City of Palm Coast
Agenda

City Hall
160 Lake Avenue
Palm Coast, FL 32164
www.palmcoast.gov

City Council Budget Hearing

Mayor Michael Norris
Vice Mayor Theresa Pontieri
Council Member Charles Gambaro
Council Member Ty Miller
Council Member David Sullivan

Wednesday, September 9, 2026	**5:15 PM**	**City Hall - Jon Netts Community Wing**

City Staff
Michael McGlothlin, City Manager
Marcus Duffy, City Attorney
Kaley Cook, City Clerk

- Public Participation shall be in accordance with Section 286.0114 Florida Statutes.
- Other matters of concern may be discussed as determined by City Council.
- If you wish to obtain more information regarding the City Council's agenda, please contact the City Clerk's Office at 386-986-3713.
- In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a reasonable accommodation to participate in any of these proceedings or meeting should contact the City Clerk at 386-986-3713, at least 48 hours prior to the meeting.
- City Council Meetings are streamed live on YouTube at https://www.youtube.com/@PalmCoastFL.
- It is proper meeting etiquette to silence all electronic devices, including cell phones while Council is in session. Any person who decides to appeal any decision of the City Council with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose, may need to hire a court reporter 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.

NOTICE: This meeting is being live streamed on the City of Palm Coast YouTube channel and audio recorded for public record and transparency.

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE TO THE FLAG AND A MOMENT OF SILENCE

C. ROLL CALL

D. PUBLIC PARTICIPATION

Public Participation shall be held in accordance with Section 286.0114 Florida Statutes. And pursuant to the City Council's Meeting Policies and Procedures:

(1) This agenda item has a thirty (30) minute limit.
(2) Each speaker shall at the podium, provide their name and may speak for up to 3 minutes.
(3) The Public may provide comments to the City Council relative to matters not on the agenda at the times indicated in this Agenda. Following any comments from the public, there may be discussion by the City Council.
(4) Public speakers may address their comments to the Council as a whole, the Mayor, or to an individual Council Member
(5) When addressing the City Council on specific, enumerated Agenda items, speakers shall:
(a) make their comments concise and to the point;
(b) not speak more than once on the same subject;
(c) not, by speech or otherwise, delay or interrupt the proceedings or the peace of the City Council;
(d) obey the orders of the Mayor or the City Council; and (e) not make any irrelevant, impertinent or

slanderous comments while addressing the City Council; which pursuant to Council rules, shall be considered disorderly.
(6) Any person who becomes disorderly or who fails to confine his or her comments to the identified subject or business, shall be cautioned by the Mayor and thereafter must conclude his or her remarks on the subject within the remaining designated time limit. Any speaker failing to comply, as cautioned, shall be barred from making any additional comments during the meeting and may be removed, as necessary, for the remainder of the meeting. Members of the public may make comments during the public comment portion of the meeting. Please be advised that public comment will only be permitted during the public comment portions of the agenda at the times indicated by the Chair during the meeting.

E. PRESENTATION

1. **PRESENTATION – PROPOSED FISCAL YEAR 2027 BUDGET AND REVISED FISCAL YEAR 2026 BUDGET FOR ALL APPROPRIATED FUNDS - FIRST PUBLIC HEARING**

RECESS CITY COUNCIL AND CONVENE THE SR 100 CORRIDOR CRA BOARD

F. SR 100 CORRIDOR CRA RESOLUTIONS

1. **STATE ROAD 100 CORRIDOR COMMUNITY REDEVELOPMENT AGENCY (SR 100 CRA) RESOLUTION 2026-XX ADOPTING THE SR 100 CORRIDOR CRA TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027 AND AMENDING THE STATE ROAD 100 CORRIDOR CRA BUDGET FOR FISCAL YEAR 2025-2026**

ADJOURN THE SR 100 CORRIDOR CRA BOARD AND RECONVENE CITY COUNCIL

G. CITY RESOLUTIONS

1. **RESOLUTION 2026-XX SETTING THE TENTATIVE MILLAGE RATE (TRIM) FOR THE FISCAL YEAR 2026-2027**

2. **RESOLUTION 2026-XX ESTABLISHES THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2026-2027 AND AMENDS THE FISCAL YEAR 2025-2026 BUDGET**

H PUBLIC COMMENTS

Remainder of Public Comments is limited to three (3) minutes each.

I. DISCUSSION BY CITY COUNCIL OF MATTERS NOT ON THE AGENDA

J. DISCUSSION BY CITY ATTORNEY OF MATTERS NOT ON THE AGENDA

K. DISCUSSION BY CITY MANAGER OF MATTERS NOT ON THE AGENDA

L. ADJOURNMENT

City of Palm Coast, Florida
Agenda Item

Agenda Date: September 9, 2026

Agenda Item: E.1

Department FINANCE **Division** FINANCE	**Amount** **Org/Account #**

Subject: PRESENTATION – PROPOSED FISCAL YEAR 2027 BUDGET AND REVISED FISCAL YEAR 2026 BUDGET FOR ALL APPROPRIATED FUNDS - FIRST PUBLIC HEARING

Presenter: **The Finance Department**

Attachments:

1. Presentation

Background:

City Council adopted the Fiscal Year 2026 Budget on the 24th day of September 2025, in the amount of $696,444,327 – Resolution 2025-152.

At the April 21, 2026, Special Budget Workshop, City Council was presented with the Year-to-Date Budget results for operating department budgets, for Fiscal Year 2026 October through March.

On June 2, 2026, City Council approved and adopted the Strategic Action Plan (SAP) for Fiscal Year 2025-2026.

On June 9, 2026, City Council was presented with an overview of the process for adopting the Property Tax (TRIM) rate in preparation to adopt the Fiscal Year 2027 Budget.

On July 14, 2026, City Council was presented the Fiscal Year 2027 General Fund, IT Operations, and Facilities Budget, and an overview of the TRIM rate options. As discussed, staff is proposing a maximum millage rate of 4.2296 mills, which is a 2.20% increase from the rolled-back rate of 4.1387. The first budget hearing is to be held at 5:15 p.m. on Wednesday, September 9, 2026, at the Palm Coast City Hall - Jon Netts Community Wing, located at 160 Lake Ave, Palm Coast.

Local governments must conform to the maximum millage limitation requirements as outlined in Section 200.065(5), F.S. within 35 days of the certification of value, the City of Palm Coast must inform the property appraiser of the current year's proposed millage rate and the first budget hearing date and location which will be advertised on the Notice of Proposed Property Taxes (TRIM notice) that the property appraiser mails.

