City of Belle Isle, Florida

PROPOSED BUDGET

FISCAL YEAR 2026/2027

VERSION / DATE

V5.090926

CITY OF BELLE ISLE, FLORIDA
FY 2026/2027
PROPOSED BUDGET V5.090926

Overall Summary

This proposed budget includes a 3% decrease in General Fund revenue and a 3% decrease in expenditures compared to the FY 25/26 projected actuals, leaving an ending fund balance of $2,516,472. This ending fund balance equates to 23.7% of General Fund revenue. This proposed budget maintains the millage rate of 4.7845.

GENERAL FUND (001)

Revenue Highlights

Ad Valorem Taxes – 001-311-100
Increase reflects the growth in taxable value.

Building Permits – 001-322-000
Budgeted at a lower level to reflect a more typical permitting baseline following elevated activity associated with Cornerstone Charter School projects.

State Shared Revenue – 001-335-120 / 001-335-125
Revenue was reclassified to Municipal Revenue Sharing for accounting alignment.

Police Off-Duty Detail Reimbursements – 001-369-905 / 001-342-905
Revenue was reclassified to 001-342-905 for accounting alignment. No revenue is budgeted because off-duty details are requested by outside entities on an as-needed basis and cannot be reasonably estimated in advance.

Personnel Highlights

Position Changes

- No new positions added.
- Public Works Foreman position eliminated.
- One Public Works Technician reclassified to Public Works Supervisor.
- Code Enforcement Officer/CSO retitled Community Compliance Officer and moved from Dept. 521 to Dept. 513.

Compensation & Benefits

- Salary adjustments reflect applicable step advancements under the adopted Compensation Plan.
- Cost-of-living adjustment (COLA) of 2.5% for full-time employees as approved at the August 20, 2026 City Council meeting.
- No increase in medical, dental, or vision insurance rates.
- Disability insurance rates decreased.
- Hourly rate increase for Crossing Guards from $17.50/hour to $20.00/hour.

Expenditure Highlights

Legislative – Dept. 511

Dental & Vision Insurance – 001-511-00-2310
Combined Council dental and vision insurance into one line instead of separate district lines.

Software Subscriptions, Maintenance, & Support – 001-511-00-4650
New line for Council email hosting costs previously recorded in Dept. 519.

Travel & Per Diem – 001-511-00-4000
Reduced from prior-year level.

Other Current Charges / Office & Operating Supplies – 001-511-00-4900 / 001-511-00-5200
Other Current Charges eliminated and funding moved to Office & Operating Supplies for more accurate classification.

Executive Mayor – Dept. 512

Software Subscriptions, Maintenance, & Support – 001-512-00-4650
New line for Mayor email hosting costs previously recorded in Dept. 519.

Other Current Charges / Office & Operating Supplies – 001-512-00-4900 / 001-512-00-5200

Other Current Charges eliminated and funding moved to Office & Operating Supplies for more accurate classification.

Finance, Administration, & Planning – Dept. 513

Overall Expenditures
Overall increase of 23%, including a 20% increase in personnel expenditures and a 33% increase in operating expenditures, primarily due to the transfer of the Community Compliance position from Dept. 521 and the related personnel and operating costs.

Regular Salaries & Wages – 001-513-00-1200
Increased to reflect salary adjustments and the transfer of the Community Compliance position into Dept. 513.

Vehicle Allowance – 001-513-00-1250
Eliminated; the City Manager vehicle allowance was replaced with a City-provided leased vehicle.

IT Services & Support – 001-513-00-3140
New line for IT support costs previously recorded in Dept. 519.

Communications Services – 001-513-00-4100
New line for communications and data service costs previously recorded in Dept. 519.

Rentals & Leases - Vehicles – 001-513-00-4410
Increased due to the addition of a leased vehicle for the City Manager during FY 25/26 and the transfer of the Community Compliance position.

Software Subscriptions, Maintenance, & Support – 001-513-00-4650
Includes software costs such as Laserfiche, Edmunds, code enforcement software, email hosting, and Office 365. This line also reflects costs reclassified from Professional Services – 001-513-00-3100.

Codification Expenses / Codification Services – 001-513-00-4710 / 001-519-00-3490
Codification costs moved from Dept. 513 to Dept. 519 so the expense is budgeted in the department receiving the service.

Office & Operating Supplies – 001-513-00-5200
New line for office & operating supply costs previously recorded in Dept. 519, so the costs are budgeted in the department receiving the service.

General Government – Dept. 519

Overall Expenditures
Overall increase of less than 1%, including less than 1% increase in operating expenditures and a 10% decrease in capital expenditures.

Professional Services – 001-519-00-3100
Includes $50,000 for an annexation study and $50,000 for a fire assessment study.

IT Services & Support – 001-519-00-3140
Decreased because certain IT costs were moved to Depts. 511, 512, and 513 so the costs are budgeted in the departments receiving the service.

Building Permits – 001-519-00-3405
Reduced to reflect lower building permit revenue assumptions. The expenditure is budgeted at 80% of building permit revenue.

Codification Services – 001-519-00-3490
New line for codification costs previously recorded in Dept. 513.

Communications Services – 001-519-00-4100
Increased for phone and internet service upgrades, including improvements to support livestreaming of public meetings.

Solid Waste & Recycling Services – 001-519-00-4310
Increased primarily due to a 26% increase in landfill costs.

Capital - Equipment - City Hall – 001-519-00-6491
$25,000 budgeted for equipment to modernize the Council Chambers audiovisual system.

Police Department – Dept. 521

Overall Expenditures
Overall increase of 2%, including a 4% increase in personnel expenditures, a 4% decrease in operating expenditures, and a 128% increase in capital expenditures.

Regular Salaries & Wages – 001-521-00-1200
Increased to reflect salary adjustments, while also reflecting the transfer of the Community Compliance position to Dept. 513.

IT Services & Support – 001-521-00-3140
New line for IT support costs previously recorded under Technology Support/Services.

License Plate Reader Services – 001-521-00-3406
Funding removed due to discontinuation of the City's current license plate reader program.

Software Subscriptions, Maintenance, & Support – 001-521-00-4650
New line for software and technology-related costs previously recorded under Technology Support/Services.

Computer Equipment & Accessories – 001-521-00-5205
$69,400 budgeted, including $10,000 for vehicle laptop/printer chargers and $59,400 for replacement of 18 laptops.

Capital - Equipment – 001-521-00-6400
$15,000 budgeted for a climate-controlled evidence storage locker and $42,000 budgeted for 7 replacement radios.

Public Works – Dept. 541

Overall Expenditures
Overall decrease of 35%, including a 20% increase in personnel, 2% increase in operating, and 84% decrease in capital expenditures. Overall decrease is primarily due to lower capital spending compared with FY 25/26 projected activity.

