigned to the property and are the responsibility of the property owner. Commercial carts are the responsibility of the account holder. | | | 34 | Change Wording |
| | | **Footnote:** 6. New residents must request carts within 45 days of activating utility account to receive carts ar no charge. | | | 34 | Add Wording |
| | | **Footnote:** 7. Dumpsters must be approved by SWA or per contract. | | | 34 | Remove Wording |
| | | **Footnote:** 7. No cart charge for newly constructed residential properties or new commercial accounts. | | | 34 | Add Wording |
| | | **Footnote:** ~~5.~~ 8. In cases where trucks cannot enter property , a $5.67 per 95 gal. container per collection event fee is established. | | | 34 | Change Wording |
| | | **Footnote:** ~~6.~~ 9. For residential properties paying for solid waste service on property taxes that utilize a dumpster instead of carts. | | | 34 | Change Wording |
| | | **Footnote: 10**. Unscheduled collection fees shall apply, including on regularly scheduled service days, when the volume exceeds the allowable yardage limit and the required prior notice was not provided to the City. | | | 34 | Add Wording |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | Solid Waste - Other | | | | | |
| | | **Public School Rates** | | | | |
| | | 2YD 2 TIME/WK | $109.79 | $117.48 | 35 | Increase Fee |
| | | 2YD 3 TIME/WK | $164.69 | $176.22 | 35 | Increase Fee |
| | | 2YD 4 TIME/WK | $219.60 | $234.97 | 35 | Increase Fee |
| | | 2YD 5 TIME/WK | $274.50 | $293.72 | 35 | Increase Fee |
| | | 4YD 2 TIME/WK | $213.50 | $228.45 | 35 | Increase Fee |
| | | 4YD 3 TIME/WK | $320.25 | $342.67 | 35 | Increase Fee |
| | | 4YD 4 TIME/WK | $426.98 | $456.87 | 35 | Increase Fee |
| | | 4YD 5 TIME/WK | $533.64 | $570.99 | 35 | Increase Fee |
| | | 6YD 2 TIME/WK | $312.62 | $334.50 | 35 | Increase Fee |
| | | 6YD 3 TIME/WK | $468.93 | $501.76 | 35 | Increase Fee |
| | | 6YD 4 TIME/WK | $625.24 | $669.01 | 35 | Increase Fee |
| | | 6YD 5 TIME/WK | $781.56 | $836.27 | 35 | Increase Fee |
| | | 8YD 2 TIME/WK | $416.82 | $446.00 | 35 | Increase Fee |
| | | 8YD 3 TIME/WK | $625.24 | $669.01 | 35 | Increase Fee |
| | | 8YD 4 TIME/WK | $833.65 | $892.01 | 35 | Increase Fee |
| | | 8YD 5 TIME/WK | $1,042.07 | $1,115.01 | 35 | Increase Fee |
| | | **Footnote:** Public Schools Rate does not include ~~Primary Property Account Assessment~~ Mandatory Waste Services Monthly Fee. | | | 35 | Change Wording |
| | | | | | | |
| | | | | | | |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| **Community Sustainability** | | | | | | |
| | Code Compliance Prosecution - Unit Costs | | | | | |
| | | **Case Preperation** | | | | |
| | | Compliance Supervisor | $65.79 | $29.75 | 36 | Decrease Fee |
| | | Compliance Officer | $106.08 | $85.00 | 36 | Decrease Fee |
| | | Code Administration | $28.56 | $37.40 | 36 | Increase Fee |
| | | Director | $9.81 | $0.00 | 36 | Remove Fee |
| | | Building Official | $16.89 | $0.00 | 36 | Remove Fee |
| | | Admin Manager | $0.00 | $14.88 | 36 | New Fee |
| | | Administrative Costs (Posting, Copies, Photographs) | $25.82 | $30.00 | 36 | Increase Fee |
| | | **Case Review** | | | | |
| | | Compliance ~~Manager~~ Supervisor | $32.90 | $29.75 | 36 | Change Wording and Fee |
| | | Compliance Officer | $17.68 | $42.50 | 36 | Decrease Fee |
| | | Code Administration | $28.56 | $0.00 | 36 | Remove Fee |
| | | Director | $0.00 | $0.00 | 36 | Remove Fee |
| | | Admin Manager | $0.00 | $29.75 | 36 | New Fee |
| | | Administrative Costs (Copies, Files) | $2.25 | $10.00 | 36 | Increase Fee |
| | | **Case Hearing - Uncontested Case** | | | | |
| | | Special Magistrate | $24.75 | $62.50 | 36 | Increase Fee |
| | | Compliance ~~Manager~~ Supervisor | $9.87 | $14.88 | 36 | Change Wording and Fee |
| | | Compliance Officer | $5.30 | $10.63 | 36 | Increase Fee |
| | | Code Administration | $19.99 | $0.00 | 36 | Remove Fee |
| | | Director | $0.00 | $0.00 | 36 | Remove Fee |
| | | Admin Manager | $0.00 | $14.88 | 36 | New Fee |
| | | Administrative Costs (Copies, Orders, Postage) | $4.05 | $15.00 | 36 | Increase Fee |
| | | Recording Fees | $27.00 | $30.00 | 36 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Case Hearing - Contested Case** | | | 36 | Remove Wording |
| | | Special Magistrate | $82.50 | $0.00 | 36 | Remove Fee |
| | | Compliance Manager | $32.90 | $0.00 | 36 | Remove Fee |
| | | Compliance Officer | $17.68 | $0.00 | 36 | Remove Fee |
| | | Code Administration | $49.98 | $0.00 | 36 | Remove Fee |
| | | Director | $0.00 | $0.00 | 36 | Remove Fee |
| | | Administrative Costs (Copies, Orders, Postage) | $4.05 | $0.00 | 36 | Remove Fee |
| | | Recording Fees | $27.00 | $0.00 | 36 | Remove Fee |
| | | Total Unit Cost - ~~Uncontested Hearing~~ Special Magistrate Hearing-Administrative Fee | $425.29 | $456.92 | 36 | Change Wording and Fee |
| | | Total of (A + B + D) | | | 36 | Remove Wording |
| | | Total Unit Cost - Contested Hearing | $548.43 | $0.00 | 36 | Remove Fee |
| | Code Compliance - Miscellaneous Fees | | | | | |
| | | Boarding Certificate Fee | $100 | $150 | 37 | Increase fee |
| | | Code Violation Verification Letter | $100 | $300 | 37 | Increase fee |
| | | Code Violation Verification Letter (Update within 1 month) | $25 | $75 | 37 | Increase fee |
| | Building Division | | | | | |
| | | **Administrative Servicing and Processing:** Administrative Fee for servicing and processing applications | $25 | $35 | 40 | Increase fee |
| | | **Notarization Fee:** Fee charged for notarizing forms | $5 | $8 | 40 | Increase fee |
| | | **Permit Fees**: Minimum permit fee for Total Value of Construction up to 3,000 value | $100 | $135 | 41 | Increase fee |
| | | **Fees based on percentage of Total Value of Construction** | | | 41 | |
| | | The first $500,000 of Total Value of Construction, plus | 2.50% | 3.00% | 41 | Increase fee |
| | | The Total Value of Construction from $500,001 to $1,000,000, plus | 1.75% | 2.25% | 41 | Increase fee |
| | | The Total Value of Construction from $1,000,001 to $2,500,000, plus | 1.25% | 1.75% | 41 | Increase fee |
| | | The Total Value of Construction from $2,500,001 to $12,500,000, plus | 0.50% | 1.00% | 41 | Increase fee |
| | | The Total Value of Construction above $12,500,001 | 0.35% | 0.75% | 41 | Increase fee |
| | | **Paper Permit Submittal:** $50 per 100 pages 11 x 17 and smaller. $15 per page for plans larger than 11 x 17. | $35 or $10 | $50 or $15 | 41 | Increase fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Permit Extension Fee** | | | | |
| | | First Extension | $50 | $100 | 42 | Increase fee |
| | | Second Extension | $75 | $0 | 42 | Remove Fee |
| | | Additional Extensions | $100 | $0 | 42 | Remove Fee |
| | | Permit extension allowed by law in excess of 6 months | $500 | $0 | 42 | Remove Fee |
| | | **Re-inspection Fee** | | | | |
| | | Second filed inspection without corrections | $50 | $100 | 42 | Increase fee |
| | | Third and subsequent inspections w/o corrections | $200 | $0 | 42 | Remove Fee |
| | | **Unproductive Inpection:** Inspection (defined as not ready for inspection, no building access, no plans, permit or required NOC on site, no site access or site/building too dangerous to inspect) | $50 | $100 | 43 | Increase fee |
| | | **Special Inspector Refunds** | | | | |
| | | Plan Review | 15% | 25% | 43 | Increase fee |
| | Business Tax Receipts & Business Regulations | | | | | |
| | | **Application Fees for Use & Occupancy Certificates:** | | | | |
| | | (a) Single residential rental property | $50 | $75 | 44 | Increase fee |
| | | (b) Single Commercial / industrial property | $75 | $100 | 44 | Increase fee |
| | | **Administrative Servicing and Processing:** Administrative Fee for servicing and processing applications | $25 | $35 | 44 | Increase fee |
| | | 14 Second and subsequent reinspection fee, per unit | $50 | $75 | 45 | Increase fee |
| | | 15 No call / No Show Fee | $0 | $50 | 45 | New Fee |
| | | 16 Home occupations will be charged the residential rate shown above. See lines 1, 2, 3, 4 | | | 45 | Change wording |
| | Planning, Zoning & Historic Preservation (LDRs) | | | | | |
| | | **Advertisement Fees** | | | | |
| | | Display Advertising Fees | $250 | $290 | 46 | Increase fee |
| | | Legal Advertising Fees | $250 | $290 | 46 | Increase fee |
| | | First Sign & Envelopes | $40 | $50 | 46 | Increase fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Miscellaneous Fees** | | | | |
| | | After the Fact Development Application | $0 | 2x fee | 47 | New Fee |
| | | Administrative Processing Fee (per Development Application) | $0 | $250 | 47 | New Fee |
| | | Penalty/Fine for Violations of a Development Order or Land Development Code (per day, per violation) | $0 | $750 | 47 | New Fee |
| | | Pre-Application Meeting - either due to code violation or following incomplete application | $0 | $150 | 47 | New Fee |
| | | Tolling Extension Determination Letter | $0 | $750 | 47 | New Fee |
| | | Zoning Signature for External Agency Forms | $0 | $150 | 47 | New Fee |
| | | Sale of City Owned Property Application Fee/Non-refundable deposit | $0 | $1,250 | 47 | New Fee |
| | | Zoning Confirmation Letter | $100 | $125 | 47 | Increase fee |
| | | Zoning Confirmation Letter - Specific Use | $200 | $250 | 47 | Increase fee |
| | | Zoning Interpretation Letter | $250 | $300 | 47 | Increase fee |
| | | Zoning Gross Entitlement Letter | $300 | $350 | 47 | Increase fee |
| | | Certificate of Non-Conformity | $250 | $300 | 47 | Increase fee |
| | | Hearing Postponement Request by Applicant after First Request | $50 + advertising cost | $60 + advertising cost | 47 | Increase fee |
| | | Cost Recovery - Staff Research | $50 per hour after 1st hour | $60 per hour after 1st hour | 47 | Increase fee |
| | | Cost Recovery - Legal Review Additional | $200 per hour after 1st hour | $275 per hour after 1st hour | 47 | Increase fee |
| | | **Planning & Zoning Fees** | | | | |
| | | **Alcohol License Sign-off** | | | | |
| | | New License | $100 | $130 | 48 | Increase fee |
| | | Name Change | $50 | $65 | 48 | Increase fee |
| | | Temporary Special Event | $50 | $65 | 48 | Increase fee |
| | | **Annexation** | $1,000 | $2,100 | 48 | Increase fee |
| | | **Appeals** | | | | |
| | | Appeal of Zoning Interpretation | $250 | $315 | 48 | Increase fee |
| | | Appeal of Administrative Decision | $300 | $370 | 48 | Increase fee |
| | | Appeal of Board Action (To Commission) | $500 | $630 | 48 | Increase fee |
| | | **Community Residences** | | | | |
| | | Location Research Request | $200 | $265 | 48 | Increase fee |
| | | Annual State Sign-off | $50 | $65 | 48 | Increase fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Comprehensive Planning** | | | | |
| | | FLU Map Amendment - Small (<10 acres) | $3,000 | $3,675 | 48 | Increase fee |
| | | FLU Map Amendment - Large (>10 acres) | $5,000 | $6,300 | 48 | Increase fee |
| | | Comprehensive Plan Text Amendment | $3,000 | $3,950 | 48 | Increase fee |
| | | Concurrency Certificate of Exemption | $100 | $130 | 48 | Increase fee |
| | | Concurrency Certificate of Reservation | $100 | $130 | 48 | Increase fee |
| | | **Development of Regional Impact (DRI)** | | | | |
| | | DRI Regular | $5,000 | $6,300 | 49 | Increase fee |
| | | DRI Major Amendment | $3,000 | $3,675 | 49 | Increase fee |
| | | DRI Minor Amendment | $1,000 | $1,575 | 49 | Increase fee |
| | | **Development of Significant Impact (DSI)** | | | | |
| | | DSI Regular | $3,000 | $3,675 | 49 | Increase fee |
| | | DSI Major Amendment | $1,000 | $1,575 | 49 | Increase fee |
| | | DSI Minor Amendment | $300 | $525 | 49 | Increase fee |
| | | **Murals/Sculptures** | | | 49 | Add Wording |
| | | Application Review and Staff Approval | $0 | $160 | 49 | New Fee |
| | | Application Review and Board Approval | $150 | $260 | 49 | Increase fee |
| | | Mural installed without approvals | $500 | $600 | 49 | Increase fee |
| | | **Planned Developments (PD)** | | | | |
| | | Residential Planned Development | $3,500 | $4,200 | 49 | Increase fee |
| | | Mixed Use Planned Development | $4,000 | $4,725 | 49 | Increase fee |
| | | Urban Planned Development | $3,000 | $3,675 | 49 | Increase fee |
| | | Major PD Amendment | $1,750 | $2,100 | 49 | Increase fee |
| | | Minor PD Amendment | $750 | $1,050 | 49 | Increase fee |
| | | **Resubmittal of Application** | | | | |
| | | After one (1) notice~~s~~ of incompleteness | 25% of Application Fees | 25% of Application Fees | 49 | Change Wording |
| | | **Site Plans** | | | | |
| | | Minor Site Plan Approval | $1,500 | $1,850 | 50 | Increase fee |
| | | Minor Site Plan Amendment | $500 | $630 | 50 | Increase fee |
| | | Minor Site Plan Modification | $50 | $80 | 50 | Increase fee |
| | | Major Site Plan Approval | $3,000 | $3,675 | 50 | Increase fee |
| | | Major Site Plan Amendment | $1,500 | $1,850 | 50 | Increase fee |
| | | Additional SPRT Reviews (beyond initial application and 2 resubmittals) | $300 | $370 | 50 | Increase fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Subdivision** | | | | |
| | | Minor Subdivisions | $250 | $325 | 50 | Increase fee |
| | | Major Subdivisions & Plat Review | $2,500 | $3,150 | 50 | Increase fee |
| | | Unity of Title Review (New or Release) | $250 | $325 | 50 | Increase fee |
| | | **Time Extensions** | | | | |
| | | Administrative Approval | $250 | $325 | 50 | Increase fee |
| | | Board Approval | $750 | $900 | 50 | Increase fee |
| | | Inactive application extension - after 6 months | $0 | $525 | 50 | New Fee |
| | | **Use Permits** | | | | |
| | | Administrative - Residential Use | $350 | $420 | 50 | Increase fee |
| | | Administrative - Non-Residential Use | $500 | $630 | 50 | Increase fee |
| | | Administrative Amendment- Residential Use | $125 | $160 | 50 | Increase fee |
| | | Administrative Amendment - Non-Residential Use | $175 | $210 | 50 | Increase fee |
| | | Conditional - Residential Use | $700 | $840 | 50 | Increase fee |
| | | Conditional - Non-Residential Use | $1,500 | $1,800 | 50 | Increase fee |
| | | Conditional - Wireless Telecommunication Equip & Facilities | $2,500 | $3,150 | 50 | Increase fee |
| | | Conditional - Blanket | $2,500 | $3,150 | 50 | Increase fee |
| | | Conditional Amendment - Residential Use | $350 | $420 | 50 | Increase fee |
| | | Conditional Amendment - Non-Residential Use | $750 | $920 | 50 | Increase fee |
| | | Conditional Amendment - Telecommunication or Blanket | $1,250 | $1,575 | 50 | Increase fee |
| | | **Variance Fees** | | | | |
| | | Single Family or Two Family Residential | $350 | $420 | 51 | Increase fee |
| | | Single Family or Two Family Residential-each additional | $100 | $160 | 51 | Increase fee |
| | | Multi-Family Residential (MFR) | $1,500 | $1,840 | 51 | Increase fee |
| | | Multi-Family Residential - each additional | $200 | $265 | 51 | Increase fee |
| | | Non-Residential and Mixed Use (NR &MU) | $1,500 | $1,840 | 51 | Increase fee |
| | | Non-Residential and Mixed Use - each additional | $200 | $265 | 51 | Increase fee |
| | | Signs | $500 | $630 | 51 | Increase fee |
| | | Administrative Adjustment | $250 | $0 | 51 | Remove Fee |
| | | Administrative Adjustment - Small Lot | $0 | $160 | 51 | New Fee |
| | | Administrative Adjustment - Medium Lot | $0 | $265 | 51 | New Fee |
| | | Administrative Adjustment - Large Lot | $0 | $375 | 51 | New Fee |
| | | Administrative Adjustment - Planned Developments | $0 | $475 | 51 | New Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Waivers** | | | | |
| | | Distance Proximity Waivers - All Types | $1,200 | $1,575 | 51 | Increase fee |
| | | Other Waiver: Non-Historic | $250 | $325 | 51 | Increase fee |
| | | **Zoning** | | | | |
| | | Text Amendment | $3,000 | $3,675 | 51 | Increase fee |
| | | Zoning Map Amendment / Rezone | $2,500 | $3,150 | 51 | Increase fee |
| | Zoning Review of Building Permits | | | | | |
| | | **New Construction** | | | | |
| | | Single Family Residential | $200 | $250 | 51 | Increase Fee |
| | | Multi-Family Residential < 10 | $300 | $375 | 51 | Increase Fee |
| | | Multi-Family Residential > 10 | $400 | $500 | 51 | Increase Fee |
| | | Non-Residential Single Use | $500 | $630 | 51 | Increase Fee |
| | | Mixed Use | $600 | $800 | 51 | Increase Fee |
| | | Landscape (Other than Single-Family) | $125 | $160 | 51 | Increase Fee |
| | | Landscape Single-family | $80 | $100 | 51 | Increase Fee |
| | | **Additions** | | | | |
| | | Single Family | $100 | $120 | 51 | Increase Fee |
| | | Multi-Family Residential | $150 | $185 | 51 | Increase Fee |
| | | Non-Residential Single Use | $150 | $185 | 51 | Increase Fee |
| | | Mixed Use | $150 | $185 | 51 | Increase Fee |
| | | **Interior Renovations / Build Outs** | | | | |
| | | Single Family Residential | $25 | $55 | 51 | Increase Fee |
| | | Multi-Family Residential < 4 | $25 | $55 | 51 | Increase Fee |
| | | Multi-Family Residential > 4 | $50 | $65 | 51 | Increase Fee |
| | | Non-Residential Single Use | $50 | $65 | 51 | Increase Fee |
| | | Mixed-Use | $50 | $75 | 51 | Increase Fee |
| | | **Generators / HVAC Equipment** | | | | |
| | | Single Family Residential | $30 | $45 | 52 | Increase Fee |
| | | Multi-Family Residential | $45 | $60 | 52 | Increase Fee |
| | | Non-Residential Single Use | $45 | $65 | 52 | Increase Fee |
| | | Mixed Use | $45 | $65 | 52 | Increase Fee |
| | | **Demolitions** | $55 | $80 | 52 | Increase Fee |
| | | **Walls and Pool Barriers** | | | | |
| | | Single Family Residential | $80 | $105 | 52 | Increase Fee |
| | | Multi-Family And Non-Residential | $160 | $210 | 52 | Increase Fee |
| | | **Pools** | $55 | $80 | 52 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Signs** | | | | |
| | | Wall Mounted | $55 | $70 | 52 | Increase Fee |
| | | Free Standing | $80 | $100 | 52 | Increase Fee |
| | | **Pool Screen Enclosures** | $30 | $40 | 52 | Increase Fee |
| | | **Awnings** | $30 | $40 | 52 | Increase Fee |
| | | **Parking Lot Resurface / Restripe** | | | | |
| | | 20 space or less | $30 | $40 | 52 | Increase Fee |
| | | 21 or more parking spaces | $55 | $70 | 52 | Increase Fee |
| | | **Miscellaneous Projects** (requiring zoning fees) | $30 | $40 | 52 | Increase Fee |
| | | **Resubmittal Fee** (per each after the initial resubmittal if it requires zoning review) | $25 | $35 | 52 | Increase Fee |
| | | **Approved Permit Revision Review Fee** (If requires additional zoning review) | $25 | $40 | 52 | Increase Fee |
| | BUSINESS TAX RECEIPT ZONING REVIEW | | | | | |
| | | Single Family Residential | $20 | $30 | 54 | Increase fee |
| | | Multi-Family Residential | $50 | $65 | 54 | Increase fee |
| | | Non-Residential Single Use | $50 | $65 | 54 | Increase fee |
| | | Mixed Use & Non-Residential Multiple Uses | $60 | $75 | 54 | Increase fee |
| | HISTORIC PRESERVATION FEES | | | | | |
| | | Ad Valorem Tax Exemption | $250 | $325 | 54 | Increase fee |
| | | Historic Site/Structure Designation | $125 | $160 | 54 | Increase fee |
| | FEE CHANGE | | | | | |
| | | Historic Waiver per Waiver | $150 | $265 | 54 | Increase fee |
| | | **Certificate of Appropriateness - Residential** | | | | |
| | | Alteration | $50 | $80 | 54 | Increase fee |
| | | Addition | $75 | $265 | 54 | Increase fee |
| | | Partial Demolition - Primary Structure | $75 | $130 | 54 | Increase fee |
| | | Partial Demolition - Accessory Structure | $50 | $130 | 54 | Increase fee |
| | | Full Demolition - Primary Structure | $500 | $630 | 54 | Increase fee |
| | | Full Demolition - Accessory Structure | $250 | $315 | 54 | Increase fee |
| | | Demolition - Feature | $100 | $130 | 54 | Increase fee |
| | | New Construction (<3,000 sf) | $250 | $525 | 54 | Increase fee |
| | | New Construction (>3,000 sf) | $350 | $525 | 54 | Increase fee |
| | | New Construction - Accessory Structure Non Habitable | $100 | $265 | 54 | Increase fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | | **Certificate of Appropriateness - Non-Residential** | | | | |
| | | Alteration | $75 | $160 | 54 | Increase fee |
| | | Addition | $100 | $265 | 54 | Increase fee |
| | | Partial Demolition - Primary Structure | $100 | $130 | 54 | Increase fee |
| | | Partial Demolition - Accessory Structure | $75 | $130 | 54 | Increase fee |
| | | Full Demolition - Primary Structure | $500 | $630 | 54 | Increase fee |
| | | Full Demolition - Accessory Structure | $250 | $315 | 54 | Increase fee |
| | | Demolition - Feature | $100 | $130 | 54 | Increase fee |
| | | New Construction (<3,000 sf) | $300 | $525 | 54 | Increase fee |
| | | New Construction - Accessory Structure Non Habitable | $150 | $265 | 54 | Increase fee |
| | | New Construction (>3,000 sf) | $500 | $790 | 54 | Increase fee |
| | Sustainable Bonus Incentive Program (SBI) | | | | | |
| | | SBI Application Review Fee | $150 | $210 | 55 | Increase fee |
| | Development Agreement | | | | | |
| | | Preparation of Economic Incentive Development Agreement | $1,000 | $1,575 | 55 | Increase fee |
| | Transfer of Development Rights (TDR) | | | | | |
| | | Transfer Development Rights Program Cost | $15 per square foot | $25 per square foot | 55 | Increase fee |
| | | TDR Application Review Fee | $500 | $630 | 55 | Increase fee |
| | Live Local | | | | | |
| | | Application Review Fee | $3,500 | $4,200 | 55 | Increase fee |
| | Lake Worth Beach Affordable/Workforce Housing Program | | | | | |
| | | Application review fee < 5 units | $150 | $185 | 55 | Increase fee |
| | | Application review fee > 5 units | $500 | $630 | 55 | Increase fee |
| | | Preparation of restrictive covenant and necessary agreements for City program | $1,200 | $1,575 | 55 | Increase fee |
| | | City Attorney Review of restrictive covenants and necessary document if City program is not used | $1,500 | $1,820 | 55 | Increase fee |
| | | Review of required annual report/audit for approved affordable/workforce housing program projects | $500 | $603 | 55 | Increase fee |
| | | Annual penalty fee for each residential unit not meeting restrictive covenant requirements | $15 per square foot | $25 per square foot | 55 | Increase fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| | Lake Worth Beach Project and Building Performance Standards Review | | | | | |
| | | Review of project and building performance application and verification | $500 | $630 | 55 | Increase fee |
| | | Review of project and building performance application and verification - Planned Development | $1,000 | $1,575 | 55 | Increase fee |
| | | Review of project and building performance application and verification - Mixed Use | $0 | $365 | 55 | New Fee |
| | | Review of annual reporting of project and building performance | $250 | $325 | 55 | Increase fee |
| | REVIEWS BY OTHER DEPARTMENTS | | | | | |
| | | **Public Services** | $75 | $95 | 56 | Increase fee |
| | | **Electric Utilities**<br>**Water/Sewer Utilities** | $75 | $95 | 56 | Increase fee |
| | | Major site plan approval/amendment | $75 | $95 | 56 | Increase fee |
| | | Minor site plan approval/amendment | $35 | $45 | 56 | Increase fee |
| | | Administrative review non-resident | $25 | $35 | 56 | Increase fee |
| | | Conditional use review | $25 | $35 | 56 | Increase fee |
| | | **Stormwater** | | | | |
| | | Major site plan approval/amendment | $125 | $150 | 56 | Increase fee |
| | | Minor site plan approval/amendment | $75 | $95 | 56 | Increase fee |
| | | Administrative review non-resident | $35 | $45 | 56 | Increase fee |
| | | Conditional use review | $35 | $45 | 56 | Increase fee |
| | Lake Worth Beach Economic Investment Incentive Program Rates (LDRs) | | | | | |
| | | 1. Water and Sewer Utility Calculation | $0.0999 per sq ft | $0.10 per sq ft | 57 | Increase fee |
| | | 2. Stormwater Utility Calculation | $0.04 per sq ft | $0.05 per sq ft | 57 | Increase fee |
| | Planning, Zoning & Historic Preservation (LDRs) | | | | | |
| | | **Addressing Fees** | | | | |
| | | Change of Address Request | $45 per application | $65 per application | 58 | Increase Fee |
| | | **Department Printer Fees** | | | | |
| | | 11" x 17" | $0.50 per page | $0.65 per page | 58 | Increase Fee |
| | | **Digital Material** | | | | |
| | | Existing Layer | $200 + Digital Delivery | $245 + Digital Delivery | 58 | Increase Fee |
| | | **Administration Fee** | | | | |
| | | Administration Fee per request | $25 per request | $40 per request | 58 | Increase Fee |
| | | **Staff Costs** | | | | |
| | | Hourly fee applied for projects over 45 minutes | $35 an hour | $65 an hour | 58 | Increase Fee |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| **Electric Utility** | | | | | | |
| | Section 1. Deposits | | | | | |
| | | **C) Non-Residential (Commercial) General Service** | | | | |
| | | The initial service deposit for electric utility service shall be the greater of ~~Two Hundred Seventy Five Dollars ($275)~~ Three Hundred Dollars ($300) or two and one-half (2.5) times the monthly average of estimated bill rounded up to the nearest Fifty Dollars ($50). | $275 | $300 | 61 | Increase Fee |
| | Section 16. Special Conditions | | | | | |
| | | If specific electrical service other than that stated above is required, the City of Lake Worth Beach, at the customer's request, will provide such service based on the estimated cost of installing such additional electrical equipment. This estimated cost will be a contribution in aid of construction, payable in advance by the customer to the City of Lake Worth Beach. All services shall be subject to the applicable rules, regulations and tariff charges of the City of Lake Worth Beach, including service charges. | | | 67 | Change Wording |