On July 21, 2026, Council adopted Resolution 2026-97 setting the Proposed Maximum Millage Rate for Fiscal Year 2027 at 4.2296 and setting the date, time, and location for the Tentative Budget Hearing for September

9, 2026, at 5:15 PM at the Palm Coast City Hall - Jon Netts Community Wing, 160 Lake Ave, Palm Coast, Florida.

On July 28th, staff presented the Fiscal Year 2027 Proprietary Funds Budget to Council, as well as millage rate options.

On August 11, 2026, staff presented to City Council the Capital and Fleet Internal Service Fund for Fiscal Year 2027.

On August 25, 2026, the Final Proposed Fiscal Year 2027 Budget for all appropriated funds was presented to City Council by staff, as well as millage rate options.

City Council will now be presented with the final Fiscal Year 2026-2027 Proposed Budget and the final Fiscal Year 2025-2026 Revised Budget for all appropriated funds.

Recommended Action:
FOR PRESENTATION ONLY

Fiscal Year 2027 Budget Hearing
Final Proposed Budget
September 09, 2026

Finance Department

Palm Coast

General Fund Revenues Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Ad Valorem Tax (Property Taxes)*	$ 42,698,778	$ 42,726,062	$ 45,558,297	$ 2,859,519	
State Revenues and Other Taxes	9,934,175	10,157,014	10,231,445	297,270	
Permits and Fees	2,770,155	2,679,700	2,614,600	(155,555)	
Fines and Forfeitures	658,183	678,000	678,000	19,817	
Charges for Services	7,514,905	7,919,890	8,050,482	535,577	
Other Revenue	508,231	1,402,863	468,250	(39,981)	
Transfers	1,367,533	1,383,557	1,372,533	5,000	
Appropriated Fund Balance	2,149,435	1,946,492	7,768,310	5,618,875	
Loan Proceeds - Land Purchase	-	-	11,000,000	11,000,000	
Total General Fund Revenue	$ 67,601,395	$ 68,893,578	$ 87,741,917	$ 20,140,522	29.8%

*2026 Based on Proposed TRIM Rate of 4.1893 and 96% of Taxable Property Values

General Fund Expenditure Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Administrative Services	$ 6,847,106	$ 6,870,716	$ 7,113,947	$ 266,841	
Construction Management & Engineering	1,482,102	1,483,087	1,368,066	(114,036)	
Economic Development	1,818,365	1,790,796	1,371,452	(446,913)	
Planning	3,917,366	3,833,964	4,021,192	103,826	
Community Compliance - Formerly Code Enforcement	3,812,865	3,862,610	3,693,528	(119,337)	
Business Tax	226,919	225,956	228,655	1,736	
Public Safety - Fire	16,002,655	16,311,696	17,044,960	1,042,305	
Public Safety - Flagler County Sheriff's Contract	11,181,587	11,181,587	12,152,736	971,149	
Public Works Streets Maintenance	10,321,742	10,398,546	11,060,788	739,046	
Parks and Recreation	6,246,842	6,288,736	6,266,208	19,366	
Parks Maintenance	3,916,202	3,939,568	4,090,815	174,613	
Non-Departmental	1,827,644	1,606,316	2,179,570	351,926	
Non-Departmental - Land Purchase, Interest, & Debt Service Expenses	-	1,100,000	17,150,000	17,150,000	
Total General Fund Expenses	$ 67,601,395	$ 68,893,578	$ 87,741,917	$ 20,140,522	29.8%

Proprietary Funds Budget Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Water and Wastewater Fund	$ 88,214,320	$ 88,415,174	$ 92,922,561	$ 4,708,241	5.3%
Water and Wastewater Capital Fund	326,390,581	353,163,263	160,990,766	(165,399,815)	-50.7%
Stormwater Management Fund	42,801,621	33,417,035	32,486,873	(10,314,748)	-24.1%
Building Permits Fund	3,779,254	3,404,193	3,351,919	(427,335)	-11.3%
Collections and Sanitation Fund	19,698,024	19,506,423	20,738,721	1,040,697	5.3%
Information Technology Enterprise Fund	1,576,231	1,342,704	1,120,101	(456,130)	-28.9%
Total Expenditures	$ 482,460,031	$ 499,248,792	$ 311,610,941	$ (170,849,090)	

New Personnel for FY2027:

Water and Wastewater Fund: 14 FTEs

Stormwater Fund: 1 FTE

Building: Reduction of 2.98 FTEs - Allocation Transfer to Community Development

Capital Projects Funds Budget Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Transportation Impact Fees	54,173,103	22,913,487	50,755,762	$ (3,417,341)	-6.3%
Town Center Transportation Impact Fees	660,319	850,000	1,121,018	460,699	100.0%
Recreation Impact Fee	9,291,385	6,503,707	7,289,500	(2,001,885)	-21.5%
Fire Impact Fee	12,326,600	12,934,356	779,487	(11,547,113)	-93.7%
Capital Projects	23,697,976	18,607,276	28,595,468	4,897,492	20.7%
Developer Special Projects Fund	122,275	201,983	50,000	(72,275)	-59.1%
Total Expenditures	$ 100,271,658	$ 62,010,809	$ 88,591,235	$ (11,680,423)	

Capital Projects Funds Major Projects Fiscal Year 2027

CAPITAL PROJECTS FUND

Maintenance Operations Complex	$23.85 M
Park Renovations	$1.10 M

STREETS IMPROVEMENT FUND

Street Rehab and Renewal	$4.41 M

TRANSPORTATION IMPACT FEE FUND

Matanzas Woods Parkway Extension West	$22.02 M
OKR North Widening	$15.65 M
Belle Terre Safety Improvements	$3.36 M
Palm Coast Parkway Extension Loop Road	$3.20 M
Loop Road Connector Phase 4	$3.16 M
Seminole Woods / State Road 100 Intersection	$1.05 M

RECREATION IMPACT FEE FUND

Community Center Extended Parking	$4.35 M
Graham Swamp Trail Phase 2	$1.15 M

STORMWATER MANAGEMENT FUND

Major Canal Crossings	$3.13 M
Stormwater Storage & Detention Expansion	$2.94 M
Capacity Improvements	$2.18 M
System Rehab & Renewal	$1.98 M