Regular Salaries & Wages – 001-541-00-1200
Increased to reflect salary adjustments, elimination of the Public Works Foreman position, and reclassification of one Public Works Technician position to Public Works Supervisor.

Rentals & Leases - Vehicles – 001-541-00-4410
Increased due to replacement of one leased vehicle and the addition of a leased vehicle to replace one City-owned vehicle.

Software Subscriptions, Maintenance, & Support – 001-541-00-4695
New line for Office 365 and email hosting costs previously recorded under IT Services & Support.

CIP - Sidewalk/Curbing/Gutter Improvements – 001-541-00-6325
$50,000 budgeted for sidewalk, curbing, and gutter improvements.

CIP - Nela Bridge Improvements – 001-541-00-6335
$15,000 budgeted for replacement and upgrade of pedestrian and landscape lighting on the Nela Bridge.

CIP - Park Improvements – 001-541-00-6380
$50,000 budgeted for park upgrades and playground equipment at Trimble Park.

STORMWATER FUND (103)

Revenue Highlights

Service Charge - Stormwater – 103-343-900
Non-ad valorem assessment remains at $140 per ERU for FY 26/27; no rate increase is proposed.

Expenditure Highlights

Overall Expenditures
Increase of 43% is primarily driven by planned capital improvements in FY 26/27.

CIP - Capital Improvements – 103-541-00-6300
$300,000 budgeted, including:

- $20,000 for engineering/design of Nela Avenue swales;
- $20,000 for engineering/design of Seminole Drive swales;
- $10,000 for stormwater inlet trash baskets; and
- $250,000 for replacement of pumps and motors at the Jade Pump Station.

CHANGES MADE IN BUDGET DRAFT V2.072926

Ad Valorem Taxes – 001-311-100
Revised the proposed millage rate from 5.0000 to 4.9999, consistent with the City Council's motion establishing the maximum proposed millage rate.

Health/Dental/Vision Insurance – Lines ending in 2300 and 2310
Removed the previously budgeted increases of 8% for health insurance, 5% for dental insurance, and 3% for vision insurance, based on updated renewal information.

Disability Insurance – Lines ending in 2330
Reduced budgeted disability insurance costs based on lower rates reflected in the updated renewal information.

Charter School Rent – 001-362-100
Reduced revenue to reflect decreased additional service costs associated with removal of the CSO position from traffic-control duties and included 2% base rent adjustment.

CHANGES MADE IN BUDGET DRAFT V3.081426

Charter School Rent – 001-362-100
Revised revenue to reflect updated Crossing Guard pay and total service hours.

Regular Salaries & Wages - Crossing Guard – 001-521-00-1210
Increased the Crossing Guard hourly rate from $17.50 to $20.00.

Regular Salaries & Wages – 001-513-00-1200 / 001-521-00-1200 / 001-541-00-1200 / 103-541-00-1200
Reduced budgeted salaries to reflect a 3.4% COLA based on the July 2026 CPI, replacing the previously budgeted 4% COLA.

FICA/Medicare Taxes – 001-513-00-2100 / 001-521-00-2100 / 001-541-00-2100 / 103-541-00-2100
Adjusted budgeted FICA/Medicare costs to reflect revised salary and Crossing Guard pay calculations.

Retirement Contributions – 001-521-00-2200 / 001-541-00-2200
Adjusted budgeted retirement contributions to reflect revised salary calculations.

Life Insurance – 001-513-00-2320 / 001-541-00-2320
Adjusted budgeted life insurance costs based on revised salary calculations.

Disability Insurance – 103-541-00-2330
Adjusted budgeted disability insurance costs based on revised salary calculations.

Software Subscriptions, Maintenance, & Support – 001-513-00-4650
Increased budgeted costs to reflect updated code enforcement software pricing.

State Grant-FDLE Drone Replacement Prgm – 001-334-202
Recorded $25,000 in grant revenue received in FY 25/26, increasing the projected FY 26/27 beginning fund balance.

Five-Year Capital Improvement Program
Changed the description of Police Evidence Refrigerator to Climate-Controlled Evidence Storage Locker.

Lease Proceeds – 001-384-000
Separated Lease Proceeds from Revenues and presented them under a new Other Financing Sources classification to more appropriately distinguish financing activity from operating revenues.

CHANGES MADE IN PROPOSED BUDGET V4.090326

FY 2025/2026 Projected Actuals
Updated projected revenues and expenditures based on current year-end estimates.

Municipal Revenue Sharing – 001-335-125
Reduced revenue from $485,000 to $475,000 to reflect published State revenue estimate.

Half-Cent Sales Tax – 001-335-180
Reduced revenue from $1,350,000 to $1,340,000 to reflect published State revenue estimate.

Regular Salaries & Wages – 001-513-00-1200 / 001-521-00-1200 / 001-541-00-1200 / 103-541-00-1200

Reduced budgeted salaries to reflect a 2.5% COLA, replacing the previously budgeted 3.4% COLA. Added PTO buyout for employee in Dept. 513.

FICA/Medicare Taxes – 001-513-00-2100 / 001-521-00-2100 / 001-541-00-2100 / 103-541-00-2100
Adjusted budgeted FICA/Medicare costs to reflect revised salary calculations.

Retirement Contributions – 001-521-00-2200 / 103-541-00-2200
Adjusted budgeted retirement contributions to reflect revised salary calculations.

Life Insurance –103-541-00-2320
Adjusted budgeted life insurance costs based on revised salary calculations.

Health Insurance – 001-521-00-2300
Adjusted due to coverage level changes submitted during open enrollment.

License Plate Reader Services – 001-521-00-3406
Removed funding for license plate readers due to discontinuation of the City's current program.

Flock Security Camera Services – 001-521-00-3407
Removed funding for security cameras as City will not be moving forward with the planned implementation.

Insurance – 001-519-00-4500
Reduced insurance cost based on renewal received.

CHANGES MADE IN PROPOSED BUDGET V5.090926

Ad Valorem Taxes – 001-311-100
Revised the proposed millage rate from 4.9999 to 4.7845, consistent with the tentative millage rate adopted by the City Council through Resolution 26-09.

