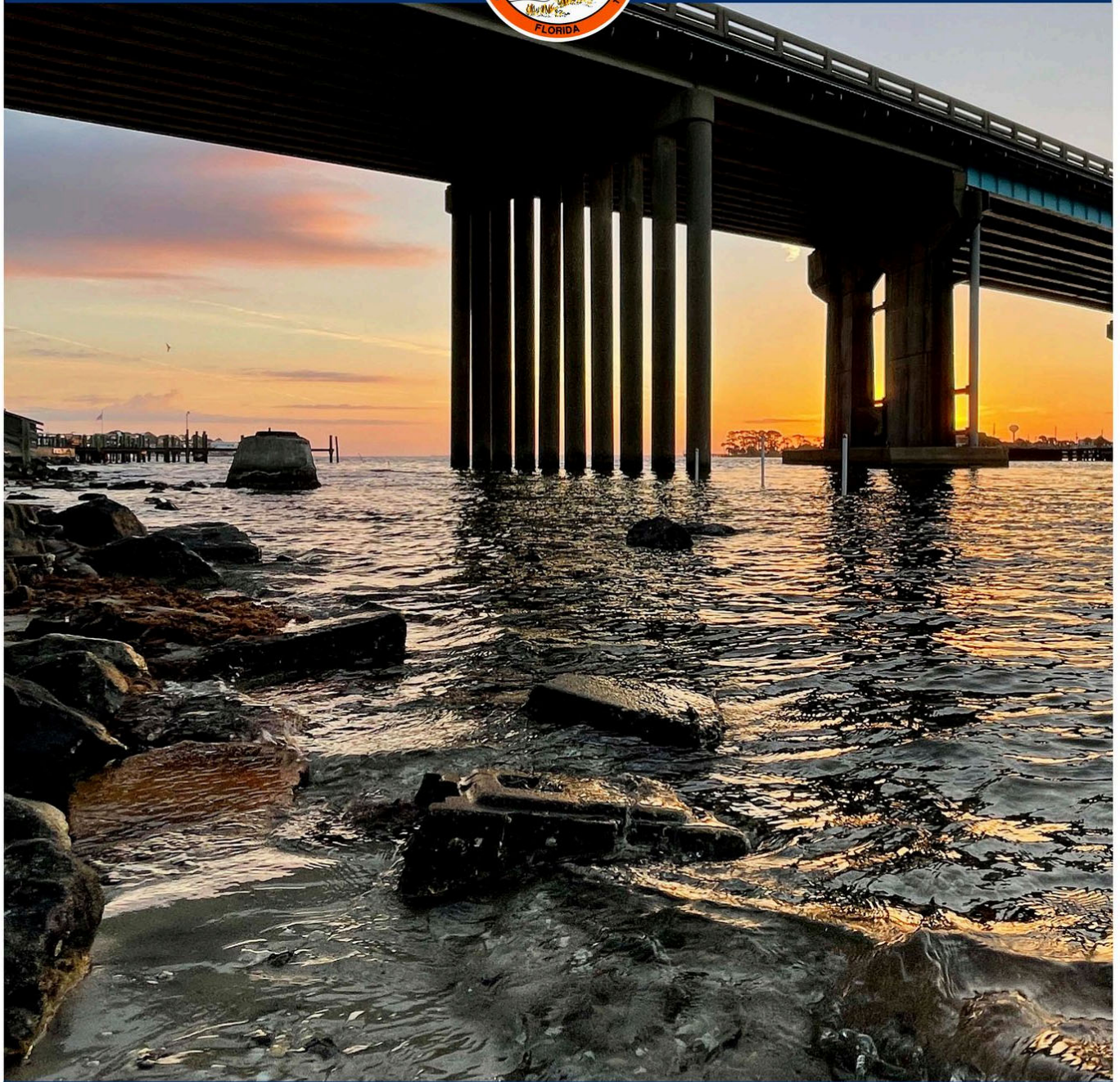


FORT WALTON BEACH, FLORIDA

www.fwb.org



850-833-9500



FY 2025-26 ADOPTED BUDGET

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City of Fort Walton Beach, Florida

107 Miracle Strip Parkway SW, Fort Walton Beach, FL 32548

www.fwb.org

Phone Directory

Mayor and City Council	(850) 833-9509	Fire Services (emergency 911)	
City Clerk	(850) 833-9509	Administration	(850) 833-9565
City Manager	(850) 833-9504	Parks & Recreation	
Public Information	(850) 833-9504	Cemetery (Beal Memorial)	(850) 833-9618
Human Resources	(850) 833-9507	Auditorium	(850) 833-9583
Information Technology	(850) 833-9620	Golf Course	(850) 833-9664
Police (emergency 911)		Heritage Park & Cultural Center	(850) 833-9595
Administration	(850) 833-9547	Library	(850) 833-9590
Dispatch	(850) 833-9533	Tennis Center	(850) 244-4566
Records	(850) 833-9543	Public Works & Utilities	
Growth Management		Administration	(850) 833-9613
Administration	(850) 833-9607	Field Office	(850) 833-9613
Building & Permitting	(850) 833-9605	Garbage Collection	(850) 833-9655
Code Enforcement	(850) 833-9601	Streets & Stormwater	(850) 833-9932
Planning & Zoning	(850) 833-9927	Water Operations	(850) 833-9630
Financial Services			
Accounting	(850) 833-9504		
Customer Service (Utility Billing)	(850) 833-9500		
Purchasing	(850) 833-9524		

Cover photo by Devon Ravine

Budget Availability

The budget may be viewed and printed from the City's website: www.fwb.org.

City Council



L-R (standing):

Logan Browning, Bryce Jeter, David Schmidt, Payne Walker

L-R (seated):

Gloria DeBerry, Mayor Nic Allegretto, Ben Merrell, Debi Riley

Council members are elected in odd years for four-year staggered terms. City Council meets on the second and fourth Tuesday of each month in the City Council Chambers located at 107 Miracle Strip Parkway, Fort Walton Beach, Florida.

Appointed Officers

City Attorney- Jeff Burns

City Clerk- Kim Barnes, MMC

City Manager- Jason Davis

Department Directors

Finance- Nicol Nabors, CPA, CAM

Fire Services- Chief Thearon Shipman

Growth Management- Tim Gibson, CFM, CNU-A

Human Resources- Derek Mattingly, SHRM

Police Services- Chief Robert Bage

Public Works & Utilities- Daniel Payne, PE

Parks & Recreation- Wendy Riggs (Interim)

Core Values

Integrity

We will conduct ourselves in an honest, trustworthy, and ethical manner.

Accountability

We will take full responsibility for our actions, resources, and attitudes.

Teamwork

We will work together to provide quality services.

Customer Service

We will be professional, use all available resources, and strive to exceed the needs of our customers.

Continual Improvement

We will promote a culture that seeks to better our organization.

Vision

Provide excellent service in a fiscally prudent manner.

Mission

Protect and enhance the community effectively and efficiently.

Strategic Plan

City Council's primary responsibility is to shape public policy to achieve the citizens' desires for the future. As time passes, the complexion of a community, its residents and leaders change, as do the priorities of the community. There is probably no more daunting task that any community faces than planning for its future and identifying future priorities. The Strategic Plan is a multiyear [plan](#) and the budget process determines which parts of the Plan receive resources each year. Each Objective is in line with the City's Vision, Mission Statement, and Core Values. Throughout this document, Strategic Plan Objectives have been tied to expenses, capital improvement projects, and performance measures – look for the icons below.

Board Priorities



Public Safety Police, Fire, Health- proactive approach to a safe community



Robust Infrastructure Water quality and safe roads



Thriving Economy High paying jobs and targeted industry



Community Vitality Welcoming and beautiful community desired by residents and visitors



Transparent Operations Fiscal and operational effectiveness and efficiency



Environmental Stewardship The cleanest city on the Emerald Coast





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fort Walton Beach
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

GFOA Distinguished Budget Presentation Award

The City of Fort Walton Beach received this award for its annual budget beginning on October 1, 2024, which was the 29th consecutive year that the City received this prestigious award. A Certificate of Achievement is valid for a period of one (1) year only. The award represents a significant achievement by the City. The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Associate to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. This award is the highest award in governmental budgeting and is presented to those government units whose budgets are judged to adhere to program standards. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as: a policy document; a financial plan; an operations guide; a communications device.

City Manager's Budget Message



September 9, 2025

Honorable Mayor, City Council Members, and Citizens:

It is my pleasure to submit the FY 2025-26 municipal budget. The City of Fort Walton Beach budget is designed to meet the highest standards of municipal budgeting. This budget continues the City's commitment of providing high quality services in a cost-controlled manner, developing an assortment of revenues to fund programs and maintaining prudent cash reserves. This year's budget process emphasizes sound fiscal management and sustainability to achieve the goals established by citizens, City Council, and staff.

The FY 2025-26 proposed budget of \$65,247,932 is \$4.6M, or 7.74%, more than the adopted FY 2024-25 budget; the increase is primarily due to increases in both property and health insurance rates, rising costs of materials, and various Capital Improvements Programs. The proposed budget is predicated on the millage rate of 4.3282 mills; as a result, ad valorem revenues will increase by 9.8% citywide as compared to the final 2024 Certification of Taxable Value DR-420.

ECONOMIC ENVIRONMENT

The unemployment in Okaloosa County is 3.8% as compared to 3.3% a year ago. Unemployment in the State of Florida is 3.7% with the National average at 4.2%. Prices are still 24.3% more expensive since the pandemic-induced recession began in February 2020, while some specific items like eggs and nonalcoholic beverages saw a price decrease, many others, including shelter, airline fares, and medical care, continued to rise according to the Bureau of Labor Statistics, negatively impacting our employees and significantly increasing the cost of our day-to-day operations.

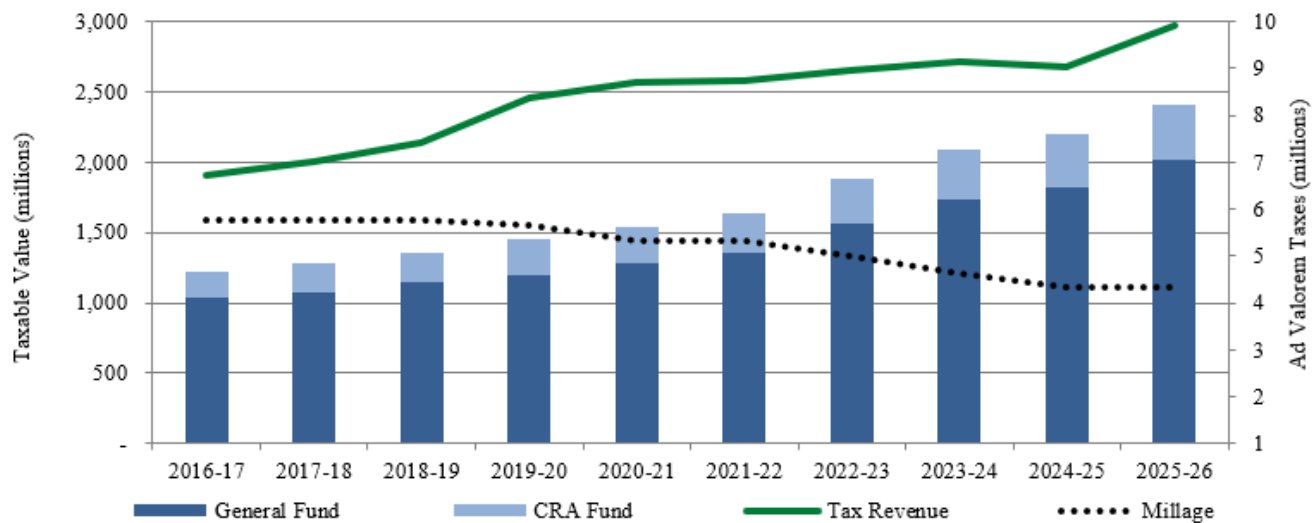
State-shared revenues have started to fall flat and in some instances decline; however, the Okaloosa County Property Appraiser anticipates a 9.65%, or \$212M, increase in taxable assessed property values for the City.

TOP BUDGET ISSUES

Current Year – FY 2025-26	Prior Year – FY 2024-25
CIP's \$8,020,000 <i>Capital Improvements Programs were added throughout the various Funds.</i>	CIP's \$8,579,423 <i>Capital Improvements Programs were added throughout the various Funds.</i>
Insurance Benefits <i>Health insurance premium rates increased 3.5% for FY25-26.</i>	Insurance Benefits <i>Health insurance premium rates increased 10.9% for FY24-25.</i>
State-Shared Revenues <i>Continue to flatten out.</i>	State-Shared Revenues <i>Continue to surpass estimates, however are flattening out.</i>

Property Taxes

The City's 2025 gross taxable property value for operating purposes is \$2.413 billion, an increase of \$212 million, or 9.65%, from the 2024 final gross taxable property value of \$2.201 billion. Property taxes primarily fund General Fund operations. However, property taxes paid by certain residents and businesses located in areas targeted for specific improvements to eliminate blight and improve infrastructure are allocated to the Community Redevelopment Agency (CRA) Fund.



Staffing and operational cuts were made in FY 2011-12 and FY 2012-13. In FY 2013-14, the City simply did not have room to “do more with less” and raised the millage rate to 5.7697 mills. As property values continue to rise, the City lowered the millage rate to the rolled-back rate of 5.6395 mills in FY 2019-20 and lowered it to 5.3293 mills in FY 2020-21. The millage rate was reduced to 4.9999 in FY 2022-23, and reduced again in FY 2023-24 to the rolled-back rate of 4.6116 and again reduced in FY 2024-25 to the rolled-back rate of 4.3282. The millage rate of 4.3282 was used for FY 2025-26 budget. One mill equals \$1 per \$1,000 of assessed property value.

Wage Adjustments

In the proposed FY 2025-26 Budget, there is a 3% Cost of Living Adjustment (COLA) effective on October 1, 2025 and a 2.0% Merit based pay (effective on the employee's anniversary date) for all general employees. Sworn Police Department employees will receive the 3% COLA on October 1, 2025 and step increases on their anniversary date based on the current pay grades and step plans. Firefighters employees will receive a step increase on their anniversary date for Fire Bargaining Union Members will be based on the current pay grades and step plans adopted with the current negotiated Collective Bargaining Agreements. The COLA equates to an increase of \$566K and the Length of Service adjustments will equate to an increase of \$278K for an overall cost of \$844K in the budget.

Pension Defined Benefit Changes

The City is required to maintain its three defined benefit pension plans in a fiscally sound manner. Investment earnings and employee/employer contributions comprise the plans' income. General employees and police officers currently contribute 5% of wages while firefighters contribute 8% of wages into their respective plans. The City's annual contribution, as a percent of payroll, is based on actuarially determined contribution levels except for the General Pension Plan which has switched from a percentage to a fixed dollar amount.

The actuary determines City contribution requirements using estimated future earnings of members of the plan, as well as other assumptions on investment returns, retirement age, and, among others, expected mortality. Minimum benefits for both the Police and Fire Defined Benefit Plans are mandated by Chapters 175 & 185 of the Florida Statutes. The Police and Fire Plans both meet or exceed these minimum benefit levels.

The City's contribution to the General Employees defined benefit plan is budgeted at \$190K, which is a decrease of \$38K from the prior year. This plan was closed to new entrants in January 2010. The City's contribution to the Police Officers plan is budgeted at \$1.3M and the contribution to the Firefighters plan is budgeted at \$1.1M, which is a combined decrease of \$80K.

Health Insurance Benefits

In 2010, the Federal Government passed the Patient Protection and Affordable Care Act. The Act, which mandates, among other things, that employers offer specific medical insurance for any employee working more than thirty (30) hours per week, has had a negative impact on the cost of providing such insurance.

The City contributes 100% of the premium for employee coverage in its Standard Insurance Plan and 75% of the employee coverage for those who elect the Premium Insurance Plan. For employees hired before October 1, 2008, the City contributes 75% of all dependent coverage. Employees hired after this date receive a 50% contribution from the City for all dependent coverage.

The City insurance coverage in FY 2025-26 contains a 3.5% increase in premiums.

Fleet Replacement

The City's Fleet Replacement Program (FRP) is a planning and budgeting tool that identifies the replacement of vehicles with a value greater than \$10,000 and a useful life of eight years or more. The replacement criteria provides a mechanism for the systematic evaluation of vehicle utilization and repair/maintenance costs and serves as a guide for efficient and effective replacement.

Police patrol vehicles are replaced on an 8-year cycle and the remainder of the fleet on a 10–12-year cycle. Each year as part of the budget process, the fleet is evaluated based on established replacement criteria and a ten-year schedule of replacements is developed depending on a projection of available fiscal resources and the evaluation scoring. Vehicle replacements are funded objectively based on established criteria and funding resources. To maximize the useful life of vehicles and meet service delivery levels, vehicles may be transferred between departments prior to disposal. Prior to replacing a vehicle, an analysis is performed to determine if a less expensive mechanism would meet employee needs at a reduced operating expense to the City or if the vehicle should be removed from the fleet without replacement.

OTHER ASSUMPTIONS & CHANGES

REVENUES (reference Table of Contents for detail location)

1. Revenues are estimated at conservative levels to guard against unanticipated economic shifts, legislative changes, or collection levels. General government revenues are largely budgeted based on historical collection and growth levels. Ad Valorem and State shared revenues are budgeted based on external estimates received from their respective authorities. Enterprise revenues are based on historical usage and/or number of customers.

A five-year utility rate study, which includes water & sewer, sanitation, and stormwater will be completed in FY 2024-25. The study determines the required rates to generate sufficient revenue to sustain renewal and replacement reserves and account for debt service requirements and will be updated on an annual basis to account for real-time revenues, expenses, and changes within the enterprise systems. The proposed FY 2025-26 Budget will implement Year One (1) of the five-year rate study, which will be adopted by City Council in September 2025.

2. Use of Reserves – Appropriations from fund balance (governmental funds) or net assets (enterprise funds) are budgeted as follows:
 - a. General Fund – \$5.1M from unassigned Fund Balance.
 - b. Florida Bldg Fund - \$11K from unassigned Fund Balance.
 - c. Half Cent Discretionary Sales Tax - \$3.1M from unassigned Fund Balance.
 - d. Utilities Fund – \$2.6M from unassigned Fund Balance.
 - e. Sanitation Fund - \$115K from unassigned Fund Balance.
 - f. Stormwater Fund - \$667K from unassigned Fund Balance.
3. Grants – The City was awarded various Federal grants for FY 2024-25 as follows:
 - a. Tactical First Aid Kits - \$4,766 Federal grant through JAG (No match required from City)
 - b. Safe Streets for All - \$365,000 Federal grant through USDOT (20% match required from City)

EXPENSES (reference Table of Contents for detail location)

1. Wages have been adjusted as previously discussed.
2. Benefits have been adjusted as follows:
 - a. Medical insurance – health insurance premiums increased 3.5%.
 - b. Employee defined benefit pension – as previously discussed, for a total impact of \$2.6M.
3. Computer replacements are budgeted at a total cost of \$188K; reference the Table of Contents for detail location of the FY 2025-26 IT replacement schedule, which details each replacement.
4. The following Capital Improvement Programs (CIPs) are budgeted at a total cost of \$8M. Please reference the Table of Contents for location of more detailed information for CIPs.
 - a. General Fund – Reroofing of M3/Tennis Center.
 - b. CRA Fund – Streetscape of Miracle Strip Pkwy SW; Walter Martin Streetscape; Brooks Street Lighting Upgrades; CRA Wayfinding Signage System.
 - c. Half Cent Sales Tax Fund – Street Resurfacing; Neighborhood Traffic Study & Improvements; Hollywood Blvd Reconstruction; Fencing at Oakland Heights Athletic Fields; Vesta Heights Walking Path; Law Enforcement Vessel; Engine 7-1 Refurbishment; Breathing Air Compressor for Station 7; 4 Zoll Cardiac Monitors; Florida Place Downtown Public Parking Lot.

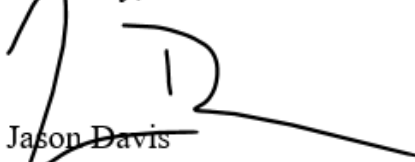
- d. Utilities Fund – Sewer Grouting and Lining; Pump Station No. 2 12” Force Main Construction; Potable Water Hydraulic Model; Well 7 Electrical Upgrades; Citywide Potable Water Improvements.
 - e. Stormwater Fund – Brooks & Bay Drive Drainage Improvements; Lake Earl Seawall & Dredging; Stormwater Master Plan Update.
 - f. Beal Street Cemetery Perpetual Care Fund – Cemetery Upgrades.
5. Certain capital improvement projects, grants, and/or purchases that were authorized, budgeted, and appropriated by City Council in a prior fiscal year but are incomplete as of September 30th are carried forward into the new fiscal year. These special projects and purchase order encumbrances are identified in the budget resolution at the end of the document.

ACKNOWLEDGEMENTS

Preparation of this budget would not have been possible without the resiliency and dedication of the Finance Department Staff, including Nicole Nabors, Finance Director, and Carol Godwin, Budget Analyst. I would like to express my appreciation to all Department Directors and staff who assisted and contributed to the preparation of this budget.

I would also like to thank the Mayor and City Council for their commitment to conducting the financial operations of the City of Fort Walton Beach in a responsible and progressive manner.

Sincerely,



Jason Davis
City Manager

Budget Overview

The fundamental purpose of the City's budget is to indicate the community's civic priorities, projected revenues and expenses, and plan for the future. As such, the budget offers more than just financial elements – it presents an overview of the City's overall operations. This document is intended to provide City Council and our citizens with a plan addressing financial, operational, and policy issues. The budget serves as a:

Policy Document – The budget presents financial policies, addresses Strategic Plan goals, and identifies the short and long-term impact programs, services, and capital improvements will have on the City's operations and finances.

Financial Plan – The budget outlines the financial structure and operational changes required for financial stability, including the capital improvements program and debt management information.

Operations Guide – The budget provides direction to departments by identifying the relationships between organizational units and programs, identifying the workforce and historical data on operations, identifying the impact of capital spending, and establishing measurable performance goals and objectives for managers to evaluate the effectiveness of their organization.

Communication Device – The budget is presented in a format that is easily understood using charts and graphs, icons, statistical information, and narrative descriptions.

The budget is a financial operational plan estimating expenditures for a given period of time and the proposed means to finance those objectives. The State of Florida requires municipalities to prepare a balanced budget, whereby enough resources must be identified to fund programs and services. The fiscal year for all Florida cities begins October 1st and ends September 30th.

The sheer volume and complexity of information can make the budget an imposing document. The reader should always keep in mind that this document answers two core questions: "Where is the City of Fort Walton Beach's money coming from?" and "How will that money be used?"

The City's Business is *SERVICE*

We are committed to providing quality service to our community in ways that are responsive and caring by working together to serve our residents.

We believe that the success of our organization depends upon the teamwork, mutual trust, and honesty achieved through our commitment to the following **Core Values**:

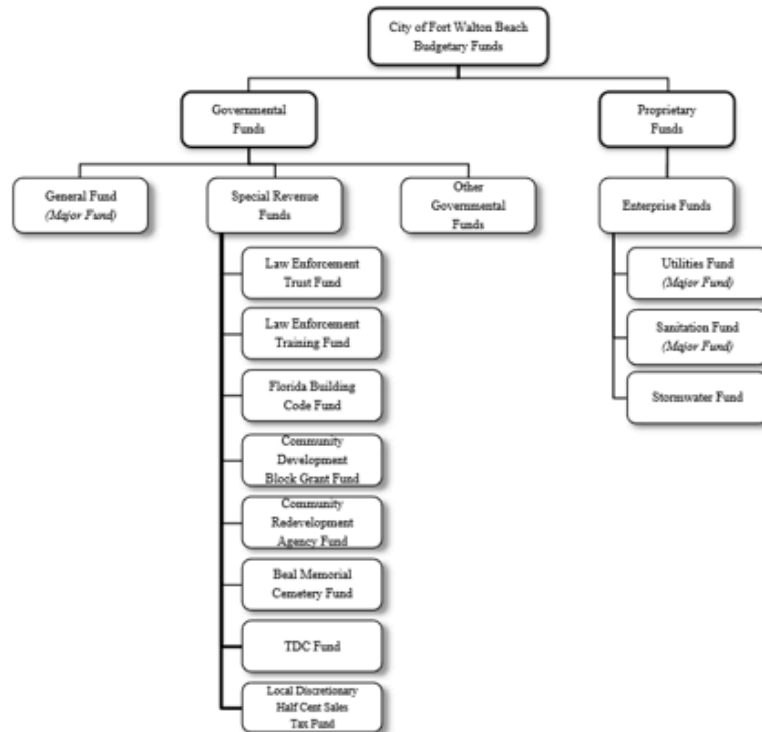
- **Integrity:** we will conduct ourselves in an honest, trustworthy, and ethical manner.
- **Accountability:** we will take full responsibility for our actions, resources, and attitudes.
- **Teamwork:** we will work together to provide quality services.
- **Customer Service:** we will be professional, use all available resources, and strive to meet the needs of our customers.
- **Continual Improvement:** we will promote a culture that seeks to better our organization.

FUND STRUCTURE

An important concept in governmental accounting and budgeting is the division of the budget into categories called funds. Funds are separate fiscal accounting entities. Budgeting and accounting for revenues and expenditures in this manner is called fund accounting. Fund accounting allows a government to budget and account for revenues and expenditures restricted by law or policy. Governments may use any number of individual funds in their financial reporting; however, generally accepted accounting principles (GAAP) require all these individual funds to be aggregated into specified fund types. Any fund constituting 10% or more of the appropriated budget is considered a "major" fund.

There are basically three (3) groups of funds in governmental accounting:

- **Governmental Funds** – account for activities supported by taxes, grants, and similar resources and include most governmental functions; fund types include general, special revenue, capital projects, and permanent.
- **Proprietary Funds** – account for activities like those often found in the private sector; fund types include enterprise and internal service funds.
- **Fiduciary Funds** – account for assets not available to support the government’s programs that are held in a trustee or agent capacity; fund types include private-purpose trust, pension and other employee benefit trust, investment trust, and agency funds.



General Fund – Accounts for all financial resources not accounted for in other funds (e.g. human resources, finance, police, fire, recreation, code enforcement, streets).

Special Revenue Funds – Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

- Law Enforcement Trust Fund – grants, forfeitures
- Law Enforcement Training Fund – traffic fines
- Florida Building Code Fund – building permit & inspection fees
- Community Development Block Grant – entitlement grant
- Community Redevelopment Agency – tax increment financing (i.e. ad valorem taxes)
- Beal Memorial Cemetery Perpetual Fund – lot, crypt, and niche sales
- TDC Fund – projects as approved by Okaloosa County
- Discretionary Half Cent Sales Tax Fund – essential public safety facilities and equipment, road repair, public facility improvements

Enterprise Funds – Account for operations that are financed and operated in a manner similar to a private business – where the intent of the governing body is that the cost (expenses, including depreciation) of providing the services to the public on a continuing basis be financed and recovered primarily through user charges. Related capital projects are accounted for in the individual enterprise funds.

- Utilities Fund – water, sewer, reclaimed water
- Sanitation Fund – solid waste, recycling, yard waste
- Stormwater – stormwater

A department may have multiple divisions or be financed by multiple funds. The chart below illustrates the relationship between the City's fund financial structure (e.g. accounting) and the City's departments (e.g. operations).

DEPARTMENT & DIVISION INFORMATION

A Department is a major administrative segment of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g. Police Department, Recreation & Cultural Services Department). The smallest organizational unit budgeted is a Division. Each division indicates responsibility for one functional area (e.g. Library Division within Recreation & Cultural Services Department). When divisions are combined, a department is formed.

In order to provide City Council and citizens with a well-rounded presentation of each department, the following elements are presented in the annual budget: organizational chart, revenues & expenditures, mission, description, goals & objectives, and accomplishments. The performance metrics reflect an operational plan and demonstrate how dollars and cents are translated into tangible returns for the citizens.

		Accounting										
		Department/ Division	General	Law Enf. Trust	Law Enf. Train	FBC	CDBG	CRA	Utilities	Sanitation	Stormwater	TDC
Operations	General Gov't \$6.4M	City Council	√									
		City Manager/PIO	√									
		Information Tech	√									
		Human Resources	√									
		Risk Management	√									
		City Clerk	√									
		Finance	√									
		Public Safety \$16.3M	Police	√	√	√			√			
	Fire		√									
	Recreation Services \$7M	Recreation	√									
		Parks/ROW	√									
		Golf Club	√									
		Library	√									
		Museum	√									
		Cemetery	√									
	Growth Mgmt \$4.3M	Growth Mgmt	√					√	√			
		Planning/Zoning	√									
		Bldg Insp/Permits					√					
		Code Enforcement	√									
	Public Works & Utility Services \$24.9M	Fleet	√									
		Facilities	√									
		Streets	√									
		Customer Services							√			
		Utility Services							√			
		Water Operations							√			
		Water Distribution							√			
		Sewer Operations							√			
		Sewer Collection							√			
		Sanitation								√		
		Stormwater									√	√
	TDC \$650K	Recreation										√
	Half Cent \$5.6M	Utility Services	√						√			

Basis of Budgeting



Annual appropriated budgets are adopted by resolution for all governmental and proprietary funds. The city is not legally required to budget for proprietary or fiduciary funds and those budgets are not included in the City's audited financial statements. The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles (GAAP) is not the same basis used in preparing the budget document. All funds are budgeted on a cash basis. In GAAP financial statements, however, governmental funds use the modified accrual basis of accounting and proprietary funds use the accrual basis of accounting. During the year, the City's accounting system is maintained on the same basis as the adopted budget, which enables department budgets to be easily monitored through the accounting system. The major difference between the budget and GAAP for governmental funds is that certain expenditures (e.g. compensated absences and depreciation) are not recognized for budgetary purposes but are recorded in the accounting system at year-end. For enterprise funds, the difference between this budget and GAAP is that debt principal payments and capital outlay (i.e. fixed assets) are budgeted as expenditures for budgetary purposes, but depreciation and compensated absences are shown on the financial statements. Staff believes this provides a better day-to-day financial plan. However, all activity is recorded in the accounting system at year-end in accordance with GAAP.

Budgeting Process

This budget continues the City's commitment of using planning processes and citizen input as blueprints for providing services and programs for the betterment of the community.

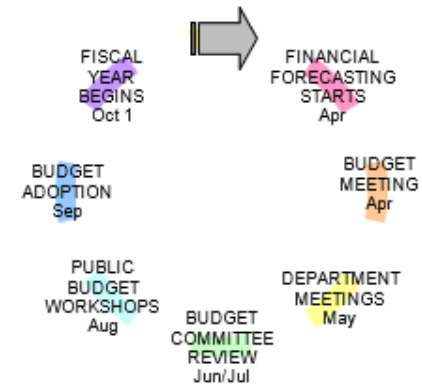
Planning Processes

	Frequency	Description	Budget Impact
Comprehensive Plan	Long Range Plan - developed in 1990 and updated annually.	Provides direction to guide and control development and redevelopment, as required per Florida Statute Chapter 163.	Budget expenditures (e.g. Capital Improvements Plan) must be concurrent with the Comprehensive Plan.
Vision Plan	Long Range Plan - developed in 1994 updated annually.	Defines the broad, idealistic values that citizens cherish and desire for their community and creates shared commitments among citizens, City Council, and staff.	Outlines the general allocation of resources to achieve the desired service levels and quality of life.
Strategic Plan	Mid-to-Short Range Plan – first held in 2004 and updated annually.	Translates the Vision Plan into current and future priorities based on importance to City Council and funding availability.	Allows for the reallocation of resources due to changing priorities or economic conditions.
Budget Policy Workshop	Short Range Plan - held annually.	Defines changes to service levels or program objectives based on City Council goals and available fiscal resources.	Provides the framework for developing the current budget.
Capital Improvement Plan	Short-to-Mid Range Plan - updated annually.	Provides estimated dates and costs for the acquisition, construction, replacement, or renovation of facilities and infrastructure.	Provides anticipated 5-year funding level for facilities and infrastructure.

Roles & Responsibilities

The budget process begins in April, which includes Finance staff preparing the new fiscal year's documentation in a new software program called ClearGov. Revenue assumptions are developed using financial forecasting software to analyze historical trends and account for any anticipated major economic or legislative changes. Revenue projections are continually updated until the budget is adopted to ensure the amounts are based on the most current information available. Expenditure assumptions are similarly developed in a forecast model considering relevant benchmark indices such as the municipal cost index, consumer price index, and producer price index, as well as using historical cost data.

A Budget Policy Meeting is held with City Council in April to determine Council's priorities and overall strategic plan. The City Charter charges the City Manager with the duty of presenting a balanced budget to the City Council. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the year or generated during the year) equals or exceeds the total of all financial requirements. In August, the City Manager's proposed budget is presented to City Council for review and discussion. During September, two public hearings to formally adopt the millage (property tax) rate and budget are held per State Statute. The adopted budget is published no later than October 1. All meetings are open to the public and the public is encouraged to attend and participate.



Department Directors are responsible for identifying their staffing needs, operational funding needs within budget development parameters, five (5) year capital requests, as well as corresponding revenue sources to fund their needs. In addition, they must conduct a comprehensive review of departmental goals, objectives, and metrics.

The City Charter charges the City Manager with the duty of presenting a balanced budget to City Council. In order to accomplish this goal, a Budget Committee is formed comprised of the City Manager, Finance Director, and Budget Analyst. The Committee conducts comprehensive

meetings with Department Directors to review their budget requests and a collaborative effort is undertaken to achieve City Council and department goals within fiscal constraints. The Budget Committee enlists assistance for areas of specialized interests, such as the Information Technology Manager for computer issues and the Human Resources Director for personnel and risk management issues. Department goals, objectives, and metrics are also evaluated during budget development to determine the effectiveness of program activities and appropriate funding levels.

After the departmental meetings, the Budget Committee finalizes the proposed budget given revenue projections, economic conditions, funding requirements, and City Council program priorities and issues previously identified in the budget process. Once a balanced budget is achieved, it is presented to City Council for consideration.

City Council Budget Review

The Mayor and City Council are responsible for reviewing the proposed budget to ensure it meets the goals and objectives of the City, conducting meetings on the budget to enlist public comment, and conducting public hearings prior to the final adoption of the budget.

In June, a meeting is held with the City Council to set the maximum millage rate. The meeting is open to the public and the public is encouraged to attend and participate.

A budget workshop is held with City Council in August to discuss the proposed budget to make any final revisions prior to the two public hearings to formally adopt the budget in September. This meeting is also open to the public.

<u>BUDGET SCHEDULE</u>	
April 2025	Finance Prepares New Fiscal Year's Documents
May 2025	Department Budget Submissions <ul style="list-style-type: none"> ● Revenues ● Fee Schedule ● Personnel ● Operating Expenses ● Computers ● Equipment/Vehicles ● Capital Improvement Projects ● Current Year Accomplishments ● Budget Year Goals & Objectives ● Performance Measures
May 2025	<ul style="list-style-type: none"> ● Departmental Budget Reviews ● Capital/CIP Ranking Meeting
June 2025	● Set Proposed Millage Rate for TRIM Notice
August 12, 2025	City Council Budget Workshop
September 9, 2025	City Council Meeting – Adopt Tentative Millage Rate and Budget by Resolution
September 23, 2025	City Council Meeting – Adopt Final Millage Rate and Budget by Resolution

During September, two public hearings on the millage (i.e. property tax) rate and budget are held per State Statute before final budget consideration. These meetings are advertised as part of the agenda and Florida Law requires certain newspaper advertisements prior to the second and final budget hearing. At the public hearings, the public may make formal comment either for or against the proposed budget and ask questions of City Council about the budget.

Budget adoption occurs in September after City Council deliberations and two public hearings. City Council may take action to modify the proposed budget at its discretion. Prior to budget adoption, City Council must adopt a millage rate to support budgeted funding levels. An adopted budget is published no later than October 1st.

Budget Maintenance

Budget maintenance is a year-round activity of the Department Directors, Finance Director, and Budget Analyst. Spending control mechanisms include Finance Department review of purchase requisitions and departmental review of reports presenting budget versus actual revenues and

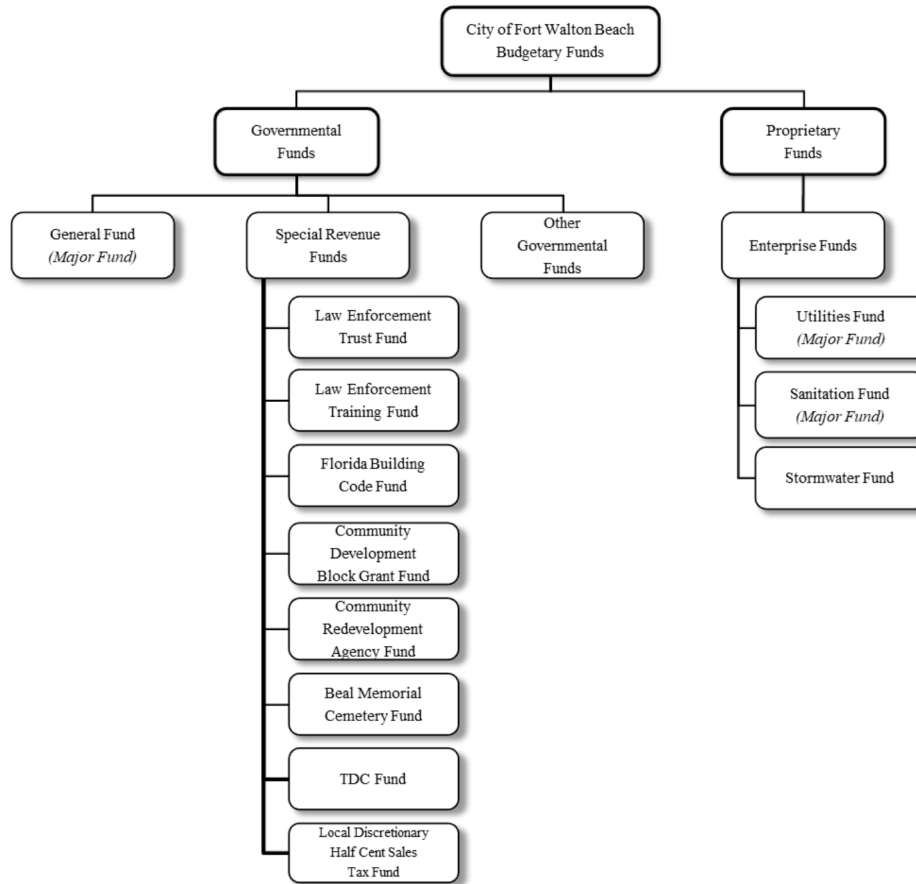
expenditures. These financial reports are prepared and reviewed by staff monthly and provided to City Council to identify and communicate any spending variances. Performance measures are prepared quarterly to monitor progress against goals and objectives, citizen satisfaction, and benchmarks. Annual appropriations lapse at fiscal year-end except for encumbrances and appropriations related to multi-year projects and other items identified by City Council to be carried over to the next fiscal year. These carry-overs are included in the ensuing year's adopted budget resolution.

Budget Transfers

Operationally, the City functions at a fund level basis allowing budget transfers within funds for individual line items that exceed the budgeted amount without a formal budget amendment. Budget transfers are used only to transfer appropriations between line items within a fund, not to increase the total budget or to transfer resources between funds. Budget transfers are permitted in accordance with Administrative Policy FIN-13. All budget transfers are performed in the City's accounting system by the Finance Department.

Budget Amendment

Per Florida Statute 166.241, the adopted budget may be revised with a budget amendment approved by City Council in the same way the budget was adopted. The resolution adopting the annual budget allows the budget to be amended by resolution provided that a corresponding funding source supports any additional expense. Transfers between funds and increases to a fund's total budget are permitted by resolution adopted by City Council. Frequently, the budget is amended to record grants awarded to the City or other mid-year activities approved by City Council. The budget amendment increases or decreases the total amount of the adopted budget of each fund.



Financial Policies

FINANCIAL POLICIES

The financial policies presented below set forth the basic framework for the overall financial management of the City, as well as provide guidelines for evaluating current activities and proposals for future programs.

Financial Planning

Long-Range Planning – Update the Vision Plan every ten (10) years and hold a Budget Policy Meeting annually to ensure current and proposed programs and services reflect the values shared by citizens, City Council, and staff and to evaluate the impact on revenues and/or reserves. Prepare current year budget development to highlight the long-term impact of current decisions. These forecasts include the following assumptions, based on current trends and a Strategic Plan that focuses on economic stability:

- A new five-year utility rate study will be conducted in FY 2024-25, with year one implementation in FY 2025-26. Year 5 of the current study will be implemented in FY 2024-25. The implementation makes sure the required rates are in place to generate sufficient revenue to sustain renewal and replacement reserves and account for debt service requirements.
- Personal Services in all funds have been adjusted by a 3.0% COLA (General/Police/Fire) on October 1, 2025 and 2.0% Merit (based on employee evaluation) and will be implemented on each employee's anniversary date, except for sworn Fire and Police Department employees, who will follow their adopted grade and step plans.
 - Operating Expenses are adjusted based on historical patterns.

In each forecast, if needed, action has been taken using excess reserves to ensure that there is no deficiency in any Fund. Please reference the Table of Contents for these forecasts.

Asset & Infrastructure Inventory – Evaluate (and reprioritize as necessary) the five-year capital needs of the City annually as part of the budget process. Assets, as defined for purposes of this review, include computers, vehicles, and motorized equipment. Infrastructure improvements (e.g. street resurfacing, water/sewer lines, parks) are evaluated during development of the five (5) year capital improvements program.

Balanced Budget – Prepare a balanced budget each fiscal year in accordance with Florida statutory requirements for municipalities. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the fiscal year or generated during the fiscal year) equals or exceeds the total of all financial requirements (either planned spending during the year or funds required to be on hand at the end of the fiscal year). The requirement for a balanced budget is established at the fund level and must be met for each individual fund budgeted. When anticipated revenues exceed budgeted expenses, a non-operating governmental expenditure line “Fund Balance – Reserved for Future Appropriation” or enterprise expense line “Reserved-Undesignated Net Assets” accounts for the excess. In reverse, when budgeted expenses exceed anticipated revenues, a non-operating governmental revenue line “Appropriation from Unassigned Fund Balance” or enterprise revenue line “Appropriation from Net Assets” funds the overage.

Although the budget adopted by City Council is balanced, the budget may become unbalanced during the year due to a natural disaster, civic emergency, grant award, or other City Council action. When these changes occur, a budget amendment must be adopted by resolution of City Council.

Financial Monitoring – Prepare monthly financial reports for the City Manager and Finance Director detailing revenues and expenditures by fund, department, and division. Identify and explain any significant variances between budget and actual. Report financial information to City Council on a quarterly basis.

Revenues

Taxes – Maintain the millage and other tax rates at levels commensurate with the service levels being provided. Services which have a citywide benefit shall be financed with revenues generated from a broad base, such as property and other taxes. Evaluate annually as part of the budget process.

User Fees – Maintain fees and rates at appropriate levels to fund their corresponding purpose, especially in the Enterprise funds. Services where the customer determines the use shall be financed with user fees, charges, and assessments related to the level of service provided. User fees shall be maximized in lieu of general revenue sources for services that can be individually identified and where costs are directly related to the level of service. The extent to which the total cost of providing the service is recovered depends on the nature of the service. For governmental services provided for the public good (e.g. police and fire protection, street maintenance, and land use regulation), it may be appropriate for a substantial portion of the cost to be borne by the taxpayers. For proprietary services provided for the enjoyment of specific residents (e.g. recreation programs, cemetery operations), total cost recovery may be warranted. Evaluate annually as part of the budget process.

Non-Recurring Revenues – Fund recurring expenditures with recurring revenues. One-time revenues will be reserved for future emergencies or projects identified by City Council to the greatest extent possible.

Unpredictable Revenues – Budget unpredictable revenues at conservative levels (e.g. building permits) to safeguard against a shortfall.

Expenditures

Operating Expenses – Pay all current year operating expenses with current year revenues and/or available fund balance.

Special Project Carryovers – Carry forward into the new year through the budget resolution with the corresponding revenue source of the prior year. These are projects and/or purchases that are incomplete as of September 30th of any fiscal year that will be continued and made part of the appropriations for the ensuing year. These are budget funds for large items (usually capital purchases, projects, or studies) that were authorized and appropriated by City Council in a prior fiscal year but were not spent due to time constraints.

Encumbrance Carryovers – Carry forward into the new year through the budget resolution with the corresponding revenue source of the prior year. In general, purchase orders close out at the end of the fiscal year unless they are identified for carryover as part of the budget process of the ensuing year. These encumbrances were authorized, budgeted, and appropriated by City Council in a prior fiscal year but were not fully receipted in due to the ongoing nature of the expense.

Fund Balance (governmental funds)

Fund balance refers to the difference between current financial assets and liabilities reported in a governmental fund. Since all related assets and liabilities are not reported for governmental funds, fund balance is considered more of a liquidity measure than a net worth measures. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government's creditworthiness. Fund balance is also important to guard against unanticipated events that would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. There are five (5) types of fund balance:

Restricted

1. *Non-spendable (inherently non-spendable)* – resources that cannot be spent because of form (e.g. inventory, long-term loans receivable) or because they must be maintained intact (e.g. endowment principal).

2. *Restricted (externally enforceable limitations)* – resources with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.
 - ♦ Half-Cent Surtax – Okaloosa County voters imposed an additional half-cent surtax to be used for capital projects and non-recurring expenditures. This equates to approximately \$2.7M each year for ten (10) years.

Unrestricted

3. *Committed (self-imposed limitations)* – resources whose use is constrained by limitations that the governing body has imposed and remains binding until removed in the same manner as imposed.
 - ♦ Disaster/Emergency Reserve – City Council established a committed fund balance of 30% of annual budgeted expenditures per Resolution 2011-13 adopted August 16, 2011. This equates to \$9.8M in the current year budget.
4. *Assigned (limitation resulting from intended use)* – resources whose use is constrained by a body or official designated by the governing body.
 - ♦ Subsequent Year's Budget – City Council authorizes City management to set forth in the annual budget (and any amendments thereto) fund balance for specific purposes per Resolution 2011-13 adopted August 16, 2011.
5. *Unassigned (residual net assets not otherwise classified)* – total fund balance in excess of the non-spendable, restricted, committed, and assigned fund balances (e.g. surplus). There is currently \$4.9M available in this fund balance.

Working Capital (proprietary funds)

Working capital refers to the difference between current assets and current liabilities reported in a proprietary fund. This measure indicates relative liquidity. Credit rating agencies consider the availability of working capital in their evaluations of a local government's creditworthiness. Working capital is also important in mitigating unanticipated events and ensuring stable services and fees.

The City's target level of working capital is 90 days of annual operating expenses, and currently exceeds this level for all funds. It is not feasible to project this measure into the future.

Net Assets (proprietary funds)

Net assets refers to the difference between assets and liabilities reported in a proprietary fund, and may be considered a measure of net worth. There are two types of net assets:

1. *Restricted* – funds committed for identified purposes or legally required to be segregated; not available to liquidate liabilities of the current period (e.g. debt service, impact fees).
2. *Unrestricted* – funds not required to be on hand and that have not been identified for a particular purpose; available for capital projects or to balance the budget; the measure of financial health for an enterprise fund.
 - ♦ City Council established that unrestricted net assets will be maintained at 33% of operating, debt service, and transfers out per Resolution 2011-13 adopted August 16, 2011. The City currently meets this policy for all funds.

Investments

Investment Philosophy – Funds shall be invested in a manner that will ensure the safety of principal while meeting daily cash flow needs. Optimization of investment income shall be secondary to the requirements of safety and liquidity.

Investment Policy – Ordinance 1921, adopted by City Council in June 2015, governs the investment of funds in excess of those required to meet current expenses, with the exception of pension funds, funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds, and Beal Memorial Cemetery Perpetual Care funds. In a nutshell:

- The primary investment objectives, in order of importance, are: safety of principal, liquidity, and investment income.
- Cash balances from all funds are consolidated to maximize investment earnings. Investment income is allocated to each fund based on the fund's respective participation and in accordance with generally accepted accounting principles.
- The investment portfolio shall be structured, to the extent possible, to match investment maturities with known cash needs and anticipated cash flow requirements.
- Investments will be diversified, to the extent practicable, to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or institution.

- Each portfolio's performance will be reviewed on a quarterly basis, with emphasis placed on results achieved over a rolling time period of three to five years for long-term portfolios. Objectives will be reviewed annually and adjusted as necessary after consultation with the Finance Director, Investment Advisor(s), and Portfolio Manager(s).

The City currently maintains two short-to-medium term portfolios, one long term portfolio, and one short term portfolio externally managed through our Investment Manager (PFM Asset Management). Since the City has transitioned from internally managed portfolios, benefits of the enhanced diversification and third-party management have been realized, including increased cash flow and interest earnings.

Debt Issuance

Debt Limit – The State of Florida does not place a legal limit of debt on municipalities. However, general obligation debts greater than one year require voter referendum approval. Special revenue debt is pledged by a specific revenue source and limited by available revenue; therefore, it is not subject to voter referendum. Any new debt will be carefully evaluated as to its impact on operations.

Debt Philosophy – The use of debt financing for long-term capital improvement programs is based upon two types of debt financing: 1) “pay-as-you-go” and 2) “pay-as-you-use”. In practice, the City uses a mix of these two basic methods to finance its Capital Improvements Program, with pay-as-you-go financing used for recurrent capital expenditures and pay-as-you-use financing used for long-term, non-recurrent capital expenditures.

- Pay-As-You-Go – A type of financing whereby current revenues, taxes, and/or grants rather than long term debt are used to pay for capital improvements. Example: annual street paving.
- Pay-As-You-Use – A type of financing whereby long-term debt is used to pay for capital improvements. Example: debt financing for a new municipal facility.

Debt Policy Statement – The following policy statements govern the City's use of debt to finance long-term, non-recurring capital improvements:

- Recurrent capital expenditures for replacement, expansion and/or acquisition of plant, equipment, and/or motor vehicles will be financed on a pay-as-you-go basis from funds available and appropriated in the City's annual operating budget.
- Only long-term, non-recurrent capital expenditures for public improvements having a relatively greater cost and longer useful life, and which require additional funding over and beyond the fiscal capacity of the City's annual operating budget, will be financed through the issuance or creation of long-term debt. These expenditures will not be debt-financed for periods exceeding the projected useful life of the improvement.
- All capital improvements financed through the use of long-term debt will be consistent with the adopted Capital Improvements Program and the current fiscal year's adopted Budget.
- Revenue sources that will be used to pay long-term debt will be conservatively projected to ensure that such debt is adequately and soundly financed.
- The City's total general obligation debt will not exceed 10% of its assessed valuation. The City does not currently have any general obligation debt.

- The City will use special assessment revenue bonds or other self-supporting bonds where possible and appropriate to finance long-term, non-recurrent capital improvements, rather than general obligation bonds.
- The City will establish and maintain effective communications with bond rating agencies to keep them informed of its financial condition.

Debt Capacity – The debt capacity of both the General Fund and Utilities Fund is contingent upon available resources and existing debt. The current outstanding debt requires a coverage ratio of 1.15-time earnings. The General Fund is at 12.90 and the Utilities Fund is at 2.06. The Sanitation and Stormwater funds are participating in the facilities consolidation, which is the first debt incurred in these funds.

Debt Ratio – Indicates the percentage of assets financed via debt, and therefore the financial flexibility of the fund.

Fiscal Yr	General Fund		Enterprise Funds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025-26	1,092,055.07	189,263.54	1,824,535.79	627,782.57	2,916,590.86	817,046.11
2026-27	804,505.59	165,906.27	1,874,017.52	577,912.43	2,678,523.11	743,818.70
2027-28	3,349,488.36	144,599.14	1,925,529.48	526,574.08	5,275,017.84	671,173.22
2028-29	358,306.30	54,830.28	1,979,105.54	473,704.42	2,337,411.84	528,534.70
2029-30	377,618.05	45,519.13	2,121,780.84	419,239.13	2,499,398.89	464,758.26
2030-31	385,832.70	35,554.54	2,182,000.43	359,762.32	2,567,833.13	395,316.86
2031-32	90,148.01	25,351.99	2,242,523.76	298,456.19	2,332,671.77	323,808.18
2032-33	93,600.68	21,899.32	2,306,394.79	235,305.96	2,399,995.47	257,205.28
2033-34	97,185.58	18,314.42	1,707,659.07	170,207.70	1,804,844.65	188,522.12
2034-35	100,907.79	14,592.21	1,283,680.47	122,503.05	1,384,588.26	137,095.26
2035-36	104,772.56	10,727.44	847,705.26	86,794.74	952,477.82	97,522.18
2036-37	108,785.35	6,714.65	880,172.37	54,327.63	988,957.72	61,042.28
2037-38	66,531.90	2,548.17	538,303.58	20,617.03	604,835.48	23,165.20
	<u>7,029,737.94</u>	<u>735,821.10</u>	<u>21,713,408.90</u>	<u>3,973,187.25</u>	<u>28,743,146.84</u>	<u>4,709,008.35</u>

	Principal	Interest	Total
FY 2025-26 Budget Debt Impact	2,916,591	817,046	3,733,637

Facility & Infrastructure Debt Service by Fiscal Year

Fiscal Yr	Fund 401	Fund 401	Fund 001, 401, 403 & 405	Fund 001	Fund 001	Fund 001	GRAND TOTAL
	SRF Loan	2015 Revenue Note	2018 Bond Series	2013 Revenue Note	2013A Revenue Note	2022 Revenue Note	
	<i>Pump Station & Force Main</i>	<i>Utility System Improvements</i>	<i>Field Office Complex</i>	<i>Municipal Facilities</i>	<i>Recreation Complex & Equipment</i>	<i>Golf Club Irrigation Replacement</i>	
2025-26	943,366.76	663,451.60	950,000.00	307,136.60	557,524.98	312,157.03	3,733,636.97
2026-27	943,366.76	663,063.20	949,999.99	308,387.28	557,524.58		3,422,341.81
2027-28	943,366.76	663,236.80	950,000.00	308,887.50	3,080,700.00		5,946,191.06
2028-29	943,366.76	663,943.20	950,000.00	308,636.58			2,865,946.54
2029-30	943,366.76	663,153.20	1,050,000.01	307,637.18			2,964,157.15
2030-31	943,366.76	663,896.00	1,049,999.99	305,887.24			2,963,149.99
2031-32	943,366.76	663,113.20	1,049,999.99				2,656,479.95
2032-33	943,366.76	663,834.00	1,049,999.99				2,657,200.75
2033-34	943,366.76		1,050,000.01				1,993,366.77
2034-35	471,683.52		1,050,000.00				1,521,683.52
2035-36			1,050,000.00				1,050,000.00
2036-37			1,050,000.00				1,050,000.00
2037-38			628,000.68				628,000.68
Total	<u>\$ 8,961,984.36</u>	<u>\$ 5,307,691.20</u>	<u>\$ 12,828,000.66</u>	<u>\$ 1,846,572.38</u>	<u>\$ 4,195,749.56</u>	<u>\$ 312,157.03</u>	<u>\$ 33,452,155.19</u>

Demographics

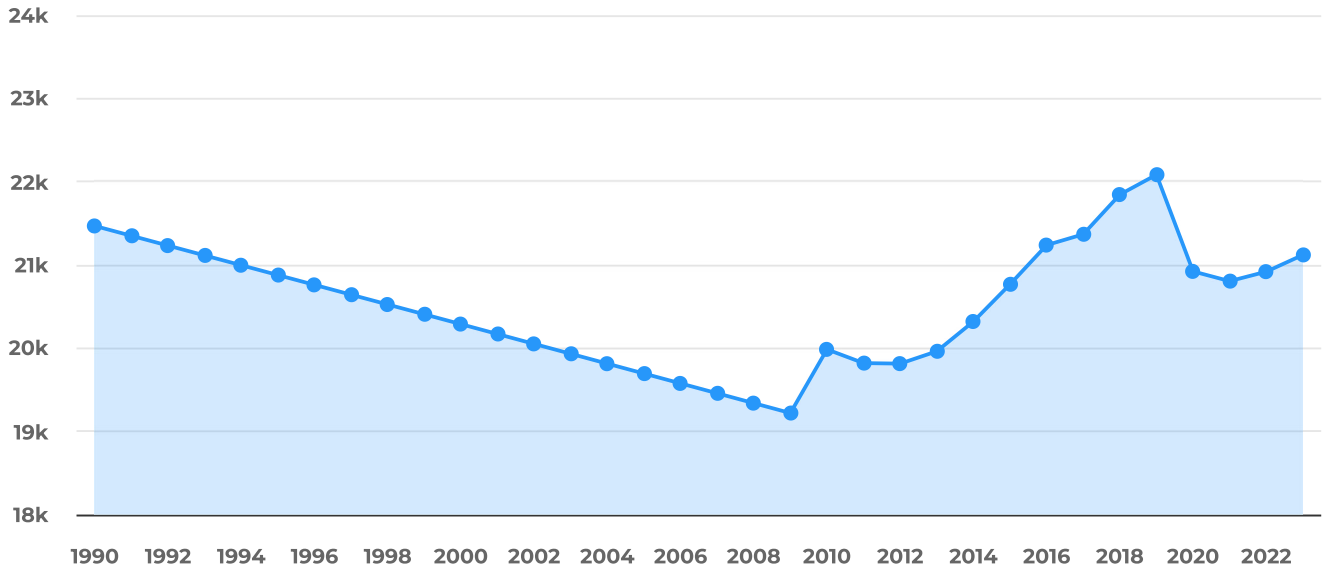
Population



TOTAL POPULATION

21,120**0.96%**
vs. 2022

GROWTH RANK

187 out of **415** Municipalities in Florida** Data Source: Client entered data for year 2023*

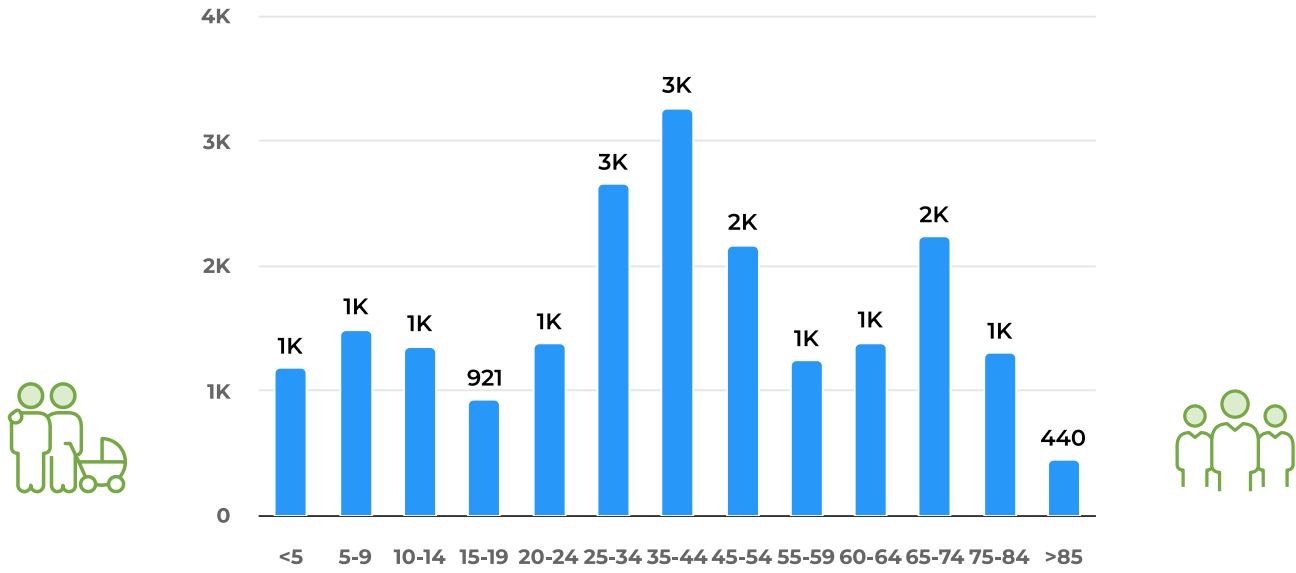
DAYTIME POPULATION

26,602

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

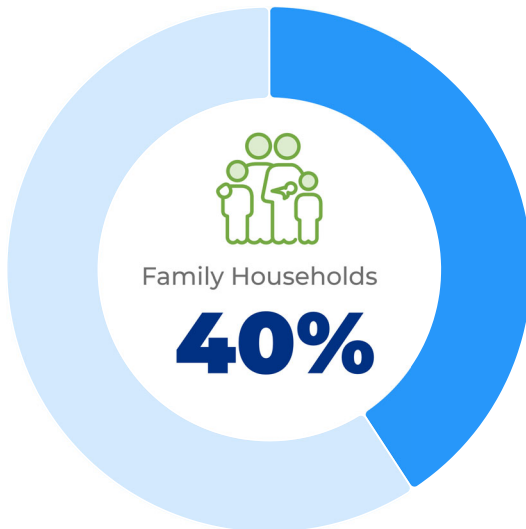
** Data Source: American Community Survey 5-year estimates*

Household

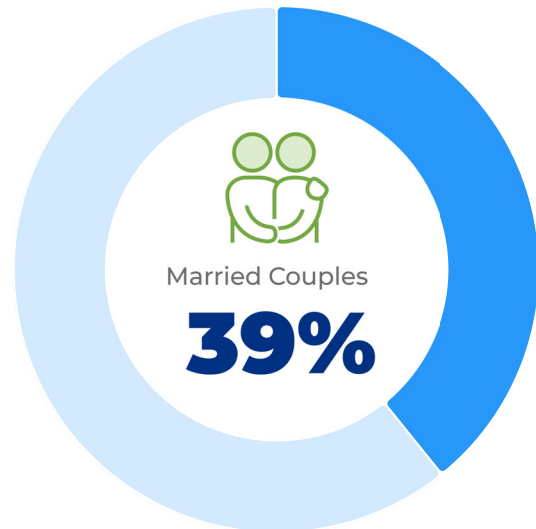
TOTAL HOUSEHOLDS

8,739

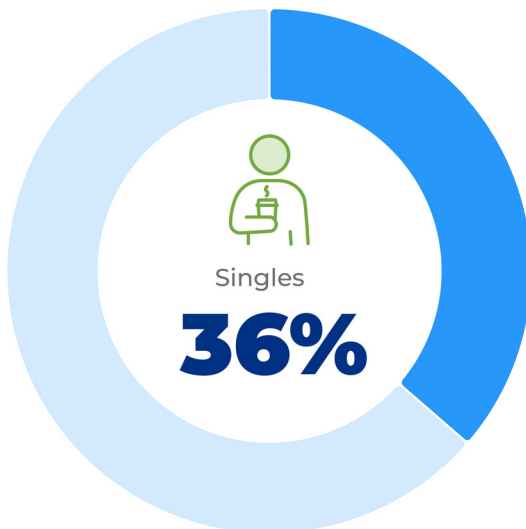
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

**-12%**

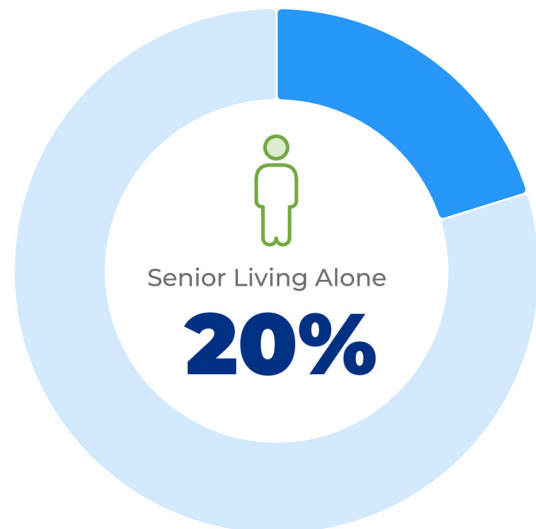
lower than state average

**-16%**

lower than state average

**26%**

higher than state average

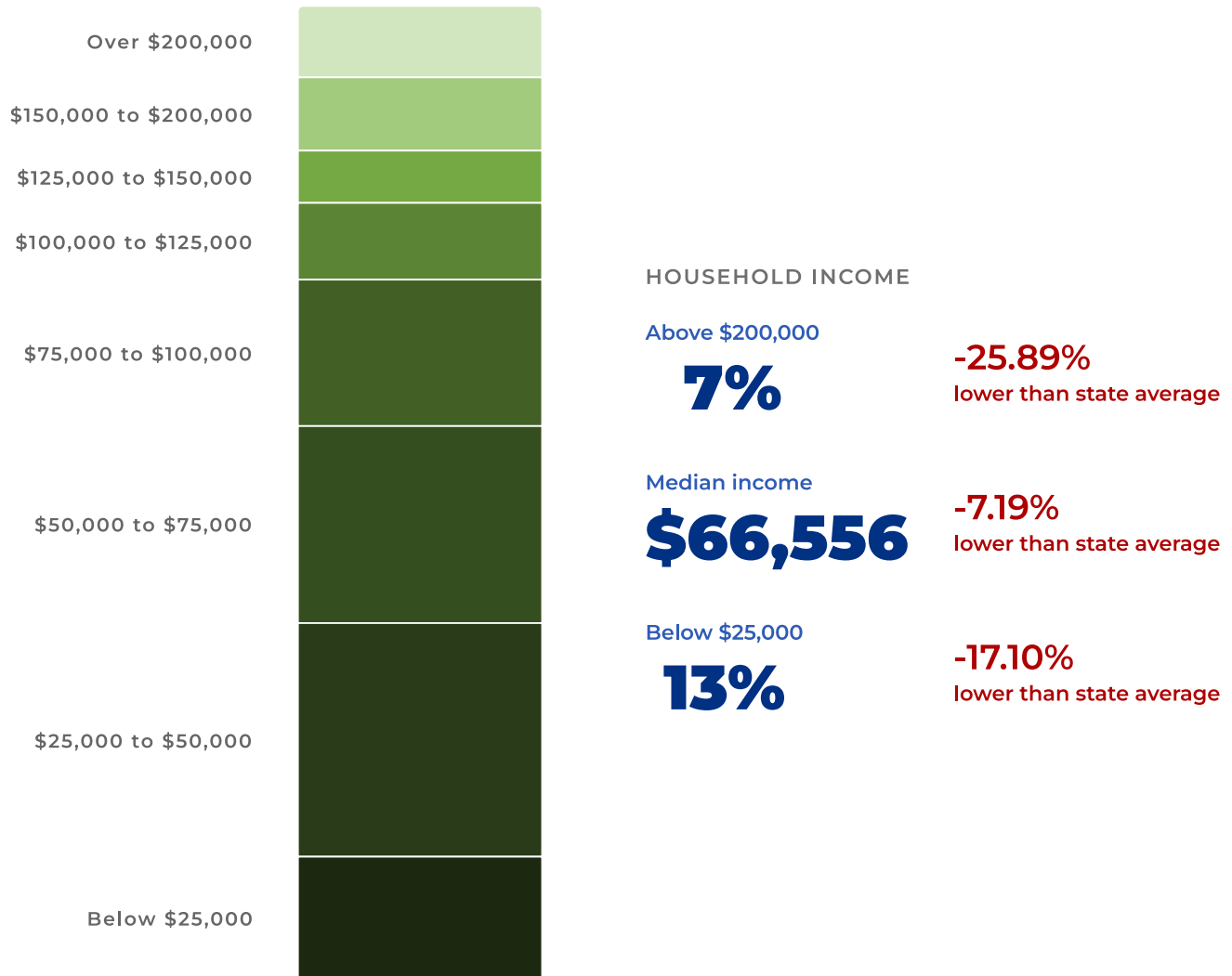
**27%**

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



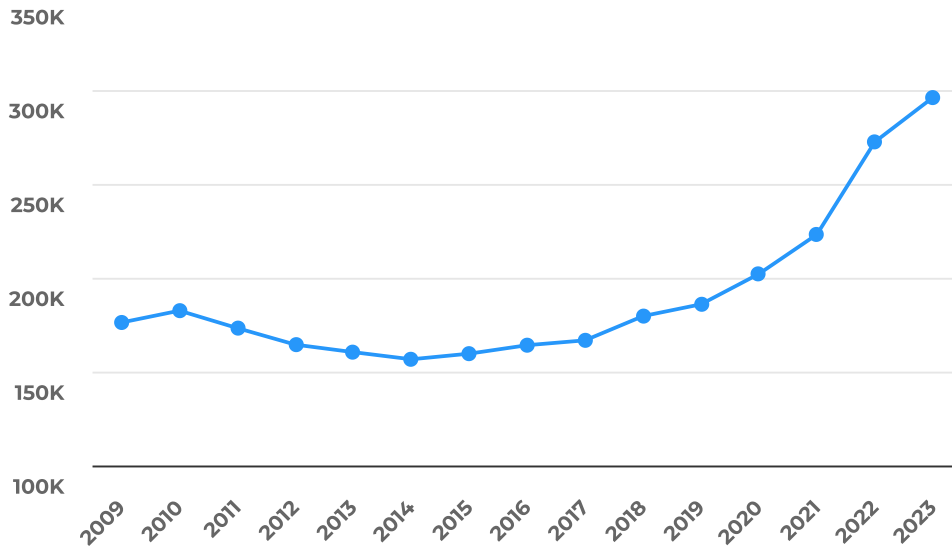
** Data Source: American Community Survey 5-year estimates*

Housing



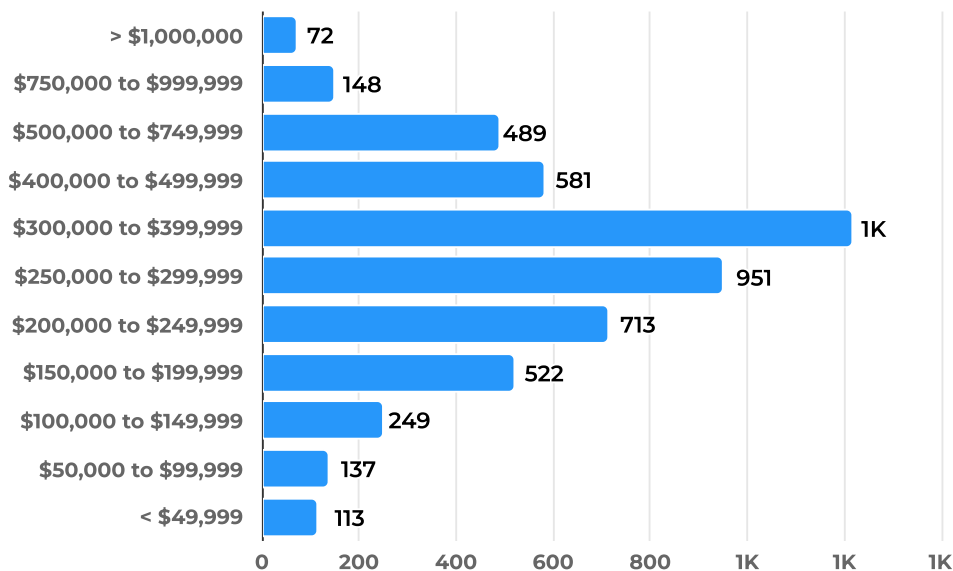
2023 MEDIAN HOME VALUE

\$296,000



* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION

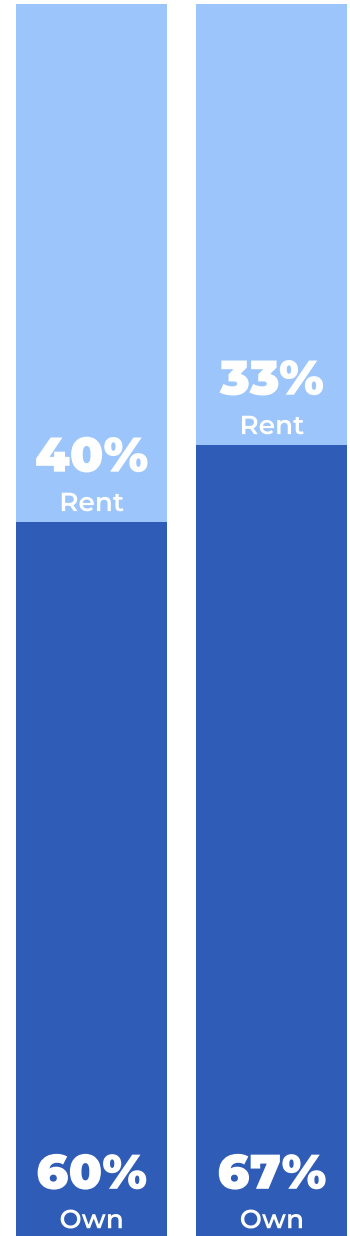


* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

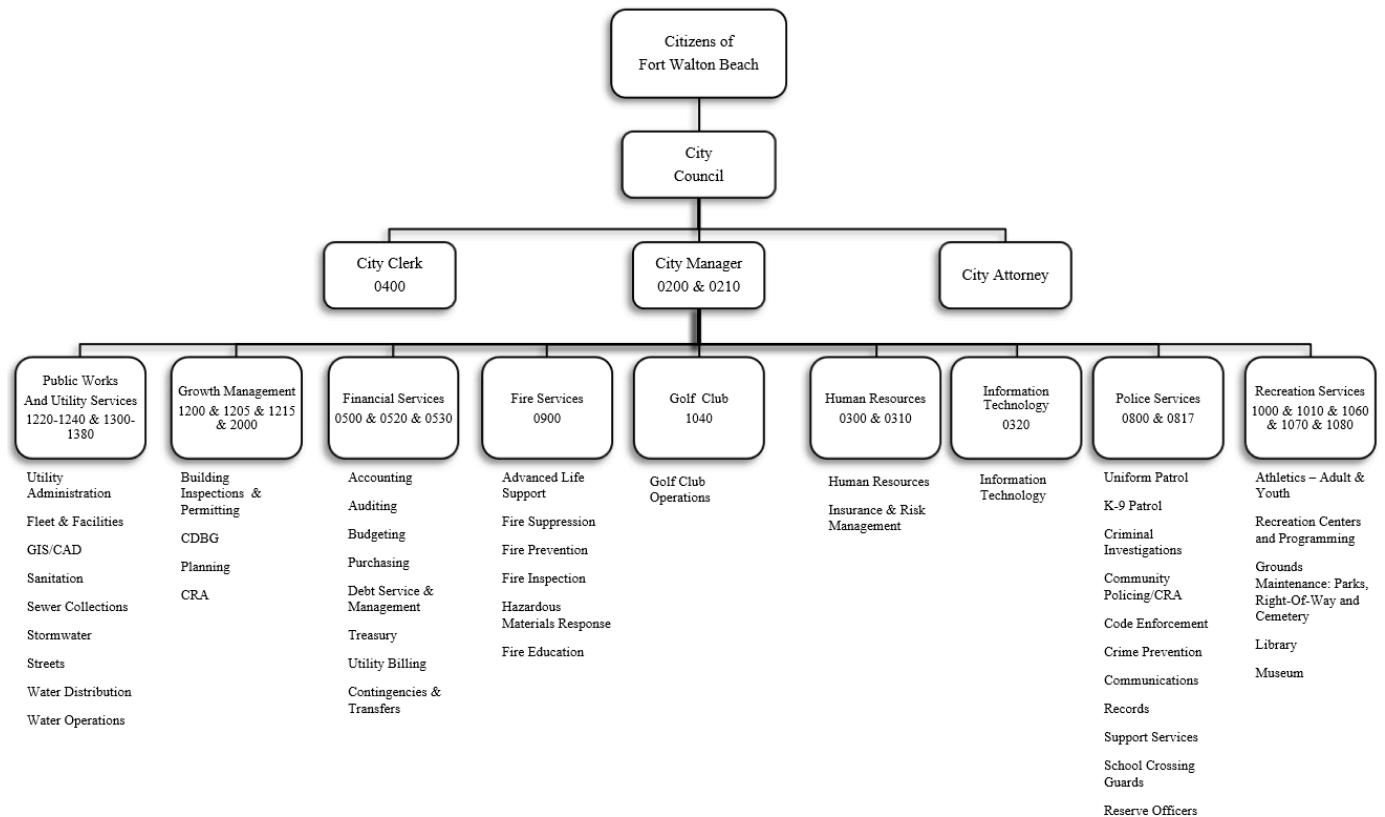
Fort Walton Beach

State Avg.



* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Organizational Chart



HISTORY & PROFILE

The City of Fort Walton Beach, Florida prides itself on being a small, family-oriented seaside community boasting a downtown area that was home to a significant prehistoric Native American community on the Gulf Coast of Northwest Florida. Situated at the junction of two major highways - US 98 (Miracle Strip Parkway) and SR 85 (Eglin Parkway) - Fort Walton Beach enjoys the benefits of its crossroads location along the coastal portion of the Northwest Florida regional transportation network. The City offers a full-service government providing police and fire protection; cultural and recreational activities including parks, a library, a museum, and two championship golf courses; planning and zoning; public works such as street, sidewalk, right-of-way, and cemetery maintenance; utilities service including water, sewer, and storm water; and garbage and recycling collection to a coastal community of 21,064 full-time residents.

The City has an exciting and romantic history. As early as 600 B.C., Indian tribes were attracted to Fort Walton Beach from the Mississippi and Tennessee River Valleys and the Southeast Georgia coast. The beginning for the City occurred following the War Between the States when Alabama war veteran John Brooks selected a site of 111 acres where he built a three-room cabin in 1867. Other settlers soon followed. By 1884, the population of the area required establishment of a small schoolhouse. In 1902, the first hotel, Brooks House, was built along the sound and shortly thereafter the first post office was built in 1906. The Montgomery, Alabama, Maxwell Field military base developed an airfield in Fort Walton in 1933 on 137 acres of land and used it as a bombing and gunnery range. The most significant factor in the City's growth was the creation and later expansion, of that airfield, which is now Eglin Air Force Base (the largest military installation in the world) in 1937, the year the City Charter was adopted. Originally chartered as a municipality under the laws of the State of Florida, actual formation of the City was in 1941 when the Florida legislature officially named it the Town of Fort Walton. In 1953, the Florida Legislature granted the City a new charter at which time the name was changed to Fort Walton Beach. The name Walton originates from Colonel George Walton, who was Secretary of the East-West Florida Territory in 1822-26 and son of George Walton, signer of the Declaration of Independence and Governor of Georgia.



First Schoolhouse

The presence of the military base provided the key economic stimulus for the City's early growth, supplemented by the attractiveness of the location. The City enjoyed a substantial population and economic boom from the 1950's through the end of the 1970's. Subsequently, things started to slow down. The military base became less important to the City's economy than the growing tourism industry. In the late 1960's and early 1970's Fort Walton Beach began to experience a decline in economic prosperity, some of which can be attributed to the utility and transportation infrastructure getting older and commercial and residential structures becoming deteriorated. New development began to take place in the surrounding communities. The City, having nearly run out of developable land, started to focus attention on finding ways to induce private enterprise investment in the City and thus capturing a greater share of the local and regional market.

The City's premier gathering place along the Santa Rosa Sound has been the Fort Walton Landing Park since its purchase in 1986. Building upon that with the complete reconstruction of Brooks Street, including the Brooks Bridge Park in 2013, the City's downtown waterfront was opened up to an extent never before realized and spurred economic growth downtown. Outside of downtown, the City completed construction of a new Recreation Complex, which has added to the attraction of the City.

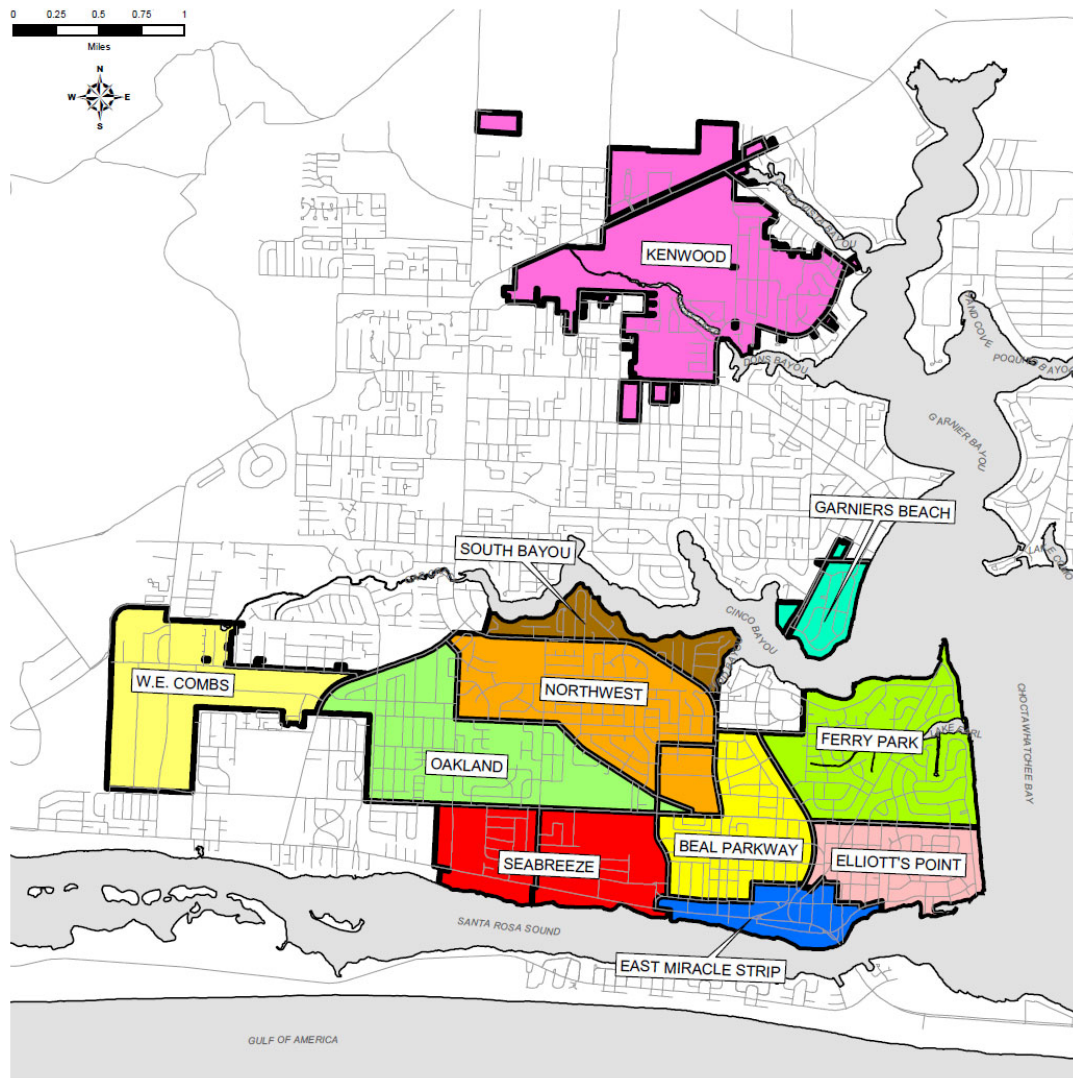


Recreation Complex – opened Summer 2015



Downtown Redevelopment: Brooks Bridge Park

DATE OF INCORPORATION: June 16, 1941	
FORM OF GOVERNMENT: Council & Manager	PAVED STREETS: 93.34 miles
GEOGRAPHIC AREA: 7.60 square miles	SIDEWALKS: 65.71 miles
TAXABLE ASSESSED VALUE: \$2,413,886,318	WATER & SEWER LINES: 288.73 miles
CITY MILLAGE RATE: 4.3282	STORM DRAIN: 44.14 miles
POPULATION: 21,120	POLICE STATIONS: 1 FIRE STATIONS: 2
EMPLOYEES: 354 positions, 320.19 FTE's	LIBRARIES: 1 MUSEUMS: 4
SWORN POLICE OFFICERS: 55	18-HOLE GOLF COURSES: 2
FIREFIGHTING PERSONNEL: 44	ACRES OF PARKS: 448.54



BEAL PARKWAY

CHARACTERISTICS: Mostly Residential, CRA District

BOUNDARIES: The Beal Parkway Neighborhood includes much of the City's central core. It includes all lands between Eglin Parkway and Beal Parkway north of Second Street and north of First Street west of Harbeson Avenue. It extends north to Hughes Street and also includes the properties that lie between Robinwood Drive and Beal Parkway and between First Street and Hollywood Boulevard. All parts of the Kelly Subdivision and First Addition to Kelly Subdivision in the area of Comet Street are also included.