OLD KINGS ROAD SPECIAL ASSESSMENT FUND

Old Kings Road South Design	$1.13 M

WATER/WASTEWATER CAPITAL PROJECTS FUND

Wastewater Plant 1 Expansion & Rehabilitation	$67.78 M
Wells & Wellfields - Brackish	$5.50 M
Water Plant 1 Wellfield & Wells	$5.37 M
Water Plant 3 Plant Expansion	$5.00 M
Old Kings Road North Gravity & Water Main Relocates	$5.00 M
Wastewater Plant 2 Rib/Exfiltration	$5.00 M

Special Revenue Funds Budget Summary

	Adopted(A) 2026	Estimated 2026	Proposed (P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Community Development Block Grant Fund	$ 806,000	$ 580,492	$ 761,817	$ (44,183)	-5.5%
State Road 100 Community Redevelopment Agency	3,336,344	3,375,357	4,003,956	667,612	20.0%
Police Education Fund	12,000	12,000	9,000	(3,000)	-25.0%
Disaster Reserve Fund	-	486,250	-	-	N/A
Special Events Fund	166,660	200,291	179,115	12,455	7.5%
Neighborhood Stabilization Program Fund	121,035	-	121,035	-	0.0%
Old Kings Road Special Assessment Fund	1,233,573	818,000	1,506,674	273,101	22.1%
Streets Improvement Fund	9,632,495	8,632,496	5,135,000	(4,497,495)	-46.7%
Art in Public Places	-	307,725	100,000	100,000	N/A
Total Expenditures	$ 15,308,107	$ 14,412,611	$ 11,816,597	$ (3,491,510)	

Internal Services Funds Budget Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Fleet Management Fund	10,664,763	12,071,895	13,425,511	$ 2,760,748	25.9%
Facilities Management Fund	2,273,201	2,331,199	2,387,482	114,281	5.0%
Emergency Communications Fund	444,849	469,849	445,595	746	0.2%
Information Technology Fund	6,953,140	6,839,007	7,070,387	117,247	1.7%
Health Insurance Fund	10,467,183	10,708,183	10,593,220	126,037	1.2%
Total Expenditures	$ 30,803,136	$ 32,420,133	$ 33,922,195	$ 3,119,059	

Personnel:

Fleet Management Fund – 1 FTE

Fiscal Year 2027 Proposed Budget -Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
General Fund	$ 67,601,395	$ 68,893,578	$ 87,741,917	$ 20,140,522	29.8%
Water/Wastewater Fund	88,214,320	88,415,174	92,922,561	4,708,241	5.3%
Water/Wastewater Capital Projects Fund	326,390,581	353,163,263	160,990,766	(165,399,815)	-50.7%
Stormwater Management Fund	42,801,621	33,417,035	32,486,873	(10,314,748)	-24.1%
Fleet Management Fund	10,664,763	12,071,895	13,425,511	2,760,748	25.9%
Facilities Management Fund	2,273,201	2,331,199	2,387,482	114,281	5.0%
Collection and Sanitation Fund	19,698,024	19,506,423	20,738,721	1,040,697	5.3%
IT Enterprise Fund	1,576,231	1,342,704	1,120,101	(456,130)	-28.9%
IT Internal Service Fund	6,953,140	6,839,007	7,070,387	117,247	1.7%
Building Permit Fund	3,779,254	3,404,193	3,351,919	(427,335)	-11.3%
Capital Projects Fund	23,697,976	18,607,276	28,595,468	4,897,492	20.7%
Streets Improvement Fund	9,632,495	8,632,496	5,135,000	(4,497,495)	-46.7%
Recreation Impact Fee Fund	9,291,385	6,503,707	7,289,500	(2,001,885)	-21.5%
Transportation Impact Fee Fund	54,173,103	22,913,487	50,755,762	(3,417,341)	-6.3%
Fire Impact Fee Fund	12,326,600	12,934,356	779,487	(11,547,113)	-93.7%
State Road 100 Community Redevelopment Act Fund	3,336,344	3,375,357	4,003,956	667,612	20.0%
All Other Funds	14,033,894	14,634,773	14,887,474	853,580	6.1%
Total Budget	$ 696,444,327	$ 676,985,923	$ 533,682,885	$ (162,761,442)	-23.4%

CRA LAND PURCHASE FUNDING

SR 100 Community Redevelopment Agency Fund

Revenues	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Intergovernmental Revenue (County Portion)	$ 2,157,700	$ 2,705,886	$ 2,737,565	$ 2,772,864	$ 2,856,100	$ 2,941,800
Tax Exemption on CDD Property	-	(125,000)	(128,800)	(132,700)	(136,700)	(140,800)
Tax Increment (City Portion)	1,121,225	1,423,070	1,438,734	1,457,286	1,501,000	1,546,000
Other Revenue	55,000	-	-	-	-	-
Fund Balance Appropriations	41,432	-	-	-	-	-
Total Revenues	$ 3,375,357	$ 4,003,956	$ 4,047,499	$ 4,097,450	$ 4,220,400	$ 4,347,000
Expenditures						
Operating Expenditures	$ 259,374	$ 581,234	$ 598,175	$ 617,425	$ 637,475	$ 658,325
Debt Service	851,719	1,049,615	1,056,720	190,000	190,000	190,000
YMCA	1,500,000	500,000	500,000	500,000	-	-
Land Acquisition Repayment	-	-	-	2,556,059	3,392,925	3,498,675
Interfund Transfers	764,264	1,873,107	1,892,604	233,966	-	-
Total Expenditures	$ 3,375,357	$ 4,003,956	$ 4,047,499	$ 4,097,450	$ 4,220,400	$ 4,347,000

CRA Land Purchase

- ☑ Agreement Approved by City Council
- ☑ Agreement Executed by City Manager
- ☑ Escrow Deposit Payment Made
- ☑ Initiate the process to establish a General Fund Line of Credit up to $15M

CRA Land Purchase

- Evaluate Reducing General Fund Reserves

FUND BALANCE AT 25%	FUND BALANCE AT 20% (INCLUDED IN PROPOSED FY 2027 BUDGET)	FUND BALANCE AT 15%
Line of Credit $14M	Line of Credit $11M	Line of Credit $7.5M
Estimated Annual Interest $700K	Estimated Annual Interest $550K	Estimated Annual Interest $390K
Reserves Balance Left $16.8M	Reserves Balance Left $13.8M	Reserves Balance Left $10.3M

BUDGETARY ASSUMPTIONS:

LAND PURCHASE	$17M
LAND CLOSING COSTS	$500K
LINE OF CREDIT CLOSING COSTS	$200K

CRA Land Purchase

- Assign any future General Fund Reserves over the 20% goal to debt repayment
- Amend CRA Plan to clearly delineate the use of TIF dollars for repayment to the General Fund
- Assign any Future CRA dollars to the repayment of Line of Credit and Interest as Incurred
- Initiate Marketing Plan for Sale of Prime Parcels

Millage Rate

Millage Rate Options

Next Steps:

- September 23rd – Adopt the Millage Rate of 4.1387
- Adopt the FY26 Revised Budget and the FY27 Tentative Budget

	Rate	Tax Revenue
Rolled-Back Rate	4.1387	$45.5M
2027 Majority Vote	4.1387	$45.5M
2027 Maximum Millage	4.2296	$46.5M
2026 Adopted Millage	4.0893	$44.9M
2027 Proposed Millage	**4.1387**	**$45.5M**

Next Steps

Action	Hearing Dates
Adopt Final FY 2027 Budget & Millage Rate	Final Public Hearing: Wednesday, Sept. 23rd, 5:15PM

City of Palm Coast, Florida
Agenda Item

Agenda Date: September 9, 2026 **Agenda Item:** F.1

Department FINANCE **Division** FINANCE	**Amount** **Org/Account #**

Subject: STATE ROAD 100 CORRIDOR COMMUNITY REDEVELOPMENT AGENCY (SR 100 CRA) RESOLUTION 2026-XX ADOPTING THE SR 100 CORRIDOR CRA TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027 AND AMENDING THE STATE ROAD 100 CORRIDOR CRA BUDGET FOR FISCAL YEAR 2025-2026

Presenter: **The Finance Department**

Attachments:

1. Resolution
2. Exhibit A - FY2027 CRA Budget Hearing Attachment

Background:

The attached Resolution proposes the adoption of the tentative budget for Fiscal Year 2026 - 2027 for the SR 100 Corridor Community Redevelopment Agency (SR 100 Corridor CRA) at a total amount of $4,003,956.

The Resolution also amends the Fiscal Year 2025-2026 budget as discussed during a series of budget workshops which included the SR 100 Corridor CRA. The total revised SR 100 Corridor CRA budget for Fiscal Year 2025-2026 will be $3,375,357 compared to the approved budget of $3,336,344. The effect of this current amendment will result in a total increase of $39,013 from the budget adopted for Fiscal Year 2025-2026.

Recommended Action:

ADOPT STATE ROAD 100 CORRIDOR COMMUNITY REDEVELOPMENT AGENCY RESOLUTION 2026-XX ADOPTING THE SR 100 CORRIDOR CRA TENTATIVE BUDGET FOR THE FISCAL YEAR 2026-2027 AND AMENDING THE STATE ROAD 100 CORRIDOR CRA BUDGET FOR THE FISCAL YEAR 2025-2026

RESOLUTION 2026-___
SR 100 CORRIDOR COMMUNITY REDEVELOPMENT AGENCY
ADOPTING TENTATIVE BUDGET FOR THE FISCAL YEAR 2026-2027
AND AMENDING THE BUDGET FOR THE FISCAL YEAR 2025-2026

A RESOLUTION OF THE STATE ROAD 100 CORRIDOR COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF PALM COAST, FLAGLER COUNTY, FLORIDA, ADOPTING THE TENTATIVE SR 100 CORRIDOR CRA BUDGET FOR THE FISCAL YEAR 2026-2027; AMENDING THE FISCAL YEAR 2025-2026 BUDGET AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the State Road 100 Corridor Community Redevelopment Agency (SR 100 Corridor CRA) of the City of Palm Coast, Flagler County, Florida, held a properly noticed public hearing on September 9, 2026, relating to the tentative budget for Fiscal Year 2026-2027; and

WHEREAS, the SR 100 Corridor CRA has reviewed revenues and expenditures for Fiscal Year 2025-2026 and determined that budget adjustments should be made.

NOW, THEREFORE, BE IT RESOLVED BY THE SR 100 CORRIDOR CRA OF THE CITY OF PALM COAST, FLAGLER COUNTY, FLORIDA, THAT:

SECTION 1. APPROVAL OF TENTATIVE BUDGET. The SR 100 Corridor CRA of the City of Palm Coast, hereby adopts the tentative budget for Fiscal Year 2026-2027 at $4,003,956, as attached hereto and incorporated herein by reference as Exhibit "A" SR 100 CRA.

SECTION 2. BUDGET AMENDMENT. The SR 100 Corridor CRA of the City of Palm Coast hereby amends the Fiscal Year 2025-2026 SR 100 CRA budget to $3,375,357.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption by the SR 100 Corridor CRA of the City of Palm Coast.

DULY PASSED AND ADOPTED by the State Road 100 Corridor Community Redevelopment Agency of the City of Palm Coast, Florida, on this 9th day of September 2026.

ATTEST:	CITY OF PALM COAST
______________________________	______________________________
KALEY COOK, CITY CLERK	MICHAEL NORRIS, MAYOR

APPROVED AS TO FORM AND LEGALITY

____
MARCUS DUFFY, CITY ATTORNEY

Attachment: Exhibit “A” SR 100 CRA

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 SR100 COMMUNITY REDEVELOPMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Interest Revenue	$ 55,000	$ -
Intergovernmental Revenue	2,157,700	2,580,886
Transfers from Other Funds	1,121,225	1,423,070
Appropriated Fund Balance	41,432	-
TOTAL REVENUES:	$ 3,375,357	$ 4,003,956
EXPENDITURES:		
Operating Expenses	$ 259,374	$ 581,234
Interfund Transfers	764,264	1,873,107
Capital Outlay	1,500,000	500,000
Debt Service	851,719	1,049,615
TOTAL EXPENDITURES:	$ 3,375,357	$ 4,003,956

City of Palm Coast, Florida
Agenda Item

Agenda Date: September 9, 2026

Agenda Item: G.1

Department FINANCE **Division** FINANCE	**Amount** **Org/Account #**

Subject: RESOLUTION 2026-XX SETTING THE TENTATIVE MILLAGE RATE (TRIM) FOR THE FISCAL YEAR 2026-2027

Presenter: **The Finance Department**

Attachments:

1. Resolution

Background:

Within 80 days of certification of value, but not earlier than 65 days after certification, State law requires local government taxing authorities to hold a public hearing on the tentative millage rate and budget. This hearing was publicized via the TRIM Notice mailed out by the Property Appraiser.