BUDGET SUMMARY ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	TOTAL ALL FUNDS
REVENUES				
Ad Valorem Taxes	5,512,053	0	0	5,512,053
Local Option, Use, & Fuel Taxes	215,000	0	0	215,000
Utility and Services Taxes	292,000	0	0	292,000
Local Business Taxes	15,000	0	0	15,000
Permits, Fees, & Special Assessments	640,800	0	0	640,800
Intergovernmental Revenue	1,824,488	0	0	1,824,488
Charges for Services	984,344	467,639	0	1,451,983
Fines & Forfeitures	604,000	6,000	0	610,000
Interest & Other Earnings	40,000	4,100	100	44,200
Rents & Royalties	492,002	0	0	492,002
Other Miscellaneous Revenue	0	0	0	0
Total Revenues	**10,619,687**	**477,739**	**100**	**11,097,526**
Other Financing Sources and Transfers In	**0**	**0**	**0**	**0**
Fund Balances/Reserves	**3,722,235**	**593,658**	**15,652**	**4,331,545**
Total Beginning Fund Balance, Revenues, & Transfers In	**14,341,922**	**1,071,397**	**15,752**	**15,429,071**
EXPENDITURES				
General Government	1,982,217	0	0	1,982,217
Public Safety	7,821,342	20,000	0	7,841,342
Physical Environment	1,863,891	791,018	0	2,654,909
Debt Service	158,000	0	0	158,000
Total Expenditures	**11,825,450**	**811,018**	**0**	**12,636,468**
Transfers Out	**0**	**0**	**0**	**0**
Fund Balances/Reserves	**2,516,472**	**260,379**	**15,752**	**2,792,603**
Total Expenditures, Transfers Out, & Ending Fund Balance	**14,341,922**	**1,071,397**	**15,752**	**15,429,071**

CHANGE IN FUND BALANCE — ALL FUNDS

FUND	General Fund (001)	Transportation Impact Fund (102)	Stormwater Fund (103)	Law Enforcement Education Fund (104)	Parks Impact Fee Fund (105)	General Government Impact Fee Fund (106)	Capital Equipment Replacement Fund (301)	Grand Total
Projected Beginning Fund Balance October 1, 2026	3,722,235	136,298	435,258	16,631	2,370	3,101	15,652	4,331,545
Appropriation TO (FROM) Fund Balance	(1,205,763)	1,000	(320,379)	(13,900)	0	0	100	(1,538,942)
Projected Ending Fund Balance September 30, 2027	**2,516,472**	**137,298**	**114,879**	**2,731**	**2,370**	**3,101**	**15,752**	**2,792,603**

Fund Balance Guidelines for the General Fund

The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular fund operating revenues or regular general fund operating expenditures. This equates to approximately 17%.

The City of Belle Isle Budget Committee recommended maintaining a general fund balance reserve of 25% of revenues.

FY 26/27 General Fund Budgeted Revenue:	$ 10,619,687			
FY 26/27 General Fund Reserves Balance:	$ 2,516,472	which is	23.7%	in Reserves
An Ending Reserves Balance of:	$ 1,805,347	would be	17.0%	in Reserves
	$ 2,123,937	would be	20.0%	in Reserves
	$ 2,654,922	would be	25.0%	in Reserves

Fund Balance History (General Fund)

FYE	Total Revenue	Ending Fund Balance	% of Revenue in Reserves	
9/30/2026*	10,928,480	3,722,235	34%	** projected*
9/30/2025	11,776,979	4,947,846	42%	
9/30/2024	11,161,522	4,494,090	40%	
9/30/2023	10,338,379	3,691,219	36%	
9/30/2022	8,753,536	4,023,928	46%	
9/30/2021	7,250,116	3,198,256	44%	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
Beginning Fund Balance		**4,494,090**	**3,900,000**	**4,947,846**	**3,722,235**	-25%
REVENUES						
	Ad Valorem Taxes					
001-311-100	AD VALOREM TAXES	4,755,004	5,322,016	5,391,169	5,512,053	2%
	Total Ad Valorem Taxes	**4,755,004**	**5,322,016**	**5,391,169**	**5,512,053**	2%
	Local Option, Use, & Fuel Taxes					
001-312-410	LOCAL OPTION FUEL TAX	219,308	220,000	210,000	215,000	2%
	Total Local Option, Use, & Fuel Taxes	**219,308**	**220,000**	**210,000**	**215,000**	2%
	Utility and Services Taxes					
001-314-800	UTILITY SERVICE TAX - PROPANE	7,341	6,500	7,000	7,000	0%
001-315-000	COMMUNICATIONS SERVICES TAX	289,389	270,000	255,000	285,000	12%
	Total Utility and Services Taxes	**296,730**	**276,500**	**262,000**	**292,000**	11%
	Local Business Taxes					
001-316-000	LOCAL BUSINESS TAX	22,322	15,000	18,000	15,000	-17%
	Total Local Business Taxes	**22,322**	**15,000**	**18,000**	**15,000**	-17%
	Permits, Fees, & Special Assessments					
001-322-000	BUILDING PERMITS	396,431	200,000	247,000	150,000	-39%
001-322-100	BUILDING PERMIT SURCHARGES	10,217	0	6,000	5,000	-17%
001-322-200	BUILDING PERMIT RETENTION FEES	1,124	0	1,000	900	-10%
001-323-100	FRANCHISE FEE - ELECTRICITY	343,085	290,000	310,000	335,000	8%
001-323-700	FRANCHISE FEE - SOLID WASTE	108,135	95,000	101,000	100,000	-1%
001-329-000	ZONING FEES	32,115	25,000	28,000	25,000	-11%
001-329-100	GARAGE SALE PERMITS	595	300	400	400	0%
001-329-130	BOAT RAMP DECALS & REGISTRATIONS	3,700	2,000	2,500	2,000	-20%
001-329-140	GOLF CART PERMITS	1,650	1,000	1,200	1,500	25%
001-329-510	LIEN SEARCH FEES	8,800	0	7,300	7,000	-4%
001-329-900	TREE REMOVAL PERMITS/FEES	1,955	0	1,600	0	-100%
001-367-000	RENTAL LICENSES	15,900	14,000	14,000	14,000	0%
	Total Permits, Fees, & Special Assessments	**923,707**	**627,300**	**720,000**	**640,800**	-11%
	Intergovernmental Revenue					
001-331-100	FEMA REIMBURSEMENT - FEDERAL	372,796	0	0	0	0
001-331-120	FDOT TRAFFIC SIGNAL MAINT REIMBURSEMENT	8,854	9,122	9,122	0	-100%
001-331-900	ARPA FUNDS	670,473	0	120,045	0	-100%
001-334-201	FDOT UNF HIGH VISIBILITY ENFORCEMENT GRANT	0	0	4,574	0	-100%
001-334-202	STATE GRANT-FDLE DRONE REPLACEMENT PRGM	0	0	25,000	0	-100%
001-334-396	OJP BULLETPROOF VEST GRANT	2,915	0	422	0	-100%
001-334-490	FDOT TRAFFIC SIGNAL MAINT REIMBURSEMENT	0	0	0	9,390	0
001-334-560	FDLE JAG GRANT	10,000	0	1,000	0	-100%
001-335-120	STATE SHARED REVENUE	466,961	470,000	460,000	0	-100%
001-335-125	MUNICIPAL REVENUE SHARING	0	0	0	475,000	0
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	98	0	98	98	0%
001-335-180	HALF-CENT SALES TAX	1,370,279	1,300,000	1,350,000	1,340,000	-1%
	Total Intergovernmental Revenue	**2,902,375**	**1,779,122**	**1,970,261**	**1,824,488**	-7%
	Charges for Services					
001-337-200	SRO REIMBURSEMENT - CHARTER SCHOOL	100,162	181,121	181,121	187,844	4%
001-341-900	QUALIFYING FEES	440	0	320	0	-100%
001-342-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	0	0	0	0	0
001-342-906	POLICE MARINE PATROL REIMBURSEMENTS	0	0	0	28,236	0
001-343-410	SOLID WASTE FEES - RESIDENTIAL	782,340	767,684	781,000	768,264	-2%
001-347-400	SPECIAL EVENT FEES	7,460	0	7,467	0	-100%
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	170,192	0	121,827	0	-100%
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	35,436	28,236	35,295	0	-100%