## Summary of Changes for FY2027 Fee Schedule

| | | | Old | New | Page# | Notes |
|---|---|---|---|---|---|---|
| **Water Utility** | | | | | | |
| | Customer Services | | | | | |
| | | **2. Water Meter Set and Tap Fees** | | | | |
| | | **Meter Set Only** | | | | |
| | | Meter Size: 3/4" | $330 | $650 | 71 | Increase Fee |
| | | Meter Size: 1" | $460 | $800 | 71 | Increase Fee |
| | | Meter Size: 1 1/2" | $780 | $1,000 | 71 | Increase Fee |
| | | Meter Size: 2" | $1,040 | $1,250 | 71 | Increase Fee |
| | | **Tap and Meter Set** | | | | |
| | | Meter Size: 3/4" | $1,500 | $2,000 | 71 | Increase Fee |
| | | Meter Size: 1" | $1,670 | $2,500 | 71 | Increase Fee |
| | | Meter Size: 1 1/2" | $2,550 | $3,000 | 71 | Increase Fee |
| | | Meter Size: 2" | $2,810 | $3,750 | 71 | Increase Fee |
| | | **3. Cancellation Fee:** | $25 | $35 | 71 | Increase Fee |
| | | **5. Sanitary sewer lateral and tap Fee:** | | | | |
| | | (0 - 10 feet) | $3,000 | $4,000 | 71 | Increase Fee |
| | | **11. Fats, Oils and Grease Permit Application and Renewal Fee, per year** | $100 | $0 | 72 | Remove Fee |
| | | **12. Fats, Oils and Grease removal surcharge** | $500 | $0 | 72 | Change Fee Structure |
| | | 1st Occurrence | $0 | $100 | 72 | New Fee |
| | | 2nd Occurrence | $0 | $300 | 72 | New Fee |
| | | Subsequent Occurrences | $0 | $1,000 | 72 | New Fee |
| | | **14. Annual Privater sewer system inspection fee** | | | | |
| | | Septic Tank and Drain Field | $100 | $0 | 72 | Remove Fee |
| | | Gravity sewer system, per manhole | $25 | $0 | 72 | Remove Fee |
| | | Private Lift Station | $100 | $0 | 72 | Remove Fee |

# CITY OF LAKE WORTH BEACH
# FY 2026 SCHEDULE OF FEES AND CHARGES FOR SERVICES Effective October 1, 2026

## FY 2027 Schedule of Fees

## Exhibit A – General Government
## Exhibit B – Electric Fund
## Exhibit C – Water Fund

Prepared by Financial Services

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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **CITY CLERK** | **Lien Search Fees** | **Costs** |
| **Lien Search Fees** | **Regular / Standard Request Time**<br>* $35.00 is allocated to the Building Fund<br>* $35.00 is allocated to the Electric Fund<br>* $65.00 is allocated to the General Fund | $ 135.00 |
| | **Regular (Utility Only) / Standard Request Time**<br>* $50.00 is allocated to the Electric Fund<br>* $45.00 is allocated to the General Fund | $ 95.00 |
| | **Rush / Urgent Request Times**<br>* $70.00 is allocated to the Building Fund<br>* $65.00 is allocated to the Electric Fund<br>* $125.00 is allocated to the General Fund | $ 260.00 |
| | **Rush (Utility Only) / Urgent Request Times**<br>* $90.00 is allocated to the Electric Fund<br>* $90.00 is allocated to the General Fund | $ 180.00 |

| Footnote / Explanation | |
|---|---|
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **CITY CLERK** | **Misc. / Reproduction Fees** | **Costs** |
| **(Reference FS 119.07)** | | |
| Photo Copies | One-sided copy (not more than 14" X 8.5") | $ 0.15 |
| Photo Copies | Double-sided copy (not more than 14" X 8.5") | $ 0.20 |
| Certified Copies | Cost for one certified copy | $ 1.00 |
| **(City Ordinance 2-10.5)** | **Public Records Requests** | |
| Special Service Charge [1] | Up to 30 minutes of Staff time | No Charge |
| Special Service Charge [2] | Extensive use of resources and staff time (exceeding 30 min.) | Burdened Rate * |
| Brick Pavers | Cultural Plaza Tree Commemorative Paver (each) | $ 100.00 |
| Notarize Documents | Per notarization stamp | $ 5.00 |

| Footnote / Explanation | |
|---|---|
| * | Burdened rate - is the employee hourly rate of pay plus hourly amount for benefit costs which include social security, medical, pension, and other fringe benefits costs to the nearest 15 minutes. |
| 1 | Up to 30 minutes of staff time |
| 2 | Extended use of staff time exceeding 30 minutes |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | |
|---|---|---|---|---|
| **CITY CLERK** | **Cemetery Fees** | **Weekdays Before 3.00 p.m.** | **After 3.00 p.m. and Saturdays **** | **Sundays or Holidays **** |
| Pinecrest Cemetery & I.A. Banks Memorial Park | **(Opening and Closing Graves)** | | | |
| | Infant Graves | $ 300.00 | $ 450.00 | $ 850.00 |
| | Adult Graves | $ 800.00 | $ 1,050.00 | $ 1,250.00 |
| | Cremains* | $ 225.00 | $ 400.00 | N/A |
| | Hourly operational cost commencing 30 minutes beyond any scheduled service / vault installation | $ 85.00 | $ 100.00 | $ 115.00 |
| | ** Green Burials are not permitted at City Cemeteries | | | |
| Pinecrest Cemetery & I.A. Banks Memorial Park | **(Disinterments - Weekdays Only)** | **Weekdays Only** | | |
| | Infant Graves | $ 950.00 | N/A | N/A |
| | Adult Graves | $ 950.00 | N/A | N/A |
| | Cremains* | $ 400.00 | N/A | N/A |

| Footnote / Explanation | |
|---|---|
| * | Optional Standard Single Urn Vault - $50.00, Optional Large Urn Vault - $60.00 |
| ** | Saturday/Sunday/Holiday based on staff availability. Full payment is due 72 hours before a burial. |
| *** | An additional one time 8% perpetual care fee shall be applied to openings & closings for any plots purchased prior to October 2023. The 8% will be based on the current burial unit prices. |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | |
|---|---|---|---|---|
| **CITY CLERK** | **Cemetery Fees** | **Resident** | **Non-Resident** | **Deposit** |
| **Pinecrest Cemetery &** | **Sale of Burial Units** | | | |
| **I.A. Banks Memorial Park** | Unsold lots set aside for Infant burial | $ 200.00 | $ 400.00 | - |
| | All other unsold lots for adults (except Veterans lots) | $ 1,200.00 | ~~2150~~ 3500 | - |
| | **Veterans Plots** | | | |
| | Unsold lots in all Veteran Plots | No Charge | $ 600.00 | - |
| | Installation of Veteran Stones and Markers | $ 175.00 | $ 175.00 | - |
| | **Reconvey Plot to the City** | | | |
| | The City shall pay the owner, the original amount paid for the plot or $300: whichever is less | Lesser of $300 or original cost | Lesser of $300 or original cost | - |
| | **Name Change on Interment deed** | | | |
| | Administrative Costs for Name Change | $ 50.00 | 50.00 | - |

| Footnote / Explanation | |
|---|---|
| * | An additional one time 8% perpetual care fee shall be applied to the sale of each burial unit |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **CITY CLERK** | **Candidate Qualifying Fee** | **Costs** |
| **Candidate Qualifying Fee** | Candidate Qualifying Fee - Commissioner | $ 245.00 |
| | Candidate Qualifying Fee - Mayor | $ 295.00 |
| **Footnote / Explanation** | | |
| | **Any online payments will be subject to a convenience fee charged by the provider.* | |

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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | | | Fees ($) | | |
|---|---|---|---|---|---|---|
| **CITY MANAGER** | **Description of Services** | **Hourly Rate** | **Burden Multiplier** | **Time** | **Fees** | |
| **Trespass Hearing - Case Preparation** | **Case Preparation** | | | | | |
| | Code Enforcement Clerk | $ 40.00 | 1.7 | 1.0 | $ | 68.00 |
| | Code Director | $ 57.69 | 1.7 | 0.1 | $ | 9.81 |
| | Administrative Costs (copies, orders, postage) | | | | $ | 25.82 |
| | | | | **Subtotal** | **$** | **103.63** |
| **Trespass Hearing - Case Hearing** | **Case Hearing - Contested** | | | | | |
| | Special Magistrate | $ 165.00 | 1.0 | 0.5 | $ | 82.50 |
| | Code Enforcement Clerk | $ 40.00 | 1.7 | 1.0 | $ | 68.00 |
| | Code Director | $ 57.69 | 1.7 | 0.5 | $ | 49.04 |
| | Administrative Costs (copies, orders, postage) | | | | $ | 4.05 |
| | | | | **Subtotal** | **$** | **203.59** |
| **Trespass Hearing - Total Costs** | **Appeal of trespassing warning (Total Costs includes Case Preparation plus Case Hearing costs)** | | | **Total** | **$** | **307.22** |
| **Lodging or Sleeping in Public Areas Fine** | | | | **Offense** | **Fine** | |
| | Fines for lodging or sleeping in public areas or in parking vehicles in public areas pursuant to Sec 15-29 of the City Ordinance | | | 1st | $ | 150.00 |
| | | | | 2nd | $ | 250.00 |
| | | | | 3rd | $ | 350.00 |
| | | | | 4 or more | $ | 500.00 |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |
| Appeal of trespassing warning hearings are estimated to last 30 minutes. Additional charges may increase for hearings lasting longer |

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EXHIBIT A

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | | Fees ($) | | | |
|---|---|---|---|---|---|---|
| **LEISURE SERVICES** | **Recreation** | | **Resident** | **Non-Profit** | **Non-Resident** | **Deposit** |
| **Athletic Fields** | North West Ball Field | | $ 40.00 | $ 50.00 | $ 60.00 | $ 105.00 |
| | Northwest Concession fee, per day | | $ 150.00 | $ 150.00 | $ 150.00 | - |
| | Northwest Concession fee, 4 or more days (flat fee) | | $ 500.00 | $ 500.00 | $ 500.00 | |
| **Rates per hour, unless noted** | Manzo Field Press Box Daily Flat Rate | | $ 125.00 | $ 150.00 | $ 200.00 | $ 105.00 |
| | Manzo Field Clubhouse Daily Flat Rate | | $ 125.00 | $ 150.00 | $ 200.00 | $ 105.00 |
| | Sunset Park Multi-Purpose Field | | $ 40.00 | $ 50.00 | $ 60.00 | $ 105.00 |
| | Sunset Park Multi-Purpose Field Daily Flat Rate | | $ 125.00 | $ 150.00 | $ 200.00 | $ 105.00 |
| | Howard Park Multi- Purpose Field | | $ 40.00 | $ 50.00 | $ 60.00 | $ 105.00 |
| | Howard Park Multi-Purpose Field Daily Flat Rate | | $ 125.00 | $ 150.00 | $ 200.00 | $ 105.00 |
| | Memorial Park Multi- Purpose Field | | $ 40.00 | $ 50.00 | $ 60.00 | $ 105.00 |
| | Memorial Park Multi- Purpose Field Daily Flat Rate | | $ 125.00 | $ 150.00 | $ 200.00 | $ 105.00 |
| | Futsal Court (Howard~~, Royal Poinciana~~) | | $ 40.00 | $ 50.00 | $ 60.00 | $ 105.00 |
| | ~~Futsal Court~~ | | ~~$ 40.00~~ | ~~$ 50.00~~ | ~~$ 60.00~~ | ~~$ 105.00~~ |
| | Basketball Court | | $ 40.00 | $ 50.00 | $ 60.00 | $ 105.00 |
| | Tennis Court | | $ 40.00 | $ 50.00 | $ 60.00 | $ 105.00 |
| | Pickleball Court | | $ 40.00 | $ 50.00 | $ 60.00 | $ 105.00 |
| | Lights ( all Fields) | | $ 25.00 | $ 25.00 | $ 25.00 | - |
| | Field Prep (football or soccer) | Standard | $ 80.00 | | $ 80.00 | - |
| | | Premium | $ 150.00 | | $ 150.00 | |
| | Field Prep (baseball or softball) | | $ 40.00 | | $ 40.00 | - |
| | Field Dragging Baseball - per occurrence | | $ 20.00 | | $ 20.00 | - |
| | Scoreboard | | $50.00- $100.00 | | $50.00- $100.00 | - |
| | Staff Person (monitor) | | $ 25.00 | | $ 25.00 | - |
| | | | | | | - |
| **Youth Activity/Sports** | Youth Basketball | | $65.00- $85.00 | | $65.00- $85.00 | - |
| (Per Season) | Bitty Sports (3-5 Years) | | $45.00 - $55.00 | | $45.00 - $55.00 | - |
| | Youth Soccer | | $85.00 - $100.00 | | $85.00 - $100.00 | - |
| | Youth Football | | $150.00-$210.00 | | $150.00-$210.00 | - |
| | Youth Flag Football | | $55.00 - $85.00 | | $55.00 - $85.00 | - |
| | Cheerleading | | $85.00 - $150.00 | | $85.00 - $150.00 | - |
| | Flag Football Tournament | | $80.00 - $150.00 | | $80.00 - $150.00 | - |
| | Adult Flag Football Team | | $450.00-$600.00 | | $450.00-$600.00 | - |
| | Adult Basketball-individual | | $65.00 - $85.00 | | $65.00 - $85.00 | - |
| | Adult Basketball Team | | $300.00-$500.00 | | $300.00-$500.00 | - |
| | Adult Soccer (18 Years & Older) | | $50.00 - $75.00 | | $50.00 - $75.00 | - |

**Footnote / Explanation**

*Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | |
|---|---|---|---|---|
| **LEISURE SERVICES** | **Recreation** | **Resident** | **Non-Resident** | **Deposit** |
| **Youth Activity/Sports CONTINUED** | | | | |
| | Youth Program | $5.00 - $200.00 | $5.00 - $200.00 | - |
| | Adult Program | $5.00 - $200.00 | $5.00 - $200.00 | - |
| | Programs to include, but not limited to: | | | - |
| | | | | - |
| | Game Night | | | - |
| | Line Dancing | | | - |
| | Movie Night | | | - |
| | Rec Night Out | | | - |
| | Summer Camp | | | - |
| | Winter Schools Out: Camp | | | - |
| | Yoga | | | - |
| | | | | - |
| | Program list subject to change. | | | - |
| | Recognized Sports Providers 20% charge | $10.00 - $25.00 | $10.00 - $25.00 | |
| | Senior Social Club (annual) | $20.00 - $40.00 | $25.00 - $45.00 | - |
| **VENDOR** | Vendor Registration Fee (per each Recreation event) | $50.00 | $50.00 | - |
| | Vendor Application Fee (per application) | $25.00 | $25.00 | - |

**Footnote / Explanation**

*Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | | |
|---|---|---|---|---|---|
| **LEISURE SERVICES** | **Recreation** | **Resident** | **Non-Profit** | **Non-Resident** | **Deposit** |
| **Indoor Recreational Facility** | Gymnasium | $ 150.00 | $ 175.00 | $ 250.00 | $ 500.00 |
| | Osborne Community Center | ~~40~~ 65 | ~~50~~ 85 | ~~60~~ 105 | $ 105.00 |
| **All rates per hour, unless noted** | ~~Room cleaning fee (flat rate)~~ | ~~$ 30.00~~ | | ~~$ 30.00~~ | - |
| | Residents - zip codes 33460 and 33461 | | | | |
| **TULIP Insurance** | **Facility Rentals** | **Fees are the same for all applicants.** | | | |
| | | **Class I** | Private Invitation Events | **Class II** | Open to Public Events |
| | Less than 200 participants | $ 155.00 | | $ 185.00 | |
| | 201 - 750 participants | $ 185.00 | | $ 215.00 | |
| | 751 - 1,500 participants | $ 255.00 | | $ 330.00 | |
| | 1,501 - 3,000 participants | $ 445.00 | | $ 565.00 | |

**Footnote / Explanation**

Any online payments will be subject to a convenience fee charged by the provider.