ATTRIBUTES AND QUALITIES: The Beal Parkway Neighborhood is home to the City's new Public Safety Complex housing police and fire services. The neighborhood includes most of the City's areas in need of code enforcement and rehabilitation activities. The area has one of the highest crime rates in the City. Not surprisingly, the City has targeted funds into this area from the HUD Community Development Block Grant (CDBG) program. Through diligent code enforcement and crime prevention activities, which are presently centered in the Police Department's Community Policing Program, much progress has been made to improve conditions in this neighborhood. However, there are still many improvements needed. To meet those needs, the City's Redevelopment Area was expanded to include this area in order to provide additional funding sources to remedy the blight in this area. Substantial land use changes encouraging mixed-uses and de-emphasizing heavy commercial activities will encourage expenditure of private capital in this area. New development is needed to infill parcels which developers have ignored due to lack of infrastructure, which is available in the newer neighborhoods of the City.

EAST MIRACLE STRIP

CHARACTERISTICS: Primarily Commercial, CRA District, Waterfront

BOUNDARIES: The East Miracle Strip Neighborhood lies entirely within the Community Redevelopment Area. The boundaries are Elm Avenue extended to Choctawhatchee Bay to the east; Choctawhatchee Bay to the south; the common property line between the St. Simon's Episcopal Church/The Boat Marina on south side of US 98 and Beal Parkway on the north side of US 98 to the west; and to the north following First Street from Beal Parkway east to Harbeson Avenue then Second Street and then east to Chicago Avenue.

ATTRIBUTES AND QUALITIES: The East Miracle Strip Neighborhood is the former MainStreet area, also referred to as Downtown. This area encompasses the oldest areas of the City and, not surprisingly, is the location of most of the City's historic structures and sites. Land use is primarily business, which caters to both the local population and the needs of tourists which cannot be met on Okaloosa Island. US 98 and Eglin Parkway (SR85) merge in this area often forming a traffic bottleneck at the foot of Brooks Bridge. The area is central to the redevelopment planning of the CRA and is seeing an upsurge in interest in the redevelopment of prime waterfront properties currently underdeveloped with older single family residences (many locally historic). National historic treasures located here include the Gulfview Hotel site and the Indian Temple Mound. This area includes most of the area forming the designated "Main Street" Program by the Florida Department of State in 1997. The City's museum and new library are also located in this neighborhood.

ELLIOTT'S POINT

CHARACTERISTICS: Residential, Waterfront

BOUNDARIES: The Elliott's Point Neighborhood refers to the southeastern portion of the City. While Elliott's Point Subdivision and subsequent additions to the original subdivision include lands north and south of Hollywood Boulevard east of Ferry Road, the neighborhood known as Elliott's Point is that area south of Hollywood Boulevard and east of Chicago Avenue. The eastern and southern boundaries are Choctawhatchee Bay.

ATTRIBUTES AND QUALITIES: The Elliott's Point Neighborhood is almost entirely comprised of residential land use. The waterfront properties are all single family residential as are the more eastern inland properties. The western properties are mostly multi-family residentially, although much of the Ocean City Subdivision portion of the neighborhood still exists as single family residential land use. Many of the city's older homes and most prestigious newer homes are co-located in this neighborhood which is characterized by its Spanish moss-laden Oak trees which canopy the many streets. Unfortunately, many of the older frame vernacular homes are being razed for development of more modern homes rather than restored or improved, although some are receiving additions and a new coat of paint. There are no public schools located within this neighborhood that form a central public place, but there are several churches that serve as neighborhood gathering places. The neighborhood also features public parks like Villa Russ Park, which is surrounded by homes and is concealed from casual notice by passersby. Waterfront access is available at Hood Avenue, the end of Hollywood Boulevard, at Shore Drive east of Bay Drive, at the south end of Bay Drive and at Walkedge Drive where there is also a small boat ramp facility.

FERRY PARK

CHARACTERISTICS: Residential, Waterfront

BOUNDARIES: The Ferry Park Neighborhood is located in the northeast corner of the main portion of the City. The boundaries are Cinco Bayou to the north; Choctawhatchee Bay to the east; Hollywood Boulevard to the south; and Vine Avenue, Buck Drive, Uptown Station, and the Town of Cinco Bayou to the west.

ATTRIBUTES AND QUALITIES: The Ferry Park Neighborhood is comprised almost entirely of single-family residential homes from the most prestigious to more modest dwellings. Everyone knows the prestigious names Sudduth Circle, Yacht Club Drive and Bay Drive. Unfortunately, the neighborhood includes several properties that are constantly on the list of code enforcement violations, properties that have not been properly maintained and therefore devalue the other well-maintained homes. This neighborhood surrounds the City's Ferry Park/Docie Bass Recreation Center/Elliott's Point Elementary School Complex located at the intersection of Hughes Street with Ferry Road. Other prominent features include Goodthing Lake, formerly Lake Earl, a brackish body of water with a precarious outlet to Choctawhatchee Bay. Land uses also include a few residence-offices along Buck, Staff and Hospital Drives as well as the former hospital site, now an adult congregate living facility (ACLF) and the County Health Department Offices. There is also a small amount of neighborhood convenience commercial uses along Hollywood Boulevard in the southwestern corner of the neighborhood. At the end of Ferry Drive is the well-known Fort Walton Yacht Club, a private yacht club.

GARNIER'S BEACH

CHARACTERISTICS: Residential, Waterfront

BOUNDARIES: The Garnier's Beach Neighborhood is somewhat isolated from the rest of the City. It lies between the unincorporated area of Okaloosa County known as Ocean City and Cinco Bayou (water body). The boundaries of this neighborhood are at South Street on the north, Choctawhatchee Bay on the east, Cinco Bayou on the South, and Cinco Bayou and Eglin Parkway on the west. The Town of Cinco Bayou lies immediately south of this neighborhood at the foot of the Cinco Bayou Bridge where Eglin Parkway crosses Cinco Bayou.

ATTRIBUTES AND QUALITIES: The Garniers Beach Neighborhood is almost entirely comprised of the subdivision named Garniers Beach, which was platted in 1949-50 and is one of the oldest areas of the City. The residential area is small in size, just 247 houses. This neighborhood also includes a waterfront city park, Garniers Beach Park. Commercial uses include a house converted to an insurance office at the southeast corner of South Street and Eglin Parkway; a restaurant located at the southwest corner of Eglin Parkway and South Street; and Mariner Plaza Shopping Center. The neighborhood's location makes it a wonderful hideaway from the hustle and bustle along Eglin Parkway. The area is similar to Bay Drive/Brooks Street in Elliott's Point in that it has large trees forming a canopy along most of its streets. While most of the homes are modest in size there has been a recent trend where homes are being resold, remodeled and enlarged, especially those facing the Bay and Bayou.

KENWOOD

CHARACTERISTICS: Primarily Residential

BOUNDARIES: The Kenwood Neighborhood is bounded on the north by the U.S. Government's Eglin Air Force Base Reservation; on the east by Chula Vista Bayou and Garnier's Bayou; on the south by Don's Bayou, Racetrack Road and Bob Sikes Boulevard; and on the west by Denton Boulevard, Hospital Drive and Lewis Turner Boulevard.

ATTRIBUTES AND QUALITIES: The Kenwood Neighborhood is one of the most desired residential locations in the City, blending the prestige of a golf course setting with the natural waterfront tranquility of Bass Lake and adjacent bayous. The City bought the land for the golf course from the Federal Government in the 1960's for the purpose of providing active and passive recreation opportunities and open space. The City built and maintains two quality 18 hole courses, The Pines and The Oaks. The neighborhood is largely residential and is comprised of single family homes and multi-family complexes, Choctawhatchee high school, Pryor middle school, Kenwood elementary school, the City's Golf Club, Fire Station #2, and Choctaw Plaza. This neighborhood represents the entire area located within the City limits in the area of the Golf Course and is often referred to as the "Golf Course Area". Over the last few decades hundreds of properties have voluntarily annexed to the City forming the Kenwood Neighborhood as it is now constituted; however, there are substantial areas still located in unincorporated Okaloosa County adjacent to this neighborhood, meaning the problems created by irregular municipal boundaries will persist and the Kenwood Neighborhood will remain a distant mile and one-half from the nearest part of the original City limits.

NORTHWEST

CHARACTERISTICS: Primarily Residential

BOUNDARIES: The Northwest Neighborhood is located in the northwest quadrant of the City. Its boundaries are Beal Parkway NW to the north; the Beal Parkway Neighborhood to the east; Jet Drive, Silva Drive, Willard Road and Holmes Boulevard to the south; and Wright Parkway to the west.

ATTRIBUTES AND QUALITIES: The Northwest Neighborhood includes a full range of land use types. Most of the land is comprised of single family residential homes in subdivisions. There are also some multiple family projects primarily located on the fringes of the neighborhood along collector streets such as Wright Parkway and Robinwood Drive, and along Alabama Avenue. Strip commercial development is located along Beal Parkway lying south of its intersection with Yacht Club Drive. Heavy businesses, including moving companies, warehouses and automotive repair and servicing are located along Industrial Street and Hollywood Boulevard in the southeastern portion of the neighborhood. Silver Sands Elementary School is located in the Northwest Neighborhood. The neighborhood is well provided with recreation facilities such as Jet Stadium, Jet Drive Park, a neighborhood park which has active recreation facilities, and Memorial Drive Park which provides passive recreation opportunities. Three other parks provide 12.6 acres of additional open space, although they have not been developed. The Northwest Neighborhood also includes the City-owned Beal Memorial Cemetery and the U.S. Postal Service Office. The diversity of land use types has created some land use conflicts between single family residential areas and more intense commercial/industrial zoning and land use. The Northwest Neighborhood does contain

some of the more desirable inland areas to reside in, such as Bayou Woods and Vesta Heights Subdivisions. It also contains some of the areas which require attention by the City to see that properties are properly maintained.

OAKLAND

CHARACTERISTICS: Residential

BOUNDARIES: The Oakland Neighborhood is bounded by Northwest Neighborhood to the east, Hollywood Boulevard and the City of Mary Esther to the south, the City of Mary Esther and Mary Esther Cutoff to the west, and Mary Esther Cutoff to the north.

ATTRIBUTES AND QUALITIES: The Oakland Neighborhood's predominant land use is detached single family residential homes in platted subdivisions. This neighborhood also has a number of multiple family projects, primarily zero-lot line and townhomes. Strip commercial development is located along Mary Esther Cutoff and that portion of Beal Parkway lying south of its intersection with Yacht Club Drive. Businesses, such as warehouses and automotive repair and servicing are located along Hollywood Boulevard in the eastern portion of the neighborhood. There is a small convenience commercial area along Wright Parkway north of Hollywood. Bruner Middle School is the only school located in this neighborhood. The neighborhood is well provided with recreation facilities such as Fred Hedrick Community Center, the Municipal Tennis Center and Oakland Heights School Athletic Fields. Cecelia Park is a mini-park that provides passive recreation opportunities. The Oakland Neighborhood also includes the City's Public Works Maintenance Yard located on Hollywood Boulevard between Jet Drive and Memorial Parkway and Liza Jackson Charter School.

SEABREEZE

CHARACTERISTICS: Mixed Zoning, Waterfront

BOUNDARIES: The Seabreeze Neighborhood extends from Hollywood Boulevard on the north, Bass Avenue and Robinwood Drive to the east, Santa Rosa Sound on the south, and the City of Mary Esther on the west.

ATTRIBUTES AND QUALITIES: The Seabreeze Neighborhood is one of the most diverse neighborhoods relative to land use, including single family residential in the Santa Rosa Park, Seabreeze and Santasia Park Subdivisions, multiple family residential in the Fountainhead and Jackson Trail Apartment Complexes, professional offices in complexes like Paradise Village, highway commercial uses like the restaurants, hotel/motels and new car dealerships, light industrial uses like the United Parcel Service and Keego Brick; and utilities like Gulf Power Company. There is an abundance of public and quasi-public land uses such as schools (Edwins Elementary and Fort Walton Beach High) and churches (St. Mary's Catholic, First Church of Christian Science, Holy Trinity Lutheran Church, Nazarene Church, and the Seventh Day Adventists). St. Mary's also has a parochial school for First through Eighth grades. Public parks include Liza Jackson Park and the Memorial Park/Senior Citizens Center.

SOUTH BAYOU

CHARACTERISTICS: Residential, Waterfront

BOUNDARIES: The South Bayou Neighborhood's southern boundary is the major arterial road Beal Parkway NW. The eastern boundary is where the City limits abut those of the Town of Cinco Bayou. To the west lies unincorporated Okaloosa County near where Mary Esther Cutoff (SR 393) intersects Beal Parkway.

ATTRIBUTES AND QUALITIES: The South Bayou Neighborhood is one of the most prestigious in the City. Many fine homes are located along the waterfront on large lots at the end of the numerous cul-de-sacs. Most of the streets begin at Beal Parkway and wind toward the waterfront. This area also has a nice tree canopy along many of the streets. There are several passive parks located throughout the neighborhood, Briarwood Park, Mimosa Park and Ewing Park. The neighborhood is almost entirely composed of single family detached residential subdivisions. The lone exception is a small commercial area located at Howell Drive/Beal Parkway comprising an office for a cellular phone company and a medical office.

W.E. COMBS

CHARACTERISTICS: Primarily Commercial

BOUNDARIES: The Combs-New Heights Neighborhood is comprised largely of the City's Commerce and Technology Park. It is bounded on the north by unincorporated Okaloosa County, on the east by the Sylvania Heights area of Okaloosa County and Mary Esther Cut-Off, on the south by the City of Mary Esther and to the west by Hurlburt Field, which is part of the Eglin Air Force Base Complex.

ATTRIBUTES AND QUALITIES: The Combs-New Heights Neighborhood includes Combs-New Heights elementary school, which gives the neighborhood its name, and dates to the 1950's and 1960's when most of the residential areas were platted. These subdivisions were annexed to the City by special election for large areas and by individual voluntary requests during the early 1960's. The residential area is a quiet area which lies between Gap Creek and Lovejoy Road and until the early 1990's had no sanitary sewer or paved roads. The residential area's proximity to the industrial and heavy business area to the south and west as well as the very rundown unincorporated area, Sylvania Heights, located to the east, provides a myriad of incompatible land uses. Hurlburt Arms, a multifamily subdivision/apartment complex, is an enclave that lies between Mary Esther on the south, east and west, and the City's Industrial Park on its north, near Anchors Street. A large portion of this neighborhood is industrial, warehousing and wholesaling enterprises, which were developed on land owned and strictly controlled by the City from the 1960's until 1994. Most of the industrially zoned lands are developed although there are still several tracts that have never been sold.

LOCATION**WEATHER**

Summer Temp. 89°F



Winter Temp. 61°F



Annual Rainfall 66"



Employer	Product	Employees
USAF - Eglin ⁽¹⁾	Air Force Development Test Center	19,040
USAF - Hurlburt ⁽²⁾	Air Force Special Ops Command	13,255
Okaloosa County School District	Education Services	4,846
HCA FL Fort Walton-Destin Hosp	Medical Services	1,285
Walmart	Consumer Products	1,200
Okaloosa County	Government	1,109
Publix	Consumer Products	1,015
Reliance Test & Technology	Defense Contractor	770
North Okaloosa Medical Center	Medical Services	729
Northwest Florida State College	Education Services	726

Fort Walton Beach is the only full-service city, providing police, fire, water & sewer, garbage, and stormwater services along with recreational programs, senior center, library, museums, and two 18-hole golf courses.

Taxpayer	Total Assessed Value	Percentage
Florida Power & Light Co	\$ 40,457,540	1.84%
Suso 2 Uptown, LP	21,348,227	0.97%
KAGR Fort Walton 1005 LLC	12,071,570	0.55%
FWB Greens LLC	11,756,542	0.53%
Extra Space Properties Two LLC	10,638,913	0.48%
WIM-FWB RI, LLC	10,436,502	0.47%
Pacifica Walton Beach LLC	10,307,594	0.47%
Lurin Re Holdings LXI LLC	9,516,825	0.43%
Cox Communication Gulf Coast	8,820,701	0.40%
Bay Port Assisted Living Inc	8,439,335	0.38%
Total Taxable Assessed Value of Principal Taxpayers	143,793,749	6.53%
Total Taxable Assessed Value of Other Taxpayers	2,057,600,158	93.47%
Total Taxable Assessed Value	<u>\$ 2,201,393,907</u>	<u>100.00%</u>

Strategic Plan

Strategic Plan

City Council's primary responsibility is to shape public policy to achieve the citizens' desires for the future. As time passes, the complexion of a community, its residents and leaders change, as do the priorities of the community. There is probably no more daunting task that any community faces than planning for its future and identifying future priorities. The Strategic Plan is a multiyear [plan](#) and the budget process determines which parts of the Plan receive resources each year. Each Objective is in line with the City's Vision, Mission Statement, and Core Values. Throughout this document, Strategic Plan Objectives have been tied to expenses, capital improvement projects, and performance measures – look for the icons below.

Board Priorities



Public Safety

Police, Fire, Health- proactive approach to a safe community



Robust Infrastructure

Water quality and safe roads



Thriving Economy

High paying jobs and targeted industry



Community Vitality

Welcoming and beautiful community desired by residents and visitors



Transparent Operations

Fiscal and operational effectiveness and efficiency



Environmental Stewardship

The cleanest city on the Emerald Coast

Budget Timeline

<u>BUDGET SCHEDULE</u>	
April 2025	Finance Prepares New Fiscal Year's Documents
May 2025	Department Budget Submissions <ul style="list-style-type: none"> • Revenues • Personnel • Computers • Capital Improvement Projects • Current Year Accomplishments • Budget Year Goals & Objectives • Performance Measures • Fee Schedule • Operating Expenses • Equipment/Vehicles
June 2025	<ul style="list-style-type: none"> • Departmental Budget Reviews • Capital/CIP Ranking Meeting
June 2025	• Set Proposed Millage Rate for TRIM Notice
August 12, 2025	City Council Budget Workshop
September 9, 2025	City Council Meeting – Adopt Tentative Millage Rate and Budget by Resolution
September 23, 2025	City Council Meeting – Adopt Final Millage Rate and Budget by Resolution

Priorities and Issues



Five-Year Financial Forecasts

Pro-Forma for Utilities Fund - 401

	Pro-Forma for Utilities Fund - 401									
	Adopted	PROJECTED				Annual	Annual	Annual	Annual	
	2025-26	2026-27	2027-28	2028-29	2029-30	% Chg FY 2026	% Chg FY 2027	% Chg FY 2028	% Chg FY 2029	
Service Fees - Water, resid	2,722,935	2,791,008	2,860,784	2,932,303	3,005,611	2.5%	2.5%	2.5%	2.5%	
Service Fees - Sewer, resid	5,556,387	5,695,297	5,837,679	5,983,621	6,133,212	2.5%	2.5%	2.5%	2.5%	
Service Fees - Water, comm	1,679,023	1,720,999	1,764,024	1,808,124	1,853,327	2.5%	2.5%	2.5%	2.5%	
Service Fees - Sewer, comm	2,603,608	2,668,698	2,735,416	2,803,801	2,873,896	2.5%	2.5%	2.5%	2.5%	
Connection Fees	83,000	83,830	84,668	85,515	86,370	1.0%	1.0%	1.0%	1.0%	
Service Charges & Penalties	190,000	191,900	193,819	195,757	197,715	1.0%	1.0%	1.0%	1.0%	
Operating Revenues	12,834,953	13,151,732	13,476,389	13,809,122	14,150,131	2.5%	2.5%	2.5%	2.5%	
Interest & Other Revenues	2,614,346	2,666,633	2,719,966	2,774,365	2,829,852	2.0%	2.0%	2.0%	2.0%	
Non-Operating Revenues	2,614,346	2,666,633	2,719,966	2,774,365	2,829,852	2.0%	2.0%	2.0%	2.0%	
TOTAL REVENUES	15,449,299	15,818,364	16,196,355	16,583,486	16,979,983					
Salaries	2,383,393	2,410,087	2,463,109	2,517,297	2,572,678	1.1%	2.2%	2.2%	2.2%	
Salaries-Part-Time	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	
Service/Incentive/Leave	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	
Social Security & Medicare	164,019	165,840	169,156	172,540	175,990	1.1%	2.0%	2.0%	2.0%	
Pension Contributions	51,702	52,064	52,585	53,110	53,642	0.7%	1.0%	1.0%	1.0%	
DC Plan Contributions	92,679	93,624	94,561	95,506	96,461	1.0%	1.0%	1.0%	1.0%	
Medical Insurance	561,749	567,591	595,971	625,769	657,058	1.0%	5.0%	5.0%	5.0%	
Workers Compensation	67,435	68,184	69,206	70,244	71,298	1.1%	1.5%	1.5%	1.5%	
Personal Services	3,320,982	3,357,392	3,444,587	3,534,467	3,627,127					
Utilities	407,491	411,729	419,963	428,363	436,930	1.0%	2.0%	2.0%	2.0%	
Repair and Maintenance	815,800	822,490	838,939	855,718	872,833	0.8%	2.0%	2.0%	2.0%	
Fuel	75,777	77,149	77,920	78,699	79,486	1.8%	1.0%	1.0%	1.0%	
Other Operating	5,176,187	5,232,090	5,336,732	5,443,466	5,552,336	1.1%	2.0%	2.0%	2.0%	
Operating Expenses	6,475,255	6,543,457	6,673,555	6,806,246	6,941,584					
Vehicles & Trucks	-	100,000	100,000	100,000	100,000	n/a	n/a	n/a	n/a	
Computer HW/SW	21,450	1,500	1,500	1,500	1,500	n/a	n/a	n/a	n/a	
Other Capital Outlay	-	100,000	100,000	100,000	100,000	n/a	n/a	n/a	n/a	
Capital Improvement Projects	1,315,000	1,030,000	30,000	30,000	30,000	n/a	n/a	n/a	n/a	
Capital Expenses	1,336,450	1,231,500	231,500	231,500	231,500	n/a	n/a	n/a	n/a	
Debt Service 2015 Refunding	663,452	664,076	663,944	663,402	663,452	n/a	n/a	n/a	n/a	
Debt Service - SRF	943,367	943,367	943,367	943,367	943,367	n/a	n/a	n/a	n/a	
Debt Service 2018 Refunding	598,500	535,500	535,500	598,500	598,500	n/a	n/a	n/a	n/a	
Transfer Out-Cost Allocation	1,341,181	1,370,687	1,400,842	1,431,661	1,463,157	n/a	n/a	n/a	n/a	
Transfer Out-GF ROI	770,112	770,112	770,112	770,112	770,112	n/a	n/a	n/a	n/a	
Other Expenses	4,316,612	4,283,742	4,313,764	4,407,041	4,438,588	n/a	n/a	n/a	n/a	
TOTAL EXPENSES	15,449,299	15,416,090	14,663,406	14,979,255	15,238,799					

Pro-Forma for Sanitation Fund - 403

Pro-Forma for Sanitation Fund - 403									
	Adopted	PROJECTED				Annual	Annual	Annual	Annual
	2025-26	2026-27	2027-28	2028-29	2029-30	% Chg FY 2026	% Chg FY 2027	% Chg FY 2028	% Chg FY 2029
Service Fees - Resid	1,899,234	1,918,226	1,937,409	1,956,783	1,976,351	1.0%	1.0%	1.0%	1.0%
Service Fees - Comm	1,270,572	1,340,453	1,414,178	1,491,958	1,574,016	5.5%	5.5%	5.5%	5.5%
Service Fees - Recycling	118,000	119,770	121,567	123,390	125,241	1.5%	1.5%	1.5%	1.5%
Service Fees - Tipping, Resid	707,263	756,771	788,556	824,041	861,123	7.0%	4.2%	4.5%	4.5%
Service Fees - Tipping, Comm	1,205,594	1,223,678	1,242,033	1,260,664	1,279,574	1.5%	1.5%	1.5%	1.5%
Fees & Fines	3,300	3,383	3,433	3,485	3,537	2.5%	1.5%	1.5%	1.5%
Operating Revenues	5,203,963	5,362,282	5,507,176	5,660,320	5,819,841				
Interest & Other Revenues	116,072	118,393	120,761	123,177	125,640	2.0%	2.0%	2.0%	2.0%
Non-Operating Revenues	116,072	118,393	120,761	123,177	125,640				
TOTAL REVENUES	5,320,035	5,480,675	5,627,937	5,783,497	5,945,481				
Salaries	1,061,502	1,099,716	1,125,010	1,150,885	1,177,355	3.6%	2.3%	2.3%	2.3%
Social Security & Medicare	72,969	75,596	77,335	79,113	80,933	3.6%	2.3%	2.3%	2.3%
Pension Contributions	28,546	27,975	27,416	26,867	26,330	-2.0%	-2.0%	-2.0%	-2.0%
DC Plan Contributions	46,377	46,609	46,842	47,076	47,312	0.5%	0.5%	0.5%	0.5%
Medical Insurance	253,418	266,089	279,393	293,363	308,031	5.0%	5.0%	5.0%	5.0%
Workers Compensation	72,174	74,339	76,569	78,866	81,232	3.0%	3.0%	3.0%	3.0%
Personal Services	1,534,985	1,590,325	1,632,565	1,676,171	1,721,193				
Utilities	6,307	6,496	6,691	6,892	7,099	3.0%	3.0%	3.0%	3.0%
Repair and Maintenance	287,913	293,671	299,545	305,536	311,646	2.0%	2.0%	2.0%	2.0%
Landfill Fees - comm	943,250	947,966	952,706	957,470	962,257	0.5%	0.5%	0.5%	0.5%
Landfill Fees - resid	668,500	671,843	675,202	678,578	681,971	0.5%	0.5%	0.5%	0.5%
Landfill Fees - yard waste	432,500	434,663	436,836	439,020	441,215	0.5%	0.5%	0.5%	0.5%
Fuel	208,320	209,362	215,642	222,112	228,775	0.5%	3.0%	3.0%	3.0%
Other Operating	316,032	319,192	322,384	325,608	328,864	1.0%	1.0%	1.0%	1.0%
Operating Expenses	2,862,822	2,883,193	2,909,006	2,935,215	2,961,827				
Vehicles & Trucks	-	-	-	-	-	n/a	n/a	n/a	n/a
Computer HW/SW	-	-	-	-	-	n/a	n/a	n/a	n/a
Other Capital Outlay	-	-	-	-	-	n/a	n/a	n/a	n/a
Capital Expenses	-	-	-	-	-	n/a	n/a	n/a	n/a
Transfer Out-Cost Allocation	514,959	520,109	525,310	530,563	535,868	1.0%	1.0%	1.0%	1.0%
Transfer Out-Franchise Fee	312,268	313,829	315,398	316,975	318,560	0.5%	0.5%	0.5%	0.5%
Debt Service 2018 Refunding	95,000	95,475	95,952	96,432	96,914	0.5%	0.5%	0.5%	0.5%
Other Expenses	922,227	929,413	936,661	943,970	951,343	n/a	n/a	n/a	n/a
TOTAL EXPENSES	5,320,035	5,402,931	5,478,232	5,555,356	5,634,363	-	-	-	-

Pro-Forma for Stormwater Fund - 405

Pro-Forma for Stormwater Fund - 405									
	Adopted	PROJECTED				Annual	Annual	Annual	Annual
	2025-26	2026-27	2027-28	2028-29	2029-30	% Chg FY 2025	% Chg FY 2026	% Chg FY 2027	% Chg FY 2028
Service Fees - Resid	581,472	587,287	593,160	599,091	605,082	1.0%	1.0%	1.0%	1.0%
Service Fees - Comm	448,055	452,536	457,061	461,632	466,248	1.0%	1.0%	1.0%	1.0%
Operating Revenues	1,029,527	1,039,822	1,050,220	1,060,723	1,071,330				
Interest & Other Revenues	667,739	681,094	694,716	708,610	722,782	2.0%	2.0%	2.0%	2.0%
Non-Operating Revenues	667,739	681,094	694,716	708,610	722,782				
TOTAL REVENUES	1,697,266	1,720,916	1,744,936	1,769,333	1,794,112				
Salaries	305,311	314,470	323,904	333,622	343,630	3.0%	3.0%	3.0%	3.0%
Social Security & Medicare	22,313	22,826	23,351	23,888	24,438	2.3%	2.3%	2.3%	2.3%
Pension Contributions	9,515	9,420	9,326	9,232	9,140	-1.0%	-1.0%	-1.0%	-1.0%
DC Plan Contributions	13,909	14,431	14,972	15,533	16,116	3.8%	3.8%	3.8%	3.8%
Medical Insurance	51,116	53,672	56,355	59,173	62,132	5.0%	5.0%	5.0%	5.0%
Workers Compensation	16,993	17,503	18,028	18,569	19,126	3.0%	3.0%	3.0%	3.0%
Personal Services	419,157	432,322	445,936	460,017	474,581				
Utilities	13,092	13,485	13,889	14,306	14,735	3.0%	3.0%	3.0%	3.0%
Repair and Maintenance	60,595	61,807	63,043	64,304	65,590	2.0%	2.0%	2.0%	2.0%
Fuel	22,014	22,674	23,355	24,055	24,777	3.0%	3.0%	3.0%	3.0%
Other Operating	343,045	346,475	349,940	353,440	356,974	1.0%	1.0%	1.0%	1.0%
Operating Expenses	438,746	444,442	450,227	456,105	462,076				
Vehicles & Trucks	-	-	-	-	-	n/a	n/a	n/a	n/a
Computer HW/SW	-	-	-	-	-	n/a	n/a	n/a	n/a
Other Capital Outlay	-	-	-	-	-	n/a	n/a	n/a	n/a
Capital Improvements	400,000	200,000	200,000	225,000	250,000	n/a	n/a	n/a	n/a
Capital Expenses	400,000	200,000	200,000	225,000	250,000				
Debt Service - 2018 Refunding	152,000	136,000	136,000	152,000	152,000	n/a	n/a	n/a	n/a
Transfer Out-Cost Allocation	225,561	227,817	230,095	232,396	234,720	1.0%	1.0%	1.0%	1.0%
Transfer Out-Franchise Fee	61,802	62,111	62,422	62,734	63,047	0.5%	0.5%	0.5%	0.5%
Other Expenses	439,363	425,928	428,516	447,129	449,767				
TOTAL EXPENSES	1,697,266	1,502,691	1,524,680	1,588,251	1,636,424				

IT Replacement Program

The City's Information Technology Replacement Program (ITRP) is a planning and budgeting tool that serves as a guide for efficient and effective replacement of computers, laptops, tablets, and servers.

The FY 2024-25 budget is the eighth year of the schedule. Future years' funding requirements are identified, but are not authorized.

REPLACEMENT SCHEDULE

Desktop Computer	5 years
Office Laptop	5 years
Patrol Laptop	5 years
Tablet/IPAD	3 years
Server	5 years

Software will be upgraded in conjunction with hardware replacements. However, it is each division's responsibility to budget for the replacement of peripherals such as keyboards, monitors, and printers as needed.

Fund # - Dept # - Dept Name	H/S	Type	Age	FY2025-26		FY2026-27		FY2027-28		FY2028-29		FY2029-30	
				SW26	HW26	SW27	HW27	SW28	HW28	SW29	HW29	SW30	HW30
001-0100-City Council Total				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,910.00	\$ -	\$ -
001-0200-City Manager Total				\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,255.00	\$ -	\$ -
001-0300-Administrative Services Total				\$ -	\$ 5,300.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -	\$ 2,255.00	\$ -	\$ 1,320.00
001-0320-Information Technology Total				\$ 59,800.00	\$ 1,000.00	\$ 40,000.00	\$ 226,000.00	\$ 80,985.00	\$ 22,000.00	\$ -	\$ 12,127.50	\$ 67,530.00	\$ 39,776.74
001-0400-City Clerk Total				\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 1,100.00	\$ -	\$ 1,127.50	\$ -	\$ 10,000.00
001-0500-Finance Total				\$ -	\$ 6,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,127.50	\$ -	\$ 2,640.00
001-0530-Purchasing Total				\$ -	\$ 2,100.00	\$ -	\$ -	\$ -	\$ 2,200.00	\$ -	\$ -	\$ -	\$ -
001-0800-Police Total				\$ -	\$ 44,800.00	\$ -	\$ -	\$ -	\$ 31,600.00	\$ -	\$ 63,817.50	\$ -	\$ 69,520.00
001-0900-Fire Total				\$ -	\$ 5,800.00	\$ -	\$ -	\$ -	\$ 2,200.00	\$ -	\$ 5,637.50	\$ -	\$ -
001-1000-Recreation Total				\$ -	\$ 3,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,510.00	\$ -	\$ 10,450.00
001-1010-Parks Total				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -
001-1040-Golf Operations Total				\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,382.50	\$ -	\$ -
001-1045-Golf Maintenance Total				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,127.50	\$ -	\$ 1,320.00
001-1060-Library (City) Total				\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,960.00
001-1060-Library (County) Total				\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 14,300.00	\$ -	\$ -	\$ -	\$ -
001-1070-Museum Total				\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 1,100.00	\$ -	\$ 3,382.50	\$ -	\$ 2,640.00
001-1080-Cemetery Total				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200.00	\$ -	\$ -	\$ -	\$ -
001-1205-Planning & Zoning Total				\$ -	\$ 2,300.00	\$ -	\$ -	\$ -	\$ 2,200.00	\$ -	\$ 4,510.00	\$ -	\$ -
001-1217-Code Enforcement Total				\$ -	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 2,300.00	\$ -	\$ 1,127.50	\$ -	\$ 3,292.41
001-1220-Fleet Total				\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 1,100.00	\$ -	\$ 1,127.50	\$ -	\$ -
001-1230-Facilities Total				\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,127.50	\$ -	\$ -
106-1215-Building Inspections & Permitting Total				\$ -	\$ 5,350.00	\$ -	\$ -	\$ -	\$ 7,400.00	\$ -	\$ 1,127.50	\$ -	\$ -
109-2000-CRA Total				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,125.00	\$ -	\$ -	\$ -	\$ -
401-0520-Customer Service Total				\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 1,100.00	\$ -	\$ 2,255.00	\$ -	\$ 1,210.00
401-1300-Utility Services Total				\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,255.00	\$ -	\$ -
401-1305-GIS Total				\$ -	\$ 6,250.00	\$ -	\$ 4,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,450.00
401-1310-Water Operations Total				\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 2,300.00	\$ -	\$ 2,255.00	\$ -	\$ 5,500.00
401-1340-Water Distribution Total				\$ -	\$ 1,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-1350-Sewer Collections & Treatment Total				\$ -	\$ 5,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,382.50	\$ -	\$ 1,320.00
403-1360-Solid Waste Total				\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,127.50	\$ -	\$ -
405-1380-Stormwater Total				\$ -	\$ 1,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,320.00
Grand Total				\$ 59,800.00	\$ 128,800.00	\$ 40,000.00	\$ 230,250.00	\$ 91,985.00	\$ 96,325.00	\$ -	\$ 133,955.00	\$ 67,530.00	\$ 163,719.15

Fleet Replacement Program

The City's Fleet Replacement Program (FRP) is a planning and budgeting tool that identifies the replacement of vehicles with a value greater than \$10,000 and a useful life of seven years or more. The replacement criteria provides a mechanism for the systematic evaluation of vehicle utilization and repair/maintenance costs, and serves as a guide for efficient and effective replacement.

Generally speaking, police patrol vehicles are replaced on a 8-year cycle and the remainder of the fleet on a 10-12 year cycle. Each year as part of the budget process, the fleet is evaluated based on established replacement criteria and a ten-year schedule of replacements is developed depending on a projection of available fiscal resources and the evaluation scoring. Vehicle replacements are funded objectively based on established criteria and funding resources. To maximize the useful life of vehicles and meet service delivery levels, vehicles may be transferred between departments prior to disposal. Prior to replacing a vehicle, an analysis is performed to determine if a less expensive car or truck would meet employee needs at a reduced operating expense to the City or if the vehicle should be removed from the fleet without replacement.

According to the economic theory of vehicle replacement, over time vehicle capital costs decline while vehicle operating costs increase. Ideally, vehicles should be replaced around the time that annual operating costs begin to outweigh annual capital costs. The FY 2023-24 budget, the eighth year of the schedule, is the only year for which funding may legally be appropriated. Future years' funding requirements are identified, but are not authorized.

REPLACEMENT CRITERIA

The following document is based on inventory obtained through July 28, 2024. This replacement inventory and proposed replacement schedule is dynamic and is updated throughout the fiscal year. Evaluation factors that are included as part of the schedule include, but are not limited to: Manufacture Year, Mileage, Repair/Maintenance Costs, Expected Life, and Vehicle Downtime.

VEHICLE #	DEPARTMENT	TYPE	ACCOUNT	FUNDING	RECOMMENDATION	COST	Priority
2539	SOLID WASTE	Side Loader	1360	Sanitation/Solid Waste	Replace	\$ 433,000.00	1
2580	SEWER COLLECTIONS	F-150	1350	Utilities/Sewer Collections	Replace	\$ 184,000.00	2
2594	WATER OPERATIONS	F-150	1310	Utilities/Water Ops	Replace	\$ 38,000.00	3
2608	SEWER COLLECTIONS	F-350	1350	Utilities/Sewer Collections	Replace	\$ 47,000.00	4
2582	PARKS AND RECREATION	F-150	1000	General	Replace	\$ 38,000.00	5
2664	POLICE DEPT	Camery	800	General	Replace	\$ 46,000.00	6
2717	POLICE DEPT	PD Interceptor	800	General	Replace	\$ 66,000.00	7
2715	POLICE DEPT	PD Interceptor	800	General	Replace	\$ 66,000.00	8
2670	POLICE DEPT	PD Interceptor	800	General	Replace	\$ 66,000.00	9
2669	POLICE DEPT	PD Interceptor	800	General	Replace	\$ 66,000.00	10
2653	POLICE DEPT	PD Interceptor	800	General	Replace	\$ 52,000.00	11
2668	POLICE DEPT	PD Interceptor	800	General	Replace	\$ 66,000.00	12
2671	POLICE DEPT	PD Interceptor	800	General	Replace	\$ 66,000.00	13
2654	POLICE DEPT	PD Interceptor	800	General	Replace	\$ 52,000.00	14
						TOTAL COST \$ 1,286,000.00	

GENERAL	--	\$ 584,000.00
SANITATION/SOLID WASTE	--	\$ 433,000.00
UTILITIES/SEWER COLLECTIONS	--	\$ 231,000.00
Utilities/Water Ops	--	\$ 38,000.00
TOTAL COST		\$ 1,286,000.00

Priority	Vehicle	Light/Heavy/ Safety	Fund	Division	Department	Manufacture Year	Received Date	Mileage @ Purchase	As of 07.03.25 Last Recorded Mileage on Record	Miles Used since Purchase Date to 07.03.25	Total Cost since Purchase Date to 07.03.25 (W/O Labor)	Replacement Yr.	Suggested Replacement Yr.	Expected Life	Remaining Life	Replacement Cost	Status	Notes
	401	Safety	001	0900	Fire	1947	10/1/47	4324	6834	2510	\$ 14,607.78	1947	NA	NA			In service	Show Truck
	2490	Heavy	403	1360	Solid Waste	2005	7/27/05	363	151017	150654	\$ 387,391.11	2024	2024	15	0	\$400,000.00	In service	pre emissions
	2492	Light	001	0320	IT/ Water ops	2006	1/3/06	25	92980	92955	\$ 10,336.94	2018	2021	12	0	\$25,000.00	In service	replaced with 2023 water ops has been using
	2530	Light	401	1350	Sewer Collections	2007	5/24/07	25	90247	90222	\$ 22,384.55	2019	2022	12	0	\$43,000.00	In service	£250 Service Body
	2538	Light	001	1010	Golf Corse	2007	7/30/07	25	9138	9113	\$ 7,319.39	2024	2030	15	5	\$75,000.00	In service	£350 Dump Body (golf club) Due to low milage pushed replacement out
	2539	Heavy	403	1360	Solid Waste	2007	8/3/07	365	130,000	129635	\$ 438,923.48	2023	2026	15	0	\$433,000.00	In service	Best guess odometer read. Odomiter reading got deleted during a
	2543	Safety	001	0900	Fire	2008	1/29/08	53	78090	78037	\$ 7,715.21	2018	2018	10	0		In service	Ford Ranger
	2560	Light	403	1360	Solid Waste	2009	9/2/09	25	79642	79617	\$ 7,662.22	2025	2027	15	2	\$25,000.00	In service	On Schedule Pushed replacement out 2 years
	2572	Heavy	403	1360	Solid Waste	2011	4/25/11	35	99035	99000	\$ 155,364.49	2018	2022	7	0	\$165,000.00	In service	Replacement in service New Engine On the no major repair list as of
	2579	Safety	001	0800	Police	2011	10/6/11	4	89565	89561	\$ 8,553.91	2018	2020	7	0	\$38,000.00	In service	On Schedule
	2580	Light	401	1350	Sewer Collections	2012	2/1/12	25	71563	71538	\$ 6,462.36	2025	2025	12	0	\$38,000.00	In service	Camper Shell
	2582	Light	001	1010	Parks	2012	3/20/12	45	60842	60797	\$ 5,550.18	2025	2025	12	0	\$38,000.00	In service	On Schedule
	2586	Safety	001	0900	Fire	2012	5/11/12	2102	69994	67892	\$ 188,944.04	2032	2032	20	7	\$999,000.00	In service	New Engine
	2587	Safety	001	0800	Police	2012	7/23/12	25	134679	134654	\$ 9,813.07	2022	2022	12	0	\$48,000.00	In service	Transferred to PD FY2024
	2588	Heavy	403	1360	Solid Waste	2012	8/13/12	1270	78518	77248	\$ 452,312.14	2027	2026	15	1	\$400,000.00	In service	Commercial
	2592	Heavy	403	1360	Solid Waste	2013	5/10/13	629	89317	88688	\$ 94,227.49	2023	2023	10	0	\$135,000.00	In service	Boom Truck
	2593	Heavy	401	1350	Sewer Collections	2013	10/24/13	1	21091	21090	\$ 4,293.82	2028	2028	15	3	\$75,000.00	In service	Dump Truck
	2594	Light	401	1310	Water Ops	2014	3/24/14	28	132461	132433	\$ 7,853.56	2025	2025	12	0	\$38,000.00	In service	On Schedule
	2595	Light	401	1310	Water Ops	2014	3/24/14	26	63120	63094	\$ 8,788.48	2026	2026	12	1	\$38,000.00	In service	On Schedule
	2596	Heavy	403	1360	Solid Waste	2014	3/26/14	2322	73280	70958	\$ 155,956.78	2029	2029	15	4	\$260,000.00	In service	Good Shape
	2597	Heavy	001	1230	Facilities	2014	4/4/14	46	10412	10366	\$ 15,618.31	2032	2032	18	7	\$200,000.00	In service	New Bucket Truck
	2604	Safety	001	0800	Police	2014	10/30/14	23	86262	86239	\$ 12,213.46	2021	2023	7	0	\$45,000.00	In service	On Schedule
	2608	Light	401	1340	Water Distribution	2014	6/3/14	1	71231	71230	\$ 17,453.22	2025	2025	12	0	\$47,000.00	In service	On Schedule
	2610	Light	001	1230	Facilities	2014	7/24/14	1	54588	54587	\$ 3,929.25	2025	2027	12	2	\$35,000.00	In service	Service Body Pushed replacement out 2 years due to good condition

Fleet Replacement Program

2611	Light	001	1015	ROW	2014	7/24/14	5	35821	35816	\$ 3,556.85	2026	2026	12	1	\$27,000.00	In service	On Schedule (ROW)
2612	Light	405	1380	Stormwater Engineering Utilities	2014	7/24/14	1	58184	58183	\$ 4,626.05	2026	2026	12	1	\$35,000.00	In service	On Schedule
2613	Light	001	1200	Distribution	2014	11/13/14	2	75354	75352	\$ 4,215.38	2026	2026	12	1	\$25,000.00	In service	On Schedule
2614	Light	001	1240		2015	1/8/15	366	98816	98450	\$ 3,752.22	2027	2027	12	2	\$38,000.00	In service	On Schedule 07.13.22 TRF to WD
2615	Light	001	1220	Fleet	2015	1/22/15	508	44441	43933	\$ 2,177.67	2027	2027	12	2	\$35,000.00	In service	On Schedule
2616	Safety	001	0900	Fire Solid Waste	2015	3/12/15	499	84315	83816	\$ 14,057.55	2027	2027	12	2	\$60,000.00	In service	New Bat Chief Tahoe
2617	Heavy	403	1360		2015	4/14/15	145	98051	97906	\$ 244,654.21	2030	2030	15	5	\$400,000.00	In service	Commercial
2618	Safety	001	0900	Fire	2015	5/5/15	0	75558	75558	\$ 101,594.94	2035	2035	20	10	\$400,000.00	In service	New Engine
2621	Safety	001	0800	Police	2015	7/2/15	0	96310	96310	\$ 8,827.60	2023	2023	7	0	\$45,000.00	In service	On Schedule
2622	Light	001	1000	Recreation	2015	7/10/15	0	12320	12320	\$ 1,058.59	2027	2027	12	2	\$35,000.00	In service	
2623	Light	001	1000	Recreation	2015	7/28/15	0	24440	24440	\$ 1,543.72	2027	2027	12	2	\$30,000.00	In service	
2624	Safety	001	0800	Police	2016	8/3/15	0	102443	102443	\$ 9,510.25	2023	2023	7	0	\$45,000.00	In service	
2628	Light	106	1215	IT	2015	8/14/15	0	47450	47450	\$ 1,574.96	2027	2027	12	2	\$430,000.00	In service	Move to IT
2629	Light	001	1000	Recreation	2016	12/3/15	353	17754	17401	\$ 844.82	2027	2027	12	2	\$47,000.00	In service	
2630	Light	001	1010	Parks Solid Waste	2016	12/2/15	376	57667	57291	\$ 3,750.86	2027	2027	12	2	\$38,000.00	In service	
2631	Heavy	403	1360	Solid Waste	2016	1/2/16	503	73609	73106	\$ 85,974.49	2025	2025	12	2	\$135,000.00	In service	
2632	Heavy	403	1360	Solid Waste	2016	1/2/16	502	109999	109497	\$ 84,860.27	2025	2025	12	0	\$135,000.00	In service	
2633	Safety	001	0800	Police	2008	2/15/16	3E+05	266935	2629	\$ 17,365.86	2023	2023	7	0	\$66,000.00	In service	Mobile Command
2634	Light	401	1310	Water Ops Building & Zoning	2016	6/2/16	338	113395	113057	\$ 5,840.55	2028	2028	12	3	\$38,000.00	In service	
2635	Light	106	1215	Solid Waste	2016	6/2/16	366	52658	52292	\$ 2,849.30	2028	2028	12	3	\$38,000.00	In service	
2636	Light	403	1360		2016	6/2/16	360	48156	47796	\$ 1,503.69	2031	2031	15	6	\$38,000.00	In service	
2637	Safety	001	0800	Police	2016	6/14/16		115989	115989	\$ 6,178.03	2024	2024	8	0	\$45,000.00	In service	
2639	Safety	001	0800	Police	2016	6/14/16		103727	103727	\$ 8,592.62	2024	2024	8	0	\$45,000.00	In service	
2642	Safety	001	0800	Police	2016	6/14/16		82520	82520	\$ 10,399.10	2024	2024	8	0	\$45,000.00	In service	
2644	Light	001	1230	Facilities	2016	7/5/16	333	32017	31684	\$ 2,189.04	2028	2028	12	3	\$38,000.00	In service	
2645	Light	001	1010	Parks Code	2016	7/20/16	367	41897	41530	\$ 1,209.19	2028	2028	12	3	\$38,000.00	In service	
2646	Light	001	1217	Enforcement	2016	7/20/16	332	25051	24719	\$ 2,034.91	2028	2028	12	3	\$38,000.00	In service	
2647	Light	001	1380	Stormwater	2016	7/28/16	334	32533	32199	\$ 1,711.63	2028	2028	12	3	\$38,000.00	In service	
2648	Safety	001	0900	Fire Sewer Collections	2016	7/28/16	389	88300	87911	\$ 2,286.44	2028	2028	12	3	\$45,000.00	In service	move to inspections
2649	Light	401	1350		2016	8/16/16	373	50587	50214	\$ 1,964.81	2028	2028	12	3	\$38,000.00	In service	

Priority	Vehicle	Light/Heavy/Safety	Fund	Division	Department	Manufacture Year	Received Date	Mileage @ Purchase	As of 07.03.25 Last Recorded Mileage on Record	Miles Used since Purchase Date to 07.03.25	Total Cost since Purchase Date to 07.03.25 (w/o Labor)	Replacement Yr.	Suggested Replacement Yr.	Expected Life	Remaining Life	Replacement Cost	Status	Notes
	2650	Heavy	405	1380	Stormwater	2016	9/28/16	3280	29812	26532	\$ 38,871.20	2026	2026	10	1	\$150,000.00	In service	Elgin Eagle Sweeper
	2651	Light	001	1220	Fleet	2016	10/27/16	362	43510	43148	\$ 2,586.18	2026	2026	10	1	\$38,000.00	In service	
	2652	Heavy	401	1340	Water Distribution	2016	11/9/16	0	52277	52277	\$ 5,290.63	2026	2026	10	1	\$47,000.00	In service	
	2653	Safety	001	0800	Police	2017	11/22/16		35885	35885	\$ 4,879.12	2025	2025	7	0	\$52,000.00	In service	
	2654	Safety	001	0800	Police	2017	11/22/16		67848	67848	\$ 3,638.75	2025	2025	7	0	\$52,000.00	In service	
	2655	Heavy	401	1350	Sewer Collections	2016	1/12/17	349	36928	36579	\$ 3,088.64	2027	2027	10	2	\$47,000.00	In service	
	2656	Safety	001	0800	Police	2017	1/19/17		59728	59728	\$ 7,156.60	2027	2027	10	2	\$45,000.00	In service	malibu
	2658	Heavy	401	1350	Sewer Collections	2017	2/17/17	350	2983	2633	\$ 1,340.71	2027	2027	10	2	\$47,000.00	In service	
	2659	Heavy	403	1360	Solid Waste	2017	3/6/17	318	60220	59902	\$ 199,157.32	2032	2032	15	7	\$340,000.00	In service	
	2660	Light	001	1010	Parks	2017	3/24/17		40512	40512	\$ 2,551.91	2027	2027	10	2	\$38,000.00	In service	
	2661	Light	001	1010	Parks	2017	3/24/17		29733	29733	\$ 1,082.10	2027	2027	10	2	\$38,000.00	In service	
	2662	Heavy	405	1380	Stormwater	2017	4/3/17	740	7994	7254	\$ 2,436.66	2032	2032	15	7	\$140,000.00	In service	
	2663	Safety	001	0800	Police	2017	4/11/17	336	74651	74315	\$ 1,543.68	2029	2029	12	4	\$45,000.00	In service	Travel Car - PD
	2665	Safety	001	0800	Police	2017	4/19/17		80478	80478	\$ 2,703.60	2027	2027	10	2	\$45,000.00	In service	Altima
	2666	Safety	001	0800	Police	2017	4/20/17	310	70295	69985	\$ 1,976.42	2027	2027	10	2	\$45,000.00	In service	Frontier
	2667	Heavy	001	1240	Street	2017	5/4/17	342	35907	35565	\$ 3,785.06	2027	2027	10	2	\$47,000.00	In service	
	2668	Safety	001	0800	Police	2017	7/14/17	502	94316	93814	\$ 11,632.29	2025	2025	7	0	\$66,000.00	In service	
	2669	Safety	001	0800	Police	2017	7/14/17	502	119180	118678	\$ 21,391.57	2025	2025	7	0	\$66,000.00	In service	
	2670	Safety	001	0800	Police	2017	7/14/17	502	155145	154643	\$ 6,102.05	2025	2025	7	0	\$66,000.00	In service	
	2671	Safety	001	0800	Police	2017	7/14/17	502	85956	85454	\$ 12,631.87	2025	2025	7	0	\$66,000.00	In service	
	2673	Safety	001	0800	Police	2018	3/1/18	438	83042	82604	\$ 4,878.67	2028	2028	10	3	\$45,000.00	In service	
	2674	Safety	001	0800	Police	2018	3/28/18	327	75452	75125	\$ 2,708.25	2028	2028	10	3	\$45,000.00	In service	
	2675	Safety	001	0800	Police	2018	4/25/18	180	49247	49067	\$ 9,452.29	2026	2026	7	1	\$66,000.00	In service	
	2676	Safety	001	0800	Police	2018	4/16/18	180	52616	52436	\$ 3,523.85	2026	2026	7	1	\$66,000.00	In service	
	2677	Safety	001	0800	Police	2018	5/15/18		72867	72867	\$ 3,456.80	2026	2026	7	1	\$66,000.00	In service	
	2678	Safety	001	0800	Police	2018	5/15/18	181	59891	59710	\$ 3,451.38	2026	2026	7	1	\$66,000.00	In service	
	2679	Safety	001	0800	Police	2018	5/22/18		53072	53072	\$ 6,003.66	2026	2026	7	1	\$66,000.00	In service	K-9
	2681	Safety	001	0800	Police	2018	6/13/18	563	58495	57932	\$ 4,081.38	2026	2026	7	1	\$66,000.00	In service	
	2682	Light	001	1015	ROW	2018	6/14/18	363	21062	20699	\$ 2,772.64	2028	2028	10	3	\$38,000.00	In service	
	2683	Safety	001	0800	Police	2018	6/15/18	10	32446	32436	\$ 1,897.28	2026	2026	7	1	\$66,000.00	In service	

2684	Heavy	401	1350	Sewer Collections	2018	7/3/08	364	21733	21369	\$	3,815.84	2028	2028	10	3	\$184,000.00	In service	Crane truck
2685	Heavy	403	1360	Solid Waste	2018	9/10/18	1600	63688	62088	\$	145,861.75	2028	2028	10	3	\$400,000.00	In service	
2686	Light	001	1230	Facilities	2018	8/23/18	334	22220	21886	\$	1,196.13	2028	2028	10	3	\$47,000.00	In service	
2687	Safety	001	0800	Police	2018	11/6/18	339	38683	38344	\$	2,305.74	2028	2028	10	3	\$42,000.00	In service	
2688	Light	405	1380	Stormwater	2018	11/6/18	374	26667	26293	\$	1,754.69	2028	2028	10	3	\$47,000.00	In service	DOC Van
2690	Heavy	405	1350	Sewer Collections	2019	2/13/19	2146	28136	25990	\$	36,897.85	2029	2029	10	3	\$500,000.00	In service	Vactor
2691	Safety	001	0900	Fire	2019	3/13/19	347	46783	46436	\$	953.89	2029	2029	10	4	\$42,000.00	In service	Chief Car
2692	Safety	001	0800	Police	2019	4/10/19	331	60307	59976	\$	2,117.60	2029	2029	10	4	\$47,000.00	In service	Expedition
2693	Light	001	1000	Recreation	2019	5/9/19	340	19026	18686	\$	342.49	2029	2029	10	4	\$38,000.00	In service	
2694	Heavy	403	1360	Solid Waste	2020	5/20/19	584	57970	57396	\$	12,768.45	2029	2029	10	4	\$260,000.00	In service	Knuckleboom
2695	Heavy	401	1340	Water Distribution	2019	7/18/19	330	15337	15007	\$	1,705.18	2029	2029	10	4	\$47,000.00	In service	Flat Bed Dump Body
2696	Safety	001	0900	Fire	2019	7/31/19	324	9551	9227	\$	970.87	2029	2029	10	4	\$50,000.00	In service	Fire Rescue
2697	Heavy	001	1000	Recreation	2019	8/14/19	350	5774	5424	\$	856.92	2029	2029	10	4	\$55,000.00	In service	Flat Bed Dump Body
2698	Light	401	1310	Water Ops	2019	8/27/19	387	56633	56246	\$	3,964.66	2029	2029	10	4	\$38,000.00	In service	F-150
2699	Light	106	1215	Building & Zoning	2019	8/27/19	330	46210	45880	\$	312.00	2029	2029	10	4	\$38,000.00	In service	F-150
2700	Light	001	0200	City Mgr	2020	9/20/19	503	32955	32452	\$	1,304.36	2030	2030	10	5	\$50,000.00	In service	Tahoe
2701	Safety	001	0800	Police	2019	10/14/19	73	68512	68439	\$	2,885.78	2029	2029	7	4	\$66,000.00	In service	Interceptor SUV
2702	Safety	001	0800	Police	2020	11/6/19		76616	76616	\$	991.30	2030	2030	10	5	\$50,000.00	In service	Jeep Grand Cherokee
2703	Heavy	405	1380	Stormwater	2020	11/4/19	328	25440	25112	\$	1,164.13	2030	2030	10	5	\$47,000.00	In service	F-350
2704	Safety	001	0800	Police	2019	1/16/20	491	47022	46531	\$	2,724.74	2030	2030	10	5	\$47,000.00	In service	Evidence Van
2705	Safety	001	0800	Police	2019	1/16/20	356	42090	41734	\$	1,423.73	2030	2030	10	5	\$66,000.00	In service	Black SUV
2706	Safety	001	0800	Police	1980	2/14/20	5882	99999	94117	\$	1,765.49	2030	2030	10	5	Donated	In service	Armored Vehicle
2707	Heavy	405	1380	Stormwater	2020	2/12/20	340	11872	11532	\$	433.70	2030	2030	10	5	\$38,000.00	In service	Chevy Silverado
2708	Light	001	1010	Parks	2020	2/12/20	347	44563	44216	\$	838.94	2030	2030	10	5	\$38,000.00	In service	Chevy Silverado
2709	Safety	001	0800	Police	2020	3/18/20	353	57710	57357	\$	1,109.82	2030	2030	10	5	\$38,000.00	In service	Ford F-150
2710	Light	001	1010	Parks	2020	3/18/20	16	18413	18397	\$	646.31	2030	2030	10	5	\$38,000.00	In service	Chevy Silverado
2711	Heavy	403	1360	Solid Waste	2020	4/12/20	1373	41050	39677	\$	97,502.78	2030	2030	10	5	\$433,000.00	In service	Side Loader
2712	Heavy	403	1360	Solid Waste	2020	5/11/20	1316	38717	37401	\$	98,086.41	2030	2030	10	5	\$433,000.00	In service	Side Loader
2713	Heavy	001	1240	Streets	2020	6/2/20	658	11818	11160	\$	2,977.90	2030	2030	10	5	\$180,000.00	In service	Pothole Patcher (asphalt)
2714	Safety	001	0900	Fire	2020	6/25/20	813	34811	33998	\$	28,368.97	2035	2035	15	10	\$550,000.00	In service	Fire Truck
2716	Safety	001	0800	Police	2020	9/3/20	400	48618	48218	\$	4,432.84	2030	2030	7	5	\$66,000.00	In service	Interceptor SUV
2719	Safety	001	0800	Police	2020	9/3/20	377	48270	47893	\$	3,265.91	2030	2030	7	5	\$66,000.00	In service	Interceptor SUV

Priority	Vehicle	Light/Heavy/ Safety	Fund	Division	Department	Manufacture Year	Received Date	Mileage @ Purchase	As of 07.03.25 Last Recorded Mileage on Record	Miles Used since Purchase Date to 07.03.25	Total Cost since Purchase Date to 07.03.25 (w/o Labor)	Replacement Yr.	Suggested Replacement Yr.	Expected Life	Remaining Life	Replacement Cost	Status	Notes
2720	Safety	y	001	0800	Police	2020	9/3/20	365	26721	26356	\$ 1,103.36	2030	2030	7	5	\$66,000.00	In service	Interceptor SUV
2721	Light		401	1350	Sewer Collections	2020	9/3/20	677	13245	12568	\$ 965.18	2030	2030	10	5	\$47,000.00	In service	Silverado 2500
2722	Light		001	1010	Parks	2020	9/10/20	377	3808	3431	\$ 1,093.64	2030	2030	10	5	\$47,000.00	In service	DOC Van
2723	Heavy	y	405	1380	Stormwater	2020	10/30/20	714	5987	5273	\$ 1,125.48	2035	2035	15	10	\$80,000.00	In service	Freightliner Dumptruck
2724	Safety	y	001	0800	Police	2020	2/18/21	215	35710	35495	\$ 1,886.74	2029	2029	7	4	\$66,000.00	In service	Dodge Durango Ghost car
2725	Safety	y	001	0800	Police	2020	2/18/21	406	40485	40079	\$ 667.34	2031	2031	7	6	\$66,000.00	In service	Dodge Durango
2726	Safety	y	001	0800	Police	2021	3/15/21	31	34141	34110	\$ 2,764.80	2031	2031	10	6	\$40,000.00	In service	Ford F-150 - Military DONATED
2727	Safety	y	001	0800	Police	2021	4/26/21	534	37699	37165	\$ 195.99	2031	2031	10	6	\$40,000.00	In service	Dodge Ram
2728	Heavy	y	403	1360	Solid Waste	2022	5/3/21	588	37253	36665	\$ 6,559.77	2036	2036	15	11	\$260,000.00	In service	Knuckleboom
2729	Safety	y	001	0800	Police	2021	5/11/21	721	30177	29456	\$ 1,184.84	2029	2029	7	4	\$66,000.00	In service	Dodge Durango
2730	Safety	y	001	0800	Police	2021	5/11/21	718	46511	45793	\$ 1,881.14	2029	2029	7	4	\$66,000.00	In service	Dodge Durango
2731	Safety	y	001	0800	Police	2021	5/11/21	720	24726	24006	\$ 424.82	2029	2029	7	4	\$66,000.00	In service	Dodge Durango
2732	Light		001	1217	Enforcement	2021	5/17/21	340	6154	5814	\$ 100.08	2031	2031	10	6	\$38,000.00	In service	Chevy Silverado
2733	Safety	y	001	0900	Fire	2021	6/11/21	351	12133	11782	\$ 237.64	2031	2031	10	6	\$38,000.00	In service	Chevy Silverado
2734	Light		001	1240	Street	2021	7/12/21	361	16376	16015	\$ 183.11	2031	2031	10	6	\$38,000.00	In service	Chevy Silverado
2735	Heavy	y	403	1360	Solid Waste	2022	7/29/21	8	22982	22974	\$ 36,129.94	2031	2031	10	6	\$400,000.00	In service	Peterbilt Front Loader
2736	Safety	y	001	0800	Police	1986	9/24/21		11111	11111	\$ 795.22	2031	2031	10	6	Donated	In service	AMC Hummer
2737	Light		001	1230	Facilities	2021	11/15/21	21	10258	10237	\$ 134.62	2031	2031	10	6	\$47,000.00	In service	Transit Utility Van
2738	Safety	y	001	0800	Police	2021	12/15/21	42	20263	20221	\$ 456.66	2029	2029	7	4	\$66,000.00	In service	Durango
2739	Safety	y	001	0800	Police	2021	12/15/21	53	23814	23761	\$ 1,247.59	2029	2029	7	4	\$66,000.00	In service	Durango
2740	Safety	y	001	0800	Police	2021	12/15/21	52	14184	14132	\$ 847.73	2029	2029	7	4	\$66,000.00	In service	Durango
2741	Safety	y	001	0800	Police	2021	12/15/21		9373	9373	\$ 290.99	2029	2029	7	4	\$66,000.00	In service	Durango
2742	Safety	y	001	0800	Police	2022	2/11/22	349	22098	21749	\$ 261.04	2032	2032	10	7	\$40,000.00	In service	F-150
2743	Light		001	1010	Parks	2021	3/25/22	345	5719	5374	\$ 466.18	2032	2032	10	7	\$38,000.00	In service	Silverado
2744	Heavy	y	403	1360	Solid Waste	2022	4/11/22	682	22388	21706	\$ 1,734.33	2032	2032	15	7	\$260,000.00	In service	Knuckleboom
2745	Safety	y	001	0900	Fire	2022	4/27/22		13793	13793	\$ 6,941.83	2032	2032	20	7	\$1,000,000.00	In service	Aerial Ladder Truck
2746	Safety	y	001	0900	Fire	2011	6/7/22	176839	184455	7616	\$ 707.11	2032	2032	10	7	\$50,000.00	In service	Tahoe (donated OCSO)
2747	Heavy	y	403	1360	Solid Waste	2022	8/18/22	748	2604	1856	\$ 4,499.04	2037	2037	15	12	\$80,000.00	In service	Container Truck*
2748	Safety	y	001	0800	Police	2022	8/19/22	47	12001	11954	\$ 1,115.57	2032	2032	10	7	\$40,000.00	In service	F150 (Donated)
2749	Safety	y	001	1217	Enforcement	2022	12/2/22	351	3882	3531	\$ 82.32	2032	2032	10	7	\$38,000.00	In service	F150
2750	Heavy	y	401	1350	Sewer Collections	2023	11/2/22	1973	5516	3543	\$ 5,031.71	2032	2032	15	7	\$500,000.00	In service	Vactor
2751	Safety	y	001	0800	Police	2022	11/18/22	42	10422	10380	\$ 969.61	2032	2032	7	7	\$66,000.00	In service	Durango

2753	Safety	001	0800	Police	2022	11/18/22	36	4594	4558	\$	512.48	2032	2032	7	7	\$66,000.00	In service	Durango
2754	Safety	001	0800	Police	2022	11/18/22	44	7606	7562	\$	336.68	2032	2032	7	7	\$66,000.00	In service	Durango
2755	Safety	001	0800	Police	2022	11/18/22	48	8470	8422	\$	52.57	2032	2032	7	7	\$66,000.00	In service	Durango
2757	Safety	001	0800	Police	2022	11/18/22	44	7456	7412	\$	53.57	2032	2032	7	7	\$66,000.00	In service	Durango
2758	Light	106	1215	Building & Zoning	2023	4/13/23	43	12740	12697	\$	83.38	2033	2033	10	8	\$38,000.00	In service	F-150
2759	Light	001	1230	Facilities	2023	6/8/23	342	5598	5256	\$	29.26	2033	2033	10	8	\$38,000.00	In service	
2760	Light	001	1010	Parks	2023	7/19/23	24	7134	7110	\$	29.26	2033	2033	10	8	\$38,000.00	In service	
2761	Light	001	1305	GIS	2023	7/19/23	26	1466	1440	\$	49.24	2033	2033	10	8	\$38,000.00	In service	
2762	Safety	001	0800	Police	2023	12/14/23	380	45	-335	\$	-	2033	2033	10	8	\$66,000.00	In service	K-9
2763	Safety	001	0800	Police	2023	12/14/23	41	44	3	\$	-	2033	2033	10	8	\$66,000.00	In service	K-9
2764	Safety	001	0800	Police	2023	12/14/23	38		-38	\$	-	2033	2033	10	8	\$66,000.00	In service	
2765	Safety	001	0800	Police	2023	12/14/23	37	39	2	\$	-	2033	2033	10	8	\$66,000.00	In service	
2766	Safety	001	0800	Police	2023	12/14/23	34		#VALUE!	\$	-	2033	2033	10	8	\$66,000.00	In service	
2767	Safety	001	0800	Police	2023	12/28/23	39	41	2	\$	-	2033	2033	10	8	\$66,000.00	In service	
2768	Heavy	401	1310	Water Ops	2023	12/28/23	366	1112	746	\$	91.71	2033	2033	10	8	\$47,000.00	In service	
2769	Light	403	1360	Solid Waste	2023	1/4/24	358	927	569	\$	36.58	2034	2034	10	9	\$38,000.00	In service	
2770	Light	001	1205	Planning	2023	1/4/24	356	397	41	\$	36.58	2034	2034	10	9	\$42,000.00	In service	
2771	Heavy	001	1220	Fleet	2023	1/4/24	638	640	2	\$	43.28	2034	2034	10	9	\$150,000.00	In service	
2772	Heavy	401	1340	Water Distribution	2023	2/5/24	18	354	336	\$	54.87	2034	2034	10	9	\$47,000.00	In service	
2773	Safety	001	0800	Police	2023	2/12/24	42	43	1	\$	-	2034	2034	10	9	\$66,000.00	In service	
2774	Safety	001	0800	Police	2023	2/12/24	34	35	1	\$	-	2034	2034	10	9	\$66,000.00	In service	
2775	Light	401	1310	Water Ops	2023	3/27/24	42					2034	2034	10	9	\$38,000.00	In service	
2776	Heavy	403	1360	Solid Waste	2023	4/10/24	91					2034	2034	10	9	\$433,000.00	In service	
2777	Light	001	1010	Parks	2024	5/21/24	62					2034	2034	10	9	\$42,000.00	In service	
2778	Light	401	1350	Sewer Collections	2023	6/12/24	44					2034	2034	10	9	\$38,000.00	In service	
2779	Light	001	1010	Parks	2023	6/21/24						2034	2034	10	9	\$47,000.00	In service	
2780	Light	401	1340	Water Distribution	2023	7/12/24	29					2034	2034	10	9	\$47,000.00	In service	
2781	Light	001	1230	Facilities	2023	7/12/24	47					2034	2034	10	9	\$47,000.00	In service	
2782	Safety	001	0900	Fire	2023	9/13/24	432					2034	2034	10	9	\$50,000.00	In service	
2783	Safety	001	0800	Police	2024	1/9/2025	41					2034	2034	10	9	\$49,000.00	In service	
2784	Safety	001	0800	Police	2025	1/16/25	13					2035	2035	10	10	\$45,000.00	In service	
2785	Safety	001	0080	Police	2025	1/17/25	14					2035	2035	10	10	\$45,000.00	In service	

Priority	Vehicle	Light/Heavy/ Safety	Fund	Division	Department	Manufacture Year	Received Date	Mileage @ Purchase	As of 07.03.25 Last Recorded Mileage on Record	Miles Used since Purchase Date to 07.03.25	Total Cost since Purchase Date to 07.03.25 (w/o Labor)	Replacement Yr.	Suggested Replacement Yr.	Expected Life	Remaining Life	Replacement Cost	Status	Notes
	2786	Safety	001	0800	Police	2025	1/17/25	17				2035	2035	10	10	\$45,000.00	In service	
	2787	Safety	001	0800	Police	2025	1/17/25	15				2035	2035	10	10	\$45,000.00	In service	
	2788	Safety	001	0800	Police	2025	1/17/25	15				2035	2035	10	10	\$45,000.00	In service	
	2789	Safety	001	0800	Police	2025	1/17/25	17				2035	2035	10	10	\$45,000.00	In service	
	2790	Safety	001	0800	Police	2025	1/17/25	19				2035	2035	10	10	\$45,000.00	In service	
	2791	Heavy	405	1380	Stormwater	2025	2/11/25	388				2040	2040	15	15	\$127,000.00	In service	
	2792	Safety	001	0800	Police	2025	2/12/25	17				2035	2035	10	10	\$45,000.00	In service	
	2793	Heavy	403	1360	Solid Waste	2024	2/21/25	548				2040	2040	15	15	\$400,000.00	In service	

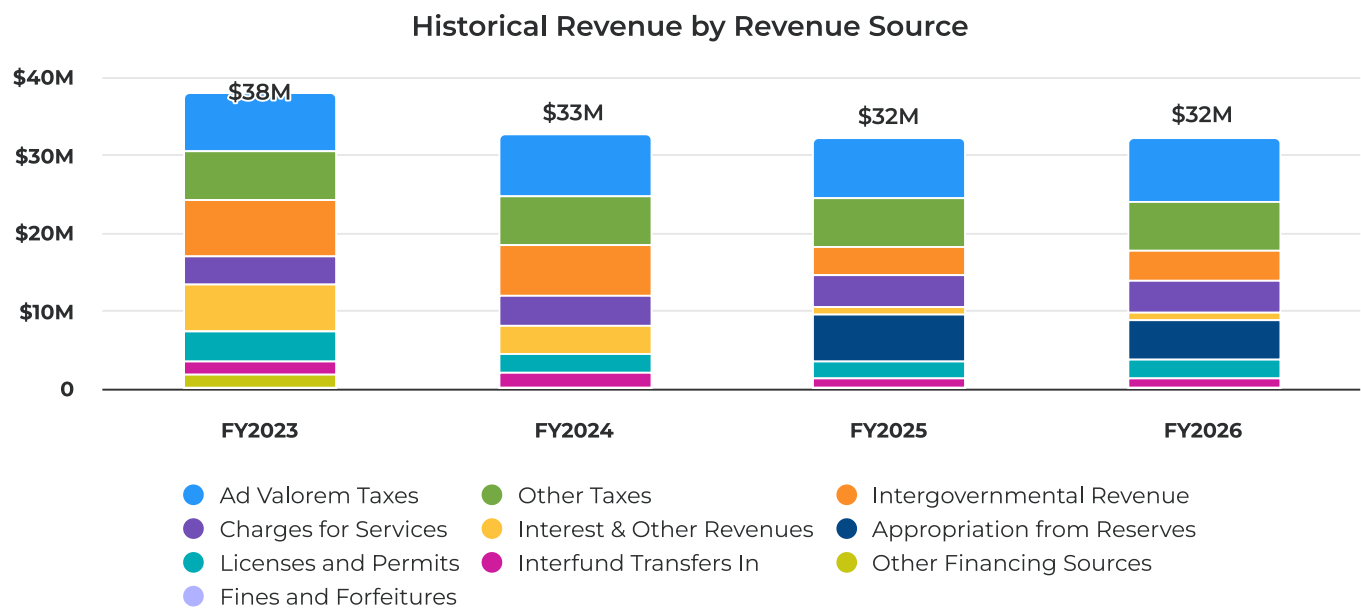
Budget Summary

BUDGET SUMMARY				
	<u>FY 2025-26</u>	<u>FY 2024-25</u>	<u>\$Variance</u>	<u>%Variance</u>
General Fund	32,224,138	32,063,508	160,630	0.50%
Law Enf. Trust Fund	500	300	200	66.67%
Law Enf. Training Fund	4,000	4,000	0	0.00%
FBC Fund	700,104	711,500	-11,396	-1.60%
CDBG Fund	132,070	134,174	-2,104	-1.57%
CRA Fund	3,140,986	2,884,546	256,440	8.89%
TDC Fund	650,000	1,344,000	-694,000	-51.64%
1/2 Cent Sales Tax Fund	5,637,034	2,706,008	2,931,026	108.32%
Utilities Fund	15,449,299	13,869,097	1,580,202	11.39%
Sanitation Fund	5,320,035	5,548,951	-228,916	-4.13%
Stormwater Fund	1,697,266	1,259,742	437,524	34.73%
Beal Memorial Fund	<u>292,500</u>	<u>32,500</u>	<u>260,000</u>	800.00%
GRAND TOTAL	\$65,247,932	\$60,558,326	\$4,689,606	7.74%



General Fund

Revenues by Revenue Source



The General Fund Revenues for FY2026 total \$32.2 million, marking a slight increase of 0.5% from the previous year's \$32.1 million. Ad Valorem Taxes remain the largest revenue source, increasing by \$774,830 or 10.32% to \$8.3 million, now representing 25.7% of the total budget, up from 23.41% the prior year.

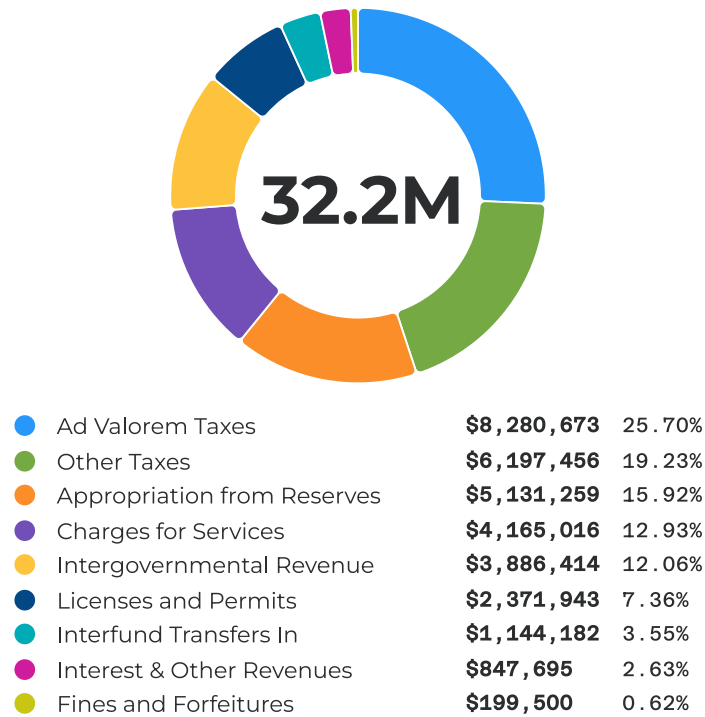
Other Taxes decreased by \$134,347 or 2.12% to \$6.2 million, accounting for 19.23% of total revenues, a slight decline from 19.75%. Appropriation from Reserves declined by \$823,478 or 13.83% to \$5.1 million, reducing its share to 15.92% from 18.57% previously.

Charges for Services increased by \$252,289 or 6.45% to \$4.2 million, now 12.93% of total revenues, up from 12.2%. Intergovernmental Revenue rose by \$174,047 or 4.69% to \$3.9 million, representing 12.06% of the total, an increase from 11.58% last year.

Licenses and Permits showed a modest increase of \$5,713 or 0.24% to \$2.4 million, maintaining a similar proportion of 7.36%. Interfund Transfers In slightly increased by \$4,108 or 0.36% to \$1.1 million, holding steady at 3.55% of total revenues.

Interest & Other Revenues decreased by \$189,032 or 18.23% to \$847,695, now 2.63% of the total, down from 3.23%. Fines and Forfeitures nearly doubled, increasing by \$96,500 or 93.69% to \$199,500, raising its share to 0.62% from 0.32%. Other Financing Sources remained at zero.

