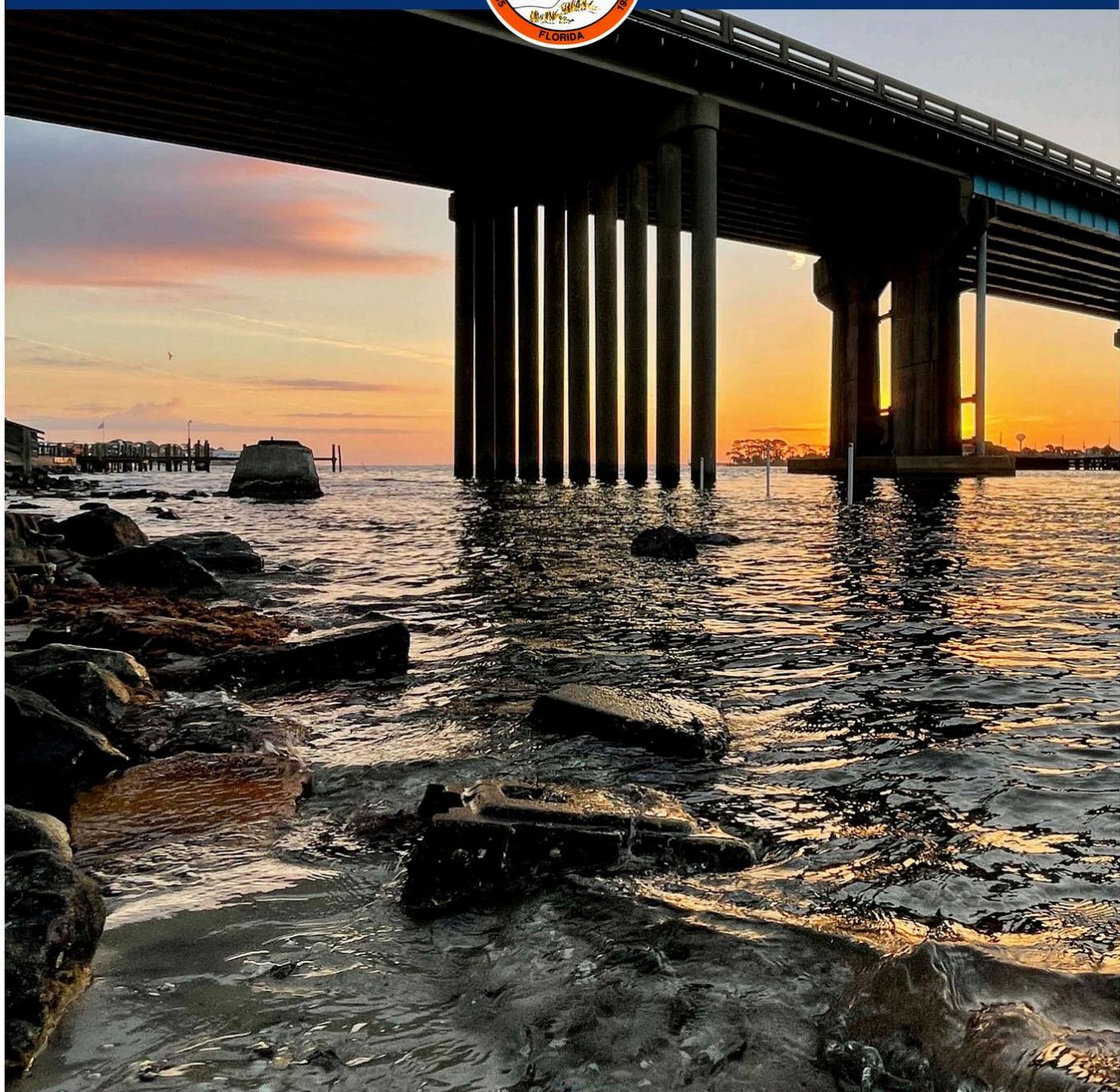


# FORT WALTON BEACH, FLORIDA

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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](http://www.fwb.org)

**Phone Directory**

|                                    |                |                                      |                |
|------------------------------------|----------------|--------------------------------------|----------------|
| Mayor and City Council             | (850) 833-9509 | <b>Fire Services (emergency 911)</b> |                |
| City Clerk                         | (850) 833-9509 | Administration                       | (850) 833-9565 |
| City Manager                       | (850) 833-9504 | <b>Parks &amp; Recreation</b>        |                |
| 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 |
| <b>Police (emergency 911)</b>      |                | 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 | <b>Public Works &amp; Utilities</b>  |                |
| <b>Growth Management</b>           |                | 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 |
| <b>Financial Services</b>          |                |                                      |                |
| 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](http://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. Monell*  
**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.

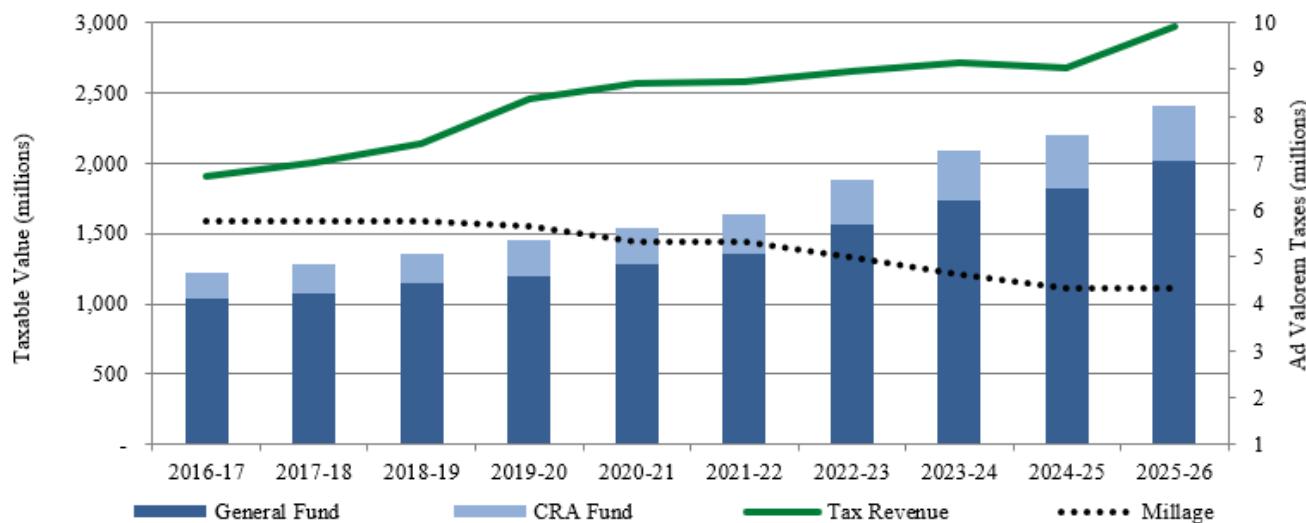
State-shared revenues have started to fall flat and in some instances decline; however, the Okaloosa County Property Appraiser anticipates a 9.65%, or \$212M, increase in taxable assessed property values for the City.

### TOP BUDGET ISSUES

| Current Year – FY 2025-26  | Prior Year – FY 2024-25   |
|--|---|
| <b>CIP's</b><br><i>Capital Improvements Programs were added throughout the various Funds.</i>  | <b>CIP's</b><br><i>Capital Improvements Programs were added throughout the various Funds.</i>     |
| <b>Insurance Benefits</b><br><i>Health insurance premium rates increased 3.5% for FY25-26.</i> | <b>Insurance Benefits</b><br><i>Health insurance premium rates increased 10.9% for FY24-25.</i>   |
| <b>State-Shared Revenues</b><br><i>Continue to flatten out.</i>                                | <b>State-Shared Revenues</b><br><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 30<sup>th</sup> 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 1<sup>st</sup> and ends September 30<sup>th</sup>.

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?"

## 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.

### The City's Business is **SERVICE**

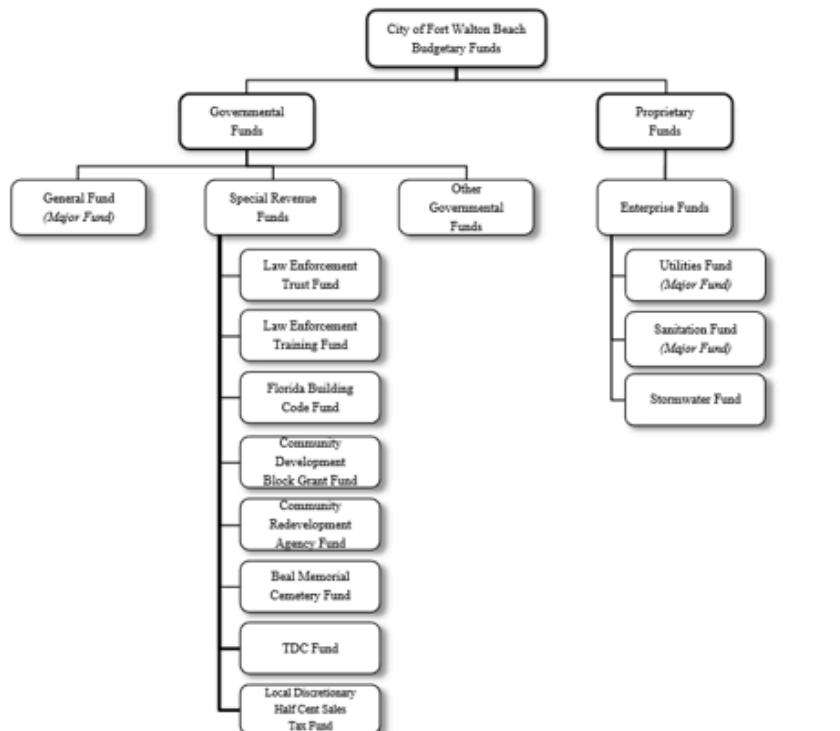
We are committed to providing quality service to our community in ways that are responsive and caring by working together to serve our residents.

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.

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

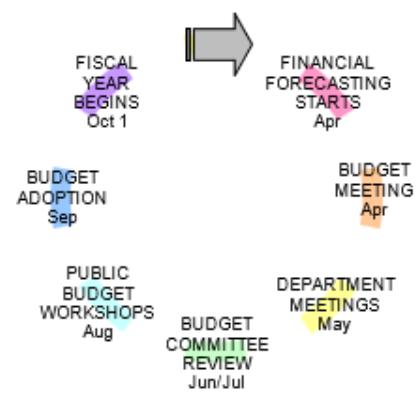
A Budget Policy Meeting is held with City Council in April to determine Council's priorities and overall strategic plan. The City Charter charges the City Manager with the duty of presenting a balanced budget to the City Council. The budget is considered balanced if the total of all available financial 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 meeting 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.

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 1<sup>st</sup>.

## 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.

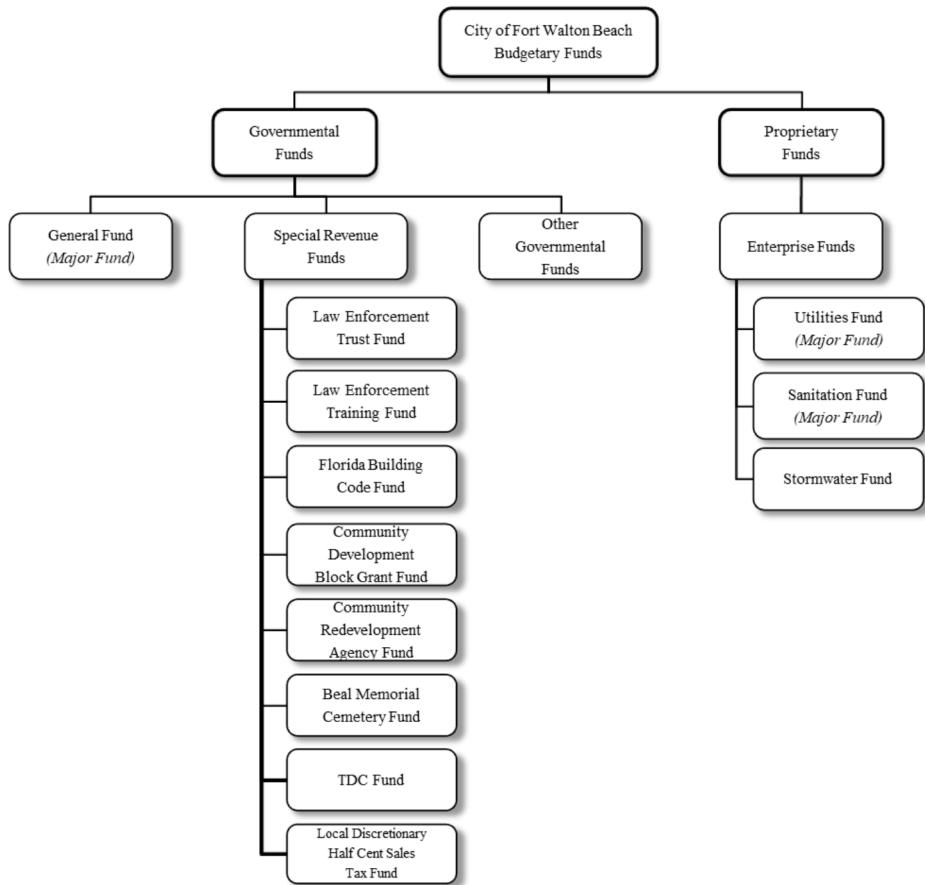
| <b><u>BUDGET SCHEDULE</u></b> |  |
|-------------------------------|--|
| April 2025                    | Finance Prepares New Fiscal Year's Documents   |
| May 2025                      | Department Budget Submissions <ul style="list-style-type: none"> <li>● Revenues</li> <li>● Personnel</li> <li>● Computers</li> <li>● Capital Improvement Projects</li> <li>● Current Year Accomplishments</li> <li>● Budget Year Goals &amp; Objectives</li> <li>● Performance Measures</li> <li>● Fee Schedule</li> <li>● Operating Expenses</li> <li>● Equipment/Vehicles</li> </ul> |
| May 2025                      | <ul style="list-style-type: none"> <li>● Departmental Budget Reviews</li> <li>● Capital/CIP Ranking Meeting</li> </ul>   |
| June 2025                     | <ul style="list-style-type: none"> <li>● Set Proposed Millage Rate for TRIM Notice</li> </ul>  |
| August 12, <u>2025</u>        | City Council Budget Workshop   |
| September 9, <u>2025</u>      | City Council Meeting – Adopt Tentative Millage Rate and Budget by Resolution   |
| September 23, <u>2025</u>     | City Council Meeting – Adopt Final Millage Rate and Budget by 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 30<sup>th</sup> 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    |
|           | 7,029,737.94 | 735,821.10 | 21,713,408.90    | 3,973,187.25 | 28,743,146.84 | 4,709,008.35 |

FY 2025-26 Budget Debt Impact

|  | Principal | Interest | Total     |
|--|-----------|----------|-----------|
|  | 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                |                  |
|           | Pump Station & Force Main | Utility System Improvements | Field Office Complex     | Municipal Facilities | Recreation Complex & Equipment | Golf Club Irrigation Replacement |                  |
| 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     | \$ 8,961,984.36           | \$ 5,307,691.20             | \$ 12,828,000.66         | \$ 1,846,572.38      | \$ 4,195,749.56                | \$ 312,157.03                    | \$ 33,452,155.19 |

# Demographics

## Population

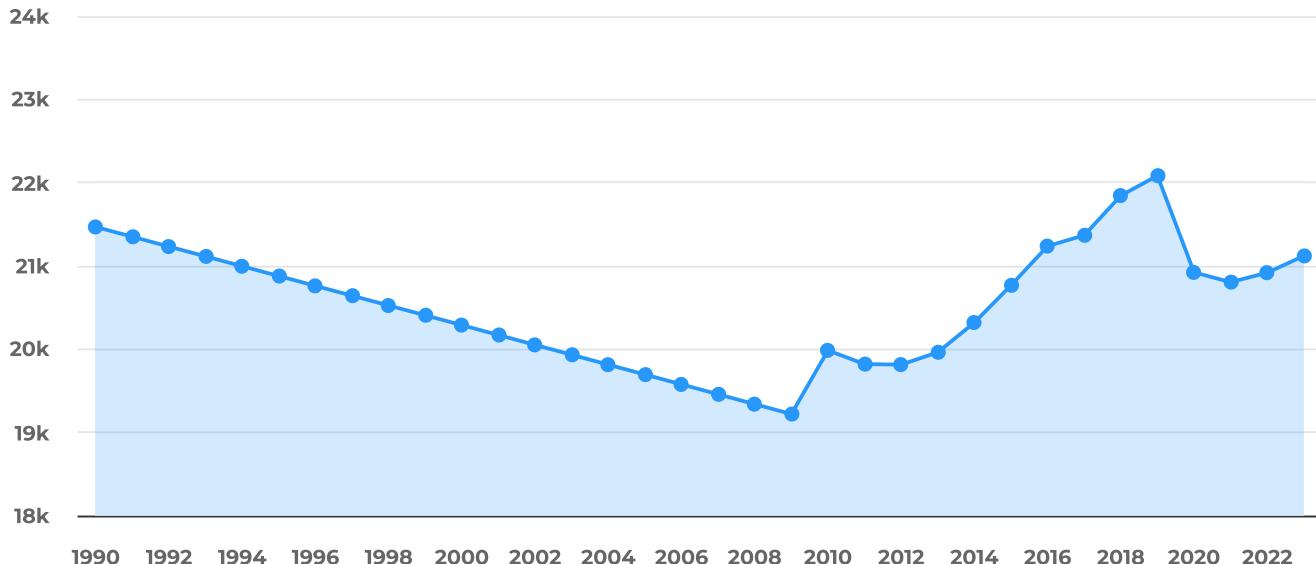


TOTAL POPULATION

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

GROWTH RANK

187 out of 415 Municipalities in Florida



\* Data Source: Client entered data for year 2023



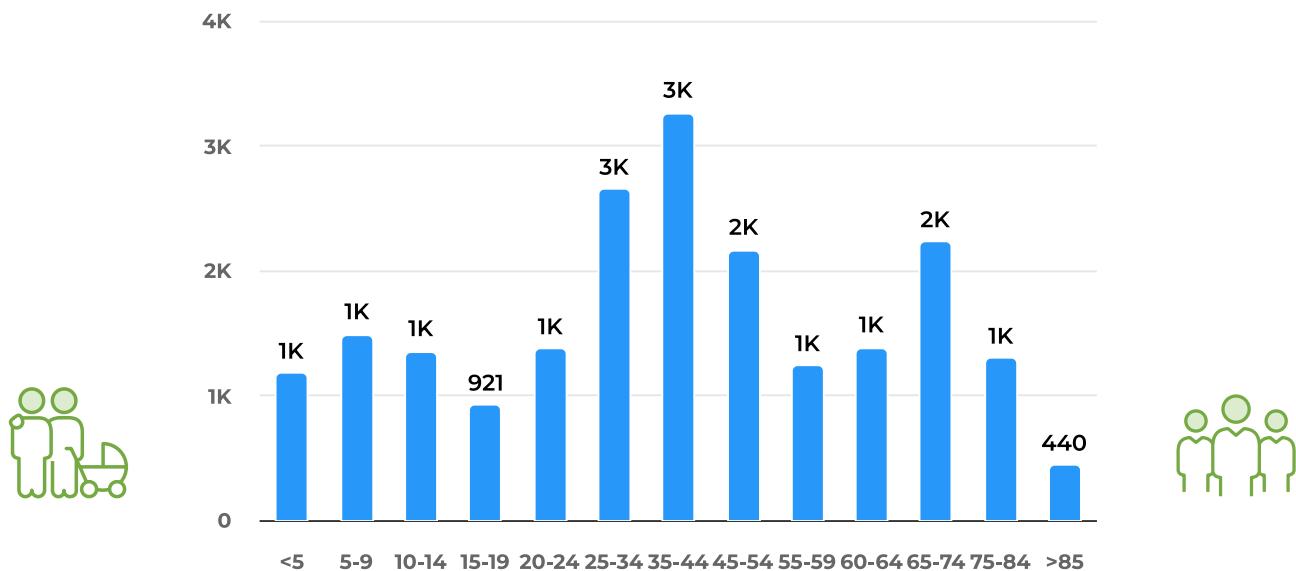
DAYTIME POPULATION

**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.*

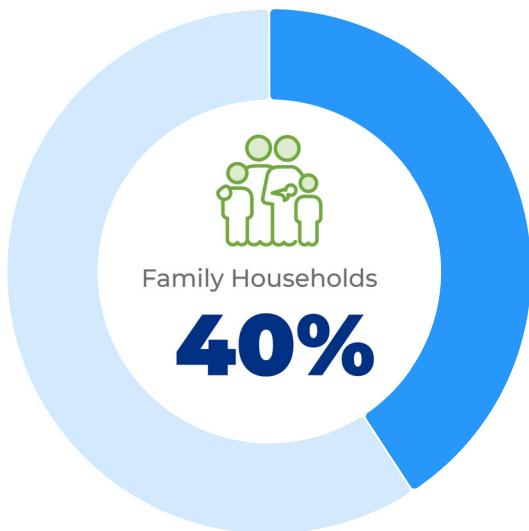
\* Data Source: American Community Survey 5-year estimates