At this hearing, the taxing authority will:
1. Discuss the percentage increase in millage over the rolled-back rate, if any, and the specific purposes for which the ad valorem tax revenues are being increased.
2. Allow the general public to speak and ask questions.
3. Adopt a tentative millage and budget.
4. Within 15 days following the tentative budget hearing, the taxing authority shall advertise its intent to adopt a final millage and budget.

The following outlines the required format and exact wording, according to Section 200.065(2)(e)1., Florida Statutes, for the adoption of the tentative millage rate and the tentative budget for the City:

Adopt Proposed Tentative Millage Rate:

STEP ONE: ACTION: INTRODUCE THE TAX ISSUE:
MAYOR ANNOUNCES:

“The City of Palm Coast proposes to levy a tentative millage rate of 4.1387 mills. This is an increase of 0% from the rolled-back rate of 4.1387 mills.”

STEP TWO: ACTION: HEAR PUBLIC COMMENT ON THE PROPOSED MILLAGE RATE:

Hear public comments regarding the proposed tentative millage rate. The general public must be allowed to speak and ask questions prior to the adoption of any measure by the governing body. **<u>STEP THREE: ACTION: ADOPT THE TENTATIVE MILLAGE RATE RESOLUTION:</u>** ***MAYOR ANNOUNCES:*** "The City of Palm Coast proposes to adopt a tentative millage rate of 4.1387 mills."
Recommended Action: **ADOPT RESOLUTION 2026-XX SETTING THE TENTATIVE MILLAGE RATE (TRIM) FOR FISCAL YEAR 2026-2027**

RESOLUTION 2026-___
TENTATIVE MILLAGE RATE

A RESOLUTION ESTABLISHING A TENTATIVE AD VALOREM TAX RATE FOR THE CITY OF PALM COAST, FLAGLER COUNTY, FLORIDA, FOR FISCAL YEAR 2026-2027; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Palm Coast, Flagler County, Florida, held a properly noticed public hearing on September 9, 2026, relating to the establishment of a tentative ad valorem tax rate;and

WHEREAS the gross taxable value of property within the City of Palm Coast, Flagler County, Florida, has been certified by the County Property Appraiser to the City of Palm Coast as $11,460,245,326.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PALMCOAST, FLAGLER COUNTY, FLORIDA, THAT:

SECTION 1. APPROVAL OF TENTATIVE MILLAGE RATE. The fiscal year 2026-2027 tentative millage rate shall be 4.1387 mills, which is 0 mills or 0% greater than the rolled-back rate of 4.1387.

SECTION 2. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption by the City Council.

DULY PASSED AND ADOPTED by the City Council of the City of Palm Coast, Florida, on this 9th day of September 2026.

ATTEST: CITY OF PALM COAST

___________________________ ___________________________
KALEY COOK, CITY CLERK MICHAEL NORRIS, MAYOR

APPROVED AS TO FORM AND LEGALITY

____
MARCUS DUFFY, CITY ATTORNEY

City of Palm Coast, Florida
Agenda Item

Agenda Date: September 9, 2026

Agenda Item: G.2

Department FINANCE **Division** FINANCE	**Amount** **Org/Account #**

Subject: RESOLUTION 2026-XX ESTABLISHES THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2026-2027 AND AMENDS THE FISCAL YEAR 2025-2026 BUDGET

Presenter: **The Finance Department**

Attachments:

1. Resolution
2. Exhibit A - Budget Summary Attachment for Public Hearings

Background:

The attached resolution proposes the adoption of the tentative budget at a total amount of $533,682,885. The attached exhibits provide the breakdown by fund in the Fiscal Year 2026-2027 column.

This resolution also amends the Fiscal Year 2025-2026 budget as discussed during the budget workshops. The total revised budget for Fiscal year 2025-2026 will be $676,985,923 compared to the original budget of $696,444,327. The effect on the 2025-2026 budget is a decrease of $19,458,404 for the fiscal year. The breakdown by fund is shown in the Fiscal Year 2025-2026 Revised Budget column of the attached exhibits.

Within 80 days of certification of value, but not earlier than 65 days after certification, State law requires local government taxing authorities to hold a public hearing on the tentative millage rate and budget. This hearing was publicized via the TRIM Notice mailed out by the Property Appraiser.

At this hearing, the taxing authority will:
1. Discuss the percentage increase in millage from the rolled-back rate, if any, and the specific purposes for which the ad valorem tax revenues are being increased.
2. Allow the general public to speak and ask questions.
3. Adopt a tentative millage and budget.
4. Within 15 days following the tentative budget hearing, the taxing authority shall advertise its intent to adopt a final millage and budget.

The following outlines the required format and exact wording, according to Section 200.065(2)(e)1., Florida Statutes, for the adoption of the tentative millage rate and the tentative budget for the City:

THE FOLLOWING STEPS MUST BE COMPLETED ONLY AFTER ADOPTING THE TENTATIVE

MILLAGE:
Adoption of the Tentative Budget:

<u>STEP ONE:</u>
ACTION: INTRODUCE THE TENTATIVE BUDGET:

MAYOR ANNOUNCES:
“The City of Palm Coast proposes to adopt a tentative budget with total appropriated expenditures and reserves of $533,682,885.”

<u>STEP TWO:</u>
ACTION: HEAR PUBLIC COMMENT ON THE TENTATIVE BUDGET:
Hear public comments regarding the tentative budget. The general public must be allowed to speak and to ask questions prior to the adoption of any measure by the governing body.

<u>STEP THREE:</u>
ACTION: ADOPT THE TENTATIVE BUDGET RESOLUTION:

MAYOR ANNOUNCES:
“The City of Palm Coast proposes to adopt a tentative budget of $533,682,885”

<u>STEP FOUR:</u>
ACTION: (After Resolution if Adopted) ANNOUNCE PUBLIC HEARING:

MAYOR ANNOUNCES:
“The Public Hearing to adopt the final millage rate and budget is scheduled for September 23, 2026, at 5:15 p.m., at the Palm Coast City Hall - Jon Netts Community Wing.”