If a group or individual reserves 8 or more facility rentals in a calendar year, a 20% discount is provided. All reservation fees must be paid prior to facility rental permit and discount.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | | |
|---|---|---|---|---|---|
| **LEISURE SERVICES** | **Recreation** | **Resident** | **Non-Profit** | **Non-Resident** | **Deposit** |
| **Outdoor Pavilion Fees** | **Picnic Pavilions (Sunrise to Sunset)** | | | | |
| **All rates per hour, unless noted** | Bryant Park Pavilion | $40.00 | $ 45.00 | $ 50.00 | $ 105.00 |
| | Sunset Ridge Park Pavilion | $30.00 | $ 35.00 | $ 40.00 | $ 105.00 |
| | Memorial Park Pavilion | $30.00 | $ 35.00 | $ 40.00 | $ 105.00 |
| | Howard Park Pavilion | $30.00 | $ 35.00 | $ 40.00 | $ 105.00 |
| | Barton Pavilion | $40.00 | $ 45.00 | $ 50.00 | $ 105.00 |
| **TULIP Insurance** | **Facility Rentals** | **Fees are the same for all applicants.** | | | |
| | | **Class I** | Private Invitation Events | **Class II** | Open to Public Events |
| | Less than 200 participants | $ 155.00 | | $ 185.00 | |
| | 201 - 750 participants | $ 185.00 | | $ 215.00 | |
| | 751 - 1,500 participants | $ 255.00 | | $ 330.00 | |
| | 1,501 - 3,000 participants | $ 445.00 | | $ 565.00 | |

| Footnote / Explanation |
|---|
| Any online payments will be subject to a convenience fee charged by the provider. |
| If a group or individual reserves 8 or more facility rentals in a calendar year, a 20% discount is provided. All reservation fees must be paid prior to facility rental permit and discount. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees $ |
|---|---|---|
| **LEISURE SERVICES** | **BEACH** | |
| | Junior Lifeguard Program (per child) | $ 500.00 |
| | Returning Child | $ 450.00 |
| | Second Child | $ 475.00 |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | |
|---|---|---|
| **LEISURE SERVICES** | **Special Events Fees** | |
| **SPECIAL EVENTS** | | |
| **Application Fee*** | Taxable and Non-Taxable | $ 50.00 |
| **Event Fees** | **Lake Worth Beach business, group or individual** | |
| | # of Attendees 1 - 199 | $ 250.00 |
| | 200 - 499 | $ 450.00 |
| | 500 - 999 | $ 650.00 |
| | 1,000+ | $ 1,100.00 |
| | **Non-Lake Worth Beach business, group or individual** | |
| | # of Attendees 1 - 199 | $ 550.00 |
| | 200 - 499 | $ 750.00 |
| | 500 - 999 | $ 1,300.00 |
| | 1,000+ | $ 2,500.00 |
| | **Non-Profit Organization** | |
| | # of Attendees 1 - 199 | $ 400.00 |
| | 200 - 499 | $ 650.00 |
| | 500 - 999 | $ 950.00 |
| | 1,000+ | $ 1,400.00 |
| **Security Deposits**** | Event less than 200 people | $ 300.00 |
| | One (1) Day Event | $ 1,000.00 |
| | Two (2) Day Event | $ 2,500.00 |
| | Three (3) Day Event | $ 5,000.00 |
| **Bryant Park North Wedding** | Grounds only; two (2) hour use | $ 660.00 |
| **Cultural Plaza** | Lake Worth Beach business, group or individual; rate per hour | $ 80.00 |
| | Non-Profit Organization; rate per hour | $ 90.00 |
| | Non-Lake Worth Beach business, group or individual; rate per hour | $ 100.00 |

| TULIP Insurance | Class I Private Invitation Events | Class II Open to Public Events |
|---|---|---|
| Less than 200 participants | $ 155.00 | $ 185.00 |
| 201 - 750 participants | $ 185.00 | $ 215.00 |
| 751 - 1,500 participants | $ 255.00 | $ 330.00 |
| 1,501 - 3,000 participants | $ 445.00 | $ 565.00 |

| | | |
|---|---|---|
| **Event Staff and City Services***** | **Minimum of one (1) Special Event staff required**; rate per hour, per person | $ 18.00 |
| | Utilities; per hour | $ 15.00 |
| | City Electrician (on-call); rate per hour, per person; **minimum 4 hours required** | $ 100.00 |
| | Grounds Maintenance; rate per hour, per person; **minimum 4 hours required** | $ 53.44 |
| | Recycle Cart Rental; per cart, per day | $ 10.00 |
| | Dumpster Charges (8 yd) per hour x per person, per day | $ 541.11 |
| | Parking; rate per hour, per space | $ 3.50 |
| | Parking Staff Attendants; per hour x per person | $ 16.00 |
| | Parking Staff Supervisor; per hour x per person | $ 22.00 |
| | Parking Staff Manager; per hour x per person | $ 35.00 |
| | Truck rental, plus driver (to block streets); per hour x per person | $ 100.59 |

## Explanation

*Applications must be submitted 6 months in advance of event with non-refundable application fee.

**Security deposits are due 14 days prior to event. Security deposits are refundable. All or a portion of this deposit may be forfeited due to unsatisfactory facility conditions, non-compliance or breach of contract, or for event cancellation less than six (6) weeks prior to event date.

*** These charges are for maintenance and other City staff hired by the event organizer or deemed necessary by the City due to event impact. These fees may be charged to the event organizer after event conclusion based on impact to the City and/or additional services provided.

A City invoice will be submitted to the event organizer for remittance 14 days prior to event.

The event organizer is required to attend any pre/post event meetings and venue inspections.

Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | |
|---|---|---|
| **LEISURE SERVICES** | **Special Events Fees** | |
| **SPECIAL EVENTS** | | |
| **Right-of-Way (ROW) and Maintenance of Traffic (MOT)** | Administrative and Review Fees | $215.00 |
| **Vendor Fees** | Merchandise | $65.00 - $175.00 |
| | Arts and Crafts | $50.00 - $120.00 |
| | Beverage / Food | $150.00 - $350.00 |
| | Health and Wellness | $30.00 - $75.00 |
| | Non-Profits | $20.00 - $50.00 |
| | Extra Space (another 10 x 10) | $ 100.00 |
| | Electricity (if available) | $ 50.00 |

## Explanation

Fees are charged to the event organizer for sale of food, beverages, alcohol and merchandise.

A City invoice will be submitted to the event organizer for remittance 14 days prior to event.

The event organizer is required to attend any pre/post event meetings and venue inspections.

Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | |
|---|---|---|
| **LEISURE SERVICES** | **SPECIAL EVENTS NOTES** | |

**Booking Deposit/Application Fee**
Due and payable upon application for event.

**Concession Fees**
Fees are charged to outside vendors for sale of food and beverages, alcohol, and merchandise according to a pre-determined rate schedule.

**Daily Use Fees**
A daily use fee will be charged for each day utilized for the event, set-up, breakdown, and those days deemed by the City of Lake Worth Beach to impact facilities.

**Damage/Security Deposit**
This is a refundable deposit of all events. The amount of this deposit is $600.00 to $5,000.00 and is due 6 weeks prior to the event. All or a portion of this deposit may be forfeited due to unsatisfactory facility conditions, non-compliance or breach of contract, non-return of issued key(s) or additional cost incurred by the City of Lake Worth Beach, or for event cancellation less than 6 weeks prior to event scheduled date. Fee based upon facility, previous damage history and risk of damage and event components.

**Event Classification**
These fees are based upon a classification system which is tied to the type and size of the event. The fees range for a Category 1, 2, and 3.

**Service Fee**
These are fees charged for maintenance and other City staff hired by permitee or deemed necessary by City due to event impact. These fees may be charged to the event after event conclusion based on impact to City and or additional services provided.

**Taxes**
Taxes for fees, rentals and/or sales are the responsibility of the permitee. If you are tax exempt, a certificate with proof of exemption must be provided at the time of application.

**Footnote / Explanation**

*Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees |
|---|---|---|
| **LEISURE SERVICES** | **Pier Passes and Violations** | |
| Pier Passes | Rates for access to William O'Lockhart Pier are as follows:<br>Adult Pier Fishing Pass (includes taxes)<br>Childrens Pier Fishing Pass (includes taxes)<br>Sightseeing Only Pass (no parking pass allowed) (includes taxes) | <br>$3.00 - $5.00<br>$1.00 - $4.00<br>$1.00 - $3.00 |
| Pier Parking Pass | Pier Parking Pass with Pier Access<br>Four (4) hours maximum parking time<br>Lower level beach parking only | $6.00 |
| Pier Parking Pass Violation | Over four (4) hour maximum limit | $50.00 |
| | | |

Rates subject to change. Convenience/transaction fees may be applied.

| Footnote / Explanation |
|---|
| Pier passes collected and operated by Benny's on the Beach |
| *Any online payments will be subject to a convenience fee charged by the provider. |

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees | |
|---|---|---|---|
| **LEISURE SERVICES** | **Citywide and Garage Parking** | **Resident** | **Non-Resident** |
| **Parking Fees** | **Pre-Paid Parking Rates For Individual Parking Spaces/Convenience Fee** | Hourly $1.00 - $5.00 | |
| | **Credit Card Convenience Fee** | $2.00 | |
| | Online and in-person credit card payments will incur a convenience fee. No additional convenience fee will be charged for payments made via mail. | | |
| **Parking Rates** | **Citywide** | | |
| | Beach Parking (per hour)/Convenience Fee | Hourly $1.00 - $5.00 | |
| | Old Bridge Park Parking (per hour)/Convenience Fee | Hourly $1.00 - $5.00 | |
| | Old Bridge Park Parking (tenant/employee permit-per month) includes tax. | $40.00 | |
| | General parking meter fees throughout the City, including all garages/Convenience Fee. | Hourly $1.00 - $5.00 | |
| | Beach Parking Permit (Annual Resident) | $65.00 | |
| | Beach Parking Permit (Seasonal Resident) | | $110.00 |
| | Bohemian Parking Garage Monthly Parking Permit | Monthly $100.00 | |
| **Boat Ramp** | **Bryant Park** | | |
| | Boat Ramp and Boat Ramp over flow (per day) 24 hours | $15.00 | $15.00 |
| | Boat Ramp Trailer Parking Permit | $75.00 | $225.00 |
| | Commercial | $225.00 | |
| | **Hang tags are issued on a case by case basis/cost** | $0 - $200.00 | |
| | Permits for residents, guests, employees, commercial vehicles and others cost | $0 - $300.00 | |
| | Fee for lost, stolen or destroyed replacement permits (beach, boat, employee, business, residential, hang tag, swim or other) | $7.50 | |
| | Company Vehicle Requirements | | |
| | Business Vehicle registration in company name. The person seeking the permit may be referred to parking manager. | $60.00 | |
| | Leased Vehicle Requirements | | |
| | Residents with leased vehicles for which a parking permit is sought shall additionally furnish a notarized copy of the lease in his or her name. | $90.00 | |

**Footnote / Explanation**

Parking Permits are not prorated.
Rates subject to change and all taxes for all parking fees as applicable are due. Convenience/transaction fees may be applied.
Daily flat rate for all parking personnel working events shall be due.
Parking policies as approved by City Commission.
Any online payments will be subject to a convenience fee charged by the provider.

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees |
|---|---|---|
| **LEISURE SERVICES** | **Beach, Boat Ramp, Citywide and Garage Parking Violations** | |
| **A.** | All parking violations at the Beach Complex, Old Bridge Park and Parking Garage shall be charged a civil penalty of $40.00, unless set forth herein this schedule. | $ 40.00 |
| **B.** | Drivers who illegally park in or obstruct designated disabled parking spaces or access areas will be fined $250.00 throughout the City per F.S. 316.1955 (1), (2). | $ 250.00 |
| **C.** | Boat Ramp and Boat Ramp Overflow parking violations | $ 50.00 |
| **D.** | Delinquent fees will be done on an individual basis with various fees due. | Varies |
| **Administrative Fees** | Administrative fee for dismissing parking citation for improperly or not displaying disabled placard, plate or permit. | $ 10.00 |
| | Administrative fee for dismissing parking citation for improperly entering the vehicle plate number or zone number. | $ 10.00 |
| | Administrative fee for not displaying valid vehicle plate or registration (for registered vehicle). | $ 10.00 |
| | Administrative fee for not having a temporary hang tag in view. | $ 10.00 |
| | Administrative fee for not having legal letters/numbers of a disabled placard or permit visible. | $ 10.00 |
| | Administrative fee for dismissing parking citation as allowed by parking policies. | $ 10.00 |
| **Delinquent parking violations; additional fees Sec. 21-43** | (a) Municipal parking violations fines and penalties for which full payment is not received within forty-five (45) calendar days from the date of issuance will be subject to no more that an additional twenty-five percent (25%) cost. | 25% |
| | (b) Pursuant to F.S. 938.35, parking violations, fines and penalties for which full payment is not received within 90 (ninety) calendar days from the date of issuance will also be subject to an additional collection fee, if the account is referred to a private attorney who is a member in good standing of the Florida Bar or to a collection agency who is registered and in good standing pursuant to F.S. ch. 559, each retained by the city pursuant to its applicable procurement practices to pursue the collection of such unpaid financial obligations. The amount of such collection fee shall not exceed twenty-five percent (25%) of the amount owed at the time the account is referred to the attorney or agents for collection, or in the actual amount charged by such private attorney or agents for collection, whichever is less. | 25% |
| **Parking Office** | The Parking Office may sell merchandise and collect sales tax. | $0 to $500 |
| **Waiver** | The Leisure Services Director, Parking Director, Parking Manager or their designee(s) may dismiss parking citations under certain extenuating circumstances. These circumstances may include, but are not limited to, an improperly displayed permit or meter receipt when a valid permit or receipt is later produced, disabled vehicles, verified official city business, ambulance transport, police/sheriff department vehicles, utility service providers, or verified meter malfunction or other situations. | |

Rates subject to change. Convenience/transaction fees may be applied.

*Any online payments will be subject to a convenience fee charged by the provider.

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees |
|---|---|---|
| **LEISURE SERVICES** | **Citywide and Garage Parking Violations** | |
| 21-19 | The sale of motor vehicles on public parking lots, public streets and roadways is prohibited. | $ 40.00 |
| 21-33h | Parking in a red zone (red curb). | $ 100.00 |
| 21-37.2 | Vehicle displaying a valid disabled permit over 4 hours. | $ 40.00 |
| 21-39 | The violator shall have fifteen (15) calendar days to pay the stated penalty or to request an appeal hearing form (may require notarization for the municipal parking violation). | |
| 21-61a 1, 2 | Vehicles with 3 or more unpaid citations may be immobilized. | N/A |
| 21-61a, 1 | Any vehicle with three or more citations over 15 days old may be immobilized. | N/A |
| 21-61a, 2 | Any vehicle not lawfully displaying a license plate or vehicle identification number may be immobilized. | N/A |
| 21-61b | Vehicle immobilization fee | $ 60.00 |
| 21-61 c, | An immobilization device shall be removed, by an authorized representative during business hours. After hours, a city representative, including a tow company representative, may do | Varies |
| 21-61d | Any vehicle immobilization device tampering, removing or destruction fee<br>Vehicle immobilization removal fee | $ 500.00<br>$0 - $200.00 |
| 21-62a(7),c | Towed vehicle/citation fee | $ 60.00 |
| 21-64<br>21-65<br>21-67 | Special Magistrates may hold hearings and render fees for all parking issues in the City.<br>All unpaid citations will be paid before release of any towed vehicle.<br>The towing, storage, and/or immobilization charges and parking fines occasioned by the immobilization/impoundment of a motor vehicle pursuant to this article shall constitute a lien upon the vehicle, and may disposed of according to Ordinance, City contracts, or State Statutes. | N/A<br>N/A |
| 21-70 a,b | An appeal for an immobilization device and/or towed vehicle may be completed on the appropriate form may require a notarized signature within 3 days. An appeal fee will apply. | $25.00 - $50.00 |
| 21-70 d,g | The Special Magistrates shall hold hearings and make final judgment on all parking citations, hearing costs, fees, fines and penalties, dismissals, tow fees and citations. | $0 - $1,500.00 |
| **Administrative Fees** | Administrative fee may be assessed when payments are presented in person.<br>Mailings related to parking items may be required to pay a fee.<br>Postal fees for mailed permits, documents, proofs, etc. | $ 2.00<br>Cost will vary<br>Cost will vary |

Rates subject to change. Convenience/transaction fees may be applied.

Footnote / Explanation

*Any online payments will be subject to a convenience fee charged by the provider.

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees |
|---|---|---|
| **LEISURE SERVICES** | **Citywide and Garage Parking Violations<br>Beach, City Areas, Streets and Alleys** | |
| 7-18a | Parking a motor vehicle in any area not located in beach area parking lots. | $ 40.00 |
| 7-18b | Parking in designated/marked spaces only, or large vehicles must pay for all spaces. | $ 40.00 |
| 7-18c | Parking in beach area lots must pay designated rates. | $ 40.00 |
| 7-18c | Parking in more than 2 motorcycles in a space. | $ 40.00 |
| 7-18d | No parking in public right of ways in beach area. | $ 40.00 |
| 7-18g | No parking a vehicle with an obscured license plate or registration decal. | $ 40.00 |
| 7-19a | Any recreational vehicle or trucks of one ton or greater prohibited in beach area. | $ 40.00 |
| 7-19a | All one ton or greater prohibited and 3/4 ton vehicles or greater restricted to lower lot. | $ 40.00 |
| 7-19b (1) | Commercial vehicle over 20 minutes in beach area. | $ 40.00 |
| 7-19c | Buses may discharge or load passengers in the lower lot, and must not block any roadway or other lane. | $ 40.00 |
| 7-21d | No resident or beach, tenant employee Parking Permit. | $ 50.00 |
| 7-22. | Unauthorized parking in or obstructing a disabled parking space or access area. | $ 250.00 |
| 7-23. | The violator shall have fifteen (15) days to pay citation or appeal for a hearing and submit form. | N/A |
| 7-54a | Undesignated space at Boat Ramp. | $ 50.00 |
| 7-54b,d | Overtime at Bryant Park Boat Ramp. | $ 50.00 |
| 7-54c,d | No valid boat ramp permit. | $ 50.00 |
| 15-29a | No person shall lodge in or about any automobile, truck, camping or recreational vehicle or similar vehicle parked upon any public street, public right of way, parking lot or other public property within City limits | $ 40.00 |
| 21-2a,b | Expired tag/Registration/No tag. | $ 40.00 |
| 21-33a | Double Parking. | $ 40.00 |
| 21-33b | Parking on a sidewalk. | $ 40.00 |
| 21-33c | In or within 20' of street intersection. | $ 40.00 |
| 21-33d | Outside designated parking space, or in two spaces. | $ 40.00 |
| 21-33e | Parallel parking with wheels more than 12" from curb or street edge. | $ 40.00 |
| 21-33f | Facing against closest traffic flow. | $ 40.00 |
| 21-33g | In angle space with back of vehicle to meter or curb. | $ 40.00 |
| 21-33h | Where signs, street or curb marking prohibit. | $ 40.00 |
| 21-33h | Where curb markings are red. | $ 100.00 |
| 21-33i | Parking in or on a bicycle path. | $ 40.00 |
| 21-33j | Parking more than 2 motorcycles in a space. | $ 40.00 |
| 21-33.1 | Parking in a fire lane. | $ 100.00 |
| 21-33.2 | Parking in an alley. Not allowing 10 feet. | $ 40.00 |
| 21-33.3b | Prohibited vehicles parked overnight in residential area, tractor trailers, semi trucks, tow trucks, busses, dump trucks, construction equipment, vans used for sale of food/beverage, stretch limos, bucket or boom trucks or swamp buggies/halftracks. | $ 80.00 |
| 21-33.4 | Parking on any street marked to prohibit all-night parking for a period of time longer than one hour between the hours of 1:00am and 7:00am of any day, or as otherwise posted. | $ 80.00 |
| 21-34a | On or within 50' of RR crossing. | $ 40.00 |
| 21-34b | Within 15' of fire hydrant. | $ 100.00 |
| 21-34c | In front of public or private driveway | $ 40.00 |
| 21-34d | Within 20' of driveway for Fire Station. | $ 40.00 |
| **Waiver** | The Leisure Services Director or their designee(s) may dismiss/void parking citations under certain extenuating circumstances. These circumstances may include, but are not limited to, an improperly displayed permit, plate, placard or valid permit or receipt is later produced; disabled vehicles, vehicles used on verified official city business, ambulance transport, police/sheriff department vehicles, utility service providers, verified meter malfunction or similar situations. | |

Rates subject to change. Convenience/transaction fees may be applied.