FY26 Revenues by Revenue Source



The General Fund Revenues for the fiscal year are composed of several categories. Ad Valorem Taxes contribute \$8.3 million, accounting for 25.7% of the total revenue. Other Taxes provide \$6.2 million, which is 19.23%. An Appropriation from Reserves adds \$5.1 million, representing 15.92%. Charges for Services amount to \$4.2 million, or 12.93%, while Intergovernmental Revenue totals \$3.9 million, making up 12.06%. Licenses and Permits contribute \$2.4 million, equal to 7.36%. Interfund Transfers In add \$1.1 million, which is 3.55%. Interest & Other Revenues account for \$847,695, or 2.63%, and Fines and Forfeitures provide \$199,500, representing 0.62% of the total General Fund Revenues.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Ad Valorem Taxes	\$8,280,673	\$7,505,843
TXS-GF/TXS-ORIG TIF	\$8,280,673	\$7,505,843
Other Taxes	\$6,197,456	\$6,331,803
FIRST LOCAL OPTION FUEL	\$638,284	\$631,498
SECOND LOCAL OPTION FUEL	\$298,573	\$279,708
ELECTRIC UTILITY TAX-GULF	\$2,662,183	\$2,663,438
WATER UTILITY TAX	\$354,552	\$356,598
GAS	\$345,813	\$343,409
PROPANE	\$11,203	\$10,242
COMMUNICATIONS SERVS TAX	\$1,185,490	\$1,246,378
BUSINESS TAX RECEIPTS	\$137,947	\$258,162
INS PREM TAX/POL PENSION	\$288,411	\$267,370
INS PREM TAX/FIRE PENSION	\$275,000	\$275,000
Licenses and Permits	\$2,371,943	\$2,366,230
ELECTRIC - GULF POWER	\$1,989,453	\$1,984,237
GAS - OKALOOSA GAS	\$292,586	\$285,444
SOLID WASTE	\$36,904	\$38,039
TAXI PERMIT/BICYCLE REGIS	-	\$50

General Fund Revenues

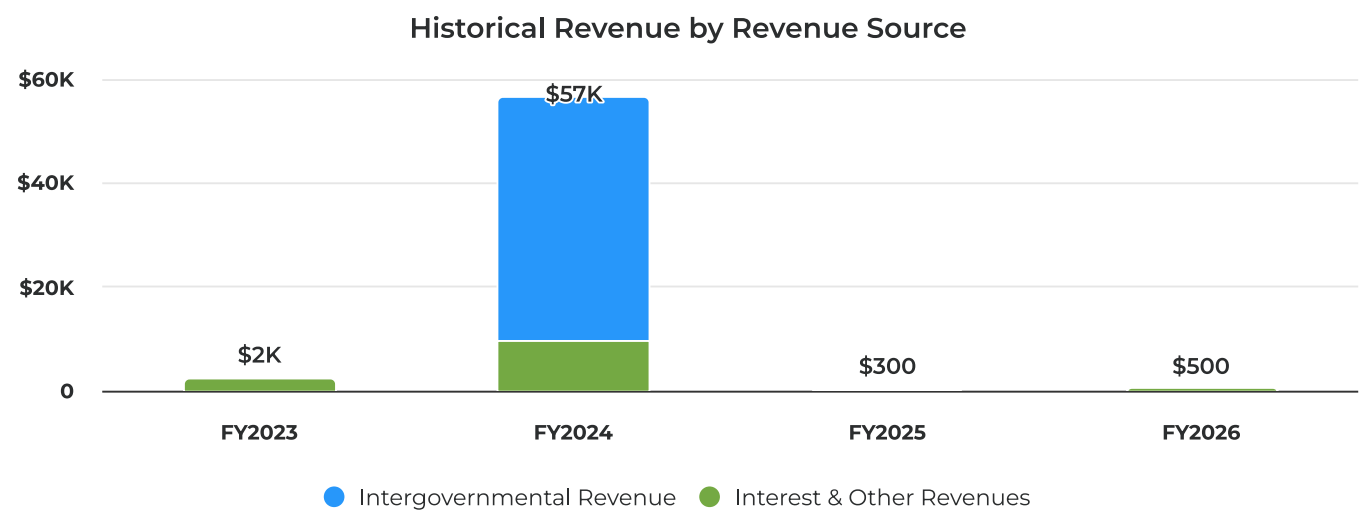
Category	FY 2026 09.02.2025	FY 2025 Saved
ZONING SITE PLAN REVIEW	\$2,000	\$4,232
PLAN REVIEW	\$42,000	\$39,755
ZONING SITE PLAN REVIEW	\$9,000	\$14,273
STATUTORY SURCHARGE	-	\$200
Intergovernmental Revenue	\$3,886,414	\$3,712,367
MUNICIPAL REVENUE SHARING	\$1,190,106	\$1,157,723
MOBILE HOME LICENSES	\$9,324	\$12,008
ALCOHOLIC BEVERAGE LIC	\$61,206	\$51,857
SALES TAX 1/2 - 5TH CENT	\$2,495,780	\$2,370,038
BUSINESS LICENSE-MUNI SHR	\$15,672	\$13,385
FIRE SUPPLEMENTAL COMP	\$10,500	\$6,720
CULTURE/RECREATION	\$103,826	\$100,636
Charges for Services	\$4,165,016	\$3,912,727
ADMIN SERVICE FEES	-	\$50
LAW ENFORCEMENT SERVICES	\$815	\$1,057
ADMINISTRATIVE FEES	\$3,900	\$4,240
PHOTO COPIES	\$8,330	\$6,000
SAFETY PERMITS & LICENSES	\$1,300	\$2,000
SAFETY INSPECTION FEES	\$16,000	\$25,000
PROGRAM REVENUE	\$183,000	\$192,809
PROGRAM REVENUE	\$42,000	\$40,000
PROGRAM REVENUE	\$45,000	\$26,812
SPONSORSHIP REVENUE	\$48,000	\$53,580
RENTALS	\$8,000	\$13,298
RENTALS	\$17,500	\$16,000
PROGRAM INCOME	\$28,000	\$28,071
OTHER TRANSPRTN REVENUE	\$43,496	\$43,496
RENTALS	\$95,000	\$90,000
RENTALS	\$28,000	\$32,000
GREENS FEES	\$1,414,500	\$1,236,711
GREENS FEES	\$10,800	\$7,000
GREENS FEES	\$80,000	\$96,000
GREENS FEES	\$20,000	\$52,361
ANNUAL MEMBERSHIP	\$225,000	\$200,000
GOLF CART RENTAL	\$700,000	\$690,193
GOLF CART RENTAL	\$200	\$200
GOLF CART RENTAL	\$10,000	\$37,361
DRIVING RANGE	\$250,000	\$160,000
LEASE OPERATIONS	\$43,921	\$40,815
FEES-TAX EXEMPT	\$3,600	\$4,000
OTHER FEES	\$200,000	\$147,000
OTHER GOVT CHARGES/FEES	\$10,100	\$8,900
LIBRARIES	\$1,800	\$1,800
LIBRARIES	\$4,400	\$4,800
LIBRARY-RENTAL	\$100	\$100
LIBRARY-RENTAL	\$100	\$100
OTHER GOVT CHARGES/FEES	\$100	\$100
ADMISSION FEES	\$20,000	\$30,000

General Fund Revenues

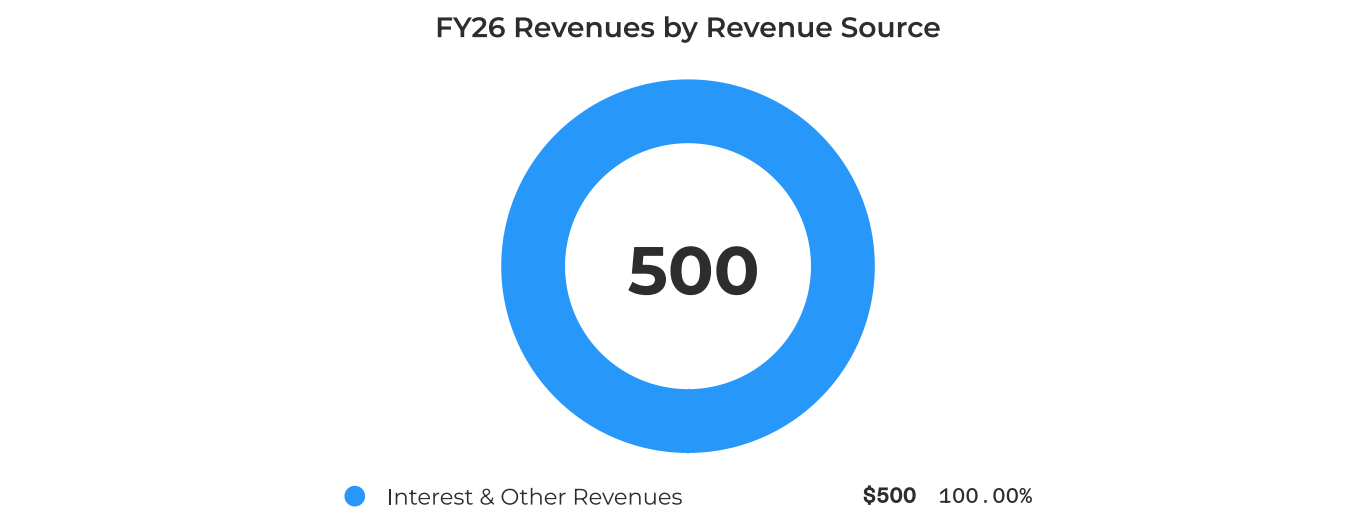
Category	FY 2026 09.02.2025	FY 2025 Saved
ADMISSION FEES	\$35,000	\$40,000
ADMISSION FEES	\$10,000	\$10,000
PROGRAM REVENUE	\$1,000	\$1,000
SALE OF LOTS	\$158,000	\$161,000
CRYPTS	\$15,000	\$13,000
NICHES	\$10,000	\$20,000
WEEKEND/HOLID INTERMENTS	\$21,000	\$24,700
OTHER-OPENINGS/CLOSINGS	\$164,000	\$170,000
TRANSFER FEES	\$2,200	\$3,000
PHOTO COPIES/CERTIFY	-	\$50
SIGN SHOP SALES	-	\$100
CUT PAVED SURFACE/CURB	\$16,000	\$12,000
OTHER TRANSPRTN REVENUE	\$151,854	\$148,952
ADMIN SERVICE FEES	\$18,000	\$16,771
PHOTO COPIES/CERTIFY	-	\$300
Fines and Forfeitures	\$199,500	\$103,000
TRAFFIC FINES	\$15,000	-
TRAFFIC FINES	\$49,000	\$44,000
TRAFFIC FINES	\$68,000	\$20,000
PARKING CITATIONS	\$1,500	\$500
LIBRARY FINES	-	\$500
LIBRARY FINES	\$1,000	\$1,000
CODE ENFORCEMENT/FINES	\$55,000	\$27,000
CODE ENFORCEMENT/FINES	\$10,000	\$10,000
Interest & Other Revenues	\$847,695	\$1,036,727
MISCELLANEOUS REV	-	\$300
DESIGNATED DONATIONS	\$10,000	-
CONTRIB/DONATIONS	\$60,000	-
RENTS & LEASE INCOME	\$6,000	\$5,668
LEASES	\$31,197	\$31,076
CONTRIB/DONATIONS	\$1,500	-
INTEREST INCOME	\$350,000	\$675,000
DIVIDEND INCOME	\$100,000	\$100,000
RENTS & LEASE INCOME	\$258,638	\$194,323
PROCEEDS-SALES TAX CREDIT	\$360	\$360
MISCELLANEOUS REV	\$30,000	\$30,000
Interfund Transfers In	\$1,144,182	\$1,140,074
FROM UTILITIES FUND	\$770,112	\$739,701
FROM SANITATION FUND	\$312,268	\$332,937
FROM STORMWATER FUND	\$61,802	\$67,436
Appropriation from Reserves	\$5,131,259	\$5,954,737
APPROPRIATION FRM FND BAL	\$5,131,259	\$5,954,737
Total Revenues	\$32,224,138	\$32,063,508

Law Enforcement Trust Fund Revenues

Revenues by Revenue Source



In FY2026, the Law Enforcement Trust Fund Revenues total \$500, marking a 66.67% increase from the previous year's total of \$300. The entire revenue for FY2026 continues to come from Interest & Other Revenues, which increased by \$200, or 66.67%, from \$300 in FY2025 to \$500 in FY2026. Intergovernmental Revenue remains at \$0, consistent with the prior year, following a complete decrease of \$47,025 in FY2025. Overall, the FY2026 budget shows a notable recovery in Interest & Other Revenues compared to the significant decline experienced in the previous year, contributing to the overall increase in total revenues.



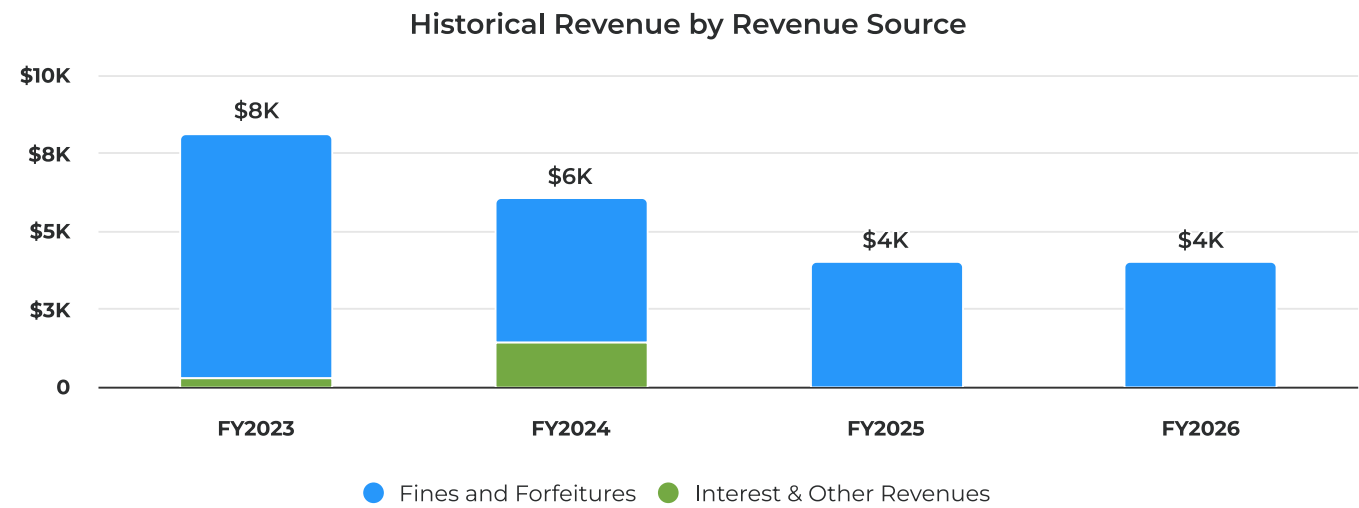
The Law Enforcement Trust Fund Revenues for the fiscal year consist solely of Interest & Other Revenues, totaling \$500, which represents 100% of the fiscal year revenue by revenue source.

Revenues by Revenue Source

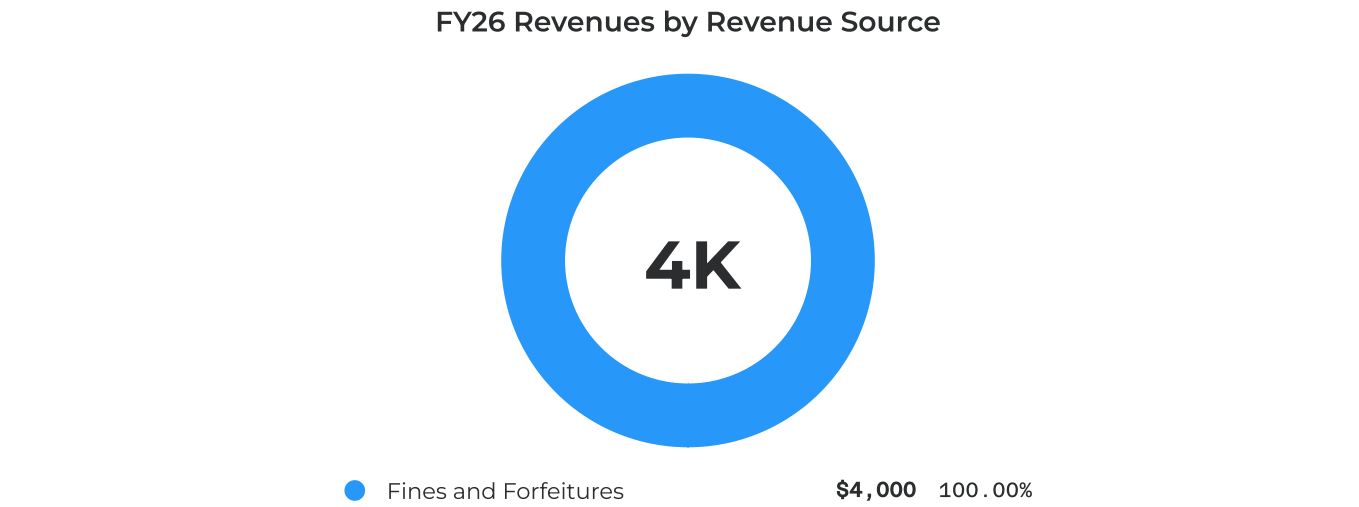
Category	FY 2026 09.02.2025	FY 2025 Saved
Interest & Other Revenues	\$500	\$300
Total Revenues	\$500	\$300

Law Enforcement Training Fund

Revenues by Revenue Source



In FY2026, the Law Enforcement Training Fund Revenues total \$4,000, showing no change from the previous year. The entire revenue continues to come from Fines and Forfeitures, which remains at \$4,000 and accounts for 100% of the total, with no increase or decrease compared to FY2025. Interest & Other Revenues remain at \$0, representing 0% of the total and showing no change from the prior year. Overall, the revenue composition and amounts are stable with no increases or decreases in FY2026.



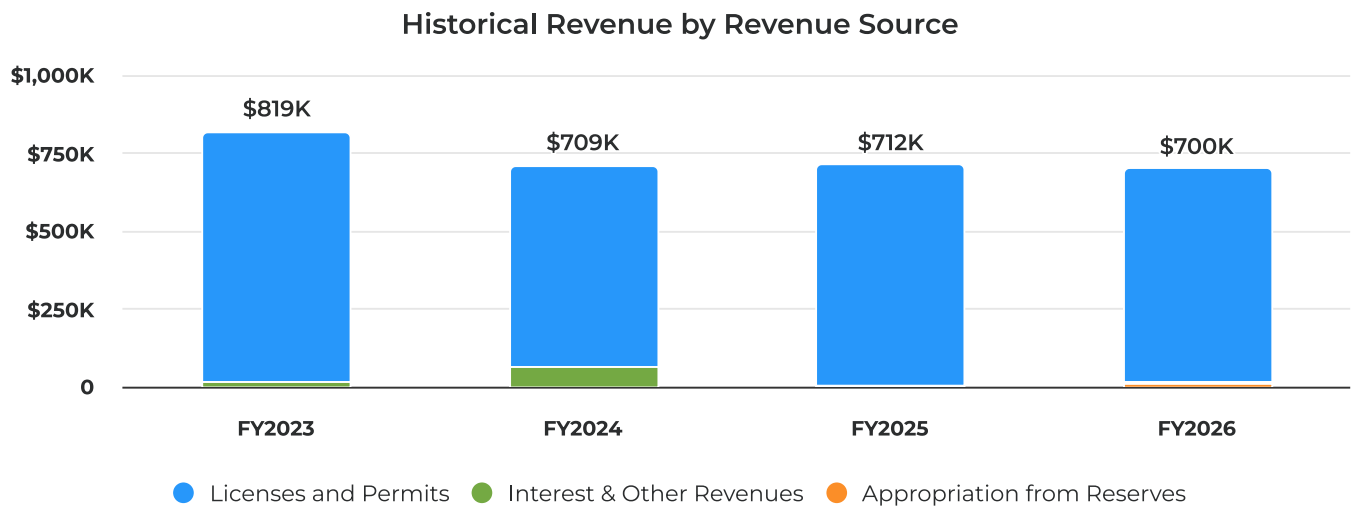
The Law Enforcement Training Fund Revenues for the fiscal year consist entirely of Fines and Forfeitures, totaling \$4,000, which represents 100% of the Fiscal Year Revenue by Revenue Source.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Fines and Forfeitures	\$4,000	\$4,000
Total Revenues	\$4,000	\$4,000

Florida Building Code Fund Revenues

Revenues by Revenue Source

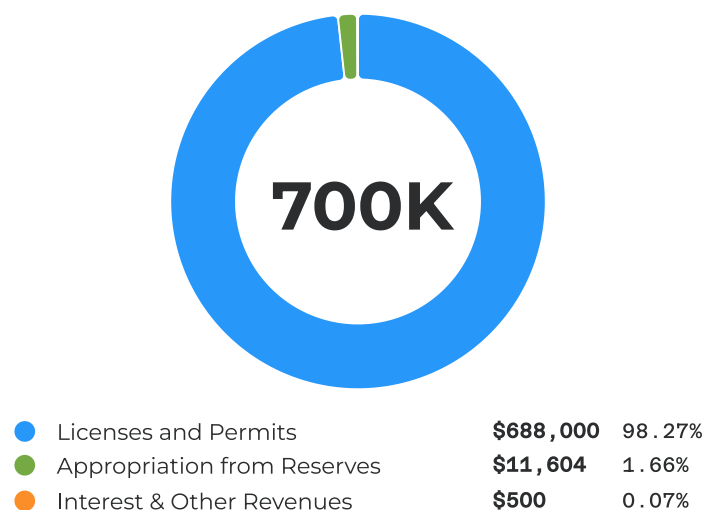


In FY2026, the Florida Building Code Fund Revenues totaled \$700,104, representing a 1.6% decrease from the previous year's total of \$711,500. The largest revenue source remained Licenses and Permits, contributing \$688,000 or 98.27% of the total, which is a decrease of \$23,000 or 3.23% compared to the prior year.

Appropriation from Reserves appeared as a new revenue source in FY2026, accounting for \$11,604 or 1.66% of the total revenues. Interest & Other Revenues remained steady at \$500, making up 0.07% of the total, with no change from the previous year.

Overall, the key change in FY2026 was the introduction of Appropriation from Reserves, partially offsetting the decline in Licenses and Permits, while Interest & Other Revenues remained minimal and unchanged.

FY26 Revenues by Revenue Source



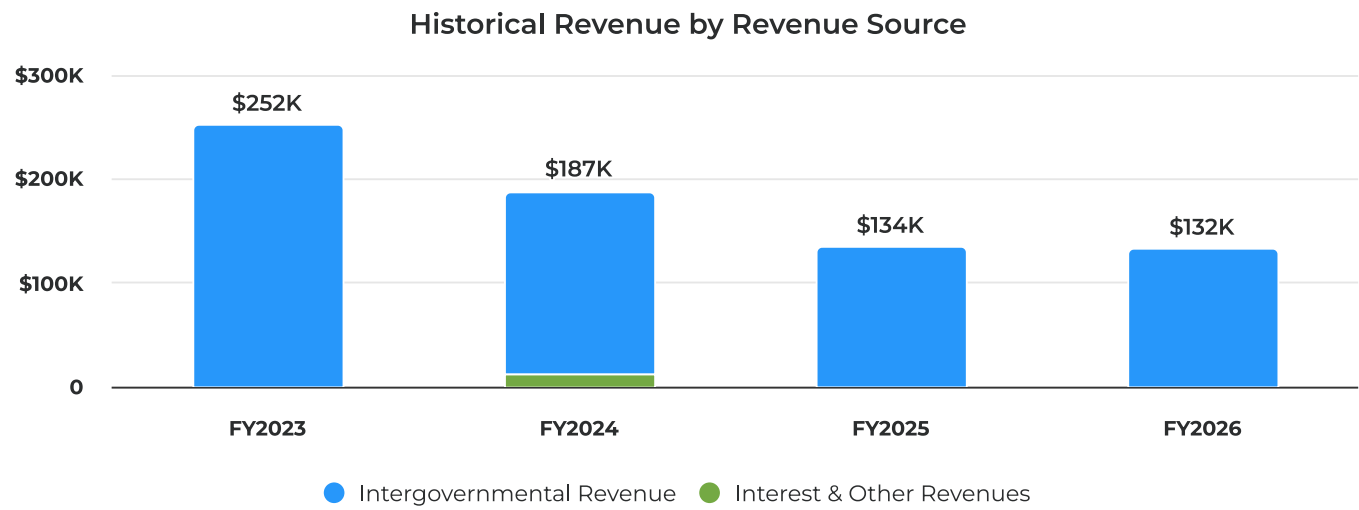
The Florida Building Code Fund Revenues for the fiscal year are primarily composed of Licenses and Permits, which account for \$688,000 or 98.27% of the total revenue. Appropriation from Reserves contributes \$11,604, representing 1.66%, while Interest & Other Revenues make up \$500, or 0.07% of the total revenue.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Licenses and Permits	\$688,000	\$711,000
Interest & Other Revenues	\$500	\$500
Appropriation from Reserves	\$11,604	-
Total Revenues	\$700,104	\$711,500

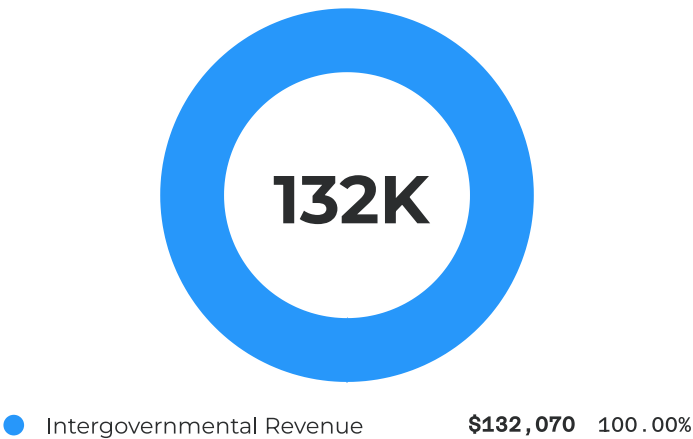
Community Development Block Grant Fund Revenues

Revenues by Revenue Source



The Community Development Block Grant Fund Revenues for FY2026 total \$132,070, representing a slight decrease of 1.57% from the previous year's total of \$134,174. Intergovernmental Revenue remains the largest and sole revenue source, accounting for 100% of the total in both years. This category decreased by \$2,104, or 1.57%, compared to the prior year. Interest & Other Revenues, which previously contributed \$0 and accounted for 0% of the total, remained unchanged at \$0 in FY2026. Overall, the total revenue saw a minor decline primarily driven by the small reduction in Intergovernmental Revenue.

FY26 Revenues by Revenue Source



The Community Development Block Grant Fund Revenues for the fiscal year consist entirely of Intergovernmental Revenue, totaling \$132,070, which represents 100% of the fiscal year revenue by revenue source.

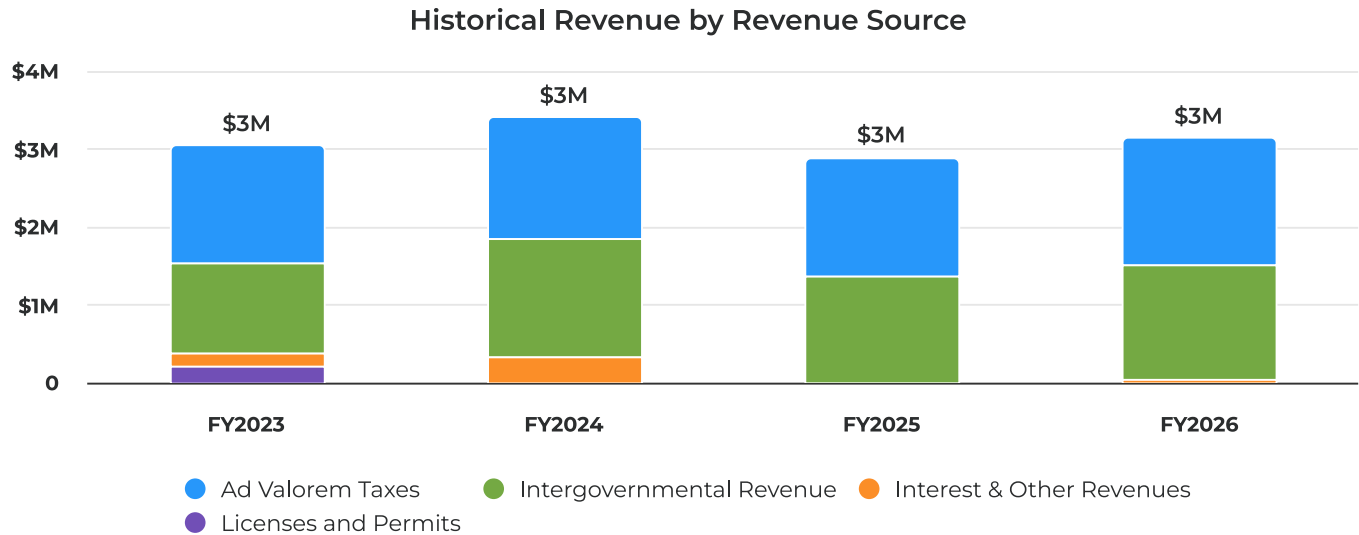
Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Intergovernmental Revenue	\$132,070	\$134,174

Category	FY 2026 09.02.2025	FY 2025 Saved
Total Revenues	\$132,070	\$134,174

Community Redevelopment Agency Fund Revenues (CRA)

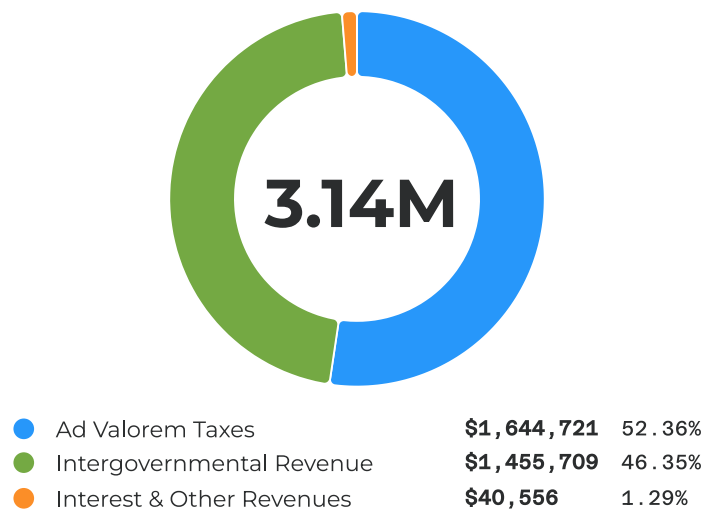
Revenues by Revenue Source



The Community Redevelopment Agency Fund Revenues for FY2026 total \$3.1 million, reflecting an 8.89% increase from the previous year's \$2.9 million. Ad Valorem Taxes remain the largest revenue source at \$1.6 million, accounting for 52.36% of the total, and have increased by \$114,522 or 7.48% compared to the prior year. Intergovernmental Revenue is the second largest source at \$1.5 million, representing 46.35% of total revenues, and has also grown by \$101,362 or 7.48% from the previous year.

Interest & Other Revenues, which had decreased to zero in the prior year, now contribute \$40,556, making up 1.29% of the total revenues. Licenses and Permits remain at zero percent of total revenues with no change. Overall, the FY2026 budget shows growth in both Ad Valorem Taxes and Intergovernmental Revenue, reversing the declines seen in the previous year, and a reintroduction of Interest & Other Revenues into the revenue mix.

FY26 Revenues by Revenue Source



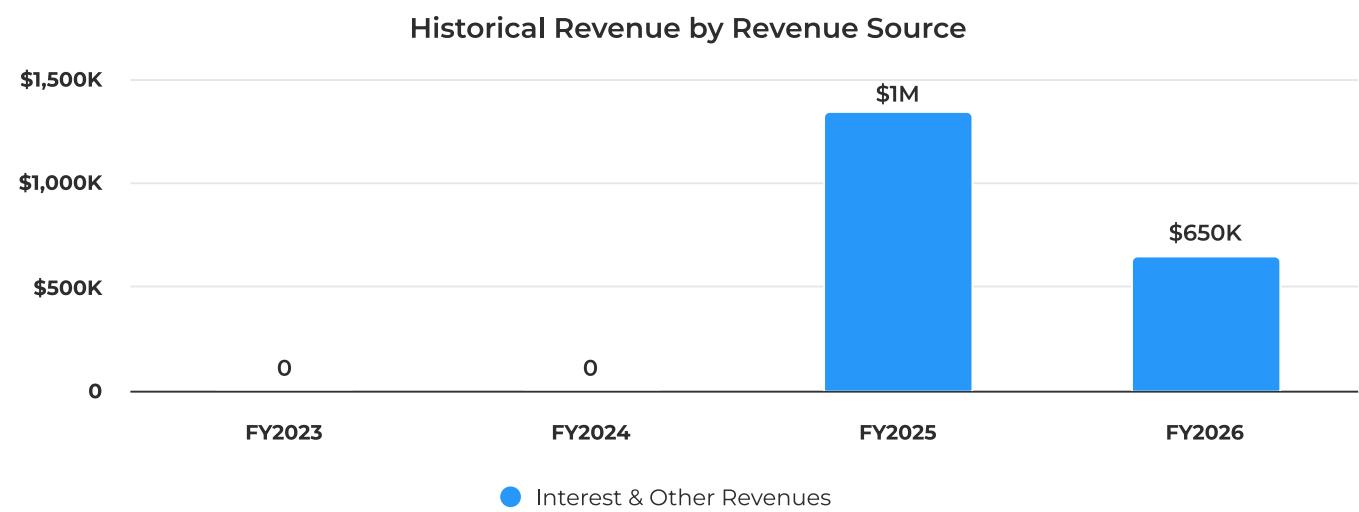
The Community Redevelopment Agency Fund Revenues for the fiscal year are composed of three main categories. Ad Valorem Taxes contribute \$1.6 million, accounting for 52.36% of the total revenue. Intergovernmental Revenue follows closely with \$1.5 million, representing 46.35%. Lastly, Interest & Other Revenues amount to \$40,556, making up 1.29% of the total fiscal year revenue.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Ad Valorem Taxes	\$1 , 644 , 721	\$1 , 530 , 199
Intergovernmental Revenue	\$1 , 455 , 709	\$1 , 354 , 347
Interest & Other Revenues	\$40 , 556	-
Total Revenues	\$3 , 140 , 986	\$2 , 884 , 546

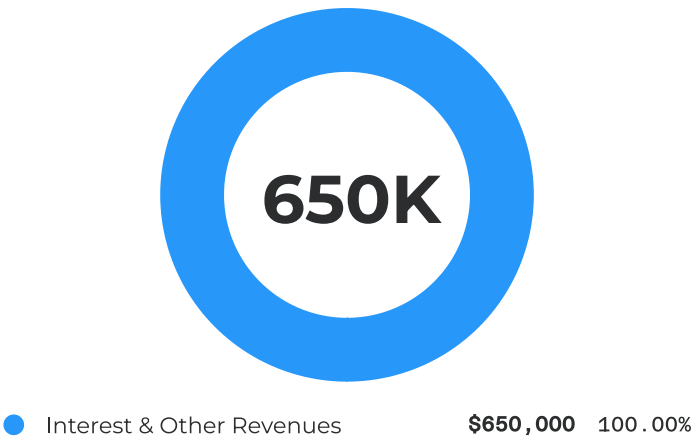
TDC Fund Revenues

Revenues by Revenue Source



In FY2026, the total TDC Fund Revenues amounted to \$650,000, representing a decrease of 51.64% from the previous year's total of \$1.3 million. The only revenue source listed, Interest & Other Revenues, accounted for 100% of the total in both years. However, this category experienced a significant decline of \$694,000, or 51.64%, dropping from \$1.3 million in FY2025 to \$650,000 in FY2026.

FY26 Revenues by Revenue Source



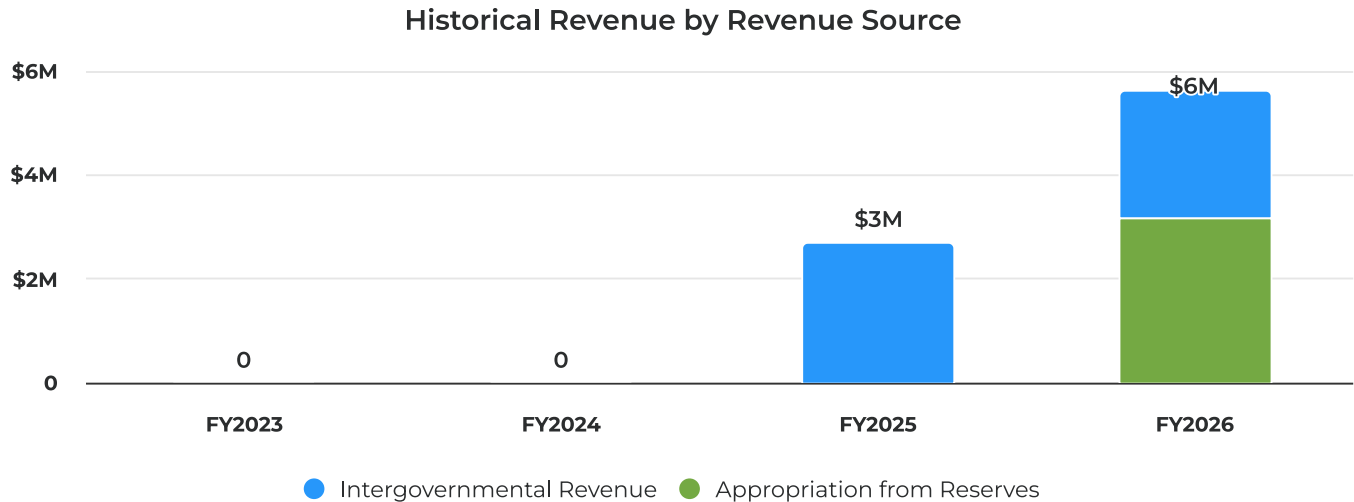
For the fiscal year, the TDC Fund Revenues from Interest & Other Revenues amounted to \$650,000, representing 100% of the total revenue by revenue source.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Interest & Other Revenues	\$650,000	\$1,344,000
Total Revenues	\$650,000	\$1,344,000

Local Discretionary Half Cent Sales Tax Fund Revenues

Revenues by Revenue Source

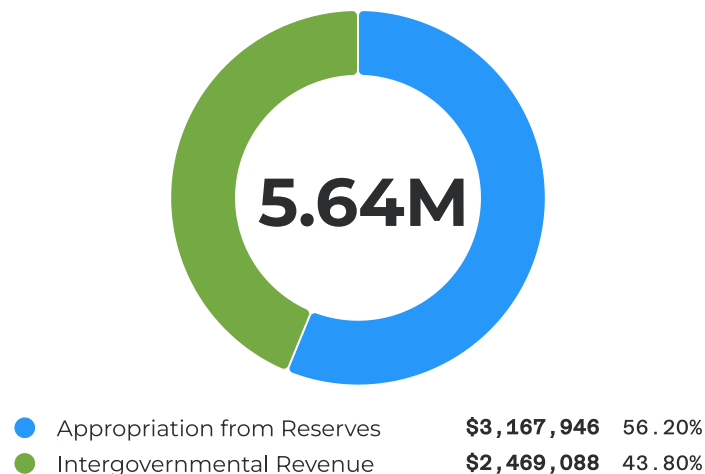


In FY2026, the Local Discretionary Half Cent Sales Tax Fund Revenues totaled \$5.6 million, marking a significant increase of 108.32% compared to the previous year's total of \$2.7 million. This growth was primarily driven by a new appropriation from reserves amounting to \$3.2 million, which represented 56.2% of the total revenue for FY2026. This category was not present in the prior year, indicating a notable change in revenue sources.

Intergovernmental Revenue, which was the sole revenue source in FY2025 at \$2.7 million (100% of total), decreased by \$236,920 or 8.76% to \$2.5 million in FY2026. Despite this decrease, it remained a significant portion of the total revenue, accounting for 43.8% in the target year.

Overall, the FY2026 budget reflects a diversification in revenue sources with the introduction of the appropriation from reserves, alongside a slight decline in intergovernmental revenue, resulting in a more than doubling of total revenues compared to FY2025.

FY26 Revenues by Revenue Source



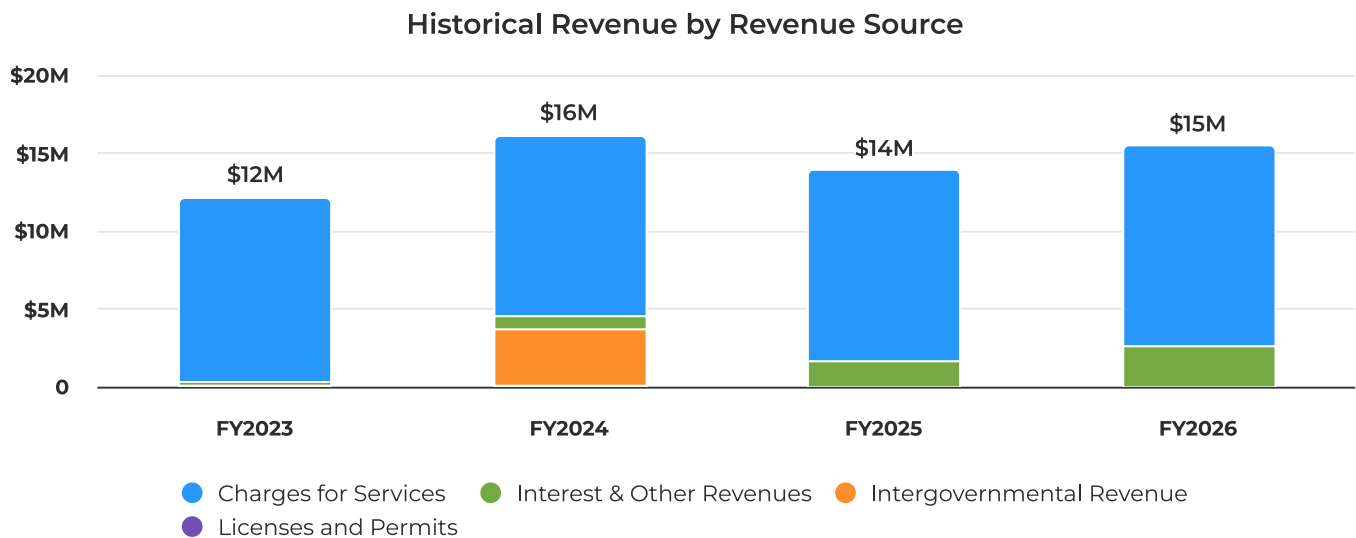
For the fiscal year, the Local Discretionary Half Cent Sales Tax Fund Revenues consist of two main categories. Appropriation from Reserves accounts for \$3.2 million, representing 56.2% of the total revenue. Intergovernmental Revenue contributes \$2.5 million, making up 43.8% of the total revenue.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Intergovernmental Revenue	\$2,469,088	\$2,706,008
Appropriation from Reserves	\$3,167,946	-
Total Revenues	\$5,637,034	\$2,706,008

Utilities Fund Revenues

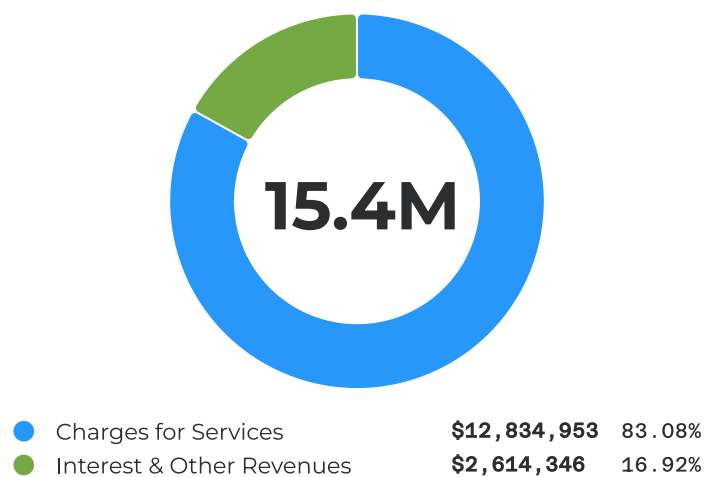
Revenues by Revenue Source



In FY2026, the Utilities Fund Revenues totaled \$15.4 million, marking an 11.39% increase from the previous year's \$13.9 million. The largest revenue source remained Charges for Services, contributing \$12.8 million or 83.08% of the total, which increased by \$542,022 or 4.41% compared to FY2025. Interest & Other Revenues also saw a significant rise, reaching \$2.6 million or 16.92% of total revenues, up by \$1 million or 65.87% from the prior year.

Licenses and Permits and Intergovernmental Revenue both remained at \$0, continuing their absence from the revenue mix. Notably, the share of Charges for Services decreased as a percentage of total revenues from 88.64% to 83.08%, while Interest & Other Revenues increased their share from 11.36% to 16.92%, reflecting a shift in the composition of revenue sources.

FY26 Revenues by Revenue Source



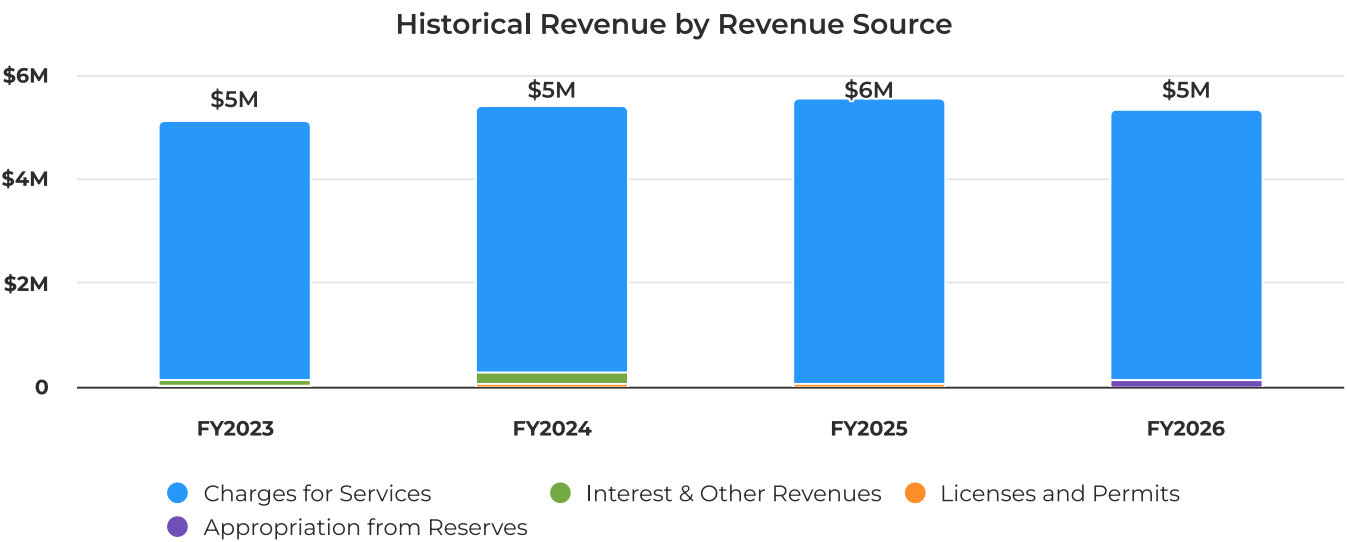
For the Utilities Fund Revenues in the fiscal year, Charges for Services accounted for \$12.8 million, representing 83.08% of the total revenue. Interest & Other Revenues contributed \$2.6 million, making up 16.92% of the total.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Charges for Services	\$12,834,953	\$12,292,931
Interest & Other Revenues	\$2,614,346	\$1,576,166
Total Revenues	\$15,449,299	\$13,869,097

Sanitation Fund Revenues

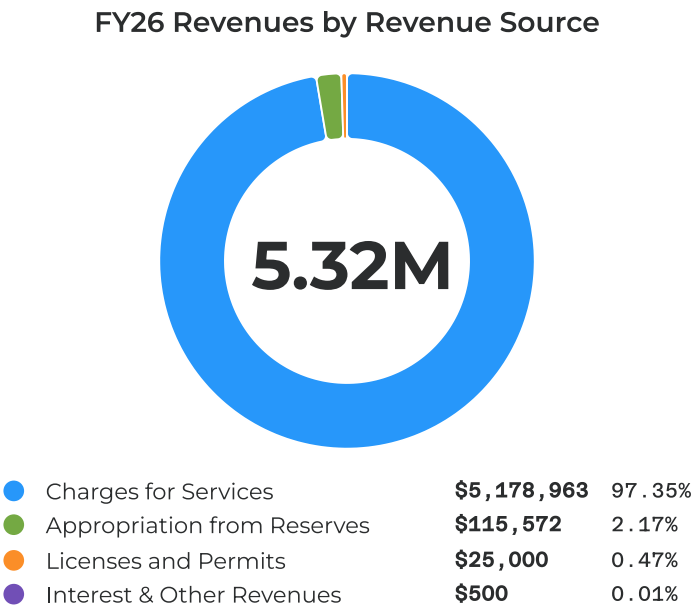
Revenues by Revenue Source



The Sanitation Fund Revenues for FY2026 total \$5.3 million, representing a 4.13% decrease from the previous year's \$5.5 million. Charges for Services remain the largest revenue source at \$5.2 million, accounting for 97.35% of the total, but this is a decrease of \$332,488 or 6.03% compared to FY2025. Appropriation from Reserves appears as a new revenue source in FY2026, contributing \$115,572 or 2.17% of the total revenues.

Licenses and Permits revenue declined by \$12,000 or 32.43%, totaling \$25,000 and making up 0.47% of the FY2026 revenues. Interest & Other Revenues remained constant at \$500, representing 0.01% of the total, with no change from the previous year.

Overall, the decrease in Charges for Services and Licenses and Permits contributed to the total revenue decline, partially offset by the introduction of Appropriation from Reserves in FY2026.



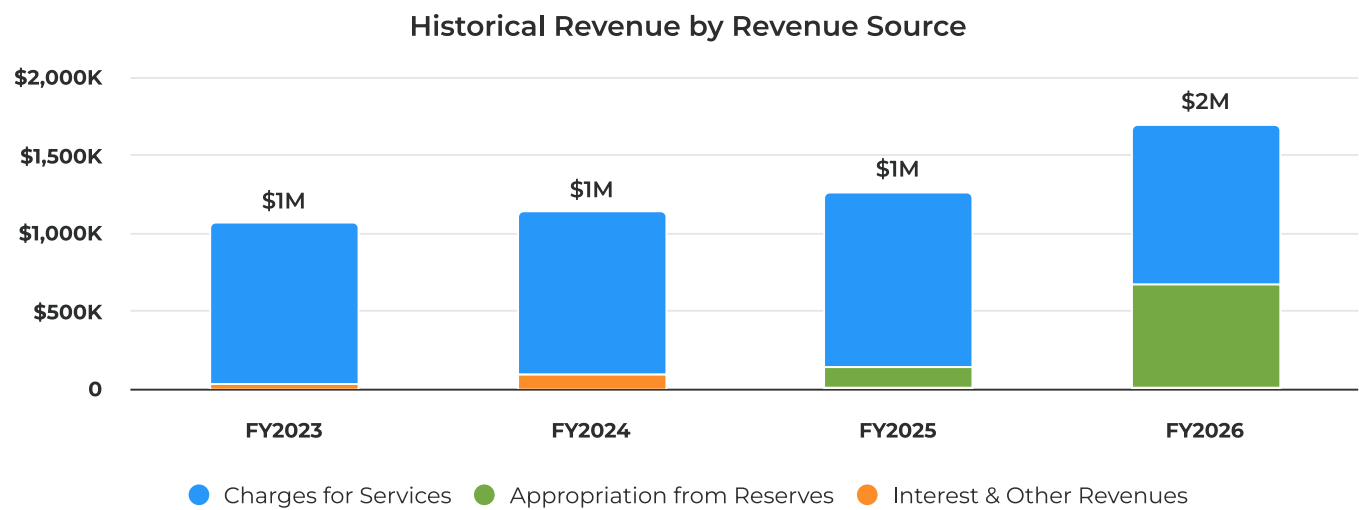
The Sanitation Fund Revenues for the fiscal year are primarily composed of Charges for Services, which account for \$5.2 million or 97.35% of the total revenue. Appropriation from Reserves contributes \$115,572, representing 2.17%. Licenses and Permits add \$25,000, making up 0.47%, while Interest & Other Revenues provide \$500, which is 0.01% of the total revenue.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Licenses and Permits	\$25,000	\$37,000
Charges for Services	\$5,178,963	\$5,511,451
Interest & Other Revenues	\$500	\$500
Appropriation from Reserves	\$115,572	-
Total Revenues	\$5,320,035	\$5,548,951

Stormwater Fund Revenues

Revenues by Revenue Source

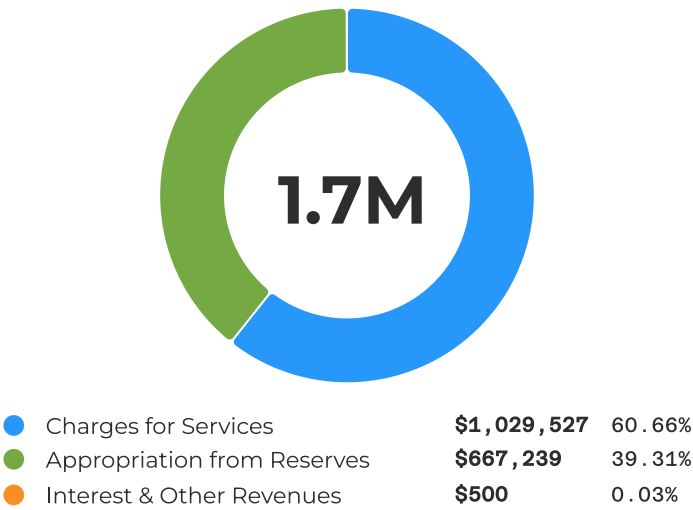


In FY2026, the Stormwater Fund Revenues total \$1.7 million, marking a 34.73% increase from the previous year's \$1.3 million. The largest revenue source is Charges for Services, which contributes \$1 million or 60.66% of the total. This represents a decrease of \$93,917, or 8.36%, compared to the prior year.

Appropriation from Reserves shows a significant increase to \$667,239, accounting for 39.31% of total revenues. This is an increase of \$531,441, or 391.35%, from the previous year's \$135,798. Interest & Other Revenues remain minimal at \$500, representing 0.03% of total revenues, with no change from the prior year.

Overall, the increase in total revenues is primarily driven by the substantial rise in Appropriation from Reserves, while Charges for Services experienced a moderate decline in both value and percentage of total revenues.

FY26 Revenues by Revenue Source



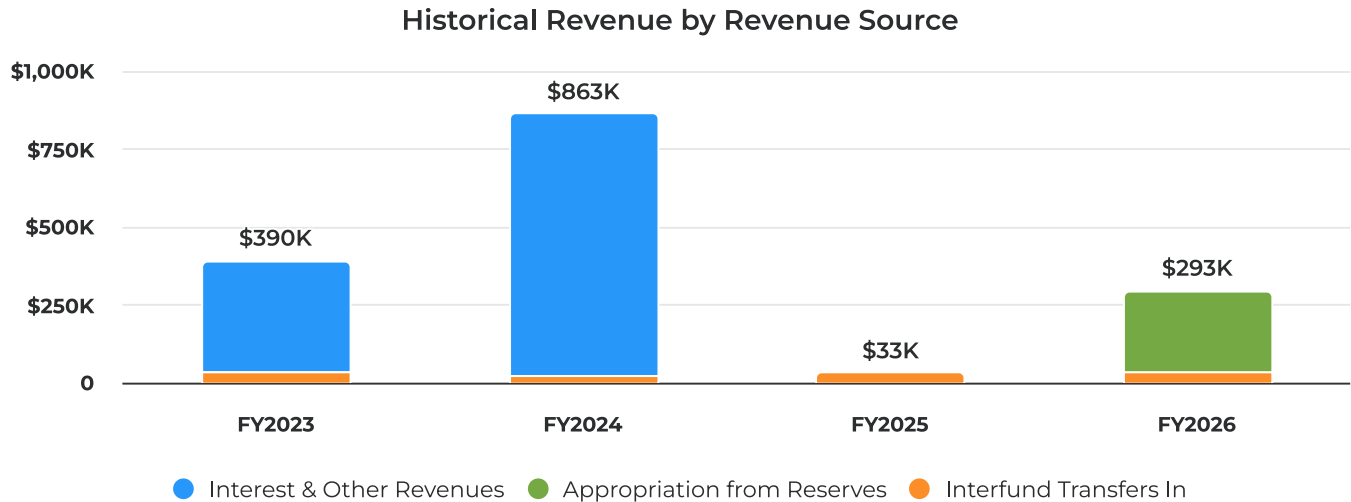
For the fiscal year, the Stormwater Fund Revenues are composed of Charges for Services totaling \$1 million, which accounts for 60.66% of the revenue. Appropriation from Reserves contributes \$667,239, representing 39.31%. Interest & Other Revenues add \$500, making up 0.03% of the total revenue.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Charges for Services	\$1,029,527	\$1,123,444
Interest & Other Revenues	\$500	\$500
Appropriation from Reserves	\$667,239	\$135,798
Total Revenues	\$1,697,266	\$1,259,742

Beal Memorial Cemetery Perpetual Care Fund Revenues

Revenues by Revenue Source

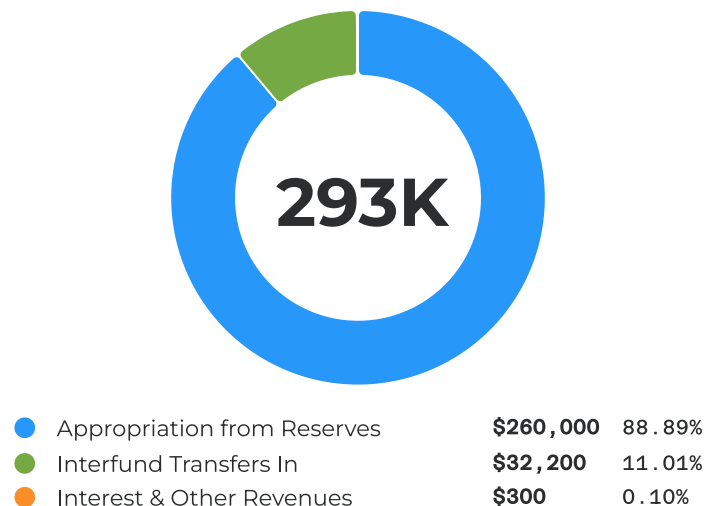


In FY2026, the Beal Memorial Cemetery Perpetual Care Fund Revenues total \$292,500, representing an 800% increase from the previous year's total of \$32,500. The largest revenue source in FY2026 is Appropriation from Reserves, which accounts for \$260,000 or 88.89% of the total revenue. This category was not present in the prior year, marking a significant increase of \$260,000.

Interfund Transfers In remains at \$32,200, contributing 11.01% of the total revenue in FY2026, with no change from the previous year. Interest & Other Revenues continue to represent a minimal portion of the total at \$300 or 0.1%, also unchanged from FY2025.

Compared to FY2025, where Interfund Transfers In dominated with 99.08% of total revenue and Interest & Other Revenues decreased sharply by \$840,020 (-99.96%), FY2026 shows a major shift with Appropriation from Reserves becoming the predominant revenue source. This shift drives the substantial overall increase in total revenues for FY2026.

FY26 Revenues by Revenue Source



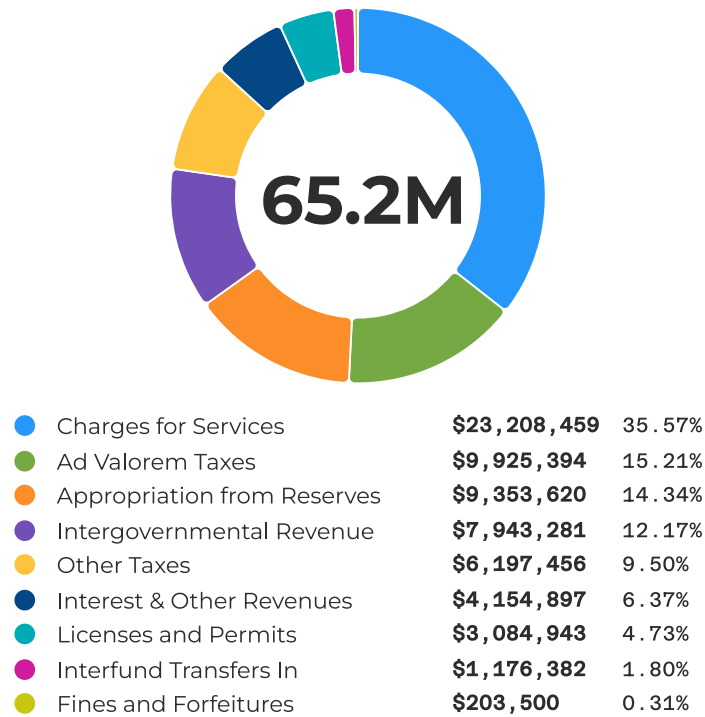
The Beal Memorial Cemetery Perpetual Care Fund Revenues for the fiscal year are primarily composed of an Appropriation from Reserves totaling \$260,000, which accounts for 88.89% of the revenue. Interfund Transfers In contribute \$32,200, representing 11.01% of the total revenue. Interest & Other Revenues make up a smaller portion, amounting to \$300 or 0.1% of the revenue.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Interest & Other Revenues	\$300	\$300
Interfund Transfers In	\$32 , 200	\$32 , 200
Appropriation from Reserves	\$260 , 000	-
Total Revenues	\$292 , 500	\$32 , 500

Citywide Revenue Breakdown

FY26 Revenues by Revenue Source



The Fiscal Year Revenue by Revenue Source for the Citywide Revenue Breakdown includes Charges for Services at \$23.2 million, representing 35.57% of the total. Ad Valorem Taxes contribute \$9.9 million, or 15.21%. Appropriation from Reserves accounts for \$9.4 million, which is 14.34%. Intergovernmental Revenue is \$7.9 million, making up 12.17%. Other Taxes provide \$6.2 million, or 9.5%. Interest & Other Revenues total \$4.2 million, representing 6.37%. Licenses and Permits contribute \$3.1 million, or 4.73%. Interfund Transfers In amount to \$1.2 million, which is 1.8%. Lastly, Fines and Forfeitures add \$203,500, comprising 0.31% of the revenue.

Revenues by Revenue Source

Category	FY 2026 09.02.2025	FY 2025 Saved
Ad Valorem Taxes	\$9,925,394	\$9,036,042
Other Taxes	\$6,197,456	\$6,331,803
Licenses and Permits	\$3,084,943	\$3,114,230
Intergovernmental Revenue	\$7,943,281	\$7,906,896
Charges for Services	\$23,208,459	\$22,840,553
Fines and Forfeitures	\$203,500	\$107,000
Interest & Other Revenues	\$4,154,897	\$3,958,993
Interfund Transfers In	\$1,176,382	\$1,172,274
Appropriation from Reserves	\$9,353,620	\$6,090,535
Total Revenues	\$65,247,932	\$60,558,326

Departments Summary

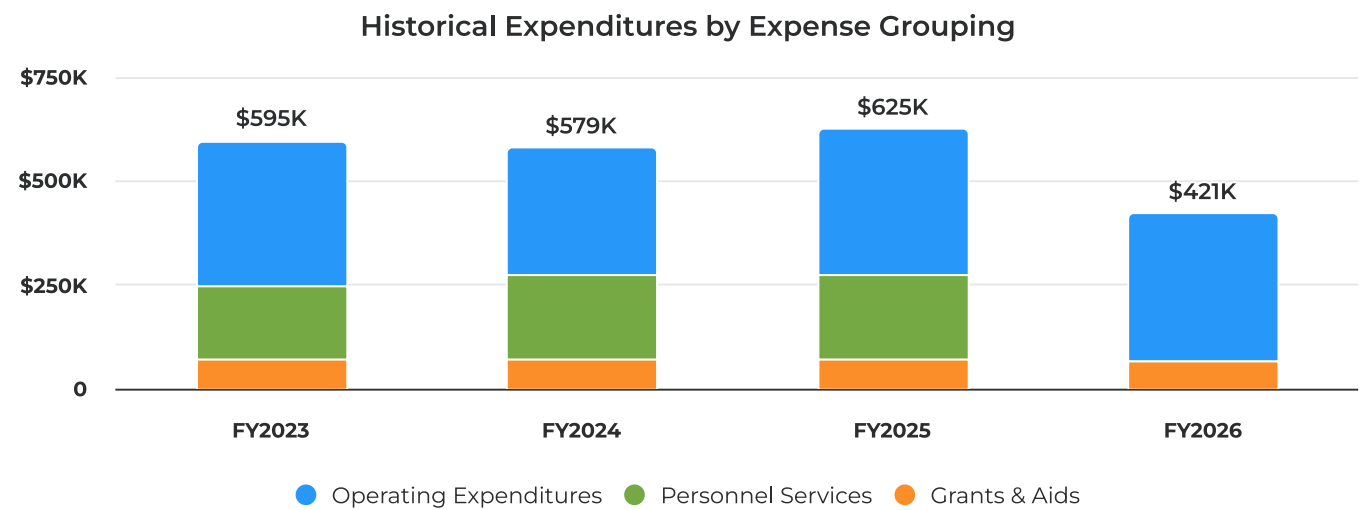
Organizational Structure

Authorized Positions by Department Summary

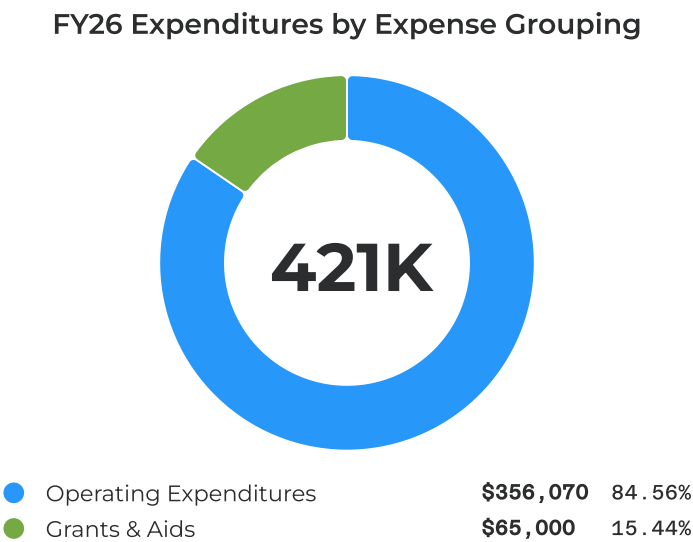
Department & Fund Relationship

City Council

Expenditures by Expense Grouping



In FY2026, the City Council's total expenditures decreased significantly by 32.6% to \$421,070 compared to the previous year. Operating Expenditures remained the largest category, increasing slightly by 1.94% to \$356,070, which now represents 84.56% of the total budget, up from 55.91% in the prior year. Grants & Aids decreased by 4.7% to \$65,000, accounting for 15.44% of the total, down from 10.92% previously. Notably, Personnel Services expenditures were eliminated entirely, dropping 100% from \$207,219 to \$0, reducing their share from 33.17% to 0% of the total budget. The primary driver of the overall budget reduction was the complete removal of Personnel Services, while Operating Expenditures saw a modest increase and Grants & Aids experienced a slight decline.



For the City Council's Fiscal Year Expenditures by Expense Grouping, Operating Expenditures account for \$356,070, representing 84.56% of the total. Grants & Aids comprise \$65,000, making up 15.44% of the expenditures.

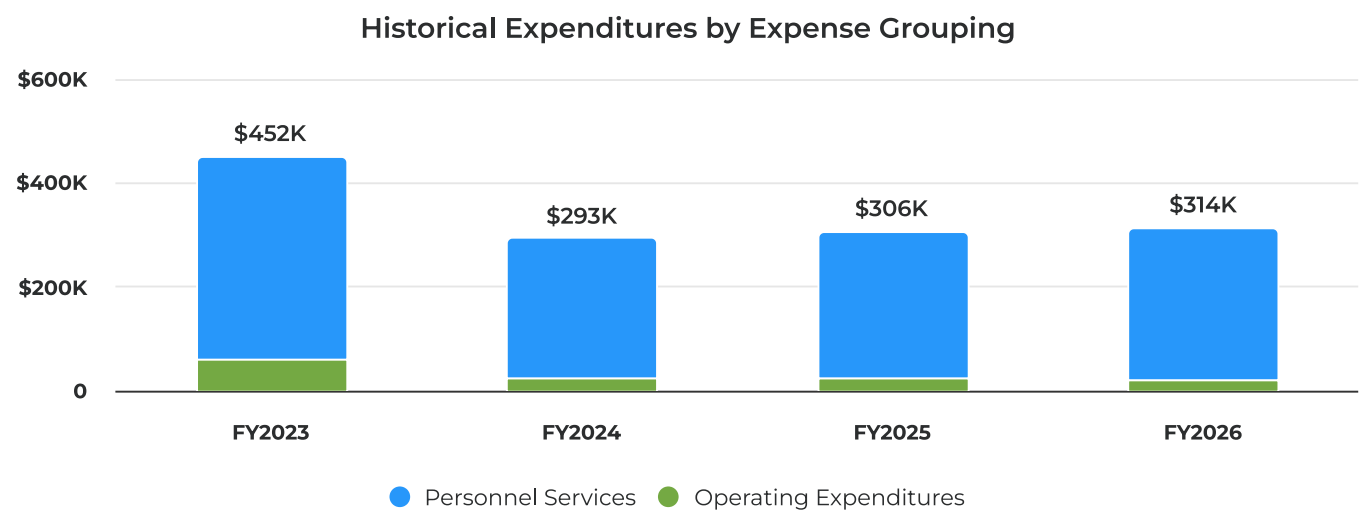
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		

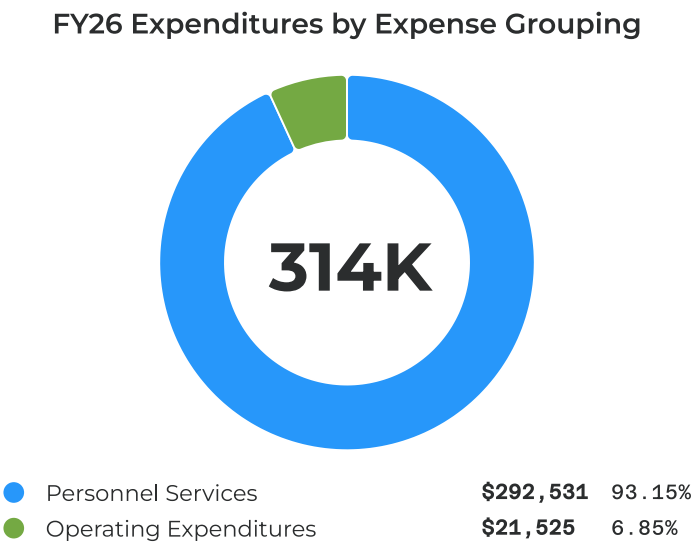
Category	FY 2026 09.02.2025	FY 2025 Saved
EXECUTIVE SALARIES	-	\$45,615
FICA TAXES	-	\$2,828
FICA TAXES	-	\$661
LIFE & HEALTH INSURANCE	-	\$158,040
WORKER'S COMPENSATION	-	\$75
Total Personnel Services	-	\$207,219
Operating Expenditures		
PROFESSIONAL SERVICES	\$11,400	\$8,000
PROFESSIONAL SERVICES	\$175,000	\$175,000
OTHER SERVICES	\$115,170	\$115,170
TRAVEL AND PER DIEM	\$10,000	\$10,000
COMMUNICATION SERVICES	\$420	\$420
OTHER CHARGES & OBLIG	\$17,000	\$17,000
OPERATING SUPPLIES	\$12,500	\$12,500
OPERATING SUPPLIES	\$800	\$800
DUES & PUBLICATIONS	\$7,280	\$3,915
TRAINING	\$6,500	\$6,500
Total Operating Expenditures	\$356,070	\$349,305
Grants & Aids		
GRANTS & AID	\$65,000	\$68,209
Total Grants & Aids	\$65,000	\$68,209
Total Expenditures	\$421,070	\$624,733

City Manager

Expenditures by Expense Grouping



In FY2026, the City Manager's total budget increased by 2.61% to \$314,056 compared to the previous year. Personnel Services remained the largest expense category, accounting for 93.15% of the total budget at \$292,531, which is a 3.34% increase of \$9,445 from the prior year. Operating Expenditures decreased by 6.34%, falling to \$21,525 and representing 6.85% of the total budget. This marks a continued decline in Operating Expenditures alongside steady growth in Personnel Services.



For the City Manager's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$292,531, representing 93.15% of the total expenditures. Operating Expenditures make up \$21,525, which is 6.85% of the total.

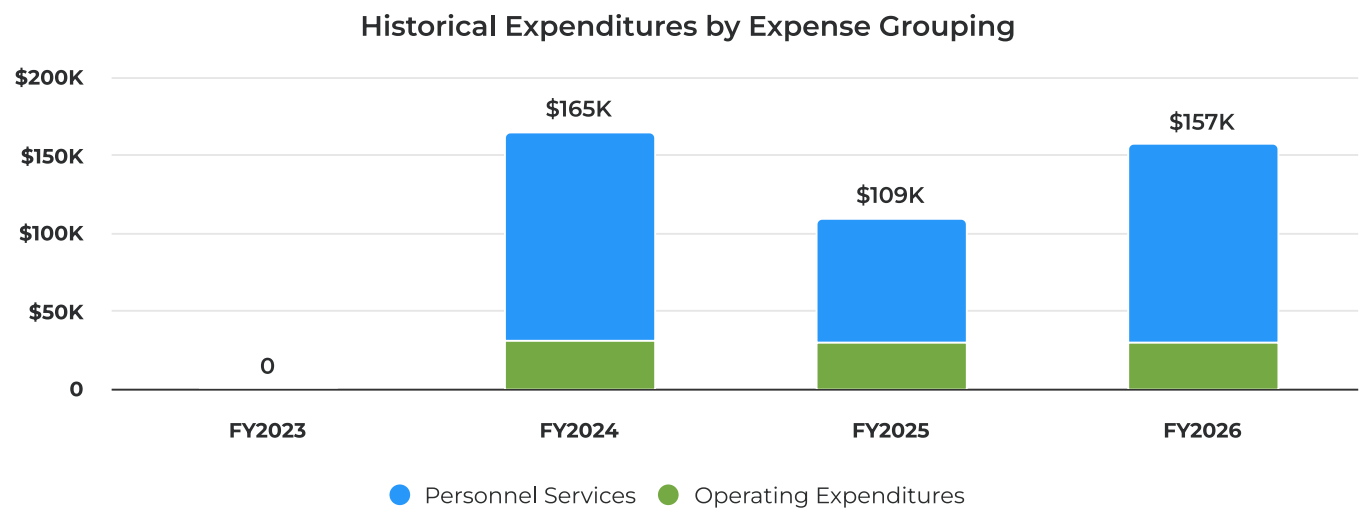
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
EXECUTIVE SALARIES	\$222,139	\$160,675
GENERAL WAGES	-	\$58,593

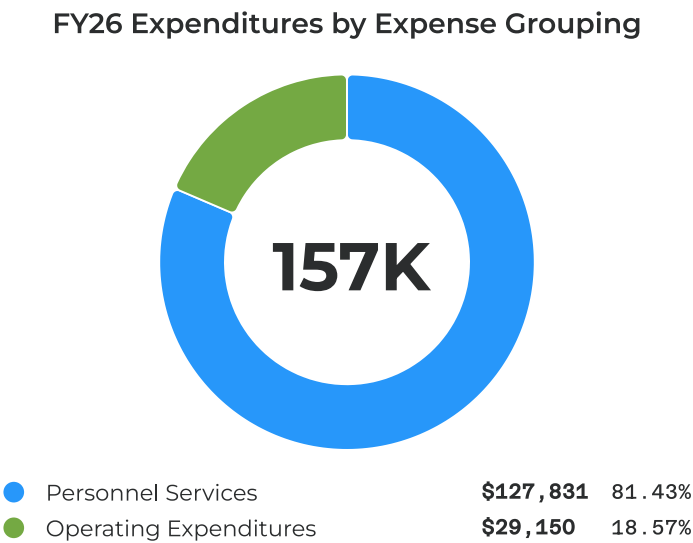
Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	-	\$2,037
FICA TAXES	\$14,805	\$13,604
FICA TAXES	\$3,462	\$3,182
RETIREMENT CONTRIBUTIONS	-	\$6,551
RETIREMENT CONTRIBUTIONS	\$16,660	\$4,530
RETIREMENT CONTRIBUTIONS	\$11,940	\$8,282
LIFE & HEALTH INSURANCE	\$14,260	\$18,787
WORKER'S COMPENSATION	\$9,265	\$6,845
Total Personnel Services	\$292,531	\$283,086
Operating Expenditures		
TRAVEL AND PER DIEM	\$3,150	\$3,150
COMMUNICATION SERVICES	\$882	\$2,439
FREIGHT & POSTAGE	\$50	\$50
REPAIR/MAINT SERVICES	\$75	\$75
PRINTING & BINDING	\$65	\$65
PROMOTIONAL ACTIVITIES	\$10,000	\$10,000
OFFICE SUPPLIES	\$300	\$200
OPERATING SUPPLIES	\$2,000	\$2,000
OPERATING SUPPLIES	\$1,313	\$1,313
OPERATING SUPPLIES	\$200	\$200
DUES & PUBLICATIONS	\$1,915	\$1,915
TRAINING	\$1,575	\$1,575
Total Operating Expenditures	\$21,525	\$22,982
Total Expenditures	\$314,056	\$306,068

Public Information Manager

Expenditures by Expense Grouping



In FY2026, the total expenditures for the Public Information Manager increased by 43.48% to \$156,981 compared to the previous year. The largest category, Personnel Services, rose significantly by 59.42%, reaching \$127,831 and accounting for 81.43% of the total budget. This marks a notable increase from the prior year's \$80,185, which was 73.29% of the total. Operating Expenditures slightly decreased by 0.26% to \$29,150, representing 18.57% of the total, down marginally from \$29,227 in the previous year. Overall, the budget growth was primarily driven by the substantial increase in Personnel Services, while Operating Expenditures remained relatively stable.



For the Public Information Manager in the fiscal year, Personnel Services accounted for \$127,831, representing 81.43% of the total expenditures. Operating Expenditures made up \$29,150, which is 18.57% of the total.

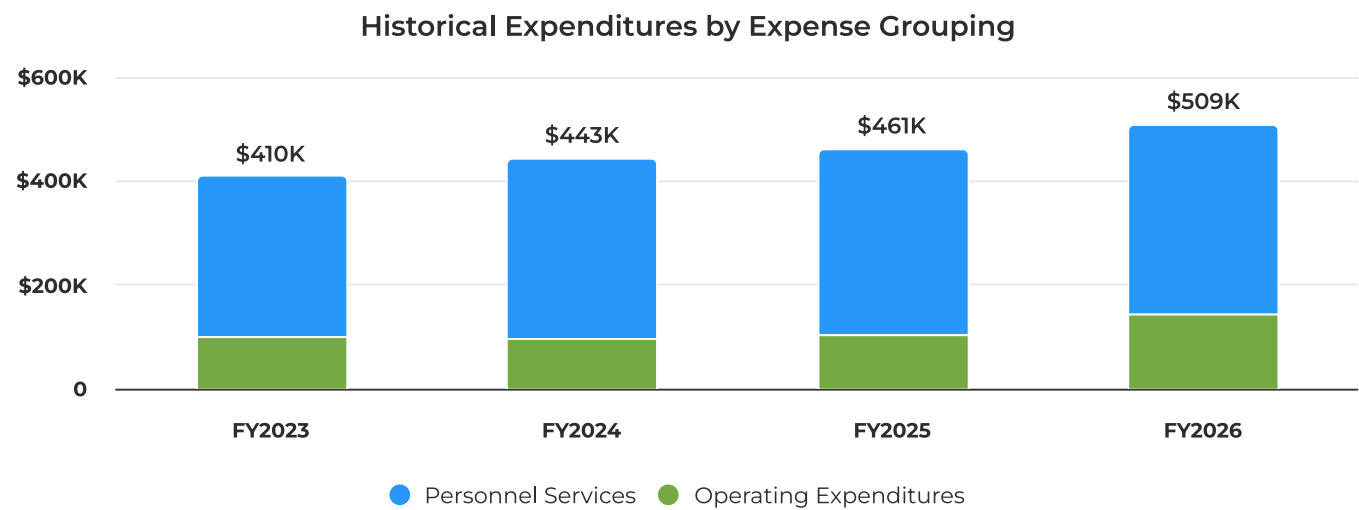
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
Office Supplies	\$500	\$500

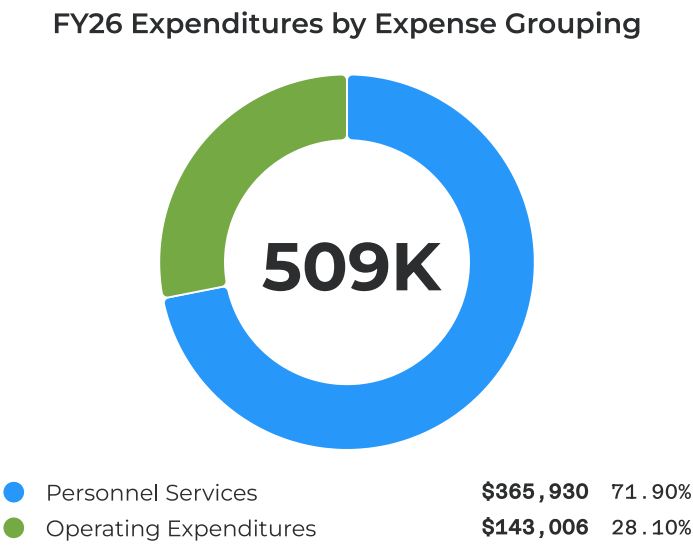
Category	FY 2026 09.02.2025	FY 2025 Saved
FEMA PIO Training	\$1,000	\$1,000
GENERAL WAGES	\$91,991	\$50,638
GENERAL WAGES	\$300	\$194
FICA TAXES	\$4,721	\$2,278
FICA TAXES	\$1,104	\$533
RETIREMENT CONTRIBUTIONS	\$6,899	\$3,915
LIFE & HEALTH INSURANCE	\$21,169	\$21,043
WORKER'S COMPENSATION	\$147	\$84
Total Personnel Services	\$127,831	\$80,185
Operating Expenditures		
PROFESSIONAL SERVICES	\$15,593	\$16,646
TRAVEL AND PER DIEM	\$2,000	\$2,000
COMMUNICATION SERVICES	\$831	\$831
OFFICE SUPPLIES	\$500	-
OPERATING SUPPLIES	\$5,901	\$6,550
OPERATING SUPPLIES	\$100	\$100
DUES & PUBLICATIONS	\$3,225	\$3,100
TRAINING	\$1,000	-
Total Operating Expenditures	\$29,150	\$29,227
Total Expenditures	\$156,981	\$109,412

Human Resources

Expenditures by Expense Grouping



The Human Resources budget for FY2026 totals \$508,936, reflecting a 10.43% increase from the previous year's total of \$460,865. Personnel Services remains the largest expense category, accounting for 71.9% of the total budget at \$365,930. This represents a \$8,863 increase or 2.48% growth compared to the prior year. Operating Expenditures, while smaller in proportion, show a significant rise to \$143,006, making up 28.1% of the total budget. This category increased by \$39,208, or 37.77%, marking the largest dollar and percentage increase among the expense groupings. Overall, the budget growth is driven primarily by the substantial increase in Operating Expenditures alongside a moderate rise in Personnel Services.



For the fiscal year, Human Resources expenditures are divided into two main categories. Personnel Services account for \$365,930, representing 71.9% of the total expenditures. Operating Expenditures make up the remaining \$143,006, which is 28.1% of the total.