Recommended Action:
ADOPT RESOLUTION 2026-XX APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027, AND AMENDING THE FISCAL YEAR 2025-2026 BUDGET

RESOLUTION 2026-____
TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027
AND AMENDING BUDGET FOR FISCAL YEAR 2025-2026

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALM COAST OF FLAGLER COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2026-2027; AMENDING THE FISCAL YEAR 2025-2026 BUDGET; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Palm Coast, Flagler County, Florida, held a properly noticed public hearing on September 9, 2026, relating to the tentative budget for Fiscal Year 2026-2027; and

WHEREAS, the City of Palm Coast, Flagler County, Florida, approved and adopted Resolution 2026-___ adopting a tentative millage of 4.1387 mills; and

WHEREAS, the City of Palm Coast has reviewed revenues and expenditures for FiscalYear 2025-2026 and determined that budget adjustments should be made.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PALMCOAST, FLAGLER COUNTY, FLORIDA, THAT:

SECTION 1. APPROVAL OF TENTATIVE BUDGET. The City Council of the City of Palm Coast hereby adopts the tentative budget for Fiscal Year 2026-2027 at $533,682,885 as specified in the Fiscal Year 2026-2027 Budget column of Exhibit "A."

SECTION 2. BUDGET AMENDMENT. The City Council of the City of Palm Coast amends the Fiscal Year 2025-2026 budget $676,985,923 as specified in the Fiscal Year 2025-2026 Revised Budget column of Exhibit "A."

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

DULY PASSED AND ADOPTED by the City Council of the City of Palm Coast, Florida, on this 9th day of September 2026.

ATTEST: CITY OF PALM COAST

_______________________________ _______________________________

KALEY COOK, CITY CLERK MICHAEL NORRIS, MAYOR

APPROVED AS TO FORM AND LEGALITY

____

MARCUS DUFFY, CITY ATTORNEY

Attachment: Exhibit "A" Budget Summary

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027

CITY OF PALM COAST BUDGET
ALL APPROPRIATED FUNDS

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
TOTAL REVENUES:	$ 676,985,923	$ 533,682,885
TOTAL EXPENDITURES:	$ 676,985,923	$ 533,682,885

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 GENERAL FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Ad Valorem Taxes	$ 42,726,062	$ 45,558,297
Communications Services Taxes	3,009,154	3,129,219
Sales Tax	4,344,751	4,225,686
State Revenue Sharing	1,390,684	1,414,115
Other Taxes	1,412,425	1,462,425
Permits, Fees and Special Assessments	2,679,700	2,614,600
Charges for Services	7,919,890	8,050,482
Judgments, Fines & Forfeitures	678,000	678,000
Interest Revenue	1,110,000	350,000
Other Revenues	161,033	118,250
Intergovernmental - Grants	131,830	-
Transfers from Other Funds	1,383,557	1,372,533
Appropriated Fund Balance	1,946,492	7,768,310
Loan Proceeds	-	11,000,000
TOTAL REVENUES:	$ 68,893,578	$ 87,741,917
EXPENDITURES:		
Administration:		
City Council	$ 409,119	$ 410,704
City Manager	1,336,116	1,524,290
Communications & Marketing	742,022	776,288
Economic Development	1,790,796	1,371,452
Human Resources	1,282,209	1,153,881
City Attorney	845,000	840,000
Financial Services	2,256,250	2,408,784
Planning, Code Enforcement, & Business Tax	7,922,530	7,943,375
Fire	16,311,696	17,044,960
Law Enforcement	11,181,587	12,152,736
Streets Maintenance	10,398,546	11,060,788
Construction Management & Engineering	1,483,087	1,368,066
Parks & Recreation	2,890,723	3,161,983
Parks Maintenance	3,939,568	4,090,815
Aquatic Center	499,867	556,383
Southern Recreation Center	761,508	788,178
Palm Harbor Golf Club	2,136,638	1,759,664
Non-Departmental	2,706,316	19,329,570
TOTAL EXPENDITURES:	$ 68,893,578	$ 87,741,917

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 CDBG FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 580,492	$ 761,817
TOTAL REVENUES:	$ 580,492	$ 761,817
EXPENDITURES:		
Operating Expenses	$ 539,468	$ 731,817
Transfers to Other Funds	41,024	30,000
TOTAL EXPENDITURES:	$ 580,492	$ 761,817

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 POLICE EDUCATION FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Fines and Forfeitures	$ 9,000	$ 9,000
Interest Revenue	200	-
Appropriated Fund Balance	2,800	-
TOTAL REVENUES:	$ 12,000	$ 9,000
EXPENDITURES:		
Operating Expenses	$ 12,000	$ 9,000
TOTAL EXPENDITURES:	$ 12,000	$ 9,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 DISASTER RESERVE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 308,879	$ -
Interest Revenue	150,000	-
Other Revenues	27,371	-
TOTAL REVENUES:	$ 486,250	$ -
EXPENDITURES:		
Operating Expenses	$ 50,000	$ -
Contingency	436,250	-
TOTAL EXPENDITURES:	$ 486,250	$ -

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 SPECIAL EVENTS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 19,925	$ 5,000
Charges for Services	160,366	174,115
Interest Revenue	20,000	-
TOTAL REVENUES:	200,291	179,115
EXPENDITURES:		
Operating Expenses	$ 174,562	$ 174,301
Contingency	25,729	4,814
TOTAL EXPENDITURES:	$ 200,291	$ 179,115

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 STREETS IMPROVEMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Local Option Fuel Tax	$ 2,050,930	$ 2,174,159
State Revenue Sharing	927,123	892,289
Interest Revenue	225,000	50,000
Appropriated Fund Balance	5,429,443	2,018,552
TOTAL REVENUES:	$ 8,632,496	$ 5,135,000
EXPENDITURES:		
Operating Expenses	$ 7,822,317	$ 4,455,000
Capital Outlay	810,179	680,000
TOTAL EXPENDITURES:	$ 8,632,496	$ 5,135,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 RECREATION IMPACT FEE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 3,077,642	$ 2,371,843
Intergovernmental Revenue	1,063,793	855,000
Interest Revenue	190,000	-
Other Revenue	624,113	-
Transfers from Other Funds	1,548,159	2,828,758
Appropriated Fund Balance	-	1,233,899
TOTAL REVENUES:	$ 6,503,707	$ 7,289,500
EXPENDITURES:		
Operating Expenses	$ 6,501	$ -
Interfund Transfers	474,321	-
Capital Outlay	4,296,865	7,289,500
Contingency	1,726,020	-
TOTAL EXPENDITURES:	$ 6,503,707	$ 7,289,500