Footnote / Explanation

*Any online payments will be subject to a convenience fee charged by the provider.

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees |
|---|---|---|
| **LEISURE SERVICES** | **Citywide and Garage Parking Violations**<br>**Beach, City Areas, Streets and Alleys** | |
| 21-33h | Electric Vehicle Parking Only | $ 40.00 |
| 21-34e | On bridge | $ 40.00 |
| 21-34f | In a lane or obstructing traffic | $ 40.00 |
| 21-35e | Overtime at parking meter, or timed zone | $ 50.00 |
| 21-35f | Unlawful to alter, duplicate, damage or destroy a pay station receipt, permit tag, placard, or permit used for parking control issues, in an attempt to defraud the City | $ 40.00 |
| 21-36a, b | Commercial vehicle in street or alley in residential district OR commercial vehicle in industrial district over one (1) hour (does not include trucks of less than 3/4 capacity not involved in deliveries, service collection or construction) | $ 40.00 |
| 21-37a | Recreational vehicles or trucks of 3/4 ton or greater in residential district, street or alley, or over (1) hour in a commercial district | $ 40.00 |
| 21-37.1 | Parked on right-of-way between sidewalk and raised curb in residential district | $ 40.00 |
| 21-37.2 | Unauthorized parking in or obstructing a disabled parking space or access area | $ 250.00 |
| 21-38 | Leaving vehicle unattended while running | $ 40.00 |
| 21-39 | Failure to pay penalties or file an appeal for violations within 15 calendar days from the time of issuance of the violation shall result in citation amount doubling | N/A |
| 21-61d | Cost of repair or replacement of a vehicle immobilization device | $ 500.00 |

Rates subject to change. Convenience/transaction fees may be applied.

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **LEISURE SERVICES** | **Library Services** | |
| **Lost or damaged item** | Damaged item, but usable | $5.00 |
| **Books** | Damaged item, but unusable | Replacement cost + $5.00 |
| **Electronic Devices** | Lost item | Replacement cost + $5.00 |
| **Proctored Exams (Per Hour)** | By appointment only | $15.00 |
| **Copies / Print Outs** | Copies (per page) B&W/Color | $0.15 / $.50 |
| | Scan (per page) | $0.05 |
| | Scan to fax (per page) | $0.50 |
| **Library Cards** | Residents / Library Co-op member area resident | Free |
| | Non-Resident 3 month library card | $15.00 |
| | Non-Resident 1-year library card | $35.00 |
| | Lost / Replacement library card 2 free replacements | $3.00 |
| **Device Usage** | Library Card Holders | Free - 2 hours per day |
| | Library Card Holders- each additional hour | $1.00 |
| | Non-Library Card Holders | Free -15 minutes |
| | Non-Library Card Holders- each additional hour | $2.00 |

**Footnote / Explanation**

*Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | |
|---|---|---|---|---|
| **LEISURE SERVICES** | **Library Meeting Room Rental** | **Resident Per hour** | **Non-Profit Per hour** | **Non-Resident Per hour** |
| **Library Meeting Room** | Library Meeting Room | $ 65.00 | $ 85.00 | $ 105.00 |
| | Catering Fee | $ 50.00 | | $ 50.00 |
| | Damage Deposit | $ 105.00 | | $ 105.00 |
| | ~~TULIP Insurance~~ | ~~$ 155.00~~ | ~~$ 155.00~~ | ~~$ 155.00~~ |
| | Residents - zip codes 33460 and 33461 | | | |

| **TULIP Insurance** | | **Fees are the same for all applicants.** | | | |
|---|---|---|---|---|---|
| | | **Class I** | Private Invitation Events | **Class II** | Open to Public Events |
| | Less than 200 participants | $ 155.00 | | $ 185.00 | |
| | 201 - 750 participants | $ 185.00 | | $ 215.00 | |
| | 751 - 1,500 participants | $ 255.00 | | $ 330.00 | |
| | 1,501 - 3,000 participants | $ 445.00 | | $ 565.00 | |

**Footnote / Explanation**

Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **LEISURE SERVICES** | **Lake Worth Beach Historical Museum (temporarily not open to the public)** | |
| **Conditions of use** | All photographs, after paying the appropriate fees, must include the credit line, "Photograph courtesy of the Museum of the City of Lake Worth Beach, FL" All copyright is retained by the Museum of the City of Lake Worth Beach, FL. | |
| | | |
| **Photograph Reproductions** | **Scanned images** - 600 dpi / jpgs / per image - e-mailed | $5.00 |
| | | |
| **Photographic Usage Fees (per image)** | **Personal display** only (home or office) | No charge |
| | **Publication** (one time use) | $25.00 |
| | **Exhibition -** NO PUBLICATION RIGHTS INCLUDED (per image) | $15.00 |
| | **Projection use** (scanned image to jpg format at 600 dpi) | $10.00 |
| **Entrance Fees** | Regular Museum hours | Free |
| | After hours - by appointment (per person) | $5.00 |

**Footnote / Explanation**

*Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | |
|---|---|---|---|
| **LEISURE SERVICES** | ~~**OCEANVIEW TERRACE ONLY**~~ **Terrace Rental Only** (8 hour Rental) | **50% required to hold rental space** | |
| | | **Lake Worth Beach Residents and Non - Profit** | **Regular Rate** |
| | Oceanview Terrace | | |
| | ~~Weekday SUN-TH~~ Sunday - Thursday | $390.00 | $583.00 |
| | Friday, Saturday & Holidays | $649.00 | $840.00 |
| | Intracoastal Terrace ~~Only (8 Hour Rental)~~ | | |
| | ~~Weekday SUN-TH~~ Sunday - Thursday | $253.00 | $445.00 |
| | Friday, Saturday & Holidays | $506.00 | $700.00 |
| | Kitchen Rental Fee | $715.00 | |
| | Kitchen Storage Fee | $300.00 | |
| | Damage / Failure to Clean - Deposit ~~Required on All Rentals~~ | $1,000.00 | |
| | ~~Tulip Insurance 200 or less~~ | ~~155.00~~ | |

| | | | | | |
|---|---|---|---|---|---|
| **TULIP INSURANCE Required on all rentals** | **Fees are the same for all applicants.** | **Class I** | Private Invitation Events | **Class II** | Open to Public Events |
| | Less than 200 participants | $ 155.00 | | $ 185.00 | |
| | 201 - 750 participants | $ 185.00 | | $ 215.00 | |
| | 751 - 1,500 participants | $ 255.00 | | $ 330.00 | |
| | 1,501 - 3,000 participants | $ 445.00 | | $ 565.00 | |
| | ~~Parking~~ | ~~2.00 per hour, per vehicle: No Exceptions~~ | | | |
| **PARKING** | Weekdays $3.50 | Per hour; per vehicle. No exceptions. | | | |
| | Weekends $4.00 | | | | |
| **CAPACITY** | Reception and Classroom: 200 Banquet | Terrace Capacity: 100 | | | |

~~All Ballroom Rentals include up to 24 - 60" round tables, 22 - 6' banquet tables, 15 - 72" round tables & 10 36" round high/low cocktail tables, One Portable Bar, 200 silver Chiavari chairs and 100 white padded folding chairs.~~

~~Prices do not include sales tax.~~

~~Proper non-profit paperwork is required with contract to receive non-profit rates and tax-exemption.~~

~~Resident discount requires proof of residency.~~

~~Ballroom Capacity:~~
~~Reception & Classroom; 250 Banquet - Terrace Capacity: 100~~

~~Lake Worth Beach Casino Building~~
~~10 S. Ocean Boulevard~~
~~Suite 204~~
~~Lake Worth Beach, FL 33460~~
~~(561) 533-7395~~
~~dsmith@lakeworthbeachfl.gov~~

**Footnote / Explanation**

Prices do not include taxes.
Proper non-profit paperwork is required with contract to receive non-profit rates and tax-exemption.
Resident discount requires proof of residency.
Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **LEISURE SERVICES** | **~~Casino Ballroom & Beach Complex~~ Ballroom Rental** | **50% required to hold rental space** |

**~~Casino~~ Ballroom ~~Beach Complex~~**

~~Casino~~ Ballroom rental includes both OceanView ~~&~~ and Intercoastal Terrace for ~~C~~cocktail ~~H~~hour.

| | Hourly Rate Residents and Non - Profit | Hourly Rate Non-Resident | Day Rate Residents and Non - Profit | Day Rate Non-Resident | Additional Hour |
|---|---|---|---|---|---|
| Weekdays Sunday - Thursday 11:00 AM - 11:00 PM Minimum 2 hours | $187.00 | $220.00 | $1,870.00 | $2,200.00 | $300.00 |
| Friday, Saturday & Holidays 9:00 AM - 1:00 AM Minimum 6 hours | $253.00 | $341.00 | $2,750.00 | $3,410.00 | $400.00 |

All ballroom rentals include tables and chairs for up to 200 guests, ten (10) 36" high/low tables, and one portable bar.

**Capacity**

Reception & Classroom: 200 banquet Terrace Capacity: 100

**Ceremonies**

Beach, Courtyard, Terrace and Ballroom Ceremon~~y~~ies

Ceremony fees apply to allocations. Two (2) hour maximum. 10:00 am to dusk

Includes 100 white resin fold-out chairs and one (1) 36" low ceremony table

| | | |
|---|---|---|
| Ceremony fee without ballroom rental | $660.00 | |
| | Monday-Thursday | Friday - Sunday |
| Ceremony Fee with Ballroom Rental | $200.00 | $330.00 |
| Additional Ceremony Chairs ~~Available for Rent~~ | $2.00 per chair | |

**TULIP Insurance**

**Fees are the same for all applicants.**

| | Class I Private Invitation Events | Class II Open to Public Events |
|---|---|---|
| Less than 200 participants | $ 155.00 | $ 185.00 |
| 201 - 750 participants | $ 185.00 | $ 215.00 |
| 751 - 1,500 participants | $ 255.00 | $ 330.00 |
| 1,501 - 3,000 participants | $ 445.00 | $ 565.00 |

| Footnote / Explanation | |
|---|---|
| **Down payment policy** | **50% rental deposit required to reserve rental space** |
| **Damage Policy** | The City retains the right to charge all applicable fees to repair or replace damages arising from lessee rental of the ballroom without limit. A refundable damage deposit of $1,000: will be collected at the time of rental. If damages exceed the refundable deposit, the renter shall be responsible for the total charge. |
| | Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **LEISURE SERVICES** | **Casino Building** | |
| **Common Area Maintenance (C.A.M)** | C.A.M will be charged to each Casino Tenant based on the negotiated terms of payment in each tenant's lease. For instance, where a lease does not currently exist, fair market rates will be evaluated to determine the appropriate amount of C.A.M to charge. | TBD *, if no current lease exists |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **LEISURE SERVICES** | **Golf** | |
| **Memberships *** | Annual Member (1) | $1,906.00 |
| | Annual Member Cart Included (2) | $3,639.00 |
| | Seasonal Member (3) | $1,675.00 |
| | Seasonal Member Cart Included (4) | $2,715.00 |
| | Frequent Player Card (5) | $132.00 |
| | | |
| **Cart Fees** | 18 Holes | $25.00 |
| | 9 Holes | $15.00 |
| | | |
| **Club Service Fees** | FSGA Handicap Fee | $32.00 |
| | Locker Fee | $53.00 |
| | Bag Storage Fee | $105.00 |
| | Pull Cart Storage | $158.00 |
| | Rental Club Fees | $48.00 |
| | | |
| **Annual Trail Fee** | Single | $1,733.00 |
| **(Lake Worth Beach residents only)** | With Partner | $2,889.00 |
| | | |
| **Golf Lessons **** | Private, 1/2 hour (adult) | $40 - $70 |
| | Private, 1 hour (adult) | $70 - $120 |
| | Private, 1/2 hour (junior) | $20 - $50 |
| | Private, 1 hour (junior) | $50 - $100 |
| | | |

| Footnote / Explanation | |
|---|---|
| * | Memberships are valid for one year from purchase date, excluding seasonal memberships. Price shown excludes tax. All members receive 10% off pro shop merchandise. |
| ** | Spread based on seasonal rate |
| 1 | Golf cart not included, walking Fee: $10 for 18 holes or $5 for 9 holes, cart fee: $25 for 18 holes or $15 for 9 holes |
| 2 | Locker rental, bag storage & Handicap Fee included with purchase of "annual member cart included" ($175.00 value) |
| 3 | Valid from 11/1/2026 to 4/30/2027 - Golf cart not included, walking Fee: $10 for 18 holes or $5 for 9 holes, cart fee: $25 for 18 holes or $15 for 9 holes |
| 4 | Valid from 11/1/2026 to 4/30/2027 |
| 5 | 1 free round, discounted green fees, 30 minute price break, 12 day booking window, special guest pricing on Friday's all summer (May-September) |

| Footnote / Explanation |
|---|
| Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees | | |
|---|---|---|---|---|
| **LEISURE SERVICES** | **Golf** | **18 Holes** | **9 Holes** | **LWB Residents/ Frequent Player Card, 18 Holes** |
| **Daily Fees*** | **Mid-October - December** | | | |
| | 7:00 am -1:59 pm | $42.00 - $69.00 | $27.00 - $42.00 | $37.00 - $63.00 |
| | 2:00 pm or later (Twilight) | $27.00 - $42.00 | $27.00 - $42.00 | $27.00 - $37.00 |
| | | | | |
| | **January - Mid-April** | | | |
| | 7:00 am -1:59 pm | $69.00 - $79.00 | $37.00 - $48.00 | $58.00 - $74.00 |
| | 2:00 pm or later (Twilight) | $37.00 - $48.00 | $37.00 - $48.00 | $37.00 - $48.00 |
| | | | | |
| | **Mid April - Mid-May** | | | |
| | 7:00 am -1:59 pm | $58.00 - $69.00 | $37.00 - $48.00 | $48.00 - $58.00 |
| | 2:00 pm or later (Twilight) | $37.00 - $48.00 | $37.00 - $48.00 | $27.00 - $37.00 |
| | | | | |
| | **Mid-May - Mid-October** | | | |
| | 7:00 am - 11:59 am | $32.00 - $48.00 | $16.00 - $27.00 | $27.00 - $37.00 |
| | 12:00 pm - 3:59 pm | $27.00 - $42.00 | $16.00 - $27.00 | $21.00 - $32.00 |
| | 4:00 pm - Dusk (Twilight) | $16.00 - $32.00 | $16.00 - $27.00 | $16.00 - $27.00 |
| | | | | |
| **Tournament Rates** (per person) | December - March | $95.00 - $120.00 | | |
| | April - November | $60.00 - $90.00 | | |
| | LWB Resident Discount - 15% | | | |
| | Non-Profit Discount - 10% | | | |
| **City Employees** | Lake Worth Beach Employees (after 12:00 pm) | $ 25.00 | $ 15.00 | |
| | | | | |

| Footnote / Explanation | |
|---|---|
| * | **Coupons and Other Discounts:** At the discretion of the Golf Course Operations Manager, the golf course may offer discounts, Groupon, Living Social, tournament rates or other similar specials to stimulate play and stay competitive with other area courses. |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **PUBLIC WORKS** | | **Public Works Fees** | **Resident** |
| **General Permit Application Fees** | **2** | Calculated at 3% of value of work described on application or minimum values listed below for each type, whichever is greater. | |
| | | A. **Initial Permit Application and Review:** | |
| | | **(i) Commercial Hardscape-** Includes but not limited to Demolition, Sidewalks, Curb Cuts, Dumpster Enclosures, Storm Drainage | 150.00 |
| | | **(ii) Residential Hardscape -** Includes but not limited to: Demolition, Sidewalks, Curb Cuts & Storm Drainage | 80.00 |
| | | **(iii) Commercial Landscape** | 100.00 |
| | | **(iv) Residential Landscape** | 80.00 |
| | | B. Public Works 2nd Review | No Charge |
| | | C. Public Works 3rd Review | 100.00 |
| | | D. Permit Renewal Fee (Residential) | 80.00 |
| | | E. Permit Renewal Fee (Commercial) | 150.00 |
| | | F. Sidewalk Café / Valet Parking Permit Review Fee | 25.00 |
| | | G. Sidewalk Café / Valet Parking Permit Admin Fee | 25.00 |
| | | H. Annual Sidewalk Café / Valet Parking Permit Fee (per Square Foot) | 9.00 |
| | | I. Maintenance of Traffic Plan Review Fee | 105.00 |
| | | J. Roadway Closure/Obstruction (Daily Rate) | 75.00 |
| | | K. Roadway Closure/Obstruction - Daily Rate For a Nonprofit | 45.00 |
| | | L. Sidewalk Closure/Obstruction (Daily Rate) | 75.00 |
| | | M. Sidewalk Closure/Obstruction - Daily Rate For a Nonprofit | 45.00 |
| | | N. Variance Agreement | 250.00 |

| Footnote / Explanation | |
|---|---|
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **PUBLIC WORKS** | | **Public Works Fees - Continued** | **Resident** |
| **Public Works Inspection and Re-Inspection Fees** | **3** | A. First technical inspection | No Charge |
| | | B. First technical failed inspection | No Charge |
| | | C. Second failed inspection without corrections | 50.00 |
| | | D. Third and subsequent inspection without corrections | 200.00 |
| **Other Miscellaneous Fees** | **4** | **A. Unproductive Inspection** | 50.00 |
| | | Inspection (defined as not ready for inspection, no building access, no plans, no permit or no Notice of Commencement (NOC) on site, no site access, or site / building too dangerous to inspect. | |
| | | **B. Unscheduled Inspection** | 50.00 |
| | | Unscheduled inspection shall be performed at a fee of $50.00 per request, and contingent upon the availability of inspectors | |
| | | **C. After hours Inspections (weekdays / two-hour minimum)** | 75.00 |
| | | Upon written request three (3) days in advance, payment of appropriate fees, contingent upon the availability of inspectors. Inspections outside normal work hours shall be charged as follows: On **weekdays**, a two-hour minimum at $75 per hour is charged. On **weekends**, a two-hour minimum at $75 per hour is charged. | |
| | | **D. New Banner Installation (fee includes mounting hardware)** | 150.00 |
| | | **E. Existing Banner Re-installation** | 50.00 |
| | | **F. Sign/Post Installation Fee (materials provided by applicant)** | 75.00 |
| **Right of Way Easement Fees** | | **A. Right of Way Easement** | |
| | | **(i) (fees for contractors, developers, owners, etc.)** | 150.00 |
| **Public Utility Easement Application** | **6** | **A. Right of Way Easement** | |
| | | **(i) (fees for public utility service providers)** | 150.00 |

| Footnote / Explanation | |
|---|---|
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **PUBLIC WORKS** | **Public Works Fees** | **Costs** |
| **Right-of-Way Use Fees** | Right Of Way Use Initial Permit Review | $ 25.00 |
| | **Short Term:** Right of Way Use Permit is not to exceed thirty (30) Days. Permit may be renewed up to a maximum of three (3) times per each renewal not exceeding one hundred twenty (120) consecutive days. | $ 25.00 |
| | **Long Term:** Right of Way Use will be determined during the permitting process. | $ 40.00 |
| | **Use of Public Parking (per stall/per day)** | $ 25.00 |
| | ROW Abandonment | $ 1,500.00 |
| | ROW Revocable Permit – Fee includes all required public notification mailings | $ 1,750.00 |
| | Administrative Revocable Permit | $ 125.00 |
| **Footnote / Explanation** | | |
| | *Any online payments will be subject to a convenience fee charged by the provider. | |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **PUBLIC WORKS** | **Solid Waste Collection & Disposal** | |

***Commercial, Industrial and Government Properties:**

**(For Monthly Dumpster Service)**

**Garbage Dumpster Rates**

| SIZE | 2 TIME/WK | 3 TIME/WK | 4 TIME/WK | 5 TIME/WK | 6 TIME/WK | 7 TIME/WK |
|---|---|---|---|---|---|---|
| 2YD | 175.34 | 263.02 | 350.70 | 438.38 | 526.05 | 613.73 |
| 4YD | 340.97 | 511.44 | 681.90 | 852.23 | 1,022.88 | 1,193.38 |
| 6YD | 499.25 | 748.89 | 998.52 | 1,248.16 | 1,497.78 | 1,747.41 |
| 8YD | 665.67 | 988.52 | 1,331.36 | 1,664.20 | 1,997.05 | 2,329.88 |

**Return Trip Flat Rate** 50.00

**Extra Dump of Garbage Dumpster**

| SIZE | 1 TIME |
|---|---|
| 2YD | 21.92 |
| 4YD | 42.62 |
| 6YD | 62.41 |
| 8YD | 83.21 |

**Compactor Rates**

| SIZE | 2 TIME/WK | 3 TIME/WK | 4 TIME/WK | 5 TIME/WK | 6 TIME/WK | 7 TIME/WK |
|---|---|---|---|---|---|---|
| 2YD | 279.41 | 419.12 | 558.81 | 693.53 | 838.22 | 977.93 |
| 4YD | 558.81 | 838.22 | 1117.64 | 1,397.03 | 1,676.47 | 1,955.87 |
| 6YD | 818.36 | 1,227.55 | 1,636.73 | 2,045.91 | 2,455.09 | 2,864.27 |