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
	Total Charges for Services	**1,096,030**	**977,041**	**1,127,030**	**984,344**	-13%
	Fines and Forfeitures					
001-351-100	JUDGEMENTS & FINES - MOVING VIOLATIONS	239,647	150,000	175,000	180,000	3%
001-351-110	RED LIGHT CAMERA FINES	693,900	600,000	455,000	420,000	-8%
001-354-000	JUDGEMENTS & FINES - LOCAL ORDINANCE VIOL	16,248	0	25,000	0	-100%
001-359-000	JUDGEMENTS & FINES - PARKING VIOLATIONS	7,500	1,000	3,000	1,000	-67%
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	6,494	2,000	4,500	3,000	-33%
	Total Fines and Forfeitures	**963,789**	**753,000**	**662,500**	**604,000**	-9%
	Interest & Other Earnings					
001-361-100	INTEREST - GENERAL FUND	74,173	10,000	39,000	20,000	-49%
001-361-200	INTEREST - SBA INVESTMENTS	1,874	0	7,700	20,000	160%
	Total Interest & Other Earnings	**76,047**	**10,000**	**46,700**	**40,000**	-14%
	Rents & Royalties					
001-362-100	CHARTER SCHOOL RENT	479,481	483,830	488,920	492,002	1%
	Total Rents & Royalties	**479,481**	**483,830**	**488,920**	**492,002**	1%
	Other Miscellaneous Revenue					
001-366-000	CONTRIBUTIONS & DONATIONS	1,500	0	500	0	-100%
001-369-900	OTHER MISCELLANEOUS REVENUE	37,884	0	30,000	0	-100%
001-369-909	RED LIGHT CAMERA HEARING FEES	2,600	0	800	0	-100%
001-369-910	VACANT FORECLOSURE	200	0	600	0	-100%
	Total Other Miscellaneous Revenue	**42,184**	**0**	**31,900**	**0**	-100%
TOTAL REVENUES		**11,776,979**	**10,463,809**	**10,928,480**	**10,619,687**	-3%
Other Financing Sources						
001-384-000	LEASE PROCEEDS	737,464	0	0	0	0
	TRANSFERS IN	0	0	0	0	0
Total Other Financing Sources		**737,464**	**0**	**0**	**0**	0
Total Beginning Fund Balance, Revenues, & Other Financing Sources		**17,008,532**	**14,363,809**	**15,876,326**	**14,341,922**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
EXPENDITURES						
	Legislative					
001-511-00-2310	DENTAL & VISION INSURANCE	0	0	0	3,304	0
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	498	472	472	0	-100%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	0	472	404	0	-100%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	208	472	472	0	-100%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	33	472	69	0	-100%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	498	472	472	0	-100%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	498	472	472	0	-100%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	498	472	472	0	-100%
001-511-00-3150	ELECTION EXPENSES	10,422	30,000	5,000	25,000	400%
001-511-00-4000	TRAVEL & PER DIEM	1,194	3,500	3,500	1,500	-57%
001-511-00-4100	COMMUNICATIONS SERVICES	6,385	7,500	6,000	7,500	25%
001-511-00-4650	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	500	0
001-511-00-4900	OTHER CURRENT CHARGES	195	500	0	0	0
001-511-00-5200	OFFICE & OPERATING SUPPLIES	170	500	500	1,000	100%
001-511-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	4,388	4,500	4,500	4,500	0%
	Total Legislative	**24,989**	**49,804**	**22,333**	**43,304**	94%
	Executive Mayor					
001-512-00-2310	DENTAL & VISION INSURANCE	210	472	0	472	0
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS SERVICES	957	1,000	1,000	1,000	0%
001-512-00-4650	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	100	0
001-512-00-4900	OTHER CURRENT CHARGES	262	500	500	0	-100%
001-512-00-5200	OFFICE & OPERATING SUPPLIES	0	0	0	500	0
001-512-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	930	650	650	650	0%
	Total Executive Mayor	**2,359**	**3,122**	**2,650**	**3,222**	22%
	Finance, Admin, & Planning					
001-513-00-1200	REGULAR SALARIES & WAGES	453,024	427,000	469,000	554,000	18%
001-513-00-1220	LONGEVITY PAY	0	3,000	3,000	2,250	-25%
001-513-00-1250	VEHICLE ALLOWANCE - CM	8,400	8,400	5,170	0	-100%
001-513-00-1400	OVERTIME PAY	598	500	1,000	500	-50%
001-513-00-1530	BILINGUAL PAY	1,300	1,300	1,300	1,300	0%
001-513-00-2100	FICA & MEDICARE TAXES	34,508	33,675	36,679	42,691	16%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	71,910	69,000	73,000	89,000	22%
001-513-00-2300	HEALTH INSURANCE	69,613	87,000	80,000	119,000	49%
001-513-00-2310	DENTAL & VISION INSURANCE	4,476	4,500	4,500	4,500	0%
001-513-00-2320	LIFE INSURANCE	2,066	2,000	2,200	2,600	18%
001-513-00-2330	DISABILITY INSURANCE	4,829	5,000	5,000	2,200	-56%
001-513-00-3100	PROFESSIONAL SERVICES	20,305	35,000	35,000	0	-100%
001-513-00-3140	IT SERVICES & SUPPORT	0	0	0	11,000	0
001-513-00-3400	PLANNING SERVICES	44,895	72,000	72,000	78,000	8%
001-513-00-4000	TRAVEL & PER DIEM	2,256	2,500	7,000	6,500	-7%
001-513-00-4100	COMMUNICATIONS SERVICES	0	0	0	3,000	0
001-513-00-4410	RENTALS & LEASES - VEHICLES	92	7,200	12,930	27,000	109%
001-513-00-4420	RENTALS & LEASES - STORAGE	3,406	4,000	4,000	4,000	0%
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	92	800	5,800	2,500	-57%
001-513-00-4650	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	51,000	0
001-513-00-4700	PRINTING EXPENSES	0	200	200	1,000	400%
001-513-00-4710	CODIFICATION EXPENSES	5,104	6,500	6,500	0	-100%
001-513-00-4900	OTHER CURRENT CHARGES	109	500	600	0	-100%
001-513-00-4910	LEGAL ADVERTISING	1,545	2,500	2,500	2,500	0%
001-513-00-5200	OFFICE & OPERATING SUPPLIES	0	0	0	5,000	0
001-513-00-5210	UNIFORMS	0	0	100	700	600%
001-513-00-5230	FUEL	171	500	1,000	5,000	400%
001-513-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	3,147	7,000	7,000	9,000	29%
001-513-00-5500	TRAINING	1,646	1,000	0	0	0