## Household

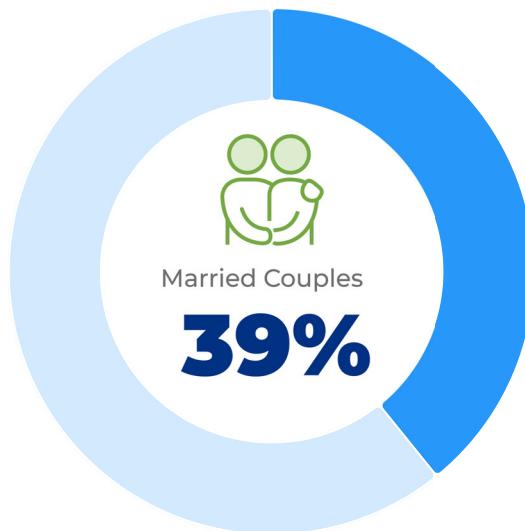
TOTAL HOUSEHOLDS

**8,739**

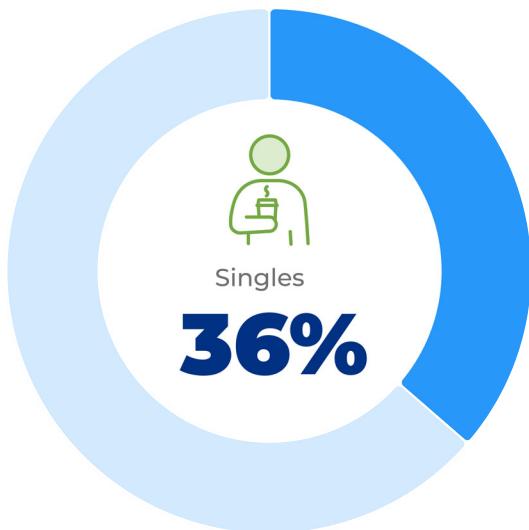
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



**-12%**  
lower than state average



**-16%**  
lower than state average



**26%**  
higher than state average

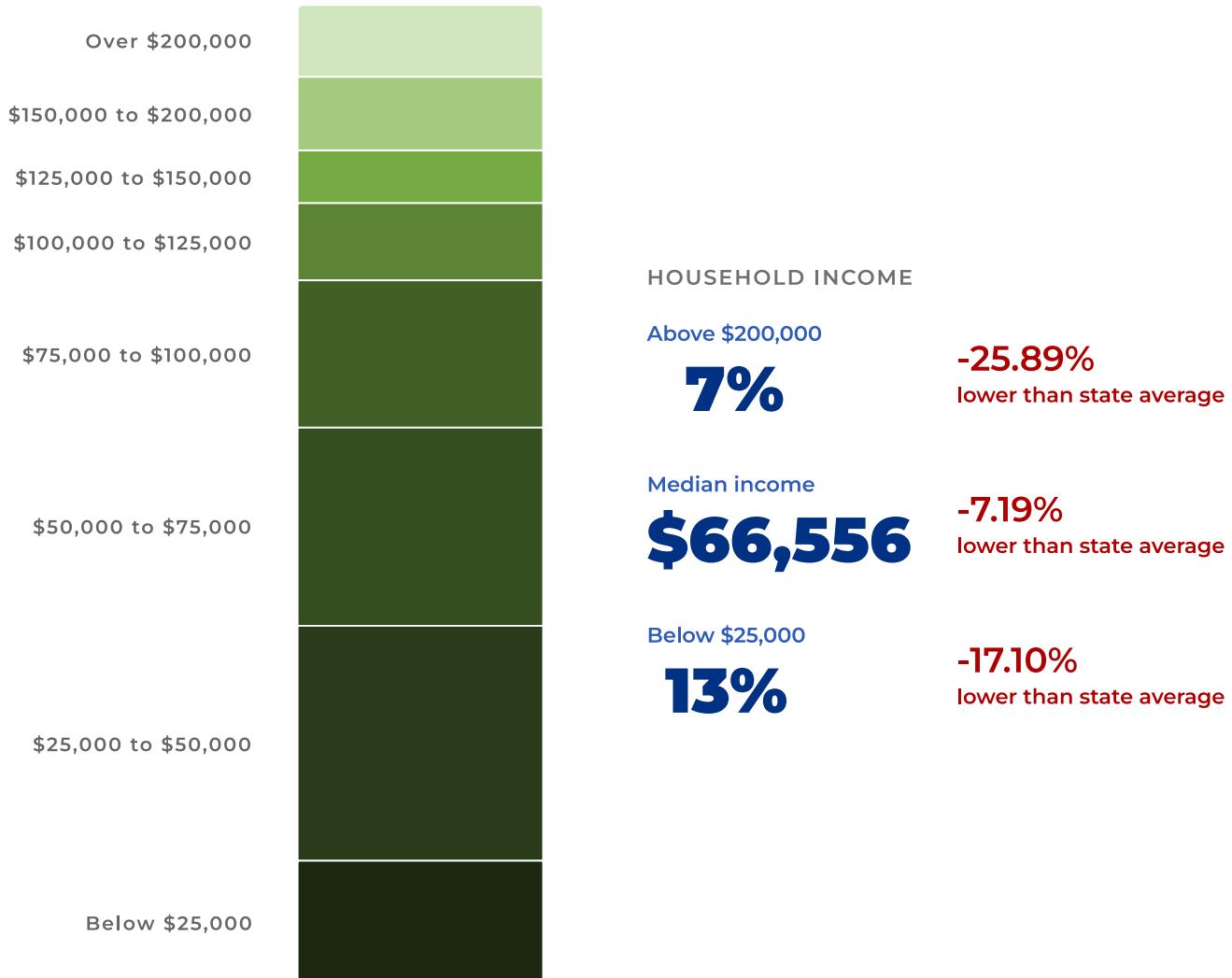


**27%**  
higher than state average

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

## Economic

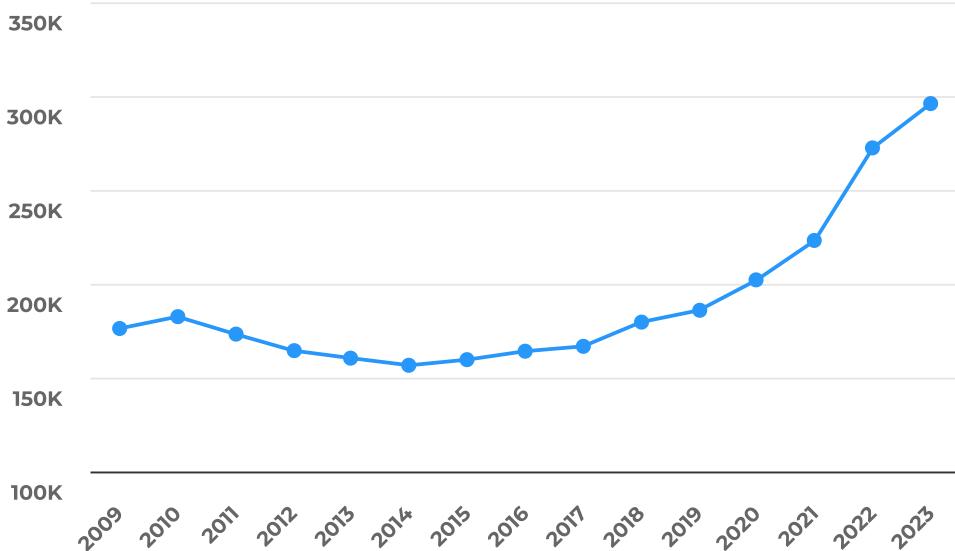
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



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

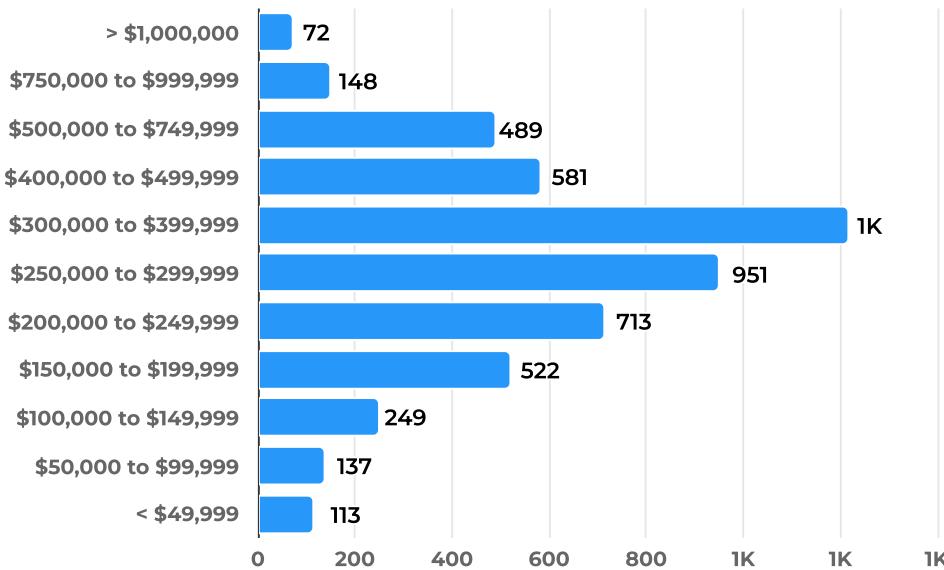
## Housing

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.

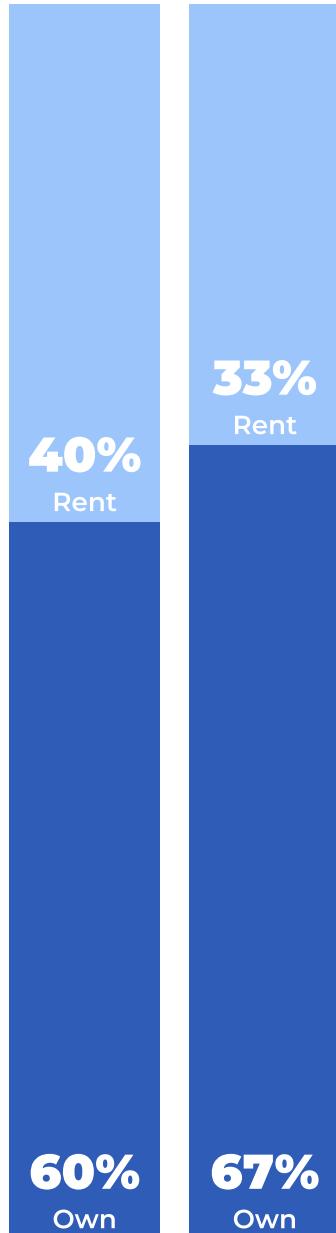
### HOME VALUE DISTRIBUTION



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

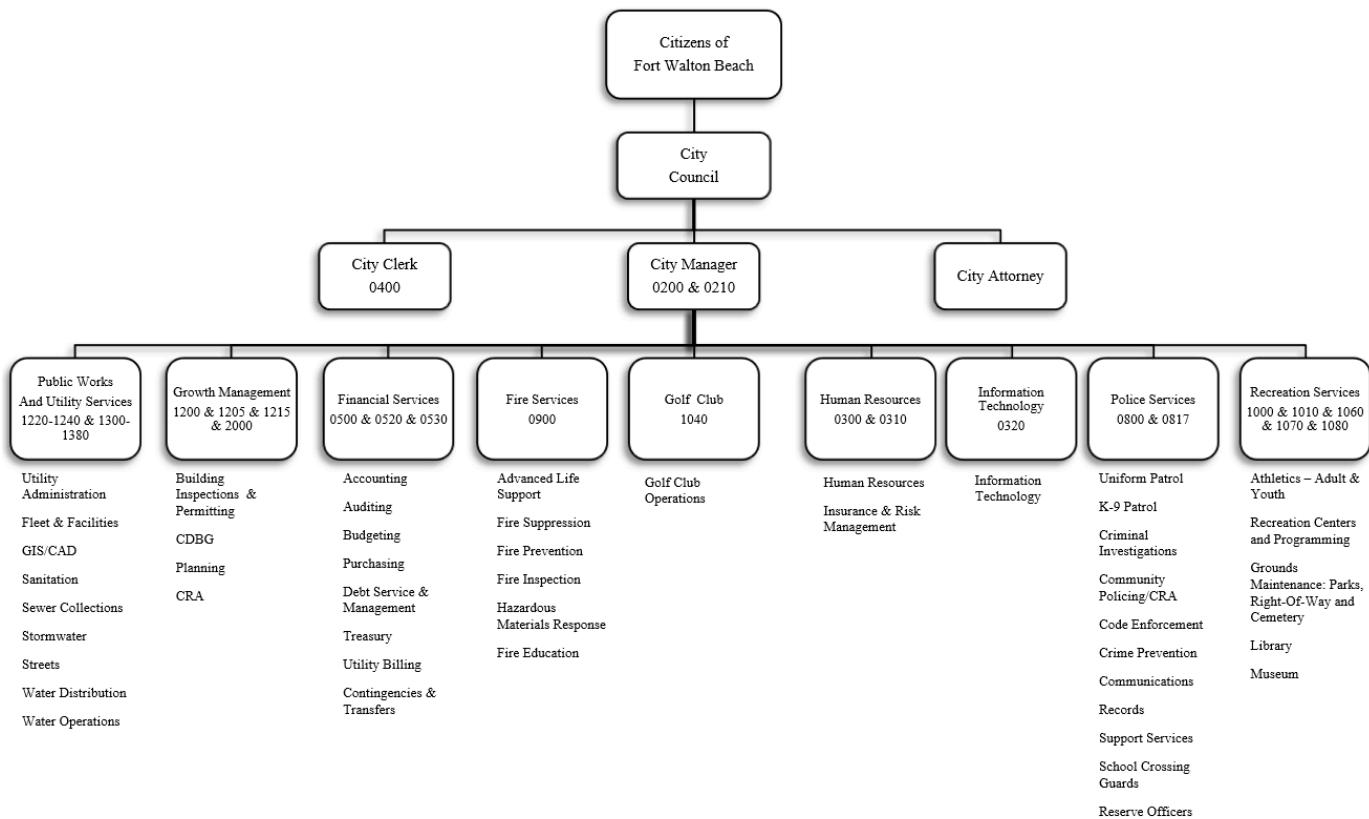
### HOME OWNERS VS RENTERS

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

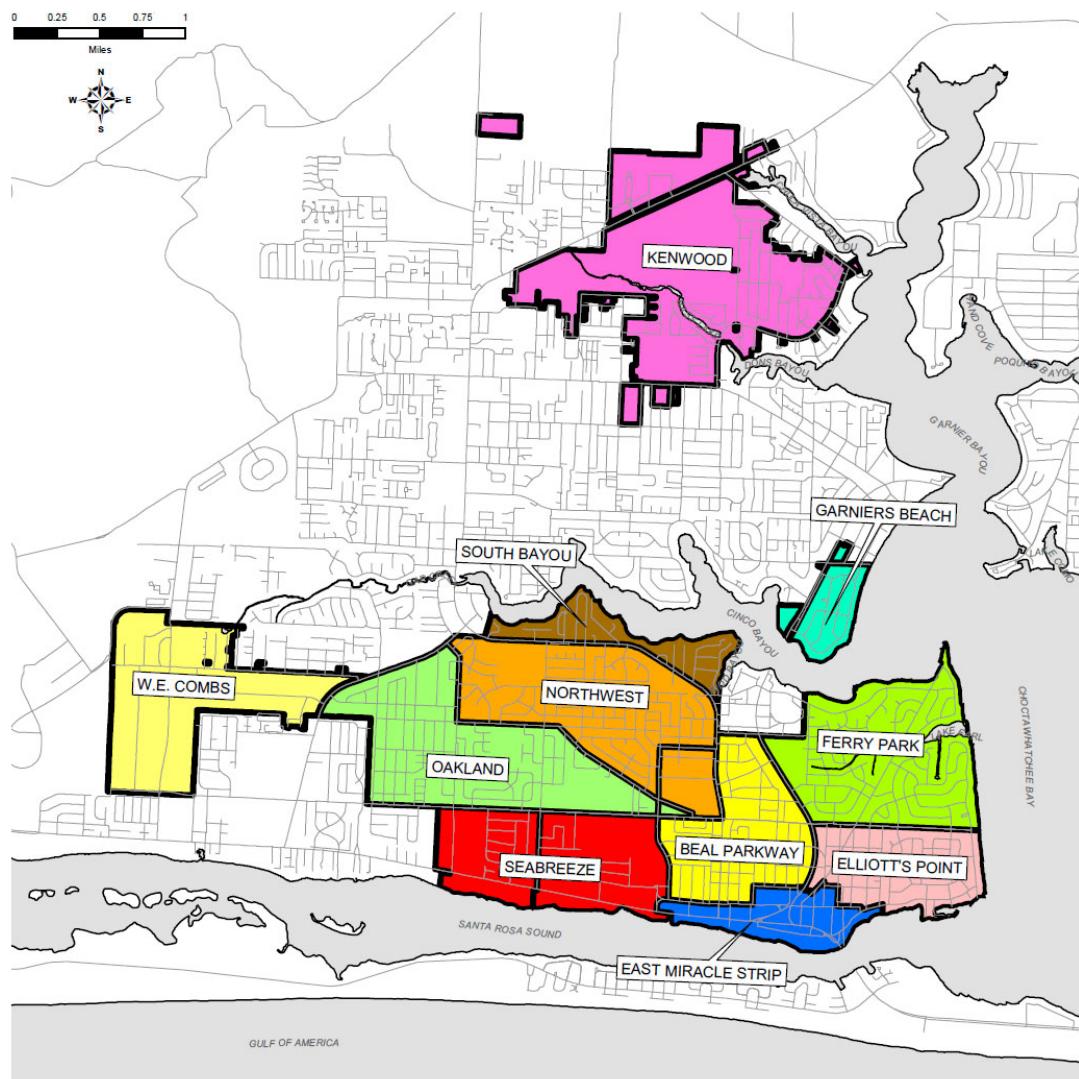
LIBRARIES: 1      MUSEUMS: 4

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/Elliotts 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 Garnier's Beach Neighborhood is almost entirely comprised of the subdivision named Garnier's 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, Garnier's 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"