**Compactor Monthly Maintenance Fee** 25.00

**Cardboard Recycling Dumpster Rates**

Dumpsters

| | 1 TIME/WK | 2 TIME/WK | 3 TIME/WK | 4 TIME/WK |
|---|---|---|---|---|
| 2YD | 56.71 | 113.42 | 170.13 | |
| 4YD | 85.07 | 170.13 | 255.20 | 340.26 |
| 6YD | 113.42 | 226.84 | 340.26 | 453.68 |
| 8YD | 141.78 | 283.55 | 425.33 | 567.10 |

**Recycling & Cardboard Roll Off** $113.42/Pull

**Lock Bar Fee Monthly** 10.00

**Footnote / Explanation**

| | |
|---|---|
| 1 | Waste removal fees for Governmental, Industrial, and Commercial properties, including, hotels, motels, and multi-unit buildings with nine (9) units or more, shall be determined by the Public Works Director or designee based on service needs. |
| 2 | Return Trip rate applies when initial collection isn't possible due to customer failing to provide safe and unobstructed access. |
| 3 | Customers requesting an extra dump of a garbage dumpster will be charged both a return trip fee and extra dump fee. |
| 4 | Fee is for maintenance on City-owned compactors. |
| 5 | An additional fee of $10/month shall be added for properties utilizing a lock bar on their dumpster. |
| 6 | Annual rates effective October 1st may fluctuate from year to year based on Consumer Price Index data released by the U.S. Bureau of Labor Statistics through June of the previous fiscal year. |
| 7 | Non-profit organizations engaged in community food distribution efforts are ONLY eligible to receive a cardboard recycling dumpster at no cost. |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | |
|---|---|---|---|---|
| **PUBLIC WORKS** | **Solid Waste Collection & Disposal** | **Resident (per month)** | **Commercial (per month)** | **Contractor (per month)** |
| **Waste Removal Fees** | **(Other Than Garbage Dumpsters)** | | | |
| | **Downtown Commercial Properties** | | | |
| | 95 gal. each container - 3 times / week service | | 95.21 | |
| | 95 gal. each container - 4 times / week service | | 126.97 | |
| | 95 gal. each container - 5 times / week service | | 158.72 | |
| | 95 gal. each container - 6 times / week service | | 190.41 | |
| | **Other Commercial Properties** | | | |
| | 95 gal. each container - 2 times / week service | | 57.96 | |
| | Return Trip Flat Fee - Carts | | 25.00 | |
| | Extra Pick Up Per Cart - Flat Rate | | 10.00 | |
| | **Mandatory Waste Services Monthly Fee** An operational and administrative fee that covers costs such as equipment maintenance and replacement, fuel and administration of service, etc. The fee is applied to utility accounts based on information from the Property Appraiser's Office and is applied to all commercial, industrial and government parcels with an individual parcel control number. The fee will be billed to the main property utility account whenever possible. No waste collection or disposal services are included in the fee | | 39.80 | |
| | **Mobile Home Park Properties (per unit)** | | | |
| | Holtz Mobile Home Park | 32.10 | | |
| | Holiday II Mobile Home Park | 32.10 | | |
| | Palm Beach Mobile Home Park | 32.10 | | |
| | Orange Grove Mobile Home Park | 32.10 | | |
| | Dumpsters | | | |

| Footnote / Explanation | |
|---|---|
| 1 | Return Trip rate applies when initial collection isn't possible due to customer not providing an accessible cart. |
| 2 | Customers requesting and extra dump of a cart will be charged both a return trip fee and an extra collection fee. |
| 3 | Commercial properties with 9 or more dweling units shall be charged for waste removal services on the main/owner account. |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | |
|---|---|---|---|---|
| **PUBLIC WORKS** | **Solid Waste / Recycling** | **Resident** | **Commercial** | |
| **Other Fees** | | | | |
| | **Unscheduled Collection Fee:** Administrative and operational fees for non-compliance with City solid waste ordinances/plus cost of removal per cubic yard. | 300.00 | 300.00 | |
| | **Yard Waste, Discarded Furniture, Bulk Waste** | | | |
| | Administrative/Operational/Disposal Fees: | | | |
| | Exceeds allowed amount on scheduled collection day (per cubic yard) | 35.00 | 35.00 | |
| | Items out on wrong day (per cubic yard) | 35.00 | 35.00 | |
| | **Construction / Demolition Debris Deposited on the Ground** | | | |
| | Fines - 0 to 4 cubic yards (per cubic yard) | 60.00 | 60.00 | |
| | Fines - 5 cubic yards and above (per cubic yard) | 110.00 | 110.00 | |
| | Tire Removal - per cubic yard | 100.00 | 100.00 | |
| | Yard Waste/Bulk items placed out after hurricane watch/warning issued plus cost of removal per cubic yard | 300.00 | 300.00 | |
| | Dumping on another residential property or public right of way fee/plus unscheduled collection fee, plus cost of removal per cubic yard | 50.00 | 50.00 | |
| | Dumping/trash pile in alley fee/plus unscheduled collection fee, plus cost of removal per cubic yard | 50.00 | 50.00 | |
| | Unauthorized materials mixed in a bulk/vegetation pile that causes property/road damage and requires cleaning/repair service (paint, oil, chemicals, etc). Minimium fee | 650.00 | 650.00 | |
| | **Dumpsters** Overfilled dumpsters (items that exceed the rim with lid open). Plus Unscheduled Collection Fee. | 100.00 | 100.00 | |
| | Prohibited items in dumpster (see footnote 2). Plus Unscheduled Collection Fee and cost of removal (based on material) | 50.00/ per cubic yard | 50.00/per cubic yard | |
| | Damage to City equipment due to contents of dumpster | Cost of repair | Cost of repair | |
| | Fines - Carts out wrong day/improperly stored per day/placed in wrong location/improper use of cart. Includes $30 Administrative Fee. | 25.00/cart | 25.00/cart | |
| | **Non Truck Access fees** | | | |
| | $5.67 per 95 gal. container per month | 5.67 | 5.67 | |
| | Cart Replacement Fee | 70.00 | 70.00 | |
| | **Dumpster Rental/Maintenance Fee for Residential Properties** | | | |

| | |
|---|---|
| 2YD | $25/mo. |
| 4YD | $50/mo. |
| 6YD | $75/mo. |
| 8YD | $100/mo. |

**Footnote / Explanation**

1 Roll-offs are required for any construction/demolition debris through the City's franchise hauler.
2 Prohibited items include, but are not limited to, construction materials, concrete, automotive parts, pallets, etc.
3 Residential properties receiving a non-compliance notice are eligible for a one-time reduction of up to 50% of fees, provided the resident has had no violations within the past ~~two~~ one year~~s~~.
4 Customers requesting a Scheduled Collection will be charged both a service fee and the per cubic yard fee.
5 Cart replacement for missing or damaged (not related to normal wear & tear). Carts will not be replaced for cosmetic reasons. Residential carts are assigned to the property and are the responsibility of the property owner. Commercial carts are the responsibility of the account holder.
6 New residents must request carts within 45 days of activating utility account to receive carts ar no charge.
7 No cart charge for newly constructed residential properties or new commercial accounts
8 In cases where trucks cannot enter property , a $5.67 per 95 gal. container per collection event fee is established.
9 For residential properties paying for solid waste service on property taxes that utilize a dumpster instead of carts.
10 Unscheduled collection fees shall apply, including on regularly scheduled service days, when the volume exceeds the allowable yardage limit and the required prior notice was not provided to the City.

*Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | | |
|---|---|---|---|---|
| **PUBLIC WORKS** | **Solid Waste - Other** | | **Commercial** | |
| **Misc. Solid Waste Fees** | **Roll-off Franchise Fees** | | | |
| | Annual Permit Fee……. | | Per Contract | |
| | Franchise Activity Fee……. | | Per Contract | |
| | **Revocation or Suspension of Franchise** | | | |
| | Appeal Fee…….. | | $ 500.00 | |
| | **Violation of Exclusive Commercial Solid Waste Collection *** | | | |
| | First Violation (per day)…… | | $ 250.00 | |
| | Second Violation (per day)……. | | $ 350.00 | |
| | Third and subsequent violation (per day) ……. | | $ 500.00 | |
| | **Decorative Dumpster Wrap (Installation included)*** | | | |
| | 2 YD | $ 2,590.00 | | |
| | 4 YD | $ 2,950.00 | | |
| | 6 YD | $ 3,230.00 | | |
| | 8 YD | $ 3,730.00 | | |

**Public School Rates**

| SIZE | 2 TIME/WK | 3 TIME/WK | 4 TIME/WK | 5 TIME/WK |
|---|---|---|---|---|
| 2YD | 117.48 | 176.22 | 234.97 | 293.72 |
| 4YD | 228.45 | 342.67 | 456.87 | 570.99 |
| 6YD | 334.50 | 501.76 | 669.01 | 836.27 |
| 8YD | 446.00 | 669.01 | 892.01 | 1,115.01 |

| | Dumpsters | Hourly Rate | Burden Multiplier | Time | Fees |
|---|---|---|---|---|---|
| **Solid Waste Violation Hearing - Case Preparation** | **Case Preparation** | | | | |
| | Code Enforcement Clerk | | | | |
| | Code Director | $ 40.00 | 1.7 | 1.0 | $ 68.00 |
| | Administrative Costs (copies, orders, postage) | $ 57.69 | 1.7 | 0.1 | $ 9.81 |
| | | | | | $ 25.82 |
| | | | | **Subtotal** | **$ 103.63** |
| **Solid Waste Violation Hearing - Case Hearing** | **Case Hearing - Contested** | | | | |
| | Special Magistrate | $ 165.00 | 1.0 | 0.5 | $ 82.50 |
| | Code Enforcement Clerk | $ 40.00 | 1.7 | 1.0 | $ 68.00 |
| | Code Director | $ 57.69 | 1.7 | 0.5 | $ 49.04 |
| | Administrative Costs (copies, orders, postage) | | | | $ 4.05 |
| | | | | **Subtotal** | **$ 203.59** |
| **Solid Waste Violation Hearing - Total Costs** | **Appeal of Solid Waste violations (Total Costs includes Case Preparation plus Case Hearing costs)** | | | **Total** | **$ 307.22** |

| Footnote / Explanation | |
|---|---|
| 1 | Decorative Dumpster Wraps are only available in locations where due to limited space on site, both the Public Works Department and Building Department are in agreement a dumpster enclosure is not an option. While there are preselected LWB wraps to choose from, this decorative option is contingent upon location and must be approved by the Public Works Department. |
| 2 | Public Schools Rate does not include Mandatory Waste Services Monthly Fee. |
| 3 | Public Schools pay disposal directly to the Solid Waste Authority. |
| 4 | Residential properties receiving a non-compliance notice are eligible for a one-time reduction of up to 50% of fees, provided the resident has had no violations within the past two years. |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

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EXHIBIT A

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Code Compliance** | **Costs - see table below** |

**Code Compliance Prosecution - Unit Costs**

| Administrative Costs | | Hourly Rates | Burden Multiplier | Time Hour | Cost |
|---|---|---|---|---|---|
| **A.** | **Case Preparation** | | | | |
| | Compliance Supervisor | $ 35.00 | 1.7 | 0.50 | $ 29.75 |
| | Compliance Officer | $ 25.00 | 1.7 | 2.00 | $ 85.00 |
| | Code Administration | $ 22.00 | 1.7 | 1.00 | $ 37.40 |
| | Admin Manager | $ 35.00 | 1.7 | 0.25 | $ 14.88 |
| | Administrative Costs (Postings, Copies, Photographs) | | | | $ 30.00 |
| | | | | **Subtotal** | **$ 197.03** |
| **B.** | **Case Review** | | | | |
| | Compliance Supervisor | $ 35.00 | 1.7 | 0.50 | $ 29.75 |
| | Compliance Officer | $ 25.00 | 1.7 | 1.00 | $ 42.50 |
| | Admin Manager | $ 35.00 | 1.7 | 0.50 | $ 29.75 |
| | Administrative Costs (Copies, Files) | | | | $ 10.00 |
| | | | | **Subtotal** | **$ 112.00** |
| **C.** | **Case Hearing ~~- Uncontested Case~~** | | | | |
| | Special Magistrate | $ 250.00 | 1.0 | 0.25 | $ 62.50 |
| | Compliance Supervisor | $ 35.00 | 1.7 | 0.25 | $ 14.88 |
| | Compliance Officer | $ 25.00 | 1.7 | 0.25 | $ 10.63 |
| | Admin Manager | $ 35.00 | 1.7 | 0.25 | $ 14.88 |
| | Administrative Costs (Copies, Orders, Postage) | | | | $ 15.00 |
| | Recording Fees | | | | $ 30.00 |
| | | | | **Subtotal** | **$ 147.89** |
| **Total of (A + B + C)** | Total Unit Cost - Special Magistrate Hearing-Administrative Fee | | | | $ 456.92 |

| Footnote / Explanation | |
|---|---|
| * | *Contested hearings lasting longer than 30 minutes may be subject to additional charges.* |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) | |
|---|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Code Compliance (Cont'd)** | **Costs** | **Other Costs** |
| **Administrative Costs (Cont'd)** | **Additional Costs** | | |
| | 1 The rate established by the U.S. Post Office | | Postal Rate |
| | 2 If posting is required, it shall be assessed at the fully burdened rate* of pay of the **Code Compliance Officer**. | | Burdened Rate |
| | 3 If hand-delivery is required, it shall be assessed at the fully burdened rate* of pay of the **Code Compliance staff**. | | Burdened Rate |
| | 4 If additional photographs (more than 4) are required, they shall be assessed at the fully burdened rate* of pay of the **Code Compliance Officer.** | | Burdened Rate |
| | 5 If any other action is required to be taken by the **Code Compliance staff** that is over and above the customary official handling of a code compliance case, it shall be assessed at the fully burdened rate of the staff. | | Burdened Rate |
| | 6 If **Building Official** becomes involved, his or her time shall be charged at the fully burdened rate of pay. | | Burdened Rate |
| | 7 If **Zoning Official** becomes involved, his or her time shall be charged at the fully burdened rate of pay. | | Burdened Rate |
| | Remedial Services Administrative Fee | $150.00 | |
| | If Remedial Services are required more than 2 times in a 12 month perio | $300.00 | |
| | If preparation for Tax Roll is required for Remedial Services (per case) | $75.00 | |
| | Remedial Services Contractor | | Cost of Services |
| **Miscellaneous Fees** | Boarding Certificate Fee | $150.00 | |
| | Code Violation Verification Letter | $300.00 | |
| | Code Violation Verification Letter (Update within 1 month) | $75.00 | |

| Footnote / Explanation | |
|---|---|
| * | ***Fully Burdened Rate*** *- is the employee hourly rate of pay* ***plus*** *hourly amount for Benefits costs which includes (Social Security, Medical, Pension, and Other Fringe Benefits costs)* |
| | **Any online payments will be subject to a convenience fee charged by the provider.* |

EXHIBIT A

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Code Compliance - Foreclosure Registry Program** | **Costs** |
| **Registration of Foreclosed, Abandoned, Vacant Properties** | Registration of Foreclosed, Abandoned, and/or Vacant Improved/Unimproved Properties | |
| | First Year | $200 Annually |
| | Second Year | $300 Annually |
| | Third Year | $400 Annually |
| | Each Subsequent Year | $500 Annually |
| | Late Fee after October 1 | 10% of annual fee |
| **Nuisance Fees** | Chronic Nuisance Administration Fee-First Offence | $200 |
| | Chronic Nuisance Administration Fee- Subsequent Offences | $500 |
| | Chronic Nuisance Abatement Fee | Cost of Services |
| | Chronic Nuisance Attorney Fees | Cost of Services |

| Footnote / Explanation | |
|---|---|
| | *Any online payments will be subject to a convenience fee charged by the provider. |
| | For information regarding patterns of Nuisance activities and the Abatement of chronic nuisances, please refer to sections 2-201 through 2-206 of the City of Lake Worth Beach Municipal Codes or contact the Code Compliance Division at 561-586-1652 |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Code Enforcement Lien Reduction, Reconsideration of Sale and Lien Release, Processing Stipulation** | **Costs** |
| (Application Fees for relief under Article VI "Code Enforcement" | Lien Reduction, initial application | $250.00 |
| | Lien Reduction, each additional application | $250.00 |
| | Reconsideration for sale | $250.00 |
| | Release of lien application; requesting City Attorney's determination of unenforceability | $250.00 |
| | Extension of Time | $250.00 |
| Recording Fees | Release of Lien Recording Fees | $27.00 |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Building Division** | **Costs** |
| **Administrative Servicing and Processing** | Administrative Fee for Servicing and Processing Applications | $35.00 per item |
| **Penalty Permit Fee** | Working without proper permit | Permit fee plus 2x permit fee w/o surcharges |
| **Open Permit Search** | Fee for verifying open and expired permits | $35.00 |
| **Notarization Fee** | Fee charged for notarizing forms | $8.00 per item |
| **Footnote / Explanation** | | |
| | *Any online payments will be subject to a convenience fee charged by the provider. | |

EXHIBIT A

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Building Division** | **Costs** |
| **Permit Fees** | Minimum permit fee for Total Value of Construction up to 3,000 value | $ 135.00 |
| | **Fees based on percentage of Total Value of Construction** | |
| | The first $500,000 of Total Value of Construction, plus | 3.00% |
| | The Total Value of Construction from $500,001 to $1,000,000, plus | 2.25% |
| | The Total Value of Construction from $1,000,001 to $2,500,000, plus | 1.75% |
| | The Total Value of Construction from $2,500,001 to $12,500,000, plus | 1.00% |
| | The Total Value of Construction above $12,500,001 | 0.75% |
| **HB803 Exemption Cert** | Review fee to confirm exemption under HB803 | $100 |
| **Plan Filing Fee** | 50% of the estimated total permit fee shall be paid upon submittal of permit application. This fee is non-refundable. | |
| **Plan Review Fee** | First submittal is included in Plan Filing Fee<br>Second submittal-No Charge<br>Third submittal - (same critique items from second reviews)<br>Each Additional submittal-a fee of 4 times the Plan Filing Fee, per 553, F.S.<br><br>**Please refer to Public Services, Electric Utilities and Water Utilities sections for departmental plan review fees.** | |
| **Revisions** | Base fee of 60.00, plus an additional 10.00 per plan page. Any construction valuation increase is subject to additional permit fees. | |
| **Expedited Plan Review** | Based fee of 150.00, plus 75.00 per plan page. Expedited review of revisions will be conducted with a base fee of 50.00, plus 25.00 per plan page. Based upon availability of the plans examiner(s) during normal work week. | |
| **Paper Permit Submittal** | $50 per 100 pages 11 x 17 and smaller. $15 per page for plans larger than 11 x 17. | |

| Footnote / Explanation | |
|---|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Building Division** | **Costs** |
| **Permit Extension Fee** | First Extension | $100.00 |
| **Expired Permit Renewals** | Permits which have expired may be renewed, in accordance with the City of Lake Worth Beach's Administrative Amendments to the Florida Building Code Section 105.4, Conditions of the Permit. | $75.00 |
| **Refund of Permit fees** | Prior to the issuance of the permit: After payment in full of permit fees, and prior to the commencement of construction, a refund of 50% of such fees may be requested. Any request must be in writing, addressed to the Building Official, and be notarized. Fifty percent (50%) or $81, whichever is greater, shall be retained by the City. No refund will be issued once construction has commenced, application expires or permit expires. | |
| **Work completed without Required Inspections** | | $250.00 |
| **Re-inspection fee** | First technical inspection failed<br>Second filed inspection without corrections | N/C<br>$100.00 |
| **Certificate of Completion** | | $100.00 |
| **Temporary Certificate of Occupancy or Completion (TCO/TCC)** | Valid for a period of 30 to 60 days.<br>Additional time extensions may be permitted by the Building Official for a period of 30 days. | $500.00<br>$250.00 |
| **Board of Appeals** | Construction Board of Adjustment and Appeal Application | $250.00 |
| **Change of Contractor** | Change of Contractor | $75.00 |
| **Unscheduled Inspections** | Unscheduled inspections shall be performed by request, and contingent upon the availability of inspectors (Same Day Inspection). | $125.00 |
| **After Hours Inspections** | Upon written request three (3) days in advance, payment of appropriate fees, and contingent upon availability of inspectors, inspections outside normal work hours shall be charged as follows. On weekdays, a four-hour minimum at $75 per hour is charged. | $300.00 ($150.00 per hour. 2 hr. minimum) |
| **Fire Administrative Fee** | An administrative fee shall be collected for each submittal or transaction involving fire/Rescue permits, plan reviews or inspections. | $25.00 |

| Footnote / Explanation | |
|---|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Building Division** | **Costs** |
| **Contracted Service Copies** | Outsourced copy service-actual cost charged by third-party company plus $25 administrative fee. In-House copies (when available) $10 per plan page plus $50 administrative fee. Actual cost plus $25.00 | |
| **Miscellaneous Copies** | 25 cents Per page each 8 1/2" x 11" document<br>35 cents Per page each 8 1/2" x 14" document<br>50 cents Per page each 11" x 17" document | $0.25 per page (8.5 X 11)<br>$0.35 per page (8.5 X 14)<br>$0.50 per page (11 X 17) |
| **Unproductive Inspection** | Inspection (defined as not ready for inspection, no building access, no plans, permit or required NOC on site, no site access, or site/building too dangerous to inspect) | $100.00 |
| **2nd Unproductive Inspection** | Same notice as unproductive inspection | $250.00 |
| **Special Inspector Refunds** | Plan Review<br>Inspection<br>Refunds do not include state surcharges or administrative fees. | 25%<br>25% |
| **30 yr. Recertification Program** | Review of statutory required 30 year recertification report and filing including comments | $500.00 |