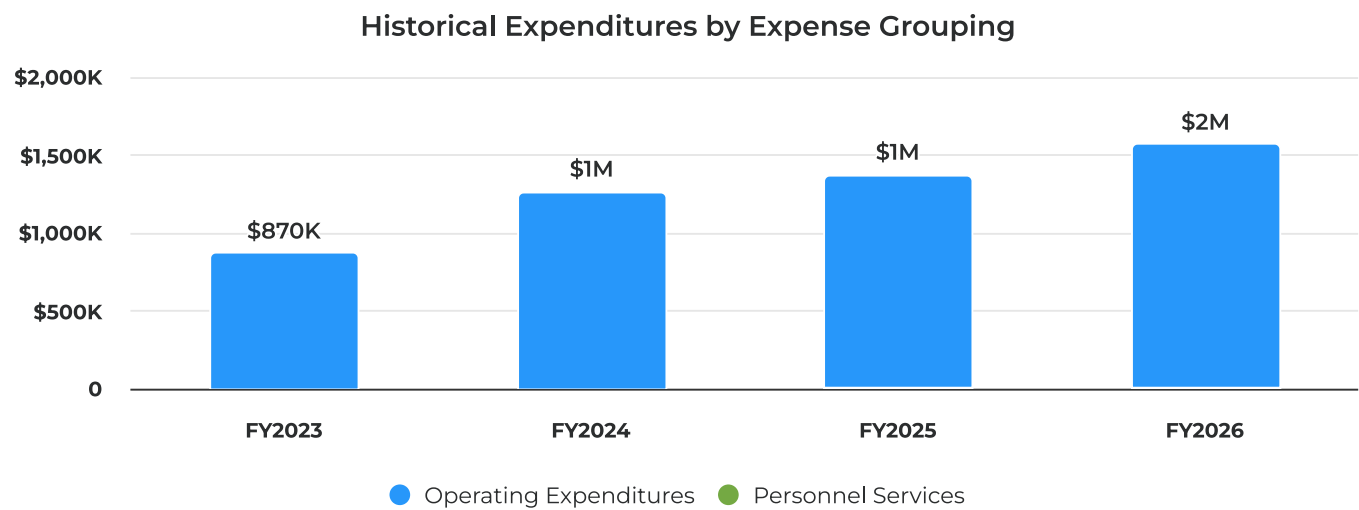
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		

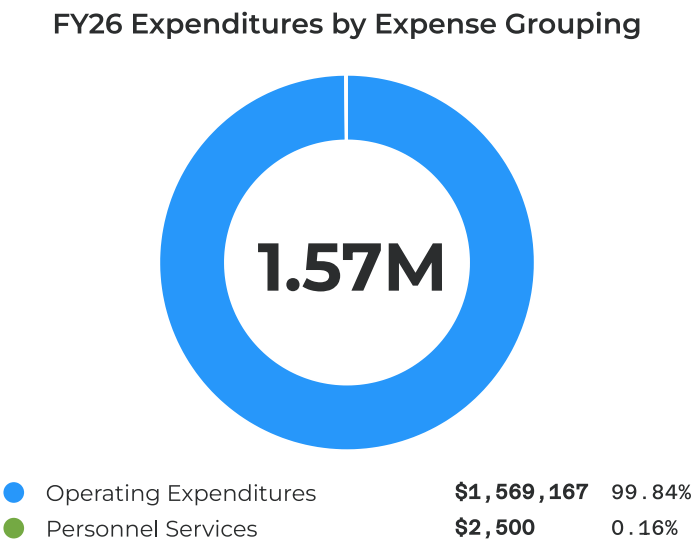
Category	FY 2026 09.02.2025	FY 2025 Saved
EXECUTIVE SALARIES	\$99,102	\$105,885
GENERAL WAGES	\$163,889	\$164,651
GENERAL WAGES	\$800	\$1,940
GENERAL WAGES	-	\$3,176
FICA TAXES	\$16,097	\$16,657
FICA TAXES	\$3,764	\$3,896
RETIREMENT CONTRIBUTIONS	\$18,032	\$19,942
RETIREMENT CONTRIBUTIONS	\$991	\$4,071
LIFE & HEALTH INSURANCE	\$62,835	\$36,397
WORKER'S COMPENSATION	\$420	\$451
Total Personnel Services	\$365,930	\$357,067
Operating Expenditures		
PROFESSIONAL SERVICES	\$42,336	\$41,934
PROFESSIONAL SERVICES	\$33,500	\$33,500
TRAVEL AND PER DIEM	\$2,750	\$2,750
COMMUNICATION SERVICES	\$918	\$764
FREIGHT & POSTAGE	\$212	\$212
RENTALS & LEASES	-	\$728
PRINTING & BINDING	\$500	\$500
PROMOTIONAL ACTIVITIES	\$1,000	\$1,000
HOLIDAY GIFT CERTIFICATES	\$17,900	-
EMPLOYEE MORALE	\$10,740	-
FWB365	\$10,740	-
OTHER CHARGES & OBLIG	\$1,000	\$1,000
OFFICE SUPPLIES	\$4,500	\$4,500
OPERATING SUPPLIES	\$13,100	\$13,100
OPERATING SUPPLIES	\$400	\$400
DUES & PUBLICATIONS	\$460	\$460
TRAINING	\$2,950	\$2,950
Total Operating Expenditures	\$143,006	\$103,798
Total Expenditures	\$508,936	\$460,865

Risk Management

Expenditures by Expense Grouping



In FY2026, the total budget for Risk Management increased to \$1.6 million, reflecting a 14.77% rise from the previous year's \$1.4 million. Operating Expenditures remained the largest expense category, accounting for 99.84% of the total budget at \$1.6 million. This represents an increase of \$202,290 or 14.8% compared to the prior year. Personnel Services continued to be a minor portion of the budget at \$2,500, making up 0.16% of the total, with no change in amount from the previous year. Overall, the budget growth was primarily driven by the significant increase in Operating Expenditures.



For the fiscal year, Risk Management's expenditures are primarily Operating Expenditures, totaling \$1.6 million and representing 99.84% of the total. Personnel Services account for \$2,500, which is 0.16% of the total expenditures.

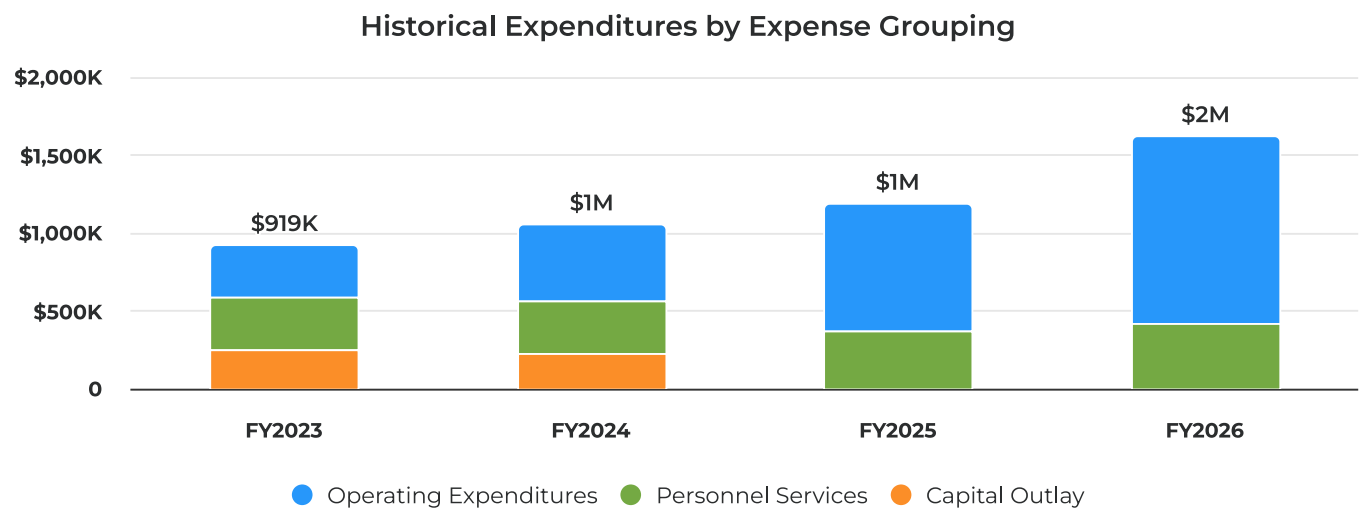
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
Professional Services	\$2,500	\$2,500
Total Personnel Services	\$2,500	\$2,500

Category	FY 2026 09.02.2025	FY 2025 Saved
Operating Expenditures		
PROFESSIONAL SERVICES	\$36,000	\$36,000
TRAVEL AND PER DIEM	\$2,700	\$2,700
INSURANCE	\$1,380,367	\$1,178,077
INSURANCE	\$100,000	\$100,000
INSURANCE	\$50,000	\$50,000
TRAINING	\$100	\$100
Total Operating Expenditures	\$1,569,167	\$1,366,877
Total Expenditures	\$1,571,667	\$1,369,377

Information Technology

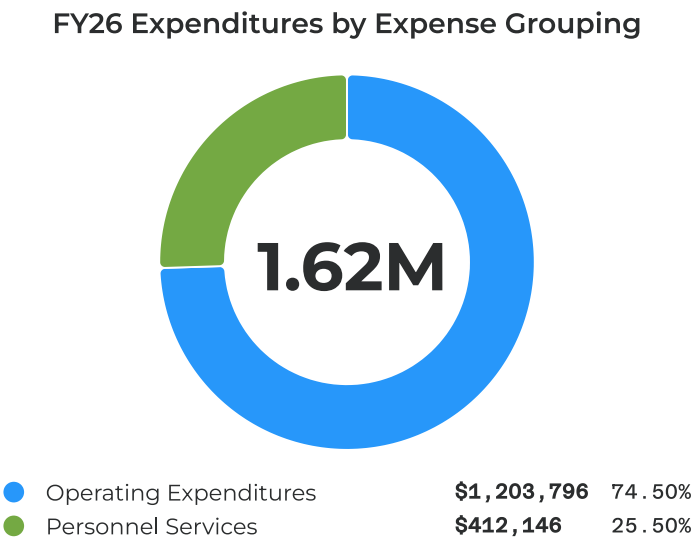
Expenditures by Expense Grouping



In FY2026, the total budget for Information Technology increased to \$1.6 million, marking a 36.68% rise from the previous year's \$1.2 million. Operating Expenditures remained the largest expense category, growing to \$1.2 million, which is 74.5% of the total budget. This represents a significant increase of \$383,366 or 46.73% compared to the prior year.

Personnel Services also saw an increase, rising to \$412,146 and accounting for 25.5% of the total budget. This category grew by \$50,301 or 13.9% from the previous year. Capital Outlay expenses remained at \$0, consistent with the prior year, following a complete reduction of \$227,629 in the earlier period.

Overall, the budget shows notable growth in both Operating Expenditures and Personnel Services, with Operating Expenditures increasing at a higher rate and constituting a larger share of the total budget in FY2026 compared to FY2025.



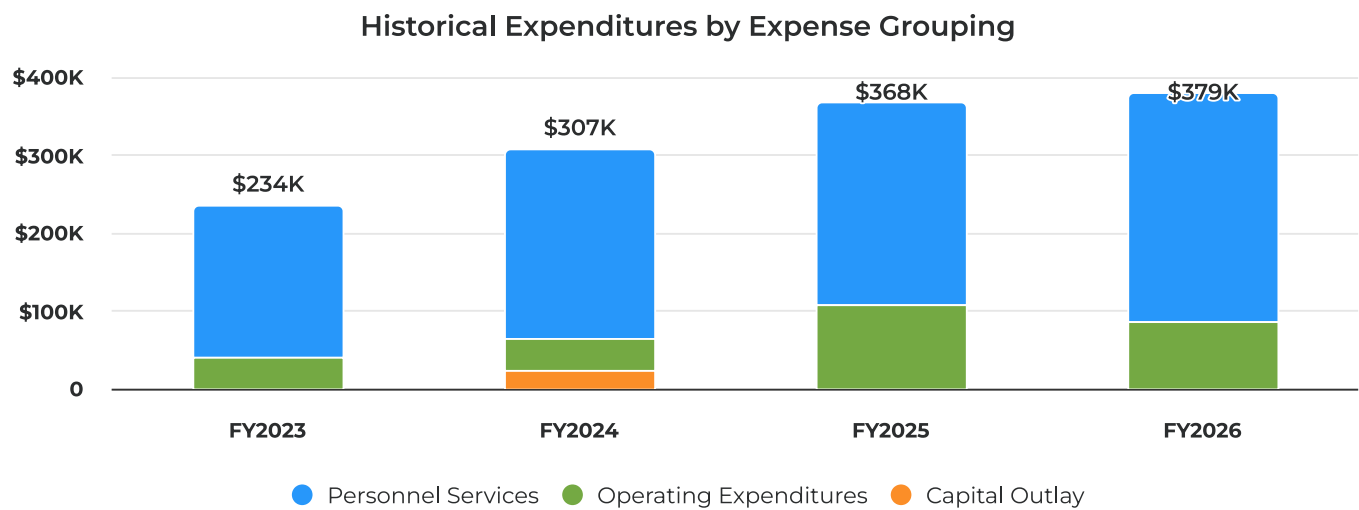
For the fiscal year, the Information Technology department's expenditures are divided into two main categories. Operating Expenditures account for \$1.2 million, representing 74.5% of the total expenses. Personnel Services make up \$412,146, which is 25.5% of the total expenditures.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$286,304	\$253,210
GENERAL WAGES	\$2,000	\$1,649
GENERAL WAGES	\$27,713	\$20,818
FICA TAXES	\$18,398	\$16,488
FICA TAXES	\$4,303	\$3,856
RETIREMENT CONTRIBUTIONS	\$20,726	\$18,733
RETIREMENT CONTRIBUTIONS	\$2,993	\$2,893
LIFE & HEALTH INSURANCE	\$49,207	\$43,747
WORKER'S COMPENSATION	\$502	\$452
Total Personnel Services	\$412,146	\$361,845
Operating Expenditures		
PROFESSIONAL SERVICES	\$1,028,090	\$661,710
TRAVEL AND PER DIEM	\$1,500	\$2,200
COMMUNICATION SERVICES	\$134,741	\$92,248
UTILITIES	-	\$2,243
Repair/Maint Services	\$1,000	-
REPAIR/MAINT SERVICES	\$700	\$700
REPAIR/MAINT SERVICES	\$7,500	\$11,000
OPERATING SUPPLIES	\$4,050	\$18,500
OPERATING SUPPLIES	\$750	\$1,000
OPERATING SUPPLIES	\$250	\$500
OPERATING SUPPLIES	\$21,515	\$25,700
DUES & PUBLICATIONS	\$450	\$2,629
TRAINING	\$3,250	\$2,000
Total Operating Expenditures	\$1,203,796	\$820,430
Total Expenditures	\$1,615,942	\$1,182,275

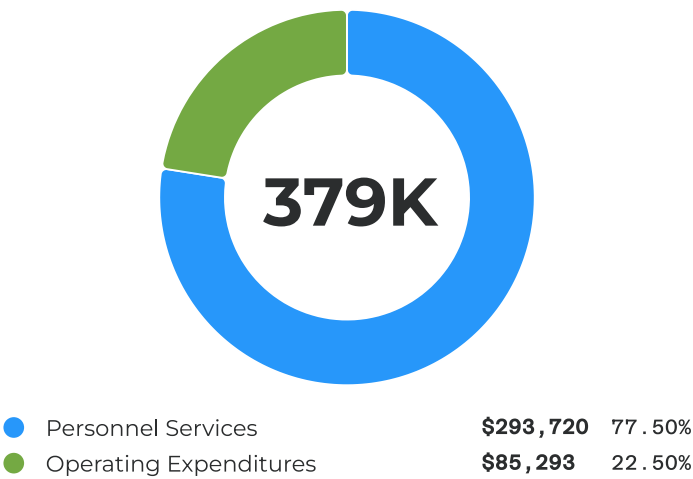
City Clerk

Expenditures by Expense Grouping



In FY2026, the City Clerk's total budget increased by 2.99% to \$379,013 compared to the previous year. Personnel Services remained the largest expense category, rising by \$33,139 or 12.72% to \$293,720, which now represents 77.5% of the total budget, up from 70.81% in FY2025. Operating Expenditures decreased by \$22,149 or 20.61% to \$85,293, accounting for 22.5% of the total budget, down from 29.19% the prior year. Capital Outlay remained at \$0, consistent with the previous year. Overall, the budget shows a notable increase in Personnel Services alongside a reduction in Operating Expenditures.

FY26 Expenditures by Expense Grouping



For the City Clerk's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$293,720, representing 77.5% of the total expenditures. Operating Expenditures make up \$85,293, which is 22.5% of the total.

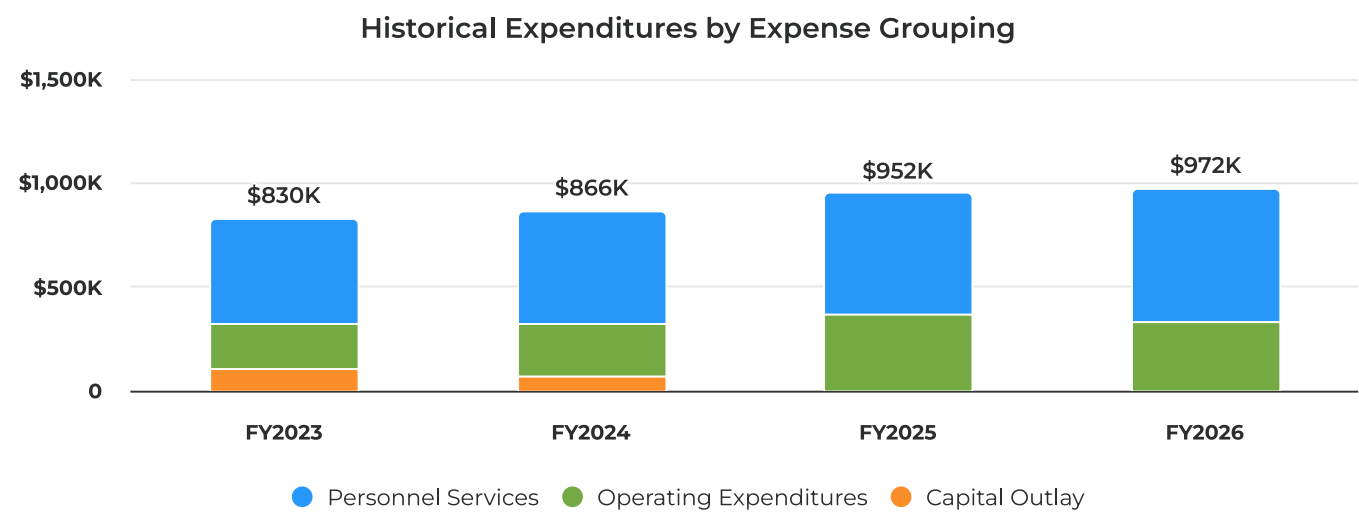
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
EXECUTIVE SALARIES	\$98,225	\$92,504
GENERAL WAGES	\$130,979	\$108,401

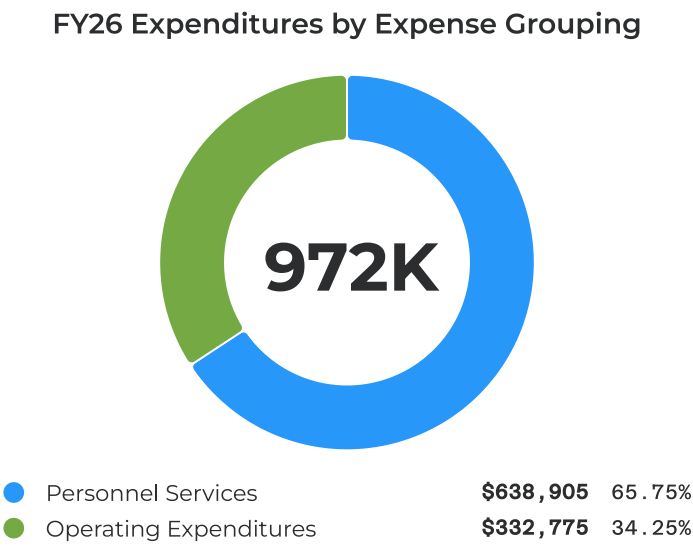
Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$2,500	\$2,134
FICA TAXES	\$14,289	\$12,684
FICA TAXES	\$3,341	\$2,966
RETIREMENT CONTRIBUTIONS	\$21,735	\$12,506
RETIREMENT CONTRIBUTIONS	\$3,178	\$10,216
LIFE & HEALTH INSURANCE	\$19,094	\$18,827
WORKER'S COMPENSATION	\$379	\$343
Total Personnel Services	\$293,720	\$260,581
Operating Expenditures		
PROFESSIONAL SERVICES	\$47,463	\$66,809
TRAVEL AND PER DIEM	\$4,500	\$4,500
COMMUNICATION SERVICES	\$125	\$388
FREIGHT & POSTAGE	\$60	\$60
RENTALS & LEASES	-	\$3,600
OTHER CHARGES & OBLIG	\$4,000	\$4,000
OTHER CHARGES & OBLIG	\$13,000	\$12,000
OFFICE SUPPLIES	\$3,000	\$3,000
OFFICE SUPPLIES	\$2,500	\$2,500
OPERATING SUPPLIES	\$5,500	\$5,500
OPERATING SUPPLIES	\$300	\$300
DUES & PUBLICATIONS	\$1,295	\$1,235
TRAINING	\$3,550	\$3,550
Total Operating Expenditures	\$85,293	\$107,442
Total Expenditures	\$379,013	\$368,023

Finance

Expenditures by Expense Grouping



The total expenditures for FY2026 increased by 2.07% to \$971,680 compared to the previous year. Personnel Services remained the largest expense category, rising by 8.34% to \$638,905 and accounting for 65.75% of the total budget, up from 61.95% in the prior year. Operating Expenditures decreased by 8.13% to \$332,775, representing 34.25% of the total, down from 38.05% previously. Capital Outlay remained at \$0, consistent with the prior year. The most significant change was the increase in Personnel Services, while Operating Expenditures saw a notable decline.



For the fiscal year, the Finance department's expenditures are divided into two main categories. Personnel Services account for \$638,905, which represents 65.75% of the total expenditures. Operating Expenditures make up the remaining \$332,775, or 34.25% of the total.

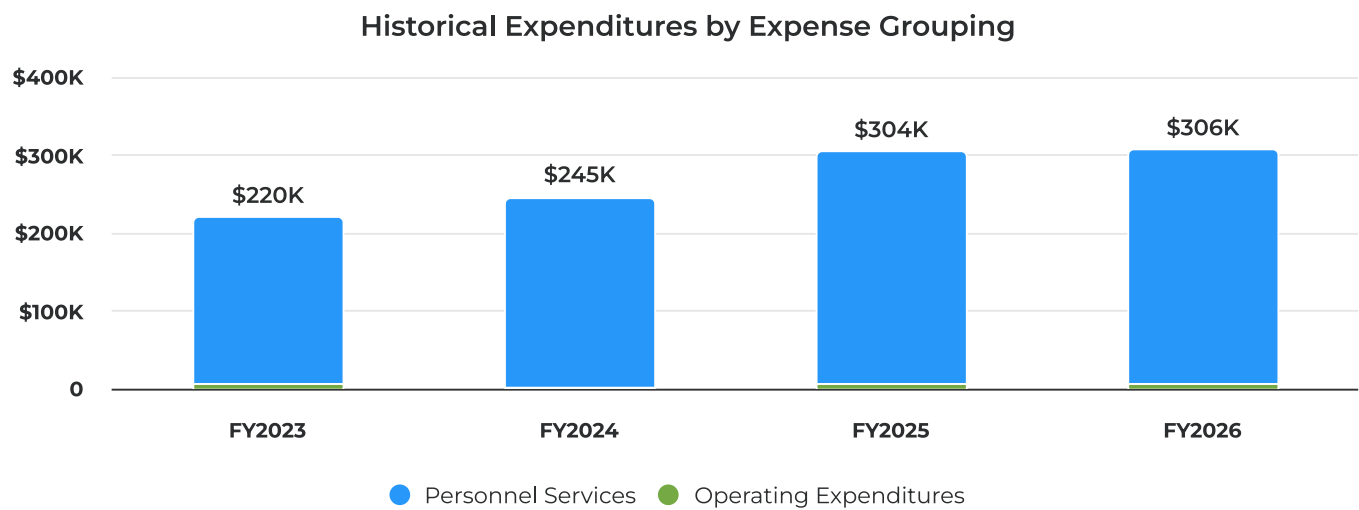
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$451,427	\$417,848

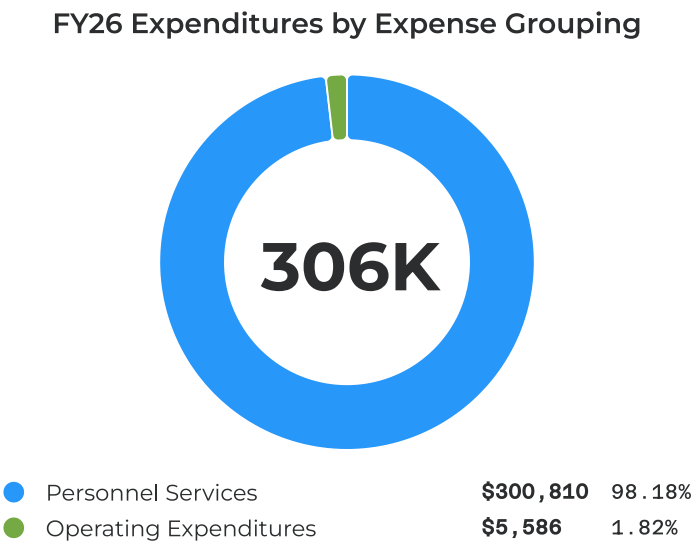
Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$6,400	\$5,917
OVERTIME	\$825	\$825
FICA TAXES	\$26,202	\$24,502
FICA TAXES	\$6,127	\$5,730
RETIREMENT CONTRIBUTIONS	\$19,031	\$13,101
RETIREMENT CONTRIBUTIONS	\$21,476	\$18,660
RETIREMENT CONTRIBUTIONS	\$4,117	\$3,221
LIFE & HEALTH INSURANCE	\$101,708	\$99,233
WORKER'S COMPENSATION	\$1,592	\$689
Total Personnel Services	\$638,905	\$589,726
Operating Expenditures		
PROFESSIONAL SERVICES	\$218,511	\$249,478
ANNUAL AUDIT SERVICES	\$81,500	\$81,500
TRAVEL AND PER DIEM	\$6,500	\$6,500
FREIGHT & POSTAGE	\$7,000	\$5,000
RENTALS & LEASES	-	\$960
PRINTING & BINDING	\$1,100	\$1,100
OTHER CHARGES & OBLIG	-	\$25
OFFICE SUPPLIES	\$8,000	\$7,500
OPERATING SUPPLIES	\$5,000	\$5,000
OPERATING SUPPLIES	\$800	\$800
DUES & PUBLICATIONS	\$2,465	\$2,465
TRAINING	\$1,899	\$1,899
Total Operating Expenditures	\$332,775	\$362,227
Total Expenditures	\$971,680	\$951,953

Purchasing

Expenditures by Expense Grouping



In FY2026, the total budget for Purchasing is \$306,396, reflecting a modest increase of 0.8% from the previous year's total of \$303,979. Personnel Services remains the largest expense category, accounting for 98.18% of the total budget at \$300,810. This represents a slight increase of \$2,056 or 0.69% compared to the prior year. Operating Expenditures, the second largest category, make up 1.82% of the total budget at \$5,586, which is an increase of \$361 or 6.91% from the previous year. Overall, both major expense groups show continued growth, with Personnel Services maintaining its dominant share of the budget and Operating Expenditures experiencing a moderate rise.



For the fiscal year, Purchasing's expenditures are primarily allocated to Personnel Services, totaling \$300,810, which represents 98.18% of the total expenses. Operating Expenditures account for \$5,586, making up 1.82% of the total fiscal year expenditures.

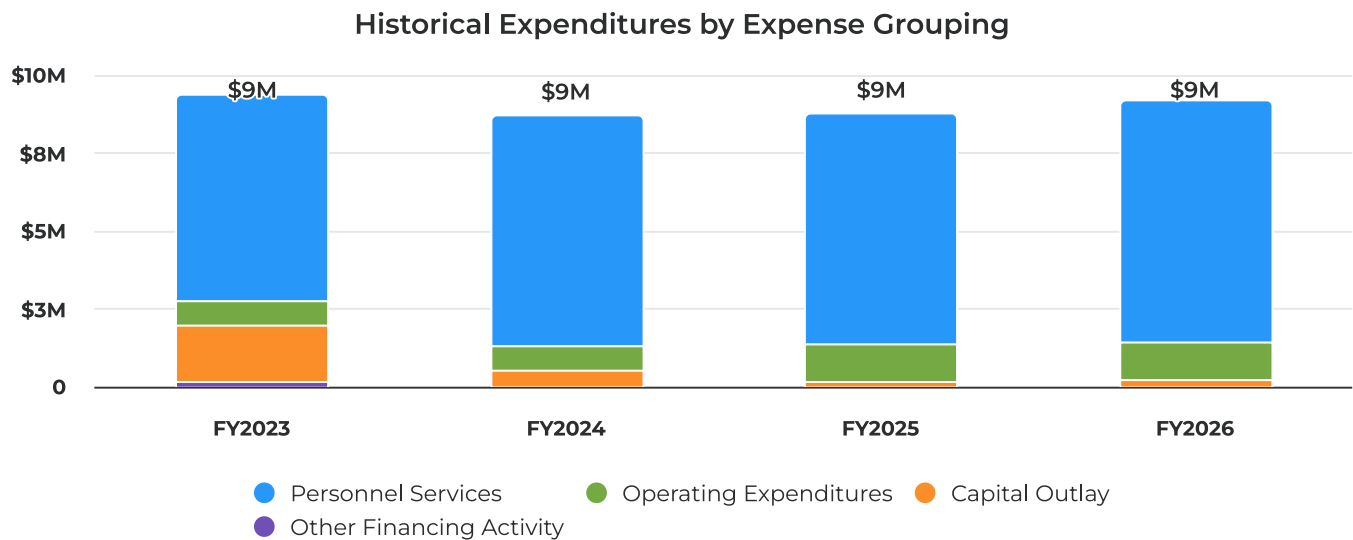
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		

Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$240,227	\$211,445
GENERAL WAGES	\$1,700	\$2,910
OVERTIME	\$97	\$97
FICA TAXES	\$14,670	\$13,047
FICA TAXES	\$3,431	\$3,051
RETIREMENT CONTRIBUTIONS	\$17,683	\$14,006
RETIREMENT CONTRIBUTIONS	\$2,144	\$2,202
LIFE & HEALTH INSURANCE	\$20,474	\$51,647
WORKER'S COMPENSATION	\$384	\$349
Total Personnel Services	\$300,810	\$298,754
Operating Expenditures		
TRAVEL AND PER DIEM	\$1,135	\$1,135
COMMUNICATION SERVICES	\$822	\$461
FREIGHT & POSTAGE	\$85	\$85
REPAIR/MAINT SERVICES	\$500	\$500
PRINTING & BINDING	\$25	\$25
OFFICE SUPPLIES	\$375	\$375
OPERATING SUPPLIES	\$800	\$800
OPERATING SUPPLIES	\$400	\$400
COMPUTER HARDWARE/SOFTWARE	\$140	-
DUES & PUBLICATIONS	\$804	\$944
TRAINING	\$500	\$500
Total Operating Expenditures	\$5,586	\$5,225
Total Expenditures	\$306,396	\$303,979

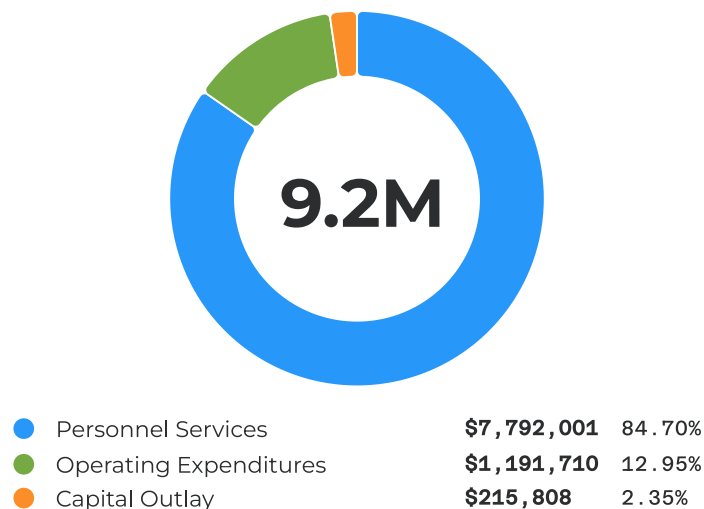
Police

Expenditures by Expense Grouping



The total budget for the Police department in FY2026 is \$9.2 million, reflecting a 4.75% increase from the previous year's \$8.8 million. Personnel Services remain the largest expense category, accounting for 84.7% of the total at \$7.8 million, which is a \$345,040 increase or 4.63% rise from the prior year. Operating Expenditures represent 12.95% of the budget at \$1.2 million, showing a slight decrease of \$478 or 0.04% compared to the previous year. Capital Outlay has increased to \$215,808, making up 2.35% of the total budget, with a significant rise of \$72,393 or 50.48% from the prior year. Other Financing Activity remains at zero. Overall, the budget shows notable growth in Personnel Services and Capital Outlay, while Operating Expenditures have remained relatively stable with a minimal decrease.

FY26 Expenditures by Expense Grouping



For the Police fiscal year expenditures by expense grouping, Personnel Services account for \$7.8 million, representing 84.7% of the total. Operating Expenditures total \$1.2 million, making up 12.95%. Capital Outlay amounts to \$215,808, which is 2.35% of the expenditures.

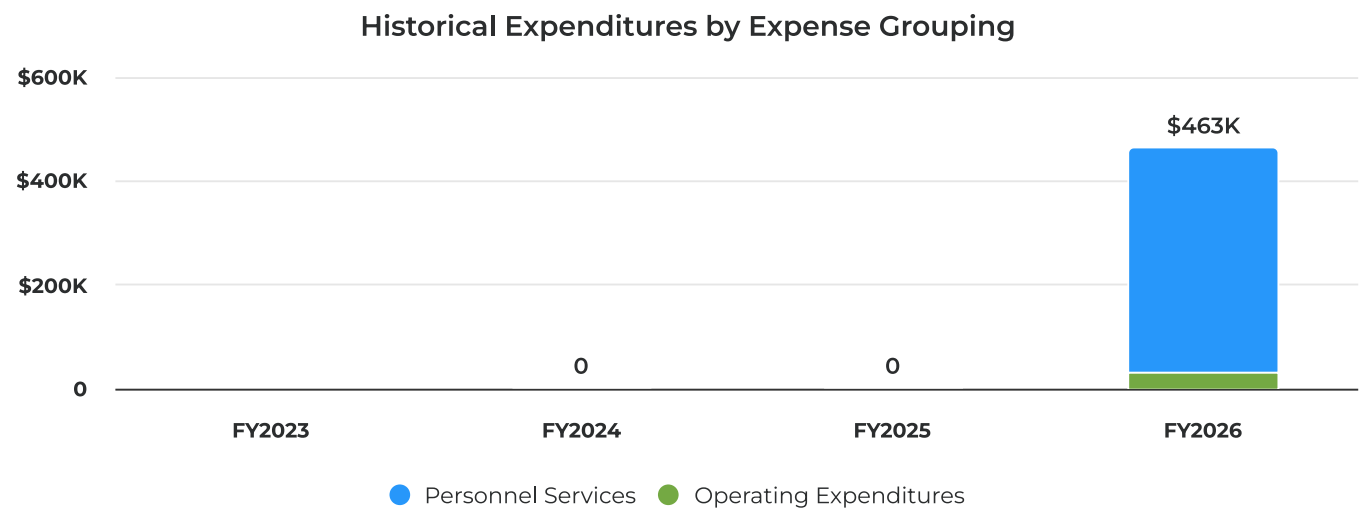
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
EXECUTIVE SALARIES	\$136,398	\$125,934
GENERAL WAGES	\$3,960,312	\$3,704,331
GENERAL WAGES	\$49,200	\$54,320
OTHER SAL/WAGES-TEMP EMP	\$147,327	\$141,456
OVERTIME	\$383,362	\$307,505
OVERTIME	\$102,097	\$106,430
SPECIAL PAY	\$176,201	\$165,559
SPECIAL PAY	\$6,750	\$7,275
FICA TAXES	\$260,111	\$243,893
FICA TAXES	\$60,834	\$57,039
RETIREMENT CONTRIBUTIONS	\$19,032	\$19,652
RETIREMENT CONTRIBUTIONS	\$1,283,403	\$1,397,812
RETIREMENT CONTRIBUTIONS	\$288,411	\$267,370
RETIREMENT CONTRIBUTIONS	\$28,249	\$31,990
LIFE & HEALTH INSURANCE	\$764,917	\$699,663
WORKER'S COMPENSATION	\$125,397	\$116,733
Total Personnel Services	\$7,792,001	\$7,446,961
Operating Expenditures		
PROFESSIONAL SERVICES	\$407,084	\$464,809
PROFESSIONAL SERVICES	\$1,000	\$1,000
INVESTIGATIONS	\$1,472	\$1,472
TRAVEL AND PER DIEM	\$30,000	\$27,500
TRAVEL AND PER DIEM	\$12,500	\$12,500
COMMUNICATION SERVICES	\$85,198	\$75,060
FREIGHT & POSTAGE	\$200	\$200
RENTALS & LEASES	-	\$3,947
REPAIR/MAINT SERVICES	\$72,719	\$49,032
REPAIR/MAINT SERVICES	\$72,000	\$72,000
REPAIR/MAINT SERVICES	\$3,500	\$3,500
PRINTING & BINDING	\$2,800	\$2,800
PROMOTIAL ACTIVITIES	\$6,000	\$6,000
OTHER CHARGES & OBLIG	\$1,300	\$1,300
OFFICE SUPPLIES	\$9,145	\$9,145
OPERATING SUPPLIES	\$84,950	\$73,700
OPERATING SUPPLIES	\$204,266	\$204,266
OPERATING SUPPLIES	\$63,722	\$62,722
OPERATING SUPPLIES	\$50,200	\$43,761
OPERATING SUPPLIES	\$1,000	\$1,000
OPERATING SUPPLIES	\$10,300	\$10,300
OPERATING SUPPLIES	\$33,510	\$31,510
OPERATING SUPPLIES	\$450	\$450
DUES & PUBLICATIONS	\$8,394	\$7,714
TRAINING	\$30,000	\$26,500
Total Operating Expenditures	\$1,191,710	\$1,192,188
Capital Outlay		

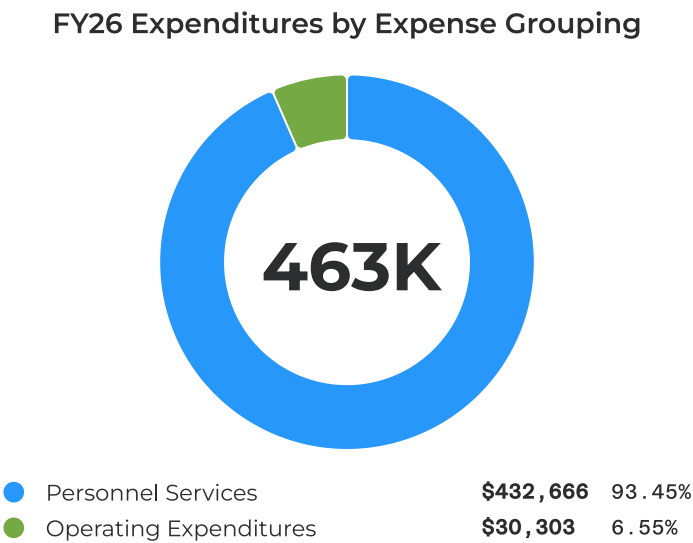
Category	FY 2026 09.02.2025	FY 2025 Saved
PRINCIPAL PAYMENTS	\$197,359	-
INTEREST PAYMENTS	\$18,449	-
PRINCIPAL PAYMENTS	-	\$122,156
INTEREST EXPENSE	-	\$21,259
Total Capital Outlay	\$215,808	\$143,415
Total Expenditures	\$9,199,519	\$8,782,564

PD - Code Enforcement

Expenditures by Expense Grouping



In FY2026, the total expenditures for PD - Code Enforcement amounted to \$462,969, marking a significant increase from the previous year's total of \$0. The largest category in FY2026 was Personnel Services, which accounted for \$432,666 or 93.45% of the total budget. This category saw an increase of \$432,666 compared to the prior year. Operating Expenditures were the second largest category, totaling \$30,303 and representing 6.55% of the total budget, with an increase of \$30,303 from the previous year. Overall, both major expense groupings experienced substantial increases, contributing to the total budget growth from \$0 to \$462,969 in FY2026.



For the fiscal year, the "PD - Code Enforcement" expenditures are divided into two main categories. Personnel Services account for \$432,666, which represents 93.45% of the total expenditures. Operating Expenditures make up \$30,303, comprising 6.55% of the total.

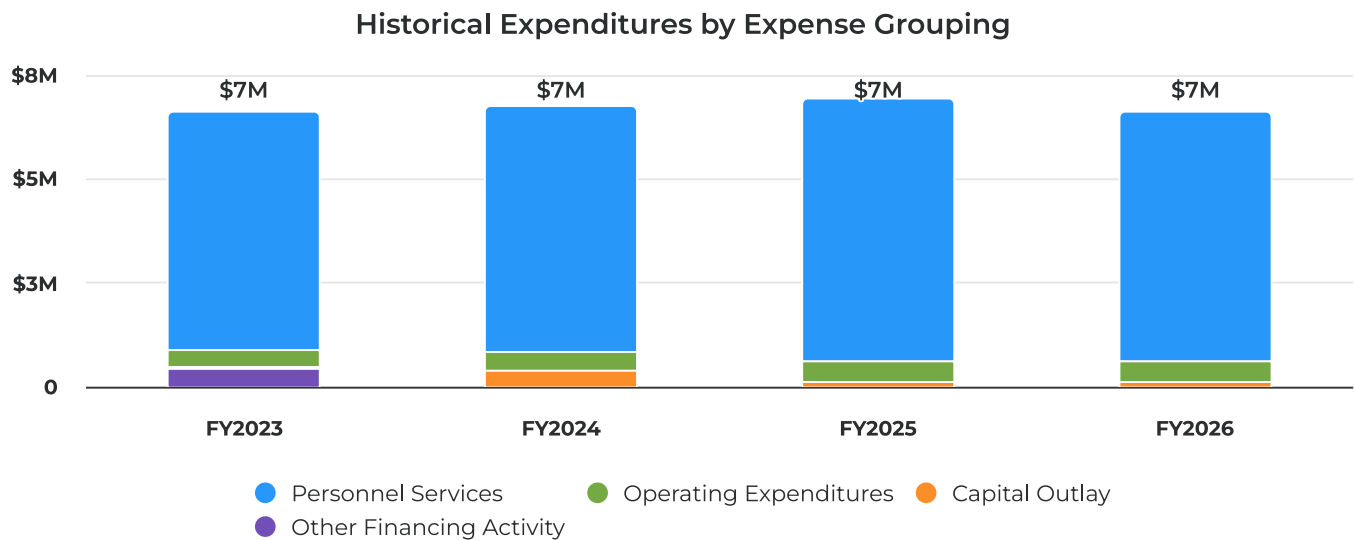
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		

Category	FY 2026 09.02.2025	FY 2025 Saved
General Wages	\$296,641	-
Service Awards	\$4,900	-
FICA Taxes	\$17,224	-
Medicare Taxes	\$4,026	-
Defined Benefit Retirement	\$19,030	-
Defined Contribution Retirement	\$12,167	-
Deferred Compensation	\$538	-
Life & Health Insurance	\$73,201	-
Workers Compensation	\$4,939	-
Total Personnel Services	\$432,666	-
Operating Expenditures		
Professional Services	\$12,000	-
Other Services	\$5,000	-
Travel and Per Diem	\$4,450	-
Communication Services	\$1,347	-
Vehicle Repair	\$300	-
Printing & Binding	\$150	-
Operating Supplies	\$150	-
Fuel & Oil	\$1,536	-
Uniform Expense	\$750	-
Dues & Publications	\$370	-
Training	\$4,250	-
Total Operating Expenditures	\$30,303	-
Total Expenditures	\$462,969	-

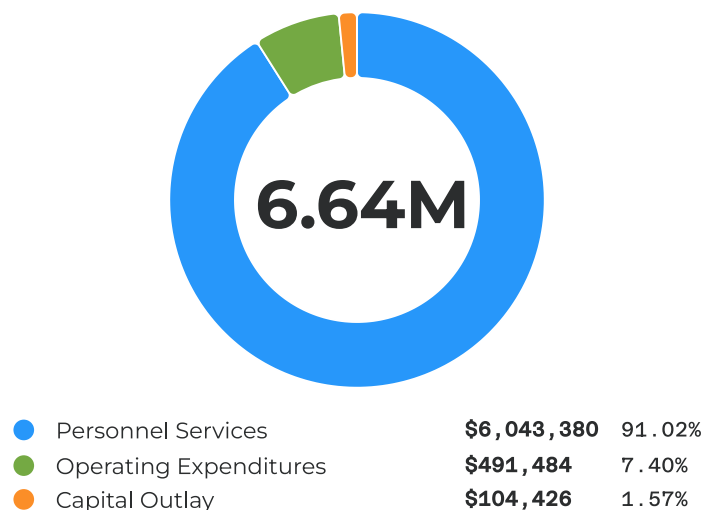
Fire

Expenditures by Expense Grouping



In FY2026, the total expenditures for Fire decreased by 3.96% to \$6.6 million compared to the previous year. Personnel Services remained the largest expense category, accounting for 91.02% of the total at \$6 million, but this represented a decrease of \$269,861 or 4.27% from the prior year. Operating Expenditures made up 7.4% of the total at \$491,484, showing a slight decline of \$4,296 or 0.87%. Capital Outlay increased marginally by \$679 or 0.65% to \$104,426, representing 1.57% of the total budget. Other Financing Activity remained at \$0. Overall, the budget saw a reduction primarily driven by decreases in Personnel Services and Operating Expenditures, while Capital Outlay experienced a small increase.

FY26 Expenditures by Expense Grouping



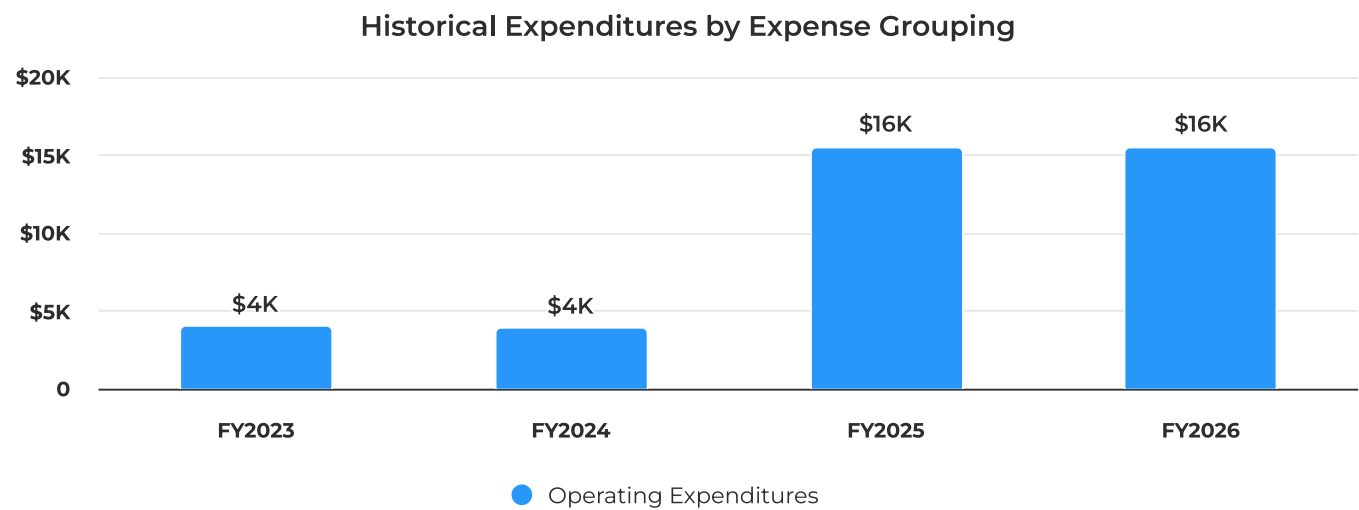
For the Fire fiscal year expenditures by expense grouping, Personnel Services account for \$6 million, representing 91.02% of the total. Operating Expenditures amount to \$491,484, which is 7.4%. Capital Outlay is \$104,426, making up 1.57% of the expenditures.

Expenditures by Expense Grouping

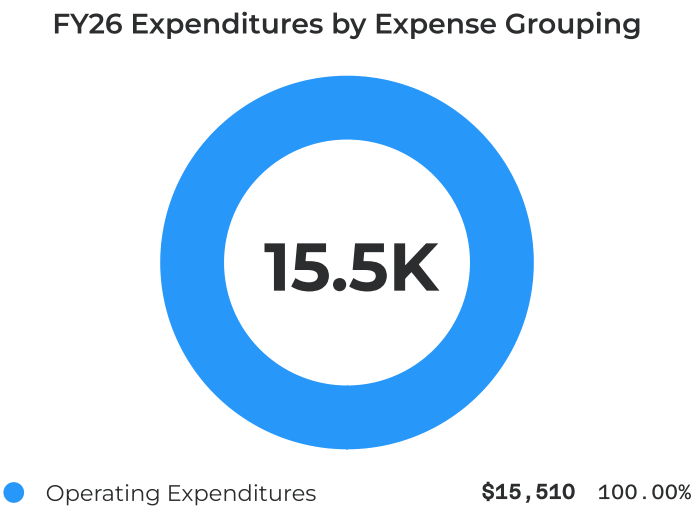
Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
EXECUTIVE SALARIES	\$127,743	\$122,315
GENERAL WAGES	\$2,921,429	\$2,762,473
GENERAL WAGES	\$35,300	\$38,897
GENERAL WAGES	\$14,424	\$15,858
OVERTIME	\$453,798	\$382,411
OVERTIME	\$107,420	\$107,611
SPECIAL PAY	\$21,424	\$26,767
FICA TAXES	\$181,259	\$170,944
FICA TAXES	\$42,391	\$39,978
RETIREMENT CONTRIBUTIONS	\$1,164,309	\$1,634,002
RETIREMENT CONTRIBUTIONS	\$275,000	\$275,000
RETIREMENT CONTRIBUTIONS	\$2,994	\$2,850
LIFE & HEALTH INSURANCE	\$540,666	\$582,231
WORKER'S COMPENSATION	\$155,223	\$151,904
Total Personnel Services	\$6,043,380	\$6,313,241
Operating Expenditures		
PROFESSIONAL SERVICES	\$27,600	\$27,600
PROFESSIONAL SERVICES	\$26,000	\$26,000
OTHER SERVICES/DEMO	\$6,115	\$6,115
TRAVEL AND PER DIEM	\$8,000	\$8,000
COMMUNICATION SERVICES	\$27,937	\$30,580
FREIGHT & POSTAGE	\$75	\$75
RENTALS & LEASES	-	\$1,261
REPAIR/MAINT SERVICES	\$21,168	\$21,560
REPAIR/MAINT SERVICES	\$60,000	\$60,000
REPAIR/MAINT SERVICES	\$26,000	\$20,000
REPAIR/MAINT SERVICES	\$5,000	\$15,000
PRINTING & BINDING	\$2,000	\$2,000
OFFICE SUPPLIES	\$2,500	\$2,500
OPERATING SUPPLIES	\$62,500	\$62,500
OPERATING SUPPLIES	\$41,094	\$41,094
OPERATING SUPPLIES	\$25,450	\$25,450
OPERATING SUPPLIES	\$20,000	\$20,000
OPERATING SUPPLIES	\$66,600	\$66,600
OPERATING SUPPLIES	\$25,000	\$25,000
DUES & PUBLICATIONS	\$3,045	\$3,045
TRAINING	\$35,400	\$31,400
Total Operating Expenditures	\$491,484	\$495,780
Capital Outlay		
PRINCIPAL PAYMENTS	\$91,080	\$88,368
INTEREST PAYMENTS	\$13,346	\$15,379
Total Capital Outlay	\$104,426	\$103,747
Total Expenditures	\$6,639,290	\$6,912,768

Emergency Management

Expenditures by Expense Grouping



In FY2026, the total expenditures for Emergency Management remained steady at \$15,510, showing no change from the previous year. Operating Expenditures continued to represent the entire budget at 100% of total expenses, maintaining the same amount of \$15,510 without any increase or decrease. This stability follows a significant rise in Operating Expenditures in the prior year, where there was an increase of \$11,610, or 297.69%. Overall, the FY2026 budget reflects consistent spending levels with no additional adjustments from the previous period.



For Emergency Management, the Fiscal Year Expenditures by Expense Grouping consist entirely of Operating Expenditures, totaling \$15,510, which represents 100% of the expenditures.

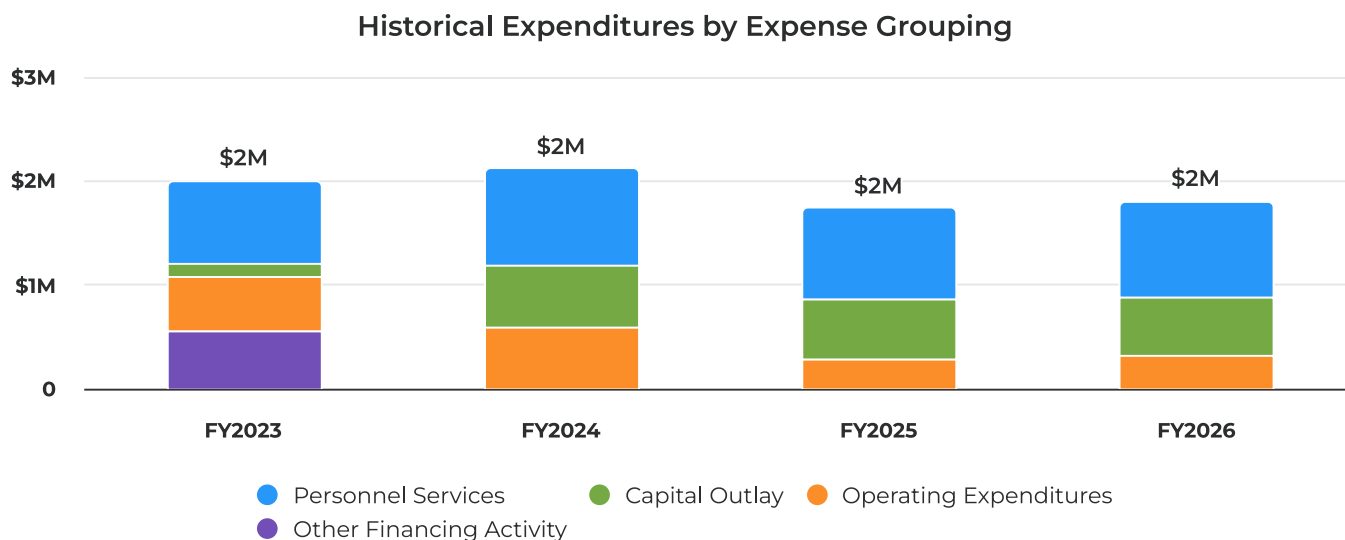
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Operating Expenditures		
TRAVEL AND PER DIEM	\$6,560	\$6,560
COMMUNICATION SERVICES	\$5,900	\$5,900
OFFICE SUPPLIES	\$250	\$250

Category	FY 2026 09.02.2025	FY 2025 Saved
OPERATING SUPPLIES	\$1,500	\$1,500
DUES & PUBLICATIONS	\$100	\$100
TRAINING	\$1,200	\$1,200
Total Operating Expenditures	\$15,510	\$15,510
Total Expenditures	\$15,510	\$15,510

Recreation

Expenditures by Expense Grouping

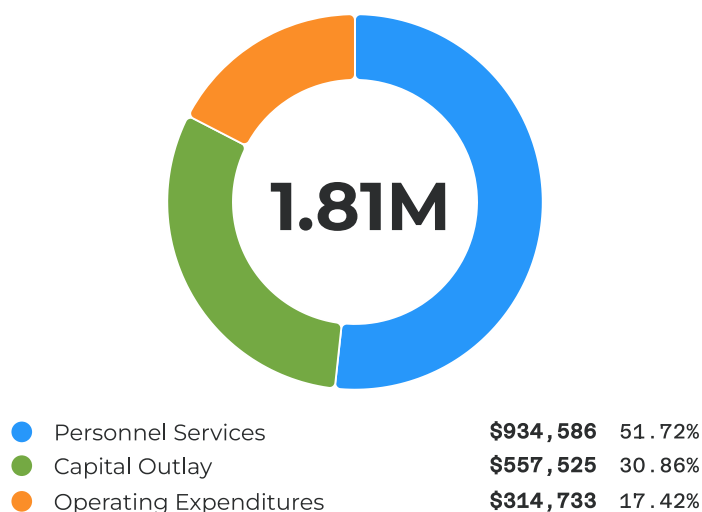


The Recreation budget for FY2026 totals \$1.8 million, reflecting a 3.77% increase from the previous year's \$1.7 million. Personnel Services remains the largest expense category, increasing by \$45,503 or 5.12% to \$934,586, now representing 51.72% of the total budget, up slightly from 51.06% the prior year.

Capital Outlay decreased by \$8,580 or 1.52% to \$557,525, accounting for 30.86% of the total budget, down from 32.51% previously. Operating Expenditures rose by \$28,695 or 10.03% to \$314,733, making up 17.42% of the budget, an increase from 16.43% in the prior year.

Other Financing Activity remains at \$0, with no change from the previous year. Overall, the budget shows growth primarily driven by increases in Personnel Services and Operating Expenditures, while Capital Outlay experienced a slight decline.

FY26 Expenditures by Expense Grouping



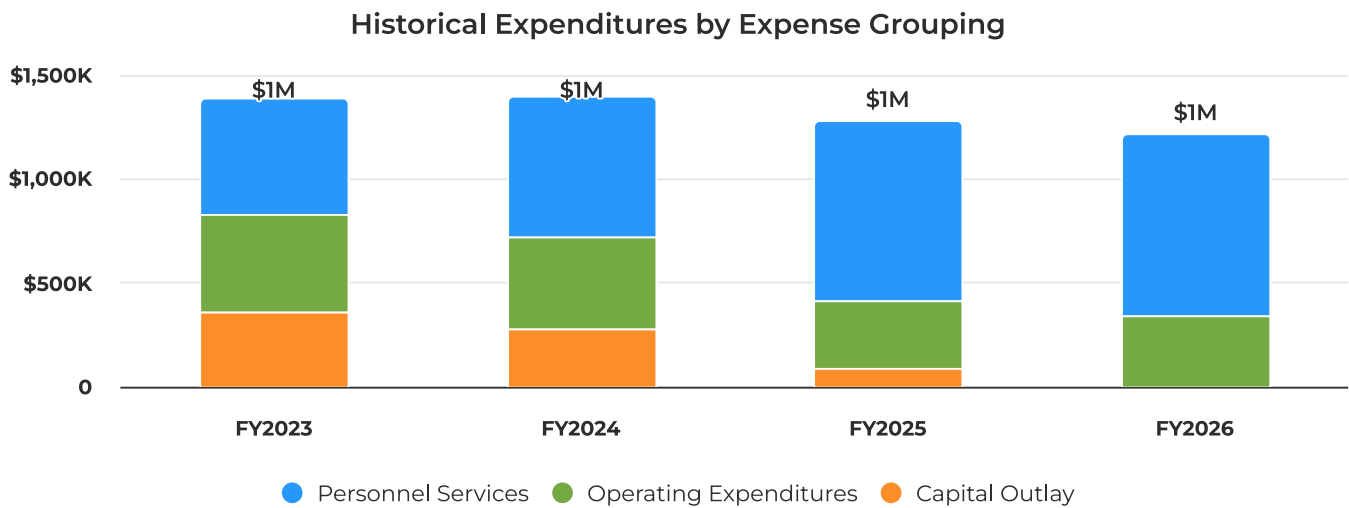
For the Recreation fiscal year expenditures, Personnel Services account for \$934,586, representing 51.72% of the total. Capital Outlay expenses total \$557,525, making up 30.86%. Operating Expenditures amount to \$314,733, which is 17.42% of the overall expenditures.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
EXECUTIVE SALARIES	\$102,684	\$96,702
GENERAL WAGES	\$487,207	\$463,471
GENERAL WAGES	\$10,600	\$10,379
OTHER SAL/WAGES-TEMP EMP	\$87,673	\$87,702
FICA TAXES	\$40,295	\$38,024
FICA TAXES	\$9,424	\$8,893
RETIREMENT CONTRIBUTIONS	\$9,515	\$6,551
RETIREMENT CONTRIBUTIONS	\$37,736	\$37,084
RETIREMENT CONTRIBUTIONS	\$3,209	\$2,926
LIFE & HEALTH INSURANCE	\$122,073	\$113,492
WORKER'S COMPENSATION	\$24,170	\$23,859
Total Personnel Services	\$934,586	\$889,083
Operating Expenditures		
PROFESSIONAL SERVICES	\$35,600	\$21,900
OTHER SERVICES	\$55,000	\$52,700
OTHER SERVICES	\$66,100	\$50,775
OTHER SERVICES	\$5,000	\$5,000
TRAVEL AND PER DIEM	\$3,900	\$6,800
COMMUNICATION SERVICES	\$1,383	\$1,724
FREIGHT & POSTAGE	\$200	\$200
RENTALS & LEASES	\$12,977	\$12,104
REPAIR/MAINT SERVICES	\$4,852	\$5,114
REPAIR/MAINT SERVICES	\$350	\$350
REPAIR/MAINT SERVICES	\$800	\$800
OFFICE SUPPLIES	\$4,000	\$4,000
OPERATING SUPPLIES	\$47,550	\$49,050
OPERATING SUPPLIES	\$4,257	\$4,257
OPERATING SUPPLIES	\$20,200	\$20,200
OPERATING SUPPLIES	\$49,649	\$48,149
OPERATING SUPPLIES	\$1,400	\$1,400
BOOKS/PUBLICATIONS/DUES	\$190	\$190
TRAINING	\$1,325	\$1,325
Total Operating Expenditures	\$314,733	\$286,038
Capital Outlay		
PRINCIPAL PAYMENTS	\$452,171	\$448,750
INTEREST EXPENSE	\$105,354	\$117,355
Total Capital Outlay	\$557,525	\$566,105
Total Expenditures	\$1,806,844	\$1,741,226

Parks

Expenditures by Expense Grouping

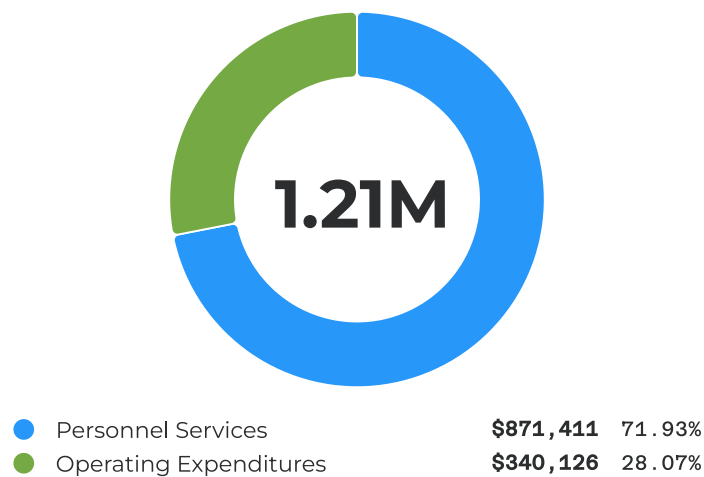


The total budget for Parks in FY2026 is \$1.2 million, representing a 4.92% decrease from the previous year's total of \$1.3 million. Personnel Services remains the largest expense category, increasing slightly by \$8,288 or 0.96% to \$871,411, which now accounts for 71.93% of the total budget, up from 67.73% in FY2025.

Operating Expenditures also increased by \$18,970 or 5.91%, rising to \$340,126 and making up 28.07% of the total budget, compared to 25.2% in the prior year. In contrast, Capital Outlay was completely eliminated in FY2026, decreasing by \$90,000 or 100% from its previous allocation of \$90,000, reducing its share from 7.06% to 0% of the total budget.

Overall, the budget shows a shift with modest increases in Personnel Services and Operating Expenditures, while Capital Outlay was fully removed, contributing to the overall decrease in total expenditures for Parks.

FY26 Expenditures by Expense Grouping



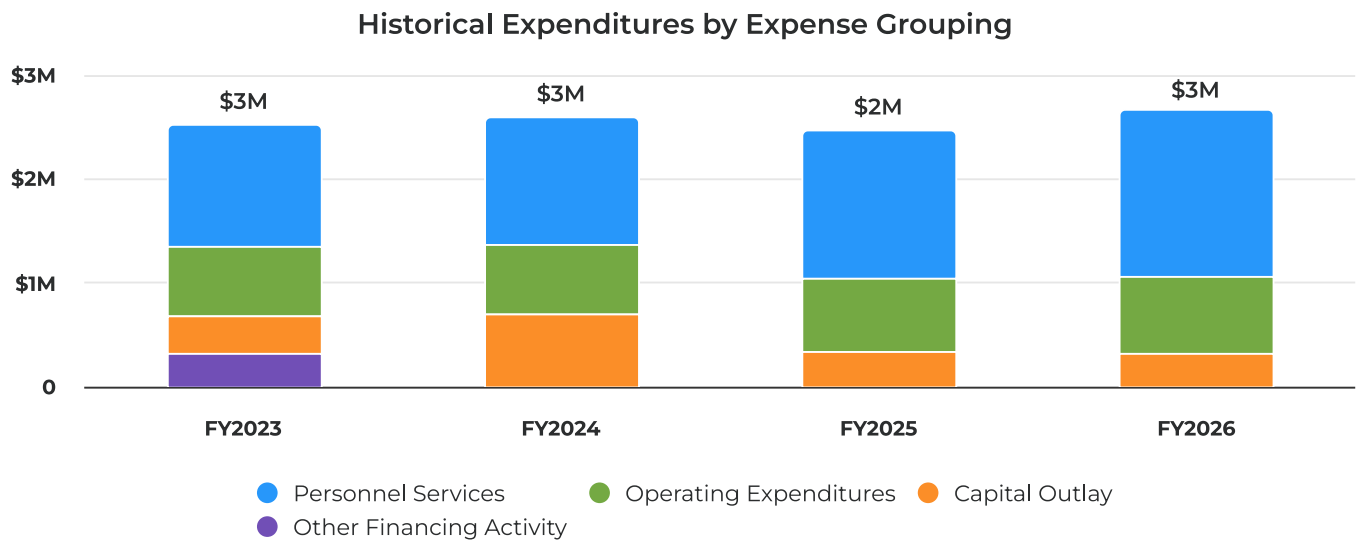
For the fiscal year, the Parks' expenditures by expense grouping include Personnel Services totaling \$871,411, which accounts for 71.93% of the total expenditures. Operating Expenditures amount to \$340,126, representing 28.07% of the total.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$541,943	\$572,011
GENERAL WAGES	\$2,400	\$5,238
OTHER SAL/WAGES-TEMP EMP	\$9,025	-
OVERTIME	\$35,000	\$29,147
OVERTIME	\$5,500	-
FICA TAXES	\$33,268	\$34,147
FICA TAXES	\$7,780	\$7,986
RETIREMENT CONTRIBUTIONS	-	\$6,551
RETIREMENT CONTRIBUTIONS	\$34,692	\$32,719
RETIREMENT CONTRIBUTIONS	-	\$2,265
LIFE & HEALTH INSURANCE	\$185,869	\$152,025
WORKER'S COMPENSATION	\$15,934	\$21,034
Total Personnel Services	\$871,411	\$863,123
Operating Expenditures		
PROFESSIONAL SERVICES	\$280	\$280
OTHER SERVICES	\$81,492	\$79,119
OTHER SERVICES	\$58,724	\$43,102
COMMUNICATION SERVICES	\$3,256	\$2,986
RENTALS & LEASES	\$11,200	\$11,200
REPAIR/MAINT SERVICES	\$84	\$84
REPAIR/MAINT SERVICES	\$4,600	\$4,600
REPAIR/MAINT SERVICES	\$17,270	\$16,570
OPERATING SUPPLIES	\$21,100	\$21,100
OPERATING SUPPLIES	\$22,925	\$22,925
OPERATING SUPPLIES	\$2,600	\$2,600
OPERATING SUPPLIES	\$9,550	\$9,550
OPERATING SUPPLIES	\$2,990	\$2,990
OPERATING SUPPLIES	\$103,355	\$103,350
BOOKS/PUBLICATIONS/DUES	\$200	\$200
TRAINING	\$500	\$500
Total Operating Expenditures	\$340,126	\$321,156
Capital Outlay		
IMPROV OTHER THAN BLDG	-	\$30,000
MACHINERY & EQUIPMENT	-	\$60,000
Total Capital Outlay	-	\$90,000
Total Expenditures	\$1,211,537	\$1,274,279

Golf Club

Expenditures by Expense Grouping

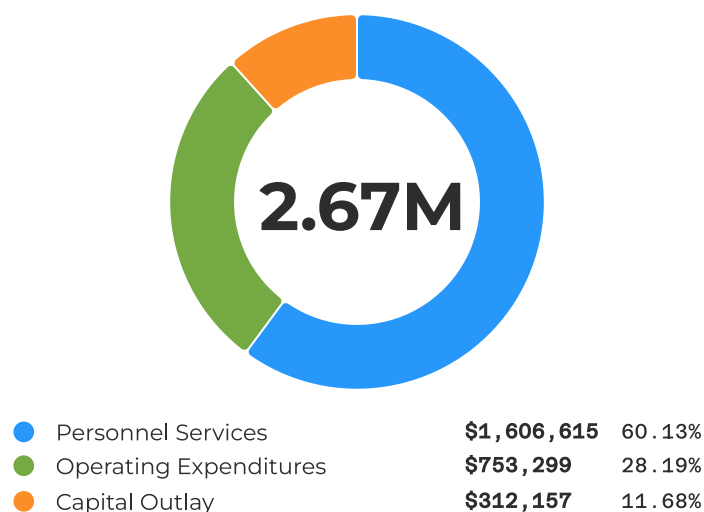


The total expenditures for the Golf Club in FY2026 increased to \$2.7 million, marking an 8.16% rise from the previous year's \$2.5 million. Personnel Services remained the largest expense category, growing to \$1.6 million, which is 60.13% of the total budget. This represents an increase of \$167,040 or 11.6% compared to FY2025. Operating Expenditures also saw growth, rising to \$753,299 or 28.19% of the total, with an increase of \$50,603 or 7.2% from the prior year.

Capital Outlay decreased slightly to \$312,157, accounting for 11.68% of the total budget. This is a reduction of \$15,999 or 4.88% compared to FY2025. Other Financing Activity remained at \$0, contributing no change to the budget.

Overall, the budget shows notable increases in Personnel Services and Operating Expenditures, while Capital Outlay experienced a modest decline. The share of Personnel Services in the total budget increased slightly, reinforcing its position as the largest expense grouping.

FY26 Expenditures by Expense Grouping



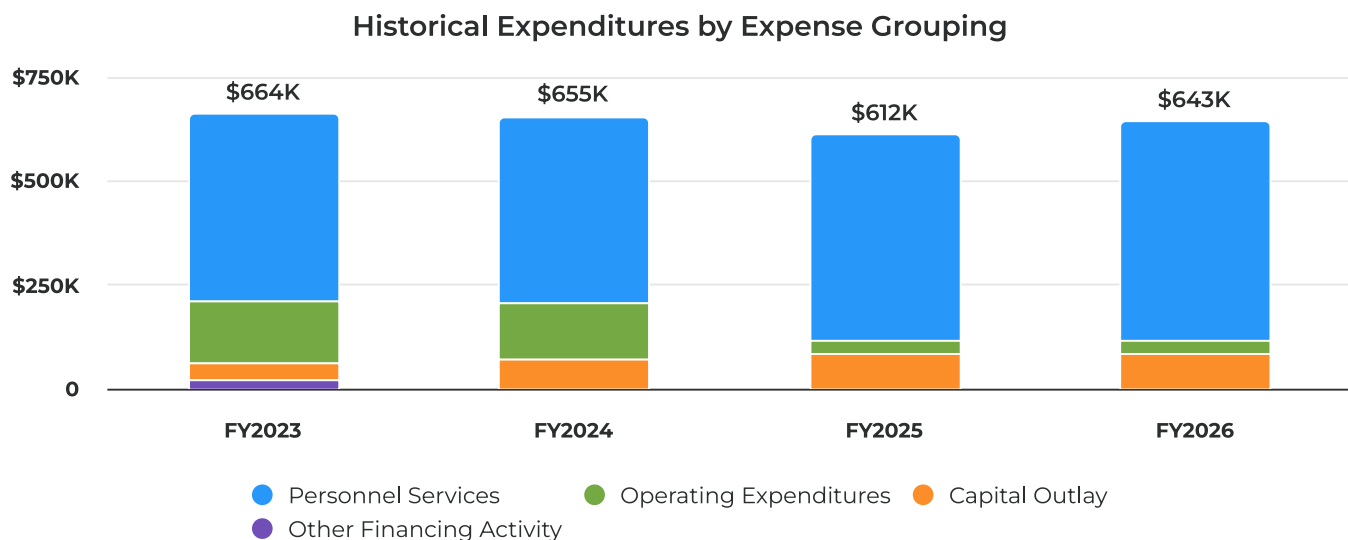
For the Golf Club's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$1.6 million, representing 60.13% of the total expenditures. Operating Expenditures total \$753,299, which is 28.19% of the expenses. Capital Outlay amounts to \$312,157, making up 11.68% of the expenditures.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$887,689	\$632,791
GENERAL WAGES	\$21,400	\$22,892
OTHER SAL/WAGES-TEMP EMP	\$323,356	\$453,537
OVERTIME	-	\$14,534
OVERTIME	-	\$23,684
FICA TAXES	\$73,479	\$65,822
FICA TAXES	\$17,184	\$15,394
RETIREMENT CONTRIBUTIONS	-	\$6,551
RETIREMENT CONTRIBUTIONS	\$46,237	\$27,703
LIFE & HEALTH INSURANCE	\$211,246	\$153,680
WORKER'S COMPENSATION	\$26,024	\$22,987
Total Personnel Services	\$1,606,615	\$1,439,575
Operating Expenditures		
PROFESSIONAL SERVICES	\$46,176	\$46,176
OTHER SERVICES	\$125	\$125
OTHER SERVICES	\$20,550	\$20,550
FREIGHT & POSTAGE	\$75	\$75
RENTALS & LEASES	\$900	\$2,163
REPAIR/MAINT SERVICES	\$3,029	\$3,558
REPAIR/MAINT SERVICES	\$500	\$500
REPAIR/MAINT SERVICES	\$40,000	\$40,000
REPAIR/MAINT SERVICES	\$1,750	\$1,750
PROMOTIONAL ACTIVITIES	\$11,200	\$11,200
PROMOTIONAL ACTIVITIES	\$89,722	\$89,722
OFFICE SUPPLIES	\$1,435	\$1,435
OPERATING SUPPLIES	\$43,975	\$34,770
OPERATING SUPPLIES	\$26,602	\$26,602
OPERATING SUPPLIES	\$100,000	\$100,000
OPERATING SUPPLIES	\$3,600	\$3,600
OPERATING SUPPLIES	\$7,000	\$7,000
OPERATING SUPPLIES	\$3,680	\$3,680
OPERATING SUPPLIES	\$350,000	\$306,320
BOOKS/PUBLICATIONS/DUES	\$2,980	\$3,470
Total Operating Expenditures	\$753,299	\$702,696
Capital Outlay		
BUILDINGS	-	\$16,000
PRINCIPAL PAYMENTS	\$309,518	\$304,693
INTEREST EXPENSE	\$2,639	\$7,463
Total Capital Outlay	\$312,157	\$328,156
Total Expenditures	\$2,672,071	\$2,470,427

Library

Expenditures by Expense Grouping

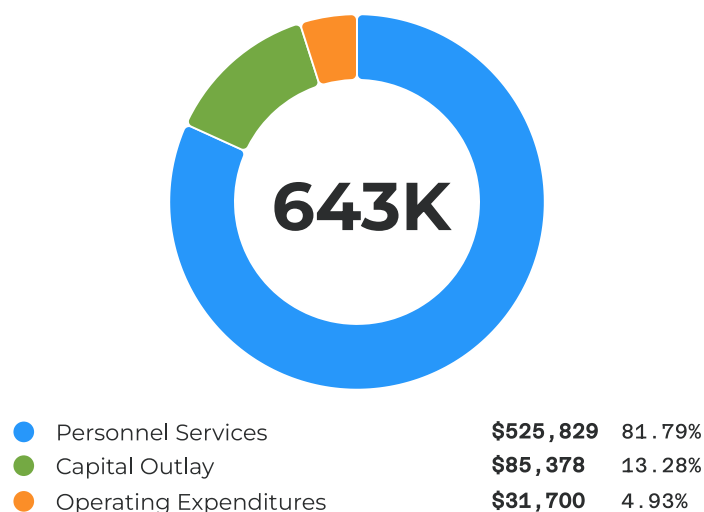


The Library's total expenditures for FY2026 increased by 5.03% to \$642,907 compared to the previous year's \$612,115. Personnel Services remained the largest expense category, accounting for 81.79% of the total budget at \$525,829, which is a 5.96% increase of \$29,598 from the prior year. Capital Outlay was the second largest category, representing 13.28% of the total at \$85,378, showing a modest increase of 2.48% or \$2,070.

Operating Expenditures decreased slightly by 2.69%, falling to \$31,700 and making up 4.93% of the total budget. This category saw a reduction of \$876 compared to the previous year. Other Financing Activity remained at \$0, consistent with the prior year.

Overall, the budget growth was primarily driven by increases in Personnel Services and Capital Outlay, while Operating Expenditures experienced a minor decline.

FY26 Expenditures by Expense Grouping



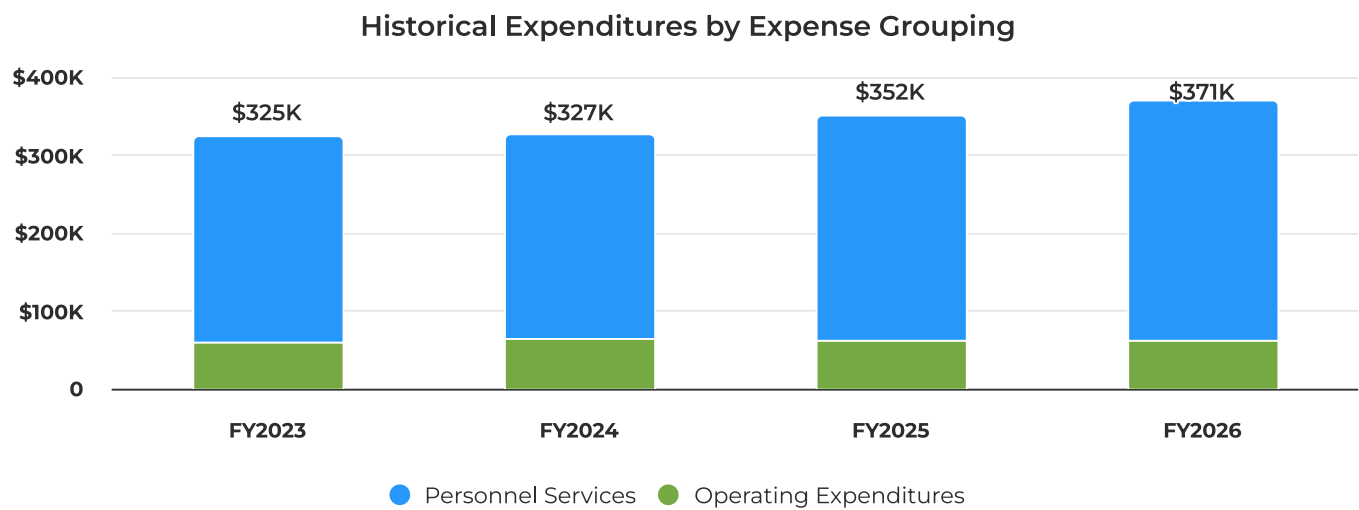
For the Library's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$525,829, representing 81.79% of the total expenditures. Capital Outlay expenses total \$85,378, making up 13.28%. Operating Expenditures are \$31,700, which is 4.93% of the total.

Expenditures by Expense Grouping

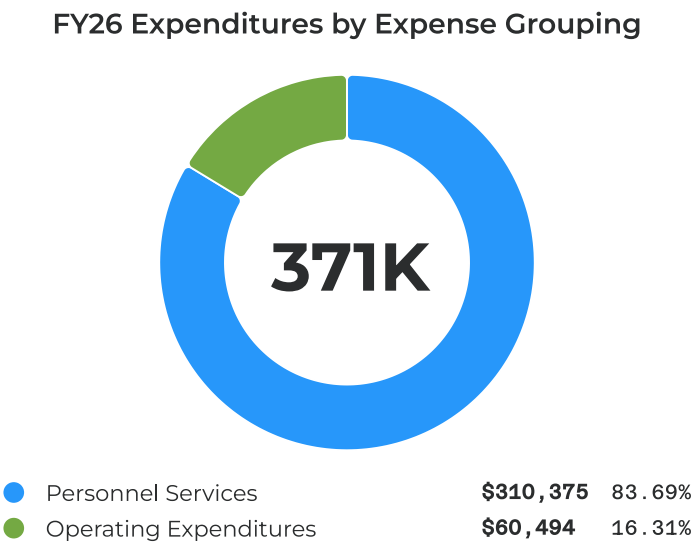
Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$418,572	\$191,883
GENERAL WAGES	\$7,000	\$8,245
OTHER SAL/WAGES-TEMP EMP	-	\$198,756
OVERTIME	\$506	\$506
FICA TAXES	\$25,540	\$23,927
FICA TAXES	\$5,973	\$5,596
RETIREMENT CONTRIBUTIONS	-	\$6,551
RETIREMENT CONTRIBUTIONS	\$16,643	\$10,371
RETIREMENT CONTRIBUTIONS	\$561	\$545
LIFE & HEALTH INSURANCE	\$49,650	\$48,514
WORKER'S COMPENSATION	\$1,384	\$1,338
Total Personnel Services	\$525,829	\$496,231
Operating Expenditures		
PROFESSIONAL SERVICES	\$500	\$500
OTHER SERVICES	\$1,540	\$1,499
OTHER SERVICES	\$700	\$600
OTHER SERVICES	\$250	\$250
TRAVEL AND PER DIEM	\$1,130	\$1,130
COMMUNICATION SERVICES	\$360	\$360
FREIGHT & POSTAGE	-	\$20
RENTALS & LEASES	-	\$2,204
REPAIR/MAINT SERVICES	\$3,120	\$3,113
OFFICE SUPPLIES	\$2,000	\$1,700
OPERATING SUPPLIES	\$20,750	\$20,150
OPERATING SUPPLIES	\$600	\$300
BOOKS/PUBLICATIONS/SUBS	\$750	\$750
Total Operating Expenditures	\$31,700	\$32,576
Capital Outlay		
BOOKS/PUBS/LIBRARY MATS	\$66,950	\$65,000
PRINCIPAL PAYMENTS	\$16,073	\$18,308
INTEREST PAYMENTS	\$2,355	-
Total Capital Outlay	\$85,378	\$83,308
Total Expenditures	\$642,907	\$612,115

Museum

Expenditures by Expense Grouping



In FY2026, the Museum's total budget increased by 5.43% to \$370,869 compared to the previous year. Personnel Services remained the largest expense category, rising by 6.75% to \$310,375 and accounting for 83.69% of the total budget, up slightly from 82.65% in FY2025. Operating Expenditures decreased by 0.89% to \$60,494, representing 16.31% of the total, a slight decline from 17.35% the prior year. Overall, the budget growth was driven primarily by increases in Personnel Services, while Operating Expenditures saw a modest reduction.