| <b>Employer</b>                 | <b>Product</b>                    | <b>Employees</b> |
|---------------------------------|-----------------------------------|------------------|
| USAF - Eglin <sup>(1)</sup>     | Air Force Development Test Center | 19,040           |
| USAF - Hurlburt <sup>(2)</sup>  | 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<br>Assessed<br>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%          |
| <br>   |                            |                |
| Total Taxable Assessed Value<br>of Principal Taxpayers | 143,793,749                | 6.53%          |
| <br>   |                            |                |
| Total Taxable Assessed Value<br>of Other Taxpayers     | 2,057,600,158              | 93.47%         |
| <br>   |                            |                |
| 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

| <b>BUDGET SCHEDULE</b>    |  |
|---------------------------|--|
| April 2025                | Finance Prepares New Fiscal Year's Documents   |
| May 2025                  | <p>Department Budget Submissions</p> <ul style="list-style-type: none"><li>● Revenues</li><li>● Personnel</li><li>● Computers</li><li>● Capital Improvement Projects</li><li>● Current Year Accomplishments</li><li>● Budget Year Goals &amp; Objectives</li><li>● Performance Measures</li><li>● Fee Schedule</li><li>● Operating Expenses</li><li>● Equipment/Vehicles</li></ul> |
| June 2025                 | <ul style="list-style-type: none"><li>● Departmental Budget Reviews</li><li>● Capital/CIP Ranking Meeting</li></ul>  |
| June 2025                 | <ul style="list-style-type: none"><li>● Set Proposed Millage Rate for TRIM Notice</li></ul>  |
| August 12, <u>2025</u>    | City Council Budget Workshop   |
| September 9, <u>2025</u>  | City Council Meeting – Adopt Tentative Millage Rate and Budget by Resolution   |
| September 23, <u>2025</u> | 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<br>2026 | % CHG FY<br>2027 | % CHG FY<br>2028 | % CHG FY<br>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%             |
| <b>Operating Revenues</b>     | <b>12,834,953</b>                  | <b>13,151,732</b> | <b>13,476,389</b> | <b>13,809,122</b> | <b>14,150,131</b> | <b>2.5%</b>      | <b>2.5%</b>      | <b>2.5%</b>      | <b>2.5%</b>      |
| 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%             |
| <b>Non-Operating Revenues</b> | <b>2,614,346</b>                   | <b>2,666,633</b>  | <b>2,719,966</b>  | <b>2,774,365</b>  | <b>2,829,852</b>  | <b>2.0%</b>      | <b>2.0%</b>      | <b>2.0%</b>      | <b>2.0%</b>      |
| <b>TOTAL REVENUES</b>         | <b>15,449,299</b>                  | <b>15,818,364</b> | <b>16,196,355</b> | <b>16,583,486</b> | <b>16,979,983</b> |                  |                  |                  |                  |
| 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%             |
| <b>Personal Services</b>      | <b>3,320,982</b>                   | <b>3,357,392</b>  | <b>3,444,587</b>  | <b>3,534,467</b>  | <b>3,627,127</b>  |                  |                  |                  |                  |
| 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%             |
| <b>Operating Expenses</b>     | <b>6,475,255</b>                   | <b>6,543,457</b>  | <b>6,673,555</b>  | <b>6,806,246</b>  | <b>6,941,584</b>  |                  |                  |                  |                  |
| 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              |
| <b>Capital Expenses</b>       | <b>1,336,450</b>                   | <b>1,231,500</b>  | <b>231,500</b>    | <b>231,500</b>    | <b>231,500</b>    | <b>n/a</b>       | <b>n/a</b>       | <b>n/a</b>       | <b>n/a</b>       |
| 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              |
| <b>Other Expenses</b>         | <b>4,316,612</b>                   | <b>4,283,742</b>  | <b>4,313,764</b>  | <b>4,407,041</b>  | <b>4,438,588</b>  | <b>n/a</b>       | <b>n/a</b>       | <b>n/a</b>       | <b>n/a</b>       |
| <b>TOTAL EXPENSES</b>         | <b>15,449,299</b>                  | <b>15,416,090</b> | <b>14,663,406</b> | <b>14,979,255</b> | <b>15,238,799</b> |                  |                  |                  |                  |

# 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<br>2026 | % Chg FY<br>2027 | % Chg FY<br>2028 | % Chg FY<br>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%             |
| <b>Operating Revenues</b>           | <b>5,203,963</b> | <b>5,362,282</b> | <b>5,507,176</b> | <b>5,660,320</b> | <b>5,819,841</b> |                  |                  |                  |                  |
| Interest & Other Revenues           | 116,072          | 118,393          | 120,761          | 123,177          | 125,640          | 2.0%             | 2.0%             | 2.0%             | 2.0%             |
| <b>Non-Operating Revenues</b>       | <b>116,072</b>   | <b>118,393</b>   | <b>120,761</b>   | <b>123,177</b>   | <b>125,640</b>   |                  |                  |                  |                  |
| <b>TOTAL REVENUES</b>               | <b>5,320,035</b> | <b>5,480,675</b> | <b>5,627,937</b> | <b>5,783,497</b> | <b>5,945,481</b> |                  |                  |                  |                  |
| 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%             |
| <b>Personal Services</b>            | <b>1,534,985</b> | <b>1,590,325</b> | <b>1,632,565</b> | <b>1,676,171</b> | <b>1,721,193</b> |                  |                  |                  |                  |
| 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%             |
| <b>Operating Expenses</b>           | <b>2,862,822</b> | <b>2,883,193</b> | <b>2,909,006</b> | <b>2,935,215</b> | <b>2,961,827</b> |                  |                  |                  |                  |
| 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              |
| <b>Capital Expenses</b>             | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b>       | <b>n/a</b>       | <b>n/a</b>       | <b>n/a</b>       |
| 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%             |
| <b>Other Expenses</b>               | <b>922,227</b>   | <b>929,413</b>   | <b>936,661</b>   | <b>943,970</b>   | <b>951,343</b>   | <b>n/a</b>       | <b>n/a</b>       | <b>n/a</b>       | <b>n/a</b>       |
| <b>TOTAL EXPENSES</b>               | <b>5,320,035</b> | <b>5,402,931</b> | <b>5,478,232</b> | <b>5,555,356</b> | <b>5,634,363</b> | -                | -                | -                | -                |

# 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          | 2025   | 2026   | 2027   | 2028   |       |
| Service Fees - Resid          | 581,472                             | 587,287          | 593,160          | 599,091          | 605,082          | 1.0%   | 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%   | 1.0%  |
| <b>Operating Revenues</b>     | <b>1,029,527</b>                    | <b>1,039,822</b> | <b>1,050,220</b> | <b>1,060,723</b> | <b>1,071,330</b> |        |        |        |        |       |
| Interest & Other Revenues     | 667,739                             | 681,094          | 694,716          | 708,610          | 722,782          | 2.0%   | 2.0%   | 2.0%   | 2.0%   |       |
| <b>Non-Operating Revenues</b> | <b>667,739</b>                      | <b>681,094</b>   | <b>694,716</b>   | <b>708,610</b>   | <b>722,782</b>   |        |        |        |        |       |
| <b>TOTAL REVENUES</b>         | <b>1,697,266</b>                    | <b>1,720,916</b> | <b>1,744,936</b> | <b>1,769,333</b> | <b>1,794,112</b> |        |        |        |        |       |
| Salaries                      | 305,311                             | 314,470          | 323,904          | 333,622          | 343,630          | 3.0%   | 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%   | 2.3%  |
| Pension Contributions         | 9,515                               | 9,420            | 9,326            | 9,232            | 9,140            | -1.0%  | -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%   | 3.8%  |
| Medical Insurance             | 51,116                              | 53,672           | 56,355           | 59,173           | 62,132           | 5.0%   | 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%   | 3.0%  |
| <b>Personal Services</b>      | <b>419,157</b>                      | <b>432,322</b>   | <b>445,936</b>   | <b>460,017</b>   | <b>474,581</b>   |        |        |        |        |       |
| Utilities                     | 13,092                              | 13,485           | 13,889           | 14,306           | 14,735           | 3.0%   | 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%   | 2.0%  |
| Fuel                          | 22,014                              | 22,674           | 23,355           | 24,055           | 24,777           | 3.0%   | 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%   | 1.0%  |
| <b>Operating Expenses</b>     | <b>438,746</b>                      | <b>444,442</b>   | <b>450,227</b>   | <b>456,105</b>   | <b>462,076</b>   |        |        |        |        |       |
| Vehicles & Trucks             | -                                   | -                | -                | -                | -                | n/a    | n/a    | n/a    | n/a    | n/a   |
| Computer HW/SW                | -                                   | -                | -                | -                | -                | n/a    | n/a    | n/a    | n/a    | n/a   |
| Other Capital Outlay          | -                                   | -                | -                | -                | -                | n/a    | 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    | n/a   |
| <b>Capital Expenses</b>       | <b>400,000</b>                      | <b>200,000</b>   | <b>200,000</b>   | <b>225,000</b>   | <b>250,000</b>   |        |        |        |        |       |
| Debt Service - 2018 Refunding | 152,000                             | 136,000          | 136,000          | 152,000          | 152,000          | n/a    | 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%   | 1.0%  |
| Transfer Out-Franchise Fee    | 61,802                              | 62,111           | 62,422           | 62,734           | 63,047           | 0.5%   | 0.5%   | 0.5%   | 0.5%   | 0.5%  |
| <b>Other Expenses</b>         | <b>439,363</b>                      | <b>425,928</b>   | <b>428,516</b>   | <b>447,129</b>   | <b>449,767</b>   |        |        |        |        |       |
| <b>TOTAL EXPENSES</b>         | <b>1,697,266</b>                    | <b>1,502,691</b> | <b>1,524,680</b> | <b>1,588,251</b> | <b>1,636,424</b> |        |        |        |        |       |

# 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                      | #1 | 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     | \$            | -            | \$           | -         | \$   | -             | \$           | 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  |
| <b>Grand Total</b>                               |    | \$  | 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        |
| <b>TOTAL COST \$</b>        |    | <b>1,286,000.00</b> |

| Priority | Vehicle | Light/Heavy/ Safety | Fund | Division | Department         | Manufacture Year | Received Date | Mileage @ Purchase | As of<br>07.03.25 Last<br>Recorded<br>Mileage on<br>Record | Miles<br>Used since<br>Purchase<br>Date to<br>07.03.25 | Total Cost<br>since<br>Purchase<br>Date to<br>07.03.25 (W/O<br>Labor) | Replacement Yr. | Suggested Replacement<br>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            | 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 2025 water ops has been using                          |
|          | 2530    | Light               | 401  | 1350     | 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 | F350 Dump Body (golf club) Due to low mileage 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. Odometer 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 | Replacment in service New Engine On the no major repair list as of   |
|          | 2579    | Safety              | 001  | 0800     | Police sewer       | 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     | 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    | Safty               | 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 in 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     | 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    |

|      |        |     |      |                       |      |          |       |        |        |               |      |      |    |    |              |                  |                                   |
|------|--------|-----|------|-----------------------|------|----------|-------|--------|--------|---------------|------|------|----|----|--------------|------------------|-----------------------------------|
| 2611 | Light  | 001 | 1015 | ROW                   | 2014 | 7/24/14  | 5     | 35821  | 35816  | \$ 3,556.85   | 2026 | 2026 | 12 | 1  | \$27,000.00  | In service (ROW) | Un schedule                       |
| 2612 | Light  | 405 | 1380 | Stormwater            | 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 | Engineering Utilities | 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 | Distribution          | 2015 | 1/8/15   | 366   | 98816  | 98450  | \$ 3,752.22   | 2027 | 2027 | 12 | 2  | \$38,000.00  | In service       | On Schedule<br>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            | 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 | Waste                 | 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 | 8/31/15  | 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           | 2016 | 12/21/15 | 376   | 57667  | 57291  | \$ 3,750.86   | 2027 | 2027 | 12 | 2  | \$38,000.00  | In service       |                                   |
| 2631 | Heavy  | 403 | 1360 | Waste Solid           | 2016 | 1/21/16  | 503   | 73609  | 73106  | \$ 85,974.49  | 2025 | 2025 | 12 | 2  | \$135,000.00 | In service       |                                   |
| 2632 | Heavy  | 403 | 1360 | Waste                 | 2016 | 1/21/16  | 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 &  | 2016 | 8/2/16   | 338   | 113395 | 113057 | \$ 5,840.55   | 2028 | 2028 | 12 | 3  | \$38,000.00  | In service       |                                   |
| 2635 | Light  | 106 | 1215 | Zoning                | 2016 | 8/2/16   | 366   | 52658  | 52292  | \$ 2,849.30   | 2028 | 2028 | 12 | 3  | \$38,000.00  | In service       |                                   |
| 2636 | Light  | 403 | 1360 | Solid Waste           | 2016 | 8/2/16   | 360   | 48156  | 47796  | \$ 1,503.69   | 2031 | 2031 | 15 | 6  | \$38,000.00  | In service       |                                   |
| 2637 | Safety | 001 | 0800 | Police                | 2016 | 8/14/16  |       | 115989 | 115989 | \$ 6,178.03   | 2024 | 2024 | 8  | 0  | \$45,000.00  | In service       |                                   |
| 2639 | Safety | 001 | 0800 | Police                | 2016 | 8/14/16  |       | 103727 | 103727 | \$ 8,592.62   | 2024 | 2024 | 8  | 0  | \$45,000.00  | In service       |                                   |
| 2642 | Safety | 001 | 0800 | Police                | 2016 | 8/14/16  |       | 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            | 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 | Collections           | 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    | Saret               | 001  | 0800     | Police             | 2017             | 11/22/16      |                    | 35885  | 35885                                      | \$ 4,879.12  | 2025            | 2025                      | 7             | 0              | \$52,000.00      | In service |                     |
|          | 2654    | Saret               | 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    | Saret               | 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     | 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    | Saret               | 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    | Saret               | 001  | 0800     | Police             | 2017             | 4/19/17       |                    | 80478  | 80478                                      | \$ 2,703.60  | 2027            | 2027                      | 10            | 2              | \$45,000.00      | In service | Altima              |
|          | 2666    | Saret               | 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    | Saret               | 001  | 0800     | Police             | 2017             | 7/14/17       | 502                | 94316  | 93814                                      | \$ 11,632.29   | 2025            | 2025                      | 7             | 0              | \$66,000.00      | In service |                     |
|          | 2669    | Saret               | 001  | 0800     | Police             | 2017             | 7/14/17       | 502                | 119180   | 118678                                     | \$ 21,391.57   | 2025            | 2025                      | 7             | 0              | \$66,000.00      | In service |                     |
|          | 2670    | Saret               | 001  | 0800     | Police             | 2017             | 7/14/17       | 502                | 155145   | 154643                                     | \$ 6,102.05  | 2025            | 2025                      | 7             | 0              | \$66,000.00      | In service |                     |
|          | 2671    | Saret               | 001  | 0800     | Police             | 2017             | 7/14/17       | 502                | 85956  | 85454                                      | \$ 12,631.87   | 2025            | 2025                      | 7             | 0              | \$66,000.00      | In service |                     |
|          | 2673    | Saret               | 001  | 0800     | Police             | 2018             | 3/11/18       | 438                | 83042  | 82604                                      | \$ 4,878.67  | 2028            | 2028                      | 10            | 3              | \$45,000.00      | In service |                     |
|          | 2674    | Saret               | 001  | 0800     | Police             | 2018             | 3/28/18       | 327                | 75452  | 75125                                      | \$ 2,708.25  | 2028            | 2028                      | 10            | 3              | \$45,000.00      | In service |                     |
|          | 2675    | Saret               | 001  | 0800     | Police             | 2018             | 4/25/18       | 180                | 49247  | 49067                                      | \$ 9,452.29  | 2026            | 2026                      | 7             | 1              | \$66,000.00      | In service |                     |
|          | 2676    | Saret               | 001  | 0800     | Police             | 2018             | 4/16/18       | 180                | 52616  | 52436                                      | \$ 3,523.85  | 2026            | 2026                      | 7             | 1              | \$66,000.00      | In service |                     |
|          | 2677    | Saret               | 001  | 0800     | Police             | 2018             | 5/15/18       |                    | 72867  | 72867                                      | \$ 3,456.80  | 2026            | 2026                      | 7             | 1              | \$66,000.00      | In service |                     |
|          | 2678    | Saret               | 001  | 0800     | Police             | 2018             | 5/15/18       | 181                | 59891  | 59710                                      | \$ 3,451.38  | 2026            | 2026                      | 7             | 1              | \$66,000.00      | In service |                     |
|          | 2679    | Saret               | 001  | 0800     | Police             | 2018             | 5/22/18       |                    | 53072  | 53072                                      | \$ 6,003.66  | 2026            | 2026                      | 7             | 1              | \$66,000.00      | In service | K-9                 |
|          | 2681    | Saret               | 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    | Saret               | 001  | 0800     | Police             | 2018             | 6/15/18       | 10                 | 32446  | 32436                                      | \$ 1897.28   | 2026            | 2026                      | 7             | 1              | \$66,000.00      | In service |                     |