| Footnote / Explanation | |
|---|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Business Tax Receipts & Business Regulations** | **Costs** |
| **Use & Occupancy Certificates** | **Application Fees for Use & Occupancy Certificates:** | |
| | (a) Single residential rental property | $ 75.00 |
| | Plus each individual dwelling unit | $ 5.00 |
| | (b) Single Commercial / industrial property | $ 100.00 |
| | Plus each individual dwelling unit | $ 5.00 |
| | Plus each individual tenant business | $ 5.00 |
| | Plus each individual mobile home lot | $ 5.00 |
| **Administrative Servicing and Processing** | Administrative fee for servicing and processing applications | $ 35.00 |
| | **Application fee for exemption from use and occupancy** | $ 50.00 |

| Footnote / Explanation |
|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Business Tax Receipts & Business Regulations** | **Costs** |
| **Use & Occupancy Certificates** | | |
| | **Inspection fees for Use and Occupancy certificates and Business Tax receipt applications:** | |
| | Annual Curbside Inspections | |
| | Single Family Residence | $ 50.00 |
| | Multi-Family Residence | $ 75.00 |
| | Commercial Property | $ 100.00 |
| | 1 Single-Family; townhome | $ 75.00 |
| | 2 Apartment; mobile home; single-level condominium; ADU | $ 50.00 |
| | 3 Residential Multi-family (3 or more units) | $ 150.00 |
| | 4 Individual Standard Hotel or Motel Room | $ 25.00 |
| | 5 Individual Extended Stay Room or Hotel/Motel Suite5 | $ 35.00 |
| | 6 Individual Assisted Living/Retirement/Nursing Care Room | $ 25.00 |
| | 7 Individual Assisted Living/Retirement/Nursing Care Suite/Apartment | $ 35.00 |
| | 8 Commercial under 2,500 square feet | $ 75.00 |
| | 9 Commercial between 2,500 square feet and 7,500 square feet | $ 100.00 |
| | 10 Commercial over 7,500 square feet | $125 + $10 for each additional 1,000 sq. ft. over 10,000 sq. ft. |
| | 11 Industrial under 2,500 square feet | $ 100.00 |
| | 12 Industrial between 2,500 square feet and 7,500 square feet | $ 125.00 |
| | 13 Industrial over 7,500 square feet or larger | $150 + $10 for each additional 1,000 sq. ft. over 10,000 sq. ft. |
| | 14 Second and subsequent reinspection fee, per unit | $ 75.00 |
| | 14 No call / No Show Fee | $ 50.00 |
| | 16 Home occupations will be charged the residential rate shown above | See lines 1, 2, 3, 4 |

| Footnote / Explanation |
|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (Land Development Regulations-LDRs)** | **Costs** |
| **ADVERTISEMENT FEES** | **Display Advertising Fees**<br>All applications that require display advertising for a public hearing / meeting. | $290 |
| | **Legal Advertising Fees**<br>All applications that require legal advertising for a public hearing / meeting. | $290 |
| | **First Sign & Envelopes**<br>**Each additional sign** | $50<br>$30 |
| **Footnote / Explanation** | | |
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **MISCELLANEOUS FEES** | Landscape - Tree Penalty | 250.00 - Trees < 6" DBH |
| | | 500.00 - Trees 6-12" DBH |
| | | 1,000.00 - Trees > 12" DBH |
| | | 2,000.00 - Historic, specimen or champion trees (applies to one tree in the City) |
| | | |
| | Comprehensive Plan | Current copy rate |
| | After the Fact Development Application | 2x fee |
| | Administrative Processing Fee (per Development Application) | $250.00 |
| | Penalty/Fine for Violations of a Development Order or Land Development Code (per day, per violation) | $750.00 |
| | Pre-Application Meeting - either due to code violation or following incomplete application | $150.00 |
| | Tolling Extension Determination Letter | $750.00 |
| | Zoning Signature for External Agency Forms | $150.00 |
| | Sale of City Owned Property Application Fee/Non-refundable deposit | $1,250.00 |
| | Zoning Confirmation Letter | $125.00 |
| | Zoning Confirmation Letter - Specific Use | $250.00 |
| | Zoning Interpretation Letter | $300.00 |
| | Zoning Gross Entitlement Letter | $350.00 |
| | Certificate of Non-Conformity | $300.00 |
| | Hearing Postponement Request by Applicant after First Request | $60.00 + advertising cost |
| | Records File Retrieval (per box) | Cost Recovery |
| | Cost Recovery - Consultant Fees | Cost Recovery |
| | Cost Recovery - Staff Research | $60.00 per hour after 1st hour |
| | Cost Recovery - Legal Review Additional | $275.00 per hour after 1st hour |
| | Cost Recovery - Special Projects | Cost Recovery |
| **Footnote / Explanation** | | |
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **PLANNING & ZONING FEES** | **Alcohol License Sign-off** | |
| | New License | 130.00 |
| | Name Change | 65.00 |
| | Temporary Special Event | 65.00 |
| | | |
| | **Annexation** | 2,100.00 |
| | Legal Description & Boundary Survey Review | Cost Recovery, plus $100 |
| | | |
| | **Appeals** | |
| | Appeal of Zoning Interpretation | 315.00 |
| | Appeal of Administrative Decision | 370.00 |
| | Appeal of Board Action (To Commission) | 630.00 |
| | | |
| | **Community Residences** | |
| | Location Research Request | 265.00 |
| | Annual State Sign-off | 65.00 |
| | | |
| | **Comprehensive Planning** | |
| | FLU Map Amendment - Small (<10 acres) | 3,675.00 |
| | FLU Map Amendment - Large (>10 acres) | 6,300.00 |
| | Comprehensive Plan Text Amendment | 3,950.00 |
| | Concurrency Certificate of Exemption | 130.00 |
| | Concurrency Certificate of Reservation | 130.00 |
| | | |

| Footnote / Explanation | |
|---|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **PLANNING & ZONING FEES (Cont'd)** | **Development of Regional Impact (DRI)** | |
| | DRI Regular | $ 6,300.00 |
| | DRI Major Amendment | $ 3,675.00 |
| | DRI Minor Amendment | $ 1,575.00 |
| | **Development of Significant Impact (DSI)** | |
| | DSI Regular | $ 3,675.00 |
| | DSI Major Amendment | $ 1,575.00 |
| | DSI Minor Amendment | $ 525.00 |
| | **Murals/Sculptures** | |
| | Application Review and Staff Approval | $ 160.00 |
| | Application Review and Board Approval | $ 260.00 |
| | Mural installed without approvals | $ 600.00 |
| | **Parking In Lieu** | |
| | Fee for One Parking in Lieu Space | $ 25,000.00 |
| | **Planned Developments (PD)** | |
| | Residential Planned Development | $ 4,200.00 |
| | Mixed Use Planned Development | $ 4,725.00 |
| | Urban Planned Development | $ 3,675.00 |
| | Major PD Amendment | $ 2,100.00 |
| | Minor PD Amendment | $ 1,050.00 |
| | **Resubmittal of Application** | |
| | After one (1) notice of Incompleteness | 25% of Application Fees |

| Footnote / Explanation | |
|---|---|
| | |
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **PLANNING & ZONING FEES (Cont'd)** | | |
| | **Site Plans** | |
| | (Review by Site Plan Review Team (SPRT) + base fee per individual department review) | |
| | Minor Site Plan Approval | $ 1,850.00 |
| | Minor Site Plan Amendment | $ 630.00 |
| | Minor Site Plan Modification | $ 80.00 |
| | Major Site Plan Approval | $ 3,675.00 |
| | Major Site Plan Amendment | $ 1,850.00 |
| | **Additional SPRT Reviews** (beyond initial application and 2 resubmittals) | $ 370.00 |
| | **Subdivisions** | |
| | Minor Subdivisions | $ 325.00 |
| | Major Subdivisions & Plat Review | $ 3,150.00 |
| | Unity of Title Review (New or Release) | $ 325.00 |
| | **Time Extensions** | |
| | Administrative Approval | $ 325.00 |
| | Board Approval | $ 900.00 |
| | Inactive application extension - after 6 months | $ 525.00 |
| | **Use Permits** | |
| | Administrative - Residential Use | $ 420.00 |
| | Administrative - Non-Residential Use | $ 630.00 |
| | Administrative Amendment- Residential Use | $ 160.00 |
| | Administrative Amendment - Non-Residential Use | $ 210.00 |
| | Conditional - Residential Use | $ 840.00 |
| | Conditional - Non-Residential Use | $ 1,800.00 |
| | Conditional - Wireless Telecommunication Equip & Facilities | $ 3,150.00 |
| | Conditional - Blanket | $ 3,150.00 |
| | Conditional Amendment - Residential Use | $ 420.00 |
| | Conditional Amendment - Non-Residential Use | $ 920.00 |
| | Conditional Amendment - Telecommunication or Blanket | $ 1,575.00 |
| **Footnote / Explanation** | | |
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **PLANNING & ZONING FEES (Cont'd)** | **Variance Fees** | |
| | Single Family or Two Family Residential | $ 420.00 |
| | Single Family or Two Family Residential-each additional | $ 160.00 |
| | Multi-Family Residential (MFR) | $ 1,840.00 |
| | Multi-Family Residential - each additional | $ 265.00 |
| | Non-Residential and Mixed Use (NR &MU) | $ 1,840.00 |
| | Non-Residential and Mixed Use - each additional | $ 265.00 |
| | Signs | $ 630.00 |
| | Administrative Adjustment - Small Lot | $ 160.00 |
| | Administrative Adjustment - Medium Lot | $ 265.00 |
| | Administrative Adjustment - Large Lot | $ 375.00 |
| | Administrative Adjustment - Planned Developments | $ 475.00 |
| | | |
| | **Waivers** | |
| | Distance Proximity Waivers - All Types | $ 1,575.00 |
| | Other Waiver: Non-Historic | $ 325.00 |
| | | |
| | **Zoning** | |
| | Text Amendment | $ 3,675.00 |
| | Zoning Map Amendment / Rezone | $ 3,150.00 |
| **Zoning Review of Building Permits** | **New Construction** | |
| | Single Family Residential | $ 250.00 |
| | Multi-Family Residential < 10 | $ 375.00 |
| | Multi-Family Residential > 10 | $ 500.00 |
| | Non-Residential Single Use | $ 630.00 |
| | Mixed-Use | $ 800.00 |
| | Landscape (Other than Single-Family) | $ 160.00 |
| | Landscape Single-family | $ 100.00 |
| | **Additions** | |
| | Single Family | $ 120.00 |
| | Multi-Family Residential | $ 185.00 |
| | Non-Residential Single Use | $ 185.00 |
| | Mixed Use | $ 185.00 |
| | **Interior Renovations / Build-Outs** | |
| | Single Family Residential | $ 55.00 |
| | Multi-Family Residential < 4 | $ 55.00 |
| | Multi-Family Residential > 4 | $ 65.00 |
| | Non-Residential Single Use | $ 65.00 |
| | Mixed-Use | $ 75.00 |

| Footnote / Explanation |
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **Zoning Review of Building Permits** | **Generators / HVAC Equipment** | |
| | Single Family Residential | $ 45.00 |
| | Multi-Family Residential | $ 60.00 |
| | Non-Residential Single Use | $ 65.00 |
| | Mixed Use | $ 65.00 |
| | **Demolitions** | $ 80.00 |
| | **Walls and Pool Barriers** | |
| | Single Family Residential | $ 105.00 |
| | Multi-Family and Non-Residential | $ 210.00 |
| | **Pools** | $ 80.00 |
| | **Signs** | |
| | Wall Mounted | $ 70.00 |
| | Free Standing | $ 100.00 |
| | **Pool Screen Enclosures** | $ 40.00 |
| | **Other Screen Enclosures requiring Building Permit** | $ 30.00 |
| | **Awnings** | $ 40.00 |
| | **Parking Lot Resurface / Restripe** | |
| | 20 space or less | $ 40.00 |
| | 21 or more parking spaces | $ 70.00 |
| | **Miscellaneous Projects** (requiring zoning fees) | $ 40.00 |
| | **Resubmittal Fee** (per each after the initial resubmittal if it requires zoning review) | $ 35.00 |
| | **Revision Review Fee** (If requires additional zoning review) | $ 40.00 |

| Footnote / Explanation |
|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **ZONING APPROVAL FOR SITE IMPROVEMENTS REVIEW** | **Fences** | |
| | Single Family Residential | $ 150.00 |
| | Multi-Family Residential | $ 250.00 |
| | Additional Zoning Inspections | $ 100.00 |
| | **Driveways/Hardscape** | |
| | Single Family Residential | $ 150.00 |
| | Multi-Family Residential | $ 250.00 |
| | Additional Zoning Inspections | $ 100.00 |
| | **Landscaping/Artifical Turf** | |
| | Single Family Residential | $ 150.00 |
| | Multi-Family Residential | $ 250.00 |
| | Additional Zoning Inspections | $ 100.00 |
| | **Signs** | |
| | Window | $ 100.00 |
| | Other/Temporary Signs | $ 100.00 |
| | Additional Zoning Inspections | $ 100.00 |
| | **Accessory Structures** (decks, sheds, perolas, etc.) | |
| | Single Family Residential | $ 150.00 |
| | Multi-Family Residential | $ 250.00 |
| | Additional Zoning Inspections | $ 100.00 |
| | **Zoning Approval Review Paper Submittal Processing Fee** (base fee per 100 pages 11 x 17 and smaller. $10 per page for plans larger than 11 x 17) | $ 35.00 |
| | **Notary Services** (per stamp) | $ 5.00 |
| | **Miscellaneous Projects** (requiring zoning fees) | $ 30.00 |
| | **Resubmittal Fee** (per each after the initial resubmittal if it requires zoning review) | $ 25.00 |
| | **Approved Permit Revision Review Fee** (base fee plus an additional $10 per plan page) | $ 60.00 |

| Footnote / Explanation |
|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **BUSINESS TAX RECEIPT** | Single Family Residential | $ 30.00 |
| **ZONING REVIEW** | Multi-Family Residential | $ 65.00 |
| | Non-Residential Single Use | $ 65.00 |
| | Mixed Use & Non-Residential Multiple Uses | $ 75.00 |
| **HISTORIC PRESERVATION FEES** | Ad Valorem Tax Exemption | $ 325.00 |
| | Historic Site/Structure Designation | $ 160.00 |
| | Historic District Designation | 10.00 per platted lot, Max 500.00 |
| **Fee Change** | Historic Structure Marker | Cost Recovery |
| | Property Research Fee | 50.00 per hour after 1st hour |
| | Historic Waiver per Waiver | $ 265.00 |
| | Work without an Approved CoA | Four Times Regular Fee |
| | Time Extension - Administrative CoA | $ 75.00 |
| | Historic Preservation Review without CoA | $ 25.00 |
| | **<u>Pre-application Review After 3 Reviews/Meetings</u>** | COA Fees to be credited back to the applicant at application submittal |
| | **Certificate of Appropriateness - Residential** | |
| | Alteration | $ 80.00 |
| | Addition | $ 265.00 |
| | Partial Demolition - Primary Structure | $ 130.00 |
| | Partial Demolition - Accessory Structure | $ 130.00 |
| | Full Demolition - Primary Structure | $ 630.00 |
| | Full Demolition - Accessory Structure | $ 315.00 |
| | Demolition - Feature | $ 130.00 |
| | Relocation | $ 500.00 |
| | New Construction (<3,000 sf) | $ 525.00 |
| | New Construction (>3,000 sf) | $ 525.00 |
| | New Construction - Accessory Structure Non Habitable | $ 265.00 |
| | **Certificate of Appropriateness - Non-Residential** | |
| | Alteration | $ 160.00 |
| | Addition | $ 265.00 |
| | Partial Demolition - Primary Structure | $ 130.00 |
| | Partial Demolition - Accessory Structure | $ 130.00 |
| | Full Demolition - Primary Structure | $ 630.00 |
| | Full Demolition - Accessory Structure | $ 315.00 |
| | Demolition - Feature | $ 130.00 |
| | Relocation | $ 500.00 |
| | New Construction (<3,000 sf) | $ 525.00 |
| | New Construction - Accessory Structure Non Habitable | $ 265.00 |
| | New Construction (>3,000 sf) | $ 790.00 |
| **Footnote / Explanation** | | |
| | *1. Increase business license review fee to more accurately reflect staff review time.* | |
| | **Any online payments will be subject to a convenience fee charged by the provider.* | |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **Sustainable Bonus Incentive Program (SBI)** | Value of Project Improvements Required For Base Line Projects | $7.50 per square foot for all building area above the second floor. |
| | Value of Project Improvements Required For Density, Intensity and Height Incentives | $15.00 per square foot for all building area above the second floor. |
| | Industrial Development Incentive Rate for Industrial - Park of Commerce - I-POC Zoning District | $3.00 per square foot for all buildings above 30'-0" in height for single story buildings and structures |
| | Value can be part of an approved project, a combination of improvement value and a contribution to the City's Sustainable Bonus Incentive Program Trust Fund (Trust Fund) or a contribution to the Trust Fund equal to the required value of project improvements. | |
| | SBI Application Review Fee | $210.00 |
| **Development Agreement** | Preparation of Economic Incentive Development Agreement | $1,575.00 |
| **Transfer of Development Rights (TDR)** | Transfer Development Rights Program Cost<br>Funding to be placed in TDR Infrastructure Trust Fund | $25.00 per square foot |
| | TDR Application Review Fee | $630.00 |
| **Live Local** | Application Review Fee | $4,200.00 |
| **Lake Worth Beach Affordable/Workforce Housing Program** | Application review fee < 5 units | $185.00 |
| | Application review fee > 5 units | $630.00 |
| | Preparation of restrictive covenant and necessary agreements for City program | $1,575.00 |
| | City Attorney Review of restrictive covenants and necessary document if City program is not used | $1,820.00 |
| | Review of required annual report/audit for approved affordable/workforce housing program projects | $603.00 |
| | Annual penalty fee for each residential unit not meeting restrictive covenant requirements | $25 per sq. ft. |
| **Special Project Verifications for Grants, Development Incentives, Housing Credits and Similar Applications** | Recovery of staff costs for reviewing and verifying information on projects requesting tax credits, housing credits, grants, development incentives and such related requests. | $45 per project application plus cost recovery of staff time after 1 hour |
| **Lake Worth Beach Project and Building Performance Standards Review** | Review of project and building performance application and verification | $ 630.00 |
| | Review of project and building performance application and verification - Planned Development | $ 1,575.00 |
| | Review of project and building performance application and verification - Mixed Use | $ 365.00 |
| | Review of annual reporting of project and building performance | $ 325.00 |

| Footnote / Explanation |
|---|
| **Any online payments will be subject to a convenience fee charged by the provider.* |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **REVIEWS BY OTHER DEPARTMENTS** | | |
| | **Public Services** | $ 95.00 |
| | **Electric Utilities** | $ 95.00 |
| | **Water/Sewer Utilities** | |
| | Major site plan approval/amendment | $ 95.00 |
| | Minor site plan approval/amendment | $ 45.00 |
| | Administrative review non-resident | $ 35.00 |
| | Conditional use review | $ 35.00 |
| | **Stormwater** | |
| | Major site plan approval/amendment | $ 150.00 |
| | Minor site plan approval/amendment | $ 95.00 |
| | Administrative review non-resident | $ 45.00 |
| | Conditional use review | $ 45.00 |

| Footnote / Explanation |
|---|
| **Any online payments will be subject to a convenience fee charged by the provider.* |

EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Lake Worth Beach Economic Investment Incentive Program Rates (LDRs)** | **Values** |
| | **Utility revenue incentives are based on overall conditioned square footage of spaces with the project** | |
| | 1. Water and Sewer Utility Calculation<br><br>Water/Sewer - $0.10 per sq. ft. (Based on the projected Water/Sewer Utility revenues from the Project Transaction in aggregate over the first three years of operation, each beginning on the date of the issuance of a Certificate of Occupancy of the residential unit project and commercial unit). | $0.10 per sq. ft |
| | 2. Stormwater Utility Calculation<br>Stormwater Utility revenues from the Project Transaction in aggregate over the first three years of operation, each beginning on the date of the issuance of a Certificate of Occupancy of the residential unit project and commercial unit). | $0.05 per sq. ft |
| | 3. Electric Utility Calculation<br><br>Electric - $0.50 per sq. ft. (Based on the projected Electric Utility revenues from the Project Transaction in aggregate over the first three years of operation, each beginning on the date of the issuance of a Certificate of Occupancy of the residential unit project and commercial unit). | $0.50 per sq. ft |

| Footnote / Explanation |
|---|
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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **COMMUNITY SUSTAINABILITY** | **Planning, Zoning & Historic Preservation (LDRs)** | **Costs** |
| **Addressing Fees** | Change of Address Request | $65.00 per application |
| **Department Printer Fees** | 8 1/2" X 11" | $0.25 per page |
| | 8 1/2" x 14" | $0.35 per page |
| | 11" x 17" | $0.65 per page |
| **Digital Material** | Existing Layer | $245.00 + Digital Delivery |
| | New Layer | Staff Costs + Equipment + Delivery |
| **Administration Fee** | Administration Fee per request | $40.00 per request |
| **Staff Costs** | Hourly fee applied for projects over 45 minutes | $65.00 an hour |
| **Footnote / Explanation** | | |
| | **Any online payments will be subject to a convenience fee charged by the provider.* | |