For the Museum's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$310,375, representing 83.69% of the total expenditures. Operating Expenditures make up \$60,494, which is 16.31% of the total.

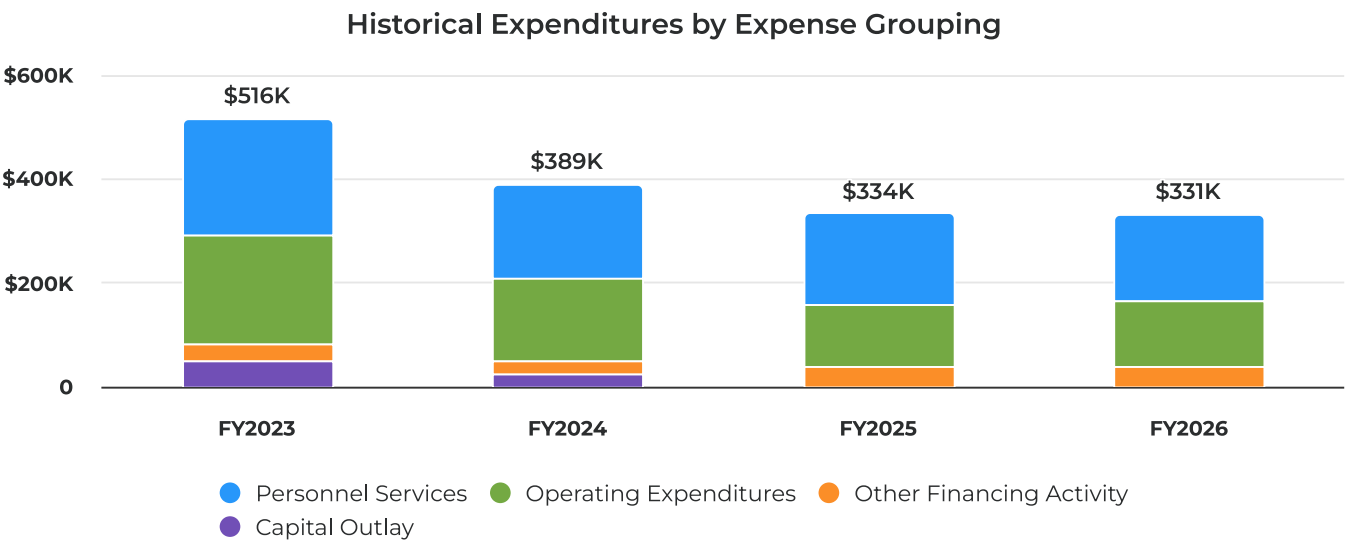
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$208,484	\$192,491
GENERAL WAGES	\$4,400	\$4,462

Category	FY 2026 09.02.2025	FY 2025 Saved
OTHER SAL/WAGES-TEMP EMP	\$37,234	\$37,772
OVERTIME	-	\$384
FICA TAXES	\$14,712	\$13,818
FICA TAXES	\$3,440	\$3,232
RETIREMENT CONTRIBUTIONS	\$9,515	\$6,551
RETIREMENT CONTRIBUTIONS	\$7,180	\$6,834
LIFE & HEALTH INSURANCE	\$25,017	\$24,820
WORKER'S COMPENSATION	\$393	\$380
Total Personnel Services	\$310,375	\$290,744
Operating Expenditures		
PROFESSIONAL SERVICES	\$4,100	\$4,100
OTHER SERVICES	\$1,235	\$800
TRAVEL AND PER DIEM	\$1,400	\$1,400
COMMUNICATION SERVICES	\$344	\$344
FREIGHT & POSTAGE	\$25	\$25
RENTALS & LEASES	\$300	\$680
REPAIR/MAINT SERVICES	\$4,801	\$4,299
PROMOTIONAL ACTIVITIES	-	\$100
OFFICE SUPPLIES	\$1,811	\$1,840
OPERATING SUPPLIES	\$5,100	\$5,830
OPERATING SUPPLIES	\$37,000	\$37,000
OPERATING SUPPLIES	\$600	\$600
OPERATING SUPPLIES	\$2,500	\$2,600
OPERATING SUPPLIES	\$100	\$150
OPERATING SUPPLIES	\$100	\$200
DUES & PUBLICATIONS	\$1,078	\$1,068
Total Operating Expenditures	\$60,494	\$61,036
Total Expenditures	\$370,869	\$351,780

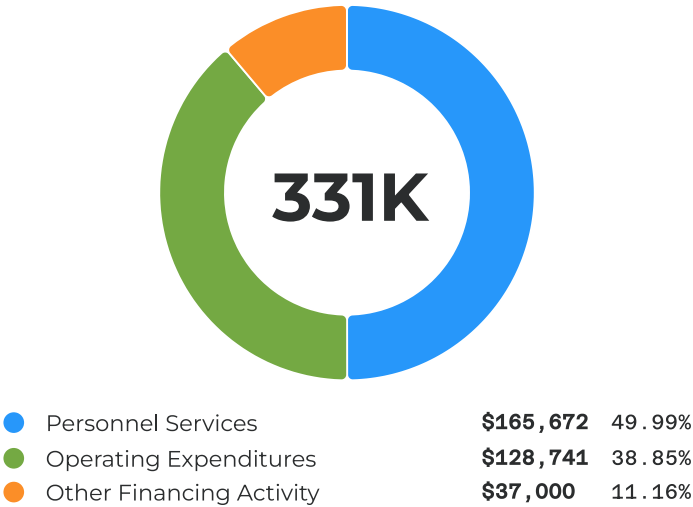
Cemetery

Expenditures by Expense Grouping



In FY2026, the Cemetery's total expenditures slightly decreased by 0.86% to \$331,413 compared to the previous year. Personnel Services remained the largest expense category, accounting for 49.99% of the total at \$165,672, which is a decrease of \$11,248 or 6.36% from the prior year. Operating Expenditures increased by \$8,362 or 6.95%, reaching \$128,741 and representing 38.85% of the total budget. Other Financing Activity held steady at \$37,000, making up 11.16% of the total with no change from the previous year. Capital Outlay expenses remained at \$0, consistent with the prior year. Overall, the budget shows a modest shift with a decrease in Personnel Services and an increase in Operating Expenditures while maintaining stable Other Financing Activity.

FY26 Expenditures by Expense Grouping



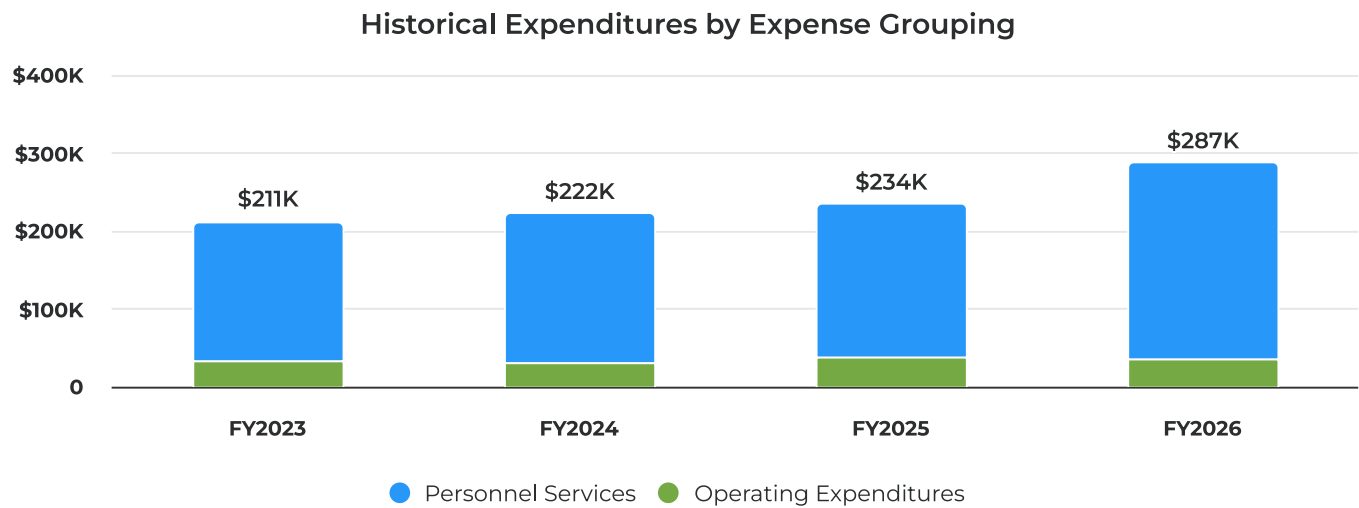
For the Cemetery's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$165,672, representing 49.99% of the total expenditures. Operating Expenditures follow with \$128,741, making up 38.85%. Other Financing Activity comprises \$37,000, which is 11.16% of the expenditures.

Expenditures by Expense Grouping

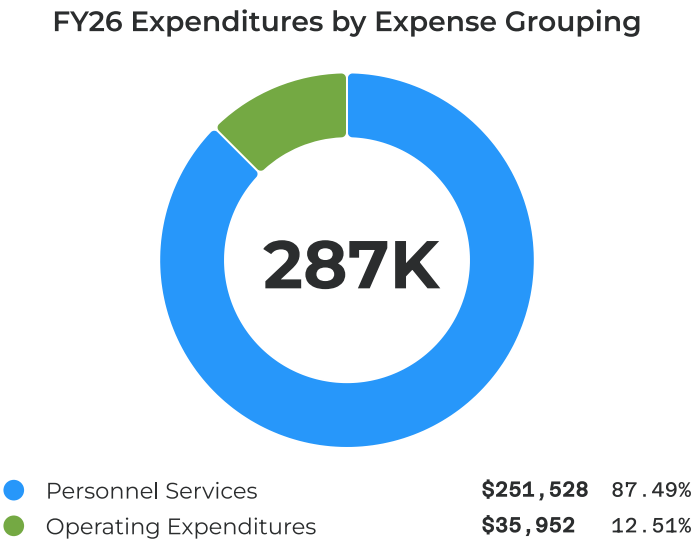
Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$116,894	\$127,040
GENERAL WAGES	\$2,000	\$1,940
OVERTIME	-	\$156
FICA TAXES	\$7,030	\$7,618
FICA TAXES	\$1,643	\$1,782
RETIREMENT CONTRIBUTIONS	\$9,515	\$6,551
RETIREMENT CONTRIBUTIONS	\$1,740	\$1,520
LIFE & HEALTH INSURANCE	\$18,816	\$20,252
WORKER'S COMPENSATION	\$8,034	\$10,060
Total Personnel Services	\$165,672	\$176,920
Operating Expenditures		
PROFESSIONAL SERVICES	\$1,140	\$1,140
OTHER SERVICES	\$104,000	\$96,000
COMMUNICATION SERVICES	\$272	\$550
RENTALS & LEASES	\$60	\$60
REPAIR/MAINT SERVICES	\$950	\$310
REPAIR/MAINT SERVICES	\$1,850	\$1,850
OPERATING SUPPLIES	\$1,264	\$1,264
OPERATING SUPPLIES	\$1,250	\$1,250
OPERATING SUPPLIES	\$180	\$180
OPERATING SUPPLIES	\$1,200	\$1,200
OPERATING SUPPLIES	\$690	\$690
OPERATING SUPPLIES	\$15,845	\$15,845
TRAINING	\$40	\$40
Total Operating Expenditures	\$128,741	\$120,379
Other Financing Activity		
TRANSFERS	\$37,000	\$37,000
Total Other Financing Activity	\$37,000	\$37,000
Total Expenditures	\$331,413	\$334,299

Growth Management

Expenditures by Expense Grouping



The total budget for Growth Management in FY2026 is \$287,480, representing a 22.81% increase from the previous year's total of \$234,083. Personnel Services remain the largest expense category, increasing significantly to \$251,528, which is 87.49% of the total budget. This category grew by \$54,708, or 27.8%, compared to the prior year. In contrast, Operating Expenditures decreased slightly to \$35,952, accounting for 12.51% of the total budget, which is a reduction of \$1,311 or 3.52% from the previous year. The notable increase in Personnel Services alongside the modest decrease in Operating Expenditures highlights a shift in the expense distribution within the Growth Management budget for FY2026.



For Growth Management in the fiscal year, Personnel Services accounted for \$251,528, representing 87.49% of the total expenditures. Operating Expenditures made up \$35,952, which is 12.51% of the total.

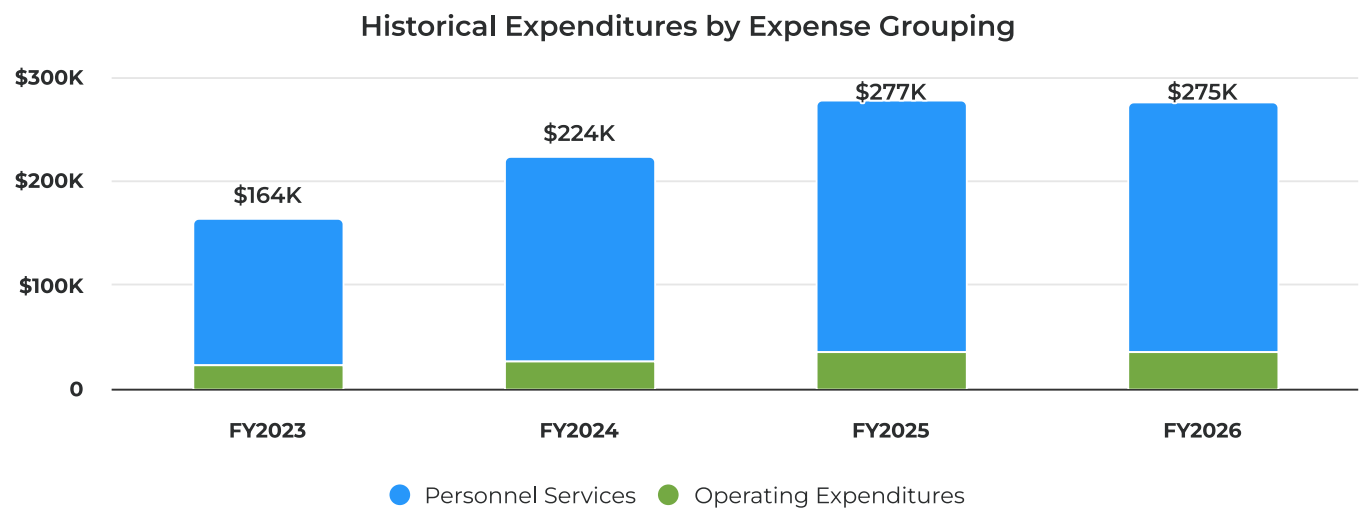
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
EXECUTIVE SALARIES	\$122,908	\$102,482

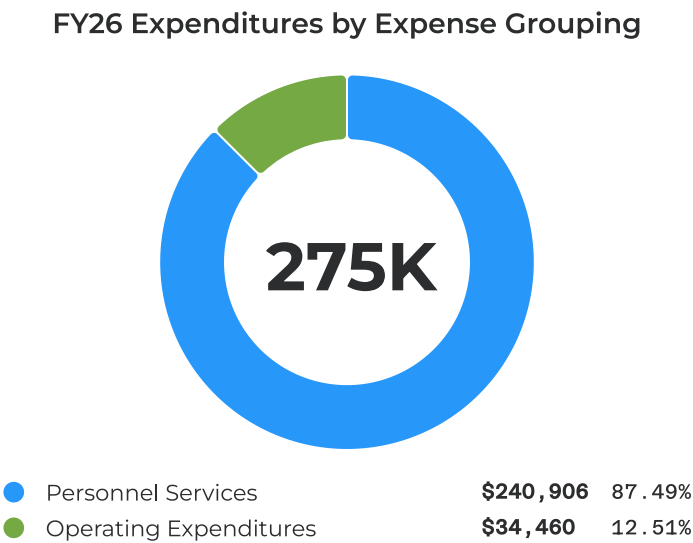
Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$78,472	\$39,763
GENERAL WAGES	\$1,000	\$1,649
GENERAL WAGES	\$7,374	\$4,863
OVERTIME	-	\$30
FICA TAXES	\$12,651	\$9,064
FICA TAXES	\$2,958	\$2,120
RETIREMENT CONTRIBUTIONS	\$12,937	\$8,608
RETIREMENT CONTRIBUTIONS	\$1,302	\$3,320
LIFE & HEALTH INSURANCE	\$11,592	\$24,679
WORKER'S COMPENSATION	\$334	\$243
Total Personnel Services	\$251,528	\$196,820
Operating Expenditures		
PROFESSIONAL SERVICES	\$12,419	\$11,635
TRAVEL AND PER DIEM	\$2,400	\$2,200
COMMUNICATION SERVICES	\$610	\$976
FREIGHT & POSTAGE	\$8,500	\$8,500
RENTALS & LEASES	-	\$1,729
REPAIR/MAINT SERVICES	\$125	\$125
REPAIR/MAINT SERVICES	\$600	\$600
PRINTING & BINDING	\$35	\$35
OFFICE SUPPLIES	\$5,655	\$5,855
OPERATING SUPPLIES	\$1,500	\$1,500
OPERATING SUPPLIES	\$369	\$369
OPERATING SUPPLIES	\$200	\$200
DUES & PUBLICATIONS	\$1,289	\$1,289
TRAINING	\$2,250	\$2,250
Total Operating Expenditures	\$35,952	\$37,263
Total Expenditures	\$287,480	\$234,083

Planning & Zoning

Expenditures by Expense Grouping



In FY2026, the total expenditures for Planning & Zoning slightly decreased to \$275,366, representing a 0.76% decline from the previous year's total of \$277,466. Personnel Services remained the largest expense category, accounting for 87.49% of the total budget at \$240,906, which is a marginal decrease of \$1,004 or 0.41% compared to the prior year. Operating Expenditures comprised 12.51% of the total at \$34,460, also showing a decrease of \$1,096 or 3.08% from the previous year. Both major expense categories experienced small reductions, contributing to the overall slight decline in total expenditures for the department.



For the fiscal year, Planning & Zoning's expenditures by expense grouping include Personnel Services at \$240,906, which accounts for 87.49% of the total. Operating Expenditures amount to \$34,460, representing 12.51% of the total expenditures.

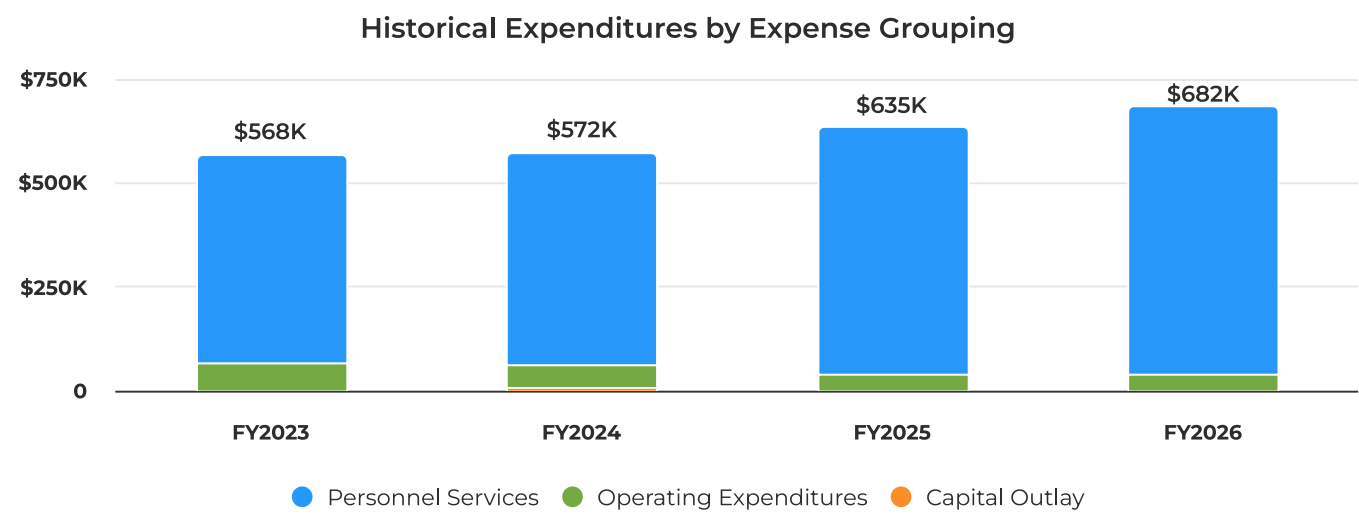
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$171,810	\$183,154

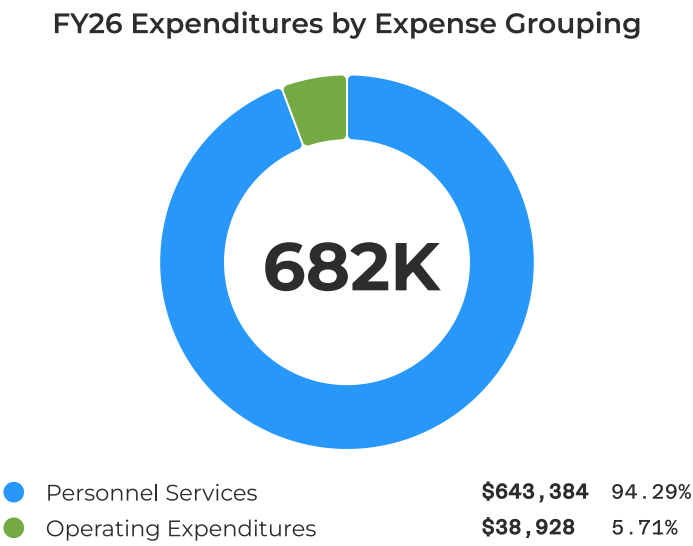
Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$800	\$1,164
GENERAL WAGES	-	\$4,748
OVERTIME	-	\$684
FICA TAXES	\$10,233	\$11,470
FICA TAXES	\$2,393	\$2,682
RETIREMENT CONTRIBUTIONS	\$7,457	\$10,418
RETIREMENT CONTRIBUTIONS	\$1,408	-
LIFE & HEALTH INSURANCE	\$46,531	\$27,280
WORKERS COMPENSATION	\$274	\$310
Total Personnel Services	\$240,906	\$241,910
Operating Expenditures		
PROFESSIONAL SERVICES	\$8,450	\$8,450
TRAVEL AND PER DIEM	\$6,600	\$6,600
COMMUNICATION SERVICES	\$449	\$494
FREIGHT & POSTAGE	\$3,210	\$3,210
RENTALS & LEASES	-	\$1,051
PRINTING & BINDING	\$6,619	\$6,619
OFFICE SUPPLIES	\$300	\$300
OPERATING SUPPLIES	\$890	\$1,092
OPERATING SUPPLIES	\$368	\$368
OPERATING SUPPLIES	\$300	\$400
BOOKS, DUE, & PUBS	\$1,804	\$1,522
TRAINING	\$5,470	\$5,450
Total Operating Expenditures	\$34,460	\$35,556
Total Expenditures	\$275,366	\$277,466

Fleet

Expenditures by Expense Grouping



The FY2026 Fleet budget totals \$682,312, reflecting a 7.53% increase from the previous year's \$634,543. Personnel Services remains the largest expense category, accounting for 94.29% of the total budget at \$643,384, which is an increase of \$49,453 or 8.33% compared to FY2025. Operating Expenditures decreased to \$38,928, representing 5.71% of the total and a reduction of \$1,684 or 4.15% from the prior year. Capital Outlay remains at \$0, consistent with the previous year. Overall, the budget shows a continued emphasis on Personnel Services with moderate growth, while Operating Expenditures have slightly declined.



For the Fleet fiscal year expenditures by expense grouping, Personnel Services account for \$643,384, representing 94.29% of the total expenditures. Operating Expenditures make up \$38,928, which is 5.71% of the total.

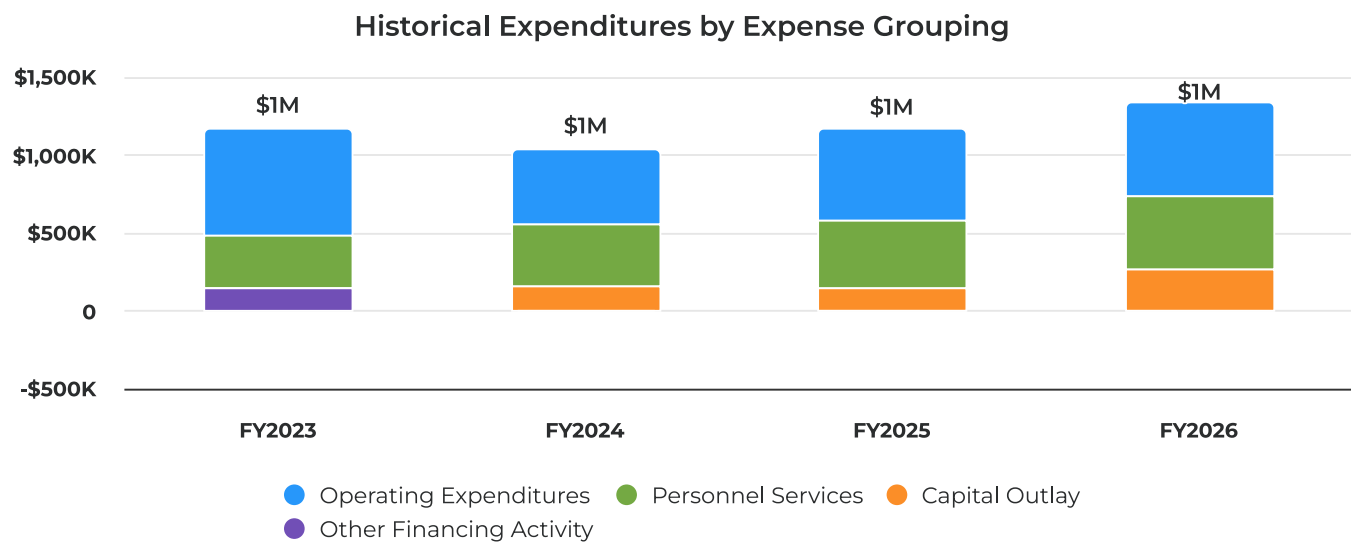
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$434,627	\$411,972

Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$5,700	\$6,790
OVERTIME	\$2,910	\$2,910
OVERTIME	\$437	\$437
FICA TAXES	\$25,635	\$24,155
FICA TAXES	\$5,995	\$5,649
RETIREMENT CONTRIBUTIONS	\$9,515	\$6,551
RETIREMENT CONTRIBUTIONS	\$18,340	\$18,345
LIFE & HEALTH INSURANCE	\$130,128	\$107,261
WORKER'S COMPENSATION	\$10,097	\$9,862
Total Personnel Services	\$643,384	\$593,931
Operating Expenditures		
PROFESSIONAL SERVICES	\$5,483	\$6,483
PROFESSIONAL SERVICES	\$600	\$1,200
OTHER SERVICES	\$3,000	\$3,000
COMMUNICATION SERVICES	\$136	\$462
RENTALS & LEASES	-	\$160
REPAIR/MAINT SERVICES	\$2,731	\$3,379
REPAIR/MAINT SERVICES	\$1,035	\$1,035
REPAIR/MAINT SERVICES	\$180	\$180
OFFICE SUPPLIES	\$169	\$169
OPERATING SUPPLIES	\$13,000	\$13,000
OPERATING SUPPLIES	\$5,678	\$5,678
OPERATING SUPPLIES	\$2,126	\$2,026
OPERATING SUPPLIES	\$1,450	\$1,000
OPERATING SUPPLIES	\$1,840	\$1,840
TRAINING	\$1,500	\$1,000
Total Operating Expenditures	\$38,928	\$40,612
Total Expenditures	\$682,312	\$634,543

Facilities

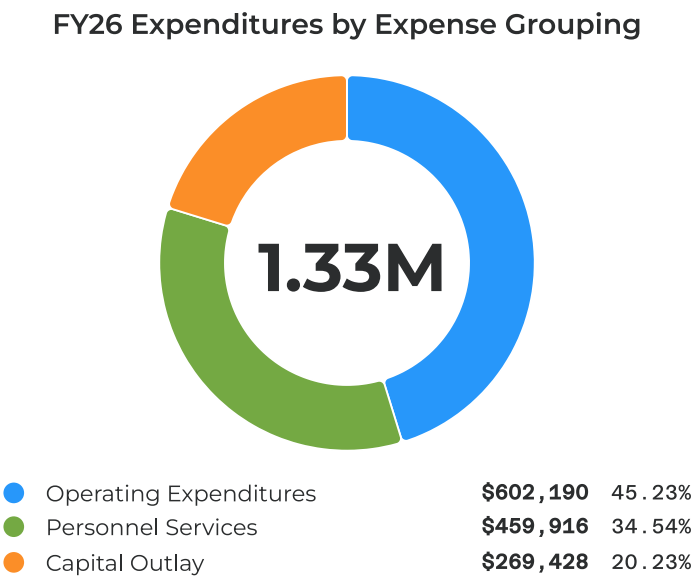
Expenditures by Expense Grouping



The Facilities budget for FY2026 totals \$1.3 million, marking a 13.95% increase from the previous year's \$1.2 million. Operating Expenditures remain the largest category at \$602,190, representing 45.23% of the total budget. This category increased by \$6,694, or 1.12%, compared to FY2025. Personnel Services follow at \$459,916, accounting for 34.54% of the total, with a \$31,033 increase, or 7.24% growth from the prior year.

Capital Outlay experienced the most significant change, rising to \$269,428, which is 20.23% of the total budget. This reflects an \$125,260 increase, or 86.88%, compared to FY2025. Other Financing Activity remains at \$0, consistent with the previous year.

Overall, the budget shows moderate increases in Operating Expenditures and Personnel Services, with a substantial rise in Capital Outlay, contributing notably to the total budget growth in FY2026.



Facilities

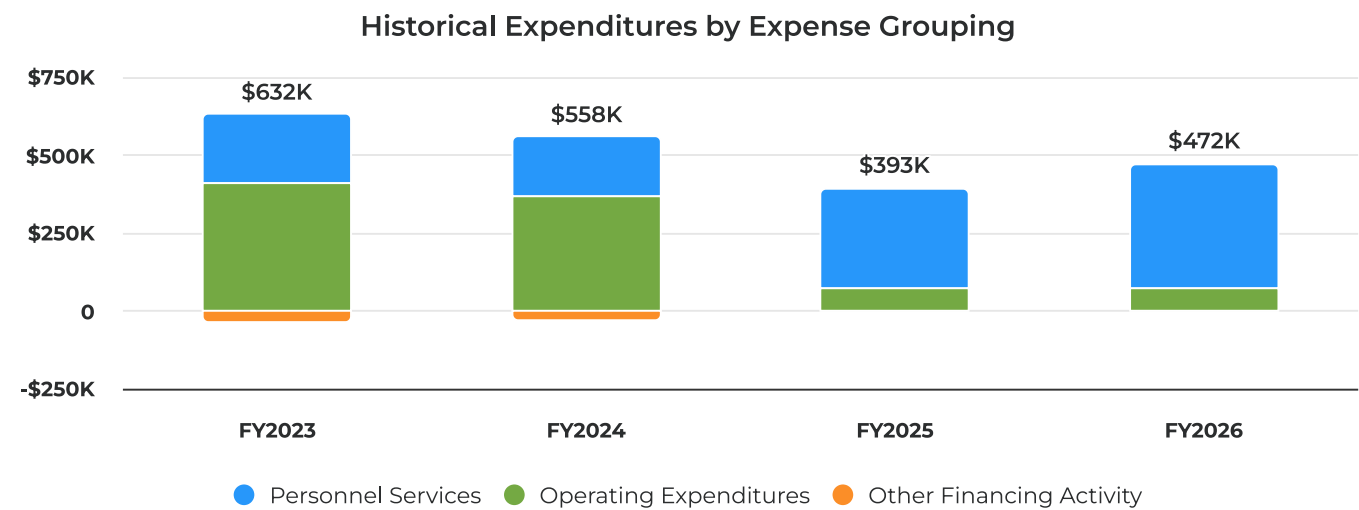
For the Facilities fiscal year expenditures by expense grouping, Operating Expenditures account for \$602,190, representing 45.23% of the total. Personnel Services follow with \$459,916, making up 34.54%. Capital Outlay comprises \$269,428, which is 20.23% of the expenditures.

Expenditures by Expense Grouping

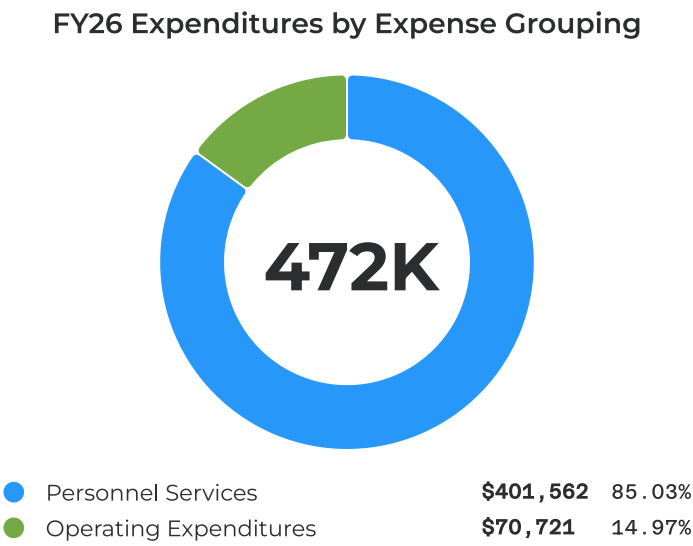
Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$318,619	\$297,821
GENERAL WAGES	\$2,100	\$1,455
OVERTIME	\$2,231	\$2,231
FICA TAXES	\$19,161	\$18,210
FICA TAXES	\$4,481	\$4,259
RETIREMENT CONTRIBUTIONS	\$19,997	\$19,282
LIFE & HEALTH INSURANCE	\$71,879	\$64,904
WORKER'S COMPENSATION	\$21,448	\$20,720
Total Personnel Services	\$459,916	\$428,883
Operating Expenditures		
PROFESSIONAL SERVICES	\$108,000	\$102,000
COMMUNICATION SERVICES	\$710	\$1,074
RENTALS & LEASES	-	\$240
REPAIR/MAINT SERVICES	\$42,253	\$44,255
REPAIR/MAINT SERVICES	\$3,750	\$3,750
REPAIR/MAINT SERVICES	\$350	\$300
REPAIR/MAINT SERVICES	\$225,500	\$225,500
REPAIR/MAINT SERVICES	\$169,450	\$173,350
REPAIR/MAINT SERVICES	\$6,000	\$1,500
OFFICE SUPPLIES	-	\$400
OPERATING SUPPLIES	\$12,250	\$10,800
OPERATING SUPPLIES	\$8,522	\$8,522
OPERATING SUPPLIES	\$1,025	\$525
OPERATING SUPPLIES	\$3,000	\$3,000
OPERATING SUPPLIES	\$1,530	\$1,530
ROAD MATERIALS & SUPPLIES	\$17,850	\$16,750
TRAINING	\$2,000	\$2,000
Total Operating Expenditures	\$602,190	\$595,496
Capital Outlay		
BUILDINGS	\$125,000	-
PRINCIPAL PAYMENTS	\$97,308	\$93,967
INTEREST EXPENSE	\$47,120	\$50,201
Total Capital Outlay	\$269,428	\$144,168
Total Expenditures	\$1,331,534	\$1,168,547

Streets

Expenditures by Expense Grouping



The total budget for Streets in FY2026 is \$472,283, representing a 20.3% increase from the previous year's total of \$392,585. Personnel Services remains the largest expense category, accounting for 85.03% of the total budget at \$401,562. This category increased by \$79,143, or 24.55%, compared to FY2025. Operating Expenditures make up 14.97% of the FY2026 budget at \$70,721, showing a slight increase of \$555, or 0.79%, from the prior year. Other Financing Activity remains at \$0, consistent with the previous year. Overall, the budget growth is primarily driven by the increase in Personnel Services, while Operating Expenditures remain relatively stable.



For the Streets category in the Fiscal Year Expenditures by Expense Grouping, Personnel Services accounted for \$401,562, representing 85.03% of the total expenditures. Operating Expenditures made up \$70,721, which is 14.97% of the total.

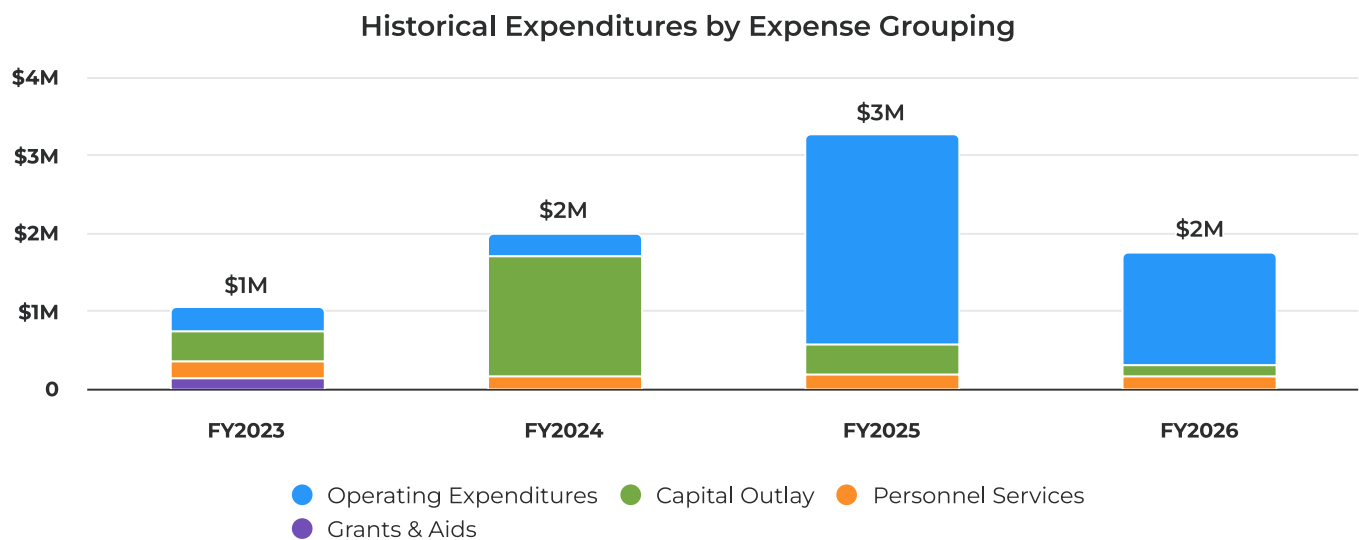
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$260,154	\$205,355

Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$2,200	\$2,328
OVERTIME	\$1,940	\$1,940
FICA TAXES	\$15,869	\$12,481
FICA TAXES	\$3,711	\$2,919
RETIREMENT CONTRIBUTIONS	\$15,306	\$9,663
LIFE & HEALTH INSURANCE	\$83,422	\$70,773
WORKER'S COMPENSATION	\$18,960	\$16,959
Total Personnel Services	\$401,562	\$322,419
Operating Expenditures		
PROFESSIONAL SERVICES	\$8,440	\$7,656
PROFESSIONAL SERVICES	\$867	\$867
COMMUNICATION SERVICES	\$397	\$716
RENTALS & LEASES	\$2,000	\$2,000
REPAIR/MAINT SERVICES	\$5,868	\$5,868
REPAIR/MAINT SERVICES	\$5,500	\$5,000
OPERATING SUPPLIES	\$4,993	\$4,993
OPERATING SUPPLIES	\$14,190	\$14,190
OPERATING SUPPLIES	\$1,126	\$1,126
OPERATING SUPPLIES	\$2,935	\$2,935
OPERATING SUPPLIES	\$4,620	\$4,620
OPERATING SUPPLIES	\$7,000	\$8,950
ROAD MATERIALS & SUPPLIES	\$9,000	\$7,500
ROAD MATERIALS & SUPPLIES	\$1,000	\$1,000
TRAINING	\$2,785	\$2,745
Total Operating Expenditures	\$70,721	\$70,166
Total Expenditures	\$472,283	\$392,585

General Non-Departmental

Expenditures by Expense Grouping

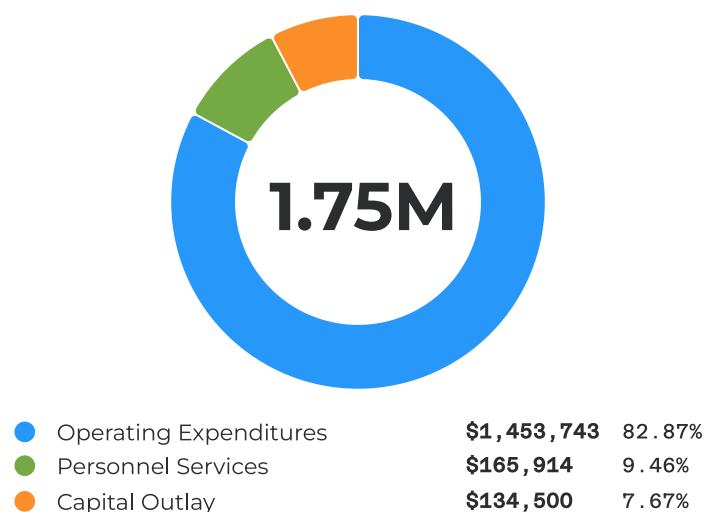


In FY2026, the total expenditures for General Non-Departmental decreased by 46.27% to \$1.8 million compared to the previous year's \$3.3 million. Operating Expenditures remained the largest category, accounting for 82.87% of the total at \$1.5 million, but this represents a significant decrease of \$1.2 million or 46.18% from the prior year.

Personnel Services decreased by 8.1%, falling to \$165,914 and making up 9.46% of the total budget, down from \$180,528 the previous year. Capital Outlay also saw a substantial reduction of 64.89%, dropping to \$134,500 and representing 7.67% of the total expenditures, compared to \$383,034 in the prior year.

Grants & Aids remained at \$0, contributing no change to the budget. Overall, the FY2026 budget reflects notable decreases across all major expense groupings, with Operating Expenditures continuing as the dominant category despite its reduction.

FY26 Expenditures by Expense Grouping



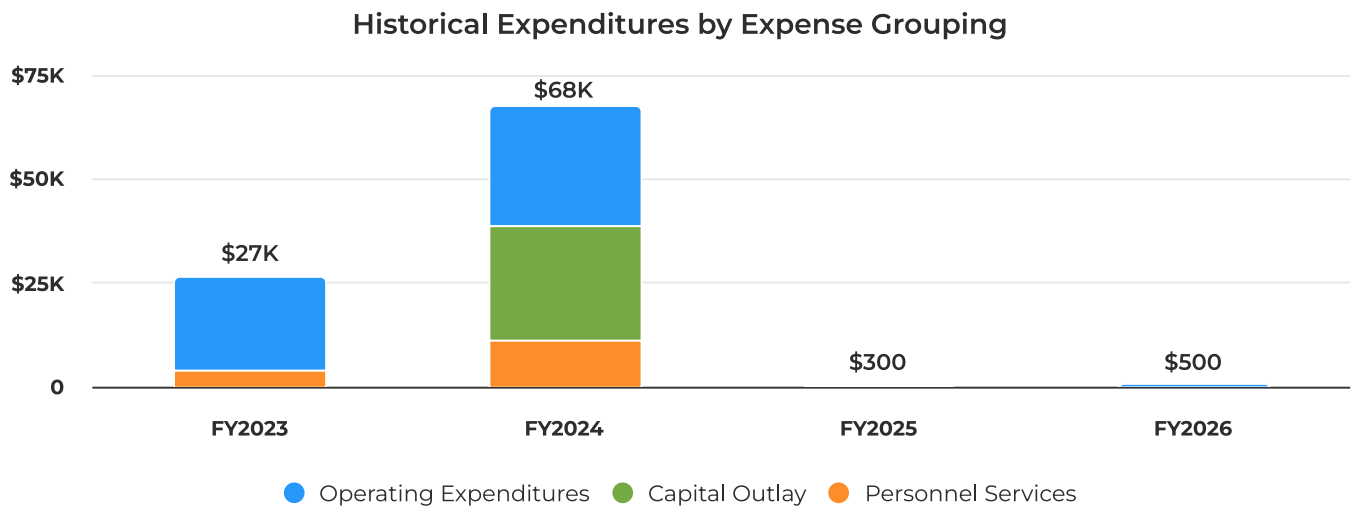
For the General Non-Departmental fiscal year expenditures by expense grouping, Operating Expenditures account for \$1.5 million, representing 82.87% of the total. Personnel Services amount to \$165,914, which is 9.46%, and Capital Outlay totals \$134,500, making up 7.67% of the expenditures.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
Employee Morale	-	\$8,190
FWB365	-	\$8,190
GENERAL WAGES	\$37,304	\$35,570
GENERAL WAGES	-	\$300
GENERAL WAGES	\$100,000	\$100,000
FICA TAXES	\$2,312	\$2,205
FICA TAXES	\$540	\$515
WORKER'S COMPENSATION	\$758	\$558
UNEMPLOYMENT COMPENSATION	\$25,000	\$25,000
Total Personnel Services	\$165,914	\$180,528
Operating Expenditures		
PROFESSIONAL SERVICES	\$1,000	\$1,000
OTHER SERVICES	\$85,750	\$56,000
UTILITIES	\$1,036,609	\$1,193,004
RENTALS & LEASES	\$211,764	\$284,349
PROMOTIONAL ACTIVITIES	\$10,000	-
OTHER CHARGES & OBLIG	\$55,220	\$54,898
OTHER CHARGES & OBLIG	-	\$13,650
OTHER CHARGES & OBLIG	-	\$924,354
OPERATING SUPPLIES	\$23,400	\$143,781
TRAINING	\$30,000	\$30,000
Total Operating Expenditures	\$1,453,743	\$2,701,036
Capital Outlay		
MACHINERY & EQUIPMENT	\$134,500	\$383,034
Total Capital Outlay	\$134,500	\$383,034
Total Expenditures	\$1,754,157	\$3,264,598

Law Enforcement Trust Fund

Expenditures by Expense Grouping

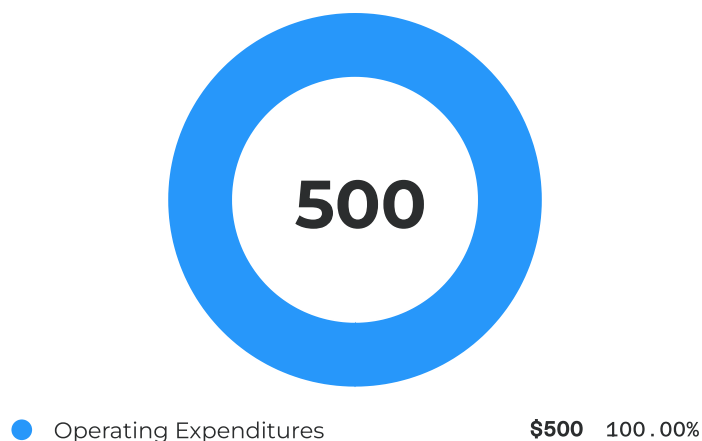


In FY2026, the Law Enforcement Trust Fund's total expenditures increased by 66.67% to \$500 compared to the previous year's total of \$300. Operating Expenditures remained the largest category, accounting for 100% of the total budget in both years. This category saw a significant increase of \$200, rising from \$300 in FY2025 to \$500 in FY2026, which represents a 66.67% growth.

Personnel Services and Capital Outlay expenditures were both \$0 in FY2026, maintaining their 0% share of the total budget. These categories experienced no change from the previous year, where they were also at \$0. Notably, the previous year had recorded substantial decreases in these categories, with Personnel Services and Capital Outlay each dropping by 100% to zero.

Overall, the FY2026 budget reflects a recovery in Operating Expenditures following a sharp decline in the prior year, while Personnel Services and Capital Outlay remain inactive expense categories.

FY26 Expenditures by Expense Grouping



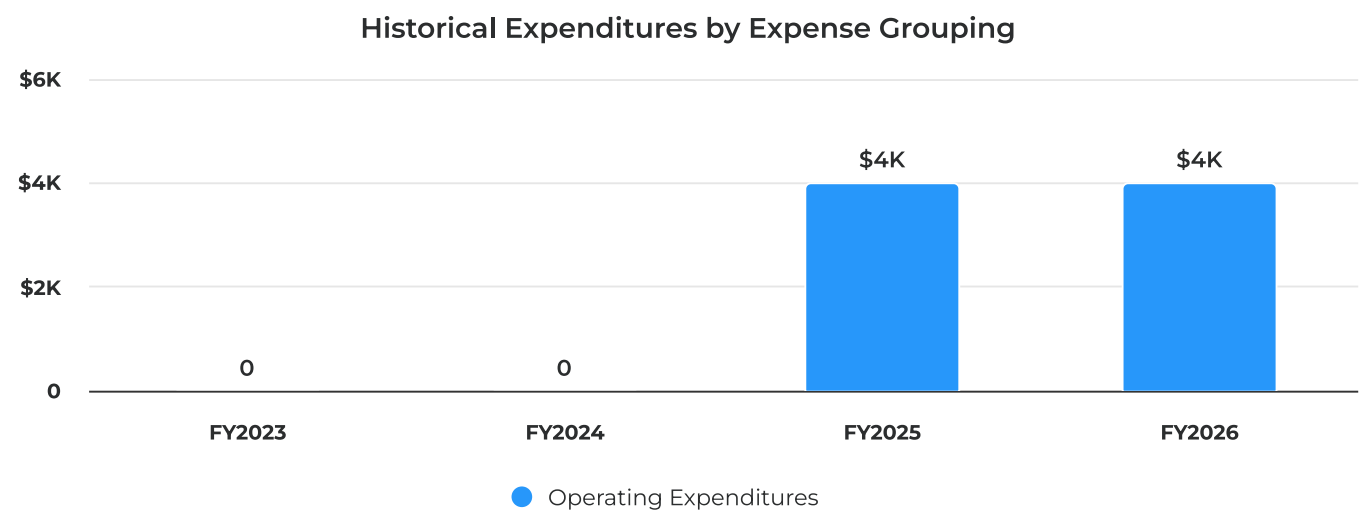
For the Law Enforcement Trust Fund in the fiscal year, Operating Expenditures accounted for \$500, representing 100% of the total expenditures by expense grouping.

Expenditures by Expense Grouping

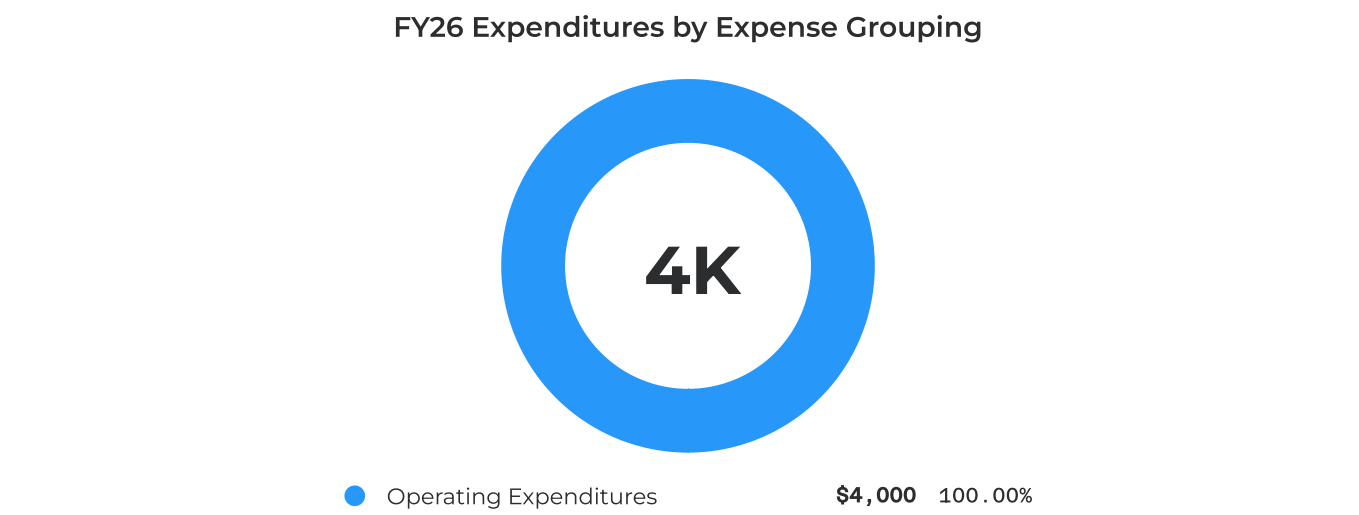
Category	FY 2026 09.02.2025	FY 2025 Saved
Operating Expenditures	\$500	\$300
Total Expenditures	\$500	\$300

Law Enforcement Training Fund

Expenditures by Expense Grouping



In FY2026, the Law Enforcement Training Fund's total expenditures remained steady at \$4,000, showing no change from the previous year. Operating Expenditures continued to represent the entire budget at 100% of total expenses, maintaining the same amount of \$4,000 with no increase or decrease. This consistency highlights that there were no shifts in spending categories or overall budget allocation compared to FY2025.



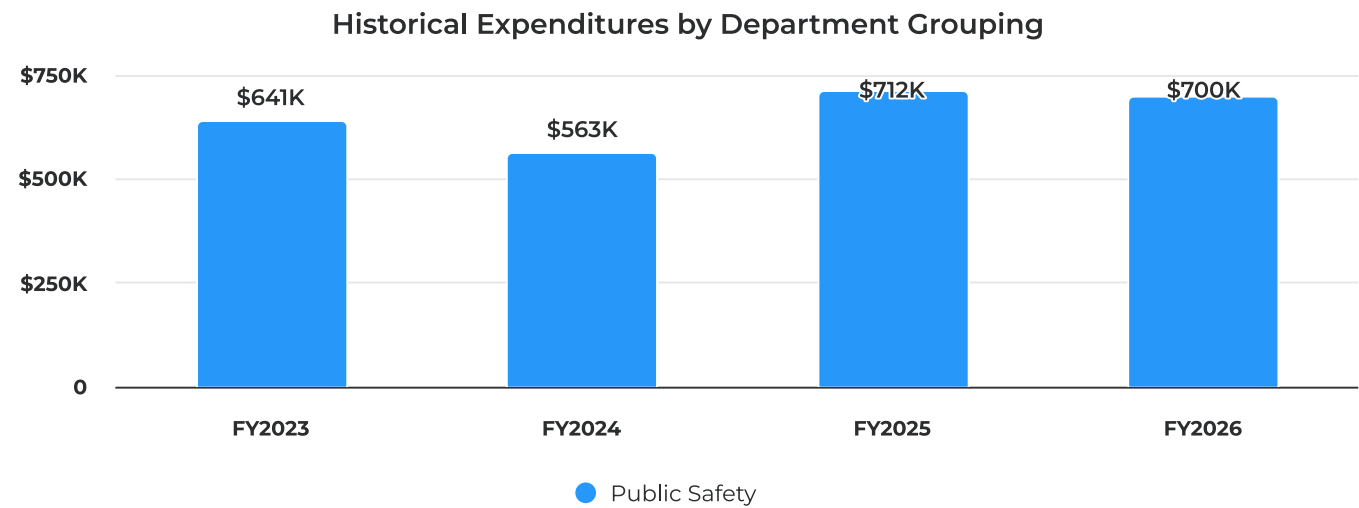
For the Law Enforcement Training Fund in the fiscal year, Operating Expenditures account for the entire amount of \$4,000, representing 100% of the total fiscal year expenditures by expense grouping.

Expenditures by Expense Grouping

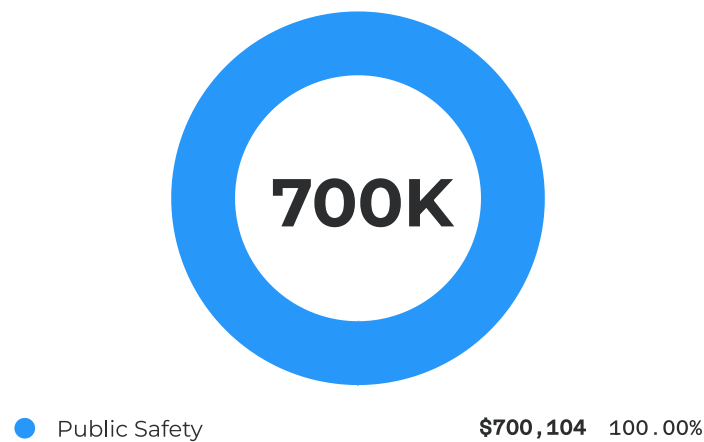
Category	FY 2026 09.02.2025	FY 2025 Saved
Operating Expenditures	\$4,000	\$4,000
Total Expenditures	\$4,000	\$4,000

Florida Building Code Fund (FBC)

Expenditures by Department Grouping



FY26 Expenditures by Department Grouping



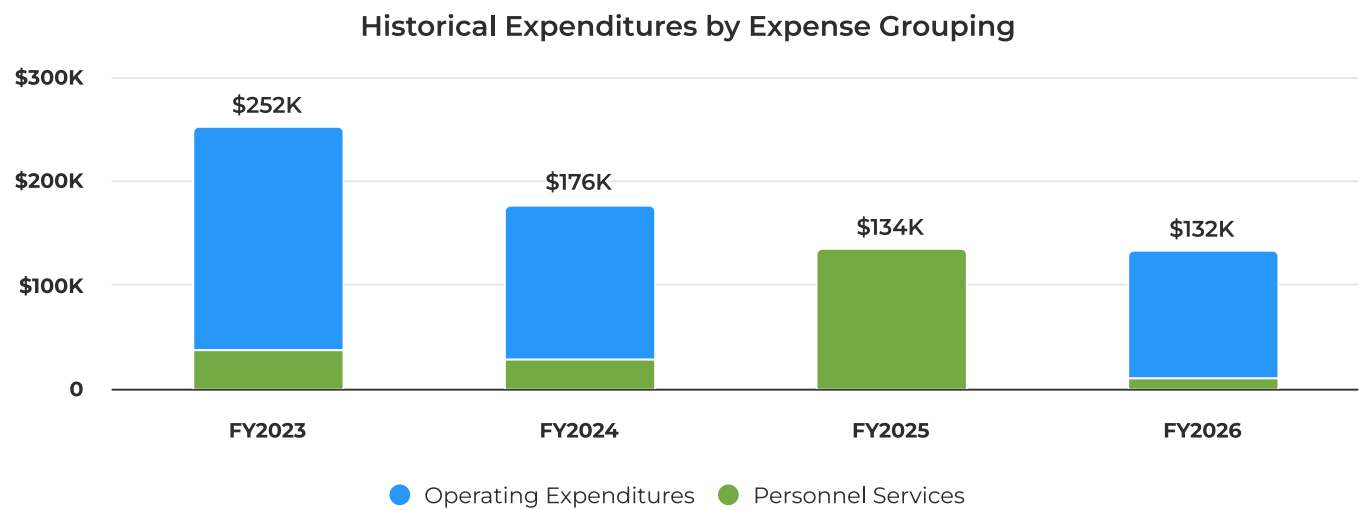
Expenditures by Department Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Public Safety	\$700,104	\$711,500
Employee Morale	-	\$180
FWB 365	-	\$180
GENERAL WAGES	\$354,637	\$304,407
GENERAL WAGES	\$3,900	\$3,500
OVERTIME	-	\$3,033
FICA TAXES	\$21,914	\$18,847
FICA TAXES	\$5,124	\$4,408
RETIREMENT CONTRIBUTIONS	\$9,515	\$6,551
RETIREMENT CONTRIBUTIONS	-	\$12,846
RETIREMENT CONTRIBUTIONS	\$14,001	\$439
LIFE & HEALTH INSURANCE	\$63,897	\$52,231
WORKER'S COMPENSATION	\$6,094	\$5,921

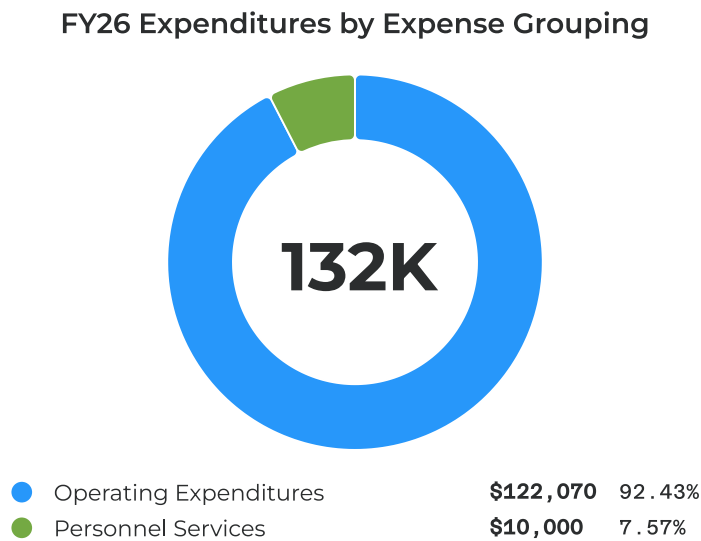
Category	FY 2026 09.02.2025	FY 2025 Saved
PROFESSIONAL SERVICES	\$42,968	\$41,023
OTHER SERVICES	\$897	\$897
TRAVEL AND PER DIEM	\$6,014	\$6,014
COMMUNICATION SERVICES	\$2,780	\$4,240
FREIGHT & POSTAGE	\$20	\$20
UTILITIES	\$4,500	\$5,510
RENTALS & LEASES	\$701	\$1,689
REPAIR/MAINT SERVICES	\$1,075	\$1,075
PRINTING & BINDING	\$980	\$980
OTHER CHARGES & OBLIG	-	\$300
OTHER CHARGES & OBLIG	-	\$7,115
OFFICE SUPPLIES	\$1,350	\$1,350
OPERATING SUPPLIES	\$1,190	\$1,190
OPERATING SUPPLIES	\$4,083	\$4,083
OPERATING SUPPLIES	\$1,050	\$1,050
OPERATING SUPPLIES	\$500	\$500
DUES & PUBLICATIONS	\$2,189	\$4,134
TRAINING	\$3,850	\$3,850
MACHINERY & EQUIPMENT	\$2,180	\$2,180
COMPUTER REPLACEMENT PER IT 5YR PLAN	\$5,350	-
COST ALLOCATION REIMB	\$139,345	\$131,346
RESERVED FOR FUTURE APPROP	-	\$80,411
Total Expenditures	\$700,104	\$711,500

Community Development Block Grant

Expenditures by Expense Grouping



In FY2026, the total expenditures for the Community Development Block Grant (CDBG) were \$132,070, representing a slight decrease of 1.57% from the previous year's total of \$134,174. The largest expense category shifted significantly from Personnel Services to Operating Expenditures. Operating Expenditures accounted for \$122,070, or 92.43% of the total budget, marking a substantial increase from \$0 in the prior year. Conversely, Personnel Services decreased sharply to \$10,000, making up 7.57% of the total, which is a reduction of \$124,174 or 92.55% compared to the previous year when it represented 100% of the budget at \$134,174.



For the Community Development Block Grant (CDBG) fiscal year expenditures by expense grouping, Operating Expenditures account for \$122,070, representing 92.43% of the total. Personnel Services make up \$10,000, which is 7.57% of the total expenditures.

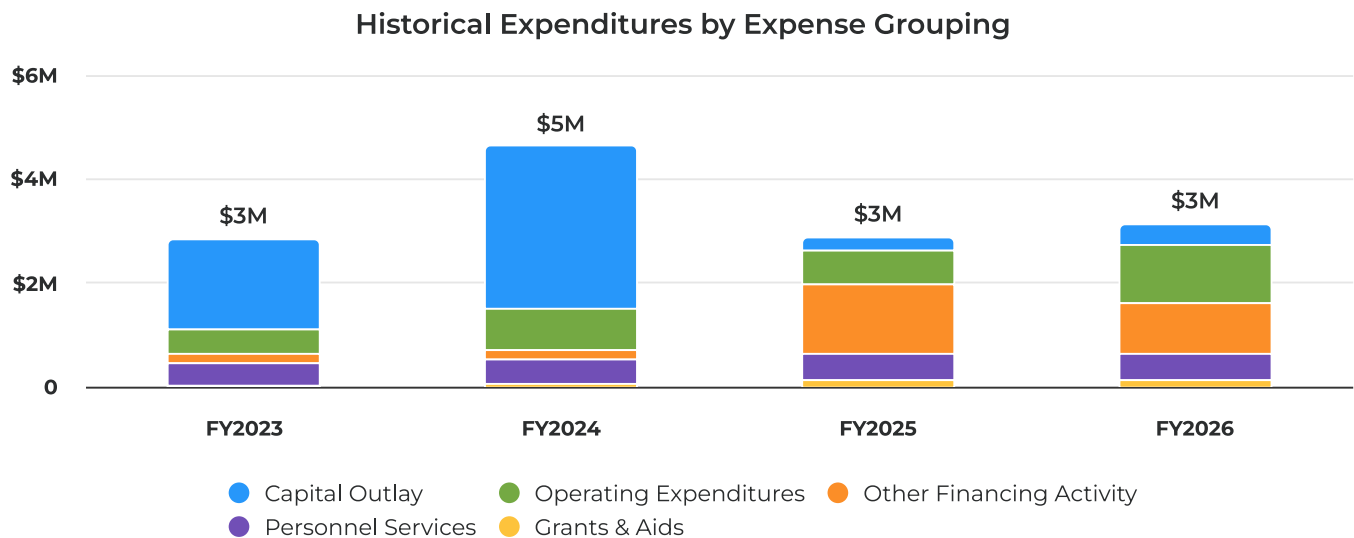
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services	\$10,000	\$134,174

Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$10,000	\$26,835
One Hopeful Place	-	\$35,454
HSU Educational	-	\$10,000
Mental Health Association	-	\$10,126
House of Deliverance	-	\$8,500
First Community Baptist Church	-	\$10,180
Mental Health Association	-	\$21,079
Bridgeway Center Inc	-	\$12,000
Operating Expenditures	\$122,070	-
PROFESSIONAL SERVICES	\$8,000	-
TRAVEL AND PER DIEM	\$2,200	-
OTHER CHARGES & OBLIG	\$500	-
Operating Supplies	\$3,114	-
DUES & PUBLICATIONS	\$600	-
TRAINING	\$2,000	-
COMBS MANOR PLAYGROUND	\$105,656	-
Total Expenditures	\$132,070	\$134,174

Community Redevelopment Area (CRA)

Expenditures by Expense Grouping



The Community Redevelopment Area (CRA) budget for FY2026 totals \$3.1 million, reflecting an 8.89% increase from the previous year's \$2.9 million. The largest expense category in FY2026 is Operating Expenditures, which rose significantly by \$466,845 or 69.81% to \$1.1 million, now representing 36.15% of the total budget. This marks a notable shift from the prior year when Operating Expenditures accounted for 23.18% of the budget.

Other Financing Activity, previously the largest category at \$1.3 million and 45.77% of the total in FY2025, decreased by \$359,665 or 27.24% to \$960,538 in FY2026, making up 30.58% of the budget. Personnel Services saw a slight decrease of \$740 or 0.14%, totaling \$524,870 and comprising 16.71% of the budget, remaining relatively stable compared to the prior year.

Capital Outlay increased by \$150,000 or 60%, rising to \$400,000 and accounting for 12.73% of the total budget, reversing the previous year's significant decline. Grants & Aids remained unchanged at \$120,000, representing 3.82% of the budget in FY2026.

FY26 Expenditures by Expense Grouping



For the Community Redevelopment Area (CRA) fiscal year expenditures by expense grouping, Operating Expenditures account for \$1.1 million, representing 36.15% of the total. Other Financing Activity follows with \$960,538, or 30.58%. Personnel Services make up \$524,870, which is 16.71%. Capital Outlay expenses total \$400,000, comprising 12.73%, and Grants & Aids are \$120,000, accounting for 3.82% of the expenditures.

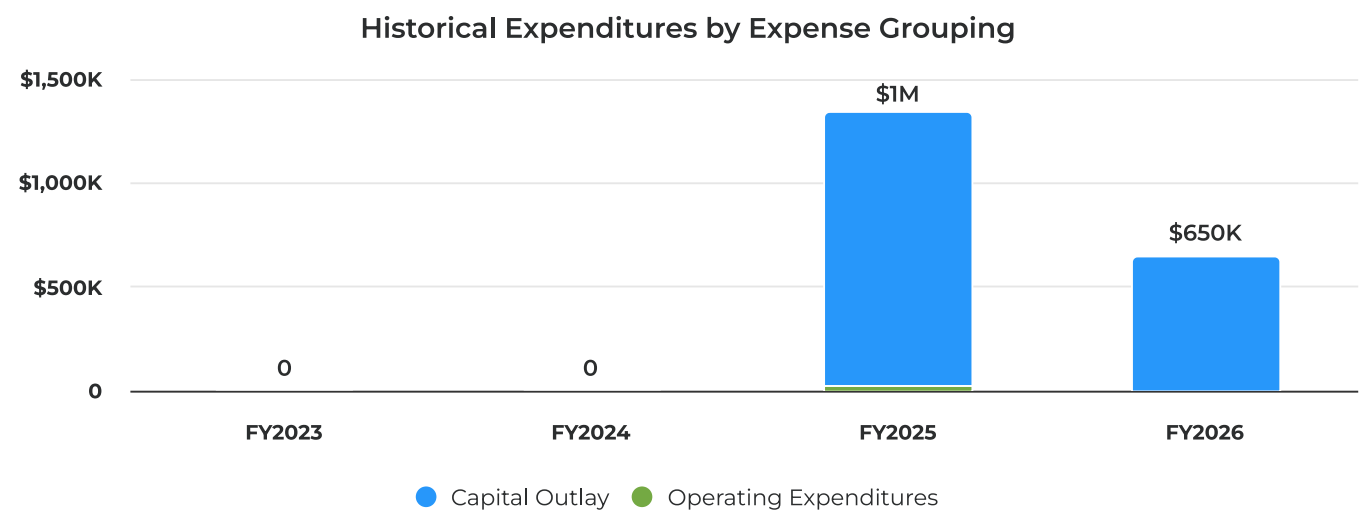
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services	\$524,870	\$525,610
GENERAL WAGES	\$290,949	\$284,463
GENERAL WAGES	\$3,300	\$3,600
GENERAL WAGES	\$7,901	\$18,680
OVERTIME	\$10,712	\$7,047
OVERTIME	\$3,489	\$1,876
FICA TAXES	\$17,160	\$18,356
FICA TAXES	\$4,013	\$4,293
RETIREMENT CONTRIBUTIONS	\$82,168	\$104,607
RETIREMENT CONTRIBUTIONS	\$5,151	\$5,051
LIFE & HEALTH INSURANCE	\$91,863	\$68,728
WORKER'S COMPENSATION	\$8,164	\$8,909
Operating Expenditures	\$1,135,578	\$668,733
Employee Morale	-	\$150
FWB 365	-	\$150
PROFESSIONAL SERVICES	\$632,920	\$163,320
OTHER SERVICES	\$275,000	\$243,500
TRAVEL AND PER DIEM	\$7,000	\$6,000
COMMUNICATION SERVICES	\$2,504	\$870
POSTAGE & FREIGHT	\$2,000	\$2,000
UTILITIES	\$145,000	\$150,855
RENTALS & LEASES	\$45,800	\$45,800
REPAIR/MAINT SERVICES	\$6,409	\$8,043
REPAIR/MAINT SERVICES	\$500	\$500

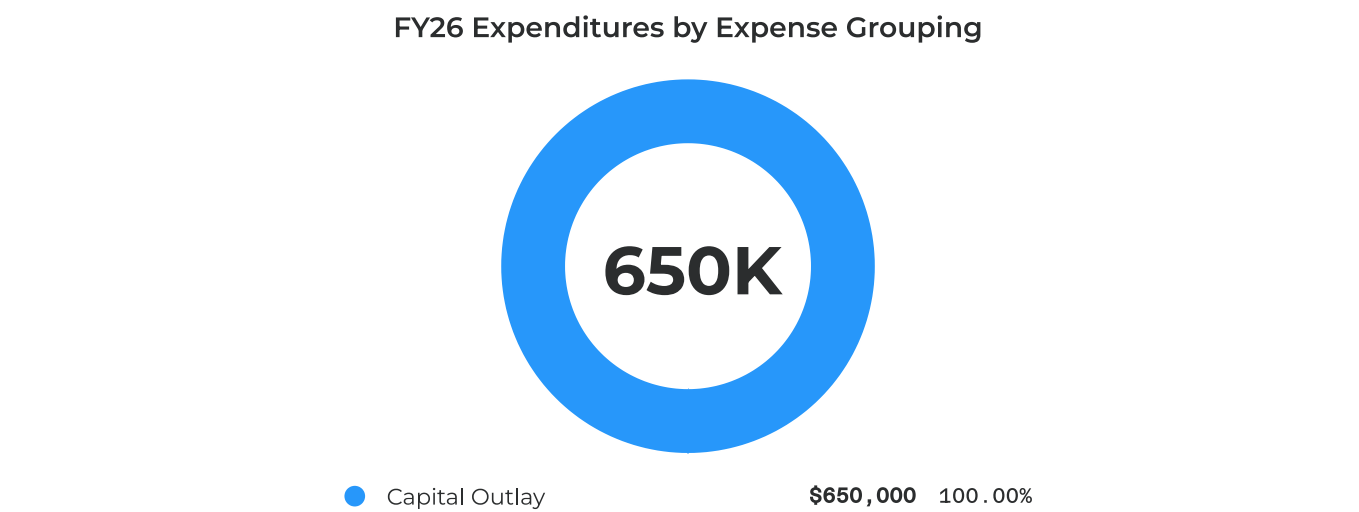
Category	FY 2026 09.02.2025	FY 2025 Saved
REPAIR/MAINT SERVICES	\$10,000	\$10,000
PRINTING & BINDING	\$2,000	\$2,000
OTHER CHARGES & OBLIG	-	\$250
OPERATING SUPPLIES	\$1,500	\$1,500
OPERATING SUPPLIES	\$500	\$350
OPERATING SUPPLIES	\$100	\$100
OPERATING SUPPLIES	-	\$29,000
DUES & PUBLICATIONS	\$1,845	\$1,845
TRAINING	\$2,500	\$2,500
Capital Outlay	\$400,000	\$250,000
IMPROV OTHER THAN BLDG	\$175,000	-
IMPROV OTHER THAN BLDG	\$225,000	\$85,000
Chester Pruitt Lights/Restroom CIP	-	\$165,000
Grants & Aids	\$120,000	\$120,000
GRANTS AND AIDS	\$120,000	\$120,000
Other Financing Activity	\$960,538	\$1,320,203
RESERVED FOR FUTURE APPROP	-	\$178,120
RESERVED FOR FUTURE APPROP	\$960,538	\$1,142,083
Total Expenditures	\$3,140,986	\$2,884,546

TDC Grant

Expenditures by Expense Grouping



In FY2026, the total expenditures for the TDC Grant decreased by 51.64% to \$650,000 compared to the previous year's total of \$1.3 million. Capital Outlay remained the largest expense category, accounting for 100% of the total budget at \$650,000, which represents a decrease of \$674,000 or 50.91% from the prior year. Operating Expenditures, which previously made up 1.49% of the total at \$20,000, were eliminated entirely in FY2026, reflecting a 100% decrease. Overall, the budget saw significant reductions in both major expense categories, with Capital Outlay continuing to dominate the expenditure profile despite its substantial decline.



For the fiscal year, the TDC Grant's expenditures are entirely allocated to Capital Outlay, totaling \$650,000, which represents 100% of the expenses.

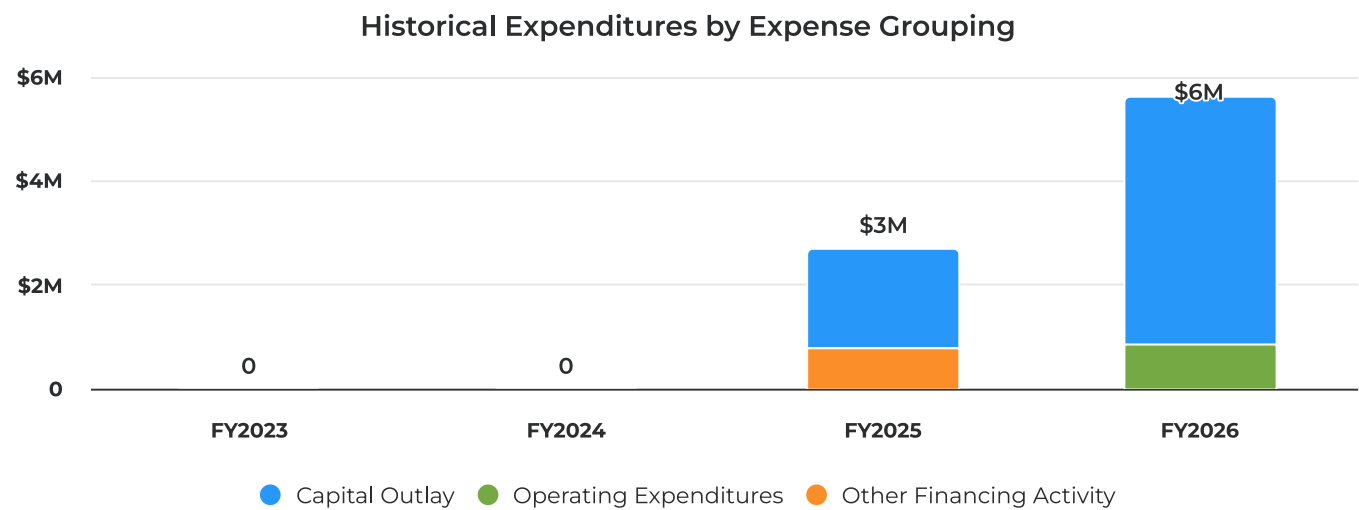
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Operating Expenditures		
PROFESSIONAL SERVICES	-	\$20,000
Total Operating Expenditures	-	\$20,000

Category	FY 2026 09.02.2025	FY 2025 Saved
Capital Outlay		
IMPROV OTHER THAN BLDG	\$650,000	\$1,324,000
Total Capital Outlay	\$650,000	\$1,324,000
Total Expenditures	\$650,000	\$1,344,000

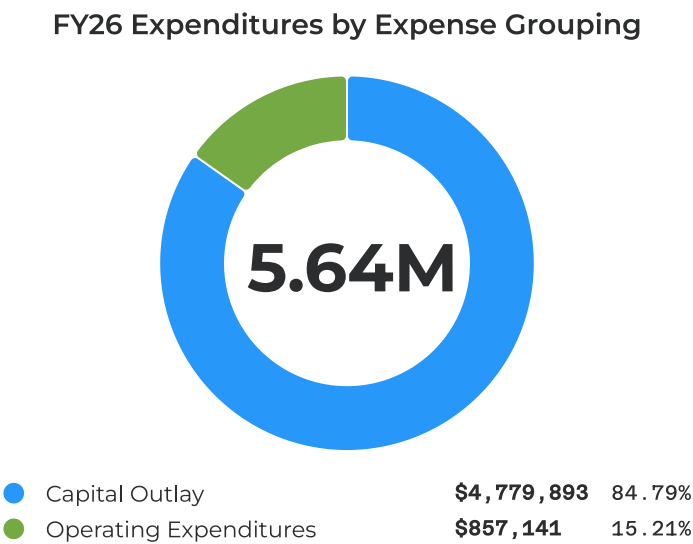
Half Cent Sales Tax

Expenditures by Expense Grouping



In FY2026, the total expenditures for the Half Cent Sales Tax increased significantly to \$5.6 million, representing a 108.32% rise from the previous year's \$2.7 million. The largest expenditure category remained Capital Outlay, which grew by \$2.8 million or 145.67%, reaching \$4.8 million and accounting for 84.79% of the total budget, up from 71.9% in FY2025.

Operating Expenditures appeared in FY2026 with a value of \$857,141, making up 15.21% of the total expenditures, whereas there were no Operating Expenditures in the prior year. Conversely, Other Financing Activity, which previously constituted \$760,315 or 28.1% of the budget, was completely eliminated in FY2026, showing a 100% decrease to \$0.



For the Fiscal Year Expenditures by Expense Grouping under the Half Cent Sales Tax, Capital Outlay accounts for \$4.8 million, representing 84.79% of the total expenditures. Operating Expenditures make up \$857,141, which is 15.21% of the total.