# Fleet Replacement Program

|      |       |     |      |                    |             |         |          |       |       |               |              |      |      |    |              |              |                    |                           |
|------|-------|-----|------|--------------------|-------------|---------|----------|-------|-------|---------------|--------------|------|------|----|--------------|--------------|--------------------|---------------------------|
| 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 | Saret | y   | 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            |                           |
| 2689 | Heavy |     | 1350 | Sewer Collections  | 2019        | 2/13/19 | 2146     | 28136 | 25990 | \$ 36,897.85  | 2029         | 2029 | 10   | 3  | \$500,000.00 | In service   | Vactor             |                           |
| 2691 | Saret | y   | 001  | 0900               | Fire        | 2019    | 3/13/19  | 347   | 46783 | 46436         | \$ 953.89    | 2029 | 2029 | 10 | 4            | \$42,000.00  | In service         | Chief Car                 |
| 2692 | Saret | y   | 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 | 57386 | \$ 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 | Saret | y   | 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 | y   | 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 | Saret | y   | 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 | Saret | y   | 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 | y   | 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 | Saret | y   | 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 | Saret | y   | 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 | Saret | y   | 001  | 0800               | Police      | 1980    | 2/4/20   | 5882  | 99999 | 94117         | \$ 1,765.49  | 2030 | 2030 | 10 | 5            | Donated      | In service         | Armored Vehicle           |
| 2707 | Heavy | y   | 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 | Saret | y   | 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 | y   | 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 | y   | 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 | y   | 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 | Saret | y   | 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 | Saret | y   | 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 | Saret | y   | 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    | Safet 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     | 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              | 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    | Safet 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    | Safet 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    | Safet 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    | Safet 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              | 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    | Safet 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    | Safet 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    | Safet 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    | Safet 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              | 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    | Safet 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    | Safet y            | 001  | 0800     | Police      | 2021             | 12/15/21      | 42                 | 20263  | 20221                                      | \$ 456.66  | 2029            | 2029                      | 7             | 4              | \$66,000.00      | In service | Durango                       |
|          | 2739    | Safet 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    | Safet y            | 001  | 0800     | Police      | 2021             | 12/15/21      | 52                 | 14184  | 14132                                      | \$ 847.73  | 2029            | 2029                      | 7             | 4              | \$66,000.00      | In service | Durango                       |
|          | 2741    | Safet y            | 001  | 0800     | Police      | 2021             | 12/15/21      |                    | 9373   | 9373                                       | \$ 290.99  | 2029            | 2029                      | 7             | 4              | \$66,000.00      | In service | Durango                       |
|          | 2742    | Safet 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              | 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    | Safet 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    | Safet y            | 001  | 0900     | Fire        | 2011             | 6/7/22        | 176839             | 184455   | 7616                                       | \$ 707.11  | 2032            | 2032                      | 10            | 7              | \$50,000.00      | In service | Tahoe (donated OCSD)          |
|          | 2747    | Heavy              | 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    | Safet 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    | Safet y            | 001  | 1217     | Enforcement | 2022             | 12/1/22       | 351                | 3882   | 3531                                       | \$ 82.32   | 2032            | 2032                      | 10            | 7              | \$38,000.00      | In service | F150                          |
|          | 2750    | Heavy              | 401  | 1350     | Collections | 2023             | 11/2/22       | 1973               | 5516   | 3543                                       | \$ 5,031.71  | 2032            | 2032                      | 15            | 7              | \$500,000.00     | In service | Vactor                        |
|          | 2751    | Safet y            | 001  | 0800     | Police      | 2022             | 11/19/22      | 42                 | 10422  | 10380                                      | \$ 969.61  | 2032            | 2032                      | 7             | 7              | \$66,000.00      | In service | Durango                       |

# Fleet Replacement Program

|      |        |     |      |                    |      |          |     |       |         |           |      |      |    |    |              |            |         |
|------|--------|-----|------|--------------------|------|----------|-----|-------|---------|-----------|------|------|----|----|--------------|------------|---------|
| 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 |         |

| <u>Priority</u> | <u>Vehicle</u> | <u>Light/Heavy/ Safety</u> | <u>Fund</u> | <u>Division</u> | <u>Department</u> | <u>Manufacture Year</u> | <u>Received Date</u> | <u>Mileage @ Purchase</u> | <u>As of 07.03.25 Last Recorded Mileage on Record</u> | <u>Miles Used since Purchase Date to 07.03.25</u> | <u>Total Cost since Purchase Date to 07.03.25 (With Labor)</u> | <u>Replacement Yr.</u> | <u>Suggested Replacement Yr.</u> | <u>Expected Life</u> | <u>Remaining Life</u> | <u>Replacement Cost</u> | <u>Status</u> | <u>Notes</u> |
|-----------------|----------------|----------------------------|-------------|-----------------|-------------------|-------------------------|----------------------|---------------------------|---|---|--|------------------------|----------------------------------|----------------------|-----------------------|-------------------------|---------------|--------------|
| 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    |              |

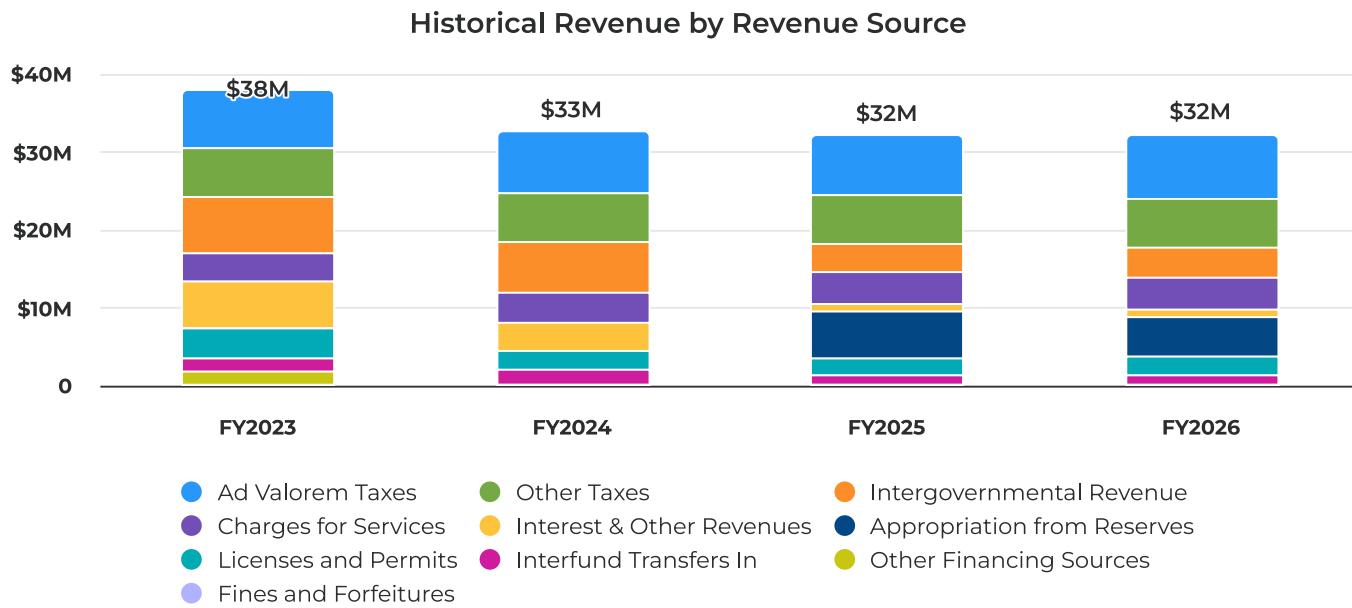
# Budget Summary

| <b>BUDGET SUMMARY</b>   |                     |                     |                    |                  |
|-------------------------|---------------------|---------------------|--------------------|------------------|
|                         | <b>FY 2025-26</b>   | <b>FY 2024-25</b>   | <b>\$Variance</b>  | <b>%Variance</b> |
| 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      | 292,500             | 32,500              | 260,000            | 800.00%          |
| <b>GRAND TOTAL</b>      | <b>\$65,247,932</b> | <b>\$60,558,326</b> | <b>\$4,689,606</b> | <b>7.74%</b>     |



# 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



|                               |                    |        |
|-------------------------------|--------------------|--------|
| ● Ad Valorem Taxes            | <b>\$8,280,673</b> | 25.70% |
| ● Other Taxes                 | <b>\$6,197,456</b> | 19.23% |
| ● Appropriation from Reserves | <b>\$5,131,259</b> | 15.92% |
| ● Charges for Services        | <b>\$4,165,016</b> | 12.93% |
| ● Intergovernmental Revenue   | <b>\$3,886,414</b> | 12.06% |
| ● Licenses and Permits        | <b>\$2,371,943</b> | 7.36%  |
| ● Interfund Transfers In      | <b>\$1,144,182</b> | 3.55%  |
| ● Interest & Other Revenues   | <b>\$847,695</b>   | 2.63%  |
| ● Fines and Forfeitures       | <b>\$199,500</b>   | 0.62%  |

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

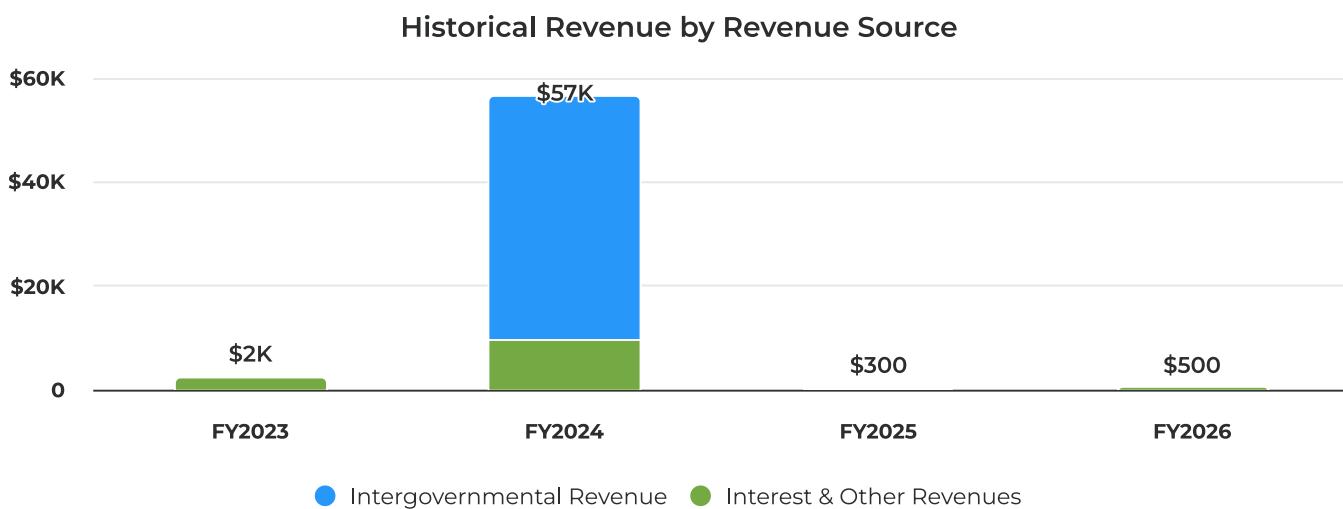
| Category                    | FY 2026 09.02.2025 | FY 2025 Saved |
|-----------------------------|--------------------|---------------|
| <b>Ad Valorem Taxes</b>     |                    |               |
| TXS-GF/TXS-ORIG TIF         | \$8,280,673        | \$7,505,843   |
|                             | \$8,280,673        | \$7,505,843   |
| <b>Other Taxes</b>          |                    |               |
| 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     |
| <b>Licenses and Permits</b> |                    |               |
| ELECTRIC - GULF POWER       | \$2,371,943        | \$2,366,230   |
| GAS - OKALOOSA GAS          | \$1,989,453        | \$1,984,237   |
| SOLID WASTE                 | \$292,586          | \$285,444     |
| TAXI PERMIT/BICYCLE REGIS   | \$36,904           | \$38,039      |
|                             | -                  | \$50          |

| 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              |
| <b>Intergovernmental Revenue</b> | <b>\$3,886,414</b> | <b>\$3,712,367</b> |
| 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          |
| <b>Charges for Services</b>      | <b>\$4,165,016</b> | <b>\$3,912,727</b> |
| 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           |

| <b>Category</b>                      | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|--------------------------------------|---------------------------|----------------------|
| 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                |
| <b>Fines and Forfeitures</b>         | <b>\$199,500</b>          | <b>\$103,000</b>     |
| 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             |
| <b>Interest &amp; Other Revenues</b> | <b>\$847,695</b>          | <b>\$1,036,727</b>   |
| 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             |
| <b>Interfund Transfers In</b>        | <b>\$1,144,182</b>        | <b>\$1,140,074</b>   |
| FROM UTILITIES FUND                  | \$770,112                 | \$739,701            |
| FROM SANITATION FUND                 | \$312,268                 | \$332,937            |
| FROM STORMWATER FUND                 | \$61,802                  | \$67,436             |
| <b>Appropriation from Reserves</b>   | <b>\$5,131,259</b>        | <b>\$5,954,737</b>   |
| APPROPRIATION FRM FND BAL            | \$5,131,259               | \$5,954,737          |
| <b>Total Revenues</b>                | <b>\$32,224,138</b>       | <b>\$32,063,508</b>  |

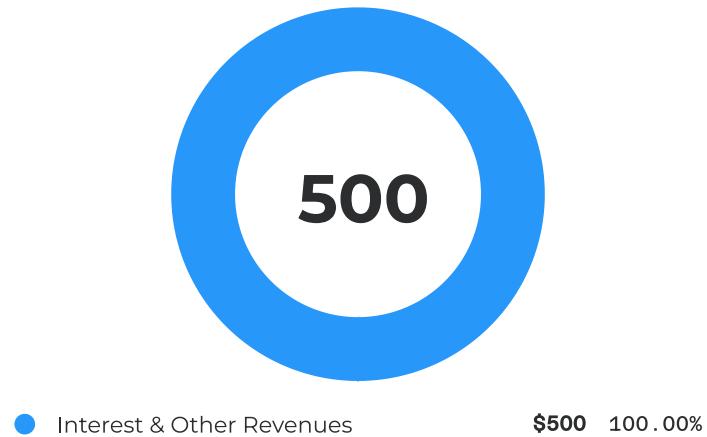
# Law Enforcement Trust Fund Revenues

## 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.

## FY26 Revenues by Revenue Source



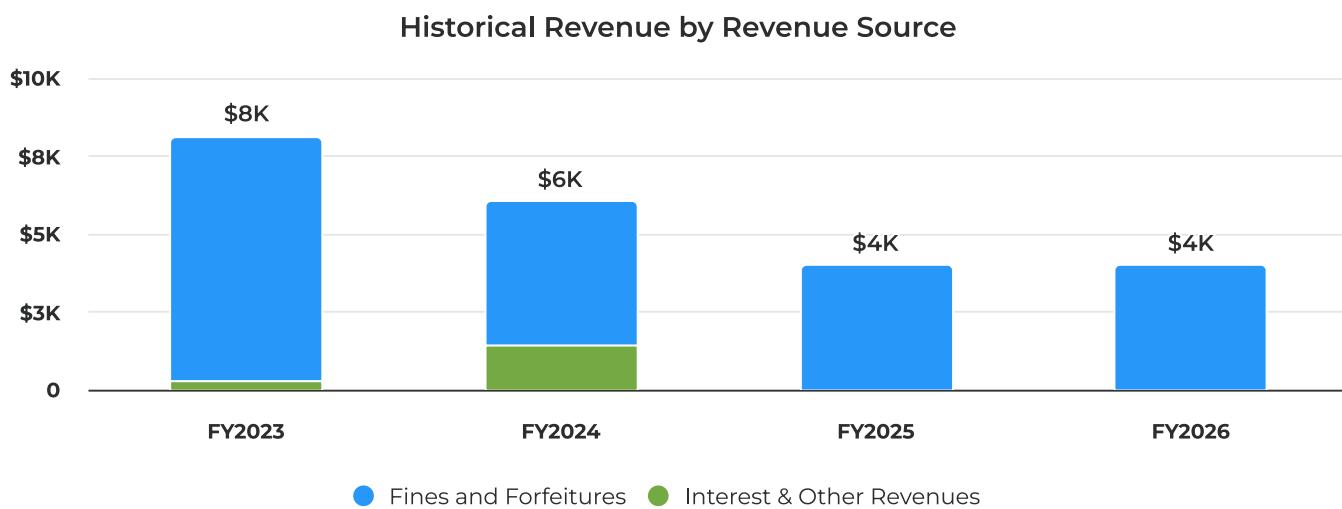
The Law Enforcement Trust Fund Revenues for the fiscal year consist solely of Interest & Other Revenues, totaling \$500, which represents 100% of the fiscal year revenue by revenue source.

## Revenues by Revenue Source

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| Interest & Other Revenues | \$500              | \$300         |
| <b>Total Revenues</b>     | <b>\$500</b>       | <b>\$300</b>  |

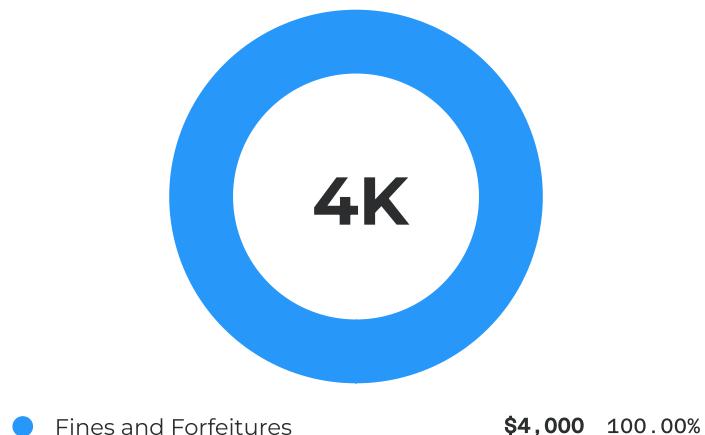
# Law Enforcement Training Fund

## 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.

### FY26 Revenues by Revenue Source



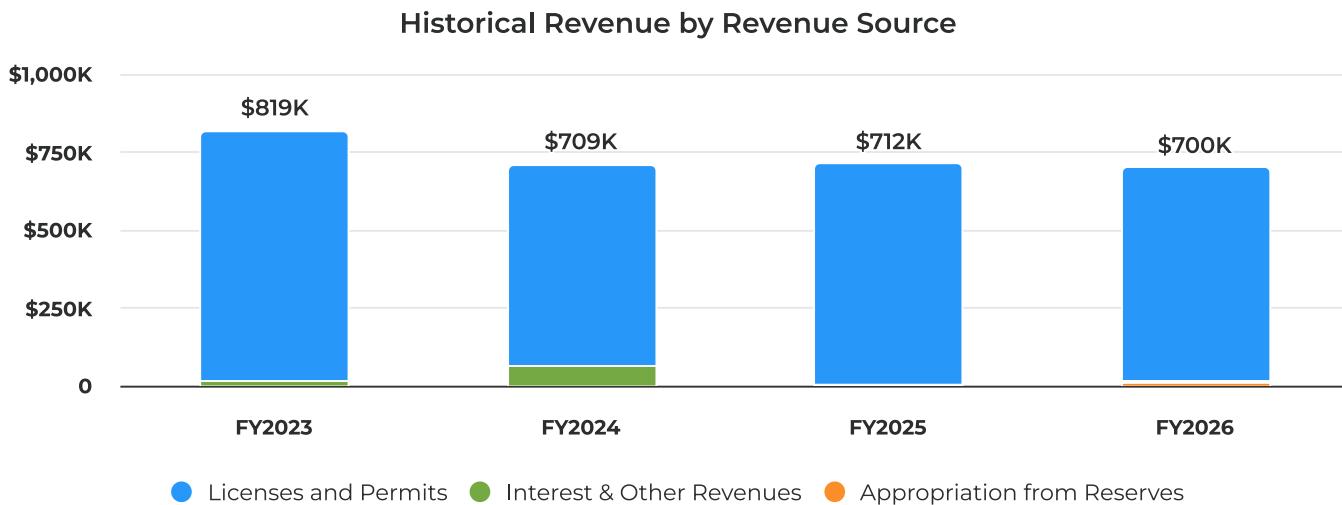
The Law Enforcement Training Fund Revenues for the fiscal year consist entirely of Fines and Forfeitures, totaling \$4,000, which represents 100% of the Fiscal Year Revenue by Revenue Source.