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 FIRE IMPACT FEE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 921,895	$ 682,777
Intergovernmental Revenue	624,887	-
Interest Revenue	180,000	50,000
Transfers from Other Funds	2,446,917	46,710
Appropriated Fund Balance	8,760,657	-
TOTAL REVENUES:	$ 12,934,356	$ 779,487
EXPENDITURES:		
Operating Expenses	$ -	$ -
Capital Outlay	12,492,038	100,000
Interfund Transfers	442,318	-
Contingency	-	679,487
TOTAL EXPENDITURES:	$ 12,934,356	$ 779,487

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 **DEVELOPMENT SPECIAL PROJECTS FUND**

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Other Revenue	$ 171,983	$ -
Interest Revenue	30,000	-
Appropriated Fund Balance	-	50,000
TOTAL REVENUES:	$ 201,983	$ 50,000
EXPENDITURES:		
Operating Expenses	$ 50,000	$ 50,000
Contingency	151,983	-
TOTAL EXPENDITURES:	$ 201,983	$ 50,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 TRANSPORTATION IMPACT FEE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 8,771,291	$ 8,604,907
Intergovernmental Revenue	13,012,196	34,872,076
Other Revenue	630,000	-
Interest Revenue	500,000	150,000
Appropriated Fund Balance	-	7,128,779
TOTAL REVENUES:	$ 22,913,487	$ 50,755,762
EXPENDITURES:		
Operating Expenses	$ 54,567	$ 225,000
Interfund Transfers	1,120,000	200,000
Capital Outlay	21,349,231	50,330,762
Contingency	389,689	-
TOTAL EXPENDITURES:	$ 22,913,487	$ 50,755,762

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 TOWN CENTER TRANSPORTATION IMPACT FEE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Interest Revenue	$ 50,000	$ 5,000
Transfers from Other Funds	800,000	100,000
Appropriated Fund Balance	-	1,016,018
TOTAL REVENUES:	$ 850,000	$ 1,121,018
EXPENDITURES:		
Capital Outlay	$ 250,000	$ 1,121,018
Contingency	600,000	-
TOTAL EXPENDITURES:	$ 850,000	$ 1,121,018

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 NEIGHBORHOOD STABILIZATION FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Appropriated Fund Balance	$ -	$ 121,035
TOTAL REVENUES:	$ -	$ 121,035
EXPENDITURES:		
Operating Expenses	$ -	$ 121,035
TOTAL EXPENDITURES:	$ -	$ 121,035

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 OKR SPECIAL ASSESSMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Special Assessment	$ 323,000	$ 323,000
Intergovernmental Revenue	125,000	336,130
Interest Revenue	50,000	15,000
Transfers from Other Funds	320,000	100,000
Appropriated Fund Balance	-	732,544
TOTAL REVENUES:	$ 818,000	$ 1,506,674
EXPENDITURES:		
Operating Expenses	$ 55,000	$ 50,000
Debt Service	323,000	323,000
Capital Outlay	350,000	1,133,674
Contingency	90,000	-
TOTAL EXPENDITURES:	$ 818,000	$ 1,506,674

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 ART IN PUBLIC PLACES

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Special Assessment	$ 304,725	$ 100,000
Interest Revenue	3,000	-
TOTAL REVENUES:	$ 307,725	$ 100,000
EXPENDITURES:		
Operating Expenses	$ 307,725	$ 100,000
TOTAL EXPENDITURES:	$ 307,725	$ 100,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 SR100 COMMUNITY REDEVELOPMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Interest Revenue	$ 55,000	$ -
Intergovernmental Revenue	2,157,700	2,580,886
Transfers from Other Funds	1,121,225	1,423,070
Appropriated Fund Balance	41,432	-
TOTAL REVENUES:	$ 3,375,357	$ 4,003,956
EXPENDITURES:		
Operating Expenses	$ 259,374	$ 581,234
Interfund Transfers	764,264	1,873,107
Capital Outlay	1,500,000	500,000
Debt Service	851,719	1,049,615
TOTAL EXPENDITURES:	$ 3,375,357	$ 4,003,956

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 CAPITAL PROJECTS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Small County Surtax	$ 5,318,571	$ 5,478,128
Interest Revenue	700,000	300,000
Other Revenue	1,175,000	-
Intergovernmental Revenue	105,000	300,000
Transfers from Other Funds	6,128,562	10,037,500
Appropriated Fund Balance	5,180,143	12,479,840
TOTAL REVENUES:	$ 18,607,276	$ 28,595,468
EXPENDITURES:		
Operating Expenses	$ 54,119	$ 75,000
Interfund Transfers	4,228,950	2,875,468
Capital Outlay	14,324,207	25,645,000
TOTAL EXPENDITURES:	$ 18,607,276	$ 28,595,468

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 WATER AND WASTEWATER UTILITY FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Charges for Services		
Water Sales	$ 47,830,934	$ 49,657,265
Water Connection Fees	2,600,000	2,650,000
Wastewater Sales	33,661,940	37,214,736
Wastewater Inspection Fees	150,000	150,000
Small County Surtax	170,000	-
Interest Revenue	1,813,800	500,000
Other Revenues	2,188,500	2,750,560
TOTAL REVENUES:	$ 88,415,174	$ 92,922,561
EXPENDITURES:		
Personnel Services	$ 16,974,944	$ 19,097,519
Operating Expenses	16,411,574	18,978,930
Interfund Transfers	15,712,252	20,285,120
Internal Allocations	6,034,426	6,312,290
Capital Outlay	4,615,384	250,000
Grant	10,000	10,000
Debt Service	23,268,921	24,046,997
Contingency	5,387,673	3,941,705
TOTAL EXPENDITURES:	$ 88,415,174	$ 92,922,561

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 UTILITY CAPITAL PROJECTS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 15,561,772	$ 16,184,243
Intergovernmental Revenue	500,000	9,500,000
Interest Revenue	1,750,000	500,000
Transfers from Other Funds	15,023,270	17,304,553
Appropriated Fund Balance	34,324,167	30,478,970
TOTAL REVENUES:	$ 67,159,209	$ 73,967,766
EXPENDITURES:		
Personnel Expenses	$ 1,202,219	$ 1,830,804
Operating Expenses	840,974	1,394,611
Interfund Transfers	2,500,000	4,404,962
Internal Allocations	1,325,323	2,302,389
Capital Outlay	61,290,693	64,035,000
TOTAL EXPENDITURES:	$ 67,159,209	$ 73,967,766