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
001-513-00-6417	CAPITAL - VEHICLES	0	0	0	0	0
001-513-00-7100	LEASE & SBITA PRINCIPAL	5,297	0	0	0	0
001-513-00-7200	LEASE & SBITA INTEREST	1,828	0	0	0	0
	Total Finance, Admin, & Planning	**740,618**	**781,075**	**835,479**	**1,024,241**	23%
	General Government					
001-519-00-3100	PROFESSIONAL SERVICES	3,200	55,000	115,000	100,000	-13%
001-519-00-3110	LEGAL SERVICES	211,944	190,000	263,000	190,000	-28%
001-519-00-3120	ENGINEERING SERVICES	21,681	45,000	65,000	47,250	-27%
001-519-00-3140	IT SERVICES & SUPPORT	11,602	12,000	12,500	3,500	-72%
001-519-00-3200	ACCOUNTING & AUDITING SERVICES	27,460	32,000	28,505	32,000	12%
001-519-00-3400	CONTRACTUAL SERVICES	56,959	41,500	44,000	45,000	2%
001-519-00-3405	BUILDING PERMITS	298,489	160,000	197,600	120,000	-39%
001-519-00-3406	BUILDING PERMIT SURCHARGES	11,423	0	6,000	5,000	-17%
001-519-00-3410	JANITORIAL SERVICES	2,472	3,000	3,000	3,000	0%
001-519-00-3415	WEBSITE & SOCIAL MEDIA SERVICES	4,834	6,000	6,000	6,000	0%
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	364,903	0	0	0	0
001-519-00-3420	LANDSCAPING SERVICES	27,573	0	0	0	0
001-519-00-3440	FIRE PROTECTION SERVICES	2,814,235	2,981,361	2,967,137	3,076,806	4%
001-519-00-3490	CODIFICATION SERVICES	0	0	0	5,700	0
001-519-00-4100	COMMUNICATIONS SERVICES	10,387	13,000	22,000	29,000	32%
001-519-00-4200	POSTAGE & FREIGHT	2,435	4,700	4,700	4,000	-15%
001-519-00-4300	UTILITIES - ELECTRIC & WATER	8,635	10,000	9,000	8,000	-11%
001-519-00-4310	SOLID WASTE & RECYCLING SERVICES	807,950	812,000	812,000	872,000	7%
001-519-00-4500	INSURANCE	158,499	200,000	152,000	175,000	15%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	24,155	5,000	7,000	5,000	-29%
001-519-00-4700	PRINTING & SHREDDING	6,440	14,500	10,000	11,000	10%
001-519-00-4800	SPECIAL EVENTS	44,358	25,000	25,000	25,000	0%
001-519-00-4810	TREE BOARD PROMOTIONS & EVENTS	1,270	6,000	6,000	6,000	0%
001-519-00-4820	SOLID WASTE COMMITTEE PROMOTIONS & EVENTS	485	1,500	1,500	1,000	-33%
001-519-00-4900	OTHER CURRENT CHARGES	1,235	2,500	2,500	500	-80%
001-519-00-4910	LEGAL ADVERTISING	3,927	5,000	5,000	5,000	0%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	17,793	14,000	14,000	12,000	-14%
001-519-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	3,100	4,000	4,000	4,000	0%
001-519-00-6210	CIP - CITY HALL IMPROVEMENTS	0	30,000	27,900	0	-100%
001-519-00-6300	CIP - INFRASTRUCTURE	0	0	0	0	0
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	0	0	0	25,000	0
001-519-00-8300	CONTRIBUTIONS & DONATIONS	3,100	3,500	3,500	3,500	0%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	26,608	40,000	40,000	40,000	0%
	Total General Government	**4,977,151**	**4,716,561**	**4,853,842**	**4,860,256**	0%
	Police					
001-521-00-1200	REGULAR SALARIES & WAGES	1,758,996	1,945,000	2,011,000	2,182,000	9%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	52,198	64,750	64,750	72,360	12%
001-521-00-1215	HOLIDAY PAY	55,029	66,000	66,000	74,000	12%
001-521-00-1220	LONGEVITY PAY	8,000	11,750	11,750	11,500	-2%
001-521-00-1400	OVERTIME PAY	28,585	25,000	30,000	28,000	-7%
001-521-00-1500	INCENTIVE PAY	17,141	20,000	22,000	22,000	0%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	163,921	0	110,000	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	30,540	33,600	33,600	33,600	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	20,693	27,140	23,000	27,490	20%
001-521-00-1530	BILINGUAL PAY	2,925	3,900	3,250	3,900	20%
001-521-00-2100	FICA/MEDICARE TAXES	161,524	168,540	181,714	187,796	3%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	358,698	383,000	392,000	432,000	10%
001-521-00-2300	HEALTH INSURANCE	303,101	425,000	425,000	431,000	1%
001-521-00-2310	DENTAL & VISION INSURANCE	16,119	18,000	17,000	17,000	0%
001-521-00-2320	LIFE INSURANCE	8,213	9,500	9,500	11,000	16%
001-521-00-2330	DISABILITY INSURANCE	21,057	25,500	24,000	11,000	-54%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	49,471	172,000	172,000	0	-100%