### Revenues by Revenue Source

| Category              | FY 2026 09.02.2025 | FY 2025 Saved  |
|-----------------------|--------------------|----------------|
| Fines and Forfeitures | \$4,000            | \$4,000        |
| <b>Total Revenues</b> | <b>\$4,000</b>     | <b>\$4,000</b> |

# Florida Building Code Fund Revenues

## Revenues by Revenue Source

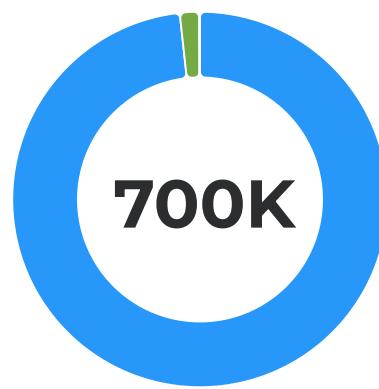


In FY2026, the Florida Building Code Fund Revenues totaled \$700,104, representing a 1.6% decrease from the previous year's total of \$711,500. The largest revenue source remained Licenses and Permits, contributing \$688,000 or 98.27% of the total, which is a decrease of \$23,000 or 3.23% compared to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



|                               |                  |        |
|-------------------------------|------------------|--------|
| ● Licenses and Permits        | <b>\$688,000</b> | 98.27% |
| ● Appropriation from Reserves | <b>\$11,604</b>  | 1.66%  |
| ● Interest & Other Revenues   | <b>\$500</b>     | 0.07%  |

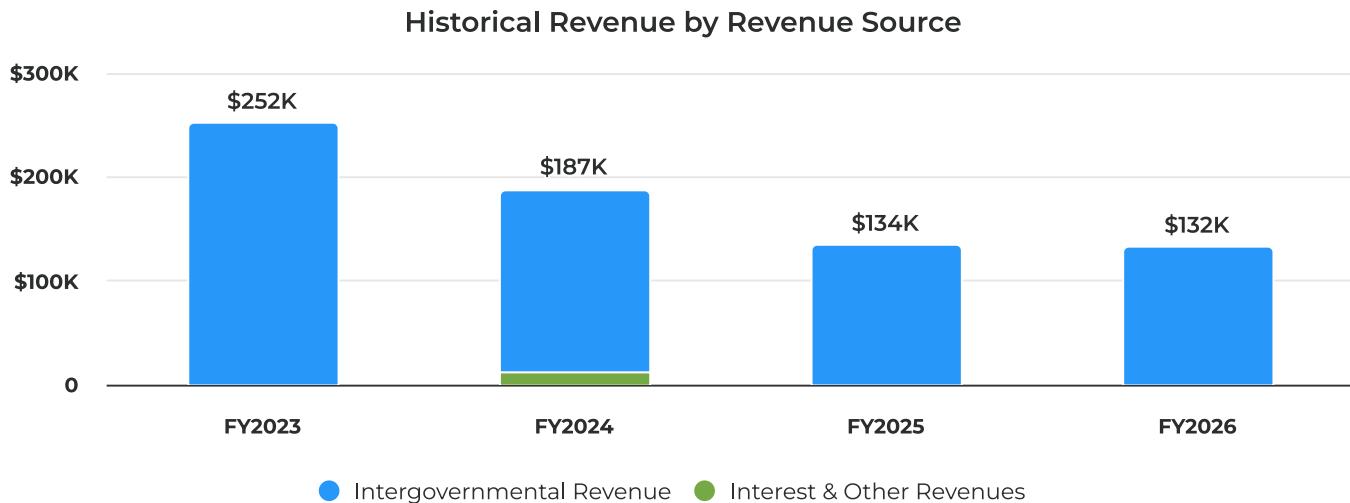
The Florida Building Code Fund Revenues for the fiscal year are primarily composed of Licenses and Permits, which account for \$688,000 or 98.27% of the total revenue. Appropriation from Reserves contributes \$11,604, representing 1.66%, while Interest & Other Revenues make up \$500, or 0.07% of the 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           | -                |
| <b>Total Revenues</b>       | <b>\$700,104</b>   | <b>\$711,500</b> |

# 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     |

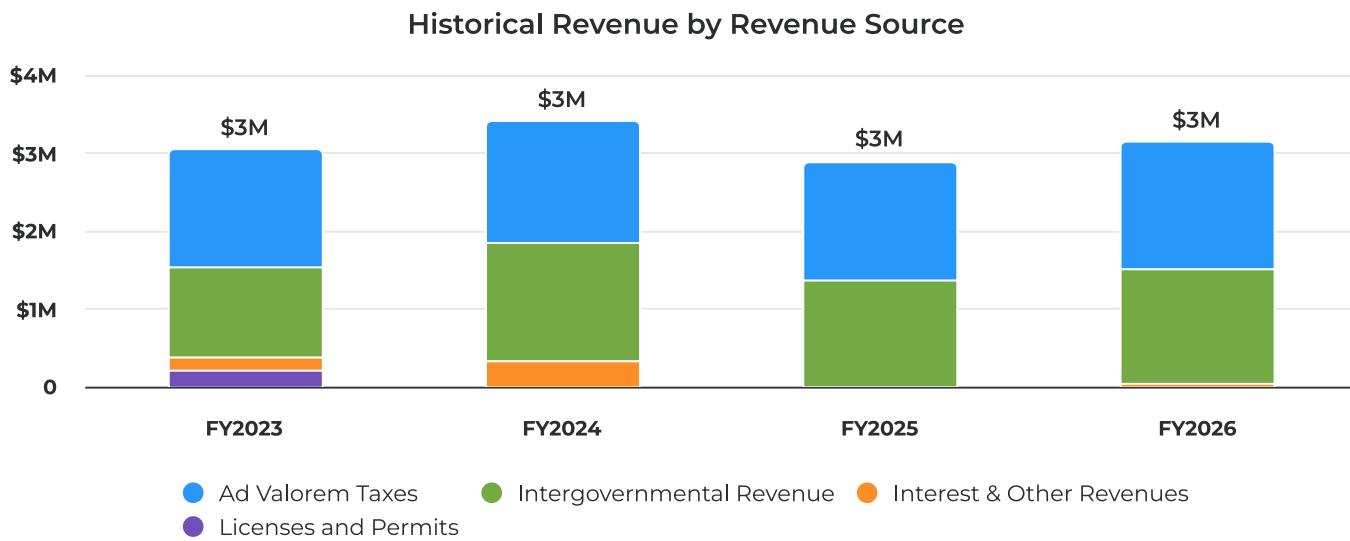
Community Development Block Grant Fund Revenues

---

| Category              | FY 2026 09.02.2025 | FY 2025 Saved    |
|-----------------------|--------------------|------------------|
| <b>Total Revenues</b> | <b>\$132,070</b>   | <b>\$134,174</b> |

# 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**



|                           |             |        |
|---------------------------|-------------|--------|
| Ad Valorem Taxes          | \$1,644,721 | 52.36% |
| Intergovernmental Revenue | \$1,455,709 | 46.35% |
| Interest & Other Revenues | \$40,556    | 1.29%  |

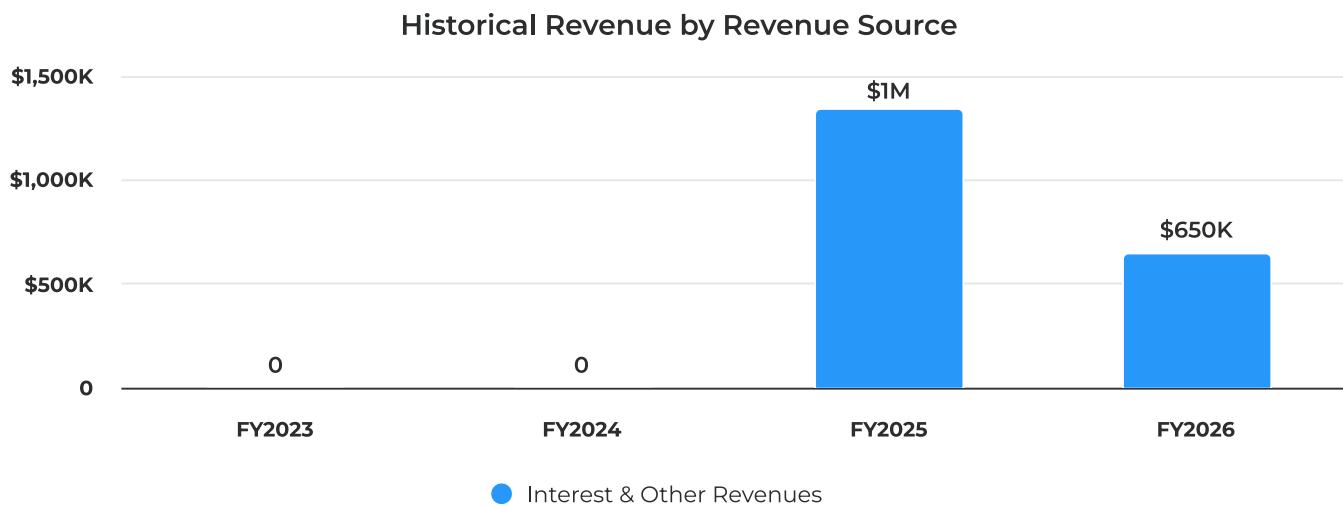
The Community Redevelopment Agency Fund Revenues for the fiscal year are composed of three main categories. Ad Valorem Taxes contribute \$1.6 million, accounting for 52.36% of the total revenue. Intergovernmental Revenue follows closely with \$1.5 million, representing 46.35%. Lastly, Interest & Other 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           | -                  |
| <b>Total Revenues</b>     | <b>\$3,140,986</b> | <b>\$2,884,546</b> |

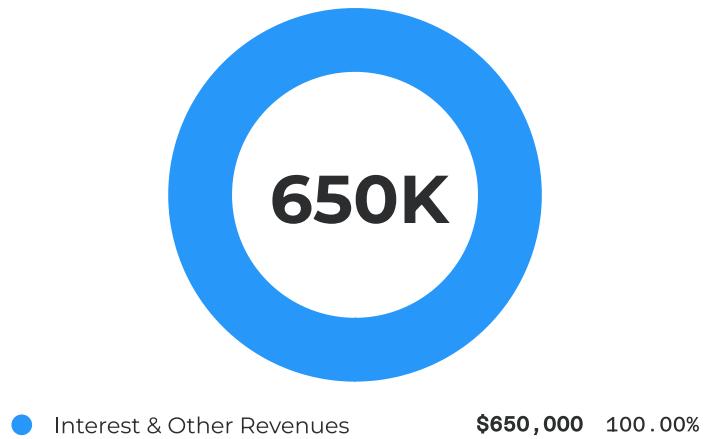
# TDC Fund Revenues

## 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



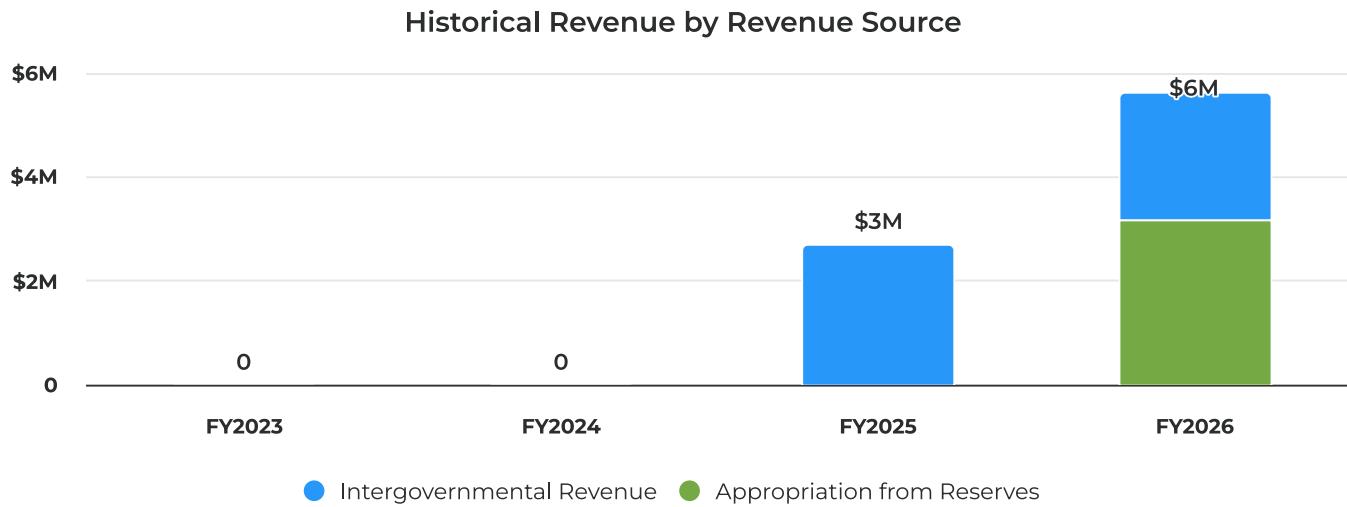
For the fiscal year, the TDC Fund Revenues from Interest & Other Revenues amounted to \$650,000, representing 100% of the total revenue by revenue source.

## Revenues by Revenue Source

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved      |
|---------------------------|--------------------|--------------------|
| Interest & Other Revenues | \$650,000          | \$1,344,000        |
| <b>Total Revenues</b>     | <b>\$650,000</b>   | <b>\$1,344,000</b> |

# Local Discretionary Half Cent Sales Tax Fund Revenues

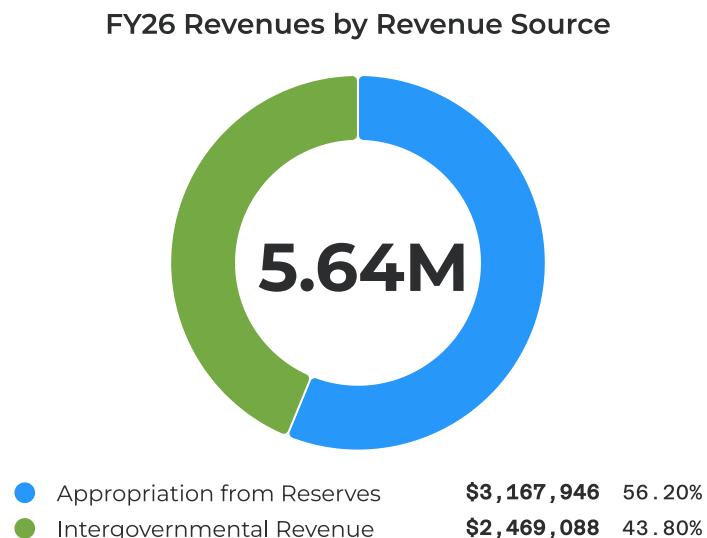
## Revenues by Revenue Source



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.



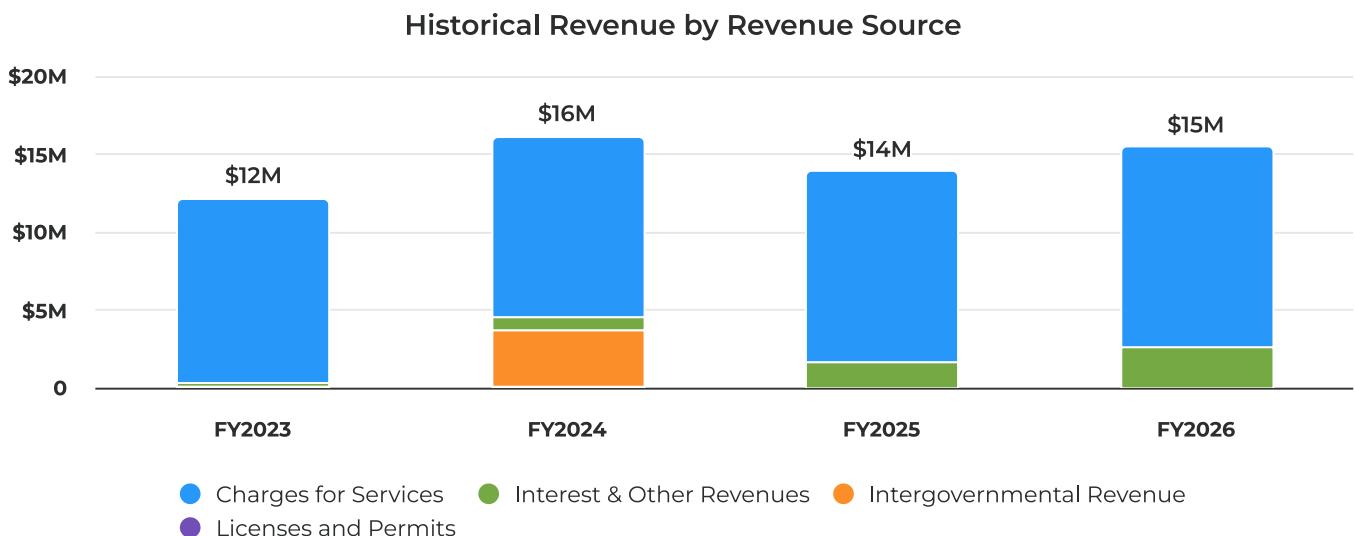
For the fiscal year, the Local Discretionary Half Cent Sales Tax Fund Revenues consist of two main categories. Appropriation from Reserves accounts for \$3.2 million, representing 56.2% of the total revenue. Intergovernmental Revenue contributes \$2.5 million, making up 43.8% of the total revenue.

### 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        | -                  |
| <b>Total Revenues</b>       | <b>\$5,637,034</b> | <b>\$2,706,008</b> |

# Utilities Fund Revenues

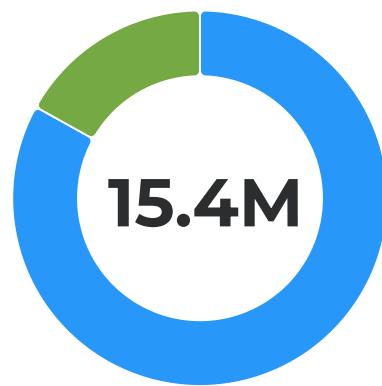
## Revenues by Revenue Source



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



|                             |                     |        |
|-----------------------------|---------------------|--------|
| ● Charges for Services      | <b>\$12,834,953</b> | 83.08% |
| ● Interest & Other Revenues | <b>\$2,614,346</b>  | 16.92% |

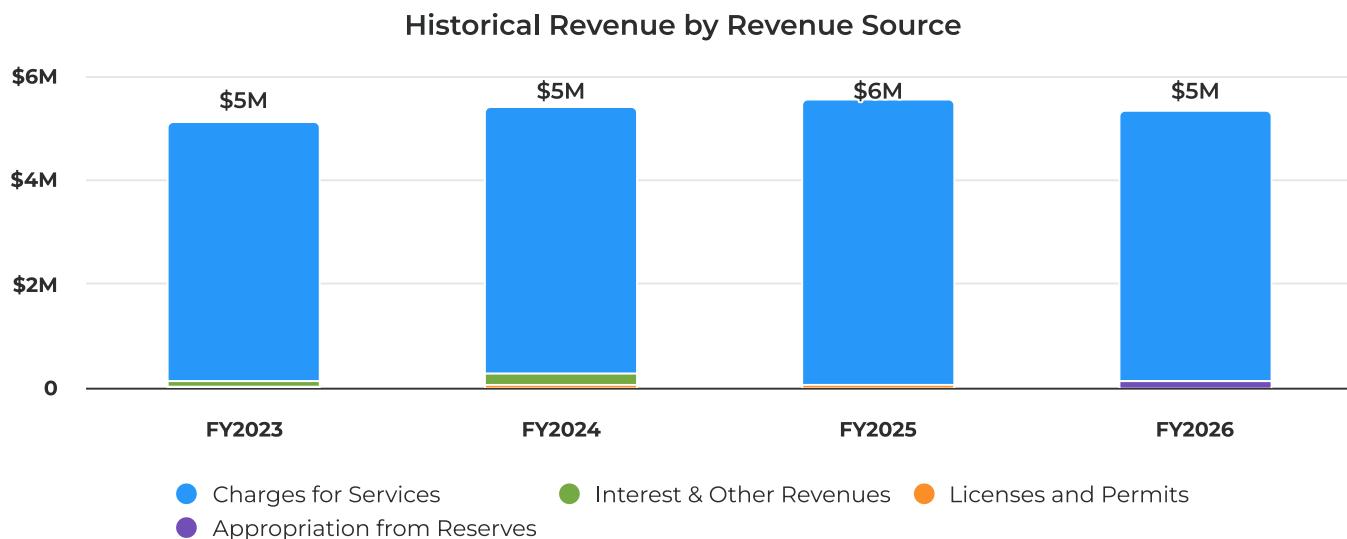
For the Utilities Fund Revenues in the fiscal year, Charges for Services accounted for \$12.8 million, representing 83.08% of the total revenue. Interest & Other Revenues contributed \$2.6 million, making up 16.92% of the total.