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EXHIBIT A

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **Financial Services** | **General Government Fees** | **Costs** |
| **Dishonored Check Service Fees *** | If amount is < or = $50 | $ 25.00 |
| | If amount is < or = $300 | $ 30.00 |
| | If amount is < or = $800 -or- 5% of check amount if > $800 | $ 40.00 |

| Footnote / Explanation | |
|---|---|
| * | *The above fees shall be charged for each check dishonored by the bank upon which it is drawn.* |
| | **Any online payments will be subject to a convenience fee charged by the provider.* |

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| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **ELECTRIC UTILITY** | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | **Section 1. Deposits** | |
| **A)** | Before any person shall be entitled to utility service, he/she or the entity must pay a security deposit to the City unless specifically waived herein. Any security deposit may be applied by the City at any time in satisfaction of indebtedness for utility services which may be or become due to the City by the customer. After such application, the remainder thereof may be applied in discharge of any indebtedness of the customer to the City whatsoever and the City may use said deposit as if the City were the absolute owner thereof. This deposit shall not preclude the City from discontinuing, for non-payment, any and all services covered by this deposit regardless of the sufficiency of said deposit to cover such indebtedness for such services. | |
| **B)** | Residential Service<br>The initial service deposit for residential utility service in the name of an individual(s) shall be established by consumer information received from a centralized database containing credit and consumer data information pertaining to the payment history of utility bills and other services ("Consumer Information Check" hereafter). The source of the Consumer Information Check may be without limitation credit information, consumer information, credit scoring services, fraud detection, and criminal records provided by national credit reporting repositories, and national criminal record databases, and/or local county systems.<br><br>The Consumer Information Check will determine the amount, if any, of the deposit required to establish service. The specific amount of the deposit shall be as follows: | |
| **1)** | Individual(s) whose Consumer Information Check suggests a substantial risk of delinquency shall pay a deposit of two and one-half (2.5) times the average of estimated monthly billing at the location rounded up to the nearest Fifty Dollars ($50). | |
| **2)** | Individual(s) whose Consumer Information Check suggests a moderate risk of delinquency shall pay a deposit of one (1.0) times the average of estimated monthly billing for electric service and/or Fifty Dollars ($50) for water service per unit. | |
| **3)** | Individual(s) whose Consumer Information Check suggests no risk of delinquency shall not be required to pay a deposit.<br><br>The risk of delinquency shall be established based on information revealed in the Consumer Information Check as reviewed by the city and/or its designee.<br><br>An individual(s) who fails to provide the proper identification as required on the application for service; who initially provides false information; or, who has no Consumer Information Check history, shall be charged the same deposit as those individual(s) whose Consumer Information Check suggests a high risk of delinquency.<br><br>Once service is established, the City reserves the right to update an individual(s) Consumer Information Check and require a deposit or an increase in the deposit if the updated Consumer Information Check reveals an increase in risk of delinquency. The customer shall be notified, in writing, of any deposit adjustment and/or amount due the City. The amount due, if any, shall be paid within thirty (30) days of notification or in six (6) equal monthly installments. Failure to pay the additional deposit amount may result in disconnection of service.<br><br>The initial service deposit for residential utility service in the name of an entity (corporation, partnership, company, etc.) shall be as set forth below for Non-Residential (Commercial) General Service. | |

| City of Lake Worth Beach FLORIDA | SCHEDULE OF FEES AND CHARGES FOR SERVICES | EXHIBIT B |
|---|---|---|
| **Originating Department** | **Description of Services Provided** | **Fees ($)** |
| **ELECTRIC UTILITY** | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **C)** | Non-Residential (Commercial) General Service<br><u>Electric</u><br>The initial service deposit for electric utility service shall be the greater of Three Hundred Dollars ($300) or two and one-half (2.5) times the monthly average of estimated bill rounded up to the nearest Fifty Dollars ($50).<br><u>Water and/or Sanitary Sewer</u><br>The service deposit for water and/or sanitary sewer service shall be the greater of Three Hundred Dollars ($300) or two and one-half (2.5) times the monthly average or estimated bill rounded to the nearest Fifty Dollars ($50).<br>No non-residential (commercial) electric or water/sewer deposit shall be waived. However, deposits for service to any unit of federal, state or local government are waived as are deposits for service to any organization having a valid State of Florida tax exempt certificate as long as such organization is assessed no more than one (1) delinquent late fee in the most recent twelve (12) month period.<br>In lieu of a cash deposit, a surety bond or an irrevocable letter of credit, as approved by the utility customer service manager or designee, may be accepted for non-residential (commercial) general service. | |
| | **Footnote / Explanation** | |
| | *Any online payments will be subject to a convenience fee charged by the provider. | |

EXHIBIT B

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **ELECTRIC UTILITY** | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | **Section 2. Deposit Review/Adjustment Policy.** | |
| **A)** | Residential<br><br>In addition to the City's reserved right to periodically update an individual(s)' Consumer Information Check and revise the required residential deposit accordingly, the City shall require an adjustment of a residential deposit balance under the following circumstances:<br><br>**1** One (1) disconnect for non-payment;<br>**2** One (1) dishonored check;<br>**3** Balance due on a prior final bill;<br>**4** Evidence of Illegal Use; or,<br>**5** Other evidence suggesting high risk of delinquency.<br><br>If any of the above exist, the residential account balance shall be adjusted to the amount equal to two and one-half (2.5) times the recent monthly average or estimated bill rounded up to the nearest Fifty Dollars ($50). | |
| **B)** | Non-Residential (Commercial) General Service.<br><br>The City shall require an adjustment of a non-residential deposit balance under the following circumstances:<br><br>**1** One (1) disconnect for non-payment;<br>**2** One (1) dishonored check;<br>**3** Balance due on a prior final bill;<br>**4** Evidence of Illegal Use; or,<br><br>If any of the above exist, the non-residential account balance shall be adjusted to the amount equal to two and one-half (2.5) times the recent monthly average or estimated bill rounded up to the nearest Fifty Dollars ($50). | |
| **C)** | An existing customer may request a deposit status review and the review will be used to bring the account into compliance with the requirements herein. | |
| **D)** | The customer shall be notified, in writing, of any deposit adjustment and/or amount due the City. The amount due, if any, shall be paid within thirty (30) days of notification or in six (6) equal monthly installments. Failure to pay the additional deposit amount may result in disconnection of service. | |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT B

## SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **ELECTRIC UTILITY** | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | **Section 3. Refund of Residential Service Deposits** | |
| | **A)** If an account is in the name of the property owner, the residential service deposits shall be refunded to the property owner after a continuous service period of twenty-five (25) months provided that the property owner has a satisfactory payment record; the property owner has not, in the previous twelve (12) months, made more than one (1) late payment of a bill; had a check returned for non-payment of a utility bill; has not engaged in any Illegal Use; left an unpaid balance from a previous account; and, does not have any other indebtedness to the City. Unpaid utility accounts incurred by customers who are the residential property owners create a lien on the property and these liens remain on the property until unpaid utility bills are paid in full. | |
| | **B)** In an effort to reduce the amount of unpaid utility accounts and third-party collection efforts, the City has eliminated the return of residential deposits to non-property owners (residential tenants) until the service(s) are terminated; the final bill is paid in full; and, any other indebtedness to the City is paid. | |
| | **C)** Refund of a deposit for an active utility account(s) shall be in the form of a credit to the corresponding account(s). Refund of deposit for closed accounts will be in the form of a check payable to the person or persons who established said utility deposit. In the event of a deceased depositor, refund will be to the estate or pursuant to Court order. | |
| | **Section 4. Refund of Commercial and Commercial - Demand Deposits** | |
| | **A)** If an account is in the name of the property owner, the commercial and commercial-demand service deposits shall be refunded to the property owner after a continuous service period of sixty (60) months provided that the property owner has a satisfactory payment record; the property owner has not, in the previous twelve (12) months, made more than one (1) late payment of a bill; had a check returned for non-payment of a utility bill; has not engaged in any Illegal Use; left an unpaid balance from a previous account; and, does not have any other indebtedness to the City. Unpaid utility accounts incurred by customers who are the property owners create a lien on the property and these liens remain on the property until unpaid utility bills are paid in full. | |
| | **B)** Subject to satisfaction of Section 4.A, the return of Commercial and Commercial-Demand deposits on accounts in the name of non-property owners at the location of the account shall be equal to all deposit amounts minus one month's average bill (calculation based on the account's most recent prior 12-months billing). The remaining one-month deposit shall not be returned until the account's service(s) are terminated; the final bill is paid in full; and, any other indebtedness to the City is paid. | |
| | **C)** Refund of a deposit for an active utility account(s) shall be in the form of a credit to the corresponding account(s). Refund of deposit for closed accounts will be in the form of a check payable to the legal entity, person, or persons who established said utility deposit. In the event of a deceased depositor, refund will be to the estate or pursuant to Court order. | |
| | **Section 5. Interest on Deposits.** | |
| | Deposits paid to and held by the City of Lake Worth Beach shall accrue simple interest. The interest on the customer's deposit shall be effective after the customer's service and the deposit have been in existence for a continuous period of six (6) months. | |
| | The following procedure shall be utilized: | |
| | **A)** Deposit amounts shall be received and properly receipted in accordance with established procedures. | |
| | **B)** Each year, during the month of September, the City of Lake Worth Beach shall establish the percentage rate to be applied on those monies on deposit on September 30 of that year. The percentage rate to be applied shall be based on the interest earned by the city for the deposits less a reasonable administrative fee for administration of the deposits. The City Manager shall be vested with the authority to approve the percentage rate to be applied and associated administrative fee. | |
| | **C)** Each year during the month of October, the accrued interest shall be credited and applied to the customer's account as payment towards the current bill. If the monies have not been on deposit for the entire year, the credit will be adjusted to reflect the actual number of months that the monies have been on deposit. | |

**Footnote / Explanation**

*Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT B

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **ELECTRIC UTILITY** | | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 6. Service Charge.** | |
| | **A)** | Initial Service or Transfer of Service. | |
| | **1)** | Initial application for utility service(s). This charge is due at the time of application. | $20.00/account |
| | **2)** | Application for transfer of utility service(s) from one service address to another. This charge is due at the time of application. | $20.00/account |
| | **B)** | Connections/Disconnections/Reconnections. | |
| | **1)** | Initial connection, transfer of service, or a connection for an existing account, PER METER: | |
| | | Monday through Friday, 8:00 A.M. through 5:00 P.M., except holidays. This charge is due at the time the service is requested. | $35.00 |
| | | All other times where service is requested after business hours and service personnel are on duty and are available. This charge is due at the time the service is requested. | $45.00 |
| | **2)** | Disconnection when terminating service: | |
| | | Monday through Friday, 8:00 A.M. through 5:00 P.M., except holidays, no charge. | NC |
| | **3)** | Reconnection of service at meter after disconnection for non-payment or violation of a rule or regulation shall require full payment of the total outstanding past due balance and the appropriate reconnection fee to the City. The PER METER service charge shall be: | |
| | | Monday through Friday, 8:00 A.M. through 5:00 P.M., except holidays. | $35.00 |
| | | All other times where service is requested after business hours and service personnel are on duty and are available. This charge is due at the time the service is requested or billed | $45.00 |
| | | Following the second or subsequent disconnection for non-payment within a twelve-month period, and full payment of the outstanding balance and reconnect fee is received or billed | $90.00 |
| | | In all cases where payment is received in full, service will be scheduled for reconnection. Same day service is not guaranteed. | $45.00 |
| | **4)** | Reconnection of service at pole after disconnection for non-payment, and when payment of the total outstanding balance plus re-connection fee has been received, PER METER: | $140.00 |
| | **5)** | Reconnection of service at pole after disconnection for violation of a rule or regulation, and when payment of the total outstanding balance plus re-connection fee has been received, PER METER: | $250.00 |
| | **6)** | Temporary connection of service for Fairs, Exhibits, Constructions, Projects, Displays, etc., PER METER: | $525.00 |
| | **7)** | Special Handling of Billing Notices and Payments for Convenience of Customer. | |
| | | When payments are presented in person at the Customer Service office or if a customer requests copies of their utility bills, a convenience fee will be added to the required bill in order to offset the added costs of handling. | $2.00/bill |
| | | When payments are made using Debit Card or Credit Card, a convenience fee will be applied by the payment processing vendor. | $3.75 per $1000 transaction |

EXHIBIT B

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **ELECTRIC UTILITY** | | **ELECTRIC UTILITY CHARGES** | **Costs** |
| | | When payments are made using electronic e-checks, a convenience fee will be applied by the payment processing vendor. | $3.75 per transaction up to $20,000 |
| | **8)** | Special Field Services for Convenience of Customer. | |
| | | When, for the convenience of the customer, a special trip has to be made to read a meter and/or to service Utility equipment because access to the Utility's meter/equipment is limited by a fence, porch, animal, or other encumbrance, for each trip made. | $30.00 |
| | | If service described in (B-7) above requires the Utility to use a bucket truck, or other special equipment, for each such special trip made. | $250.00 |
| | **9)** | Automatic Monthly Payment Program Incentive for ACH bank draft & Paperless selection | |
| | | Customers enrolling in the City of Lake Worth Beach's Automatic Monthly Payment program (ACH bank draft) and who thereby provide automatic payment authorization to the City (from their bank checking or savings account or other City authorized payment institution) allowing and directing the City to process automatic monthly payment of their City utility bill and ALSO sign up for Paperless statements shall receive a one-time credit on their City utility account in the amount of $25.00. This $25 participation incentive shall apply to all existing and new City utility customers. This participation incentive credit is limited to one per family account per service location. In the event the customer withdraws from the City's Automatic Monthly Payment program while still continuing to be a customer of the City of Lake Worth Beach utilities, the $25.00 credit will be reversed and charged back to the customer within one year. | |

| Footnote / Explanation |
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EXHIBIT B

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **ELECTRIC UTILITY** | | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 7. Returned Items** | |
| | **A)** | A service charge of Twenty-Five Dollars ($25.00) if the face value does not exceed $50.00; | $25.00 |
| | **B)** | Thirty Dollars ($30.00) if the face value exceeds $50.00 but does not exceed $300.00; | $30.00 |
| | **C)** | Forty Dollars ($40.00) if the face value exceeds $300.00, or five percent (5%) of the face amount, whichever is greater, shall be charged for each item dishonored by the bank upon which it is drawn. | $40.00 or 5% if greater |
| | | **Section 8. Late Fees** | |
| | **A)** | The City of Lake Worth Beach shall charge a late fee to any customer whose payment is not received on the due date and to whom a reminder notice is mailed. The late fee shall be assessed and added to the bill at the time the notice is sent. | $11.00 or 1.5% of delinquent balance, whichever is greater |
| | **B)** | The late fee shall be charged on all residential, commercial and demand metered accounts. For those customers who need assistance in paying or tracking their bills, a duplicate late notice will be mailed to the customer designated third party at no additional charge. | |
| | **C)** | Late fee may be waived for units of government where proof is presented that their normal structural payment requisition system extends beyond the due date. | |
| | | **Section 9. Demand Transfers/Collection Charges** | |
| | **A)** | Without notice, in the event that an applicant responsible for one or more active utility accounts creates, or in the past created, a delinquency which resulted in finalizing the account via customer request or force, the City of Lake Worth Beach will transfer the delinquency to any of the applicant's present account(s) and will be treated as a "previous balance." This includes accounts where the previous applicant is benefitting from City service and the account is in a different name. | |
| | **B)** | Accounts in previous or current owner's name must have a zero balance for any applicant to establish service. | |
| | **C)** | An inactive, delinquent utility account may be referred by the City of Lake Worth Beach to an attorney and/or collection agency after reasonable efforts have been made to collect the amount owing. If such a referral is made, reasonable attorney and/or collection agency fees may be added to the customer's bill. | |
| | | **Section 10. Meter Testing and/or Meter Changes** | |
| | **A)** | The City of Lake Worth Beach routinely conducts a testing and maintenance program on its meters. | |
| | **B)** | Upon request of the customer, the City of Lake Worth Beach will test or change a meter. If the meter has been tested within the last two (2) years and a new test verifies satisfactory operation, a service charge will be charged to the customer's account | $65.00 |

| Footnote / Explanation |
|---|
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EXHIBIT B

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **ELECTRIC UTILITY** | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | **Section 11. Meter Tampering/Current Diversion.** | |
| | **A)** Title to meters and metering equipment shall be and remain with the City of Lake Worth Beach. Unauthorized connections to, or tampering with the City of Lake Worth Beach's meter or meters, or meter seals, or indications or evidence thereof, subjects the customer to immediate discontinuance of service, prosecution under the laws of Florida, adjustment of prior bills for services rendered, and reimbursement to the City of Lake Worth Beach for all extra expenses incurred on this account. The customer will be charged a field investigation charge and civil liability under section 812.14(5), Florida Statutes, as amended from time to time. | **$1,000.00** |
| | **B)** Title to meters and metering equipment shall be and remain with the City of Lake Worth Beach. Unauthorized access to, or tampering with, the City of Lake Worth Beach's meter seals or connections and/or performing work without required permits or indications or evidence thereof, subjects the customer to immediate discontinuance of service, adjustment of prior bills for services rendered, and reimbursement to the City of Lake Worth Beach for all extra expenses incurred on this account. | **$250.00** |
| | **Section 12. Franchise Fees.**<br>The Monthly Rate of each rate schedule is increased by the specified percentage factor for each franchise area as set forth in the Franchise Fee Factors which are incorporated herein by reference and filed with the Florida Public Service Commission. This percentage factor shall be applied after other appropriate adjustments. | |
| | **Section 13. Overhead/Underground Differential.**<br>Underground distribution system service is available. However, the cost of construction differential between underground service and normal overhead service as estimated by the City of Lake Worth Beach shall be paid in advance by the customer. | |
| | **Section 14. Underground Individual Service.**<br>Underground individual service, up to 200 AMP capacity, is available upon request by the customer. The cost of installation depends upon type of service, length and actual site conditions. As an alternative to paying Lake Worth Beach Utilities for doing all of the work, the customer may provide all the necessary facilities (i.e. ducts, pedestals, pads, etc.), subject to the approval of the City of Lake Worth Beach with the customer paying the balance of costs that the City of Lake Worth Beach estimates are remaining. For service in excess of 200 AMP capacity, installation shall be by a licensed contractor in a manner approved by the Electrical Division of the City of Lake Worth Beach. | |
| | **Section 15. General Area and Street Lighting.**<br>In areas where street lighting and/or private area lighting are not generally available, installation of such lighting service will be provided at the customer's expense. This cost will be a contribution in aid of construction, payable in advance. As an option, upon approval of the Electrical Utility of the City of Lake Worth Beach, installation may be by customer's contractor. | |
| | **Section 16. Special Conditions.**<br>If specific electrical service other than that stated above is required, the City of Lake Worth Beach, at the customer's request, will provide such service based on the estimated cost of installing such additional electrical equipment. This estimated cost will be a contribution in aid of construction, payable in advance by the customer to the City of Lake Worth Beach. All services shall be subject to the applicable rules, regulations and tariff charges of the City of Lake Worth Beach, including service charges. | |

| Footnote / Explanation |
|---|
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EXHIBIT B

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **ELECTRIC UTILITY** | | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 17. Advanced Metering Infrastructure Opt-Out.** | |
| | **A)** | Any Electric Utility customer with a single-phase, 240V service may elect to utilize a digital, noncommunicating electric meter, opposed to the standard digital communicating electric meter. | |
| | **B)** | One-time enrollment fee per meter location | **$ 80.00** |
| | **C)** | Recurring monthly service charge for customer only enrolling an eligible electric meter location. | **$ 34.00** |
| | **D)** | Recurring monthly service charge for customer enrolling both an eligible electric meter location and eligible water location. | **$ 48.00** |
| | | **Section 18. Miscellaneous.** | |
| | **A)** | Reimbursement for Extra Expenses<br>The customer may be required to reimburse the City for all expenses incurred by the City on account of violations of the City's rules and regulations by the customer. | |
| | **B)** | Inspection of Customer's Installation<br>All electrical installations or changes should be inspected upon completion by competent authority to ensure that wiring, grounding, fixtures and devices have been installed in accordance with the National Electrical Code and such local rules as may be in effect. Where governmental inspection is required by local rules or ordinances, the City of Lake Worth Beach cannot render service until such inspection has been made and formal notice of approval has been received by the City of Lake Worth Beach from the inspecting authority. The City of Lake Worth Beach reserves the right to inspect the customer's installation prior to rendering service and from time to time thereafter but assumes no responsibility whatsoever for any portion thereof. | |

| Footnote / Explanation |
|---|
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EXHIBIT B

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **ELECTRIC UTILITY** | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | **Section 19. Utility Site Plan Review Fee**<br><br>This fee will be charged to review the electrical aspects of where utility services will be located, potential loading issues, equipment placement, and easements.<br><br>The cost for each Site Plan Review: | **$52.50 per hour** |
| | **Section 20. Permit Review Fee**<br><br>This fee will be charged to perform activities required of the City's Electric Utility during the Site Plan Review process.<br><br>The cost for each Permit Review: | **$52.50 per hour** |
| | **Section 21. Net Metering Application Review Fee**<br><br>This fee will be charged for the City's Electric Utility to review and approval of Applications for Participation in the Electric Utility's Net Metering Program for "Tier 1" Systems.<br><br>The cost for each Application review: | **$126.00** |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT B