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
001-521-00-3105	OTHER PROFESSIONAL SERVICES	6,675	0	825	0	-100%
001-521-00-3110	LEGAL SERVICES	17,147	15,000	15,000	15,000	0%
001-521-00-3120	PRE-EMPLOYMENT SCREENING	4,600	2,000	2,000	2,000	0%
001-521-00-3140	IT SERVICES & SUPPORT	0	0	0	38,000	0
001-521-00-3400	CONTRACTUAL SERVICES	0	6,000	6,000	6,400	7%
001-521-00-3405	RED LIGHT CAMERA FEES	335,198	336,000	336,000	336,000	0%
001-521-00-3406	LICENSE PLATE READER SERVICES	0	53,500	53,500	0	-100%
001-521-00-3407	FLOCK SECURITY CAMERA SERVICES	0	0	0	0	0
001-521-00-3410	JANITORIAL SERVICES	2,748	3,000	3,000	3,000	0%
001-521-00-3415	DISPATCH SERVICES	0	0	0	73,000	0
001-521-00-4000	TRAVEL & PER DIEM	9,722	7,500	7,500	8,000	7%
001-521-00-4100	COMMUNICATIONS SERVICES	26,484	30,000	27,000	27,000	0%
001-521-00-4110	DISPATCH SERVICE	61,451	73,000	73,000	0	-100%
001-521-00-4200	POSTAGE & FREIGHT	12	2,000	1,500	1,500	0%
001-521-00-4300	UTILITIES - ELECTRIC & WATER	5,433	6,000	6,000	6,000	0%
001-521-00-4410	RENTALS & LEASES - VEHICLES	81,807	259,600	259,600	240,000	-8%
001-521-00-4420	RENTALS & LEASES - STORAGE	1,388	1,500	1,452	1,600	10%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	3,387	5,000	5,000	4,000	-20%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	17,691	15,000	32,643	15,000	-54%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	3,555	5,000	5,000	3,690	-26%
001-521-00-4650	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	113,000	0
001-521-00-4700	PRINTING EXPENSES	4,025	4,500	4,500	4,000	-11%
001-521-00-4800	COMMUNITY PROMOTIONS	5,363	5,000	5,000	5,000	0%
001-521-00-4900	OTHER CURRENT CHARGES	2,531	2,500	2,500	500	-80%
001-521-00-4910	LEGAL ADVERTISING	0	500	500	500	0%
001-521-00-4920	MARINE EXPENSES	9,726	12,500	12,500	12,500	0%
001-521-00-4925	POLICE K-9 EXPENSES	13,038	1,000	6,000	2,000	-67%
001-521-00-5200	OFFICE & OPERATING SUPPLIES	11,643	10,000	15,000	12,000	-20%
001-521-00-5205	COMPUTER EQUIPMENT & ACCESSORIES	2,039	10,100	10,100	69,400	587%
001-521-00-5210	UNIFORMS	33,628	19,500	19,500	19,500	0%
001-521-00-5230	FUEL	65,693	80,000	80,000	90,000	13%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	3,867	9,000	9,000	0	-100%
001-521-00-5245	RADIO EQUIPMENT	0	12,500	11,313	12,500	10%
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	9,310	1,500	2,687	1,500	-44%
001-521-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	1,074	2,000	2,000	2,000	0%
001-521-00-5500	TRAINING - POLICE	565	7,500	5,677	7,500	32%
001-521-00-5510	TUITION REIMBURSEMENT	0	0	0	10,800	0
001-521-00-6305	POLICE DEPT BOAT DOCK	166,838	0	0	0	0
001-521-00-6400	CAPITAL - EQUIPMENT	59,351	0	25,000	57,000	128%
001-521-00-6417	CAPITAL - VEHICLES	678,113	0	0	0	0
001-521-00-7100	LEASE & SBITA PRINCIPAL	207,801	0	0	0	0
001-521-00-7200	LEASE & SBITA INTEREST	39,073	0	0	0	0
	Total Police	**4,947,184**	**4,396,880**	**4,642,861**	**4,744,536**	2%
	Public Works					
001-541-00-1200	REGULAR SALARIES & WAGES	169,898	237,000	190,000	247,000	30%
001-541-00-1220	LONGEVITY PAY	0	750	750	750	0%
001-541-00-1400	OVERTIME PAY	233	500	500	500	0%
001-541-00-1530	BILINGUAL PAY	650	650	650	650	0%
001-541-00-2100	FICA/MEDICARE TAXES	12,848	18,226	14,681	19,041	30%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	27,005	38,000	38,000	40,000	5%
001-541-00-2300	HEALTH INSURANCE	40,480	78,100	55,000	56,000	2%
001-541-00-2310	DENTAL & VISION INSURANCE	1,712	3,000	3,000	1,900	-37%
001-541-00-2320	LIFE INSURANCE	819	1,200	1,200	1,200	0%
001-541-00-2330	DISABILITY INSURANCE	2,312	3,500	3,500	1,300	-63%
001-541-00-3100	PROFESSIONAL SERVICES	0	500	500	500	0%
001-541-00-3140	TEMPORARY LABOR	2,843	1,000	10,000	0	-100%
001-541-00-3150	IT SERVICES & SUPPORT	7,807	10,000	10,000	8,000	-20%
001-541-00-3400	CONTRACTUAL SERVICES	14,128	15,000	15,000	17,000	13%

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
001-541-00-3420	LANDSCAPING SERVICES	50,976	55,000	55,000	55,000	0%
001-541-00-4000	TRAVEL & PER DIEM	0	1,000	1,000	500	-50%
001-541-00-4100	COMMUNICATIONS SERVICES	6,269	7,500	6,000	6,500	8%
001-541-00-4300	UTILITIES - ELECTRIC & WATER	99,953	120,000	105,000	115,000	10%
001-541-00-4310	LANDFILL & YARD WASTE DISPOSAL	0	0	0	1,800	0
001-541-00-4410	RENTALS & LEASES - VEHICLES	10,607	42,000	42,000	55,000	31%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	0	2,500	2,500	1,500	-40%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	3,579	15,000	15,000	10,000	-33%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	22,499	18,000	18,000	15,000	-17%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	5,789	25,000	25,000	25,000	0%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	932	1,500	1,500	1,500	0%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	9,808	35,000	35,000	35,000	0%
001-541-00-4690	URBAN FORESTRY	122,356	125,000	125,000	125,000	0%
001-541-00-4695	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	2,500	0
001-541-00-4700	PRINTING EXPENSES	2,586	3,000	3,000	3,000	0%
001-541-00-4900	OTHER CURRENT CHARGES	162	100	100	0	-100%
001-541-00-5200	OFFICE & OPERATING SUPPLIES	2,083	6,000	6,000	5,000	-17%
001-541-00-5210	UNIFORMS	518	1,500	1,800	2,000	11%
001-541-00-5220	PROTECTIVE CLOTHING	992	1,000	1,000	1,500	50%
001-541-00-5230	FUEL	9,561	12,000	13,000	15,000	15%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	2,166	4,500	4,500	4,000	-11%
001-541-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	254	750	750	750	0%
001-541-00-5500	TRAINING	259	2,500	2,500	2,500	0%
001-541-00-6320	CIP - RESURFACING & CURBING	0	300,000	300,000	0	-100%
001-541-00-6325	CIP - SIDEWALK/CURBING/GUTTER IMPROVEMENTS	0	0	0	50,000	0
001-541-00-6330	CIP - SIDEWALKS	432,005	50,000	419,495	0	-100%
001-541-00-6335	CIP - NELA BRIDGE IMPROVEMENTS	0	15,000	0	15,000	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	70,000	0	50,000	0
001-541-00-6420	CIP - TRAFFIC CALMING	13,500	30,000	0	0	0
001-541-00-6430	CAPITAL - EQUIPMENT	5,258	0	0	0	0
001-541-00-7100	LEASE & SBITA PRINCIPAL	10,383	0	0	0	0
001-541-00-7200	LEASE & SBITA INTEREST	8,150	0	0	0	0
	Total Public Works	**1,101,377**	**1,351,276**	**1,525,926**	**991,891**	-35%
	Debt Service					
001-584-00-7100	BOND PRINCIPAL	218,148	221,000	221,000	118,000	-47%
001-584-00-7200	BOND INTEREST	48,859	50,000	50,000	40,000	-20%
	Total Debt Service	**267,007**	**271,000**	**271,000**	**158,000**	-42%
TOTAL EXPENDITURES		**12,060,686**	**11,569,718**	**12,154,091**	**11,825,450**	-3%
Transfers Out						
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	0	0
Total Transfers Out		**0**	**0**	**0**	**0**	0
Ending Fund Balance		**4,947,846**	**2,794,091**	**3,722,235**	**2,516,472**	-32%
Total Expenditures, Transfers Out, & Ending Fund Balance		**17,008,532**	**14,363,809**	**15,876,326**	**14,341,922**	