**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         |
| <b>Total Revenues</b>     | <b>\$15,449,299</b> | <b>\$13,869,097</b> |

# Sanitation Fund Revenues

## Revenues by Revenue Source

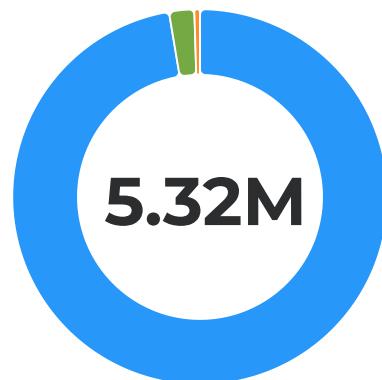


The Sanitation Fund Revenues for FY2026 total \$5.3 million, representing a 4.13% decrease from the previous year's \$5.5 million. Charges for Services remain the largest revenue source at \$5.2 million, accounting for 97.35% of the total, but this is a decrease of \$332,488 or 6.03% compared to FY2025.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

## FY26 Revenues by Revenue Source



|                             |             |        |
|-----------------------------|-------------|--------|
| Charges for Services        | \$5,178,963 | 97.35% |
| Appropriation from Reserves | \$115,572   | 2.17%  |
| Licenses and Permits        | \$25,000    | 0.47%  |
| Interest & Other Revenues   | \$500       | 0.01%  |

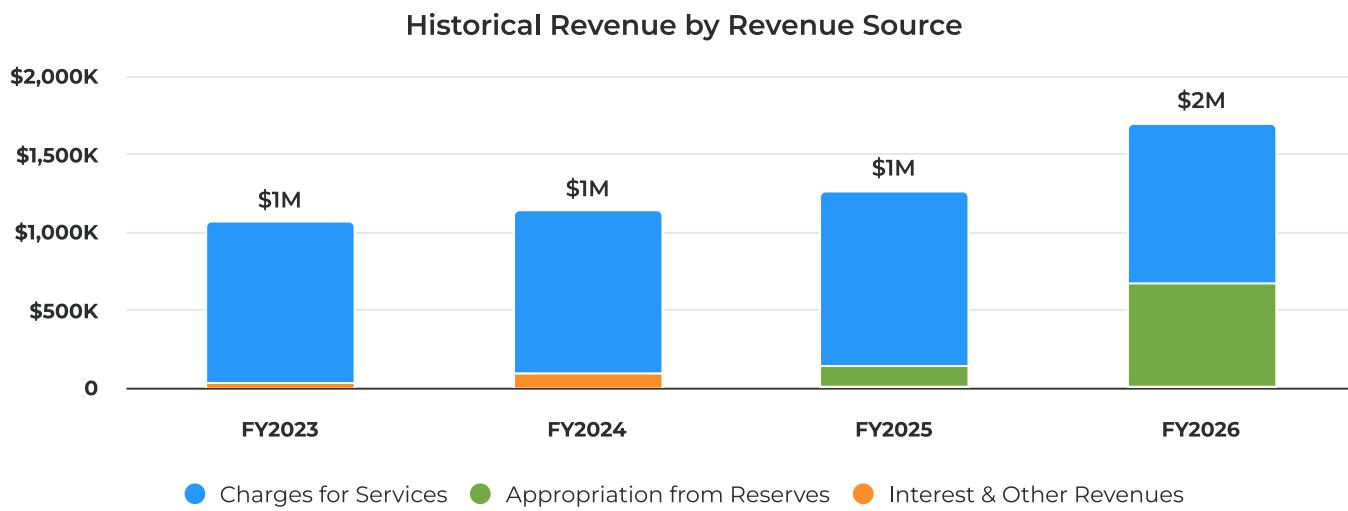
The Sanitation Fund Revenues for the fiscal year are primarily composed of Charges for Services, which account for \$5.2 million or 97.35% of the total revenue. Appropriation from Reserves contributes \$115,572, representing 2.17%. Licenses and Permits add \$25,000, making up 0.47%, while Interest & 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          | -                  |
| <b>Total Revenues</b>       | <b>\$5,320,035</b> | <b>\$5,548,951</b> |

# Stormwater Fund Revenues

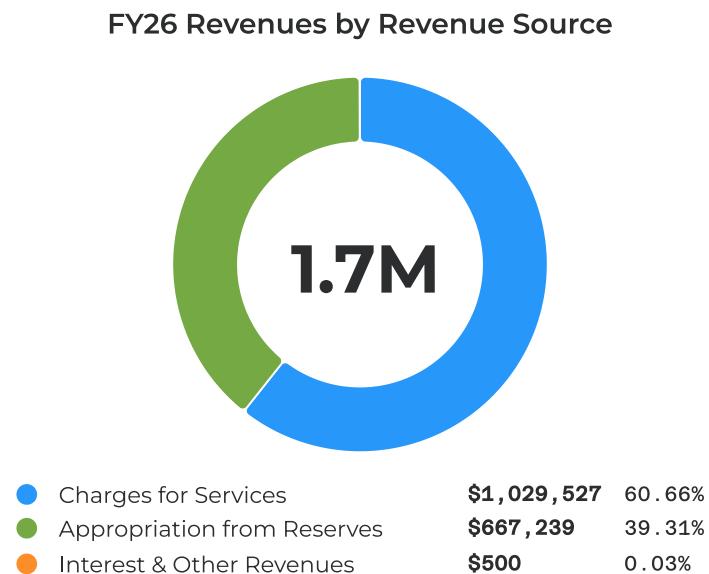
## Revenues by Revenue Source



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.



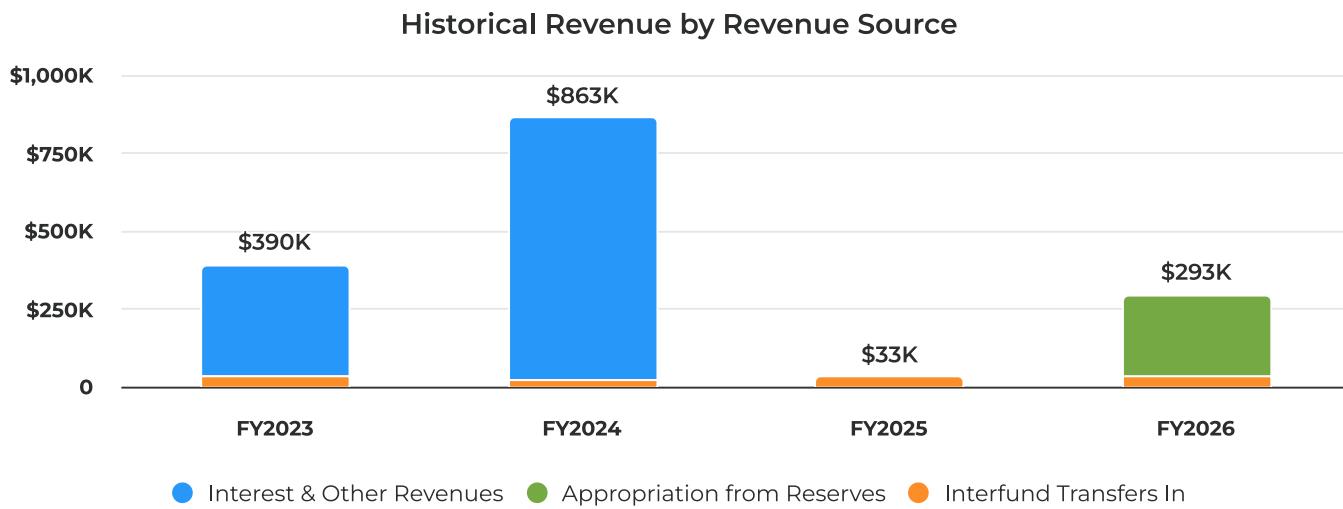
For the fiscal year, the Stormwater Fund Revenues are composed of Charges for Services totaling \$1 million, which accounts for 60.66% of the revenue. Appropriation from Reserves contributes \$667,239, representing 39.31%. Interest & Other Revenues add \$500, making up 0.03% of the total revenue.

**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          |
| <b>Total Revenues</b>       | <b>\$1,697,266</b> | <b>\$1,259,742</b> |

# Beal Memorial Cemetery Perpetual Care Fund Revenues

## Revenues by Revenue Source

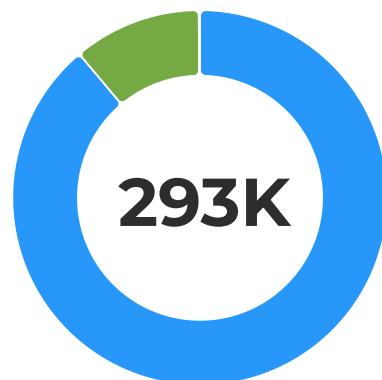


In FY2026, the Beal Memorial Cemetery Perpetual Care Fund Revenues total \$292,500, representing an 800% increase from the previous year's total of \$32,500. The largest revenue source in FY2026 is Appropriation from Reserves, which accounts for \$260,000 or 88.89% of the total revenue. This category 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



|                               |                  |        |
|-------------------------------|------------------|--------|
| ● Appropriation from Reserves | <b>\$260,000</b> | 88.89% |
| ● Interfund Transfers In      | <b>\$32,200</b>  | 11.01% |
| ● Interest & Other Revenues   | <b>\$300</b>     | 0.10%  |

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          | -               |
| <b>Total Revenues</b>       | <b>\$292,500</b>   | <b>\$32,500</b> |

# Citywide Revenue Breakdown

FY26 Revenues by Revenue Source



|                               |                     |        |
|-------------------------------|---------------------|--------|
| ● Charges for Services        | <b>\$23,208,459</b> | 35.57% |
| ● Ad Valorem Taxes            | <b>\$9,925,394</b>  | 15.21% |
| ● Appropriation from Reserves | <b>\$9,353,620</b>  | 14.34% |
| ● Intergovernmental Revenue   | <b>\$7,943,281</b>  | 12.17% |
| ● Other Taxes                 | <b>\$6,197,456</b>  | 9.50%  |
| ● Interest & Other Revenues   | <b>\$4,154,897</b>  | 6.37%  |
| ● Licenses and Permits        | <b>\$3,084,943</b>  | 4.73%  |
| ● Interfund Transfers In      | <b>\$1,176,382</b>  | 1.80%  |
| ● Fines and Forfeitures       | <b>\$203,500</b>    | 0.31%  |

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         |
| <b>Total Revenues</b>       | <b>\$65,247,932</b> | <b>\$60,558,326</b> |

# Departments Summary

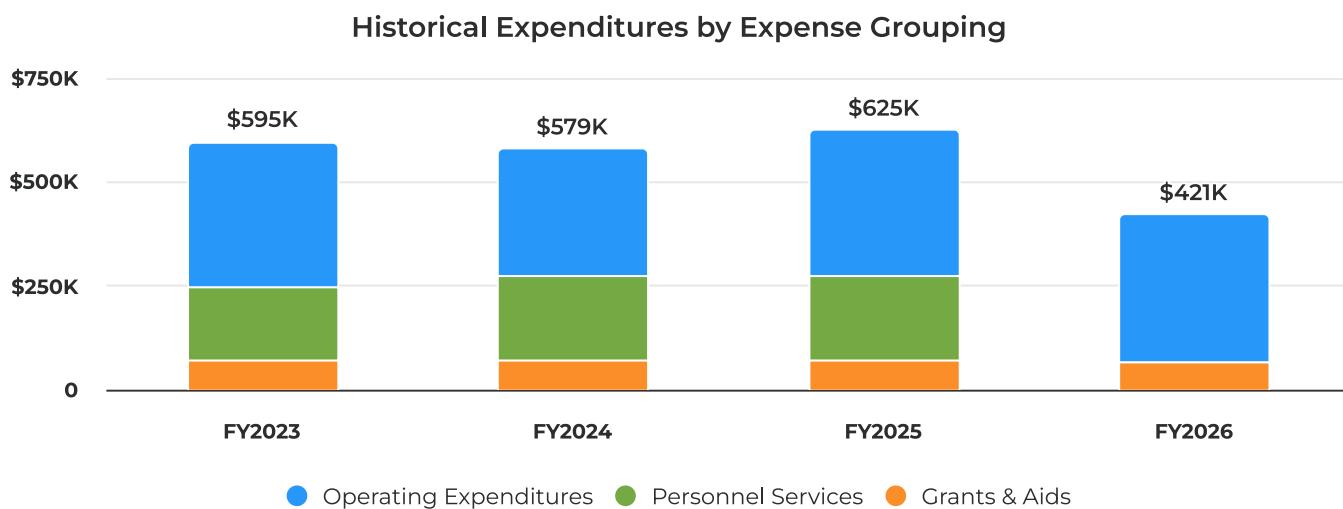
## Organizational Structure

### Authorized Positions by Department Summary

### Department & Fund Relationship

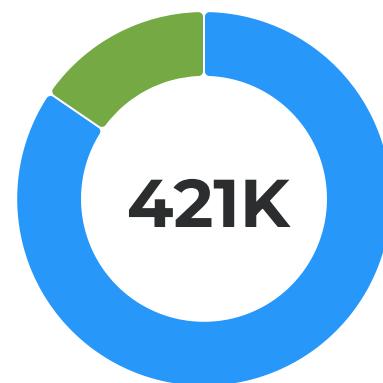
# City Council

## 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.

### FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Operating Expenditures | <b>\$356,070</b> | 84.56% |
| ● Grants & Aids          | <b>\$65,000</b>  | 15.44% |

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.

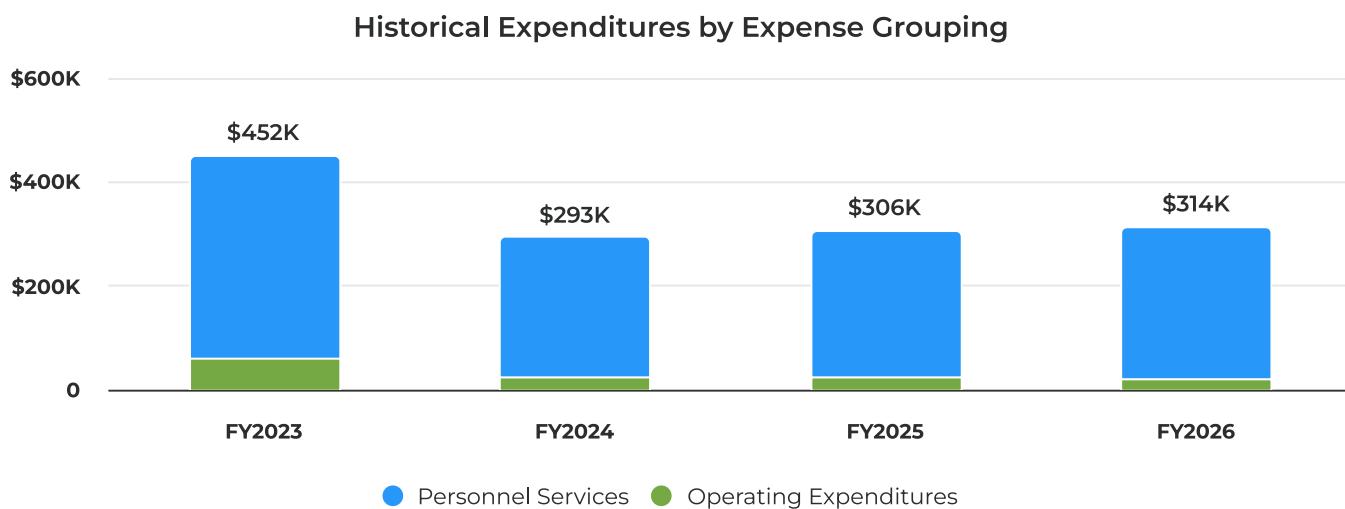
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| EXECUTIVE SALARIES                  | -                         | \$45 , 615           |
| FICA TAXES                          | -                         | \$2 , 828            |
| FICA TAXES                          | -                         | \$661                |
| LIFE & HEALTH INSURANCE             | -                         | \$158 , 040          |
| WORKER'S COMPENSATION               | -                         | \$75                 |
| <b>Total Personnel Services</b>     | <b>-</b>                  | <b>\$207 , 219</b>   |
| <b>Operating Expenditures</b>       |                           |                      |
| 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            |
| <b>Total Operating Expenditures</b> | <b>\$356 , 070</b>        | <b>\$349 , 305</b>   |
| <b>Grants &amp; Aids</b>            |                           |                      |
| GRANTS & AID                        | \$65 , 000                | \$68 , 209           |
| <b>Total Grants &amp; Aids</b>      | <b>\$65 , 000</b>         | <b>\$68 , 209</b>    |
| <b>Total Expenditures</b>           | <b>\$421 , 070</b>        | <b>\$624 , 733</b>   |

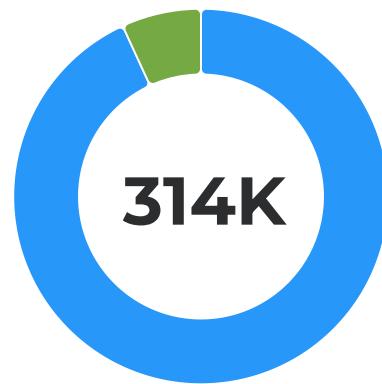
# City Manager

## 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.

### FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Personnel Services     | <b>\$292,531</b> | 93.15% |
| ● Operating Expenditures | <b>\$21,525</b>  | 6.85%  |

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.