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 UTILITY CAPITAL BOND PROJECTS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Interest Revenue	$ 1,626,639	$ 11,231,600
Debt Proceeds	284,377,415	-
Appropriated Fund Balance	-	75,791,400
TOTAL REVENUES:	$ 286,004,054	$ 87,023,000
EXPENDITURES:		
Capital Outlay	$ 5,470,000	$ 87,023,000
Debt Services	975,236	-
Contingency	279,558,818	-
TOTAL EXPENDITURES:	$ 286,004,054	$ 87,023,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 COLLECTIONS AND SANITATION FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Charges for Services	$ 19,453,123	$ 20,708,721
Interest Revenue	53,000	30,000
Other Revenues	300	-
TOTAL REVENUES:	$ 19,506,423	$ 20,738,721
EXPENDITURES:		
Personnel Services	$ 318,535	$ 347,553
Operating Expenses	18,891,119	19,662,493
Interfund Transfers	-	79,618
Internal Allocations	41,691	54,345
Contingency	255,078	594,712
TOTAL EXPENDITURES:	$ 19,506,423	$ 20,738,721

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 STORMWATER MANAGEMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Ad Valorem Taxes	$ 530,721	$ -
Charges for Services	24,900,000	26,615,503
Interest Revenue	850,000	200,000
Other Revenues	180,000	266,482
Intergovernmental Revenue -Grants	1,003,829	150,000
Appropriated Fund Balance	5,952,485	5,254,888
TOTAL REVENUES:	$ 33,417,035	$ 32,486,873
EXPENDITURES:		
Personnel Services	$ 7,320,506	$ 7,582,095
Operating Expenses	3,715,618	4,041,777
Capital Outlay	11,726,158	10,680,153
Debt Service	2,896,197	2,596,380
Interfund Transfers	3,562,754	2,866,347
Internal Allocations	4,195,802	4,720,121
TOTAL EXPENDITURES:	$ 33,417,035	$ 32,486,873

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 BUILDING PERMITS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Charges for Services	$ 3,314,193	$ 3,321,919
Interest Revenue	75,000	20,000
Other Revenues	15,000	10,000
TOTAL REVENUES:	$ 3,404,193	$ 3,351,919
EXPENDITURES:		
Personnel Services	$ 2,471,259	$ 2,302,443
Operating Expenses	439,730	310,724
Interfund Transfers	-	250,000
Internal Allocations	493,204	426,374
Contingency	-	62,378
TOTAL EXPENDITURES:	$ 3,404,193	$ 3,351,919

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 INFORMATION TECHNOLOGY ENTERPRISE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Charges for Services	$ 736,933	$ 1,058,671
Interest Revenue	61,034	61,430
Transfers from Other Funds	325,000	-
Appropriated Fund Balance	219,737	-
TOTAL REVENUES:	$ 1,342,704	$ 1,120,101
EXPENDITURES:		
Personnel Services	$ 201,524	$ 208,344
Operating Expenses	349,578	309,546
Interfund Transfers	24,505	24,505
Internal Allocations	92,097	100,245
Capital Outlay	675,000	477,461
TOTAL EXPENDITURES:	$ 1,342,704	$ 1,120,101

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 HEALTH INSURANCE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Non-Revenue Premium Charges	$ 10,397,183	$ 10,523,220
Interest Revenue	150,000	50,000
Other Revenues	161,000	20,000
TOTAL REVENUES:	$ 10,708,183	$ 10,593,220
EXPENDITURES:		
Personnel Services	$ 8,720,183	$ 8,747,105
Operating Expenses	1,688,000	1,846,115
Contingency	300,000	-
TOTAL EXPENDITURES:	$ 10,708,183	$ 10,593,220

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 FLEET MANAGEMENT FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Charges for Services	$ 3,937,461	$ 4,227,080
Non-Revenue Internal Allocations	6,289,746	7,624,892
Other Revenues	365,000	300,000
Interest Revenue	475,000	196,486
Transfers from Other Funds	1,004,688	1,077,053
TOTAL REVENUES:	$ 12,071,895	$ 13,425,511

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
EXPENDITURES:		
Personnel Services	$ 1,482,927	$ 1,528,507
Operating Expenses	2,669,730	2,634,547
Interfund Transfers	-	3,005
Internal Allocations	447,567	488,348
Capital Outlay	5,564,176	4,260,065
Contingency	1,907,495	4,511,039
TOTAL EXPENDITURES:	$ 12,071,895	$ 13,425,511

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 EMERGENCY COMMUNICATIONS FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Non-Revenue Internal Allocations	$ 429,849	$ 430,595
Interest Revenue	40,000	15,000
TOTAL REVENUES:	$ 469,849	$ 445,595
EXPENDITURES:		
Operating Expenses	$ 306,296	$ 306,873
Capital Outlay	29,821	-
Replacement Reserves	133,732	138,722
TOTAL EXPENDITURES:	$ 469,849	$ 445,595

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 FACILITIES MAINTENANCE FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Charges for Services	$ 1,984,562	$ 2,362,482
Other Revenue	35,000	-
Interest Revenue	55,000	25,000
Appropriated Fund Balance	256,637	-
TOTAL REVENUES:	$ 2,331,199	$ 2,387,482
EXPENDITURES:		
Personnel Services	$ 645,466	$ 685,787
Operating Expenses	1,539,259	1,511,817
Internal Allocations	137,597	163,116
Capital Outlay	8,877	-
Contingency	-	26,762
TOTAL EXPENDITURES:	$ 2,331,199	$ 2,387,482

EXHIBIT A - Budget Summary attachment for public hearings

FY 2026-2027 INFORMATION TECHNOLOGY INTERNAL SERVICES FUND

	FY 2025-2026 REVISED BUDGET	FY 2026-2027 BUDGET
REVENUES:		
Charges for Services	$ 6,434,670	$ 6,934,775
Interest Revenue	65,000	23,893
Other Revenues	10,463	4,000
Transfers from Other Funds	107,724	107,719
Appropriated Fund Balance	221,150	-
TOTAL REVENUES:	$ 6,839,007	$ 7,070,387
EXPENDITURES:		
Personnel Services	$ 2,799,541	$ 2,871,779
Operating Expenses	3,903,010	4,065,314
Internal Allocations	85,184	93,294
Capital Outlay	23,166	10,000
Contingency	28,106	30,000
TOTAL EXPENDITURES:	$ 6,839,007	$ 7,070,387