BUDGET: DETAIL TRANSPORTATION IMPACT FEE FUND (FUND 102)

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
	Beginning Fund Balance	**128,153**	**130,153**	**134,798**	**136,298**	1%
REVENUES						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	3,936	0	0	0	0
102-361-100	INTEREST	2,709	500	1,500	1,000	-33%
	Total Revenues	**6,645**	**500**	**1,500**	**1,000**	-33%
Total Beginning Fund Balance, Revenues, & Transfers In		**134,798**	**130,653**	**136,298**	**137,298**	
EXPENDITURES						
102-541-00-3100	PROFESSIONAL SERVICES	0	65,000	0	0	0
	Total Expenditures	**0**	**65,000**	**0**	**0**	0
	Ending Fund Balance	**134,798**	**65,653**	**136,298**	**137,298**	1%
Total Expenditures, Transfers Out, & Ending Fund Balance		**134,798**	**130,653**	**136,298**	**137,298**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
	Beginning Fund Balance	**47,236**	**130,000**	**234,347**	**435,258**	86%
REVENUES						
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	301,722	0	75,209	0	-100%
103-334-360	STATE RESILIENCY GRANT	0	0	196,862	0	-100%
103-343-900	SERVICE CHARGE - STORMWATER	476,025	466,011	475,000	467,639	-2%
103-361-100	INTEREST	9,124	0	5,200	3,000	-42%
	Total Revenues	**786,871**	**466,011**	**752,271**	**470,639**	-37%
Total Beginning Fund Balance, Revenues, & Transfers In		**834,107**	**596,011**	**986,618**	**905,897**	
EXPENDITURES						
103-541-00-1200	REGULAR SALARIES & WAGES	153,775	188,000	180,000	212,000	18%
103-541-00-2100	FICA/MEDICARE TAXES	11,290	14,382	13,770	16,218	18%
103-541-00-2200	RETIREMENT CONTRIBUTIONS	24,893	30,500	30,000	34,000	13%
103-541-00-2300	HEALTH INSURANCE	29,608	50,000	38,000	40,000	5%
103-541-00-2310	DENTAL & VISION INSURANCE	1,291	1,700	1,400	1,400	0%
103-541-00-2320	LIFE INSURANCE	730	900	850	1,000	18%
103-541-00-2330	DISABILITY INSURANCE	1,692	2,200	1,800	900	-50%
103-541-00-3100	PROFESSIONAL SERVICES	11,410	6,000	12,330	6,000	-51%
103-541-00-3120	ENGINEERING FEES	41,699	90,000	90,000	94,500	5%
103-541-00-3430	NPDES	8,210	10,000	10,000	10,000	0%
103-541-00-3450	LAKE CONSERVATION	12,900	18,000	18,000	15,000	-17%
103-541-00-4600	REPAIRS & MAINTENANCE	540	80,000	80,000	60,000	-25%
103-541-00-4910	LEGAL ADVERTISING	0	500	0	0	0
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	0	40,000	0	300,000	0
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	301,722	0	75,210	0	-100%
	Total Expenditures	**599,760**	**532,182**	**551,360**	**791,018**	43%
	Transfers					
103-581-00-9100	TRANSFER TO CAPITAL EQUP REPL FUND 301	0	0	0	0	0
	Total Transfers Out	**0**	**0**	**0**	**0**	0
	Ending Fund Balance	**234,347**	**63,829**	**435,258**	**114,879**	-74%
Total Expenditures, Transfers Out, & Ending Fund Balance		**834,107**	**596,011**	**986,618**	**905,897**	

BUDGET: DETAIL

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
	Beginning Fund Balance	**24,777**	**23,077**	**28,431**	**16,631**	-42%
REVENUES						
104-351-200	JUDGEMENTS & FINES - LE EDUCATION FUND	10,281	5,000	8,000	6,000	-25%
104-361-100	INTEREST	377	100	200	100	-50%
	Total Revenues	**10,658**	**5,100**	**8,200**	**6,100**	-26%
Total Beginning Fund Balance, Revenues, & Transfers In		**35,435**	**28,177**	**36,631**	**22,731**	-38%
EXPENDITURES						
104-521-00-5500	TRAINING	7,004	20,000	20,000	20,000	0%
	Total Expenditures	**7,004**	**20,000**	**20,000**	**20,000**	0%
	Ending Fund Balance	**28,431**	**8,177**	**16,631**	**2,731**	-84%
Total Expenditures, Transfers Out, & Ending Fund Balance		**35,435**	**28,177**	**36,631**	**22,731**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
	Beginning Fund Balance	**781**	**2,358**	**2,360**	**2,370**	0%
REVENUES						
105-324-610	IMPACT FEES - RESIDENTIAL - PARKS	1,562	0	0	0	0
105-324-620	IMPACT FEES - COMMERCIAL - PARKS	0	0	0	0	0
105-361-100	INTEREST	17	0	10	0	-100%
	Total Revenues	**1,579**	**0**	**10**	**0**	-100%
Total Beginning Fund Balance, Revenues, & Transfers In		**2,360**	**2,358**	**2,370**	**2,370**	0%
EXPENDITURES						
		0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	0
	Ending Fund Balance	**2,360**	**2,358**	**2,370**	**2,370**	0%
Total Expenditures, Transfers Out, & Ending Fund Balance		**2,360**	**2,358**	**2,370**	**2,370**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
	Beginning Fund Balance	**1,023**	**3,084**	**3,091**	**3,101**	0%
REVENUES						
106-324-910	IMPACT FEES - RESIDENTIAL - GEN GOV FACI	2,046	0	0	0	0
106-324-920	IMPACT FEES - COMMERCIAL - GEN GOV FACIL	0	0	0	0	0
106-361-100	INTEREST	22	0	10	0	-100%
	Total Revenues	**2,068**	**0**	**10**	**0**	-100%
Total Beginning Fund Balance, Revenues, & Transfers In		**3,091**	**3,084**	**3,101**	**3,101**	
EXPENDITURES						
		0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	0
	Ending Fund Balance	**3,091**	**3,084**	**3,101**	**3,101**	0%
Total Expenditures, Transfers Out, & Ending Fund Balance		**3,091**	**3,084**	**3,101**	**3,101**	