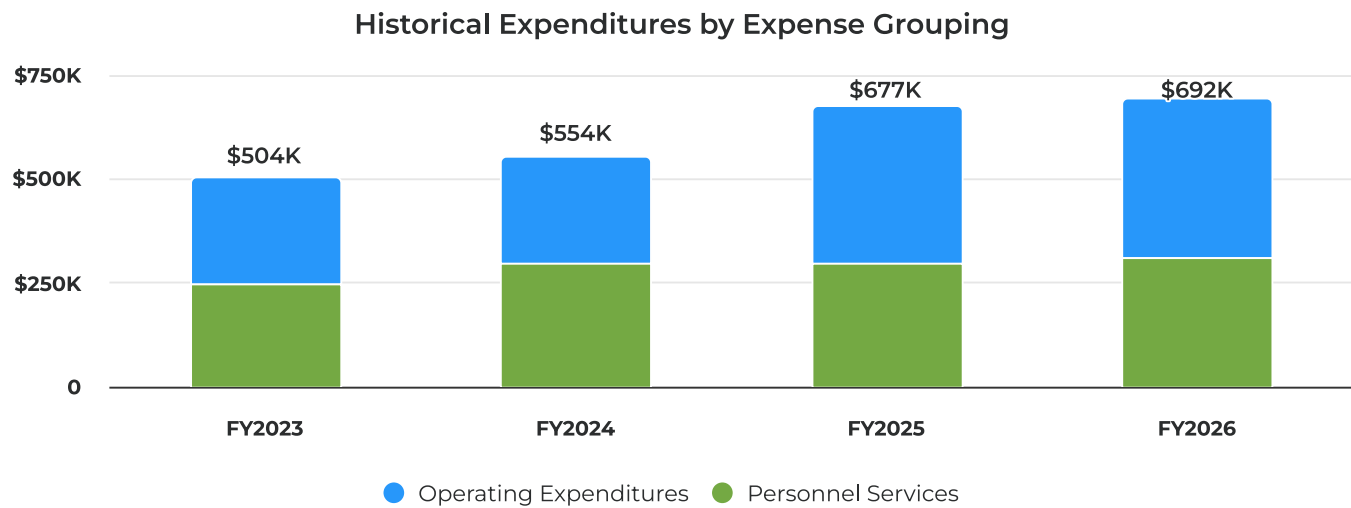
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Operating Expenditures	\$857,141	-

Category	FY 2026 09.02.2025	FY 2025 Saved
PD Tyler Software Yr 4 of 5	\$87,141	-
Florida Place Downtown Public Parking Lot - CIP	\$500,000	-
Parks	\$270,000	-
Capital Outlay	\$4,779,893	\$1,945,693
Contingencies	-	\$81,180
PD Tyler Software Yr 3 of 5	-	\$87,141
Police Facility Improvements CIP	-	\$59,372
SPECIALIZED EQUIPMENT	\$150,000	-
MACHINERY & EQUIPMENT	\$200,000	-
MACHINERY & EQUIPMENT	\$220,000	-
Neighborhood Traffic Study - Elliot Point & Northwest (Planning) CIP	-	\$65,000
Roads	\$4,110,000	\$750,000
EQUIPMENT	\$39,893	-
Brooks Street Public Parking Lot CIP	-	\$500,000
Parks	-	\$403,000
MACHINERY & EQUIPMENT	\$60,000	-
Other Financing Activity	-	\$760,315
Undesignated Retained Earnings	-	\$760,315
Total Expenditures	\$5,637,034	\$2,706,008

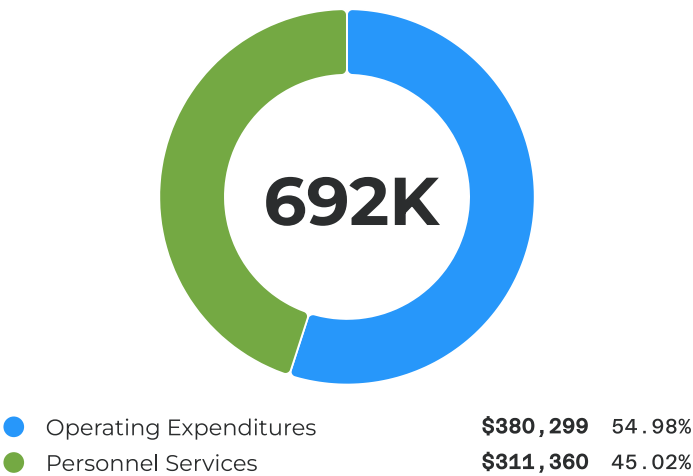
Customer Service

Expenditures by Expense Grouping



In FY2026, the total budget for Customer Service increased by 2.23% to \$691,659 compared to the previous year's \$676,563. Operating Expenditures, which was the largest category in the prior year at \$382,163 or 56.49% of the total, decreased slightly by 0.49% to \$380,299, now representing 54.98% of the total budget. Personnel Services, the second largest category, increased by 5.76% from \$294,400 to \$311,360, raising its share of the total budget from 43.51% to 45.02%. The most significant increase was in Personnel Services, which rose by \$16,960, while Operating Expenditures saw a modest decrease of \$1,864. These changes reflect a slight shift in budget allocation between the two main expense groupings within the overall modest growth of the total budget.

FY26 Expenditures by Expense Grouping



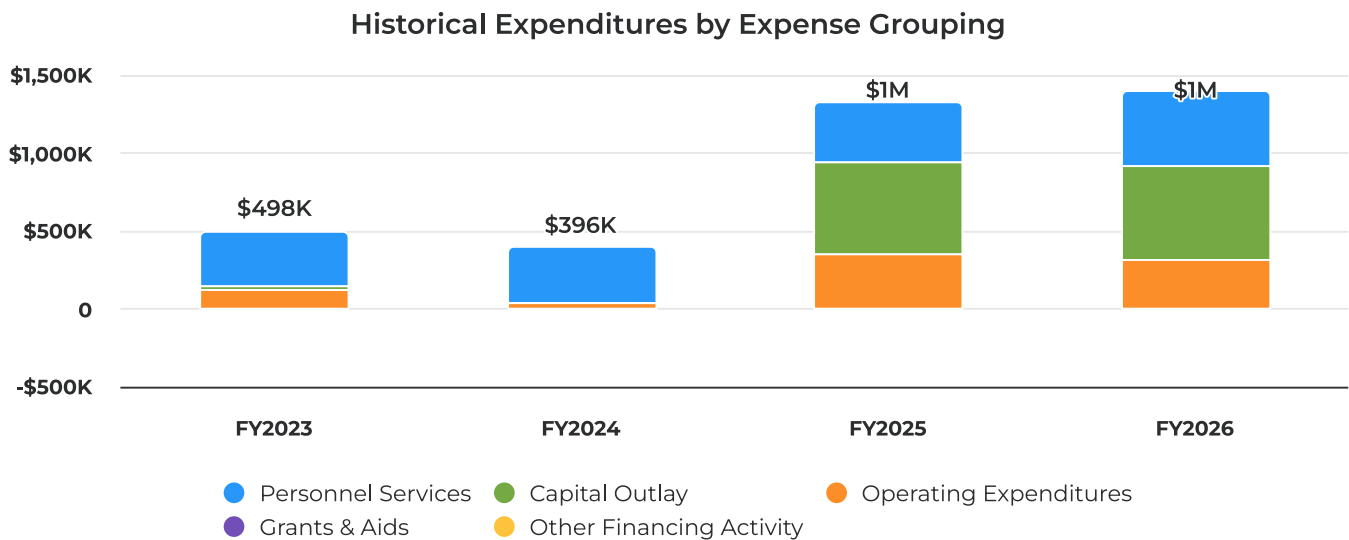
For the fiscal year, Customer Service's expenditures are divided into two main categories. Operating Expenditures account for \$380,299, representing 54.98% of the total expenses. Personnel Services make up \$311,360, which is 45.02% of the total expenditures.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$246,503	\$232,674
GENERAL WAGES	\$1,900	\$1,400
OVERTIME	\$500	\$500
FICA TAXES	\$14,351	\$13,638
FICA TAXES	\$3,356	\$3,189
RETIREMENT CONTRIBUTIONS	\$11,863	\$11,247
LIFE & HEALTH INSURANCE	\$31,707	\$30,617
WORKER'S COMPENSATION	\$1,180	\$1,135
Total Personnel Services	\$311,360	\$294,400
Operating Expenditures		
PROFESSIONAL SERVICES	\$266,738	\$270,427
OTHER SERVICES	\$15,500	\$15,500
TRAVEL AND PER DIEM	\$4,100	\$2,276
COMMUNICATION SERVICES	\$139	\$138
POSTAGE & FREIGHT	\$71,455	\$71,455
RENTALS & LEASES	\$1,448	\$1,448
PRINTING & BINDING	\$2,400	\$2,400
OFFICE SUPPLIES	\$2,400	\$2,400
OPERATING SUPPLIES	\$13,200	\$13,200
OPERATING SUPPLIES	\$500	\$500
DUES & PUBLICATIONS	\$70	\$70
TRAINING	\$2,349	\$2,349
Total Operating Expenditures	\$380,299	\$382,163
Total Expenditures	\$691,659	\$676,563

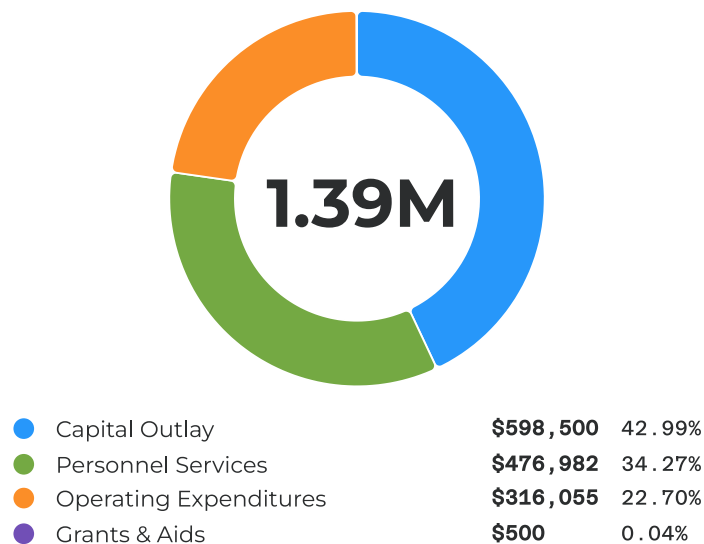
Utility Services

Expenditures by Expense Grouping



The FY2026 budget for Utility Services totals \$1.4 million, reflecting a 5.07% increase from the previous year's \$1.3 million. Capital Outlay remains the largest expense category at \$598,500, accounting for 42.99% of the total budget, with no change in amount from the prior year. Personnel Services increased significantly by \$94,610, or 24.74%, reaching \$476,982 and representing 34.27% of the total budget. Operating Expenditures decreased by \$27,412, or 7.98%, to \$316,055, making up 22.7% of the budget. Grants & Aids stayed constant at \$500, maintaining 0.04% of the total. Other Financing Activity remains at zero. The most notable change is the substantial increase in Personnel Services, while Operating Expenditures saw a moderate decline.

FY26 Expenditures by Expense Grouping



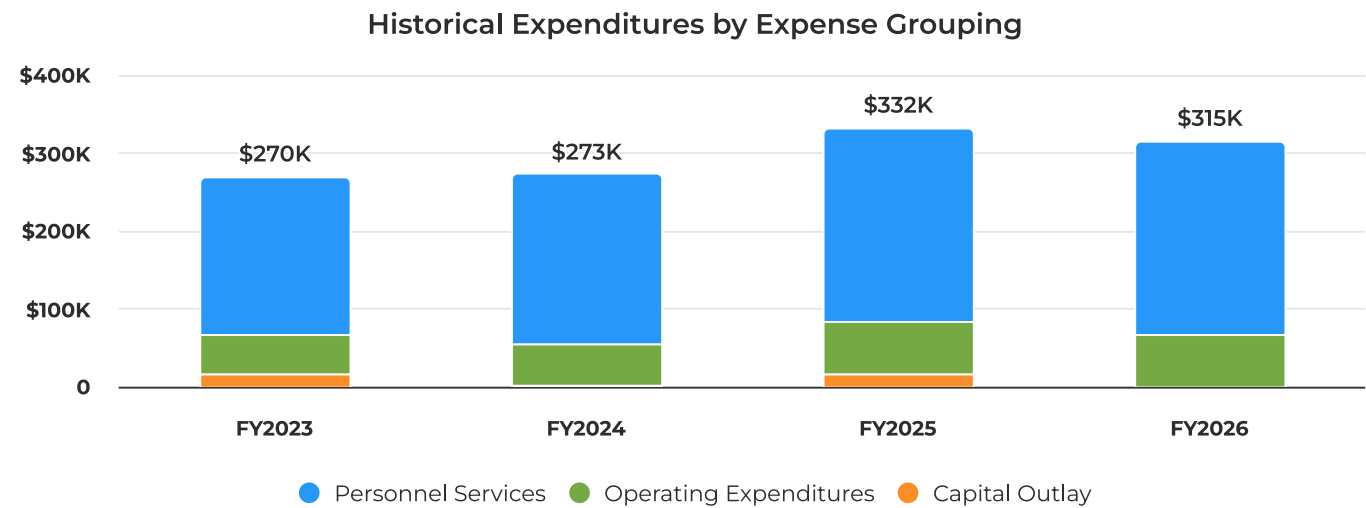
For the fiscal year, Utility Services expenditures are divided into four categories. Capital Outlay accounts for \$598,500, representing 42.99% of the total expenditures. Personnel Services follow with \$476,982, making up 34.27%. Operating Expenditures total \$316,055, which is 22.7% of the expenditures. Lastly, Grants & Aids amount to \$500, comprising 0.04% of the total.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
EXECUTIVE SALARIES	\$137,509	\$113,873
GENERAL WAGES	\$194,567	\$152,977
GENERAL WAGES	\$4,200	\$4,100
OVERTIME	\$1,000	\$1,000
FICA TAXES	\$19,585	\$15,845
FICA TAXES	\$4,580	\$3,707
RETIREMENT CONTRIBUTIONS	-	\$6,551
RETIREMENT CONTRIBUTIONS	\$17,418	\$11,810
RETIREMENT CONTRIBUTIONS	\$4,125	\$3,416
LIFE & HEALTH INSURANCE	\$91,679	\$67,611
WORKER'S COMPENSATION	\$2,319	\$1,482
Total Personnel Services	\$476,982	\$382,372
Operating Expenditures		
PROFESSIONAL SERVICES	\$277,368	\$277,275
TRAVEL AND PER DIEM	\$800	\$800
COMMUNICATION SERVICES	\$1,231	\$3,753
POSTAGE & FREIGHT	\$25	\$25
UTILITIES	\$870	\$33,593
RENTALS & LEASES	-	\$1,515
REPAIR/MAINT SERVICES	\$6,033	\$6,293
REPAIR/MAINT SERVICES	\$150	\$150
REPAIR/MAINT SERVICES	\$7,500	\$1,500
REPAIR/MAINT SERVICES	\$7,500	\$4,000
OFFICE SUPPLIES	\$4,205	\$4,205
OPERATING SUPPLIES	\$3,500	\$2,820
OPERATING SUPPLIES	\$2,205	\$2,205
OPERATING SUPPLIES	\$438	\$1,013
OPERATING SUPPLIES	\$250	\$250
OPERATING SUPPLIES	\$260	\$390
DUES & PUBLICATIONS	\$2,030	\$2,030
TRAINING	\$1,690	\$1,650
Total Operating Expenditures	\$316,055	\$343,467
Capital Outlay		
2018 Rev Note - Field Offc Complex - yr 6 of 19	-	\$344,659
2018 Rev Note - Field Offc Complex - yr 6 of 19	-	\$253,841
PRINCIPAL PAYMENTS	\$357,860	-
INTEREST EXPENSE	\$240,640	-
Total Capital Outlay	\$598,500	\$598,500
Grants & Aids		
GRANTS & AIDS	\$500	\$500
Total Grants & Aids	\$500	\$500
Total Expenditures	\$1,392,037	\$1,324,839

GIS

Expenditures by Expense Grouping

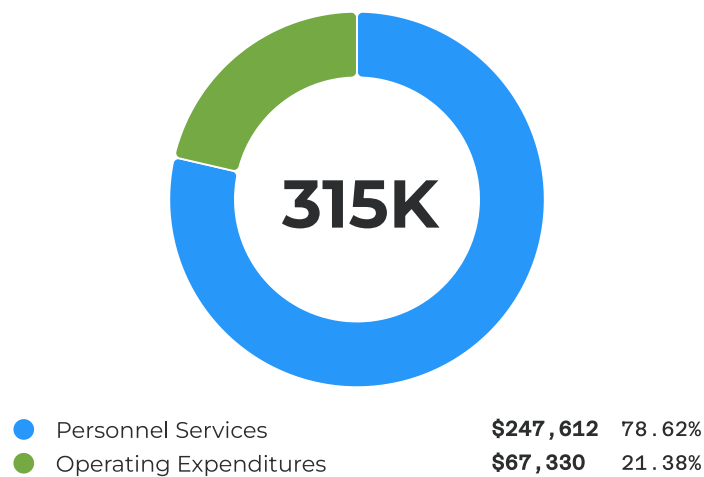


In FY2026, the total budget for GIS decreased by 5.04% to \$314,942 compared to the previous year's \$331,652. Personnel Services remained the largest expense category, accounting for 78.62% of the total budget at \$247,612, showing a minimal increase of \$33 or 0.01% from the prior year.

Operating Expenditures represented 21.38% of the total budget at \$67,330, which is a decrease of \$1,783 or 2.58% from the previous year's \$69,113. Capital Outlay, which had been 4.51% of the budget at \$14,960 in the prior year, was eliminated entirely in FY2026, reflecting a 100% decrease of \$14,960.

Overall, the budget shift in FY2026 is characterized by a slight increase in Personnel Services, a modest reduction in Operating Expenditures, and the complete removal of Capital Outlay expenses.

FY26 Expenditures by Expense Grouping



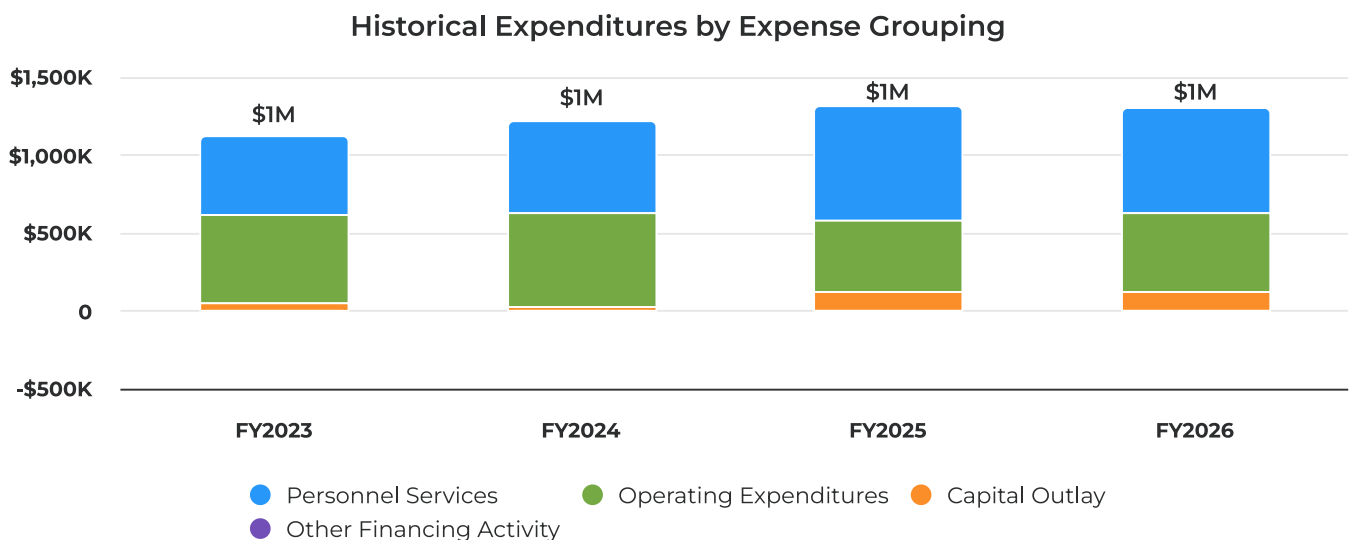
For the GIS fiscal year expenditures by expense grouping, Personnel Services account for \$247,612, representing 78.62% of the total expenditures. Operating Expenditures make up \$67,330, which is 21.38% of the total.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$183,606	\$179,359
GENERAL WAGES	\$2,000	\$3,000
FICA TAXES	\$10,552	\$10,791
FICA TAXES	\$2,467	\$2,523
RETIREMENT CONTRIBUTIONS	\$9,515	\$6,551
RETIREMENT CONTRIBUTIONS	\$5,561	\$5,185
LIFE & HEALTH INSURANCE	\$33,618	\$39,883
WORKER'S COMPENSATION	\$293	\$287
Total Personnel Services	\$247,612	\$247,579
Operating Expenditures		
PROFESSIONAL SERVICES	\$40,831	\$40,842
COMMUNICATION SERVICES	\$698	\$1,409
POSTAGE & FREIGHT	\$20	\$20
UTILITIES	-	\$1,061
REPAIR/MAINT SERVICES	\$3,450	\$3,450
REPAIR/MAINT SERVICES	\$500	\$500
REPAIR/MAINT SERVICES	\$900	\$900
OFFICE SUPPLIES	\$3,200	\$3,200
OPERATING SUPPLIES	\$1,000	\$1,000
OPERATING SUPPLIES	\$516	\$516
OPERATING SUPPLIES	\$300	\$300
OPERATING SUPPLIES	\$260	\$260
DUES & PUBLICATIONS	\$75	\$75
TRAINING	\$15,580	\$15,580
Total Operating Expenditures	\$67,330	\$69,113
Capital Outlay		
MACHINERY & EQUIPMENT	-	\$14,960
Total Capital Outlay	-	\$14,960
Total Expenditures	\$314,942	\$331,652

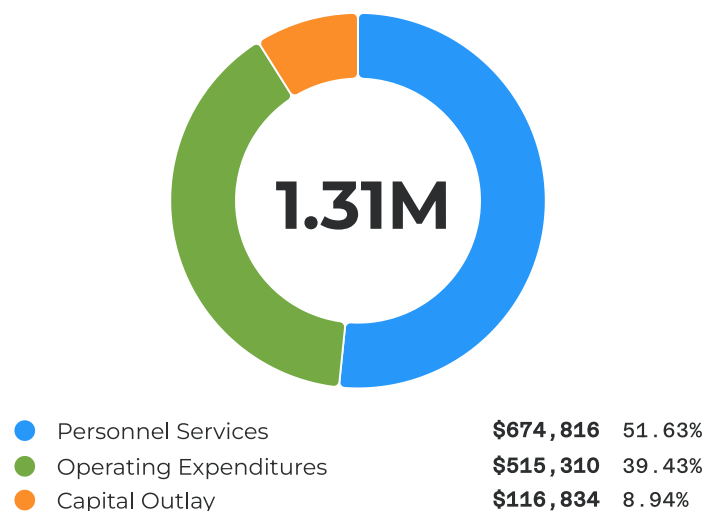
Water Operations

Expenditures by Expense Grouping



In FY2026, the total expenditures for Water Operations slightly decreased by 0.79% to \$1.3 million compared to the previous year. Personnel Services, the largest expense category, declined by 8.5%, falling to \$674,816 and representing 51.63% of the total budget. Operating Expenditures increased by 11.29% to \$515,310, making up 39.43% of the total, marking a notable rise from the prior year. Capital Outlay remained relatively stable with a marginal increase of \$9 to \$116,834, accounting for 8.94% of the budget. Other Financing Activity stayed at zero percent of the total budget. Overall, the budget shows a shift with decreased Personnel Services and increased Operating Expenditures while maintaining a consistent total expenditure level.

FY26 Expenditures by Expense Grouping



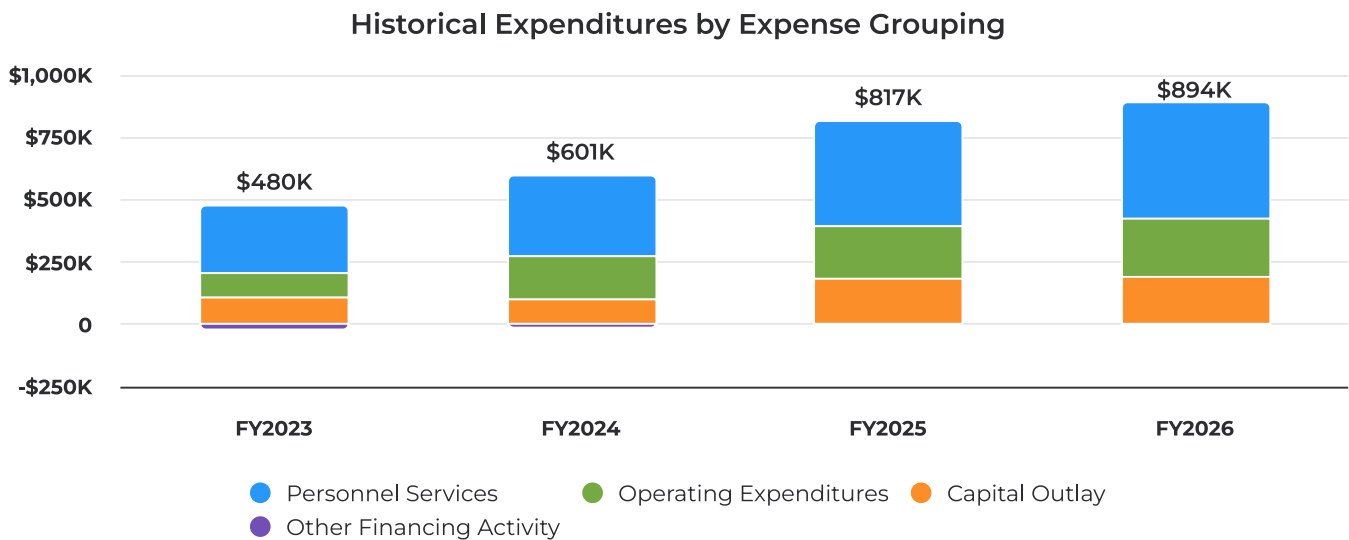
For Water Operations Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$674,816, representing 51.63% of the total expenditures. Operating Expenditures follow with \$515,310, making up 39.43%. Capital Outlay comprises \$116,834, which is 8.94% of the expenditures.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$489,329	\$508,032
GENERAL WAGES	\$3,900	\$3,400
OVERTIME	\$16,500	\$16,500
OVERTIME	\$2,500	\$2,500
FICA TAXES	\$28,471	\$30,364
FICA TAXES	\$6,658	\$7,101
RETIREMENT CONTRIBUTIONS	\$24,423	\$29,177
RETIREMENT CONTRIBUTIONS	\$5,983	\$5,309
LIFE & HEALTH INSURANCE	\$78,599	\$116,407
WORKER'S COMPENSATION	\$18,453	\$18,695
Total Personnel Services	\$674,816	\$737,485
Operating Expenditures		
PROFESSIONAL SERVICES	\$92,490	\$85,258
OTHER SERVICES	\$500	\$100
TRAVEL AND PER DIEM	\$2,000	\$2,000
COMMUNICATION SERVICES	\$6,918	\$6,470
REPAIR/MAINT SERVICES	\$8,496	\$8,536
REPAIR/MAINT SERVICES	\$4,900	\$4,900
REPAIR/MAINT SERVICES	\$4,300	\$4,300
REPAIR/MAINT SERVICES	\$2,500	\$2,500
REPAIR/MAINT SERVICES	\$291,000	\$251,350
PRINTING & BINDING	\$2,050	\$950
OPERATING SUPPLIES	\$56,700	\$54,700
OPERATING SUPPLIES	\$19,035	\$19,035
OPERATING SUPPLIES	\$2,026	\$2,026
OPERATING SUPPLIES	\$5,000	\$4,000
OPERATING SUPPLIES	\$2,070	\$2,070
DUES & PUBLICATIONS	\$8,075	\$7,575
TRAINING	\$7,250	\$7,250
Total Operating Expenditures	\$515,310	\$463,020
Capital Outlay		
2015 Utility System Rev Note - yr 10 of 18	\$92,805	\$90,163
2015 Utility System Rev Note - yr 10 of 18	\$24,029	\$26,662
Total Capital Outlay	\$116,834	\$116,825
Total Expenditures	\$1,306,960	\$1,317,330

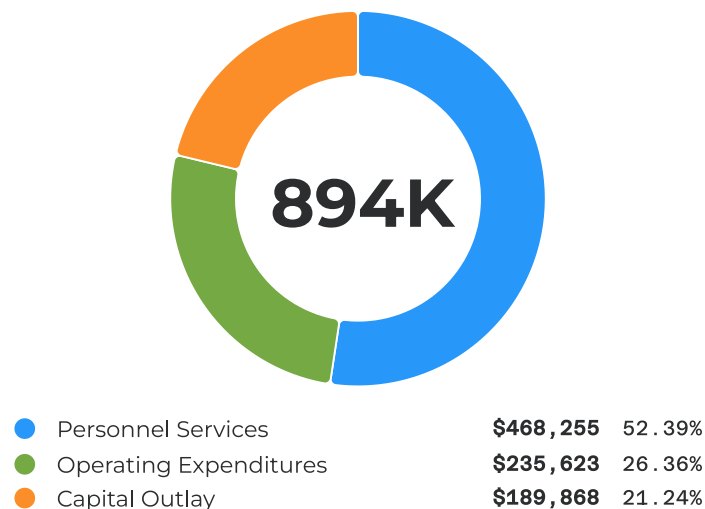
Water Distribution

Expenditures by Expense Grouping



The total budget for Water Distribution in FY2026 is \$893,746, representing a 9.34% increase from the previous year's total of \$817,412. Personnel Services remains the largest expense category, accounting for 52.39% of the total budget at \$468,255. This is an increase of \$46,680 or 11.07% compared to the prior year. Operating Expenditures hold the second-largest share at 26.36%, totaling \$235,623, which is up by \$19,966 or 9.26%. Capital Outlay comprises 21.24% of the budget with \$189,868, reflecting a \$9,688 or 5.38% increase. Other Financing Activity remains at \$0, consistent with the previous year. Overall, all major expense categories have increased, though at a slower rate than the prior year, contributing to the total budget growth of 9.34% in FY2026.

FY26 Expenditures by Expense Grouping



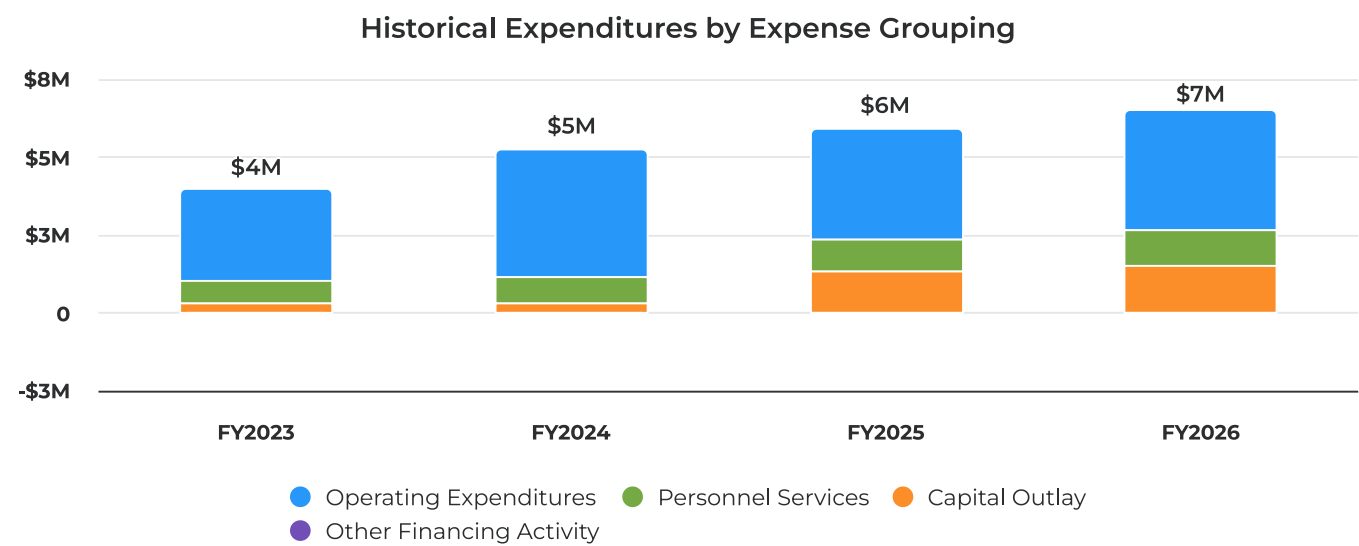
For the Water Distribution fiscal year expenditures by expense grouping, Personnel Services account for \$468,255, representing 52.39% of the total. Operating Expenditures amount to \$235,623, which is 26.36%. Capital Outlay comprises \$189,868, making up 21.24% of the expenditures.

Expenditures by Expense Grouping

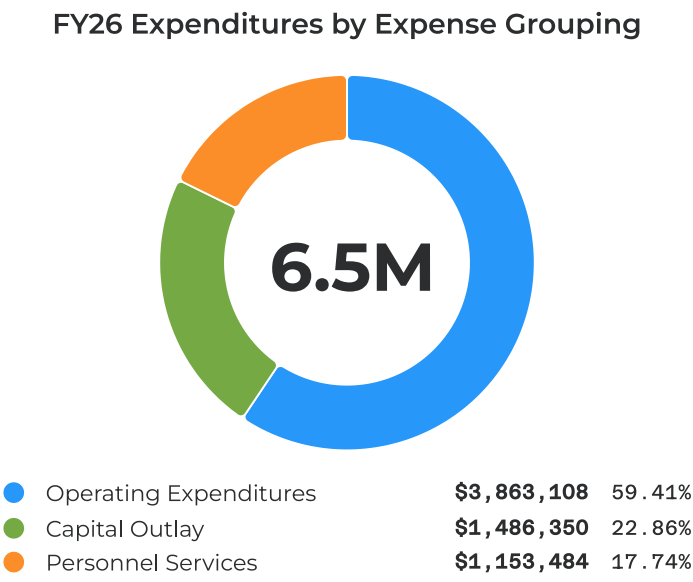
Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$264,414	\$241,674
GENERAL WAGES	\$4,000	\$5,600
OVERTIME	\$45,000	\$45,000
OVERTIME	\$2,000	\$2,000
FICA TAXES	\$15,884	\$14,357
FICA TAXES	\$3,715	\$3,358
RETIREMENT CONTRIBUTIONS	\$19,031	\$19,652
RETIREMENT CONTRIBUTIONS	\$10,766	\$3,884
LIFE & HEALTH INSURANCE	\$87,835	\$67,987
WORKER'S COMPENSATION	\$15,610	\$18,063
Total Personnel Services	\$468,255	\$421,575
Operating Expenditures		
PROFESSIONAL SERVICES	\$415	\$415
OTHER SERVICES	\$7,820	\$6,572
COMMUNICATION SERVICES	\$1,608	\$1,440
RENTALS & LEASES	\$4,000	\$4,000
REPAIR/MAINT SERVICES	\$7,000	\$4,500
REPAIR/MAINT SERVICES	\$8,000	\$6,000
REPAIR/MAINT SERVICES	\$158,000	\$151,000
OPERATING SUPPLIES	\$2,500	\$2,500
OPERATING SUPPLIES	\$17,034	\$17,034
OPERATING SUPPLIES	\$1,126	\$1,126
OPERATING SUPPLIES	\$6,000	\$5,500
OPERATING SUPPLIES	\$2,150	\$2,150
ROAD MATERIALS & SUPPLIES	\$12,000	\$10,000
DUES & PUBLICATIONS	\$300	\$300
TRAINING	\$7,670	\$3,120
Total Operating Expenditures	\$235,623	\$215,657
Capital Outlay		
Machinery & Equipment	\$9,675	-
2015 Utility System Rev Note - yr 10 of 18	\$143,133	\$139,059
2015 Utility System Rev Note - yr 10 of 18	\$37,060	\$41,121
Total Capital Outlay	\$189,868	\$180,180
Total Expenditures	\$893,746	\$817,412

Sewer Collection & Treatment

Expenditures by Expense Grouping



The total expenditures for Sewer Collection & Treatment in FY2026 increased by 9.76% to \$6.5 million compared to the previous year. Operating Expenditures remained the largest category, accounting for 59.41% of the total at \$3.9 million, which is a 7.33% increase of \$263,833 from the prior year. Capital Outlay was the second largest category at \$1.5 million, representing 22.86% of the total and increasing by 9.71% or \$131,586. Personnel Services grew by 18.82%, rising to \$1.2 million and making up 17.74% of the total expenditures. Other Financing Activity remained at \$0, contributing no percentage to the total. Overall, all major expense categories showed increases in FY2026, with Personnel Services experiencing the highest percentage growth.



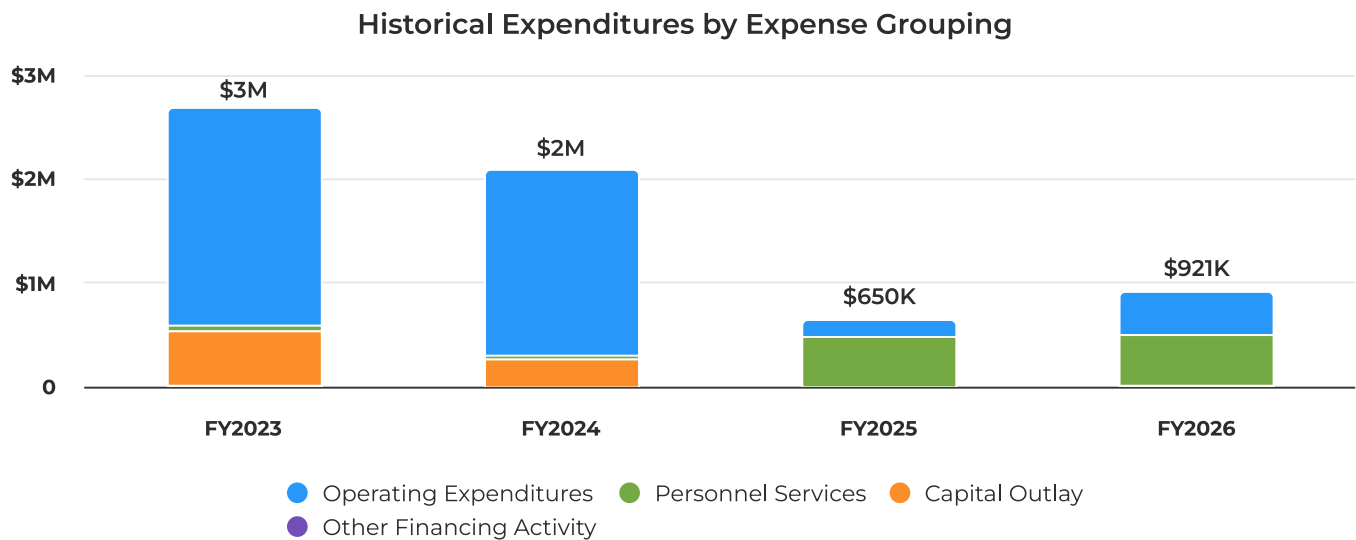
For the Sewer Collection & Treatment fiscal year expenditures by expense grouping, Operating Expenditures account for \$3.9 million, representing 59.41% of the total. Capital Outlay follows with \$1.5 million, making up 22.86%. Personnel Services comprise \$1.2 million, which is 17.74% of the expenditures.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$734,565	\$643,735
GENERAL WAGES	\$6,900	\$10,500
OVERTIME	\$30,000	\$30,000
OVERTIME	\$2,500	\$2,500
FICA TAXES	\$44,089	\$38,824
FICA TAXES	\$10,311	\$9,080
RETIREMENT CONTRIBUTIONS	\$19,031	\$13,101
RETIREMENT CONTRIBUTIONS	\$37,173	\$29,067
RETIREMENT CONTRIBUTIONS	\$1,024	-
LIFE & HEALTH INSURANCE	\$238,311	\$167,202
WORKER'S COMPENSATION	\$29,580	\$26,812
Total Personnel Services	\$1,153,484	\$970,821
Operating Expenditures		
PROFESSIONAL SERVICES	\$7,860	\$7,680
PROFESSIONAL SERVICES	\$1,844	\$1,844
OTHER SERVICES	\$3,443,467	\$3,222,797
COMMUNICATION SERVICES	\$3,821	\$4,827
RENTALS & LEASES	\$2,000	\$2,000
REPAIR/MAINT SERVICES	\$53,128	\$52,949
REPAIR/MAINT SERVICES	\$20,000	\$20,000
REPAIR/MAINT SERVICES	\$10,000	\$10,000
REPAIR/MAINT SERVICES	\$400	\$400
REPAIR/MAINT SERVICES	\$222,043	\$188,443
PRINTING & BINDING	\$150	\$150
OPERATING SUPPLIES	\$24,328	\$24,328
OPERATING SUPPLIES	\$36,987	\$36,987
OPERATING SUPPLIES	\$2,700	\$2,700
OPERATING SUPPLIES	\$7,725	\$7,725
OPERATING SUPPLIES	\$6,760	\$4,760
ROAD MATERIALS & SUPPLIES	\$7,000	\$5,000
DUES & PUBLICATIONS	\$180	\$180
TRAINING	\$12,715	\$6,505
Total Operating Expenditures	\$3,863,108	\$3,599,275
Capital Outlay		
MACHINERY & EQUIPMENT	\$176,559	\$45,000
Principal Payments	\$1,083,050	\$1,059,930
Interest Expense	\$226,741	\$249,834
Total Capital Outlay	\$1,486,350	\$1,354,764
Total Expenditures	\$6,502,942	\$5,924,860

Utilities Non Departmental

Expenditures by Expense Grouping

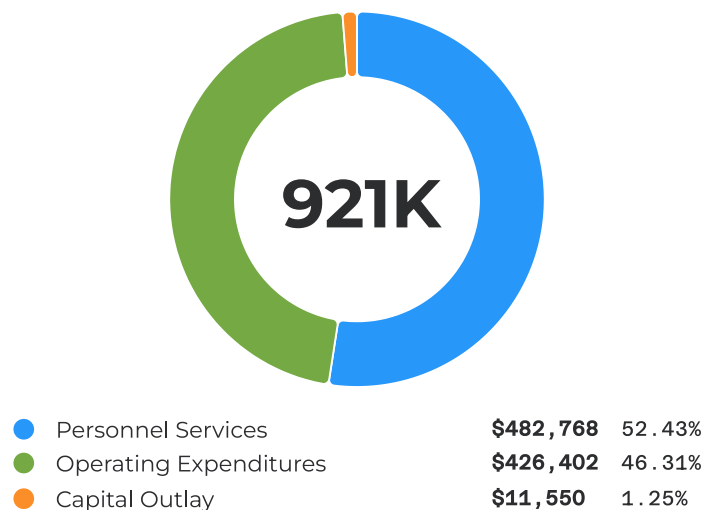


In FY2026, the total budget for Utilities Non Departmental increased by 41.73% to \$920,720 compared to the previous year. Personnel Services, which was the largest category in FY2025 at \$485,348 (74.71% of the total), slightly decreased by 0.53% to \$482,768, now representing 52.43% of the total budget.

Operating Expenditures saw a significant increase of 159.57%, rising from \$164,274 (25.29% of the total) in FY2025 to \$426,402 in FY2026, making up 46.31% of the total budget. Capital Outlay, which had no allocation in FY2025, was introduced with a budget of \$11,550, accounting for 1.25% of the total.

Overall, the budget shift shows a notable reallocation from Personnel Services to Operating Expenditures and the addition of Capital Outlay expenses in FY2026.

FY26 Expenditures by Expense Grouping



For the fiscal year, Utilities Non Departmental expenditures are divided into three categories. Personnel Services account for \$482,768, representing 52.43% of the total expenditures. Operating Expenditures follow with \$426,402, making up 46.31% of the total expenditures. Capital Outlay accounts for \$11,550, representing 1.25% of the total expenditures.

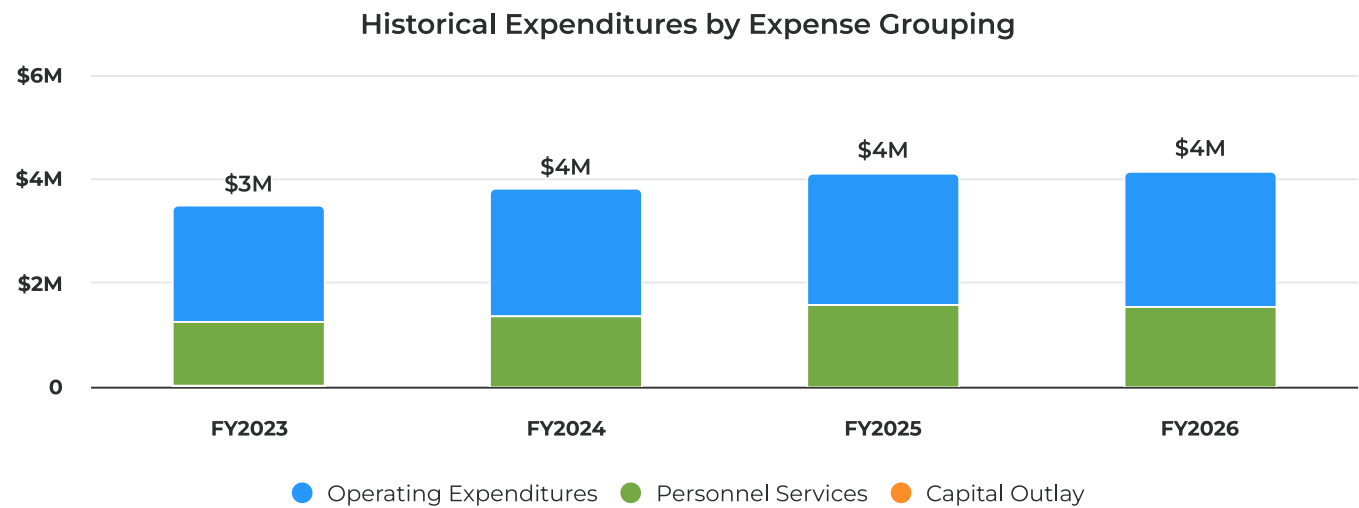
46.31%. Capital Outlay is the smallest category, totaling \$11,550 and comprising 1.25% of the expenditures.

Expenditures by Expense Grouping

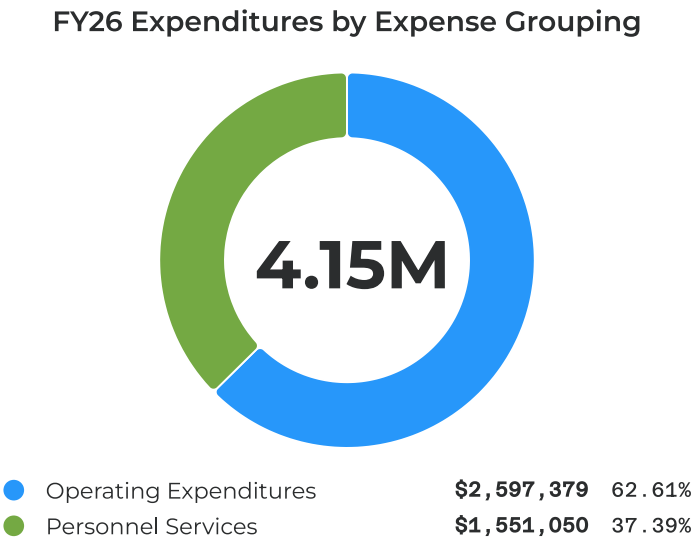
Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
Utilities	\$472,768	\$472,768
Employee Morale	-	\$1,290
FWB365	-	\$1,290
GENERAL WAGES	\$10,000	\$10,000
Total Personnel Services	\$482,768	\$485,348
Operating Expenditures		
Rentals & Leases	-	\$24,647
UTILITIES	\$406,621	-
RENTALS & LEASES	\$9,881	-
OTHER CHARGES & OBLIG	-	\$2,150
OTHER CHARGES & OBLIG	-	\$123,284
OPERATING SUPPLIES	\$9,900	\$14,193
Total Operating Expenditures	\$426,402	\$164,274
Capital Outlay		
MACHINERY & EQUIPMENT	\$11,550	-
Total Capital Outlay	\$11,550	-
Total Expenditures	\$920,720	\$649,622

Solid Waste

Expenditures by Expense Grouping



In FY2026, the total expenditures for Solid Waste increased slightly by 0.85% to \$4.1 million compared to the previous year. Operating Expenditures remained the largest expense category, rising by \$57,310 or 2.26% to \$2.6 million, which now represents 62.61% of the total budget, up from 61.75% in FY2025. Personnel Services, the second largest category, decreased by \$22,284 or 1.42% to \$1.6 million, accounting for 37.39% of the total, down from 38.25% the prior year. Capital Outlay remained at \$0, with no change. Overall, the budget shows a modest increase driven primarily by growth in Operating Expenditures, while Personnel Services saw a slight decline.



For the fiscal year, the Solid Waste expenditures are divided into Operating Expenditures and Personnel Services. Operating Expenditures account for \$2.6 million, representing 62.61% of the total. Personnel Services make up \$1.6 million, which is 37.39% of the total expenditures.

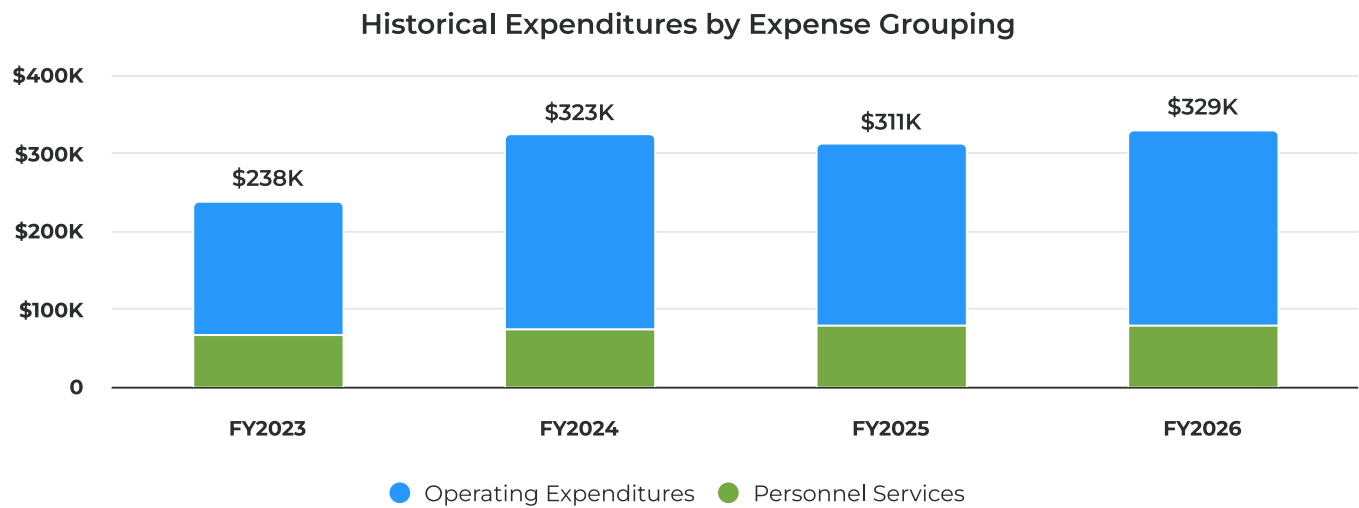
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		

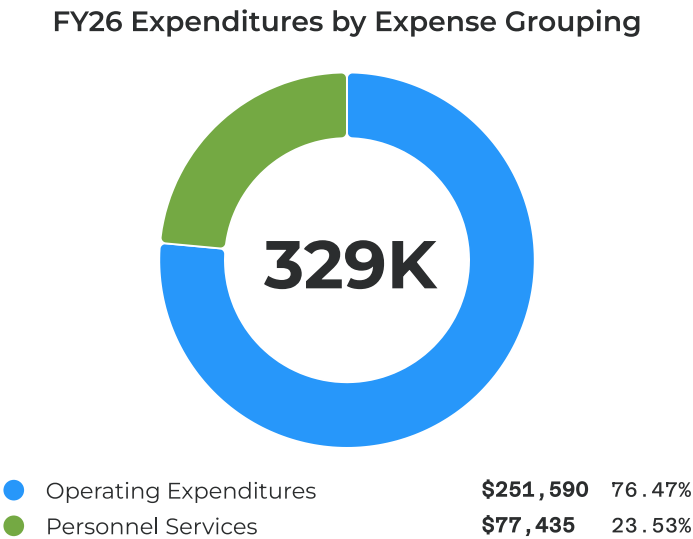
Category	FY 2026 09.02.2025	FY 2025 Saved
Principal Payments	\$56,803	\$54,708
Interest Payments	\$38,196	\$40,292
GENERAL WAGES	\$960,018	\$965,248
GENERAL WAGES	\$10,000	\$17,300
OVERTIME	\$15,000	\$15,000
OVERTIME	\$20,000	\$20,000
FICA TAXES	\$55,941	\$56,065
FICA TAXES	\$13,083	\$13,112
RETIREMENT CONTRIBUTIONS	\$28,546	\$45,855
RETIREMENT CONTRIBUTIONS	\$41,965	\$28,463
RETIREMENT CONTRIBUTIONS	\$544	\$2,085
LIFE & HEALTH INSURANCE	\$242,607	\$250,005
WORKER'S COMPENSATION	\$68,347	\$65,201
Total Personnel Services	\$1,551,050	\$1,573,334
Operating Expenditures		
COMMUNICATION SERVICES	\$136	\$2,060
POSTAGE & FREIGHT	\$25	\$25
UTILITIES	-	\$4,841
RENTALS & LEASES	\$2,000	\$2,450
REPAIR/MAINT SERVICES	\$213	\$848
REPAIR/MAINT SERVICES	\$258,000	\$258,000
REPAIR/MAINT SERVICES	\$200	\$200
PRINTING & BINDING	\$900	\$900
OFFICE SUPPLIES	\$1,000	\$1,000
OPERATING SUPPLIES	\$17,850	\$16,000
OPERATING SUPPLIES	\$199,500	\$199,500
OPERATING SUPPLIES	\$4,050	\$4,050
OPERATING SUPPLIES	\$943,250	\$928,450
OPERATING SUPPLIES	\$668,500	\$639,250
OPERATING SUPPLIES	\$432,500	\$413,250
OPERATING SUPPLIES	\$47,540	\$47,540
OPERATING SUPPLIES	\$16,800	\$16,800
OPERATING SUPPLIES	\$600	\$600
OPERATING SUPPLIES	\$3,060	\$3,060
DUES & PUBLICATIONS	\$255	\$245
TRAINING	\$1,000	\$1,000
Total Operating Expenditures	\$2,597,379	\$2,540,069
Total Expenditures	\$4,148,429	\$4,113,403

Curbside Recycling

Expenditures by Expense Grouping



In FY2026, the total budget for Curbside Recycling increased by 5.74% to \$329,025 compared to the previous year. Operating Expenditures remained the largest expense category, accounting for 76.47% of the total budget at \$251,590. This category saw a significant increase of \$19,913, or 8.6%, from the prior year. Conversely, Personnel Services decreased by \$2,049, or 2.58%, to \$77,435, representing 23.53% of the total budget. This shift marks a reversal from the previous year, where Personnel Services had increased. Overall, the budget growth was primarily driven by the rise in Operating Expenditures, while Personnel Services experienced a modest decline.



For the fiscal year, the Curbside Recycling program's expenditures are divided into two main categories. Operating Expenditures account for \$251,590, representing 76.47% of the total expenses. Personnel Services make up \$77,435, which is 23.53% of the total expenditures.

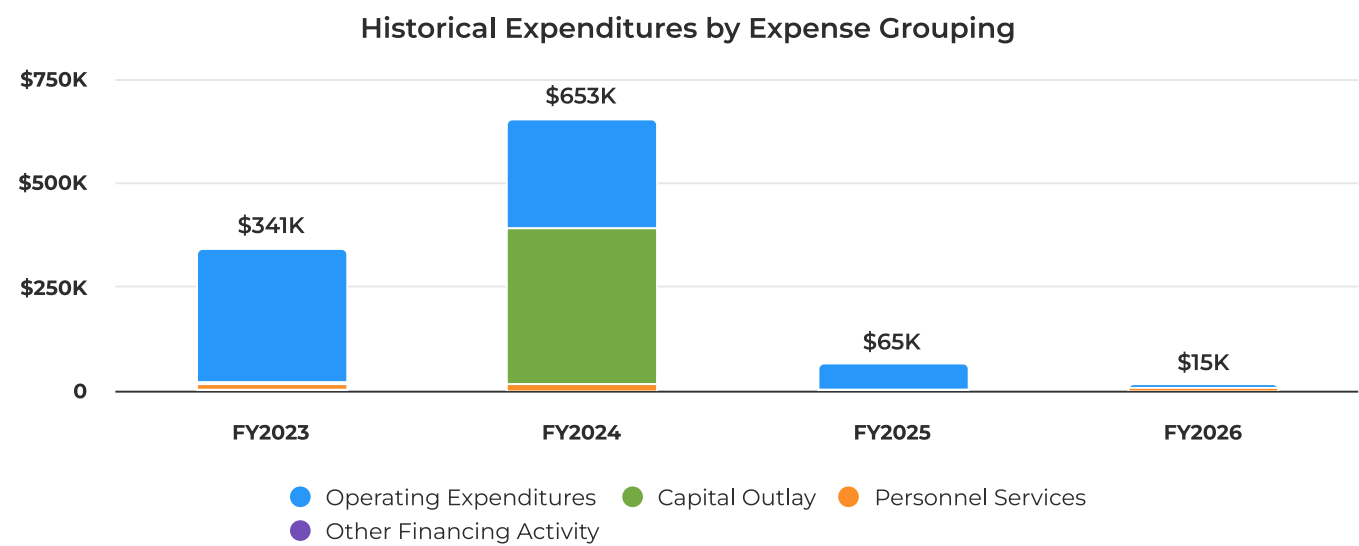
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		

Category	FY 2026 09.02.2025	FY 2025 Saved
GENERAL WAGES	\$51,584	\$54,422
GENERAL WAGES	\$200	\$1,300
OVERTIME	\$1,200	\$200
OVERTIME	\$2,000	\$2,000
FICA TAXES	\$3,198	\$3,293
FICA TAXES	\$747	\$770
RETIREMENT CONTRIBUTIONS	\$3,868	\$2,721
RETIREMENT CONTRIBUTIONS	-	\$1,633
LIFE & HEALTH INSURANCE	\$10,811	\$9,107
WORKER'S COMPENSATION	\$3,827	\$4,038
Total Personnel Services	\$77,435	\$79,484
Operating Expenditures		
OTHER SERVICES	\$100	\$100
OTHER SERVICES	\$175,000	\$162,500
TRAVEL AND PER DIEM	\$1,000	\$1,000
COMMUNICATION SERVICES	-	\$137
REPAIR/MAINT SERVICES	\$26,500	\$26,500
REPAIR/MAINT SERVICES	\$3,000	\$3,000
PRINTING & BINDING	\$8,000	\$500
OPERATING SUPPLIES	\$3,450	\$3,450
OPERATING SUPPLIES	\$8,820	\$8,820
OPERATING SUPPLIES	\$165	\$165
OPERATING SUPPLIES	\$15,800	\$15,800
OPERATING SUPPLIES	\$8,750	\$8,750
OPERATING SUPPLIES	\$200	\$200
OPERATING SUPPLIES	\$205	\$205
DUES & PUBLICATIONS	\$250	\$200
TRAINING	\$350	\$350
Total Operating Expenditures	\$251,590	\$231,677
Total Expenditures	\$329,025	\$311,161

Sanitation Non Departmental

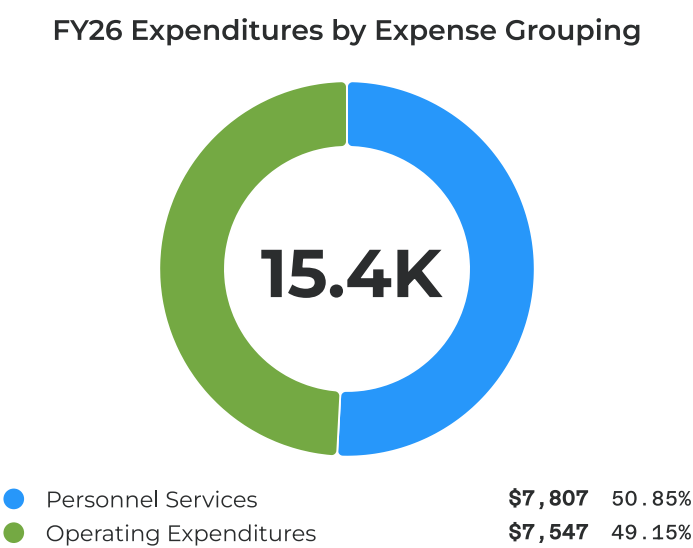
Expenditures by Expense Grouping



In FY2026, the total expenditures for Sanitation Non Departmental decreased significantly by 76.56% to \$15,354 compared to the previous year's total of \$65,497. This reduction is primarily driven by a sharp decline in Operating Expenditures, which fell by 88.21% to \$7,547, representing 49.15% of the total budget, down from \$63,997 or 97.71% in FY2025.

Conversely, Personnel Services experienced a substantial increase of 420.47%, rising to \$7,807 and accounting for 50.85% of the total FY2026 budget, up from \$1,500 or 2.29% in the prior year. Capital Outlay and Other Financing Activity remained at \$0 in both years, with Capital Outlay having previously decreased by 100% to zero in FY2025.

Overall, the FY2026 budget reflects a major shift in expenditure composition, with Personnel Services becoming the largest category by value, while Operating Expenditures saw the most significant decrease in dollar amount and percentage.



For the fiscal year, the Sanitation Non Departmental's expenditures by expense grouping include Personnel Services at \$7,807, which accounts for 50.85% of the total. Operating Expenditures follow closely at \$7,547, representing 49.15% of the

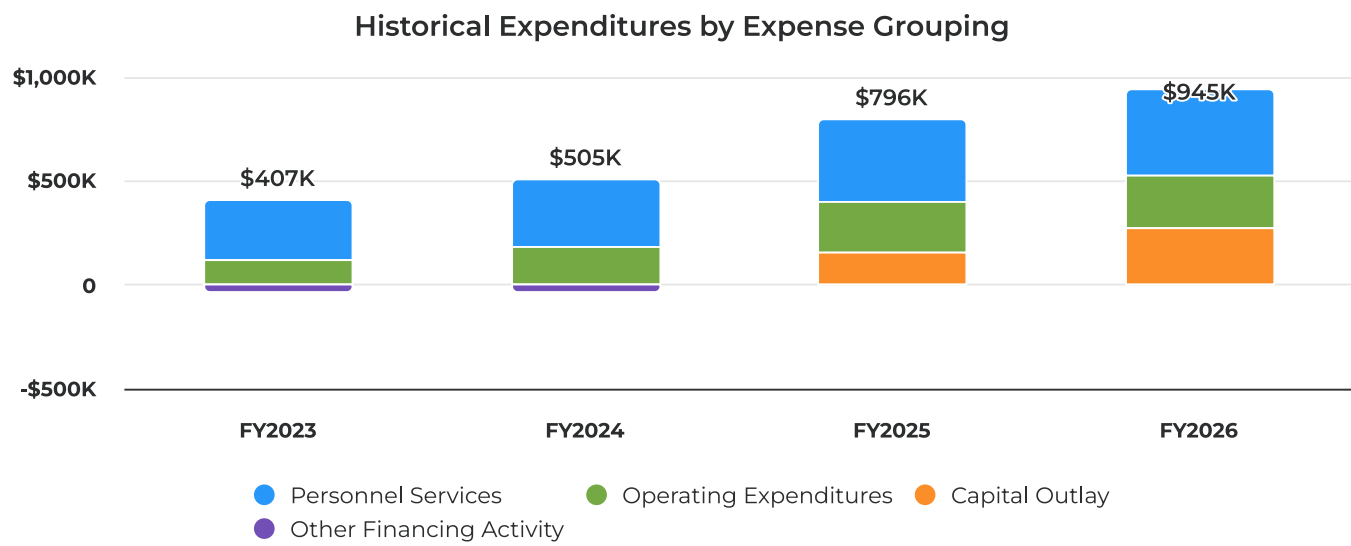
total expenditures.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
Utilities	\$6,307	-
GENERAL WAGES	\$1,500	\$1,500
Total Personnel Services	\$7,807	\$1,500
Operating Expenditures		
Utilities	-	\$6,307
Employee Morale	-	\$600
FWB365	-	\$600
UTILITIES	\$5,307	-
Rentals & Leases	\$240	-
OTHER CHARGES & OBLIG	-	\$1,000
OTHER CHARGES & OBLIG	-	\$55,490
COMPUTER REPLACEMENT PER IT 5YR PLAN	\$2,000	-
Total Operating Expenditures	\$7,547	\$63,997
Total Expenditures	\$15,354	\$65,497

Stormwater

Expenditures by Expense Grouping



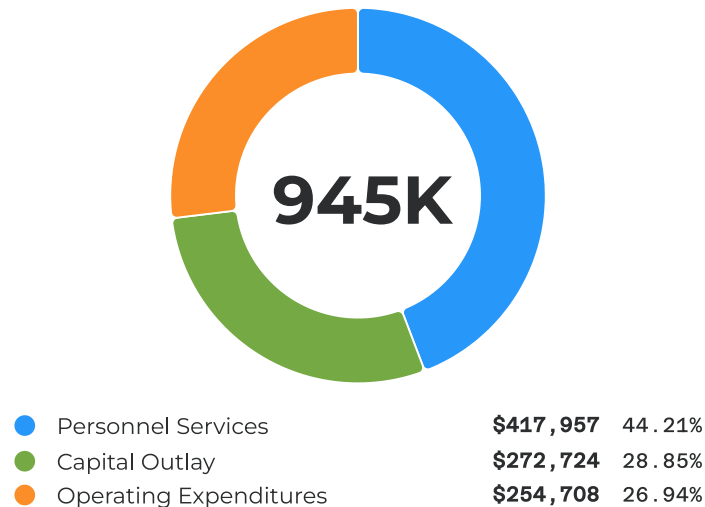
The Stormwater budget for FY2026 totals \$945,389, marking an 18.84% increase from the previous year's \$795,523. Personnel Services remains the largest expense category at \$417,957, accounting for 44.21% of the total budget. This represents a \$23,883 increase or 6.06% growth compared to the prior year.

Capital Outlay is the second-largest category, rising significantly to \$272,724, which is 28.85% of the total budget. This category experienced a substantial increase of \$120,724 or 79.42% from the previous year, continuing its trend as the category with the largest dollar increase.

Operating Expenditures make up 26.94% of the FY2026 budget at \$254,708, showing a modest increase of \$5,259 or 2.11% over the prior year. Other Financing Activity remains at \$0, consistent with the previous year.

Overall, the budget growth is driven primarily by notable increases in Capital Outlay and Personnel Services, while Operating Expenditures show a smaller rise. The distribution of expenses has shifted slightly, with Personnel Services decreasing as a percentage of total budget and Capital Outlay increasing its share.

FY26 Expenditures by Expense Grouping



For the fiscal year, the Stormwater expenditures are divided into three main categories. Personnel Services account for \$417,957, representing 44.21% of the total expenditures. Capital Outlay follows with \$272,724, making up 28.85%. Operating Expenditures comprise \$254,708, which is 26.94% of the total.

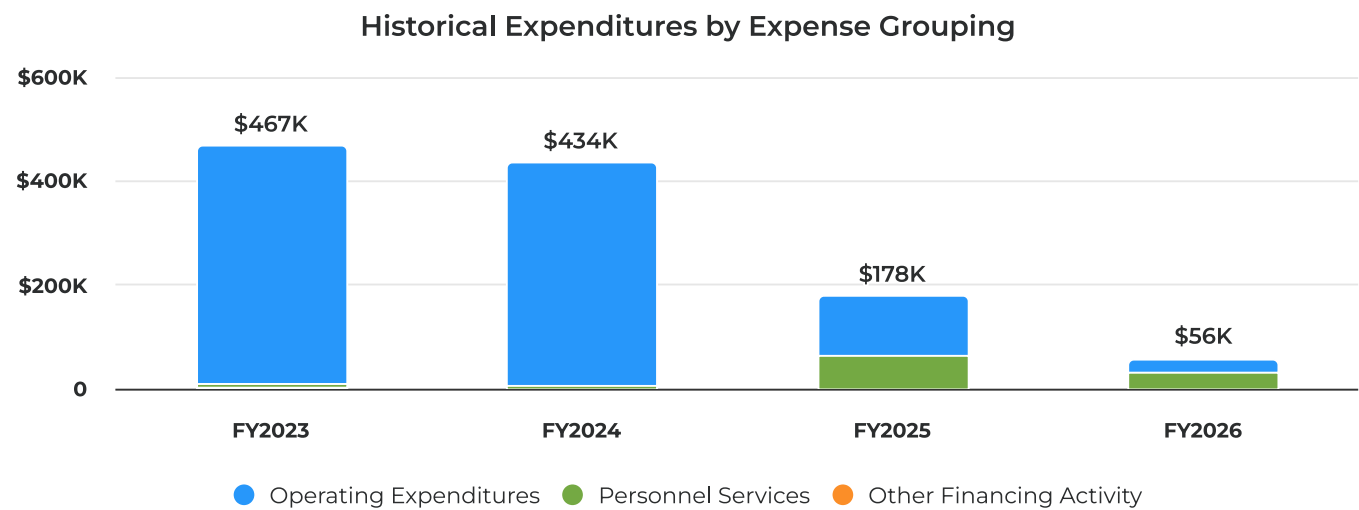
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
GENERAL WAGES	\$296,411	\$264,115
GENERAL WAGES	\$5,200	\$4,500
OVERTIME	\$2,500	\$2,500
FICA TAXES	\$18,084	\$16,466
FICA TAXES	\$4,229	\$4,617
RETIREMENT CONTRIBUTIONS	\$9,515	\$6,551
RETIREMENT CONTRIBUTIONS	\$11,938	\$13,549
RETIREMENT CONTRIBUTIONS	\$1,971	\$2,822
LIFE & HEALTH INSURANCE	\$51,116	\$57,041
WORKER'S COMPENSATION	\$16,993	\$21,913
Total Personnel Services	\$417,957	\$394,074
Operating Expenditures		
PROFESSIONAL SERVICES	\$59,000	\$50,000
PROFESSIONAL SERVICES	\$867	\$867
OTHER SERVICES	\$80,229	\$80,229
TRAVEL AND PER DIEM	\$602	\$602
COMMUNICATION SERVICES	\$1,106	\$1,790
FREIGHT & POSTAGE	\$20	\$20
UTILITIES	-	\$9,997
RENTALS & LEASES	\$3,000	\$3,000
REPAIR/MAINT SERVICES	\$13,750	\$12,500
REPAIR/MAINT SERVICES	\$7,150	\$6,500
REPAIR/MAINT SERVICES	\$39,695	\$34,695
OFFICE SUPPLIES	\$300	\$300
OPERATING SUPPLIES	\$5,000	\$5,000
OPERATING SUPPLIES	\$22,014	\$22,014

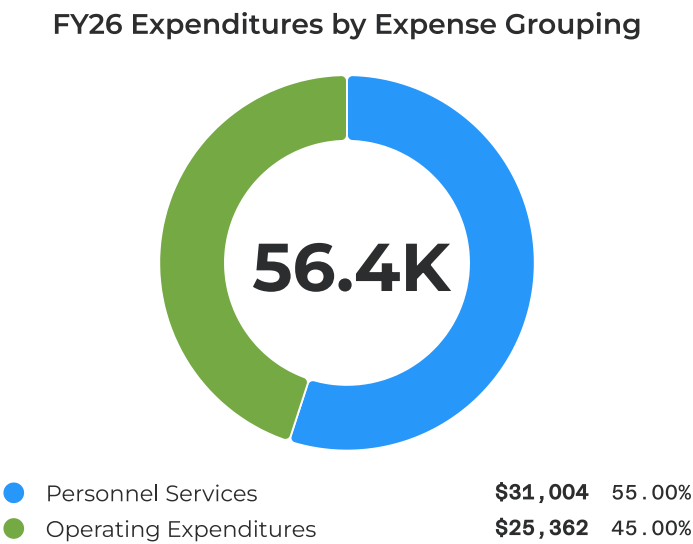
Category	FY 2026 09.02.2025	FY 2025 Saved
OPERATING SUPPLIES	\$1,350	\$1,350
OPERATING SUPPLIES	\$4,475	\$4,475
OPERATING SUPPLIES	\$2,300	\$2,300
ROAD MATERIALS & SUPPLIES	\$9,475	\$9,475
BOOKS, DUES, & PUBS	\$650	\$650
TRAINING	\$3,725	\$3,685
Total Operating Expenditures	\$254,708	\$249,449
Capital Outlay		
Principal Payments	\$90,885	\$87,533
Interest Expense	\$61,115	\$64,467
Machinery & Equipment	\$120,724	-
Total Capital Outlay	\$272,724	\$152,000
Total Expenditures	\$945,389	\$795,523

Stormwater Non-Departmental

Expenditures by Expense Grouping



In FY2026, the total expenditures for Stormwater Non-Departmental decreased significantly to \$56,366, representing a 68.3% reduction from the previous year's total of \$177,791. The largest expense category in FY2026 was Personnel Services, accounting for 55% of the total at \$31,004, which decreased by 52.34% from \$65,052 in FY2025. Operating Expenditures made up the remaining 45% of the FY2026 total at \$25,362, showing a substantial decline of 77.5% from \$112,739 in the prior year. Other Financing Activity remained at \$0 in both years. Overall, both major expense categories experienced significant decreases, with Operating Expenditures showing the largest dollar and percentage drop in FY2026 compared to FY2025.



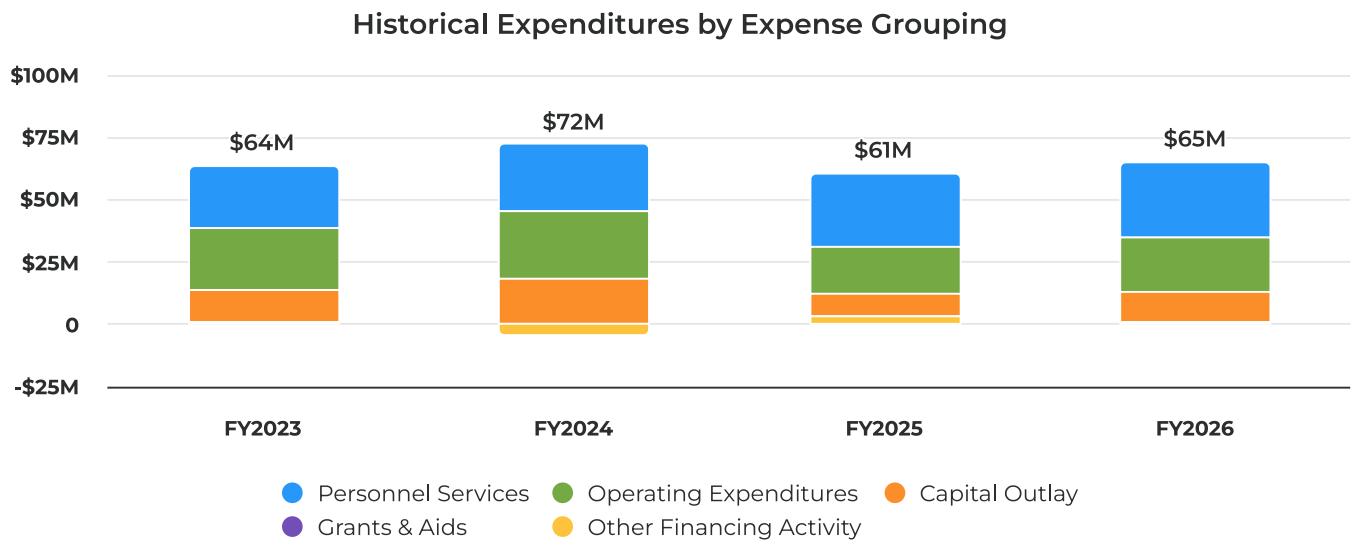
For the fiscal year, the Stormwater Non-Departmental expenditures are divided into two main categories. Personnel Services account for \$31,004, which represents 55% of the total expenditures. Operating Expenditures make up the remaining 45%, totaling \$25,362.

Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services		
Utilities	\$13,092	\$13,092
Rentals & Leases	\$16,712	\$50,400
Employee Morale	-	\$180
FWB365	-	\$180
GENERAL WAGES	\$1,200	\$1,200
Total Personnel Services	\$31,004	\$65,052
Operating Expenditures		
UTILITIES	\$6,750	-
RENTALS & LEASES	\$16,712	-
OTHER CHARGES & OBLIG	-	\$300
OTHER CHARGES & OBLIG	-	\$111,239
OPERATING SUPPLIES	\$1,900	\$1,200
Total Operating Expenditures	\$25,362	\$112,739
Total Expenditures	\$56,366	\$177,791

Citywide Exp

Expenditures by Expense Grouping

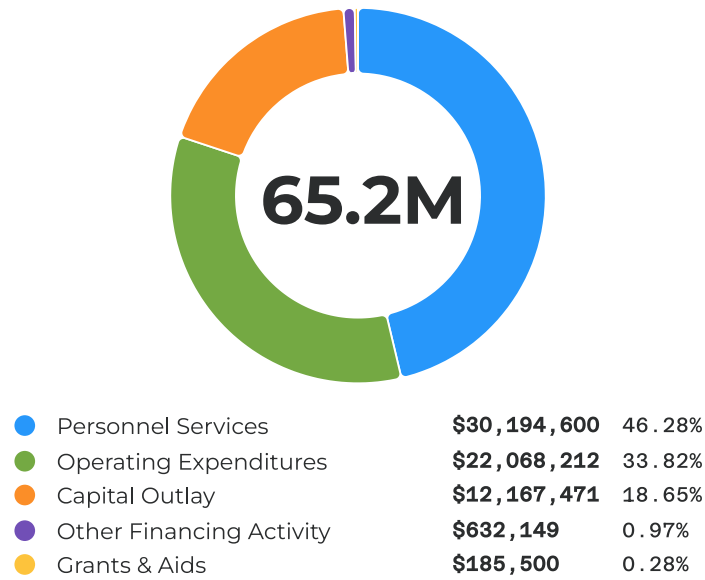


The total Citywide Expenditures for FY2026 increased by 7.74% to \$65.2 million compared to the previous year's \$60.6 million. Personnel Services remained the largest expense category, rising by 3.04% to \$30.2 million, which now represents 46.28% of the total budget, down slightly in proportion from 48.39% the prior year. Operating Expenditures grew by 14% to \$22.1 million, increasing their share of the budget from 31.97% to 33.82%.

Capital Outlay saw a significant increase of 42.04%, reaching \$12.2 million and accounting for 18.65% of total expenditures, up from 14.15% the previous year. In contrast, Other Financing Activity experienced a substantial decrease of 79.89%, falling to \$632,149 and representing less than 1% of the total budget, down from 5.19%. Grants & Aids slightly decreased by 1.7% to \$185,500, maintaining a small portion of the budget at 0.28%.

Overall, the budget reflects notable growth in Capital Outlay and Operating Expenditures, while Other Financing Activity declined sharply. Personnel Services continued to be the dominant expense, with a moderate increase in both value and budget share.

FY26 Expenditures by Expense Grouping



For the fiscal year expenditures by expense grouping under Citywide Exp, Personnel Services account for \$30.2 million, representing 46.28% of the total. Operating Expenditures follow with \$22.1 million, or 33.82%. Capital Outlay comprises \$12.2 million, which is 18.65% of the expenditures. Other Financing Activity amounts to \$632,149, making up 0.97%, and Grants & Aids total \$185,500, representing 0.28% of the fiscal year expenditures.

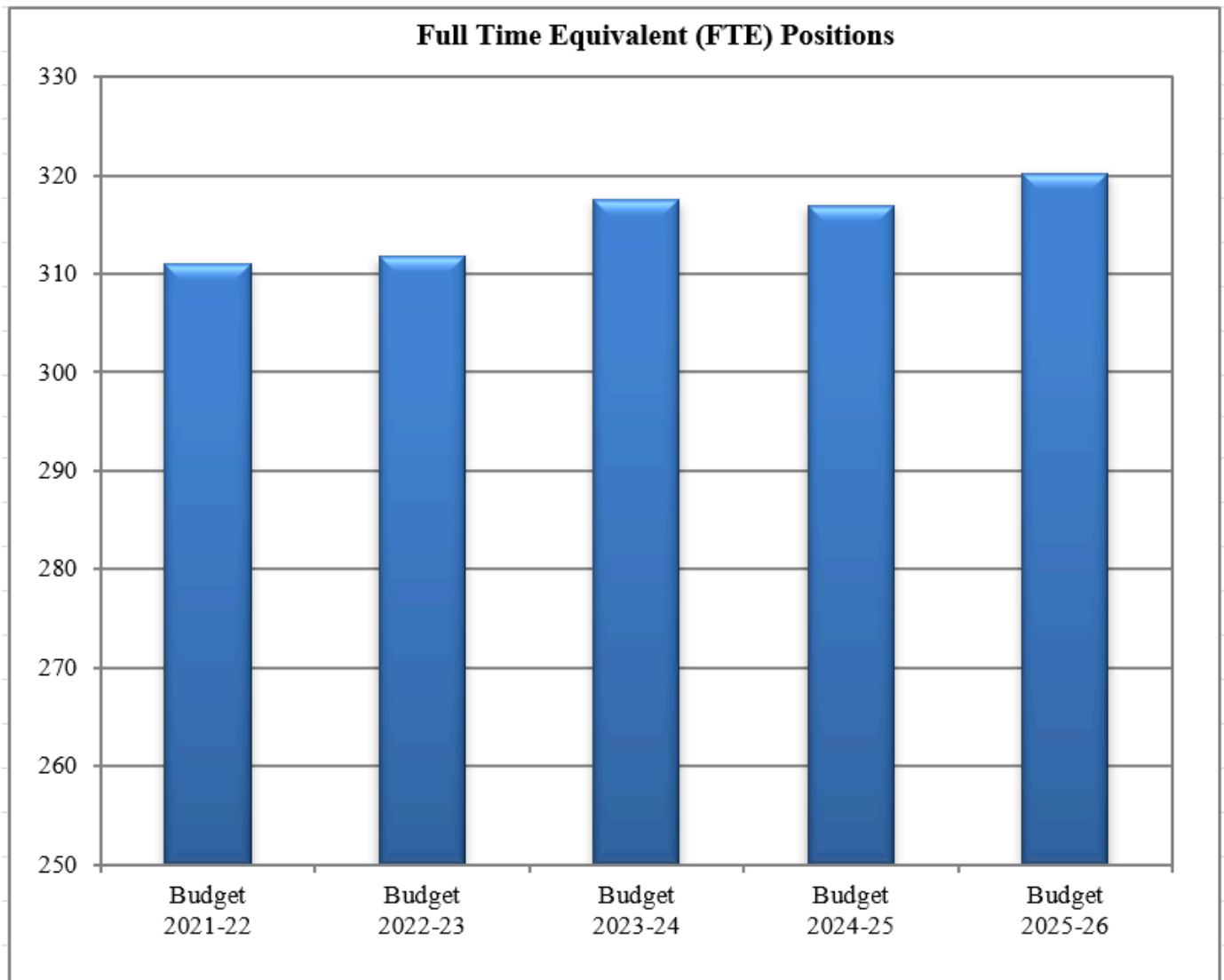
Expenditures by Expense Grouping

Category	FY 2026 09.02.2025	FY 2025 Saved
Personnel Services	\$30,194,600	\$29,302,729
Operating Expenditures	\$22,068,212	\$19,357,818
Capital Outlay	\$12,167,471	\$8,566,035
Grants & Aids	\$185,500	\$188,709
Other Financing Activity	\$632,149	\$3,143,035
Total Expenditures	\$65,247,932	\$60,558,326

CITY OF FORT WALTON BEACH, FL

Full Time Equivalent (FTE) Position Summary

Department	Actual			Budget		Budget
	2021-22	2022-23	2023-24	2024-25		2025-26
City Manager	3.00	4.00	2.00	2.00		1.00
PIO	0.00	0.00	2.00	1.00		1.00
Human Resources	9.00	9.00	8.00	4.00		4.00
IT	0.00	0.00	0.00	4.00		5.00
City Clerk	2.00	2.00	3.00	3.00		2.00
Financial Services	15.50	15.50	16.00	16.00		16.00
Police Services	71.34	71.17	73.67	75.32		77.95
Fire Services	44.25	44.25	43.25	43.25		43.50
Recreation Services	69.63	69.63	69.85	69.51		70.79
Non-Departmental	0.00	0.00	2.50	1.60		0.95
Growth Management	15.25	15.25	15.25	15.25		13.00
Public Works & Utility Svcs	81.00	81.00	82.00	82.00		85.00
Total Authorized FTE's	310.97	311.80	317.52	316.93		320.19

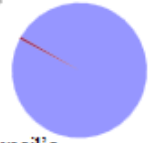


CITY COUNCIL

DESCRIPTION

The City Council is the legislative body of the City. It is comprised of the Mayor and seven Council members, elected a citywide basis in odd years for four-year, staggered terms. City Council meets on the second and fourth Tuesday of each month at 6:00pm in the Council Chambers located at City Hall. The City Council appoints the City Manager, City Clerk, City Attorney, and members of Boards and Committees, as well as adopts ordinances and resolutions setting City policy. City Council's primary responsibility is to shape public policy in order to achieve the citizens' desires for the future. As time passes, the complexion of a community, its residents, and leaders change, as do the priorities of the community. There is probably no more daunting task that any community faces than planning for its future and identifying future priorities. The Strategic Plan is a multiyear plan and the budget process determines which parts of the plan receive resources each year. Each Strategic Plan Objective falls in line with the City's Vision, Mission Statement and Core Values.