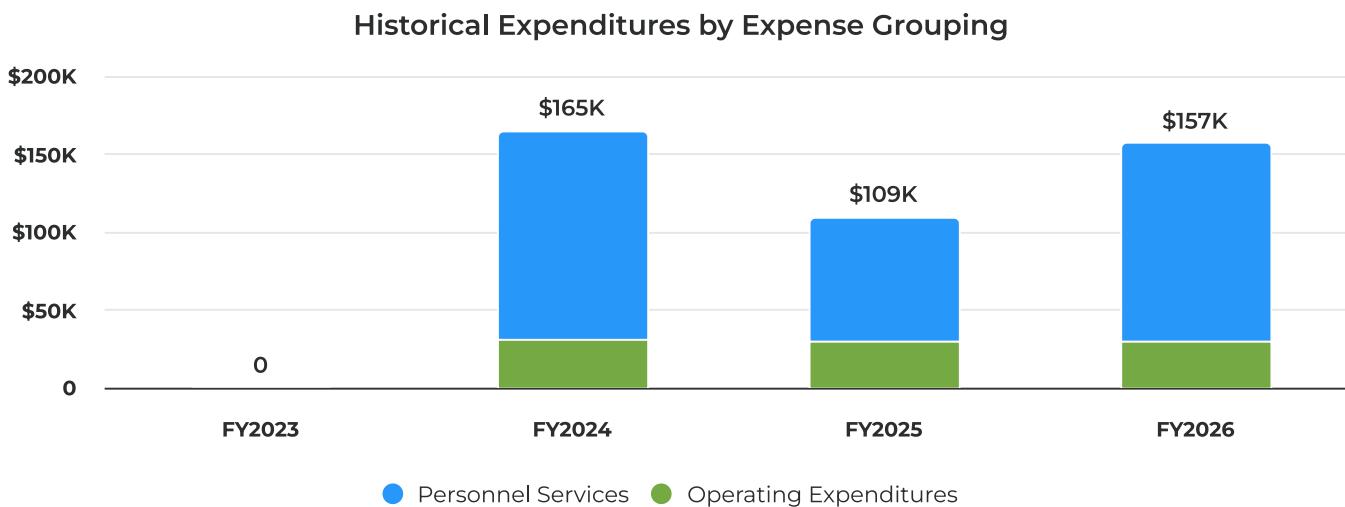
### Expenditures by Expense Grouping

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

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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              |
| <b>Total Personnel Services</b>     | <b>\$292,531</b>          | <b>\$283,086</b>     |
| <b>Operating Expenditures</b>       |                           |                      |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$21,525</b>           | <b>\$22,982</b>      |
| <b>Total Expenditures</b>           | <b>\$314,056</b>          | <b>\$306,068</b>     |

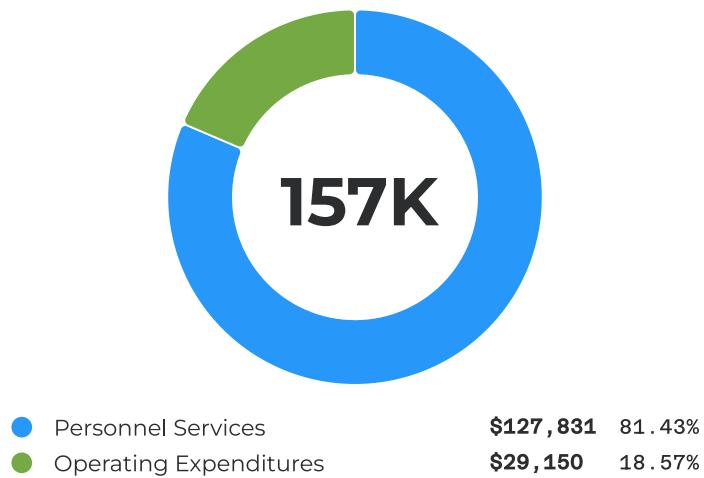
# Public Information Manager

## 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.

### FY26 Expenditures by Expense Grouping



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.

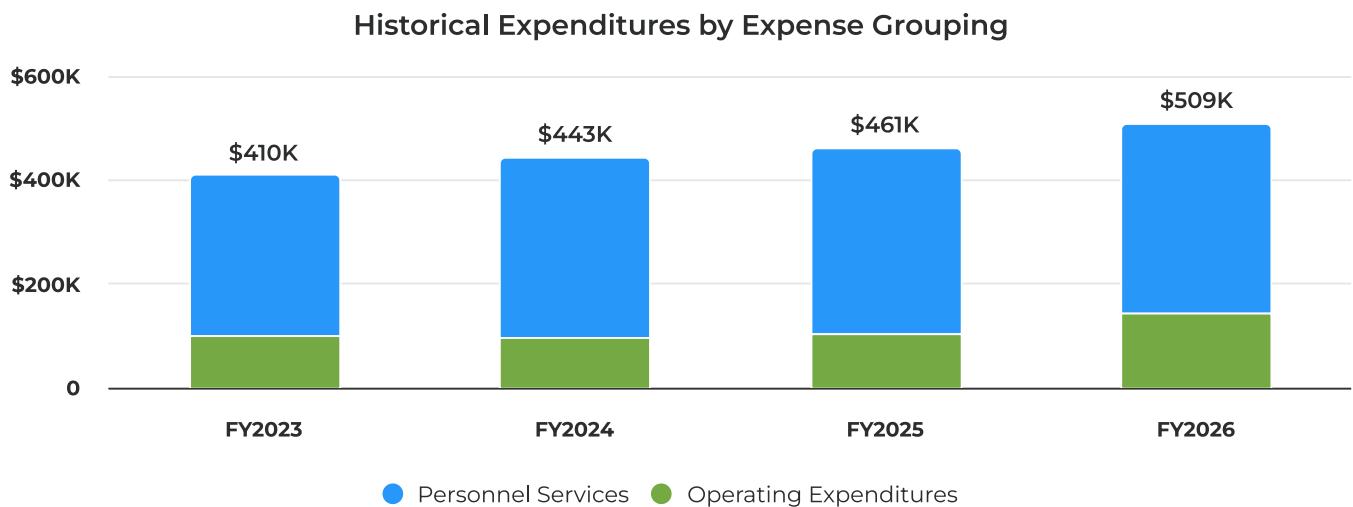
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |
| Office Supplies           | \$500              | \$500         |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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                 |
| <b>Total Personnel Services</b>     | <b>\$127,831</b>          | <b>\$80,185</b>      |
| <b>Operating Expenditures</b>       |                           |                      |
| 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                   | -                    |
| <b>Total Operating Expenditures</b> | <b>\$29,150</b>           | <b>\$29,227</b>      |
| <b>Total Expenditures</b>           | <b>\$156,981</b>          | <b>\$109,412</b>     |

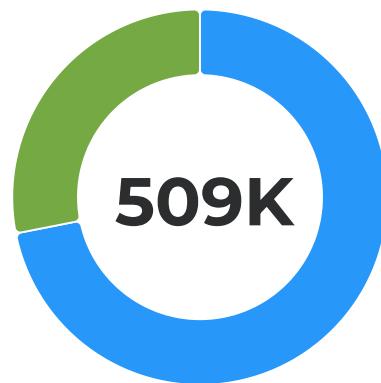
# Human Resources

## 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.

### FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Personnel Services     | <b>\$365,930</b> | 71.90% |
| ● Operating Expenditures | <b>\$143,006</b> | 28.10% |

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.

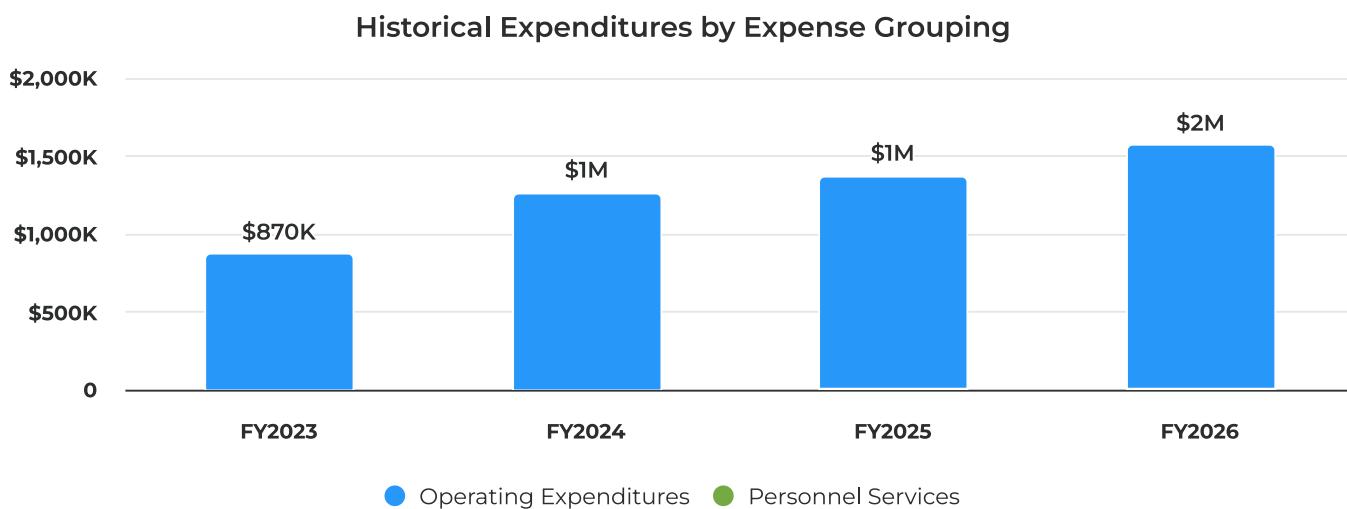
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |

| 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            |
| <b>Total Personnel Services</b>     | <b>\$365,930</b>   | <b>\$357,067</b> |
| <b>Operating Expenditures</b>       |                    |                  |
| 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          |
| <b>Total Operating Expenditures</b> | <b>\$143,006</b>   | <b>\$103,798</b> |
| <b>Total Expenditures</b>           | <b>\$508,936</b>   | <b>\$460,865</b> |

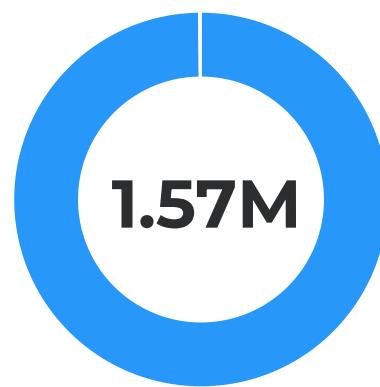
# Risk Management

## 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.

### FY26 Expenditures by Expense Grouping



|                          |                    |        |
|--------------------------|--------------------|--------|
| ● Operating Expenditures | <b>\$1,569,167</b> | 99.84% |
| ● Personnel Services     | <b>\$2,500</b>     | 0.16%  |

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.

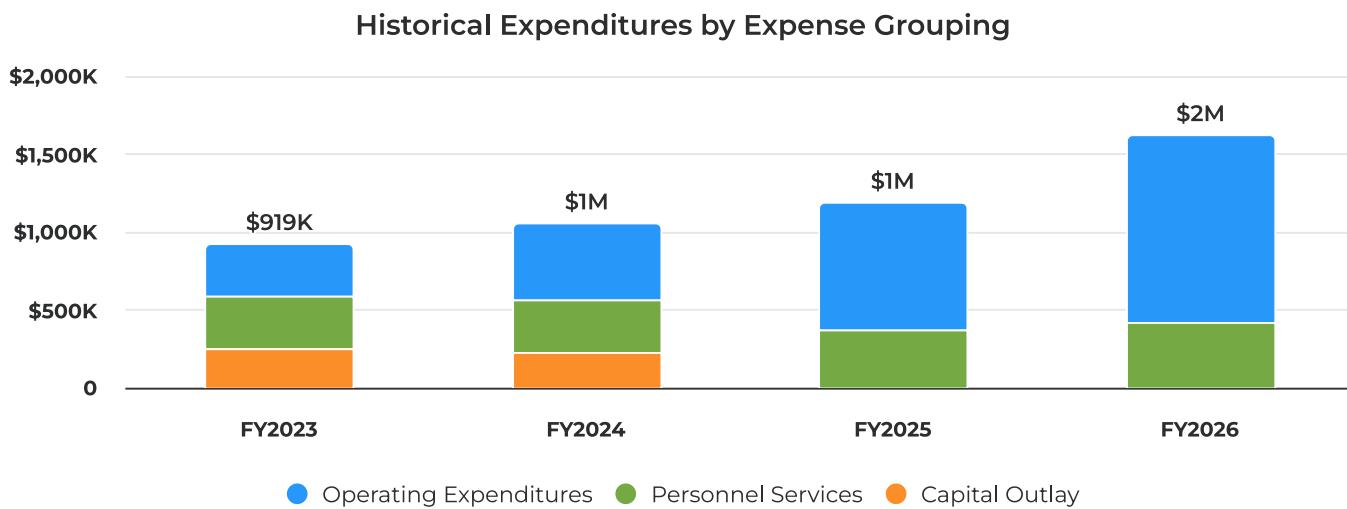
### Expenditures by Expense Grouping

| Category                        | FY 2026 09.02.2025 | FY 2025 Saved  |
|---------------------------------|--------------------|----------------|
| <b>Personnel Services</b>       |                    |                |
| Professional Services           | \$2,500            | \$2,500        |
| <b>Total Personnel Services</b> | <b>\$2,500</b>     | <b>\$2,500</b> |

| Category                            | FY 2026 09.02.2025   | FY 2025 Saved        |
|-------------------------------------|----------------------|----------------------|
| <b>Operating Expenditures</b>       |                      |                      |
| 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                |
| <b>Total Operating Expenditures</b> | <b>\$1 ,569 ,167</b> | <b>\$1 ,366 ,877</b> |
| <b>Total Expenditures</b>           | <b>\$1 ,571 ,667</b> | <b>\$1 ,369 ,377</b> |

# Information Technology

## Expenditures by Expense Grouping

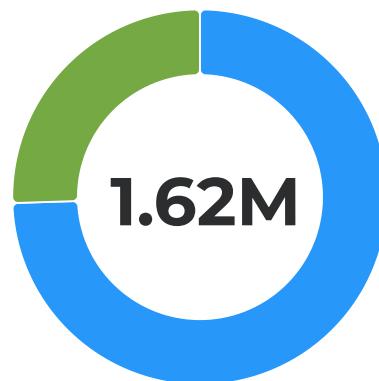


In FY2026, the total budget for Information Technology increased to \$1.6 million, marking a 36.68% rise from the previous year's \$1.2 million. Operating Expenditures remained the largest expense category, growing to \$1.2 million, which is 74.5% of the total budget. This represents a significant increase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

### FY26 Expenditures by Expense Grouping



|                          |                    |        |
|--------------------------|--------------------|--------|
| ● Operating Expenditures | <b>\$1,203,796</b> | 74.50% |
| ● Personnel Services     | <b>\$412,146</b>   | 25.50% |

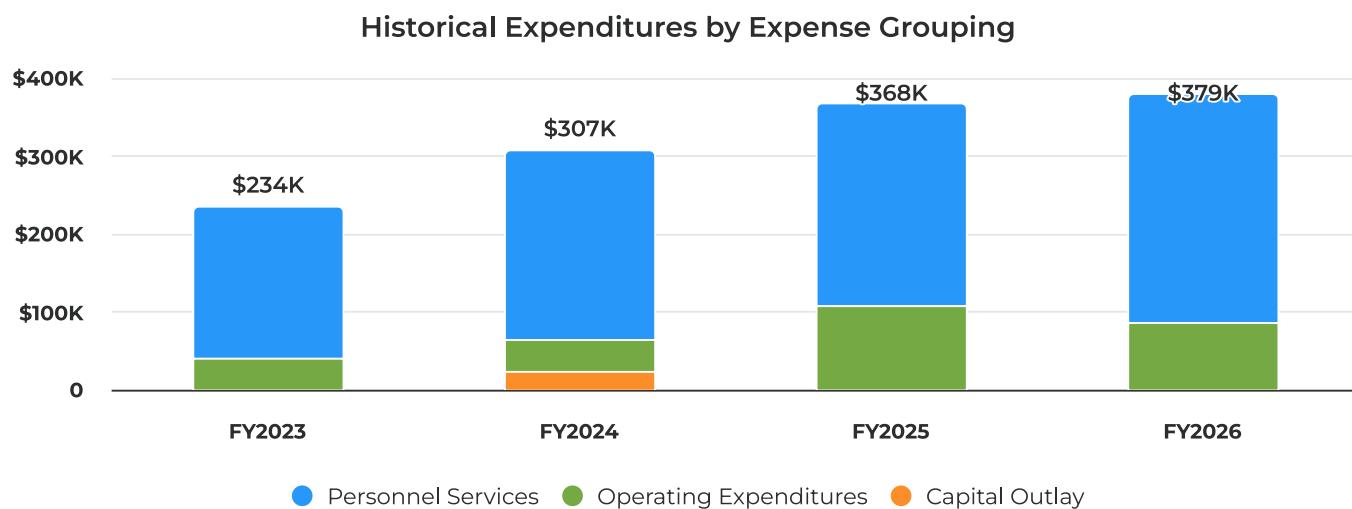
For the fiscal year, the Information Technology department's expenditures are divided into two main categories. Operating Expenditures account for \$1.2 million, representing 74.5% of the total expenses. Personnel Services make up \$412,146, which is 25.5% of the total expenditures.

**Expenditures by Expense Grouping**

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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              |
| <b>Total Personnel Services</b>     | <b>\$412,146</b>   | <b>\$361,845</b>   |
| <b>Operating Expenditures</b>       |                    |                    |
| 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            |
| <b>Total Operating Expenditures</b> | <b>\$1,203,796</b> | <b>\$820,430</b>   |
| <b>Total Expenditures</b>           | <b>\$1,615,942</b> | <b>\$1,182,275</b> |

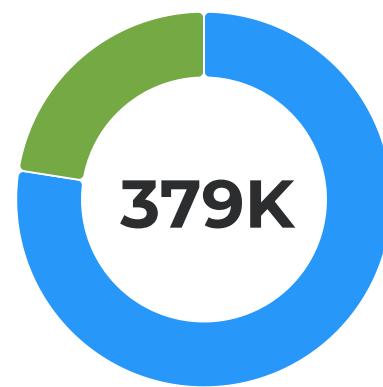
# City Clerk

## 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



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Personnel Services     | <b>\$293,720</b> | 77.50% |
| ● Operating Expenditures | <b>\$85,293</b>  | 22.50% |

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.