BUDGET: DETAIL CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	PROPOSED BUDGET 2026/2027	(from PFY Proj Act) % CHG
	Beginning Fund Balance	**15,132**	**15,382**	**15,452**	**15,652**	1%
REVENUES						
301-361-100	INTEREST	320	200	200	100	-50%
	Total Revenues	**320**	**200**	**200**	**100**	-50%
	Transfers					
301-381-000	TRANSFER IN FROM GENERAL FUND 001	0	0	0	0	0
301-381-103	TRANSFER FROM STORMWATER FUND 103	0	0	0	0	0
	Total Transfers In	**0**	**0**	**0**	**0**	0
Total Beginning Fund Balance, Revenues, & Transfers In		**15,452**	**15,582**	**15,652**	**15,752**	
EXPENDITURES						
	NONE	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	0
	Ending Fund Balance	**15,452**	**15,582**	**15,652**	**15,752**	1%
Total Expenditures, Transfers Out, & Ending Fund Balance		**15,452**	**15,582**	**15,652**	**15,752**	

FIVE YEAR CAPITAL IMPROVEMENT PLAN FY 26/27 THROUGH FY 30/31

The Five-Year CIP is a planning schedule and does not, by itself, appropriate funds or authorize expenditure. Projects are accounted for within the applicable fund and may be funded by fund revenues/fund balance, restricted revenues, grants, or other sources. Grant-funded projects will be budgeted and appropriated when the grant award, agreement, or related funding authorization is received and approved, as applicable.

FUND 001 - GENERAL FUND CAPITAL PROJECTS

Project	**Anticipated Funding Source**	**Estimated 5 Year Cost**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**
AV System for City Hall	General Fund	25,000	25,000	-	-	-	-
City Hall Renovation	Unfunded	3,000,000	-	-	3,000,000	-	-
New Vehicle Purchase Program	General Fund	700,000	-	-	-	300,000	400,000
Climate-Controlled Evidence Storage Locker	General Fund	15,000	15,000	-	-	-	-
(7) Radios for Police Dept	General Fund	42,000	42,000	-	-	-	-
Marine Dock Driveway/Building/Bathroom	General Fund	250,000	-	-	250,000	-	-
Motor for Police Marine Patrol Vessel	General Fund	62,000	-	-	30,000	-	32,000
In-Dash Camera/LPR for all Patrol Vehicles	General Fund	200,000	-	100,000	100,000	-	-
Police Marine Patrol Vessel Replacements	Grant Funded	350,000	350,000	-	-	-	-
Radar for Speed Detection	General Fund	15,000	-	-	15,000	-	-
New Patrol and Office Computers	General Fund	60,000	-	-	60,000	-	-
Road Resurfacing/Striping	General Fund	600,000	-	-	300,000	300,000	-
Sidewalk/Curbing/Gutter Improvements	General Fund	350,000	50,000	50,000	50,000	100,000	100,000
Nela Bridge Lights	General Fund	15,000	15,000	-	-	-	-
Park Playgrounds/Upgrades	General Fund	80,000	50,000	30,000	-	-	-
Judge/Daetwyler Improvements	HUD Grant	745,000	745,000	-	-	-	-
Daetwyler/McCoy Intersection Improvements	General Fund	100,000	-	100,000	-	-	-
Hoffner Ave Improvements	Unfunded / DOT Grant	500,000	500,000	-	-	-	-
Dump Truck for Public Works	General Fund	70,000	-	70,000	-	-	-
	Total General Fund	**7,179,000**	**1,792,000**	**350,000**	**3,805,000**	**700,000**	**532,000**

FUND 103 - STORMWATER FUND CAPITAL PROJECTS

Project	**Anticipated Funding Source**	**Estimated 5 Year Cost**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**
Hoffner Swales	Stormwater Fund	270,000	-	20,000	250,000	-	-
Nela Ave Swales	Stormwater Fund	270,000	20,000	250,000	-	-	-
Seminole Dr Swales	Stormwater Fund	220,000	20,000	200,000	-	-	-
Cove Dr Drainage	Stormwater Fund	525,000	-	25,000	500,000	-	-
Stormwater Trash Baskets	Stormwater Fund	50,000	10,000	10,000	10,000	10,000	10,000
Seminole/Daetwyler Drainage Improvements	Stormwater Fund	225,000	-	-	25,000	200,000	-
CCTV/Clean Storm Pipes	Stormwater Fund	300,000	-	-	150,000	150,000	-
Stormwater Baffle Box	Stormwater Fund	700,000	-	-	-	-	700,000
St. Moritz Pipe Lining	HUD Grant	650,000	-	650,000	-	-	-
McCoy Rd ROW Drainage Improvements	Stormwater Fund	170,000	-	-	20,000	150,000	-
Hoffner Drainage Issues (West Side)	Stormwater Fund	225,000	-	25,000	200,000	-	-
Jade Pump Station Rehabilitation	Stormwater Fund	250,000	250,000	-	-	-	-
	Total Stormwater Fund	**3,855,000**	**300,000**	**1,180,000**	**1,155,000**	**510,000**	**710,000**

ALL FUNDS

	Estimated 5 Year Cost	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**
General Fund	**7,179,000**	**1,792,000**	**350,000**	**3,805,000**	**700,000**	**532,000**
Stormwater Fund	**3,855,000**	**300,000**	**1,180,000**	**1,155,000**	**510,000**	**710,000**
Totals	$ 11,034,000	$ 2,092,000	$ 1,530,000	$ 4,960,000	$ 1,210,000	$ 1,242,000