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | Description of Services Provided | Fees ($) |
|---|---|---|
| **ELECTRIC UTILITY** | **ELECTRIC UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | **Section 22. Contributions in Aid of Construction (CIAC)** | |
| | CIAC Funds will be provided to Electric Utility (EU) to cover the construction project costs of new infrastructure such as overhead and underground conductors, transformers, and poles. | |
| | CIAC funding enables EU to extend services into new areas while reducing the financial burden of full infrastructure costs on existing ratepayers. | |
| | **Truck Type and Rate Per Hour*** | |
| | Trailer | $10.00 per hour |
| | Foreman Truck | $20.00 per hour |
| | Bucket Truck | $29.00 per hour |
| | Trouble Truck | $29.00 per hour |
| | Flatbed Truck | $33.00 per hour |
| | Digger Derrick | $33.00 per hour |
| | Backyard Machine | $33.00 per hour |
| | **Employee Position and Rate Per Hour*** | |
| | Electric Meterman | $39.00 per hour |
| | Apprentice Lineman | $46.00 per hour |
| | Electric Meterman A | $47.00 per hour |
| | Lineman | $52.00 per hour |
| | Distribution Engineer | $53.00 per hour |
| | Field Planning Engineer | $53.00 per hour |
| | Substation Electrician/Lineman | $54.00 per hour |
| | Line Foreman | $55.00 per hour |
| | Substation Foreman | $55.00 per hour |
| | Troubleman | $55.00 per hour |
| | Meter Foreman | $56.00 per hour |
| | **Stock Materials**** | |
| | Charged at moving average cost at time of inventory request | |

| Footnote / Explanation |
|---|
| *Hourly rates rounded to the nearest dollar. |
| **Stock materials pricing provided on request. |

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EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | | Fees ($) |
|---|---|---|---|---|
| **WATER UTILITY** | | **WATER & SEWER UTILITY CHARGES** | | **Costs** |
| **Building Department** | **1** | **Reserved Capacity Charges:** These fees are paid to the building department at the time of building permit issuance. Equivalent Residential Unit (ERU) shall be defined in accordance with the WUPP.[1]<br>Multi-family complexes and each mobile home park unit on a property<br>shall be defined to be 66% of one ERU. | | |
| | | Water Capacity Charge: per ERU | | $ 3,659.00 |
| | | Sewer Capacity Charge: per ERU | | $ 2,483.00 |
| | | Meter Size # of ERUs<br>5/8 x 3/4" 1<br>1" 2.5<br>1 1/2" 5<br>2" 8<br>3" 15<br>4" 25<br>6" 50<br>8" 80 | | |
| | | **Upsizing of the meter:**<br>Current Capacity and Meter Fees for the upsized meter, less a credit for Capacity and Meter fees and other fees for the original meter. | | |
| **Customer Services** | **2** | **Water Meter Set and Tap Fees:**<br>Fees are paid to Customer Service at the time of utility service application.<br>For sizes not listed, fee is based on actual costs determined by the City. For meters larger than 2", taps are done by a licensed contractor. | | |
| | | Meter Size | Meter Set Only | Tap and Meter Set |
| | | 3/4" | ~~330~~ 650 | ~~1500~~ 2000 |
| | | 1" | ~~460~~ 800 | ~~1670~~ 2500 |
| | | 1 1/2" | ~~780~~ 1000 | ~~2550~~ 3000 |
| | | 2" | ~~1040~~ 1250 | ~~2810~~ 3750 |
| | **3** | **Cancellation fee:** | ~~$25.00~~ 35.00 minimum or Actual | |
| | **4** | **Asphalt repair:** | Actual Expense Plus 10% for administrative handling | |
| | **5** | **Sanitary sewer lateral and tap Fee:** | | |
| | | (0 -10 feet) | | ~~3000~~ 4000 |
| | | (10 feet +) | | Actual Expense Determined by the City |
| | | ***Contact Customer Service to Move Meter*** | | |

| Footnote / Explanation | |
|---|---|
| W.U.P.P[1] | **Water Utility Policy and Procedures** |
| | ***Any online payments will be subject to a convenience fee charged by the provider.** |

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER UTILITY** | | **WATER & SEWER UTILITY CHARGES** | **Costs** |
| **Customer Services (Cont'd)** | **6** | **Backflow Device Administrative Fee, per year** | $ 25.00 |
| | **7** | **Cross connection involving a private water system, which is a health hazard, per day.** | $ 5,000.00 |
| | **8** | **Cross connection involving a private water system, which is not a health hazard, per day.** | $ 1,000.00 |
| | **9** | **Failing to test or maintain backflow prevention assemblies, as required, per violation.** | $ 1,000.00 |
| | **10** | **Unmetered Fire Line Inspection Charge, prior to operation.** | $ 500.00 |
| | ~~**11**~~ | ~~**Fats, Oils and Grease Permit Application and Renewal Fee, per year.**~~ | ~~$ 100.00~~ |
| | ~~**12**~~ **11** | **Fats, Oils and Grease removal surcharge** ~~**fee, per event**~~ | ~~$ 500.00~~ |
| | | 1st Occurrence | $ 100.00 |
| | | 2nd Occurrence | $ 300.00 |
| | | Subsequent Occurrences | $ 1,000.00 |
| | ~~**13**~~ **12** | **Fats, Oils and Grease waste surcharge Compliance fee (FOG), per month** | $ 100.00 |
| | ~~**14**~~ | ~~**Annual private sewer system inspection fee**~~ | |
| | | ~~Septic Tank and Drain Field~~ | ~~$ 100.00~~ |
| | | ~~Gravity sewer system, per manhole~~ | ~~$ 25.00~~ |
| | | ~~Private Lift Station~~ | ~~$ 100.00~~ |
| **Community Sustainability /Customer Service** | ~~**15**~~ **13** | **Water and Sewer Utility Building Permit Review Fee** | |
| | | **Initial Permit Application and Review** | |
| | | 0 - 2 Acres | $ 75.00 |
| | | >2 - 10 Acres | $ 150.00 |
| | | > 10 Acres | $ 200.00 |
| | | Second Review | No Charge |
| | | Third Review | $ 100.00 |
| | ~~**16**~~ **14** | **Stormwater Utility Building Permit Review Fee** | |
| | | **Initial Permit Application and Review** | |
| | | 0 - 2.5 Acres | $ 75.00 |
| | | >2.5 Acres | $ 150.00 |
| | | Second Review | No Charge |
| | | Third Review | $ 100.00 |

| Footnote / Explanation | |
|---|---|
| * | Services outside the corporate limits of Lake Worth Beach shall be surcharged 25% in accordance with F.S. Ch. 180.191(1)(a). |
| | *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER/SEWER UTILITIES** | | **WATER AND SEWER UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 1. Deposits** | |
| | **A)** | Generally<br><br>Before any person shall be entitled to utility service, he/she or the entity must pay a security deposit to the City unless specifically waived herein. Any security deposit may be applied by the City at any time in satisfaction of indebtedness for utility services which may be or become due to the City by the customer. After such application, the remainder thereof may be applied in discharge of any indebtedness of the customer to the City whatsoever and the City may use said deposit as if the City were the absolute owner thereof. This deposit shall not preclude the City from discontinuing, for non- payment, any and all services covered by this deposit regardless of the sufficiency of said deposit to cover such indebtedness for such services. | |
| | **B)** | Residential Service<br><br>The initial service deposit for residential utility service in the name of an individual(s) shall be established by consumer information received from a centralized database containing credit and consumer data information pertaining to the payment history of utility bills and other services ("Consumer Information Check" hereafter). The source of the Consumer Information Check may be without limitation credit information, consumer information, credit scoring services, fraud detection, and criminal records provided by national credit reporting repositories, and national criminal record databases, and/or local county systems.<br><br>The Consumer Information Check will determine the amount, if any, of the deposit required to establish service. The specific amount of the deposit shall be as follows: | |
| | **1)** | Individual(s) whose Consumer Information Check suggests a substantial risk of delinquency shall pay a deposit of two and one-half (2.5) times the average of estimated monthly billing at the location rounded up to the nearest Fifty Dollars ($50). | |
| | **2)** | Individual(s) whose Consumer Information Check suggests a moderate risk of delinquency shall pay a deposit of one (1.0) times the average of estimated monthly billing for electric service and/or Fifty Dollars ($50) for water service per unit. | |
| | **3)** | Individual(s) whose Consumer Information Check suggests no risk of delinquency shall not be required to pay a deposit.<br><br>The risk of delinquency shall be established based on information revealed in the Consumer Information Check as reviewed by the city and/or its designee.<br><br>An individual(s) who fails to provide the proper identification as required on the application for service; who initially provides false information; or, who has no Consumer Information Check history, shall be charged the same deposit as those individual(s) whose Consumer Information Check suggests a high risk of delinquency. | |

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER/SEWER UTILITIES** | | **WATER AND SEWER UTILITY CHARGES** | **Costs** |
| | | Once service is established, the City reserves the right to update an individual(s) Consumer Information Check and require a deposit or an increase in the deposit if the updated Consumer Information Check reveals an increase in risk of delinquency. The customer shall be notified, in writing, of any deposit adjustment and/or amount due the City. The amount due, if any, shall be paid within thirty (30) days of notification or in six (6) equal monthly installments. Failure to pay the additional deposit amount may result in disconnection of service.<br><br>The initial service deposit for residential utility service in the name of an entity (corporation, partnership, company, etc.) shall be as set forth below for Non-Residential (Commercial) General Service. | |
| | **C)** | Non-Residential (Commercial) General Service<br><u>Electric</u><br><br>The initial service deposit for electric utility service shall be the greater of Two Hundred Seventy Five Dollars ($275) or two and one-half (2.5) times the monthly average of estimated bill rounded up to the nearest Fifty Dollars ($50).<br><br><u>Water and/or Sanitary Sewer</u><br><br>The service deposit for water and/or sanitary sewer service shall be the greater of Three Hundred Dollars ($300) or two and one-half (2.5) times the monthly average or estimated bill rounded to the nearest Fifty Dollars ($50).<br><br>No non-residential (commercial) electric or water/sewer deposit shall be waived. However, deposits for service to any unit of federal, state or local government are waived as are deposits for service to any organization having a valid State of Florida tax exempt certificate as long as such organization is assessed no more than one (1) delinquent late fee in the most recent twelve (12) month period.<br><br>In lieu of a cash deposit, a surety bond or an irrevocable letter of credit, as approved by the utility customer service manager or designee, may be accepted for non-residential (commercial) general service. | |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER/SEWER UTILITY** | | **WATER AND SEWER UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 2. Deposit Review/Adjustment Policy.** | |
| | **A)** | Residential | |
| | | In addition to the City's reserved right to periodically update an individual(s)' Consumer Information Check and revise the required residential deposit accordingly, the City shall require an adjustment of a residential deposit balance under the following circumstances: | |
| | **1** | One (1) disconnect for non-payment; | |
| | **2** | One (1) dishonored check; | |
| | **3** | Four (4) delinquent payment within current twelve (12) month period; | |
| | **4** | Balance due on a prior final bill; | |
| | **5** | Evidence of Illegal Use; or, | |
| | **6** | Other evidence suggesting high risk of delinquency. | |
| | | If any of the above exist, the residential account balance shall be adjusted to the amount required for an individual whose Consumer Information Check suggests a high risk of delinquency. | |
| | **B)** | Non-Residential (Commercial) General Service. | |
| | | The City shall require an adjustment of a non-residential deposit balance under the following circumstances: | |
| | **1** | One (1) disconnect for non-payment; | |
| | **2** | One (1) dishonored check; | |
| | **3** | Four (4) delinquent payment within current twelve (12) month period; | |
| | **4** | Balance due on a prior final bill; | |
| | **5** | Evidence of Illegal Use; or, | |
| | | If any of the above exist, the non-residential account balance shall be adjusted to the amount equal to two and one-half (2.5) times the recent monthly average or estimated bill rounded up to the nearest Fifty Dollars ($50). | |
| | **C)** | An existing customer may request a deposit status review and the review will be used to bring the account into compliance with the requirements herein. | |
| | **D)** | The customer shall be notified, in writing, of any deposit adjustment and/or amount due the City. The amount due, if any, shall be paid within thirty (30) days of notification or in six (6) equal monthly installments. Failure to pay the additional deposit amount may result in disconnection of service. | |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER/SEWER UTILITY** | | **WATER AND SEWER UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 3. Refund of Residential Service Deposits** | |
| | **A)** | If an account is in the name of the property owner, the residential service deposits shall be refunded to the property owner after a continuous service period of twenty-five (25) months provided that the property owner has a satisfactory payment record; the property owner has not, in the previous twelve (12) months, made more than one (1) late payment of a bill; had a check returned for non-payment of a utility bill; has not engaged in any Illegal Use; left an unpaid balance from a previous account; and, does not have any other indebtedness to the City. | |
| | **B)** | Refund of a deposit for an active utility account(s) shall be in the form of a credit to the corresponding account(s). Refund of deposit for closed accounts will be in the form of a check payable to the person or persons who established said utility deposit. In the event of a deceased depositor, refund will be to the estate or pursuant to Court order. | |
| | | **Section 4. Commercial Deposits - Non-Refundable.** | |
| | | No commercial deposit shall be refunded until the service(s) are terminated; the final bill is paid in full; and, any other indebtedness to the City is paid. | |
| | | **Section 5. Interest on Deposits.** | |
| | | Deposits paid to and held by the City of Lake Worth Beach shall accrue simple interest. The interest on the customer's deposit shall be effective after the customer's service and the deposit have been in existence for a continuous period of six (6) months. | |
| | | The following procedure shall be utilized: | |
| | **A)** | Deposit amounts shall be received and properly receipted in accordance with established procedures. | |
| | **B)** | Each year, during the month of September, the City of Lake Worth Beach shall establish the percentage rate to be applied on those monies on deposit on September 30 of that year. The percentage rate to be applied shall be based on the interest earned by the city for the deposits less a reasonable administrative fee for administration of the deposits. The City Manager shall be vested with the authority to approve the percentage rate to be applied and associated administrative fee. | |
| | **C)** | Each year during the month of October, the accrued interest shall be credited and applied to the customer's account as payment towards the current bill. If the monies have not been on deposit for the entire year, the credit will be adjusted to reflect the actual number of months that the monies have been on deposit. | |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER/SEWER UTILITY** | | **WATER AND SEWER UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 6. Service Charge.** | |
| | **A)** | Initial Service or Transfer of Service. | |
| | **1)** | Initial application for utility service(s). This charge is due at the time of application. | $20.00/account |
| | **2)** | Application for transfer of utility service(s) from one service address to another. This charge is due at the time of application. | $20.00/account |
| | **B)** | Connections/Disconnections/Reconnections. | |
| | **1)** | Initial connection, transfer of service, or a connection for an existing account, PER METER: | |
| | | Monday through Friday, 8:00 A.M. through 5:00 P.M., except holidays. This charge is due at the time the service is requested. | $35.00 |
| | | All other times where service is requested after business hours and service personnel are on duty and are available. This charge is due at the time the service is requested. | $45.00 |
| | **2)** | Disconnection when terminating service: | |
| | | Monday through Friday, 8:00 A.M. through 5:00 P.M., except holidays, no charge. | NC |
| | **3)** | Reconnection of service at meter after disconnection for non-payment or violation of a rule or regulation shall require full payment of the total outstanding past due balance and the appropriate reconnection fee to the City. The PER METER service charge shall be: | |
| | | Monday through Friday, 8:00 A.M. through 5:00 P.M., except holidays. | $35.00 |
| | | All other times where service is requested after business hours and service personnel are on duty and are available. This charge is due at the time the service is requested or billed | $45.00 |
| | | Following the second or subsequent disconnection for non-payment within a twelve-month period, and full payment of the outstanding balance and reconnect fee is received or billed | $90.00 |
| | | In all cases where payment is received in full, service will be scheduled for reconnection. Same day service is not guaranteed. | $45.00 |
| | **4)** | **Special Handling of Billing Notices and Payments for Convenience of Customer.** | |
| | | When payments are presented in person at the Customer Service office a convenience fee will be added to the required bill amount in order to offset the added costs of handling in person presentment of payments. | $2.00/bill |

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER/SEWER UTILITY** | | **WATER AND SEWER UTILITY CHARGES** | **Costs** |
| | 5) | **Special Field Services for Convenience of Customer.** | |
| | | When, for the convenience of the customer, a special trip has to be made to read a meter and/or to service Utility equipment because access to the Utility's meter/equipment is limited by a fence, porch, animal, or other encumbrance, for each trip made. | $30.00 |
| | | If service described in (B-5) above requires the Utility to use a bucket truck, or other special equipment, for each such special trip made. | $250.00 |
| | 6) | **Automatic Monthly Payment Program Incentive for ACH bank draft & Paperless selection** | |
| | | Customers enrolling in the City of Lake Worth Beach's Automatic Monthly Payment program (ACH bank draft) and who thereby provide automatic payment authorization to the City (from their bank checking or savings account or other City authorized payment institution) allowing and directing the City to process automatic monthly payment of their City utility bill and ALSO sign up for Paperless statements shall receive a one-time credit on their City utility account in the amount of $25.00. This $25 participation incentive shall apply to all existing and new City utility customers. This participation incentive credit is limited to one per family account per service location. In the event the customer withdraws from the City's Automatic Monthly Payment program while still continuing to be a customer of the City of Lake Worth Beach utilities, the $25.00 credit will be reversed and charged back to the customer within one year. | $25.00 |
| | 7) | **Advanced Metering Infrastructure Opt-Out** | |
| | | Any Water Utility customer may elect to utilize a non-communicating water meter, opposed to the standard communicating water meter. | |
| | | One-time enrollment fee per meter location | $80.00 |
| | | Recurring monthly service charge for customer only enrolling an eligible water meter location | $41.00 |
| | | Recurring monthly service charge for customer enrolling both an eligible water meter location and eligible electric location | $48.00 |

| Footnote / Explanation |
|---|
| *Any online payments will be subject to a convenience fee charged by the provider. |

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER/SEWER UTILITY** | | **WATER AND SEWER UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 7. Returned Checks/Payment Issues** | |
| | **A)** | A service charge of Twenty-Five Dollars ($25.00) if the payment amount does not exceed $50.00; | $25.00 |
| | **B)** | Thirty Dollars ($30.00) if the payment amount exceeds $50.00 but does not exceed $300.00; | $30.00 |
| | **C)** | Forty Dollars ($40.00) if the payment amount exceeds $300.00, or five percent (5%) of the payment amount, whichever is greater, shall be charged for each item dishonored by the bank upon which it is drawn. | $40.00 or 5% if greater |
| | | **Section 8. Late Fees** | |
| | **A)** | The City of Lake Worth Beach shall charge a late fee to any customer whose payment is not received on the due date and to whom a reminder notice is mailed. The late fee shall be assessed and added to the bill at the time the notice is sent. | $11.00 or 1.5% of delinquent balance, whichever is greater |
| | **B)** | The late fee shall be charged on all residential, commercial and demand metered accounts. For those customers who need assistance in paying or tracking their bills, a duplicate late notice will be mailed to the customer designated third party at no additional charge. | |
| | **C)** | Late fee may be waived for units of government where proof is presented that their normal structural payment requisition system extends beyond the due date. | |
| | | **Section 9. Demand Transfers/Collection Charges** | |
| | **A)** | Without notice, in the event that an applicant responsible for one or more active utility accounts creates, or in the past created, a delinquency which resulted in finalizing the account via customer request or force, the City of Lake Worth Beach will transfer the delinquency to any of the applicant's present account(s) and will be treated as a "previous balance." This includes accounts where the previous applicant is benefitting from City service and the account is in a different name. | |
| | **B)** | An inactive, delinquent utility account may be referred by the City of Lake Worth Beach to an attorney and/or collection agency after reasonable efforts have been made to collect the amount owing. If such a referral is made, reasonable attorney and/or collection agency fees may be added to the customer's bill. | |
| | | **Section 10. Meter Testing and/or Meter Changes** | |
| | **A)** | The City of Lake Worth Beach routinely conducts a testing and maintenance program on its meters. | |
| | **B)** | Upon request of the customer, the City of Lake Worth Beach will test or change a meter. If the meter has been tested within the last two (2) years and a new test verifies satisfactory operation, a service charge will be charged to the customer's account | $65.00 |
| | **C)** | If the customer requests a new meter after a new test verifies Satisfactory operation, the service charge and meter set fee shall be Charged to the customer's account. | |

**Footnote / Explanation**

*Any online payments will be subject to a convenience fee charged by the provider.

EXHIBIT C

# SCHEDULE OF FEES AND CHARGES FOR SERVICES

| Originating Department | | Description of Services Provided | Fees ($) |
|---|---|---|---|
| **WATER/SEWER UTILITY** | | **WATER AND SEWER UTILITY CHARGES** | **Costs** |
| **Utility Customer Services** | | **Section 11. Meter Tampering.**<br><br>Title to meters and metering equipment shall be and remain with the City of Lake Worth Beach. Unauthorized connections to, or tampering with the City of Lake Worth Beach's meter or meters, or meter seals, or indications or evidence thereof, subjects the customer to immediate discontinuance of service, prosecution under the laws of Florida, adjustment of prior bills for services rendered, and reimbursement to the City of Lake Worth Beach for all extra expenses incurred on this account. The customer will be charged a field investigation charge and civil liability under section 812.14(5), Florida Statutes, as amended from time to time.<br><br>**Section 12. Special Conditions.**<br><br>If specific water or sewer service other than that stated above is required, the City of Lake Worth Beach, at the customer's request, will provide such service based on the estimated cost of installing such additional service. This estimated cost will be a contribution in aid of construction, payable in advance by the customer to the City of Lake Worth Beach. All services shall be subject to the applicable rules, regulations and tariff charges of the City of Lake Worth Beach, including service charges.<br><br>**Section 13. Miscellaneous.**<br><br>Reimbursement for Extra Expenses<br><br>The customer may be required to reimburse the City for all expenses incurred by the City on account of violations of the City's rules and regulations by the customer. | $1,000.00 |
| | **A)** | | |
| **Footnote / Explanation** | | | |
| | | *Any online payments will be subject to a convenience fee charged by the provider. | |