Share of City Budget

\$421,070,
0.6%

MISSION

To enhance and protect the Community by providing quality services.

VISION

The City of Fort Walton Beach: a recognized leader in the provision of Community Service.

STRATEGIC PLAN FY26

Board Priorities



Public Safety Police, Fire, Health- proactive approach to a safe community



Robust Infrastructure Water quality and safe roads



Thriving Economy High paying jobs and targeted industry



Community Vitality Welcoming and beautiful community desired by residents and visitors



Transparent Operations Fiscal and operational effectiveness and efficiency

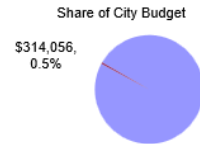


Environmental Stewardship The cleanest city on the Emerald Coast

CITY MANAGER

DESCRIPTION

The City Manager is the chief administrative official for the City. The City Manager's office coordinates, implements, and evaluates all policies, procedures, and programs; recommends and provides information to City Council; proposes the annual budget; provides an avenue for citizens to direct their requests, complaints, and needs; and provides communications and support by overseeing information technology and serving as a liaison between departments, the media, and citizens.



MISSION

Support the City Council in the development of policy by assembling and analyzing data and making recommendations; provide leadership and direction to employees in implementation of policies, programs, and daily operations; and ensure that the City of Fort Walton Beach government provides municipal services and infrastructure necessary for a high quality of life for our citizens in a fiscally responsible manner.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

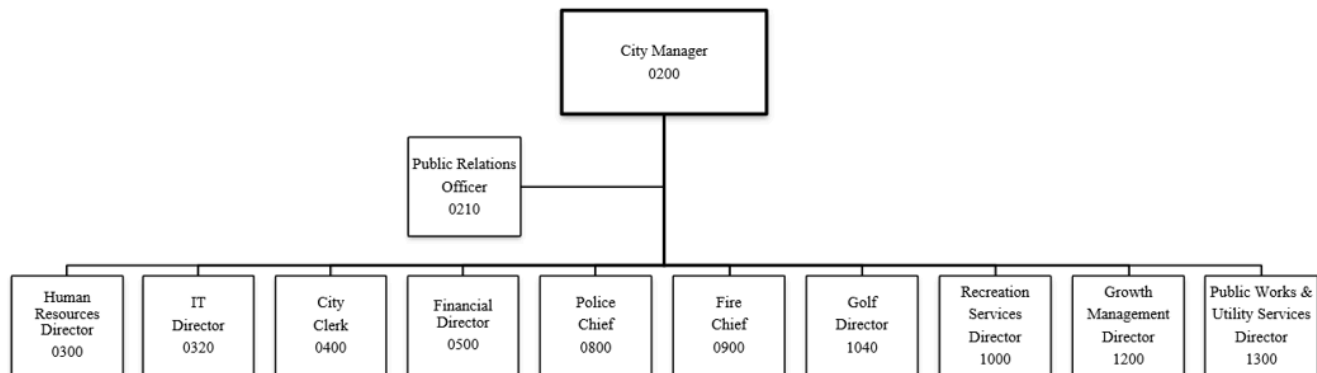
- ✓ Promote Organizational Efficiency
- ✓ Overall Employee Satisfaction (Strongly Agree & Agree)
- ✓ Performance Excellence / Leadership Training Courses

FUTURE GOALS (FY27 & FY28)

- ✓ Develop Bike path connectivity from downtown FWB toward uptown
- ✓ Lighting additions to continue to brighten areas in the City

PRIOR YEAR ACCOMPLISHMENTS (FY25)

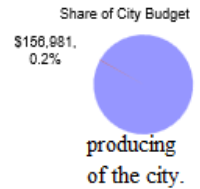
- ✓ Coordinate with FDOT on the Around the Mound & Brooks Bridge projects



PUBLIC INFORMATION & RELATIONS

DESCRIPTION

The Public Information Office serves as the official information resource of the city by developing communication policy, and disseminating news and other information of interest to city residents, and managing the image and public perception



MISSION

The Public Information Office's mission is to convey reliable and consistent information regarding the city's objectives and operations to the residents, businesses and visitors. The Public Information Office works with members of the community, media, civic and professional groups as well as city staff to carry out the mission and vision of the city.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Improve Internal and External Communications

Continue to keep city residents/businesses informed on progress of large municipal projects

Maintain city's website/social media accounts to improve the city's brand in the community

Work with media partners/other organizations to help promote the city's goals

Document with stories/photos/video call city-sponsored events/activities and regular city operations

	Actual		TD thru 03/31/25		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Continue to keep city residents/businesses informed on progress of large municipal projects	N/A	N/A	N/A	50%	100%	100%
Maintain city's website/social media accounts to improve the city's brand in the community	N/A	N/A	N/A	50%	100%	100%
Work with media partners/other organizations to help promote the city's goals	N/A	N/A	N/A	50%	100%	100%
Document with stories/photos/video call city-sponsored events/activities and regular city operations	N/A	N/A	N/A	50%	100%	100%

FUTURE GOALS (FY27 & FY28)

- ✓ Create regular short form videos that promote the city's goals and highlight the work done by city employees on behalf of its residents.
- ✓ To work with Public Information Offices at other local agencies when appropriate for collaborative efforts that promote the city and the surrounding community.
- ✓ To obtain training in PIO emergency management procedures to be better prepared in the event of emergency incidents.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Served as the primary contact for local and national media inquiries regarding the City and responded to all requests with prompt, accurate information. Also, regularly issued press releases and worked closely with our local media partners to help promote City initiatives, events and programs.

- ✓ Maintained the City's website and social media accounts, providing frequent professional written and visual content to keep residents informed about what's going on in their City and help them better understand what the City government is doing to serve its residents. Also, worked with members of all city departments to troubleshoot problems they encountered with the website and help them craft messages and content for our website and social media pages.

- ✓ Covered nearly all of the city's special events including: the Concerts at the Landing Spring and Fall Series, the Downtown Christmas Tree lighting Ceremony and Christmas Parade, the Bowlegs Festival and Torchlight Parade, Easter and Halloween events at the Recreation Center, the annual Fourth of July event at the Fort Walton Beach Landing, the Police Department's Construction Junction, Winter Wonderland, National Night Out and Community Bike Ride events, as well as Memorial Day and Veterans Day services at Beal Memorial Cemetery.

- ✓ Worked with the Police Department to help educate the public on the rollout of new Photo Speed Enforcement systems implemented in nine school zones in the city. Worked with Police Chief Bage to create a video helping people understand how the systems worked and how to comply with existing school zone laws.

- ✓ Researched and created a page for the City website dedicated to helping residents understand the difference between Golf Cart and Low Speed Vehicles and where, when, and under what circumstances each vehicle could be legally used in the City limits.

HUMAN RESOURCES

DESCRIPTION

Human Resources recruits new employees and works to retain existing employees, maintains personnel records, coordinates employee benefits, and enforces personnel policies.

MISSION

Provide effective personnel services through the development, implementation, and equitable administration of policies and procedures; recruit qualified personnel; maintain a well-trained work force; and foster productivity, innovation, and a climate of success in the workplace.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Attract and Retain a High-Quality Workforce

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Career Development and Training Classes Held	21	17	14	10	15	10
Employees Recognized (Yearly)	32	25	47	19	50	42
Turnover: Public Safety Personnel	19%	22%	16%	37.21%	0%	0%
Turnover: Non-Public Safety Personnel	17%	43%	29%	75.83%	0%	0%

- ✓ New City-Wide Software
- ✓ Continued training and safety opportunities
- ✓ Continue quarterly combined wellness and safety initiatives
- ✓ Focus on Health & Wellness (Health & Wellness Fair, Lunch & Learns, etc.)

FUTURE GOALS (FY27 & FY28)

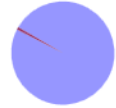
- ✓ Continue to provide comprehensive training to all employees (diversity, safety, leadership, ethics and accountability)

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Successful Employee Health & Wellness Fair
- ✓ Insurance - Open Enrollment
- ✓ Seamless Continuity of Operation During High Level Turnover
- ✓ Implementation of Employee Training Checklists
- ✓ Employee Benefit Statements
- ✓ Successful Fire Department Promotional Process
- ✓ Continued Employee Recognition
- ✓ City Manager Recruitment and Selection

Share of City Budget

\$508,936,
.07%

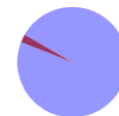


INFORMATION TECHNOLOGY

DESCRIPTION

Information Technology is responsible for the operation and maintenance of the City's network, computers, servers, website, and telecommunications in order to facilitate the daily work of employees as well as provide easily accessible information and services to citizens.

Share of City Budget

\$1,615,942
2.4%

MISSION

Provide Citywide information technology services that are secure and highly accessible.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				YTD thru 03/31		Budget	
	2021-22	2021-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Provide Current Technology to Users								
Computers, Servers, Laptops & Tablets Replaced	11%	83%	30%	7%			12%	36%
Police Laptops Replaced	7%	16%	37%	1%			18%	25%
Support Department Productivity by Minimizing Downtime								
Hours of Downtime: Public Safety (police & fire)	0	1	2	2			1	0
Hours of Downtime: Non-Public Safety	0	0	0	2			1	0

- ✓ Continue current technology to users by replacing computers and servers that are 5 years old
- ✓ Continue current technology to police department by replacing laptops every five years
- ✓ Complete network infrastructure replacement and expansion
- ✓ Begin NIST CSF 2.0 implementation to substantially improve the City's security posture

FUTURE GOALS (FY27 & FY28)

- ✓ Continue policy, procedure, hardware upgrades and system configuration to meet NIST CSF requirements
- ✓ Implement current technologies for better accessibility while maintaining security

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Purchased rugged laptops for PD per 5 year plan
- ✓ Purchased desktops, laptops, and tablets per 5 year plan
- ✓ Completed FDLE Audit procedures. Established groundwork to improve security compliance

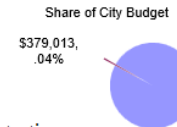
CITY CLERK

DESCRIPTION

The City Clerk is a Charter Officer, appointed by and reporting to, the City Council. The City Clerk performs as part of the Administrative Branch of the City. The Clerk serves as the custodian of the City seal, custodian of records, and provides administrative support to the Mayor and City Council.

MISSION

Provide professional, knowledgeable and accurate service to the Mayor and City Council Members, the public, and other Municipal departments by preparing agendas and minutes, processing and monitoring records requests, and updating the Code of Ordinances and Land Development Code.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Continue to properly maintain public records						
Boxes Scanned/Destroyed	30	24	4	17	5	5
Documents Recorded with County	67	54	46	30	50	50
Requisitions/Purchase Orders	28	32	40	31	40	40
Continue to provide prompt & professional customer service						
Public records requests & Public records requested \$ generated	407 / \$508	539 / \$1,131	1,713/\$3,233	295 / \$744	560 / \$2,400	550 / \$1500
Legal/Display Ads	11	35	50	30	50	50
Lien requests/dollars generated	664 / \$18,720	539 / \$16,940	378/\$14,040	200 / \$7,850	390 / \$15,000	400 / \$15,000
Number of pages transcribed (Council/Board/Comm)	394	424	421	243	430	500
Continue to provide professional administrative support						
Contracts/Leases/Agreements/MOA/MOU processed	13	58	51	23	60	50
Number of Council and Board/Committee meetings	61	72	57	33	55	55
Ordinances & Resolutions approved by Council	83	61	40	22	35	40

- ✓ Deputy City Clerk is attending Florida Association of City Clerks conferences and other training events to complete required hours to secure the International Institute of Municipal Clerks Certification designation.

FUTURE GOALS (FY27 & FY28)

- ✓ Continue to add methods/processes to increase and improve online accessibility for employees and the public.
- ✓ Continue to purge electronic files that have exceeded their retention date.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Restructured the duties and responsibilities of the Clerk's department staffing when the Records Administrator position was eliminated. The most significant duties of this position were to monitor and respond to all Public Records Requests, and prepare minutes. Others included filing electronic documents, paying invoices, monitoring leases & insurance certificates, publishing ads, and recording documents.
- ✓ Submitted Code of Ordinance and Land Development Code additions and revisions to Municode on a quarterly basis after approval.
- ✓ Processed all agendas and minutes for City Council Meetings and other Boards and Committees.

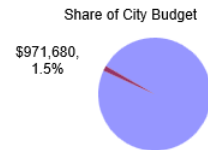
FINANCE

DESCRIPTION

Finance's primary function is to maintain financial stability for the City. Responsibilities include monitoring appropriations, revenues, and expenditures; developing policies and procedures relating to finance issues; ensuring compliance with City, State, and Federal regulations; and oversight of purchasing and customer service.

MISSION

Provide professional support in financial administration, uphold the public's trust and reliance on financial reports, and maintain the City's sound financial position and stability while offering quality services efficiently and responsively.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Provide Accurate and Timely Financial Information						
Monthly Financial Reports Prepared within 20 Days	98%	100%	100%	100%	100%	100%
Findings From External Auditors	3	1	1	annual measure	0	0
Prepare Useful & Meaningful Financial Documents to the Public						
Achieve GFOA Distinguished Budget Presentation Award (possible points awarded)	✓	✓	✓	annual measure	✓	✓
Achieve GFOA Certificate of Achievement for Financial Reporting	✓	✓	✓	annual measure	✓	✓

- ✓ Prepare 100% of monthly financial reports within 20 days of the end of the month to provide timely financial information
- ✓ Provide monthly financials to City Council
- ✓ Streamline processes regarding grant management and the budget process through new, innovative software

FUTURE GOALS (FY27 & FY28)

- ✓ Re-allocate all Information Technology (IT) expenditures to the IT Department and add a cost allocation for each division
- ✓ Continue to establish controls and segregation of duties throughout the City staff
- ✓ Provide internal training opportunities for city staff to enable effective use of the available information within the City's computerized accounting system
- ✓ Process improvement and automation of daily tasks to reduce errors and allow more time for cross-training

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Received GFOA Distinguished Budget Presentation Award and Certificate of Achievement for Financial Reporting
- ✓ Reorganized staff to include staff accountants that can be cross trained internally
- ✓ Implemented the new budgeting software, ClearGov

PURCHASING

DESCRIPTION

Purchasing is responsible for the acquisition of supplies, materials, equipment, and other commodities needed for operations, as well as supervising the preparation and processing of all bids, proposals, quotations, and required advertisements.

MISSION

Procure goods and services at the best possible cost consistent with the quality needed to provide the best services to the public.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Procure Products As Efficiently As Possible

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Purchases Made By Purchase Order	2,552	2,801	2,967	2,524	3,000	3,000
Time Between Requisition Approval And Purchase Order Creation	5%	7%	10%	9%	0%	7%

- ✓ Formal solicitation process going online 10/1/2025
- ✓ Continue gathering metrics on Purchasing trends.
- ✓ Modernize internal workflows for better time management.

FUTURE GOALS (FY27 & FY28)

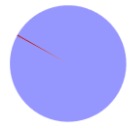
- ✓ Update City Purchasing Policies and bring to City Council for approval.
- ✓ Obtain procurement certification for staff members
- ✓ Create succession plan for warehouse operations

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Created metrics for routine City purchases.
- ✓ Standardized solicitation documents.
- ✓ Onboarded two new staff members, in line with succession planning

Share of City Budget

\$306,396,
.04%



POLICE

DESCRIPTION

Police Department functions include patrol, community policing, street crimes, investigations, communications, and records. The Police Department is responsible for enforcement of laws, minimizing illegal activity, criminal investigations, maintaining accurate law enforcement records. Community involvement to devise solutions and monitor resolutions is strongly promoted and a Citizens Police Academy is conducted to educate citizens about safety and enhance community based crime prevention efforts.

Share of City Budget

\$65,247.93
2, 87.6%



MISSION

Protect the welfare of citizens and their property and enhance public safety through proactive problem solving and increased community

CURRENT GOALS, OBJECTIVES, & METRICS (FY 26)	Actual				Budget	
	2021-22	2022-23	2023-24	TD thro 03/23	2024-25	2025-26
Respond Promptly to Calls for Service						
Calls for Service	36,947	35,459	31,226	16,090	40,000	40,000
Response Time: Top Priority Calls (min/sec, call received to on-scene)	5:50	5:50	5:39	1:25	4:30	4:30
Call to Dispatch	2:50	2:33	2:33	0:34	2:00	2:00
Dispatch to on Scene	3:01	3:16	3:06	0:51	2:30	2:30
Protect Life and Property						
Part 1 Crimes Reported	539	554	824	857	550	0
Number of House Checks	118	61	267	203	100	150
Number of Traffic Crashes	1,260	911	891	354	1,000	1,000
Promote Community Involvement						
Citizens Police Academy Participants (# of attendees)	0	23	0	25	15	20
Community engagement events (# of events)	84	199	82	24	24	24
Training						
Employee training hours	2,979	3,010	2,672	2,205	2,300	2,500
Number of employees trained in Crisis Intervention	6	8	7	0	6	6

- ✓ Achieve average response times (call received to officer on-scene) to under 5 minutes for emergency calls
- ✓ Decrease the number of traffic crashes through Education, Engineering and Enforcement
- ✓ Reduce the fear of crime
- ✓ Conduct one community event or meeting per month

FUTURE GOALS (FY 27 & FY 28)

- ✓ Establish a Marine Patrol
- ✓ Evaluate recruit and retain efforts to ensure full staffing
- ✓ Locate and apply for additional funding through Public Grants
- ✓ Collaborate with local stakeholders to improve public welfare and improve the quality of life for all people in the City

PRIOR YEAR ACCOMPLISHMENTS (FY 25)

- ✓ Received Recognition from FDOT for Traffic Safety Initiatives
- ✓ Photo Enforcement in School Zones
- ✓ Intergrade Code Enforcement into the Community Policing Unit
- ✓ Completed DHSMV, Criminal Justice Information System (CJIS) Audits, and on-site Accreditation Inspection
- ✓ Added a Community Wellness Canine
- ✓ Conducted a Citizens Police Academy
- ✓ Piloted, and trained all law enforcement in the County on the Post Overdose Support Team

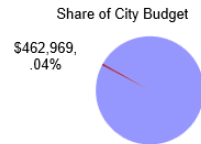
CODE ENFORCEMENT

DESCRIPTION

Code Enforcement routinely inspects properties for code violations and responds to citizen complaints regarding code, zoning, or land use violations.

MISSION

Ensure adherence to the City's Code of Ordinances and achieve a high complaint resolution rate.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25		2024-25	2025-26
Implement Nuisance Abatement Program								
Number of Derelict Properties Brought Into Compliance - CRA	0	0	0	0			2	5
Number of Derelict Properties Brought Into Compliance - non-CRA	0	0	0	1			1	5
Provide Timely & Effective Code Enforcement Response								
Number of Cases Started	N/A	N/A	N/A	146			1,000	1,250
Number of Cases Complied or Resolved	N/A	N/A	N/A	775			900	1,000
Number of Inspections Completed	N/A	N/A	N/A	489			1,200	1,500

FUTURE GOALS (FY27 & FY28)

- ✓ Concentrate Code Enforcement resources towards future plans that coincide with the recent strategic priorities set by City Council.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Maintained a 98% code case compliance ratio without the need for Code Enforcement Board action.
- ✓ Hired a fourth code inspector and reorganized code enforcement zones.
- ✓ Started Citywide Code Sweep.
- ✓ Implemented code enforcement citation program to help increase code compliance.
- ✓ Implemented code enforcement educational outreach program.

FIRE

DESCRIPTION

Fire Department functions include fire suppression, regulation, prevention, and inspection; emergency medical services, vehicle extrication; technical rescue; and hazardous materials response. The department coordinates the City's Emergency Management and Preparedness efforts and conducts public education efforts to prepare citizens to learn ways to better protect themselves from the ravages of fire and disaster. A Citizens Emergency Response Team (CERT) Program is conducted to educate citizens about safety and how to assist the community in the aftermath of a disaster.

MISSION

Ensure that fire prevention and suppression is paramount; advance life support service provides the best treatment available; the City is prepared to address major emergencies and disasters.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Respond Promptly to Calls for Service						
Response Time Under 5 Minutes (dispatch to on-scene)	100%	100%	94%	38%	>90%	90%
Fire Code Review of Construction Plans Completed within 5 Business Days	100%	91%	66%	40%	>80%	80%
Minimize Injuries, Death, and Property Destruction						
One & Two Family Residential Structure Fires Confined to Room of Origin	35%	57%	100%	50%	>60%	75%
Events, Programs, Outreach Initiatives	2	64	74	73	>60	60

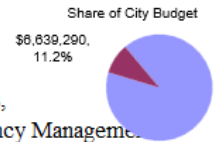
- ✓ Achieve a response time (dispatch to on-scene arrival) of under 5 minutes at least 90% of the time.
- ✓ Complete Fire Code review of construction plans within 5 business days of submission at least 95% of the time.
- ✓ Certify at least 200 citizens in CPR/First Aid
- ✓ Contain structure fires to the room of origin at least 61% of the time.
- ✓ Conduct or attend at least 60 community and public relations events.

FUTURE GOALS (FY27 & FY28)

- ✓ Provide firefighter college approved fire officer series courses such as fire officer 1 and 2. This will be for our members and other departments.
- ✓ Expand capabilities of the City's Fire Training Facility to accommodate additional specialty training and increase live burn exercises. Also complete connex boxes for majority of burns.
- ✓ Refurbish the fire training facility.
- ✓ Implement and upgrade radios and pagers to the new communication standard throughout Okaloosa County, P25 system. This will include apparatus, station, portables.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Two additional personnel became certified paramedics.
- ✓ Four additional Personnel enrolled in Paramedic class for Summer 2025.
- ✓ Submitted multiple Federal grants totaling over 350,000.00 for fire-rescue tools, equipment, and marine assets. Marine asset has been received.
- ✓ Continue to provide community CPR training initiative and have certified over 150 citizens.



RECREATION

DESCRIPTION

Recreation manages a 33,000 sq. ft. Recreation Center with a 10-field Athletic Complex, the FWB Library, Heritage Park and Cultural Center, Parks & ROW Maintenance, and the Cemetery. Football, baseball, basketball, soccer, and softball leagues are held at the facilities. Recreation center offers a variety of crafts and exercise classes, after school programs, and summer day camps. Special events are held throughout the year. Tennis Center is contracted.

MISSION

Provide recreational and athletic opportunities to adults and youth alike.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Provide Diverse Recreational Opportunities

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Youth After School Participants (Total registrations)	162	180	180	90			41	150
Youth After School Program Capacity	94%	100%	0%	0%			95%	95%
Adult & Youth Sports Teams Participants	1642	3477	4032	1830			285	4000
Adult & Youth Sports Teams with Sponsors	100%	100%	0%	0%			100%	100%

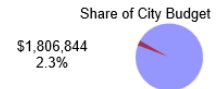
- ✓ Construct multi-use field addition with new Park building and concession/restroom facility.
- ✓ Upgrade rec center lobby furniture and game room.
- ✓ Hwy 98 median upgrades.

FUTURE GOALS (FY27 & FY28)

- ✓ Renovate outdoor patio at Recreation Center

PRIOR YEAR ACCOMPLISHMENTS (FY25)

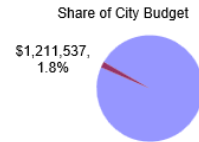
- ✓ Posted bid package for Recreation Complex addition.



PARKS

DESCRIPTION

Parks is responsible for the maintenance and beautification of 23 developed parks, 17 athletic fields, 5 exercise tracks, 21 tennis courts, 17 pickleball courts, and 3 boat ramp facilities.



MISSION

Preserve, protect, maintain, and enhance the City's parkland areas.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Ensure Parks are Safe, Functional, and Attractive

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Park Rentals - Liza Jackson, Landing, Chester Pruitt Park	326	296	347	121	320	150
Field Rentals	673	2033	1477	455	1400	1500
Controller Monitors Connected to I.Q. Irrigation Central Control System	75%	75%	0%	0%	90%	90%

- ✓ Complete Landing Phase 3 and 4 construction
- ✓ Replace all bridges at Ferry Park
- ✓ Install monofilament bins at 6 waterfront dock locations
- ✓ Renovations to Chester Pruitt park restrooms
- ✓ New lighting throughout Chester Pruitt

FUTURE GOALS (FY27 & FY28)

- ✓ Develop 5-year park plan with updated equipment planned out
- ✓ New fencing and lighting at Oakland Heights Athletic fields
- ✓ Liza Jackson boat ramp and park improvements
- ✓ Complete Preston Hood Athletic Complex addition

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Turf Infields on fields 9 and 10 at Preston Hood Athletic Complex
- ✓ Completed landing Phase 1 (seawall, boardwalk, t-dock, pier, pocket beach)
- ✓ Turfed infields of 9 and 10 at PHAC
- ✓ Installed new playground and fencing at Peters Neighborhood Park

LIBRARY

DESCRIPTION

Library resources include books, movies, games, ebooks, and e-audio for children and adults. Children's learning activities for all ages conducted weekly with holiday and special programs being offered throughout the year. Facilities include a children's activity room, 5 study rooms, an art gallery, a digital media lab, meeting space for large and small groups, Wi-Fi access, children's learning stations, and 11 computer stations.

\$642,907,
1.0%



MISSION

Create and foster a comprehensive variety of print and media resources and materials designed to educate and entertain.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual			YTD thru 03/31	Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Provide Resources to Promote Literacy, Education, & Enrichment						
Inventoried Collection Per Citizen	2.3	4.7	3.7	2.6	5.1	5.1
Circulation per Item	0.4	0.3	0.4	0.2	0.3	0.3
Circulation per Active Borrower (City and Non-City Residents)	3.4	4.6	6.2	2.1	5.0	5.0
City Residents Who Have an Active Library Card	15%	11%	13%	7.0%	40%	40%

- ✓ Continue to expand programming for children, young adults and grownups to provide entertainment and educational opportunities for all ages
- ✓ Expand programs and services within and beyond the library to reach diverse audiences.

FUTURE GOALS (FY27 & FY28)

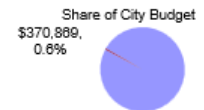
- Continue planning in coordination with city officials and consultants regarding potential relocation of the main library to the addition of a branch in another area of the city
- ✓ Strengthen partnerships with community organizations to deliver impactful, varied programming
- ✓ Increase the number of items within the library collection, both physically and digitally, to better meet the needs of the community

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Updated and expanded library collections
- ✓ Rearranged designated genre collection and added artwork to complement each section
- ✓ department
- ✓ Partnered with Downtown FWB Coffee Club, Florida Place Food Trucks, and WSRE to host Amazing Kids Day

MUSEUM

DESCRIPTION



The Indian Temple Mound Museum was the first museum in Florida owned and operated by a municipality and is recognized for having one of the finest collections of prehistoric ceramics in the Southeast United States. Historic structures such as the Camp Walton Schoolhouse and Garnier Post Office Museums are fine examples of Northwest Florida history and house artifacts that relay the story of early Camp Walton. The Civil War Exhibits Building interprets the First Florida Militia and their activities while stationed at what we today call The Fort Walton Landing.

MISSION

Share 14,000 years of Fort Walton culture and history through stewardship, education and interpretation of its prehistoric and historic collections.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Share Community History With Public						
Visitors Per General Visitation Hour of Operation	7.8	7.1	5.6	2.2	7.9	6.0
Educational Programming Visitors During Non-General Visitation Hours	3,158	2,617	2,474	161	161	1,000
Outreach Programming Visitors During Non-General Visitation Hours	1,325	2,850	2,765	1,369	3,070	3,000
City Savings from Volunteer Assistance	\$2,505	\$3,498	\$4,180	\$3,809	\$5,838	\$5,000

- ✓ Museum Store Addition construction underway.
- ✓ Continue to improve public presentation to museum visitors. Developing archaeology STEAM exhibits at Indian Museum. Upgrade of Past Perfect collections software management. Continuing curatorial storage and preservation upgrades.
- ✓ Was awarded a 2024/25 Exhibits and Advertising Agreement in conjunction with Okaloosa County TDC.

FUTURE GOALS (FY27 & FY28)

- ✓ Using Museum Store Addition to give the complex a Highway 98 presence which will increase visitation and sales. Complete Museum Store to grand opening and complete staff relocation to increase services. Increase revenues.
- ✓ Complete exhibit renovations, building re-alignment, and flow of exhibits to facilitate new entrance and reopen gallery.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ The museums of Heritage Park were closed for several months to repair sewer lines broken below building foundation and repairs from several flooding instances. The downtime allowed for exhibit curatorial work to be accomplished.
 - ✓ Heritage Park has worked hard to promote the new building, what it can accomplish and what it can provide the community despite the challenges of a working construction site disrupting tourist visitation expectations.
 - ✓ Continued Community Involvement: Partnered with Thunderbird Honor Guard, Musical Echoes and the Okaloosa County Museums Coalition to increase awareness and develop events that benefit the 8 museums in Okaloosa County.
- Continued Public Awareness Campaign: Partnerships have included various websites, Facebook, blogs, NWF Daily News, Emerald Coast Magazine, Get The Coast, Visit Florida, FWB Chamber of Commerce, WUWF's "Unearthing Pensacola" segments, and WEAR ABC Channel 3 to increase awareness and promote the Museum.
- Provide Successful Programming: It is the goal of Heritage Park to be at the forefront of educational experiences and activities for students in our four county service area. Although closed for several months, staff has maintained relationships with cancelled educational programming and looks forward to increased school visitation in the future.

CEMETERY

DESCRIPTION

Cemetery staff is responsible for the sale of plots, niches, and mausoleum spaces; grounds maintenance; and supervision of funerals at the City's two cemeteries – Beal Memorial Cemetery and Brooks Cemetery.

MISSION

Provide a well-maintained and peaceful resting place of burial.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Provide a Well-Maintained Resting Place of Burial

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Cemetery Grounds with Turf in Good Condition	95%	95%	95%	48%	95%	95%

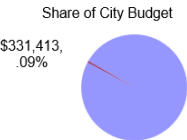
- ✓ Install Hope section addition with roadway
- ✓ Cemetery upgrades (addition to 2 niche walls, survey new section, irrigation and sod)

FUTURE GOALS (FY27 & FY28)

- ✓ Replace all fencing around perimeter
- ✓ Develop a sod farm in open area of cemetery for use for newly dug graves
- ✓ Install central control system for irrigation

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Design plans for new Burial Section



GOLF CLUB

DESCRIPTION

The Golf Club consists of two championship 18-hole golf courses, putting green, driving range, and clubhouse. The club holds many community oriented golf tournaments and promotes a Junior Golf Program every summer with clinics. Pines Course offers 18-holes in a challenging layout of over 6,800 yards through a tree-lined, upland pine forest. The Oaks course offers 18-holes over 6,400 yards of narrow fairways lined with oak trees and water hazards.

Share of City Budget

\$2,672,071,
3.9%

MISSION

To Serve Fort Walton Beach with an innovative, inclusive golf experience that grows the game, supports youth, and helps make our city a place people want to be.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Ensure Player Satisfaction						
Membership Revenue	\$177,873	\$186,354	\$194,828	\$109,294	\$200,000	\$225,000
Golf Shop Merchandise Sales	\$62,338	\$65,600	\$71,229	\$71,339	\$100,000	\$200,000
Greens Fees Revenue	\$1,159,054	\$1,310,949	\$1,283,858	\$629,395	\$1,236,711	\$1,414,500
Cart Fees Revenue	\$618,055	\$659,848	\$600,416	\$288,153	\$690,193	\$700,000
Driving Range Revenue	\$129,699	\$162,410	\$162,222	\$107,894	\$160,000	\$250,000

- ✓ Use greens fee pricing to distribute rounds of golf between Pines and Oaks based on demand
- ✓ Introduce seven new golf tournament/events to the club
- ✓ Introduce new 6 month seasonal membership for 10/1 - 3/31
- ✓ Host more Junior Tournaments/Events

FUTURE GOALS (FY27 & FY28)

- ✓ First Tee Facility Completion
- ✓ Renovate old Edwin Watts room with simulators
- ✓ Replace Back 9 Oaks irrigation
- ✓ Replace Retention Wall in bad areas on Pines/Oaks course

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Trackman Range installation
- ✓ Pines course greens completed
- ✓ Introduced merchandise program to golf shop

GROWTH MANAGEMENT SERVICES

DESCRIPTION

Growth Management Adminstration provides administrative and customer service support to the Planning, Building, and Code Enforcement departments by providing the necessary tools for everyday function as well as providing information regarding services and operation of each department.

MISSION

Provide high quality, timely and cost effective services in all facets of operations.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				Budget	
	2021-22	2022-23	2023-24	YTD thru 03/31 2024-25	2024-25	2025-26
Achieve 90% of above average customer satisfaction rating for service rendered by Growth Management Administration	87%	74%	74%	86%	90%	90%

- ✓ Maintain current projects paid in a timely manner.
- ✓ Provide operational services and tools to each division.

FUTURE GOALS (FY27 & FY28)

- ✓ Implement professional certification/license incentive program for the Department.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Worked with Growth Management team to increase operational efficiencies, including improvements to MGO.
- ✓ Created new Community Development Services Representative position to enhance Customer Service.

\$287,480,
.03%



PLANNING & ZONING

DESCRIPTION

Planning is responsible for sustainable growth and development in Fort Walton Beach, ensuring implementation of the Comprehensive Plan, and compliance with the Land Development Code. Staff facilitates and serves on various boards and committees.

MISSION

Foster sustainable development by providing professional and technical services to City Council, citizen boards, property owners, and businesses in order to promote high quality of life and prosperity for the citizens of Fort Walton Beach.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

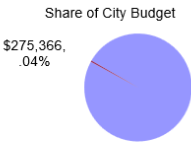
	Actual			YTD thru 03/31	Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Increase Development Activity Citywide						
(Net) New Business Openings	89	168	143	102	100	100
New Developments Approved	12	13	11	15	10	10
Parcels Annexed into the City	1	0	0	3	3	0

FUTURE GOALS (FY27 & FY28)

- ✓ Continue to fine-tune MGO software to provide the best customer service
- ✓ Review Land Development Code and prepare amendments based on the Downtown Master Plan and Commerce & Technology Park Plan
- ✓ Complete development of MX-3 zoning district

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Updated sections of the City Land Development Code & Code of Ordinances to increase effectiveness and efficiency
- ✓ Began implementation of MX-3 zoning district
- ✓ Downtown Design Guidelines approved by City Council



FLEET

DESCRIPTION

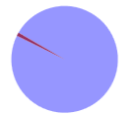
Fleet is responsible for maintaining safe, reliable, economical, and environmentally-friendly vehicles and heavy equipment.

MISSION

Ensure fleet is available and functioning properly.

Share of City Budget

\$682,312,
1.0%



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Minimize Unscheduled/Unanticipated Downtime and Repairs

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Workload Attributable to Scheduled Preventative Maintenance & Inspections	43%	39%	50%	22%			42%	43%
Workload Attributable to In House Repairs	55%	59%	48%	26%			60%	65%
Workload Attributable to Commercial Repairs	2%	2%	3%	2%			3%	4%
Repeat Repairs that is Performed	0	0	0	0			0%	0%

- ✓ Continue with the implementation of cross training between East Bay and West Bay.
- ✓ Implement a schedule for Heavy Equipment Mechanics to acquire their CDL.
- ✓ Send mechanics to specialized training that are vehicle specific to assist with diagnostic and repair of vehicles.

FUTURE GOALS (FY27 & FY28)

- ✓ Implement the major equipment (MJ) replacement schedule.
- ✓ Send mechanics to training classes that are vehicle specific to better help them diagnose and repair vehicle specific problems.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Implemented cross training to familiarize mechanics with both light duty and heavy duty vehicles.
- ✓ Fleet Foreman received specialized A/C training to receive a certificate to purchase freon.
- ✓ Fleet personnel received 12 volt circuitry training to assist with troubleshooting.

FACILITIES

DESCRIPTION

Facilities is responsible for all maintenance work, including electrical, heating and air conditioning, plumbing, and wood work as well as installation and maintenance of traffic control devices, traffic signals, signs, and roadway markings.

MISSION

Maintain City facilities and traffic control devices in a safe, reliable, economical, and environmentally-friendly manner.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Provide Safe & Clean Facilities for Employees & the Public

Work Completed In-House as Opposed to Outsourcing
Work Orders Satisfactorily Completed within 3 Business days

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Work Completed In-House as Opposed to Outsourcing	4%	6%	3%	47%			90%	92%
Work Orders Satisfactorily Completed within 3 Business days	97%	96%	94%	46%			95%	95%

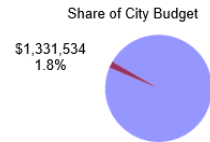
- ✓ Install new walking path lighting at Chester Pruitt Park.
- ✓ Install new lighting at the Ferry Park Basketball Court.
- ✓ Continue evaluating and replacing outdated HVAC and electrical services throughout the City.

FUTURE GOALS (FY27 & FY28)

- ✓ Change walkway lighting from HPS to LED.
- ✓ Develop and Implement a preventative maintenance schedule for all City Facilities.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Installed new LED pathway lighting at Ferry Park.
- ✓ Built and installed five (5) speed feedback signs within the Elliott Point neighborhood.
- ✓ Installed Cellular security cameras at Sound Park, Liza Jackson Park and Chester Pruitt Park.
- ✓ Installed the second of two (2) HVAC chillers at City Hall.



STREETS

DESCRIPTION

Streets maintains and resurfaces 100 miles of paved streets and maintains 61 miles of sidewalk in the City.

Share of City Budget

\$472,283,
1.1%



MISSION

Provide a safe and reliable transportation network by maintaining clean, safe, hazard-free roadways, and working to provide the highest level of service to customers and motorist.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Provide A Dependable Transportation Network

Pavement With Condition Index of 'Fair' or Better

Streets With Sidewalks on At Least One Side

Ensure Capital Projects are Completed On-Time & Within Budget

Capital Projects Completed On-Time

Capital Projects Completed Within Budget

	Actual		YTD thru 03/23		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Pavement With Condition Index of 'Fair' or Better	96.5%	96.5%	96.5%	0.0%	96.0%	96.0%
Streets With Sidewalks on At Least One Side	85.7%	85.7%	87.0%	0.0%	87.0%	87.0%
Capital Projects Completed On-Time	100%	100%	100%	100%	100%	100%
Capital Projects Completed Within Budget	100%	100%	100%	100%	100%	100%

- ✓ Update the MicroPaver Pavement Condition Index for all City streets
- ✓ Maintain a safe transportation network within the City
- ✓ Repair all sidewalk hazards in existing neighborhoods

FUTURE GOALS (FY27 & FY28)

- ✓ Have all streets maintained by the City with a Pavement Condition Index of 'fair' or better
- ✓ Additional lighting and replacement lighting determined from prioritized list
- ✓ Update existing City traffic signals and cabinets

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Resurfaced Stafford Circle NE from Mooney Road NE to Cul-De-Sac.
- ✓ Resurfaced Carlyle Court NE from Merioneth Drive NE to Cul-De-Sac.
- ✓ Resurfaced Merioneth Court NE from Merioneth Drive NE to Cul-De-Sac.
- ✓ Resurfaced Choctawhatchee Road SE from Hollywood Boulevard SE to Elliott Road SE.
- ✓ Resurfaced intersection of Holmes Boulevard NW and Wright Parkway NW and west of intersection to Marilyn Avenue NW.
- ✓ Installed new sidewalk on Memorial Parkway NW on east side of right-of-way from Hemlock Drive NW to Sotir Street NW.
- ✓ Resurfaced Memorial Parkway SW from Hollywood Boulevard to Miracle Strip Parkway.

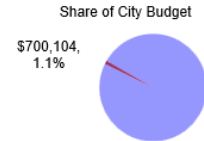
FLORIDA BUILDING CODE FUND (FBC)

DESCRIPTION

Building officials issue building permits, review building plans, and inspect all facets of construction including structure, electrical, plumbing, mechanical, gas, fences, and signs.

MISSION

Provide efficient assistance with, and ensure adherence to, state and local Land Development and Building Codes.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Provide Timely & Efficient Building Permits								
% of Residential Permits Approved within 5 Business Days of Application	85%	93%	92%	47%			92%	95%
% of Commercial Permits Approved within 10 Business Days of Application	88%	92%	90%	49%			91%	94%
Provide Timely & Efficient Building Inspections								
% of Residential Inspections Completed within 3 Business Days of Request	97%	98%	99%	50%			100%	100%
% of Commercial Inspections Completed within 3 Business Days of Request	96%	97%	98%	49%			99%	100%

- ✓ Enhance contractor & developer education through no less than two training seminars provided by the Building Division.

FUTURE GOALS (FY27 & FY28)

- ✓ Provide leadership/management training opportunities to strengthen supervisory skills
- ✓ Provide comprehensive training to the newly created position of Permitting & Floodplain Management Administrator
- ✓ Fully complying with the building requirements of SB 180.
- ✓ Implement streamlined processes to enhance efficiency and improve the timeliness of permit intake and review.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Updated Department Hurricane Plan and completed training on Hurricane Plan and Damage Assessment process.
- ✓ Updated division policies and procedures to assist staff and the public in the processing of building permit applications.
- ✓ Fully digital in processing of plan review and permitting through working with MyGovernmentOnline (MGO) to implement new software for Department services.
- ✓ Vacant positions were filled by creating a new titled position, and a part-time role was converted into a full-time position.
- ✓ MGO software has been revised to provide the best customer service.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Share of City Budget
\$132,070,
0.2%



DESCRIPTION

The Community Development Block Grant provides Federal funding for housing and community development needs for low and moderate income areas.

MISSION

Administer the Community Development Block Grant (CDBG) program in accordance with all Federal regulations.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Eliminate Influences of Blight in Target Areas								
Nuisances Abated in Target Area	2	5	1	1			3	3
Improve Safety and Livability of Neighborhoods								
Capital Improvements Completed in Target Area	0	0	0	0			0	1
Provide Access to Quality Public and Private Services								
Summer Youth Program	1	1	0	0			1	N/A
After School Program Participants	0	1	0	0			1	N/A
Disburse Grant Funds in Timely Fashion								
Grant Funds Spent in Same Year Awarded	90%	90%	90%	70%			80%	80%

FUTURE GOALS (FY26 & FY27)

- ✓ Spend all grant funds in same year awarded
- ✓ Increase access to quality public facilities and neighborhood livability by completing nuisance abatement projects
- ✓ Develop and construct a publicly accessible playground or park within a Low- and Moderate-Income (LMI) neighborhood

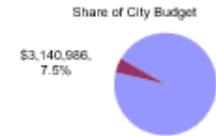
PRIOR YEAR ACCOMPLISHMENTS (FY24)

- ✓ Updated Citizen Participation plan to increase public input on projects
- ✓ Increased use of "Neighborly" software streamlining new funding processes for sub-recipients, staff and citizens
- ✓ Redistributed funding from stalled projects to activities that can execute the funding

COMMUNITY REDEVELOPMENT AREA (CRA)

DESCRIPTION

The Community Redevelopment Area was established in 1980 and expanded in 1999 to address deteriorating conditions and facilitate economic growth and development within the designated area. Funding for infrastructure improvements and redevelopment activities comes from incremental increases in the taxable assessed value of the area.



MISSION

Rejuvenate the designated area to make it a place where citizens want to live, work, and play.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Attract & Retain Businesses in the Target Area

	Actual		YTD (12/31/21)		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
New Businesses in the CRA	32	44	40	37	10	45
Businesses Approved for Economic Incentive Grants	5	3	7	12	10	10
Value of Economic Incentive Grants Awarded	\$59,555	\$34,250	\$93,583	\$47,643	\$100,000	\$100,000
Value of Private Investment Above Grant Award for Improvements	\$1,315,062	\$77,289	\$65,748	\$64,027	\$100,000	\$100,000
Grant Applications Approved within Two Weeks	50%	25%	75%	73%	100%	100%

Attract & Retain Residents in the Target Area

New Housing Units in the CRA	0	1	1	0	5	5
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FUTURE GOALS (FY26 & FY27)

- ✓ Install new Gateway Directional and Entrance signs throughout the CRA District
- ✓ Install the newly designed Gateway entrance sign at Gulfview Park
- ✓ Install landscaping and pavers at Gulfview Park
- ✓ Implement CPTED improvements to Chester Pruitt Park
- ✓ Replace lighting along Brooks Street
- ✓ Conduct CPTED Site analysis for Liza Jackson Park upgrades
- ✓ Implement new Nuisance Abatement Demolition and clean-up program
- ✓ Implement phase one of the dumpster enclosure project
- ✓ Implement artistic wraps for utility boxes
- ✓ Restructure CRA Development Incentives Grant Program
- ✓ Streetscape Design plans for Walter Martin Rd and Miracle Strip Parkway
- ✓ Bi-annual Pressure Washing Contract

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Revised the CRA Redevelopment Plan to include Community Policing/CPTED programs
- ✓ Downtown Design Plan completed and approved
- ✓ New Gateway Entrance Sign Design was awarded
- ✓ New Holiday Decorations were purchased
- ✓ Gulfview received Termite mitigation/structural and flooring repairs/Interior and Exterior painting
- ✓ Security Cameras were purchased for Sound Park and Chester Pruitt Park
- ✓ ADSO building received lighting upgrades for CPTED improvements
- ✓ Improvements were made to Vandergriff Park - new pavers, lighting, and mural
- ✓ Mural was painted on the Library wall on Ferry Rd side

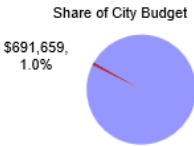
CUSTOMER SERVICE

DESCRIPTION

Customer Service is responsible for invoicing and receiving customer payments, opening and closing utility accounts, resolving customer inquiries, and collecting receivables.

MISSION

Provide superior customer service in the administration of utility accounts and receivables.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Provide Accurate Water Meter Consumption Information

Percentage of Stale Meters

Minimize Account Write-Offs

Write-Offs as % of Current Year Billing

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Percentage of Stale Meters	N/A	N/A	0.3%	0.8%	2.0%	2.0%
Write-Offs as % of Current Year Billing	0.43%	0.55%	0.86%	annual measure	0.0%	1.0%

- ✓ Begin weekly cutoff process for past-due accounts, apply late fees/penalties, and terminate unpaid accounts to increase recovery and reduce write-offs.
- ✓ Develop a process to contact customers when high consumption indicates a potential leak, improving customer service and protecting City revenue.
- ✓ Achieve 100% completion of the water meter exchange project and download the exchange service orders and photographs from the third-party vendor to ensure compliance with City retention schedules.

FUTURE GOALS (FY27 & FY28)

- ✓ Implement a separate billing route for shared accounts with Okaloosa County and hydrant meters, ensuring accurate and timely billing for these unique accounts.
- ✓ Continue updating Customer Service policies and procedures, with a focus on improving efficiency, clarity, and compliance with industry best practices.
- ✓ Develop a comprehensive training manual to facilitate a smooth transition from HTE/Green Screen to NaviLine.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Advanced the meter replacement project, reaching 93% completion, with all new meters entered into billing software for accurate usage and billing.
- ✓ Successfully transitioned to a modern online payment system, significantly reducing customer calls and staff time spent on phone support.
- ✓ Implemented monthly collections process in March 2025, recovering \$9,002.04 of \$61,294.48 sent to collections.

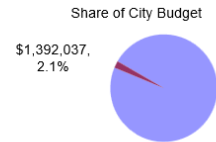
UTILITY SERVICES

DESCRIPTION

Utility Services is responsible for providing quality, safe, and cost effective potable water and sanitary sewer in compliance with all City, State, and Federal codes, policies, and other regulations.

MISSION

Provide high quality and cost effective services in all facets of water and wastewater operations.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

Provide Timely & Responsive Customer Service

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Citizen Requests/Complaints Responded to within 2 Business Days	100%	100%	100%	50%	99%	99%
Locate & Mark Existing Utilities within 48 Hours of Request	99%	99%	95%	50%	100%	100%

- ✓ Complete construction of utility and infrastructure projects on schedule and within budget.
- ✓ Minimize damage of existing utility infrastructure by providing accurate and timely line locates for City utilities.
- ✓ Continue to expand utility service to reach more customers.

FUTURE GOALS (FY27 & FY28)

- ✓ Provide a competitive rate structure to account for growth.
- ✓ Develop and maintain computer hydraulic models of water, sewer, and stormwater systems to assist in identifying and prioritizing CIP projects.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Completed all line spot tickets within the required time frame.
- ✓ Provided construction stakeout and inspection services for every City construction project.

GIS

DESCRIPTION

GIS maintains an accurate and complete spatial geodatabase of City assets using a Geographic Information System (GIS); provides detailed drafting and design drawing packages for sidewalk, water, sewer, stormwater, and reuse projects; and prepares maps for internal use, annexation, Comprehensive Plan amendments and newspaper ads.

MISSION

Provide high quality, timely, and cost effective drafting, data analysis, mapping, and web application services.

Share of City Budget

\$314,942,
.04%



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Maintain and Further Develop GIS System to Track & Monitor City Assets								
Convert Attribute Assistant Rules to Arcade Language	N/A	N/A	N/A	N/A			N/A	100%
Convert Maps from Desktop to Pro	N/A	N/A	N/A	N/A			N/A	100%
Utility Data Accurately Entered in GIS	N/A	N/A	N/A	N/A			N/A	100%
Convert GIS Web Applications to 4.X API	N/A	N/A	N/A	N/A			N/A	100%

- ✓ Maintain and keep an extensive GIS geodatabase with information from as-builts and utility work orders.
- ✓ Continue to develop and expand the GIS Web Applications for public use via the internet and for employee use via the intranet.
- ✓ Create construction plans for street, sidewalk, water, sewer and stormwater projects on time. Create other drawings as needed by other Departments of the City.
- ✓ Review site plans and building permits as required for developments within the City.
- ✓ Upgrade GIS servers to new Enterprise 11.X Software Version.

FUTURE GOALS (FY27 & FY28)

- ✓ Continue mapping City infrastructure in GIS with a strong emphasis on disaster preparedness and recovery and performing duties more efficiently; Conduct annual disaster recovery exercise.
- ✓ Continue to expand the use of GIS users internally and externally.
- ✓ Complete the remaining 1% of the quality control check of the water system GIS data.
- ✓ Update GIS applications to new format.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Kept the GIS database for the City's water and sewer infrastructure up to date; Performed disaster preparedness exercise.
- ✓ Continued to improve and add available data to the GIS Web Map Application for all City employees on the City intranet.
- ✓ Completed 30% of the quality control check of the water system GIS data.
- ✓ Converted hand drawn water references to digital autocad drawings.

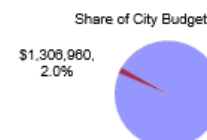
WATER OPERATIONS

DESCRIPTION

Water Operations maintains nine potable water wells, five elevated water storage tanks, and three ground water storage tanks. Responsible for ensuring drinking water meets strict State and Federal regulations, pressure and storage are sufficient to meet domestic and firefighting needs, and water meters are accurately read.

MISSION

Produce drinking water that is safe and free from objectionable color, taste, and odor.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25			2024-25	2025-26
Provide High Quality Drinking Water to the Public								
Samples Exceeding Federal/State Maximum Contaminant Levels	0	0	0	0			0	0
Minimize Unbilled Water Loss								
Metered Revenue Consumption as % of Water Production	79.0%	80.3%	70.7%	37.5%			85.0%	0.0%

- ✓ Meet all Federal and State Water Quality Testing requirements by having zero water samples exceeding the MCLs
- ✓ Continue to operate water system wells within NWFWD permitted pumping levels in order to maintain quality/integrity of FL Aquifer
- ✓ Achieve and maintain less than a 10% unaccounted for water loss over a 12-month period
- ✓ Upgrade Well 3 by replacing piping, valves, and injection pit
- ✓ Install altitude valves on Golf Course and Anchors Street Elevated Storage Tanks to maximize water quality in the distribution system by generating effective water level turnover
- ✓ Replace existing altitude valve on Nicholson Street Elevated Storage Tank - standardizing altitude valves
- ✓ Upgrade Well 7 electrical components and rewiring control panel
- ✓ Demolish Well 5 and abandon well

FUTURE GOALS (FY27 & FY28)

- ✓ Installation of City owned bacteriological sampling points throughout distribution system

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Met all Federal and State Water Quality Testing requirements by having zero water samples exceeding the MCLs
- ✓ Continued to operate water system wells within NWFWD permitted pumping limits to maintain quality and integrity of Floridan Aquifer
- ✓ Completed PFAS testing of all Water Supply Wells through USEPA
- ✓ Completed water system line inventory in accordance with newly established lead & copper rule changes & submit to regulatory agencies
- ✓ Installed new aerator blower and control panel at Well 3
- ✓ Replaced Well 11 service pump 1 and 2 motors
- ✓ Replaced Well 11 PLC with TCU - eliminating a service contract
- ✓ Abandoned Golf Course irrigation wells A, B, C, and D

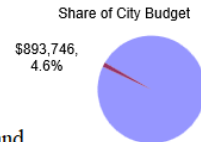
WATER DISTRIBUTION

DESCRIPTION

Water Distribution maintains water mains, service lines, valves, meters, and fire hydrants. Responsible for replacement of undersized water mains, installation of new fire hydrants and water meters, making service taps for new construction, and extending water mains as needed.

MISSION

Ensure delivery of potable water and adequate water pressure to all residents.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Replace Substandard Water Mains								
Linear Feet of Water Main to be Replaced	1850	0	0	0			1500	1500
Ensure Capital Projects are Completed On-Time & Within Budget								
Capital Projects Completed On-Time	100%	0%	0%	0%			100%	100%
Capital Projects Completed Within Budget	100%	0%	0%	0%			100%	100%

- ✓ Replace water lines as specified in the Capital Improvement Program (CIP) on-time and within budget.
- ✓ Provide new service to customers throughout the City.
- ✓ Continue relocation of water mains around Brooks Bridge, Highway 98, Perry Avenue, Brooks Street and Florida Blanca Place.
- ✓ Complete replacement of all meters throughout the City.
- ✓ Prioritize water service line replacement on services that have had excessive leaks.

FUTURE GOALS (FY27 & FY28)

- ✓ Maintain a new 5-year replacement program for water mains throughout the City's service area.
- ✓ Respond to all water outage reports within one hour of initial notification.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Installed majority of new Advanced Meter Infrastructure meters citywide.
- ✓ Continued relocation of water mains around Brooks Bridge, Highway 98, Perry Avenue, Brooks Street and Florida Blanca Place.
- ✓ Responded to all water issues within one hour of initial notification.

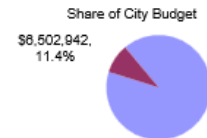
SEWER COLLECTION & TREATMENT

DESCRIPTION

Sewer Collection maintains gravity sewer lines, lift stations, and pump stations. Responsible for inspecting the sewer system with closed circuit television equipment, repairing any identified leaks, and repairing or replacing sewer mains and laterals as needed.

MISSION

Collect and dispose of wastewater in an environmentally sound manner.



CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual		YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
Ensure Sewer Collection System is in Good Working Order						
Linear Feet of Sewer Main Inspected	17,564	2,646	6,092	2,786	25,000	25,000
Sewer System Inspected	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ensure Capital Projects are Completed On-Time & Within Budget						
Capital Projects Completed On-Time	100%	100%	100%	0%	100%	100%
Capital Projects Completed Within Budget	100%	100%	100%	0%	100%	100%

- ✓ Continue to reduce inflow and infiltration in City Sewer System through flow monitoring, lateral replacement, lining, and manhole rehab
- ✓ Complete projects as specified in the Capital Improvement Program (CIP) on-time and within budget
- ✓ Relocate and upgrade Lift Station 2
- ✓ Plan and design for relocation and upgrade of Lift Station 11
- ✓ Replacement of 12" force main from pump station 2 to county force main

FUTURE GOALS (FY27 & FY28)

- ✓ Perform closed circuit television inspections of the entire sanitary sewer collection system to prioritize future projects and to identify sources of ground water infiltration
- ✓ Install guide rail systems and safety hatches at all lift stations for easier access and reduction of confined space entries
- ✓ Continue an in-house flow monitoring program of the City's collection system basins to evaluate the capacity of the system
- ✓ Grout stub-out on sewer mains that have been lined in place
- ✓ Relocate and upgrade Lift Station 11
- ✓ Design Updates for Pump Station 1 pumps, PLC, and wet well

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Reduced inflow and infiltration through flow monitoring, lateral replacement, lining and manhole rehab
- ✓ Completed new Lift Station 22
- ✓ Completed new Lift Station 48
- ✓ Completed new Lift Station 49

SOLID WASTE

DESCRIPTION

Solid Waste is responsible for the collection and disposal of garbage and yard waste. Residential garbage is collected curbside once per week, residential yard waste is collected curbside once per week, and commercial dumpsters are emptied as scheduled based on business needs.

MISSION

Maintain a sanitary environment with regular collection of residential and commercial solid waste.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Promote Neighborhood Cleanups								
Household waste collections conducted	2	2	2	1			2	2

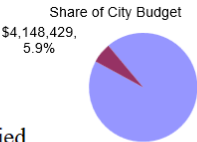
- ✓ Develop and Implement route books for new employees, as this will make them more flexible and efficient on routes
- ✓ Continue to cross-train new employees on refuse equipment, as this will allow for proficiency across multiple systems

FUTURE GOALS (FY27 & FY28)

- ✓ Continue to ensure standards of Customer Service excellence are met by those providing Solid Waste collection services
- ✓ Develop and implement ways and means to reduce residential bulk household

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Implemented a plastic pre-fab bottom program for commercial dumpsters
- ✓ Implemented a revised fee schedule to reduce the cost of an additional residential container



CURBSIDE RECYCLING

Share of City Budget
\$329,025,
.03%



DESCRIPTION

Residential single-stream recycling is collected once per week with a provided 95 gal. curbside automated cart. Commercial dumpsters are available for single-stream recycling.

MISSION

Reduce the waste stream deposited in landfills.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

	Actual				YTD thru 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Promote Reduction of the Residential Waste Stream								
Recycling Tonnage Collected	1526	1508	1471	688			1,600	1,500
Waste Stream Diverted from Landfills	72.0%	72.0%	69.8%	34.3%			45.0%	33.0%
Promote Reduction of the Commercial Waste Stream								
Recycling Tonnage Collected	634	543	540	258			450	600
Waste Stream Diverted from Landfills	20.0%	16.9%	17.2%	9.0%			10.0%	12.0%

- ✓ Continue to work with Material Recovery Facility on distributing messages on educating residents on reducing contamination
- ✓ Develop and Implement a yearly recycling flyer to be mailed out to residents outlining the Do's and Dont's of recycling

FUTURE GOALS (FY27 & FY28)

- ✓ Work with the City's Public Information Manager on marketing and promoting the City's residential and commercial recycling program, as well as reduce contamination
- ✓ Monitor recycling contamination percentages to reflect an acceptable reduction each year

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Began a "No Bagging" campaign through decals and flyers to assist in the reduction of contamination
- ✓ Working on the continued efforts to reduce contamination within the residential system by issuing flyers and decals
- ✓ Continued with the cross-training of employees to assist with educating residents on contamination issues within both the residential and commercial systems

STORMWATER

DESCRIPTION

The Stormwater Division maintains 44 miles of storm drain, 14 retention ponds, 3.25 miles of ditches and streams and over 1,500 curb and surface inlets. Stormwater management helps to ensure the health and safety of citizens while meeting State and Federal regulations.

MISSION

Improve and preserve natural water quality, comply with existing and upcoming regulatory requirements, and improve operation and management of existing stormwater infrastructure.

CURRENT GOALS, OBJECTIVES, & METRICS (FY26)	Actual				YTD thro 03/31		Budget	
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2024-25	2025-26
Improve Water Quality								
City Streets Swept at Least Once per Month	21%	9%	20%	50%			85%	95%
Cubic Yards of Debris Removed from Stormwater Separators	6	6	4	6			8	8
Improve Stormwater Infrastructure								
Linear Feet of New Stormwater Pipe Installed	0	288	155	0			0	0
Linear Feet of Stormwater Pipe Replaced	280	20	15	0			775	1000
Stormwater Line System Replaced	0.13%	0.01%	0.01%	0.00%			0.0%	0.4%
Ensure Capital Projects are Completed On-Time & Within Budget								
Capital Projects Completed On-Time	100%	100%	100%	0%			100%	100%
Capital Projects Completed Within Budget	100%	100%	100%	0%			100%	100%

- ✓ Implement water quality improvements.
- ✓ Sweep every City street at least once per month.
- ✓ Maintain the current amount of debris removed from stormwater separators through regular collection schedule.
- ✓ Replace failing corrugated metal pipe at various locations throughout the City.
- ✓ Provide Stormwater improvements as identified in the City's Stormwater Master Plan.

FUTURE GOALS (FY27 & FY28)

- ✓ Develop a 5- and 10-year CIP to replace all corrugated metal stormwater pipe throughout the City.
- ✓ Comply with federally-mandated National Pollutant Discharge Elimination System (NPDES) permit requirements.
- ✓ Pursue funding alternatives to complete major capital projects related to the stormwater system based on the completion of the Stormwater Master Plan, including SRF loans, bonds, and/or rate increases.

PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ Continuous maintenance of drainage ditches throughout the City.
- ✓ Swept all city streets in accordance with established schedule.
- ✓ Replaced 900 feet of corrugated metal pipe in backyards of Martisa Drive NW.
- ✓ Repaired failing 84" concrete pipe on Wright Parkway SW.
- ✓ Replaced 40 feet of corrugated metal pipe near 130 Hollywood Boulevard SW.

Share of City Budget

\$945,389,
1.4%



Capital Improvement Plan

Capital Budgeting Process

The City's Capital Improvements Program (CIP) is a five-year planning and budgeting tool that identifies the acquisition, construction, replacement, or renovation of facilities and infrastructure with a value greater than \$25,000 and a useful life of ten years or more. Capital expenditures may be recurring (e.g. street resurfacing) or non-recurring (e.g. construction of a new park).

CIP PROCESS

The FY 2025-26 budget, the first year of the CIP, is the only year for which funding may legally be appropriated. Future years' funding requirements are identified, but are not authorized. The CIP provides information on the current and long-range infrastructure needs of the City and provides a mechanism for balancing needs and resources as well as setting priorities and schedules for capital projects. Each project or program is assigned a four-digit CIP number so expenditures can be easily tracked during the year and also across years.

Each year as part of the budget process, the list of projects is reviewed for relevance, need, cost, and priority. The five-year CIP is revised annually based on the following parameters:

- Relevance to City Council priorities, and Federal or State mandates
- Maintenance and preservation of current infrastructure
- Public health and safety
- Operating budget impact
- Recreational, cultural or aesthetic value
- Funding source



Each submission is reviewed on an annual basis and ranked in accordance with the above criteria. Once prioritized, the funding source is identified and the project is placed in the budget if funding is available.

The Enterprise Funds (Utilities, Sanitation, and Stormwater) are funded with user fees and do not compete with other City projects for funding. The estimated project costs to be funded within the CIP include all costs related to design, engineering, acquisition, construction, and project management.

The City's Strategic Plan Objectives are referenced throughout this document. Each CIP is categorized by objective. In addition to the text, these objectives are highlighted through icons. Please reference the Table of Contents for locations of more information regarding the City's Strategic Plan.

FINANCING ALTERNATIVES

Capital improvements may be funded by a variety of means depending on the nature of the project, availability of funds, and the policies of City Council. Financing decisions are made based on established City policies and available financing options directly related to project timing and choice of revenue sources. The funding methodology for the CIP is reliant upon available resources including funds from grants and user fees, useful life of the improvement, and sharing the costs between current and future users. While some projects can be delayed until funds from existing revenues are available, others cannot. The City explores all options such as ad valorem taxes, grants, user fees, bonds, loans, and reserves to fund improvements. The following financing sources are available to fund the CIP:

- Ad Valorem Taxes – The City rarely uses property taxes as a debt security due largely to the required electoral approval (voter referendum) prior to issuance. Property taxes are directly linked to the assessed value of individual property, not to the consumption of specific goods and services (e.g. sales tax).
- Non-Ad Valorem Revenues – Non-ad valorem revenues can be pledged to support various types of bond issues. Such bonds are similar to general obligation bonds in that proceeds are often used for general government purposes and repayment is unrelated to the revenue generating capacity of the project being financed. However, unlike general obligation bonds, non-ad valorem revenue bonds are payable solely from revenues derived from the pledged revenue (such as sales tax, local option fuel tax, and the guaranteed portion of municipal revenue sharing).
- Special Revenue Sources – Include the following:
 - Impact Fees – Fees charged in advance of new development and designed to help pay for infrastructure needs resulting from the new development. These fees may only be charged to those who directly benefit from the new capital improvement and the fee must fairly reflect the cost of the improvements (e.g. water and sewer impact fees).
 - Special Assessments – Like impact fees, special assessments are levied against residents, agencies, or districts that directly benefit from the new service or improvement (e.g. sidewalks and street paving) and must be apportioned fairly.
- User Fees and Charges – These revenues include a variety of license and permit fees, facility and program fees, and fines. They are rarely used as debt security for non-Enterprise Fund capital projects, but could be a source of direct funding of a small capital improvement.
- Enterprise Fund User Fees – These revenues are derived from self-supporting business enterprises - utilities, sanitation, and stormwater - which provide services in return for compensation. The enterprise revenue used to secure debt is commonly termed “net-revenue” consisting of gross revenues less operating costs.
- Note – A written, short-term promise to repay a specified amount of principal and interest on a certain date, payable from a defined source of anticipated revenue. Usually notes mature in one year or less. Rarely used by the City.

- Commercial Paper - Generally defined as short term, unsecured promissory notes issued by organizations of recognized credit quality, usually a bank. Rarely used by the City.
- Bond – An issuer’s obligation to repay a principal amount on a certain date (maturity date) with interest at a stated rate. Bonds are distinguishable from notes in that notes mature in a much shorter time period.
 - General Obligation Bonds – A bond secured by the full faith and credit of the City’s ad valorem taxing power. These are rarely used in Florida, and by the City in particular, due to the requirement for a voter referendum.
 - Revenue Bonds – Bonds payable from a specific revenue source, not the full faith and credit of an issuer’s taxing power and require no electoral approval. Pledged revenues are often generated by the operation or project being financed (e.g. sales tax, water user fees, golf user fees).

One Year Plan

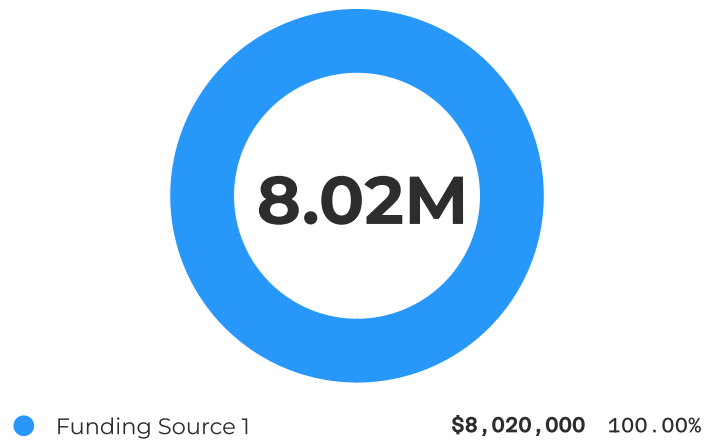
FY26 Total Capital Requested

\$8,020,000

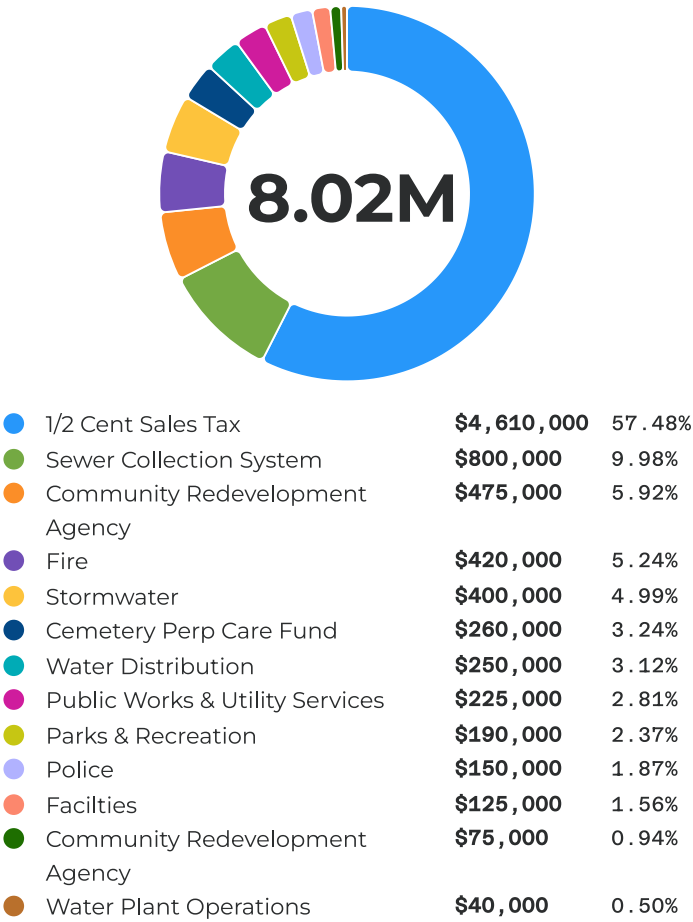
FY26 Total Funding Requested

\$8,020,000

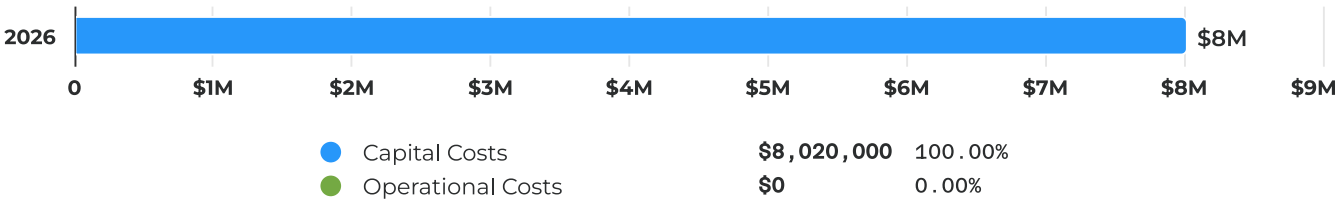
FY26 Total Funding Requested by Source



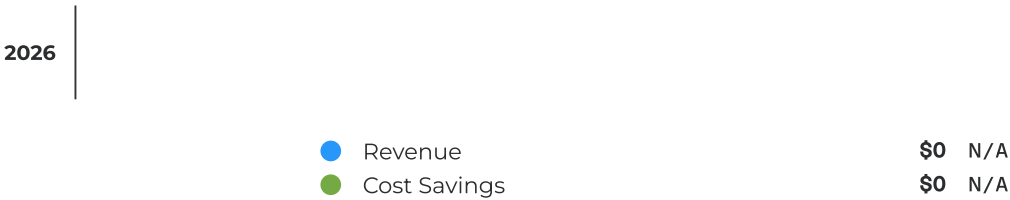
FY26 Total Funding Requested by Department



FY26 Capital Cost Breakdown



FY26 Cost Savings & Revenue Breakdown



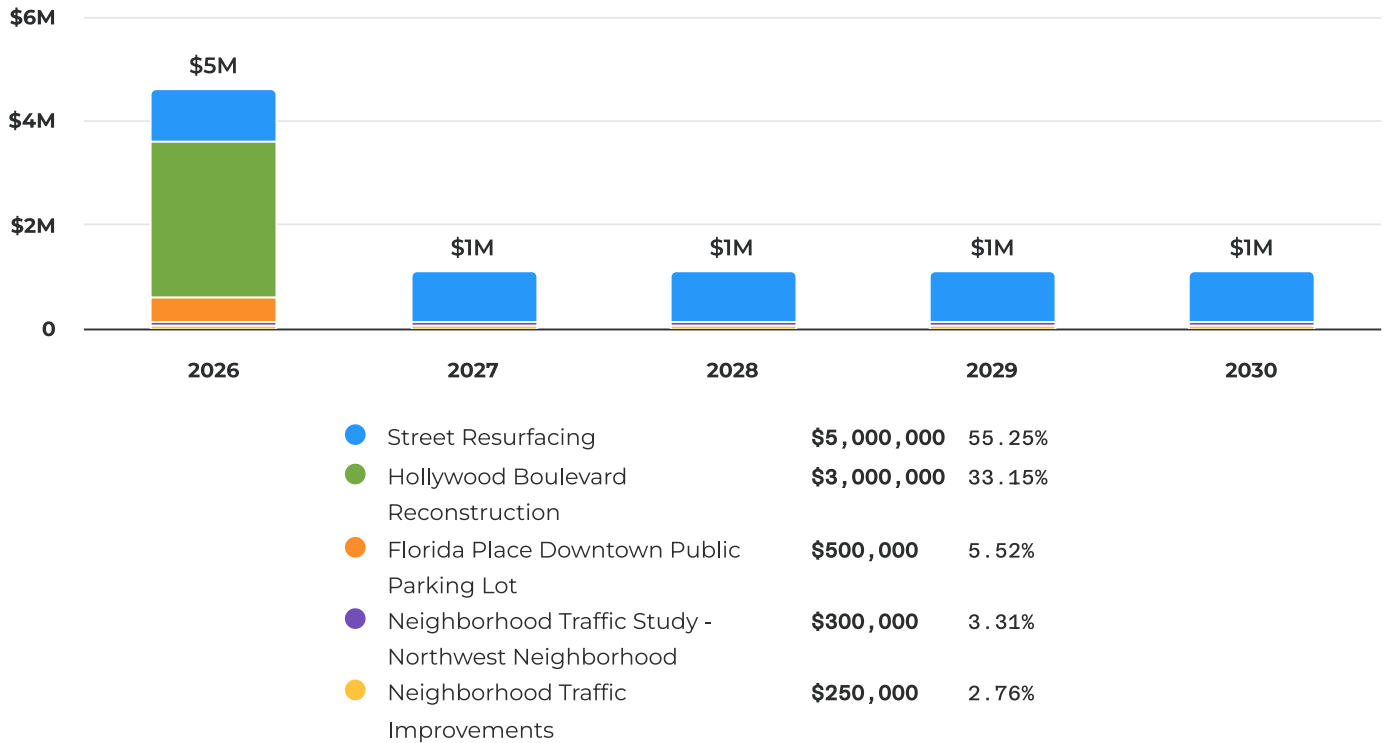
Capital Projects

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
-- 4 Zoll Cardiac Monitors	2026	Fire	Other Equipment	\$180,000
-- Breathing Air Compressor for station 7.	2026	Fire	Other Equipment	\$40,000
-- Brooks & Bay Drive Drainage Improvements	2026	Stormwater	Other Improvements	\$75,000
-- Brooks Street Lighting Upgrades	2026	Community Redevelopment Agency	Other Improvements	\$175,000
-- Cemetery upgrades	2026	Cemetery Perp Care Fund	Other Improvements	\$260,000
-- Citywide Potable Water Improvements	2026 - 2030	Water Distribution	Water and Sewer	\$250,000
-- CRA Wayfinding Signage System	2026 - 2028	Community Redevelopment Agency	Other Improvements	\$115,000
-- Engine 7-1 Refurbishment	2026	Fire	Vehicles and Wheeled Equipment	\$200,000
-- Fencing @ Oakland Heights Athletic Fields	2026	Parks & Recreation	Building and Facilities	\$90,000
-- Florida Place Downtown Public Parking Lot	2026	1/2 Cent Sales Tax	Other Improvements	\$500,000
-- Hollywood Boulevard Reconstruction	2026	1/2 Cent Sales Tax	Roadways	\$3,000,000
-- Lake Earl Seawall & Dredging	2026	Stormwater	Other Improvements	\$200,000
-- Law Enforcement Vessel	2026	Police	Vehicles and Wheeled Equipment	\$150,000
-- Neighborhood Traffic Improvements	2026 - 2030	1/2 Cent Sales Tax	Other Improvements	\$250,000
-- Neighborhood Traffic Study - Northwest Neighborhood	2026 - 2030	1/2 Cent Sales Tax	Other Improvements	\$300,000
-- Potable Water Hydraulic Model	2026	Public Works & Utility Services	Water and Sewer	\$225,000
-- Pump Station No. 2 - 12-inch Force Main Construction	2026 - 2030	Sewer Collection System	Water and Sewer	\$4,450,000
-- Reroofing of M3 / Tennis Center	2026	Facilities	Building and Facilities	\$125,000
5032 Sewer System Lining and Grouting	2026 - 2030	Sewer Collection System	Water and Sewer	\$900,000
-- Stormwater Master Plan Update	2026	Stormwater	Other Improvements	\$125,000
-- Street Resurfacing	2026 - 2030	1/2 Cent Sales Tax	Roadways	\$5,000,000
-- Streetscape for Miracle Strip Parkway SW	2026	Community Redevelopment Agency	Roadways	\$150,000
-- Vesta Heights Walking Path	2026	Parks & Recreation	Building and Facilities	\$100,000
-- Walter Martin Streetscape	2026	Community Redevelopment Agency	Roadways	\$150,000
-- Well 7 - Electrical Upgrades	2026 - 2030	Water Plant Operations	Water and Sewer	\$470,000

1/2 Cent Sales Tax

FY26 - FY30 1/2 Cent Sales Tax Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Street Resurfacing	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Hollywood Boulevard Reconstruction	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
Florida Place Downtown Public Parking Lot	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Neighborhood Traffic Study - Northwest Neighborhood	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Neighborhood Traffic Improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total Summary of Requests	\$4,610,000	\$1,110,000	\$1,110,000	\$1,110,000	\$1,110,000	\$9,050,000

Florida Place Downtown Public Parking Lot

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	1/2 Cent Sales Tax
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

The Florida Place & Highway 98 parking lot project would include the construction of a public parking lot to provide additional public parking for the new museum addition in Downtown Fort Walton Beach.

Details

Benefit to Community

This parking lot will provide public parking in a convenient location near the Landing Park and the core commercial activity center of downtown.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$500,000	\$500,000
Total	\$500,000	\$500,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$500,000	\$500,000
Total	\$500,000	\$500,000

Hollywood Boulevard Reconstruction

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	1/2 Cent Sales Tax
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

Funding would be for the design and engineering of improvements to Hollywood Boulevard. Hollywood Boulevard would be reduced to one vehicular lane in each direction, and the remaining width would be repurposed to provide multi-modal infrastructure. Wider sidewalks and multi-use paths would be added on the northern and southern sides of the road. Additionally, there would be a proposed roundabout at the intersection of Ferry Road NE/SE and Hollywood Boulevard NE/SE.

Details

Benefit to Community

There was a community workshop held on May 24, 2023, where many residents indicated they were interested in more multi-modal infrastructure. At this workshop, the residents expressed their concerns regarding the safety of the Ferry Road and Hollywood Boulevard intersection. The area has a high crash history showing serious injuries. City Council provided their support on October 24, 2023. A traffic study was performed, and the data showed the existing four lanes of Hollywood Boulevard provide more vehicular capacity than necessary during peak travel hours. Residents suggested the extra space be used for multi-modal transportation improvement. The study showed 71% of the crashes at the intersection of Ferry and Hollywood were left-turn and angle crashes, eliminated by a roundabout. The addition of multi-modal infrastructure will allow for pedestrian-friendly improvements. The placement of a roundabout at the Ferry and Hollywood intersection would allow for a safer environment.

Capital Cost

FY2026 Budget

\$3M

Total Budget (all years)

\$3M

Project Total

\$3M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Engineering	\$3,000,000	\$3,000,000
Total	\$3,000,000	\$3,000,000

Funding Sources

FY2026 Budget

\$3M

Total Budget (all years)

\$3M

Project Total

\$3M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$3,000,000	\$3,000,000
Total	\$3,000,000	\$3,000,000

Neighborhood Traffic Improvements

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	1/2 Cent Sales Tax
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

Neighborhood Traffic Improvements previously identified in studies. Including but not limited to speed feedback signs, raised crosswalks, and signage.

Details

Type of Project: Other improvement

Benefit to Community

Safety improvements within city neighborhoods for motorists, pedestrians, and cyclists.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$50K	\$250K	\$250K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$50K	\$250K	\$250K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Neighborhood Traffic Study - Northwest Neighborhood

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	1/2 Cent Sales Tax
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

Perform a neighborhood traffic analysis in order to evaluate speeding, volume, and pedestrian safety. Study areas to include an entire neighborhood at a time. Areas subject to fund availability. The proposed neighborhood traffic study is Northwest Neighborhood.

Details

Type of Project: Other improvement

Benefit to Community

Comprehensive neighborhood traffic safety with identified improvements.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$60K	\$300K	\$300K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Planning	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Total	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$60K	\$300K	\$300K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Total	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000

Street Resurfacing

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	1/2 Cent Sales Tax
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

The city resurfaces a portion of roadways each year. Resurfacing is accomplished by conventional overlay or milling and resurfacing. Overlaying a road surface required the use of compacted SP 9.5 asphalt to a depth of 1" to 1 1/2" over the existing surface. Milling and resurfacing requires cutting the existing asphalt surface down and applying a new coat of asphalt on top. Preventative maintenance prevents roadways from deteriorating to a point requiring more costly complete rehabilitation, and provides a safe, comfortable, and aesthetically pleasing transportation network. Roads being completed will include: Memorial Parkway from Highway 98 to Beal Parkway, and Wright Parkway from Highway 98 to Mary Esther Cutoff.

Images



IMG_0112.jpg

Details

Type of Project: Resurface Current Road

Benefit to Community

Street resurfacing provides a safe, smooth, comfortable, and aesthetically pleasing transportation network. Over time, aging roadways can deteriorate. This can cause potholes and result in rough/bumpy rides. In extreme cases, it can even cause vehicular damage. Resurfacing an aging and deteriorating road can minimize these issues.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$1M	\$5M	\$5M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000

Funding Sources

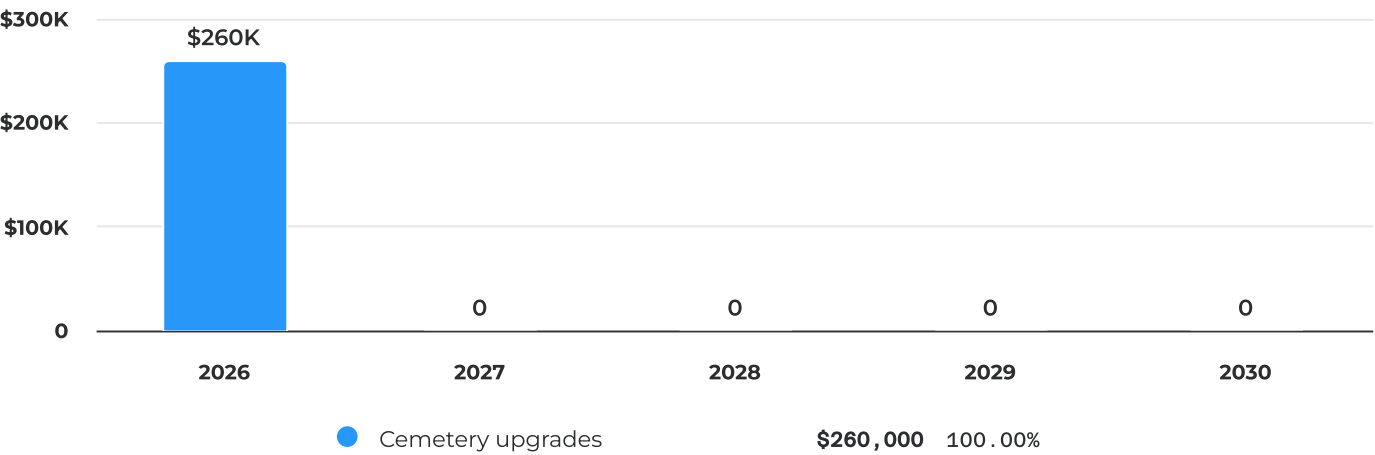
FY2026 Budget	Total Budget (all years)	Project Total
\$1M	\$5M	\$5M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000

Cemetery Perp Care Fund

FY26 - FY30 Cemetery Perp Care Fund Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Cemetery upgrades	\$260,000	\$0	\$0	\$0	\$0	\$260,000
Total Summary of Requests	\$260,000	\$0	\$0	\$0	\$0	\$260,000

Cemetery upgrades

Overview

Request Owner	Tiffany Corcoran, Recreation Director
Department	Cemetery Perp Care Fund
Type	Capital Improvement

Description

Cemetery upgrades to include two new niche walls; sod along Memorial; sod and irrigation for new section. To be funded out of Perpetual Care Fund

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$260K	\$260K	\$260K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$260,000	\$260,000
Total	\$260,000	\$260,000

Funding Sources

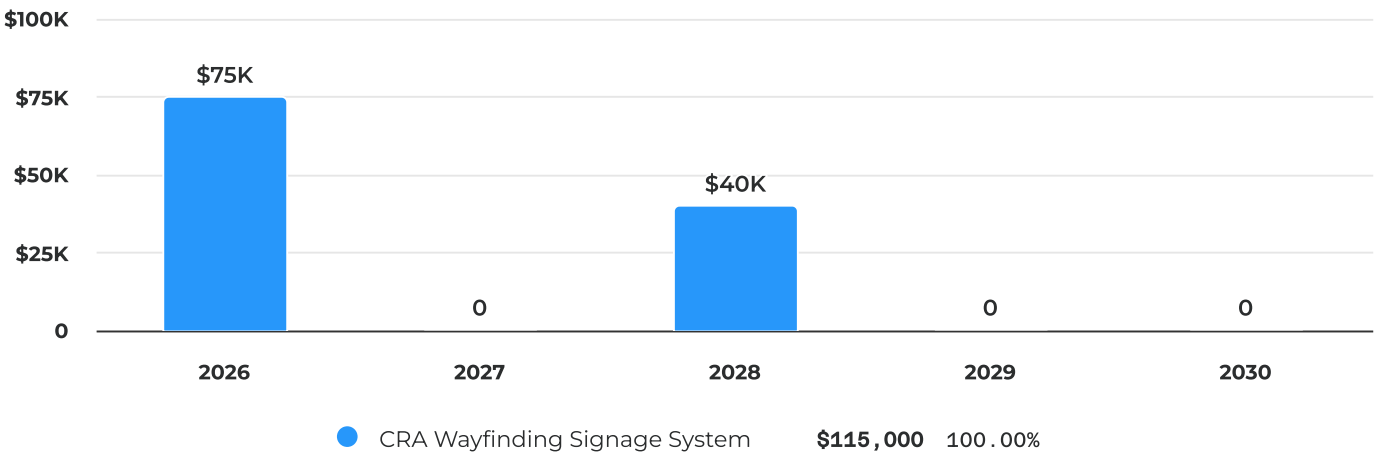
FY2026 Budget	Total Budget (all years)	Project Total
\$260K	\$260K	\$260K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$260,000	\$260,000
Total	\$260,000	\$260,000

Community Redevelopment Agency

FY26 - FY30 Community Redevelopment Agency Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
CRA Wayfinding Signage System	\$75,000	\$0	\$40,000	\$0	\$0	\$115,000
Total Summary of Requests	\$75,000	\$0	\$40,000	\$0	\$0	\$115,000

CRA Wayfinding Signage System

Overview

Request Owner	Chris Frassetto, Growth Management Director
Department	Community Redevelopment Agency
Type	Capital Improvement
Estimated Start Date	10/1/2024
Estimated Completion Date	09/30/2028

Description

The Community Redevelopment Area (CRA) Plan identifies locations for updated wayfinding signage through the CRA to establish a unique identity for the CRA and enhance the CRA's vision to improve economic development, quality of life, and sense of community.

Details

Type of Project: Other improvement

Benefit to Community

This project will safely, clearly, and efficiently guide motorists to civic, cultural, visitor and recreational destinations throughout the CRA. This project will also create a unique sense of arrival and place for Fort Walton Beach, differentiating the City from adjacent municipalities.

Supplemental Attachments

 [CRA Wayfinding System Design Package](#)

Capital Cost

FY2026 Budget

\$75K

Total Budget (all years)

\$115K

Project Total

\$115K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$75,000	\$40,000	\$115,000
Total	\$75,000	\$40,000	\$115,000

Funding Sources

FY2026 Budget

\$75K

Total Budget (all years)

\$115K

Project Total

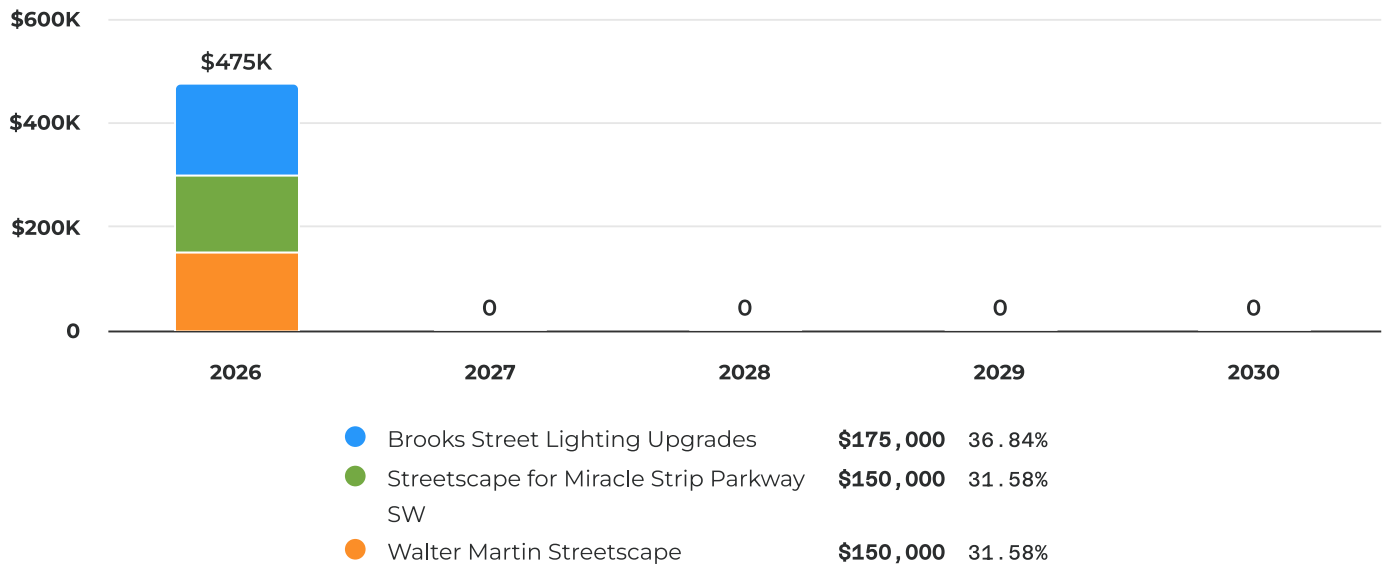
\$115K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Funding Source 1	\$75,000	\$40,000	\$115,000
Total	\$75,000	\$40,000	\$115,000

Community Redevelopment Agency

FY26 - FY30 Community Redevelopment Agency Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Brooks Street Lighting Upgrades	\$175,000	\$0	\$0	\$0	\$0	\$175,000
Streetscape for Miracle Strip Parkway SW	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Walter Martin Streetscape	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Total Summary of Requests	\$475,000	\$0	\$0	\$0	\$0	\$475,000

Brooks Street Lighting Upgrades

Overview

Request Owner	Alisa Burleson, CRA Administrator
Department	Community Redevelopment Agency
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Replacement of 29 light poles/fixtures along Brooks Street to compliment the new lighting at The Landing Park and other parks in the CRA.

Details

Type of Project: Other improvement

Benefit to Community

To enhance the appearance and safety of the downtown area.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$175K	\$175K	\$175K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment/Vehicle/Furnishings	\$175,000	\$175,000
Total	\$175,000	\$175,000

Funding Sources

FY2026 Budget

\$175K

Total Budget (all years)

\$175K

Project Total

\$175K

Detailed Breakdown

Category	FY2026	Total
	<i>Requested</i>	
Funding Source 1	\$175,000	\$175,000
Total	\$175,000	\$175,000

Streetscape for Miracle Strip Parkway SW

Overview

Request Owner	Alisa Burleson, CRA Administrator
Department	Community Redevelopment Agency
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2027

Project Location



Description

Streetscape improvement design and implementation for medians along Miracle Strip Parkway SW.

Details

Type of Project: Other

Benefit to Community

To improve the appearance and function of landscape medians along Miracle Strip Parkway SW.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2026 Requested	Total
Design	\$150,000	\$150,000
Construction/Maintenance	\$0	\$0
Total	\$150,000	\$150,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

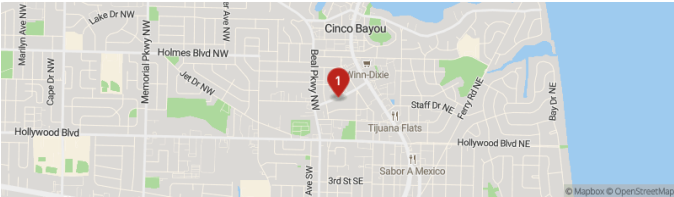
Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$150,000	\$150,000
Total	\$150,000	\$150,000

Walter Martin Streetscape

Overview

Request Owner	Alisa Burleson, CRA Administrator
Department	Community Redevelopment Agency
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2028

Project Location



Description

Design and future construction of Walter Martin Rd NE streetscape project

Details

Type of Project: Other

Benefit to Community

To enhance the area's appearance and functionality by eliminating blight, promoting economic development, and improving pedestrian connectivity.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2026 Requested	Total
Design	\$150,000	\$150,000
Construction/Maintenance	\$0	\$0
Total	\$150,000	\$150,000

Funding Sources

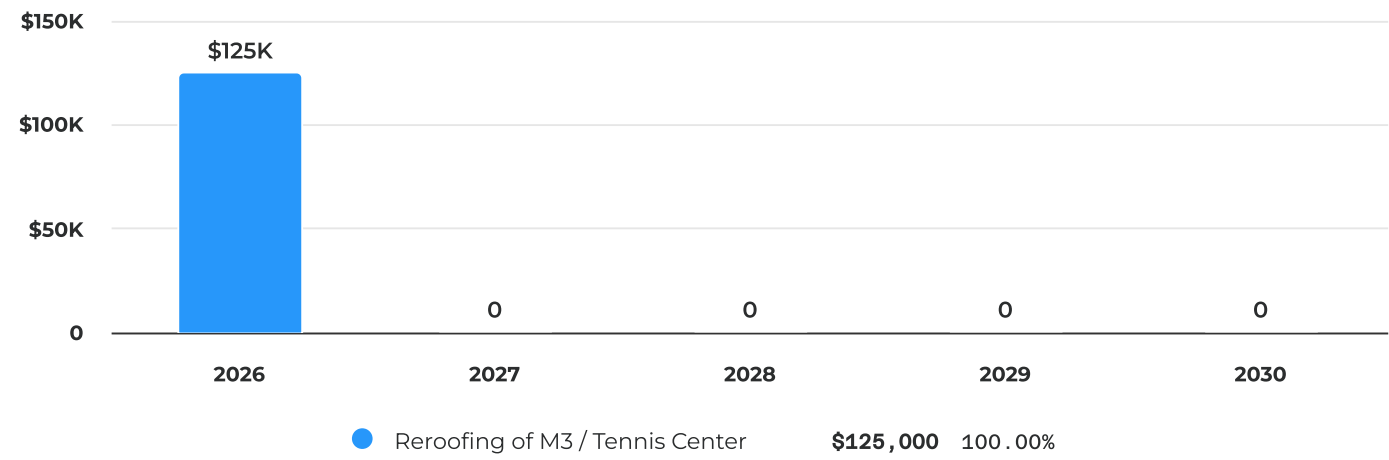
FY2026 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$150,000	\$150,000
Total	\$150,000	\$150,000

Facilities

FY26 - FY30 Facilities Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Reroofing of M3 / Tennis Center	\$125,000	\$0	\$0	\$0	\$0	\$125,000
Total Summary of Requests	\$125,000	\$0	\$0	\$0	\$0	\$125,000

Reroofing of M3 / Tennis Center

Overview

Request Owner	Jerry Gunn, Public Works Operations Manager
Department	Facilities
Type	Capital Improvement
Estimated Start Date	01/5/2026
Estimated Completion Date	01/23/2026

Description

The existing roof on M3 / Tennis Center, located at 41 & 45 West Audrey Dr. NW has reached the end of life expectancy and beginning to fail. The roof is currently constructed of roll roofing and tar. The roofing needs to be upgraded on this structure to a TPO Roofing Membrane or equivalent, to prevent water intrusion throughout the building. City Council approved the Lease agreement with M3 / Tennis Center with the understanding that the roof would be replaced within fiscal year 2025-26.

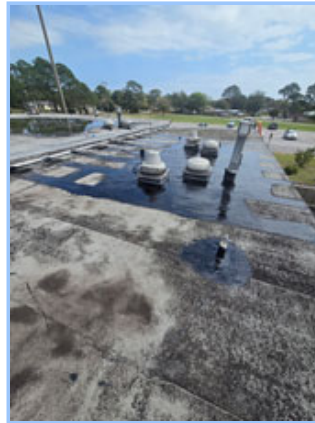
Images



M3 / Tennis Center Roof



M3 / Tennis Center Roof



M3 / Tennis Center Roof

Details

Type of Project: Replacement

Capital Cost

FY2026 Budget

\$125K

Total Budget (all years)

\$125K

Project Total

\$125K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Repairs/Improvements	\$125,000	\$125,000
Total	\$125,000	\$125,000

Funding Sources

FY2026 Budget

\$125K

Total Budget (all years)

\$125K

Project Total

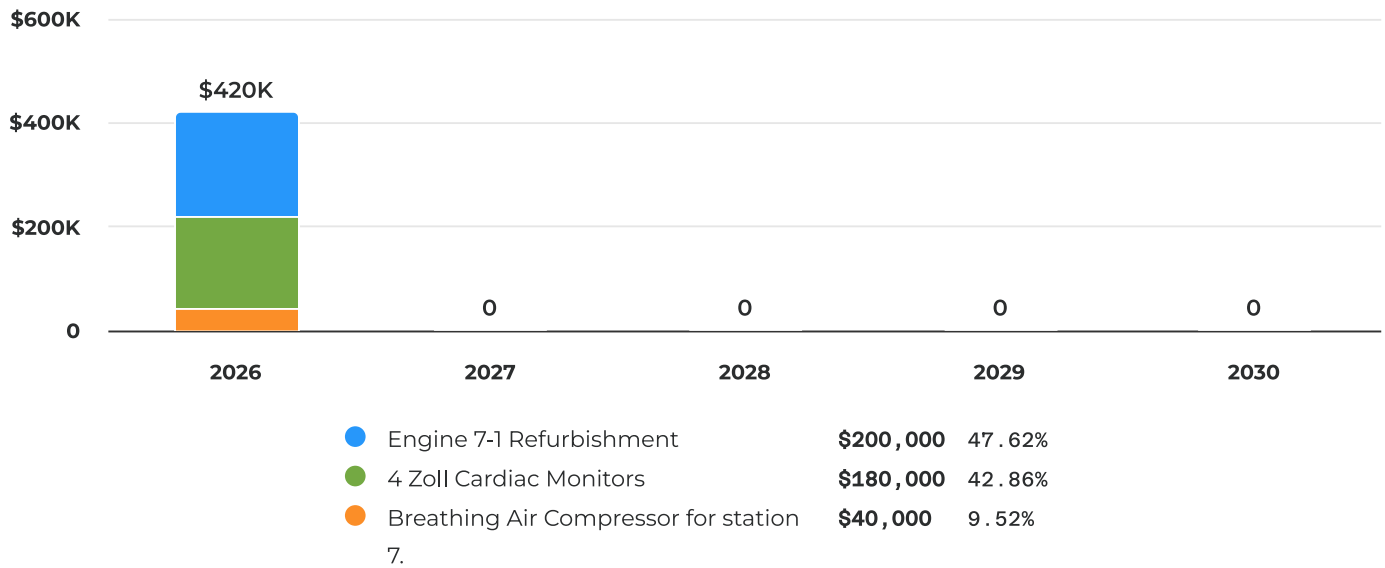
\$125K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$125,000	\$125,000
Total	\$125,000	\$125,000

Fire

FY26 - FY30 Fire Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Engine 7-1 Refurbishment	\$200,000	\$0	\$0	\$0	\$0	\$200,000
4 Zoll Cardiac Monitors	\$180,000	\$0	\$0	\$0	\$0	\$180,000
Breathing Air Compressor for station 7.	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Total Summary of Requests	\$420,000	\$0	\$0	\$0	\$0	\$420,000

4 Zoll Cardiac Monitors

Overview

Request Owner	Jeremy Morgan, Fire Chief
Department	Fire
Type	Capital Equipment

Description

This capital request is for the replacement of our existing LIFEPAK cardiac monitors.

Our current cardiac monitors are no longer in production and are expected to become obsolete within the next 3–4 years. We have the opportunity to upgrade to four Zoll cardiac monitors and take advantage of a trade-in program for our existing units. Each of our current monitors has a trade-in value of approximately \$11,000.00, which is expected to decline as they approach end-of-life. Applying the trade-in credit brings the cost of each 4 new monitors and associated equipment to 170,366.53, which also includes a multi-unit discount. Due to possible increases in supply by October this request is for 180,000.00

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

 [Zoll Quote](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$180K	\$180K	\$180K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$180,000	\$180,000
Total	\$180,000	\$180,000

Funding Sources

FY2026 Budget

\$180K

Total Budget (all years)

\$180K

Project Total

\$180K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$180,000	\$180,000
Total	\$180,000	\$180,000

Breathing Air Compressor for station 7.

Overview

Request Owner	Jeremy Morgan, Fire Chief
Department	Fire
Type	Capital Equipment

Description

The breathing air compressor at Station 7 is no longer operational and in need of repair. Thermofisher can repair the unit with a pump replacement at a cost of 18,846.24. We are requesting a complete replacement with a Panther Cub air compressor at a cost of 39,049.77. The reason for the replacement request is per Thermofisher the compressor we have is manufactured by SCOTT. SCOTT has since stopped manufacturing SCBA compressors and will soon stop making parts for these machines. At that time the machine will be obsolete and no longer repairable.

Details

New Purchase or Replacement: Replacement

Supplemental Attachments



[Scott pump quote](#)

This quote is to replace the pump on a machine that will soon be obsolete.



[New Panther Cub compressor](#)

Quote for complete compressor replacement.

Capital Cost

FY2026 Budget

\$40K

Total Budget (all years)

\$40K

Project Total

\$40K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$40,000	\$40,000
Total	\$40,000	\$40,000

Funding Sources

FY2026 Budget

\$40K

Total Budget (all years)

\$40K

Project Total

\$40K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$40,000	\$40,000
Total	\$40,000	\$40,000

Engine 7-1 Refurbishment

Overview

Request Owner	Jeremy Morgan, Fire Chief
Department	Fire
Type	Capital Equipment

Description

We recently replaced the front-line engine at Station 7, which allowed us to transition the previous Engine 7 into reserve status. While no longer a primary response vehicle, this engine remains a valuable asset and is expected to serve the department and the community for an additional 10 years. To ensure its continued reliability and performance, we are requesting funding to refurbish this unit. With these improvements, the reserve engine will continue to support the department, enhance our operational readiness, and serve the citizens of our city more effectively. The cost estimate will be 150,000.00 - 200,000.00

Details

Useful Life: 10 or more years

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$200K	\$200K	\$200K

Detailed Breakdown

Category	FY2026 Requested	Total
Vehicle Cost	\$200,000	\$200,000
Total	\$200,000	\$200,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$200K	\$200K	\$200K

Detailed Breakdown

Category	FY2026 Requested	Total
Funding Source 1	\$200,000	\$200,000
Total	\$200,000	\$200,000

Parks & Recreation

FY26 - FY30 Parks & Recreation Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vesta Heights Walking Path	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Fencing @ Oakland Heights Athletic Fields	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Total Summary of Requests	\$190,000	\$0	\$0	\$0	\$0	\$190,000

Fencing @ Oakland Heights Athletic Fields

Overview

Request Owner	Tiffany Corcoran, Recreation Director
Department	Parks & Recreation
Type	Capital Improvement

Description

All fencing at Oakland Heights is in need of replacement

Details

Type of Project: Replacement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$90K	\$90K	\$90K

Detailed Breakdown

Category	FY2026 Requested	Total
Planning	\$90,000	\$90,000
Total	\$90,000	\$90,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$90K	\$90K	\$90K

Detailed Breakdown

Category	FY2026 Requested	Total
Funding Source 1	\$90,000	\$90,000
Total	\$90,000	\$90,000

Vesta Heights Walking Path

Overview

Request Owner	Tiffany Corcoran, Recreation Director
Department	Parks & Recreation
Type	Capital Improvement

Description

Upgrade Vesta Heights walking path from gravel to concrete to make it safer not having to fill holes and will be less maintenance

Details

Type of Project: Replacement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	FY2026 Requested	Total
Repairs/Improvements	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

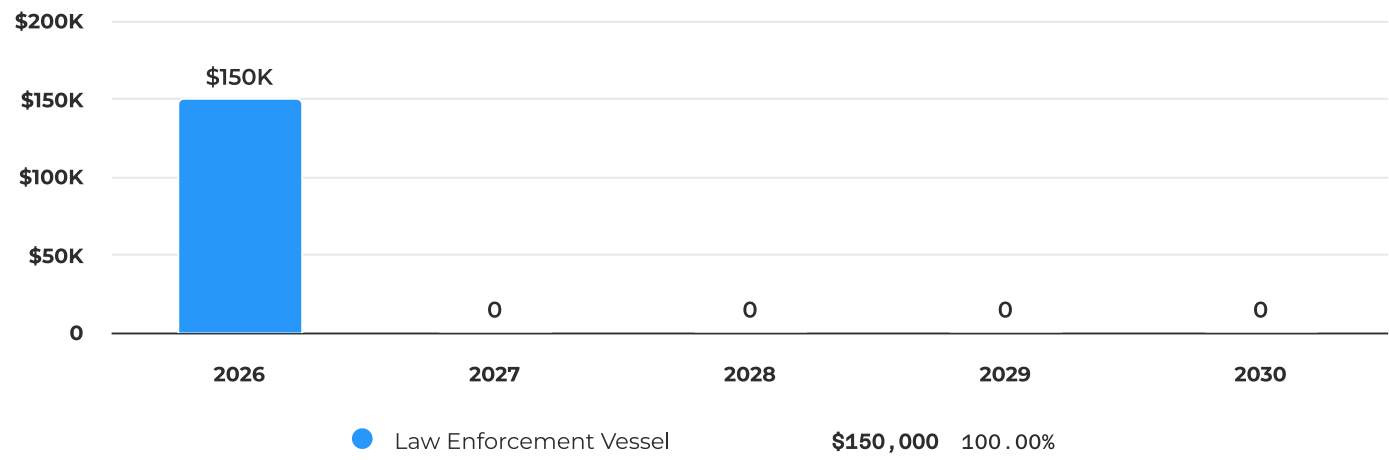
FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	FY2026 Requested	Total
Funding Source 1	\$100,000	\$100,000
Total	\$100,000	\$100,000

Police

FY26 - FY30 Police Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Law Enforcement Vessel	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Total Summary of Requests	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Law Enforcement Vessel

Overview

Request Owner	Jamieson Ross, Police Major
Department	Police
Type	Capital Equipment

Description

The City of Fort Walton Beach encompasses approximately 11 miles of waterfront, including vital access points to the Intracoastal Waterway, Santa Rosa Sound, and nearby Choctawhatchee Bay. This extensive coastline presents unique public safety challenges that require specialized marine enforcement capabilities. The Fort Walton Beach Police Department currently lacks a dedicated marine unit or patrol vessel, leaving a critical gap in our ability to effectively respond to emergencies, enforce laws, and ensure the safety of residents and visitors on the water. The additional of a law enforcement vessel was added to the five-year plan for the police department in 2021 with a target date of 2025. The addition of a local law enforcement vessel will improve overall coverage, response times, and community engagement on the water.

Key Justifications:

1. **Maritime Safety & Emergency Response:** A police boat would enable rapid response to waterborne emergencies including drowning incidents, boating accidents, missing persons, and other waterborne incidents. The current reliance on outside agencies delays critical intervention during the first moments of a crisis.
2. **Law Enforcement & Deterrence:** Regular marine patrols help deter reckless boating, BUIs on the water, illegal charters, and environmental violations. Visibility of local law enforcement on waterways contributes to compliance and safety. Officers could also partner with Code Enforcement for violations of City code on and along the water.
3. **Community Events & Seasonal Activity:** Fort Walton Beach hosts numerous water-related events and experiences high seasonal boating traffic, particularly around public ramps. A police vessel would provide coverage during these peak times, supporting orderly and safe conduct.
4. **Homeland Security & Infrastructure Protection:** As a coastal community with critical infrastructure and tourism assets near navigable waterways, the city benefits from maritime domain awareness and the ability to interdict suspicious or unauthorized activity in coordination with federal partners.
5. **Support from FWC & Partnership Opportunities:** The FWC's letter affirms the value of a local agency assuming a more active role in marine enforcement. The state agency expressed support for cooperative efforts and potential resource sharing, further validating the need. Officers have partnered in the past with the Sheriff's Office to target specific waterborne incidents or concerns.
6. **Training & Interagency Coordination:** With a dedicated marine unit, the department can improve its operational readiness through joint training and response drills with FWC, Sheriff's Office, Coast Guard, and neighboring agencies.

Details

New Purchase or Replacement: New

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Supplemental Attachments



Fluid boat specs.pdf



Boat Quote.pdf



FWC letter.pdf

Capital Cost

FY2026 Budget

\$150K

Total Budget (all years)

\$150K

Project Total

\$150K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$150,000	\$150,000
Total	\$150,000	\$150,000

Funding Sources

FY2026 Budget

\$150K

Total Budget (all years)

\$150K

Project Total

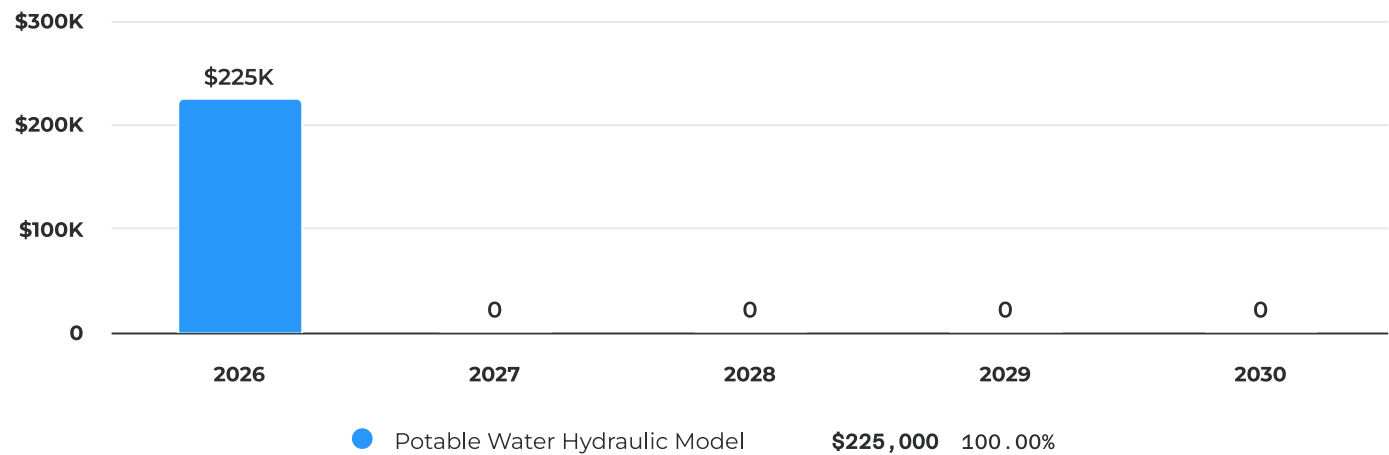
\$150K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$150,000	\$150,000
Total	\$150,000	\$150,000

Public Works & Utility Services

FY26 - FY30 Public Works & Utility Services Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Potable Water Hydraulic Model	\$225,000	\$0	\$0	\$0	\$0	\$225,000
Total Summary of Requests	\$225,000	\$0	\$0	\$0	\$0	\$225,000

Potable Water Hydraulic Model

Overview

Request Owner	Daniel Payne, Public Works & Utility Services Director
Department	Public Works & Utility Services
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

Provide a complete citywide hydraulic model for potable water. Doing so will identify water quality and deficient pressure zones. Also show compliance with ISO accreditation for Fire Department.

Images



IMG_1204.jpg

Capital Cost

FY2026 Budget

\$225K

Total Budget (all years)

\$225K

Project Total

\$225K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Engineering	\$225,000	\$225,000
Total	\$225,000	\$225,000

Funding Sources

FY2026 Budget

\$225K

Total Budget (all years)

\$225K

Project Total

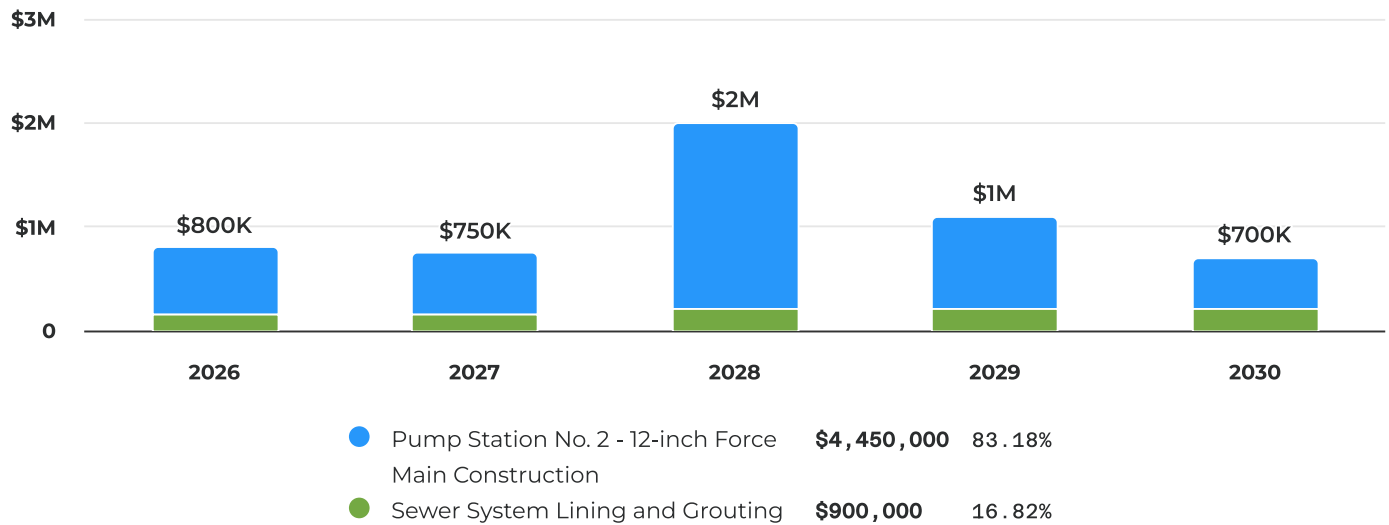
\$225K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$225,000	\$225,000
Total	\$225,000	\$225,000

Sewer Collection System

FY26 - FY30 Sewer Collection System Projects



Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
-- Pump Station No. 2 - 12-inch Force Main Construction	\$650,000	\$600,000	\$1,800,000	\$900,000	\$500,000	\$4,450,000
5032 Sewer System Lining and Grouting	\$150,000	\$150,000	\$200,000	\$200,000	\$200,000	\$900,000
Total Summary of Requests	\$800,000	\$750,000	\$2,000,000	\$1,100,000	\$700,000	\$5,350,000

Pump Station No. 2 - 12-inch Force Main Construction

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	Sewer Collection System
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

The 12" force main from Pump Station No. 2 located at 530 Mooney Road NE to the County force main at 541 Park View Road NW needs to be replaced. The existing force main has broken a couple of times over the last few years due to severe corrosion, resulting in heavy fines from sewer entering surface waters of the Golf Course and Bass Lake.

Images



Relay Forcemain from PS2
to County.jpeg

Details

Type of Project: Improvement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$650K	\$4.45M	\$4.45M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$650,000	\$600,000	\$1,800,000	\$900,000	\$500,000	\$4,450,000
Total	\$650,000	\$600,000	\$1,800,000	\$900,000	\$500,000	\$4,450,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$650K	\$4.45M	\$4.45M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$650,000	\$600,000	\$1,800,000	\$900,000	\$500,000	\$4,450,000
Total	\$650,000	\$600,000	\$1,800,000	\$900,000	\$500,000	\$4,450,000

Sewer System Lining and Grouting

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	Sewer Collection System
Type	Capital Improvement
Project Number	5032
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

The city has 110 miles of sewer line, with a majority of the lines consisting of clay pipe. Clay and unlined cast iron pipes are susceptible to root intrusion, offset joints and cracking due to the brittleness of the material. These problems allow a significant amount of inflow and infiltration and debris into the wastewater system, which can eventually result in stop-ups and possible sanitary sewer overflows. Prior to performing the rehabilitation, mains and manholes are inspected via closed-circuit television and monitored for leaks and other problems. The rehabilitation techniques include cured-in-place pipe lining, epoxy-or urethane-based manhole lining, and chemical root treatment.

Images



Sewer Lining.jpeg



Sewer Lining Picture.jpeg



Lining Picture.jpeg

Details

Type of Project: Improvement

Capital Cost

FY2026 Budget

\$150K

Total Budget (all years)

\$900K

Project Total

\$900K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$150,000	\$150,000	\$200,000	\$200,000	\$200,000	\$900,000
Total	\$150,000	\$150,000	\$200,000	\$200,000	\$200,000	\$900,000

Funding Sources

FY2026 Budget

\$150K

Total Budget (all years)

\$900K

Project Total

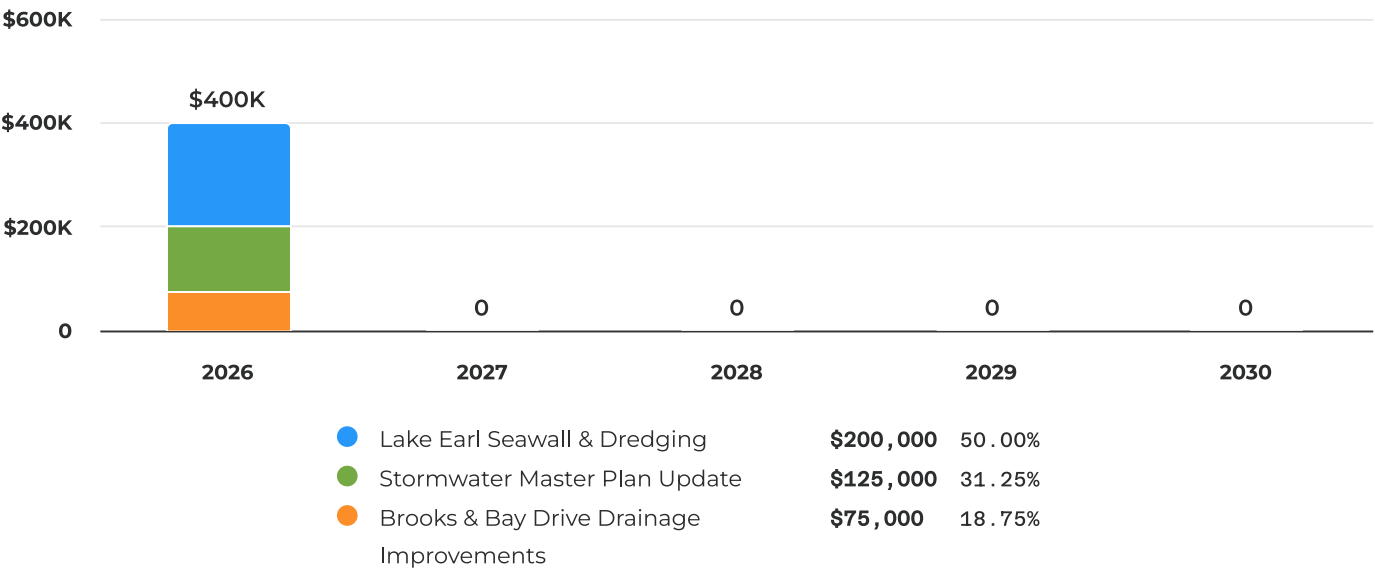
\$900K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$150,000	\$150,000	\$200,000	\$200,000	\$200,000	\$900,000
Total	\$150,000	\$150,000	\$200,000	\$200,000	\$200,000	\$900,000

Stormwater

FY26 - FY30 Stormwater Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Lake Earl Seawall & Dredging	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Stormwater Master Plan Update	\$125,000	\$0	\$0	\$0	\$0	\$125,000
Brooks & Bay Drive Drainage Improvements	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Total Summary of Requests	\$400,000	\$0	\$0	\$0	\$0	\$400,000

Brooks & Bay Drive Drainage Improvements

Overview

Request Owner	Daniel Payne, Public Works & Utility Services Director
Department	Stormwater
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

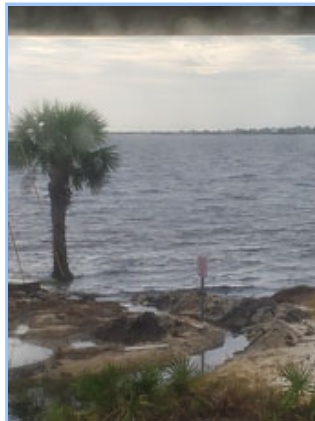
Description

Improvements at the end of the water access include drainage updates and creation of a public water access area.

Images



09.24.2020.jpg



Post Hurricane Sally.jpg

Details

Type of Project: New Construction

Benefit to Community

Provide more robust water access, stormwater improvements, and safety for vehicular access.

Capital Cost

FY2026 Budget

\$75K

Total Budget (all years)

\$75K

Project Total

\$75K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$75,000	\$75,000
Total	\$75,000	\$75,000

Funding Sources

FY2026 Budget

\$75K

Total Budget (all years)

\$75K

Project Total

\$75K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$75,000	\$75,000
Total	\$75,000	\$75,000

Lake Earl Seawall & Dredging

Overview

Request Owner	Daniel Payne, Public Works & Utility Services Director
Department	Stormwater
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

Lake Earl is an existing brackish opening that the City took over for maintenance. The existing channel entrance needs to be dredged (easement area only) and the jetty rebuilt to allow access.

Images



Lake Earl.png

Details

Type of Project: Other improvement

Benefit to Community

The opening and maintenance of Lake Earl will address safe and navigable water access for City residents. In addition, maintenance of the channel helps stormwater convey without shoaling up and piling sediment at the entrance.

Capital Cost

FY2026 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Engineering	\$200,000	\$200,000
Total	\$200,000	\$200,000

Funding Sources

FY2026 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$200,000	\$200,000
Total	\$200,000	\$200,000

Stormwater Master Plan Update

Overview

Request Owner	Daniel Payne, Public Works & Utility Services Director
Department	Stormwater
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

The City's Stormwater Master Plan was last updated in 2012. A large portion of the top problematic areas identified in the plan have been addressed. A plan update would hydraulically model the existing city infrastructure and update and re-prioritize problematic areas in order to be in a better position for grant funding.

Images



IMG_3454.jpg

Details

Type of Project: Other improvement

Benefit to Community

The improvement of the City's Stormwater infrastructure will address water quality and flooding as identified in the City's Stormwater Master Plan. Aging stormwater infrastructure and the continual elimination of pervious surface area throughout the city causes problems with the storm drainage system, Stormwater improvements ensure the proper quantity and quality of stormwater runoff, thereby protecting the health and safety of our citizens.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$125K	\$125K	\$125K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Engineering	\$125,000	\$125,000
Total	\$125,000	\$125,000

Funding Sources

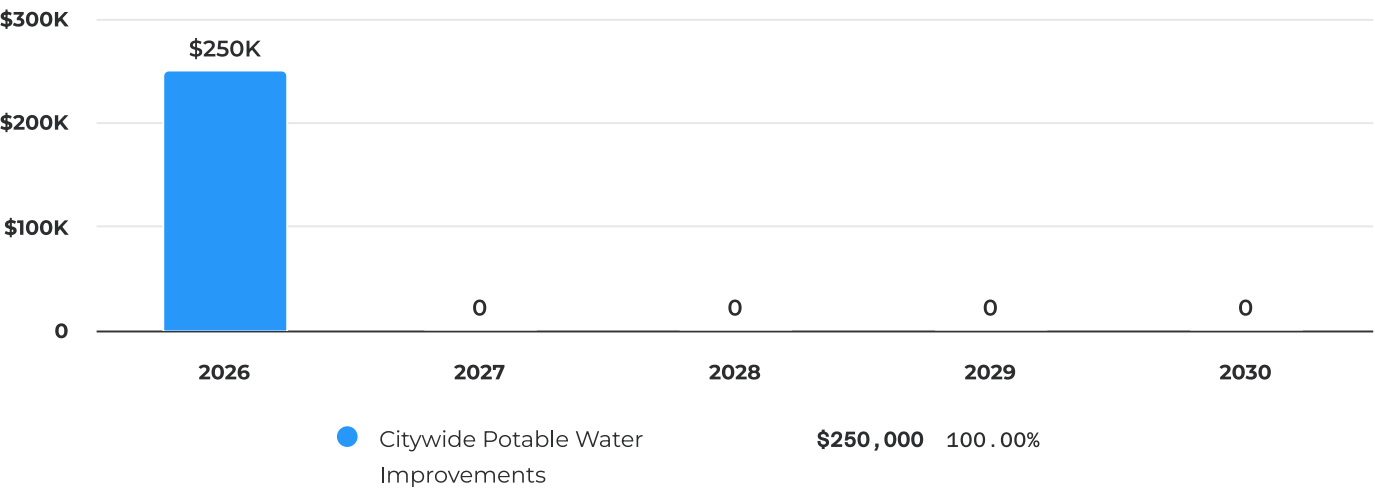
FY2026 Budget	Total Budget (all years)	Project Total
\$125K	\$125K	\$125K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$125,000	\$125,000
Total	\$125,000	\$125,000

Water Distribution

FY26 - FY30 Water Distribution Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Citywide Potable Water Improvements	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total Summary of Requests	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Citywide Potable Water Improvements

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	Water Distribution
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

Replace and install a new PVC water main to connect the Industrial Park to loop water system and add altitude valves to existing distribution network. Making this connection will improve water quality, increase water flow, improve fire protection, and eliminate a dead-end water main. Results and scope will vary based on hydraulic model.

Details

Type of Project: Improvement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$250K	\$250K	\$250K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Funding Sources

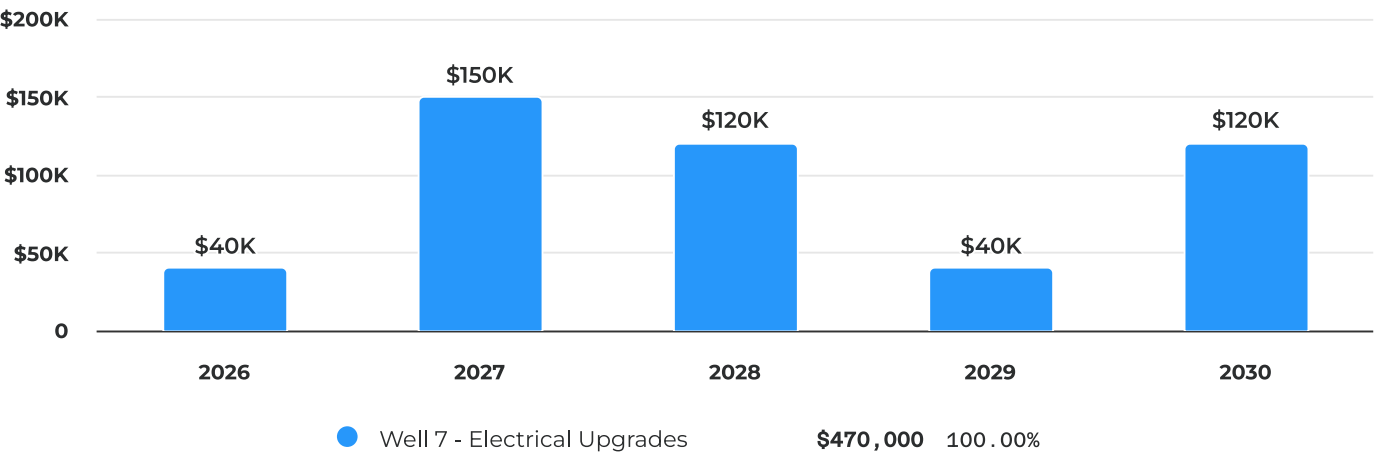
FY2026 Budget	Total Budget (all years)	Project Total
\$250K	\$250K	\$250K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Water Plant Operations

FY26 - FY30 Water Plant Operations Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Well 7 - Electrical Upgrades	\$40,000	\$150,000	\$120,000	\$40,000	\$120,000	\$470,000
Total Summary of Requests	\$40,000	\$150,000	\$120,000	\$40,000	\$120,000	\$470,000

Well 7 - Electrical Upgrades

Overview

Request Owner	Deborah Fousek, Administrative Coordinator
Department	Water Plant Operations
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

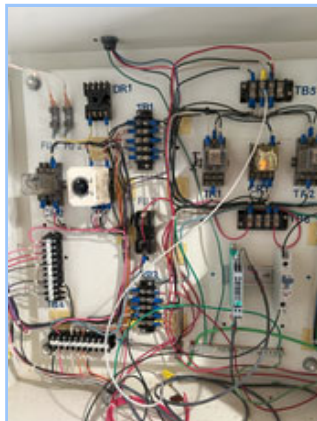
Description

Replace old heavily used obsolete electrical components, rewiring control panels with new updated relays, fail safes ensure longer life out of a vital part of the community's potable water system. Well 7 is one of the city's most relied on well supplying a large portion of drinking water. The water wells produce clean, safe drinking water that is supplied to the residents and businesses in the city of Fort Walton Beach. This is also where the water used for fire protection is supplied. Updating components ensure that the well pump motor, chlorine injection system, and leak detection alarms are working correctly, reliably, and efficiently.

Images



20250513_165928166_iOS.jpg



20250513_165951212_iOS.jpg



20250513_170100177_iOS.jpg

Details

Type of Project: Improvement

Capital Cost

FY2026 Budget

\$40K

Total Budget (all years)

\$470K

Project Total

\$470K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$40,000	\$150,000	\$120,000	\$40,000	\$120,000	\$470,000
Total	\$40,000	\$150,000	\$120,000	\$40,000	\$120,000	\$470,000

Funding Sources

FY2026 Budget

\$40K

Total Budget (all years)

\$470K

Project Total

\$470K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$40,000	\$150,000	\$120,000	\$40,000	\$120,000	\$470,000
Total	\$40,000	\$150,000	\$120,000	\$40,000	\$120,000	\$470,000

RESOLUTION 2025-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA, ADOPTING THE MILLAGE RATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Chapter 200, Florida Statutes provides the procedure for adoption of ad valorem taxes and millage rates; and

WHEREAS, the City of Fort Walton Beach held a meeting to set the tentative millage on June 24, 2025, and a Budget Workshop on August 12, 2025, to discuss the proposed FY 2025-26 budget; and

WHEREAS, the City held a public budget hearing on September 9, 2025, as required by Section 200.065, Florida Statutes; and

WHEREAS, the Okaloosa County Property Appraiser has certified that the gross taxable value for operating purposes, not exempt from taxation within the City of Fort Walton Beach is \$2,413,886,318, an increase of \$212,492,411, or 9.65%, from the 2024 final gross taxable property value of \$2,201,393,907; and

WHEREAS, on September 9, 2025, the City Council tentatively adopted the operating millage rate of 4.3282 mills with no debt service millage; and

WHEREAS, Section 200.065, Florida Statutes, requires that at the conclusion of the second public hearing on September 23, 2025 to discuss the City's proposed millage rate and budget, the City Council adopt the final ad valorem millage rate for operating purposes and set any debt service millage rate by adoption of a resolution that includes the percentage increase or decrease over the "rolled-back" rate.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA:

Section 1. Final Millage Rate

The City Council hereby sets the final operating millage rate for the City of Fort Walton Beach for FY 2025-26 at 4.3282 mills, which is 6.62% more than the rolled-back rate of 4.0596 mills. There is no voted debt service millage.

Section 2. Effective Date

This resolution shall become effective on and after October 1, 2025.

Adopted: September 23, 2025

Attest:

Nic Allegretto, Mayor
Approved as to legal form and sufficiency
for the City of Fort Walton Beach, only.

Kim M. Barnes, City Clerk

Jeffrey L. Burns, City Attorney



RESOLUTION 2025-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA, ADOPTING THE BUDGET FOR CERTAIN EXPENDITURES, EXPENSES, CAPITAL IMPROVEMENTS AND CERTAIN INDEBTEDNESS FOR THE CITY OF FORT WALTON BEACH, FLORIDA, FOR THE YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, each fiscal year, the City is required to adopt a budget for the operation of the City government; and

WHEREAS, the City held a FY 2025-26 tentative millage rate public meeting on June 24, 2025 and a public Budget Workshop on August 12, 2025 to discuss the FY 2025-26 budget. The City held public budget hearings on September 9, 2025 and September 23, 2025 to formally adopt the FY 2025-26 comprehensive budget as required by Section 200.065 of the Florida Statutes; and

WHEREAS, the document entitled “City of Fort Walton Beach FY 2025-26 Budget” comprises the total amount of \$65,247,932 for all funds reported; and

WHEREAS, it is the desire for the City Council for the City of Fort Walton Beach, Florida to adopt a final budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA:

Section 1. Adoption of Budget

The City Council hereby approves and adopts the final FY 2025-26 budget for the City of Fort Walton Beach, Florida entitled “City of Fort Walton Beach FY 2025-26 Budget” which comprises the total amount of \$65,247,932 for all funds reported. The budget is being presented as a balanced budget whereby there are sufficient revenues to offset all estimated expenditures or expenses. All budget appropriations are based upon the total expenditures and/or expenses even though the budget has been prepared based on line items and summarized to a categorical level.

Section 2. Budget Amendments

a. The City Council may make any amendments to the adopted budget, by resolution, as it may deem necessary and proper.

b. Budget amendments requesting additional expenditures or expenses must also identify the corresponding funding source.

Section 3. Budget Transfers

Budget transfers shall be accomplished pursuant to Administrative Policy FIN-13 as provided by Resolution 2011-19 adopted by the City Council on August 16, 2011.

Section 4. Debt Service

a. Debt service for the General Fund will be paid from operating revenues from the General Fund.

b. Debt service for the Utilities, Sanitation and Stormwater Enterprise Funds will be paid from operating revenues from the Enterprise Funds.

Section 5. Carryovers


a. Projects that were not completed during the prior fiscal year are carried forward and are funded with the corresponding carryover appropriations of the prior year. These are commitments anticipated to be incomplete as of September 30, 2025 and will be continued and made a part of the FY 2025-26 budget. The document entitled "City of Fort Walton Beach FY 2025-26 Grant & CIP Project Carryovers" dated September 23, 2025 comprises the total amount of \$3,385,373 for all funds reported.

b. Encumbrances (open purchase orders) that were not completed during the prior fiscal year are carried forward and are funded with the corresponding carryover appropriations of the prior year. These are commitments anticipated to be incomplete as of September 30, 2025 and will be continued and made a part of the FY 2025-26 budget. The document entitled "City of Fort Walton Beach FY 2025-26 Encumbrance Carryovers" dated September 23, 2025 comprises the total amount of \$7,279,754.12 for all funds reported.

Section 6. Effective Date

This resolution shall become effective on and after October 1, 2025.

Adopted: September 23, 2025



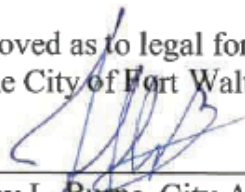
Nic Allegretto, Mayor

Attest:

Approved as to legal form and sufficiency
for the City of Fort Walton Beach, only.



Kim M. Barnes, City Clerk



Jeffrey L. Burns, City Attorney



CITY OF FORT WALTON BEACH
FY 2025-26 CIP/Grant Project Carryovers
Council Meeting 9/23/2025

Project	Account	Amount
FDLE Grant - Tactical First Aid Kits	102-1543-521-5200	4,766
Law Enf. Trust Fund		4,766
First Baptist Church	107-1940-554-5274	10,180
House of Deliverance	107-1940-554-5271	8,500
Mental Health Assoc	107-1940-554-5270	10,126
Mental Health Assoc	107-1950-554-5270	21,079
Rehab Housing	107-1910-554-3400	41,322
Ok County Head Start	107-1950-554-5253	20,000
CDBG Fund		111,207
Jenna Mendez - Sugar High, LLC	109-2000-552-8200	10,000
Jon Peters - Merak Enterprises	109-2000-552-8200	9,733
Kishor Patel - Fairway Inn	109-2000-552-8200	10,000
Jayme Nabors - Beach Weekend Coffee	109-2000-552-8200	10,000
Blanca Hernandez - Blanca Salon	109-2000-552-8200	20,000
Pending Grant Applications	109-2000-552-8200	61,473
Gulfview Park Landscaping	109-2000-552-6310	50,000
Perry Road Fencing	109-2000-552-6310	100,000
Community Policing	109-2000-552-3100	5,000
CRA Fund		276,206
Neighborhood Traffic Study - Elliot Point & Northwest (Planning)	111-1499-541-6310	65,000
Street Resurfacing	111-1499-541-6351	34,656
Brooks Street Public Parking Lot	111-1499-552-6310	13,025
Coral Creek Nature Trail	111-1499-572-3100	404,629
Half Cent Sales Tax		517,310
Consultant Utility Task Orders	401-1300-536-3100	143,475
50 KW Standby Generator	401-1350-535-6402	45,000
Potable Well No. 3 Rehabilitation	401-5026-533-6362	300,272
Waterline Replacement - Beachview Dr from Bradley Dr to Marshall Dr	401-5056-533-6360	40,000
Waterline Replacement - Moriarty St from Meadowlark Rd to Hummingbird Ave	401-5056-533-6360	9,559
Waterline Replacement - Beachview Dr from Marshall Dr to Patton Dr	401-5056-533-6360	60,000
Waterline Replacement - Cape Dr from Holmes Blvd to Sullivan St	401-5056-533-6360	25,000
Brooks Bridge Water Relocation	401-5062-536-6360	303,712
Construction New Lift Station #2	401-5048-535-6310	211,291
Construction New Lift Station #11	401-5048-535-6310	600,000
Brooks Bridge Sewer Relocation	401-5062-536-6361	527,959
Computer Replacement	401-1500-536-5231	15,750
Computer Replacement	401-1500-536-6420	12,385
Utilities Fund		2,294,403
Computer Replacement	405-1500-538-5231	1,200
Consultant Task Orders	405-1380-538-3100	180,281
Stormwater Fund		181,481
Special Project Carry-Over All Funds		\$ 3,385,373

**CITY OF FORT WALTON BEACH
FY 2025-26 Encumbrance-PO Carryovers
Council Meeting 9/23/2025**

PO or PR	Date	Vendor	Description	PO Value	Account	PO completion
114952	09/02/25	R.K Allen Oil Company	Engine oil restock	\$268.14	001-0000-141.20-00	10/31/2025
112058	10/07/24	Drug Free Workplace, Inc	Drug screening	\$803.00	001-0300-513.31-00	12/31/2025
112059	10/07/24	Southeastern Background Services	Background security checks	\$1,141.05	001-0300-513.31-00	12/31/2025
112642	08/07/25	White-Wilson Medical Center	Pre-employment medical testing	\$1,278.00	001-0300-513.31-02	12/31/2025
PR 186246	09/04/25	White-Wilson Medical Center	Pre-employment medical testing	\$10,000.00	001-0300-513.31-02	12/31/2025
115065	09/11/25	Preston Hood Chevrolet, Inc.	Accident repair V#2720 police department	\$11,399.79	001-0310-519.45-01	12/31/2025
114962	09/02/25	TIG	Vmware renewal	\$37,236.48	001-0320-516.31-00	10/31/2025
112115	10/08/24	Granicus / Civic Plus <i>Software Change</i>	Data migration for software	\$22,000.00	001-0400-512.31-00	12/31/2025
111164	06/11/24	Granicus / Civic Plus <i>Software Change</i>	Agenda, meetings, and legislative file software	\$36,547.05	001-0400-512.52-31	12/31/2025
114502	07/16/25	Debtbook	GA SB 87/96 Lease Software	\$7,500.00	001-0500-513.31-00	10/31/2025
PR 185912	08/19/25	Williams Communications, Inc	Code officer radios	\$10,380.12	001-0800-521.41-00	10/31/2025
113555	03/20/25	Precision Measurements, Inc.	Radar equipment and supplies	\$1,138.00	001-0800-521.46-10	10/31/2025
114901	08/27/25	A world of Signs	Replace Police Department door signs	\$268.96	001-0800-521.47-00	10/31/2025
114773	08/18/25	Hero Solutions, Inc	CRA promotional material	\$1,051.18	001-0800-521.48-00	10/31/2025
112268	10/17/24	Daisy Day Brands	Uniforms	\$3,306.08	001-0800-521.52-00	10/31/2025
112729	11/26/24	Medley Printing, Inc	Printing forms	\$459.00	001-0800-521.52-00	10/31/2025
112842	12/13/24	Trophy Center	Trophies and awards	\$679.02	001-0800-521.52-00	10/31/2025
114247	06/09/25	Sirchie	Drug testing kits	\$330.87	001-0800-521.52-00	10/31/2025
114299	12/08/12	Obsidian Integration, LLC	LTE embedded antenna	\$46.90	001-0800-521.52-00	10/31/2025
114776	08/19/25	Scubatech	Computer for dive team	\$1,148.40	001-0800-521.52-00	10/31/2025
114801	08/21/25	Wecanshadeit	Awning for Police Department	\$4,095.53	001-0800-521.52-00	10/31/2025
114830	08/25/25	Sirchie	Drug testing kits	\$473.85	001-0800-521.52-00	10/31/2025
114833	08/25/25	Sam's Club	Office supplies	\$150.00	001-0800-521.52-00	10/31/2025
114968	09/03/25	Amazon	Police K9 uniform items	\$69.30	001-0800-521.52-00	10/31/2025
114973	09/03/25	Amazon	Portable power, electrical extensions, and targets	\$972.02	001-0800-521.52-00	10/31/2025
114974	09/03/25	Amazon	Cleaning and office supplies	\$991.66	001-0800-521.52-00	10/31/2025
114977	09/03/25	GT Distributors, Inc	Tactical gear	\$331.56	001-0800-521.52-00	10/31/2025
114988	09/04/25	Lynn Peavey Company	Blood testing kits	\$470.48	001-0800-521.52-00	10/31/2025
115044	09/08/25	GT Distributors, Inc	Tactical gear for new officers	\$950.90	001-0800-521.52-00	10/31/2025
115045	09/08/25	ACS	Replenish alcohol testing kits	\$167.76	001-0800-521.52-00	10/31/2025
104505	01/26/22	Federal Eastern International	Shields, badges, and tags	\$805.00	001-0800-521.52-10	10/31/2025
105992	08/12/22	Federal Eastern International	Shields, badges, and tags	\$255.00	001-0800-521.52-10	10/31/2025
108714	08/16/23	Federal Eastern International	Body Armor	\$221.40	001-0800-521.52-10	10/31/2025
108902	09/06/25	H&B Army Navy Store	Shirts and uniforms	\$1,387.00	001-0800-521.52-10	10/31/2025
112267	10/17/24	H&B Army Navy Store	Uniforms	\$2,773.54	001-0800-521.52-10	10/31/2025
114646	07/31/25	Federal Eastern International	Armored vests	\$4,013.28	001-0800-521.52-10	10/31/2025
114772	08/18/25	Federal Eastern International	Replenish batons	\$2,745.00	001-0800-521.52-10	10/31/2025
114994	09/04/25	Federal Eastern International	Bullet proof vests	\$11,336.22	001-0800-521.52-10	10/31/2025
108950	09/13/23	Defense Technologies	Ammunition	\$1,351.95	001-0800-521.52-13	10/31/2025
112520	11/06/24	Precision Measurements, Inc.	Laser and radar testing	\$355.00	001-0800-521.52-13	10/31/2025
115051	08/22/25	GT Distributors, Inc	Suppressors for firearms	\$6,441.80	001-0800-521.52-13	10/31/2025
114634	07/10/25	Sam's Club	Burger patties for future events	\$450.00	001-0800-521.52-26	10/31/2025
114416	06/27/25	Coastal Rescue Solutions, Inc.	Extraction equipment	\$725.00	001-0900-522.46-10	12/31/2025
114943	08/29/25	Backridge Tree Services, Inc.	Tree cutting at station 7	\$1,250.00	001-0900-522.46-10	12/31/2025
114944	08/29/25	Nafeco, Inc	Battery for hand held flir	\$1,504.00	001-0900-522.52-00	12/31/2025
115007	09/04/25	Scubatech Destin, LLC	80 cubic feet aluminum diving cylinder	\$2,250.00	001-0900-522.52-00	12/31/2025
115047	09/08/25	Amazon	Cooler to keep cold meds	\$89.99	001-0900-522.52-00	12/31/2025
114351	06/26/25	MES Service Company, LLC	Uniforms	\$8,779.09	001-0900-522.52-10	12/31/2025
114941	08/29/25	Apparel Expression, LLC	Uniforms	\$1,251.00	001-0900-522.52-10	12/31/2025
114478	07/10/25	TSI Incorporated	NFPA equipment	\$850.00	001-0900-522.52-34	12/31/2025
114749	08/14/25	Fisher Scientific Company, LLC	Replacement parts for masks	\$3,265.32	001-0900-522.52-34	12/31/2025
114819	08/21/25	Property Image, LLC	Ferry Park bridge repairs	\$35,718.57	001-1010-572.63-10	12/31/2025
PR 186017	08/26/25	Advantage Portable Buildings	Building improvements	\$15,115.00	001-1040-572.62-14	12/31/2025
108294	02/05/24	Highland Wale Construction, LLC	Golf Shed Building	\$3,540.35	001-1040-572.63-10	12/31/2025
114636	07/31/25	D&D Airconditioning, Heating & Electrical	Rebuild Library HVAC	\$45,692.00	001-1060-571.62-14	12/31/2025
112382	10/28/24	Baker & Taylor	Library materials	\$3,374.04	001-1060-571.66-00	10/31/2025
112384	10/28/24	Midwest Tape	Library materials	\$644.00	001-1060-571.66-00	10/31/2025
112389	10/28/24	Ingram Distribution Group, Inc	Books	\$2,292.39	001-1060-571.66-00	10/31/2025
112461	10/31/24	Ingram Distribution Group, Inc	Books	\$3,276.09	001-1060-571.66-00	10/31/2025
112464	10/31/24	Ingram Distribution Group, Inc	Books	\$2,351.70	001-1060-571.66-00	10/31/2025
114919	08/28/25	Amazon	Blinds and small signs	\$1,591.66	001-1070-573.52-00	10/31/2025
114751	08/14/25	Gustin, Cothorn, and Tucker	Cemetery Plot Surveys PR2505	\$12,000.00	001-1080-539.31-00	10/31/2025
115015	09/04/25	SFM Concrete	Concrete pad at cemetery	\$2,996.00	001-1080-539.52-50	10/31/2025
114787	08/20/25	Medley Printing, Inc	Business cards	\$48.00	001-1200-541.47-00	10/31/2025
114849	08/27/25	Apparel Expressions, LLC	Uniforms	\$95.05	001-1200-541.52-10	10/31/2025
114494	07/14/25	Medley Printing, Inc	Golf cart decals	\$114.25	001-1205-515.47-00	10/31/2025
114787	08/20/25	Medley Printing, Inc	Business cards	\$96.00	001-1205-515.47-00	10/31/2025
114971	09/03/25	Amazon	Office supplies	\$595.69	001-1205-515.52-00	10/31/2025
114848	08/27/25	Apparel Expressions, LLC	Uniforms	\$94.50	001-1205-515.52-10	10/31/2025

114791	09/04/25	AAMCO Transmission	V#2679 Police repair transmission	\$5,895.00	001-1220-519.52-03	12/31/2025
115002	09/04/25	Beard Equipment Co	MJ591 Sewer collections - Repair coolant leak	\$1,670.00	001-1220-519.52-03	10/31/2025
PR 186310	09/05/25	Dana Safety Supply, Inc	Uplift K9 Vehicle V#2784 Police department	\$6,343.08	001-1220-519.52-03	10/31/2025
115008	09/04/25	D&D Airconditioning, Heating & Electrical	Clean air machine for the Recreation Center	\$11,334.05	001-1230-519.46-45	12/31/2025
115023	09/04/25	D&D Airconditioning, Heating & Electrical	Replacement unit for PD	\$7,782.00	001-1230-519.46-45	12/31/2025
115024	09/04/25	D&D Airconditioning, Heating & Electrical	Replacement unit for GC	\$11,526.74	001-1230-519.46-45	12/31/2025
114637	07/31/25	D&D Airconditioning, Heating & Electrical	Replacement parts for Library	\$30,182.72	001-1230-519.62-14	12/31/2025
113063	01/24/25	Kimley-Horn and Associates	Safe Streets for All (SS4A)	\$365,000.00	001-1240-541.31-00	6/30/2026
PR 186006	08/25/25	American Cancer Society	American Cancer Society sponsorship	\$750.00	001-1500-519.48-01	10/31/2025
101458	12/08/20	Howard Technonogy	Growth Management Kiosk	\$9,446.00	001-1500-519.49-44	9/30/2026
114912	08/28/25	APEX UCC, Inc	Golf network extension	\$6,500.00	001-1500-519.52-31	10/31/2025
115066	09/03/25	V-Tech IO	Rugged switching system for golf shack	\$5,202.73	001-1500-519.52-31	12/31/2025
PR 186462	09/12/25	Niv FL State College	FSU CPM Training	\$15,000.00	001-1500-519.55-00	9/30/2026
114960	09/02/25	Duval Ford	2025 Ford F150XL regular cab - White	\$36,919.00	001-1500-519.64-04	12/31/2025
114961	09/02/25	Carl Black ofr Orlando	2026 Chevrolet Traverse AWD 4D (unmarked)	\$47,949.00	001-1500-519.64-04	12/31/2025
114970	09/03/25	Carl Black ofr Orlando	2026 Chevrolet Traverse AWD 4D (unmarked)	\$47,949.00	001-1500-519.64-04	12/31/2025
114972	09/03/25	Stepone Automotive CFw, LLC	2025 Pacifica select pass - Chrysler (unmarked)	\$42,056.96	001-1500-519.64-04	12/31/2025
114975	09/03/25	Stepone Automotive CFw, LLC	2026 Dodge Durango Pursuit AWD V6 SUV - White	\$41,311.26	001-1500-519.64-04	12/31/2025
114980	09/03/25	Stepone Automotive CFw, LLC	2026 Dodge Durango Pursuit AWD V6 SUV - White	\$41,311.26	001-1500-519.64-04	12/31/2025
114981	09/03/25	Stepone Automotive CFw, LLC	2026 Dodge Durango Pursuit AWD V6 SUV - White	\$41,311.26	001-1500-519.64-04	12/31/2025
114982	09/03/25	Stepone Automotive CFw, LLC	2026 Dodge Durango Pursuit AWD V6 SUV - White	\$41,311.26	001-1500-519.64-04	12/31/2025
115009	09/04/25	Stepone Automotive CFw, LLC	2026 Dodge Durango Pursuit AWD V6 SUV - White	\$41,343.00	001-1500-519.64-04	12/31/2025
PR 185905	08/18/25	Dana Safety Supply, Inc	Uplift pack age quote 567094-A	\$2,403.67	001-1500-519.64-04	12/31/2025
PR 185911	08/18/25	Dana Safety Supply, Inc	Light package quote 574232-C	\$6,884.30	001-1500-519.64-04	12/31/2025
PR 185918	08/19/25	Williams Communications, Inc	Radio install - quote SR000241307	\$13,443.45	001-1500-519.64-04	12/31/2025
PR 185919	08/19/25	A world of Signs	Durango graphics - estimate 1484	\$13,250.00	001-1500-519.64-04	12/31/2025
PR 185920	08/19/25	Dana Safety Supply, Inc	Lights package - quote 571687-B	\$79,316.05	001-1500-519.64-04	12/31/2025
PR 186238	09/04/25	Stepone Automotive CFw, LLC	2026 Dodge Durango Pursuit AWD V6 SUV - White	\$42,499.00	001-1500-519.64-04	12/31/2025
PR 186351	09/10/25	A world of Signs	Durango graphics - estimate 2715	\$2,650.00	001-1500-519.64-04	12/31/2025
PR 186352	09/10/25	Williams Communications, Inc	Radio install on Durangos	\$2,688.69	001-1500-519.64-04	12/31/2025
PR 186353	09/10/25	Dana Safety Supply, Inc	Light Package Durangos	\$15,448.21	001-1500-519.64-04	12/31/2025
General Fund Total				\$1,374,067.67		
PR 186245	09/04/25	GLC Contracting, Inc	Brooks Street Public Parking Lot	\$451,692.78	111-1499-522.63-10	12/31/2025
105108	04/20/22	Ingram Signalization	Hollywood & Robinwood intersection improvement	\$144,013.45	111-1499-541.63-51	12/31/2025
113065	01/24/25	HDR Engineering	Design of Hollywood Boulevard Road Diet	\$75,150.00	111-1499-541.63-51	6/30/2026
113751	04/09/25	S&J Provisions	Memorial Pkwy Sidewalk Installation	\$12,200.00	111-1499-541.63-51	10/31/2025
114450	07/03/25	James David Site Prep & Underground	Street Resurfacing	\$40,716.36	111-1499-541.63-51	12/31/2025
114547	07/23/25	James David Site Prep & Underground	Street Resurfacing	\$182,340.00	111-1499-541.63-51	12/31/2025
113215	02/07/25	Jenkins Engineering	Brooks Street Public Parking Lot	\$500.00	111-1499-552.63-10	10/31/2025
109637	11/22/23	MRD Associates	Coral Creek Nature Trail design	\$19,848.99	111-1499-572.31-00	12/31/2025
114023	05/15/25	Jenkins Engineering	Jet Drive Rec Center Project	\$1,500.00	111-1499-572.31-00	10/31/2025
108295	09/13/24	Highland Vale Construction, LLC	Museum Building MS2301	\$44,828.13	111-1499-572.62-57	12/31/2025
112543	11/24/24	Glaze Communication Services	Museum IP Security System	\$11,289.19	111-1499-572.62-57	10/31/2025
108294	09/06/24	Highland Vale Construction, LLC	Golf Shed Building	\$6,991.23	111-1499-572.63-10	12/31/2025
114694	08/07/25	Rotolo Consultants, Inc	Irrigation Repairs Median	\$12,373.53	111-1499-572.63-10	10/31/2025
Half Cent Sales Tax Fund				\$1,003,443.66		
108295	09/13/24	Highland Vale Construction, LLC	Museum Building MS2301	\$133,579.71	110-1498-552.62-14	12/31/2025
Tourist Development Council Fund				\$133,579.71		
114296	06/13/25	Federal Eastern International	Police equipment and supplies	\$922.86	102-1543-521.52-10	10/31/2025
Law Enforcement Trust Fund Total				\$922.86		
114787	08/20/25	Medley Printing	Business Cards	\$144.00	106-1215-524.47-00	10/31/2025
114823	08/22/25	Amazon	Office supplies and storage	\$721.05	106-1215-524.52-00	10/31/2025
115003	09/04/25	V-Tech IO	Computer Dell Pro 16 PC16250	\$1,056.39	106-1215-524.52-00	10/31/2025
114971	09/03/25	Amazon	Office supplies	\$844.05	106-1215-524.52-00	10/31/2025
114850	08/27/25	Apparel Expressions, LLC	Uniforms	\$75.80	106-1215-524.52-10	10/31/2025
114851	08/27/25	Apparel Expressions, LLC	Uniforms	\$94.75	106-1215-524.52-10	10/31/2025
Florida Building Code Fund Total				\$2,936.04		
109309	10/13/23	JDF Architecture, LLC.	Consulting	\$15,300.00	109-2000-552.31-00	9/30/2026
109310	10/13/23	MDR Associates	Consulting	\$27,576.25	109-2000-552.31-00	9/30/2026
110712	04/16/24	Kimley-Horn & Associates	Transportation planning	\$3,500.00	109-2000-552.31-00	12/31/2025
115000	09/04/25	Wastequip Manufacturing Co.	Garbage cans CRA	\$9,695.00	109-2000-552.52-00	12/31/2025
115055	09/02/25	A World of Signs	Fence wrap	\$4,923.75	109-2000-552.52-50	12/31/2025
PR 186115	09/02/25	Daher Contracting	W/gndham house demo project	\$24,885.00	109-2000-552.52-50	12/31/2025
114924	08/28/25	A world of Signs	Downtown welcome sign install	\$46,898.52	109-2000-552.63-10	12/31/2025
94733	09/06/23	Avcon, Inc	Consulting (PJ#CR1802)	\$6,965.14	109-6362-672.63-10	11/30/2026

94734	08/31/23	Avcon, Inc	Consulting (PJ#CR1803)	\$12,187.75	109-5352-572.63-10	11/30/2025
108438	04/11/24	Avcon, Inc	Consulting	\$35,391.36	109-5352-572.63-10	11/30/2025
108295	05/09/25	Highland Vale Construction, LLC	Museum Building MS2301	\$19,465.40	109-5363-572.62-14	12/31/2025
108295	09/13/24	Highland Vale Construction, LLC	Museum Building MS2301	\$133,548.51	109-5363-572.62-14	12/31/2025
PR 184597	05/13/25	Highland Vale Construction, LLC	PO#108295 Change Order Sidewalk and Pavers	\$15,812.00	109-5363-572.62-14	9/30/2026
114826	08/22/25	Advanced Fire Protection Services	Fire alarm panel wiring	\$7,156.00	109-5363-572.62-14	10/31/2025
110104	05/14/25	GLC Contracting	Landing Phase 2 construction (PJ#LANPH2)	\$1,152,098.57	109-5499-572.63-10	9/30/2026
PR 186355	09/10/25	GLC Contracting	Landing Phase 3 construction (PJ#LANPH3)	\$36,067.20	109-5499-572.63-10	9/30/2026
111893	09/11/24	Avcon, Inc	Consulting (PJ#LANPH2)	\$44,733.75	109-5499-572.63-10	9/30/2026
112758	05/29/25	GLC Contracting	Landing Phase 3 construction (PJ#LANPH3)	\$643,096.30	109-5499-572.63-10	9/30/2026
Community Redevelopment Agency Fund Total				\$2,238,290.50		
114910	08/28/25	New Resources Group Inc.	Water conservation materials	\$2,835.00	401-0520-536.52-00	9/30/2025
113761	04/10/25	Central Square	Collections, delinquencies, and autopay training	\$2,730.00	401-0520-536.55-00	10/31/2025
108924	09/07/23	Mott MacDonald	Construction Administration for Brooks Bridge	\$18,376.67	401-1300-536.31-00	12/31/2025
111715	08/21/24	Ratellis Financial Consultants	Water and Wastewater Revenue Sufficiency Study	\$8,343.00	401-1300-536.31-00	10/31/2025
114818	02/26/25	Ardura	Utility Locate Assistance	\$78,405.00	401-1300-536.31-00	12/31/2025
114739	08/14/25	V-Tech IO	APC for Field Office Complex	\$2,045.48	401-1300-536.52-00	10/31/2025
114336	06/20/25	USABluebook	Well Maintenance	\$377.90	401-1310-533.46-80	10/31/2025
114429	06/30/25	Southern Automotive	Batteries for Well Maintenance	\$152.10	401-1310-533.46-80	10/31/2025
114918	08/28/25	Grainger	Well Maintenance	\$147.75	401-1310-533.46-80	10/31/2025
PR 185801	08/11/25	Construction Materials	Asphalt Removal	\$4,500.00	401-1340-533.34-00	12/31/2025
PR 185801	08/11/25	Construction Materials	Asphalt Removal	\$2,000.00	401-1350-535.34-00	12/31/2025
114798	08/05/25	Jim House & Associates	Pump for Lift Station 9	\$18,552.00	401-1350-535.46-80	12/31/2026
114937	08/29/25	Ferguson Waterworks-Santa Rosa	Repair clamps for force main	\$2,748.00	401-1350-535.46-80	11/30/2025
115040	09/02/25	Ferguson Waterworks-Santa Rosa	Repair force main	\$3,740.12	401-1350-535.46-80	12/31/2025
115067	09/04/25	Goforth Williamson	Pumps for Lift Stations	\$12,239.00	401-1350-535.46-80	12/31/2025
114957	09/02/25	DUVAL #7801	2026 Ford F450 Super duty reg cab 4x2 DRW - White	\$178,870.26	401-1500-536.64-04	12/31/2025
114958	09/02/25	DUVAL #7801	2025 Ford F150XL regular cab - White	\$36,919.00	401-1500-536.64-04	12/31/2025
114959	09/02/25	DUVAL #7801	2025 Ford F350 regular cab - White	\$45,592.00	401-1500-536.64-04	12/31/2025
111883	09/05/24	HDR Engineering	Design of Well No. 3 building piping replacement	\$10,567.86	401-5026-533.63-62	12/31/2025
113836	04/21/25	GCU, LLC	Sewer Manhole Lining	\$264,007.62	401-5032-535.63-61	10/31/2025
111882	09/05/24	HDR Engineering	Design of Lift Station #2 replacement	\$45,467.94	401-5048-535.63-10	12/31/2025
108259	06/09/23	Superior Construction Co.	Utility Work Brooks Bridge - line 8-42; 67-69 & 80	\$469,232.20	401-5062-536.63-60	12/31/2025
108259	06/09/23	Superior Construction Co.	Utility Work Brooks Bridge - line 43 - 66	\$230,285.73	401-5062-536.63-61	12/31/2025
107257	01/11/23	Core & Main LP	Water meter project; materials & install	\$15,942.50	401-5367-533.63-68	12/31/2025
107668	03/08/23	Core & Main LP	Water meter project; materials & install	\$382,436.68	401-5367-533.63-68	12/31/2025
Utilities Fund Total				\$1,842,513.81		
114955	09/02/25	Action Truck Center	Side Loader; McNeilus 31 Yard Zero Side Loader	\$420,389.37	403-1500-534.64-04	12/31/2025
Sanitation Fund Total				\$420,389.37		
114065	05/21/25	Mott MacDonald Florida	Martisa Stormwater Project Post Design Services	\$3,370.00	405-1380-538.31-00	10/31/2025
PR 185801	08/11/25	Construction Materials	Sweeper Debris and Asphalt Removal	\$36,500.00	405-1380-538.34-00	12/31/2025
113481	03/07/25	H&T Contractors	Martisa Road Stormwater Pipe Replacement	\$223,740.50	405-5019-538.63-58	12/31/2025
Stormwater Fund Total				\$263,610.50		
TOTAL ENCUMBRANCES				\$7,279,754.12		

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

ACRONYMS

CAFR – Comprehensive Annual Financial Report

CEB – Code Enforcement Board

CDBG – Community Development Block Grant

CDS – Community Development Services

CIP – Capital Improvement Program

CRA – Community Redevelopment Agency

DOR – Department of Revenue

FBC – Florida Building Code

FRDAP – Florida Recreation and Development Assistance Program

FDEP – Florida Department of Environmental Protection

FTE – Full-Time Equivalent

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officer's Association

LCIR – Legislative Committee on Intergovernmental Relations

LDC – Land Development Code

LETf – Law Enforcement Trust/Training Fund

MPB – Municipal Planning Board

MSA – Metropolitan Statistical Area

NPDES – National Pollutant Discharge Elimination System

PNA – Plan for Neighborhood Action

SRF – State Revolving Fund

TIF – Tax Increment Financing

TRIM – Truth In Millage