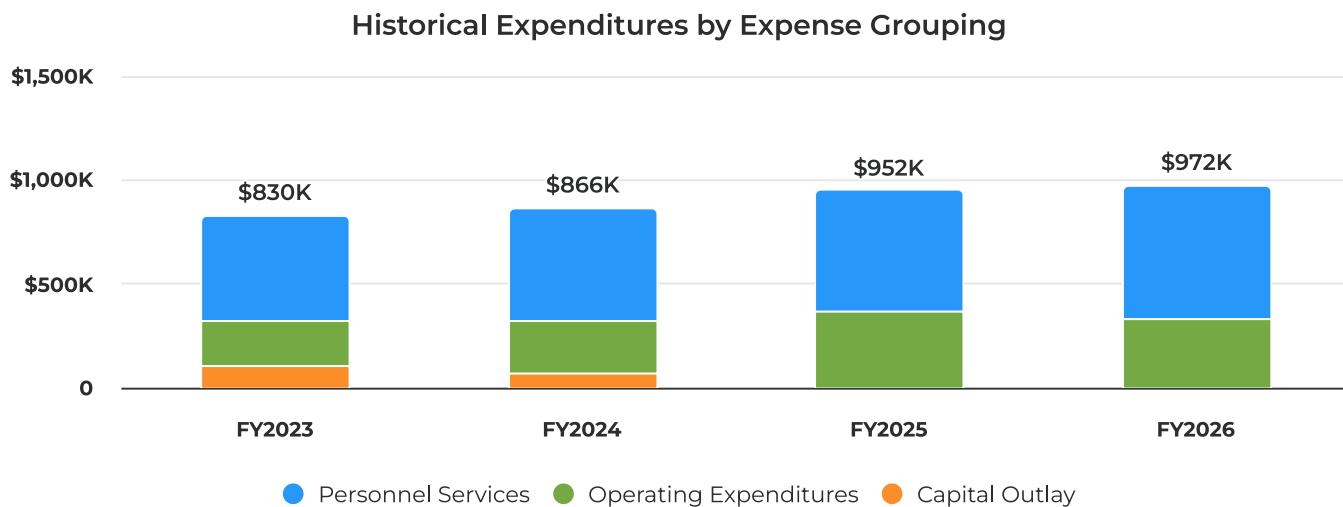
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |
| EXECUTIVE SALARIES        | \$98,225           | \$92,504      |
| GENERAL WAGES             | \$130,979          | \$108,401     |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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                |
| <b>Total Personnel Services</b>     | <b>\$293,720</b>          | <b>\$260,581</b>     |
| <b>Operating Expenditures</b>       |                           |                      |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$85,293</b>           | <b>\$107,442</b>     |
| <b>Total Expenditures</b>           | <b>\$379,013</b>          | <b>\$368,023</b>     |

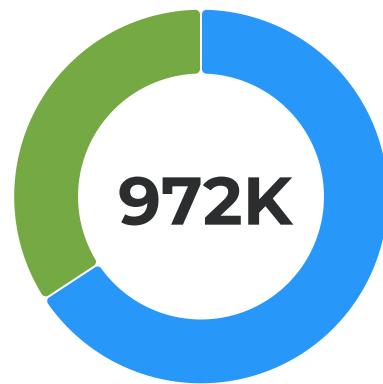
# Finance

## 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.

## FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Personnel Services     | <b>\$638,905</b> | 65.75% |
| ● Operating Expenditures | <b>\$332,775</b> | 34.25% |

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.

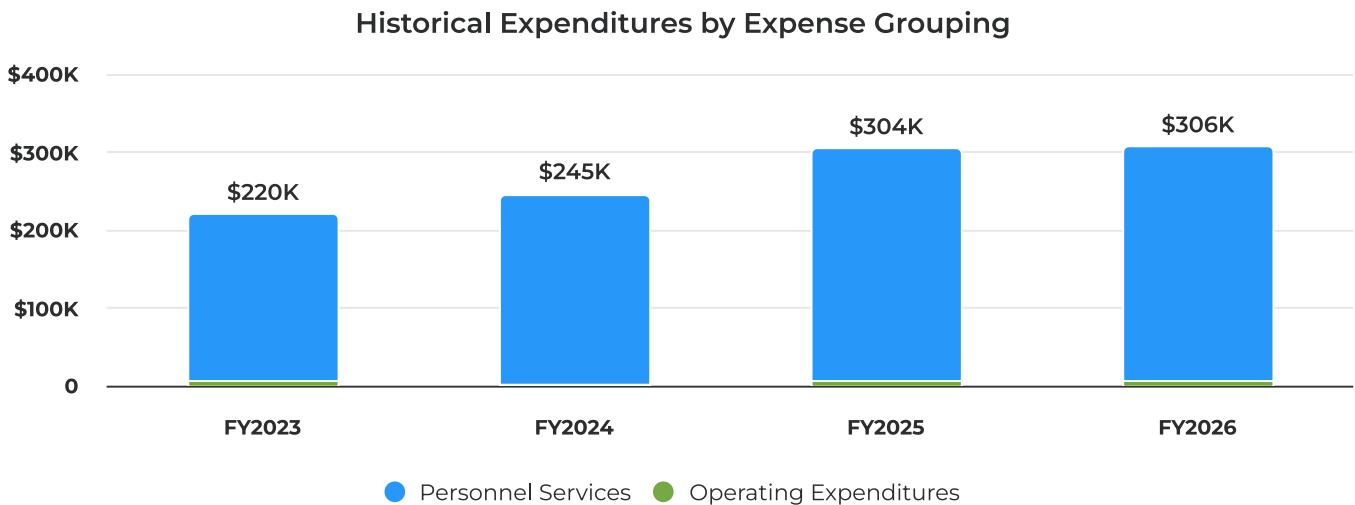
## Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |
| GENERAL WAGES             | \$451,427          | \$417,848     |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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                |
| <b>Total Personnel Services</b>     | <b>\$638,905</b>          | <b>\$589,726</b>     |
| <b>Operating Expenditures</b>       |                           |                      |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$332,775</b>          | <b>\$362,227</b>     |
| <b>Total Expenditures</b>           | <b>\$971,680</b>          | <b>\$951,953</b>     |

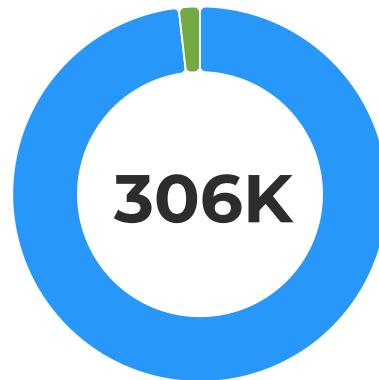
# Purchasing

## 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.

## FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Personnel Services     | <b>\$300,810</b> | 98.18% |
| ● Operating Expenditures | <b>\$5,586</b>   | 1.82%  |

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.

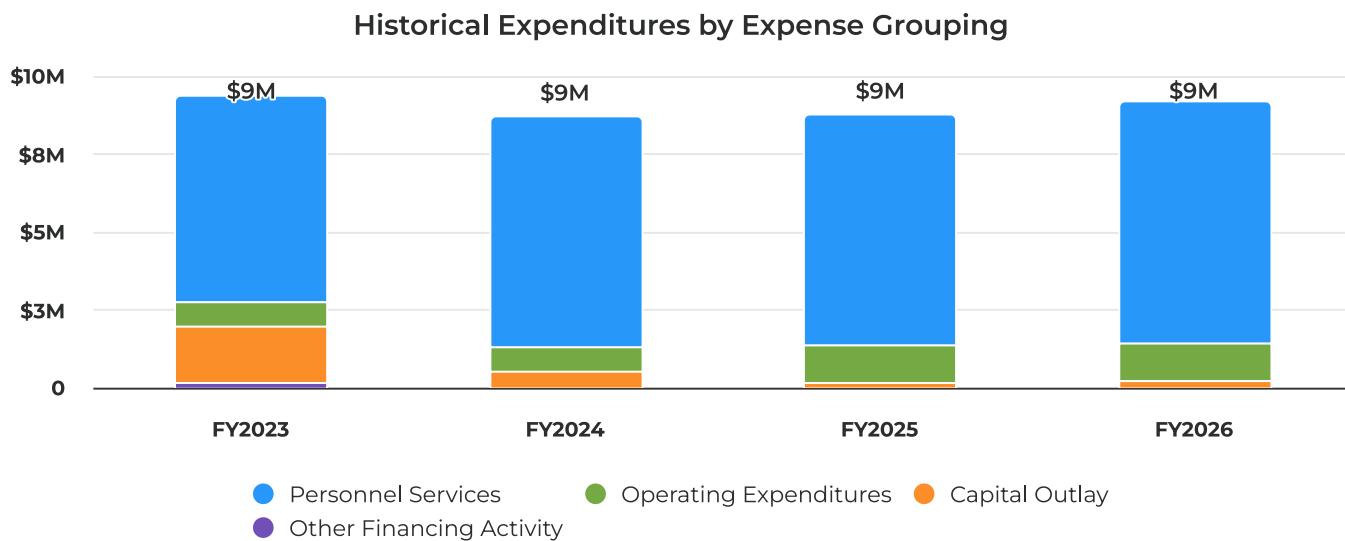
## Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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                |
| <b>Total Personnel Services</b>     | <b>\$300,810</b>          | <b>\$298,754</b>     |
| <b>Operating Expenditures</b>       |                           |                      |
| 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                |
| <b>Total Operating Expenditures</b> | <b>\$5,586</b>            | <b>\$5,225</b>       |
| <b>Total Expenditures</b>           | <b>\$306,396</b>          | <b>\$303,979</b>     |

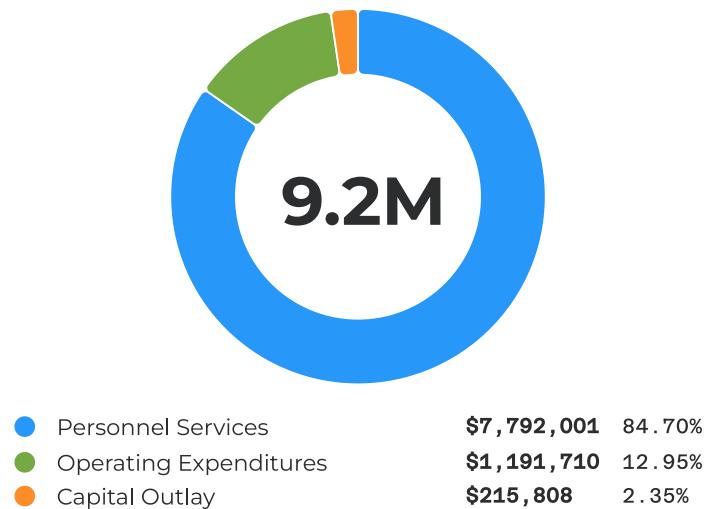
# Police

## 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.

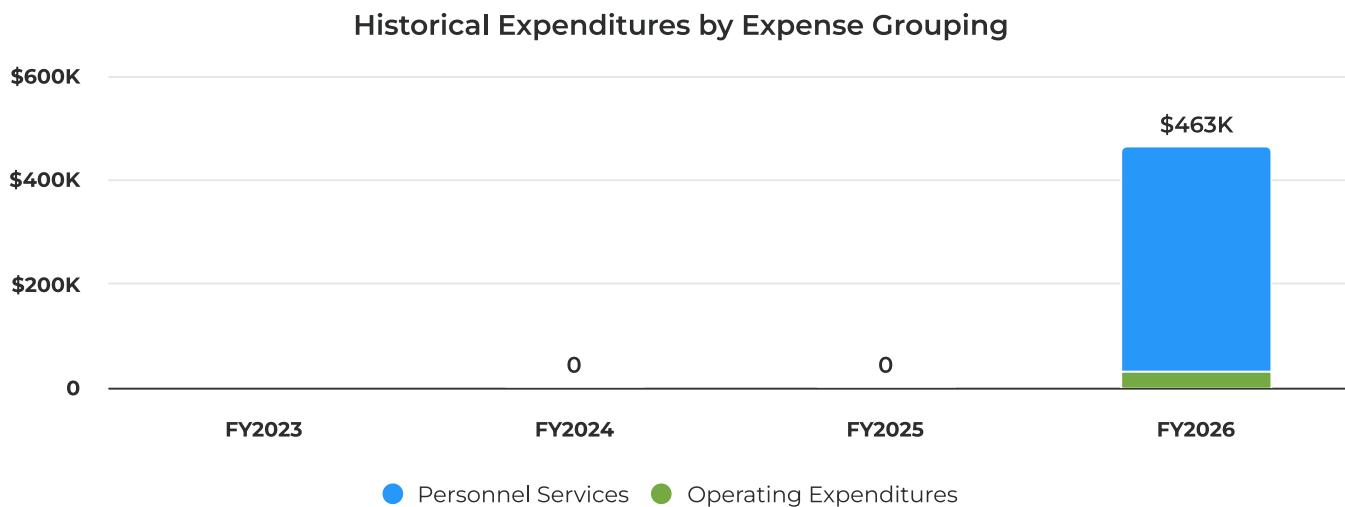
**Expenditures by Expense Grouping**

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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          |
| <b>Total Personnel Services</b>     | <b>\$7,792,001</b> | <b>\$7,446,961</b> |
| <b>Operating Expenditures</b>       |                    |                    |
| 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           |
| <b>Total Operating Expenditures</b> | <b>\$1,191,710</b> | <b>\$1,192,188</b> |
| <b>Capital Outlay</b>               |                    |                    |

| 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             |
| <b>Total Capital Outlay</b> | <b>\$215 , 808</b>     | <b>\$143 , 415</b>     |
| <b>Total Expenditures</b>   | <b>\$9 , 199 , 519</b> | <b>\$8 , 782 , 564</b> |

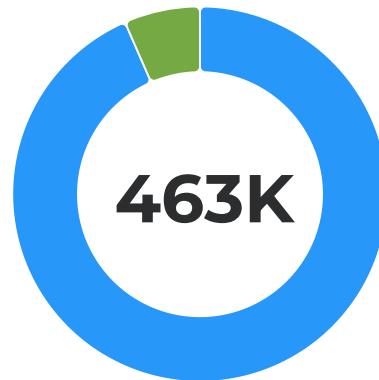
# PD - Code Enforcement

## 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.

### FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Personnel Services     | <b>\$432,666</b> | 93.45% |
| ● Operating Expenditures | <b>\$30,303</b>  | 6.55%  |

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.

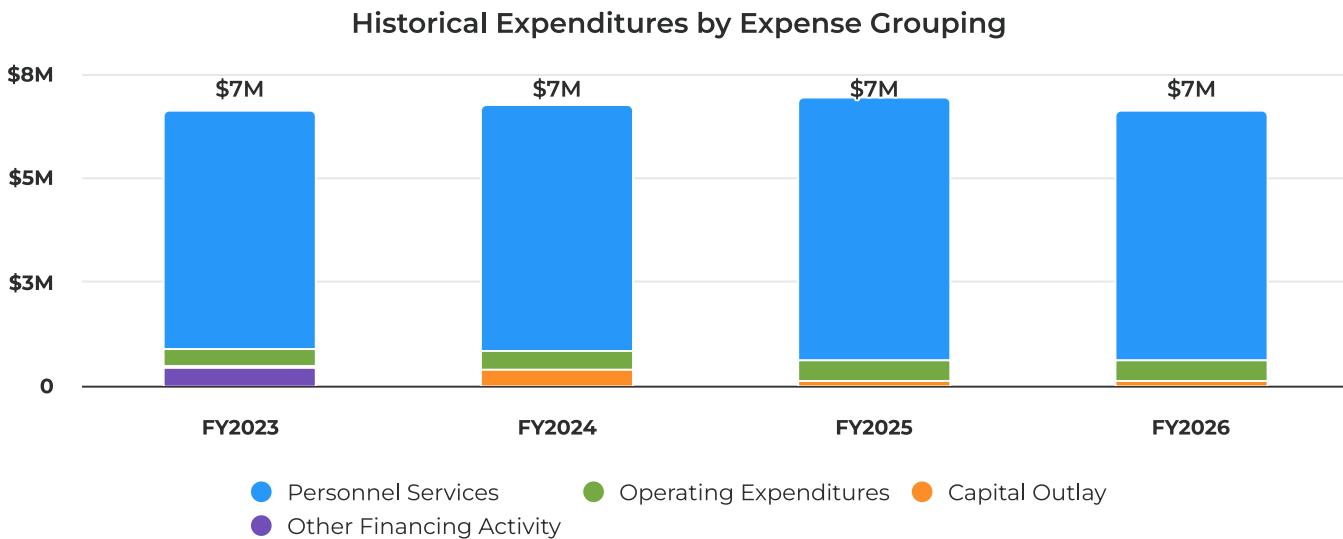
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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                   | -                    |
| <b>Total Personnel Services</b>     | <b>\$432,666</b>          | -                    |
| <b>Operating Expenditures</b>       |                           |                      |
| 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                   | -                    |
| <b>Total Operating Expenditures</b> | <b>\$30,303</b>           | -                    |
| <b>Total Expenditures</b>           | <b>\$462,969</b>          | -                    |

# 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



|                        |             |        |
|------------------------|-------------|--------|
| Personnel Services     | \$6,043,380 | 91.02% |
| Operating Expenditures | \$491,484   | 7.40%  |
| Capital Outlay         | \$104,426   | 1.57%  |

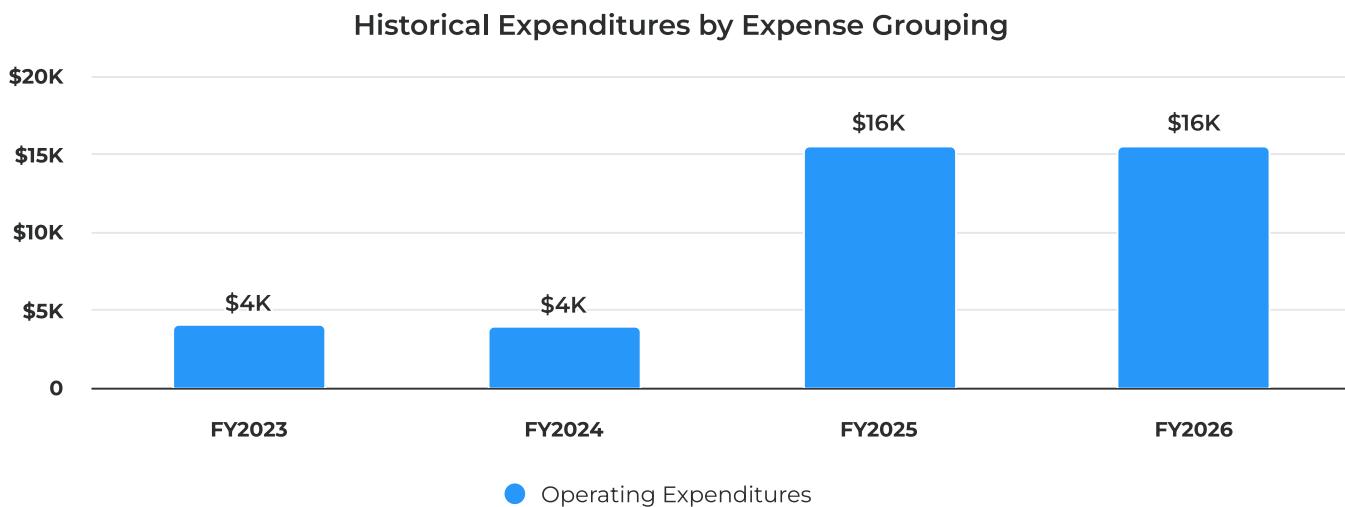
For the Fire fiscal year expenditures by expense grouping, Personnel Services account for \$6 million, representing 91.02% of the total. Operating Expenditures amount to \$491,484, which is 7.4%. Capital Outlay is \$104,426, making up 1.57% of the expenditures.

## Expenditures by Expense Grouping

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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          |
| <b>Total Personnel Services</b>     | <b>\$6,043,380</b> | <b>\$6,313,241</b> |
| <b>Operating Expenditures</b>       |                    |                    |
| 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           |
| <b>Total Operating Expenditures</b> | <b>\$491,484</b>   | <b>\$495,780</b>   |
| <b>Capital Outlay</b>               |                    |                    |
| PRINCIPAL PAYMENTS                  | \$91,080           | \$88,368           |
| INTEREST PAYMENTS                   | \$13,346           | \$15,379           |
| <b>Total Capital Outlay</b>         | <b>\$104,426</b>   | <b>\$103,747</b>   |
| <b>Total Expenditures</b>           | <b>\$6,639,290</b> | <b>\$6,912,768</b> |

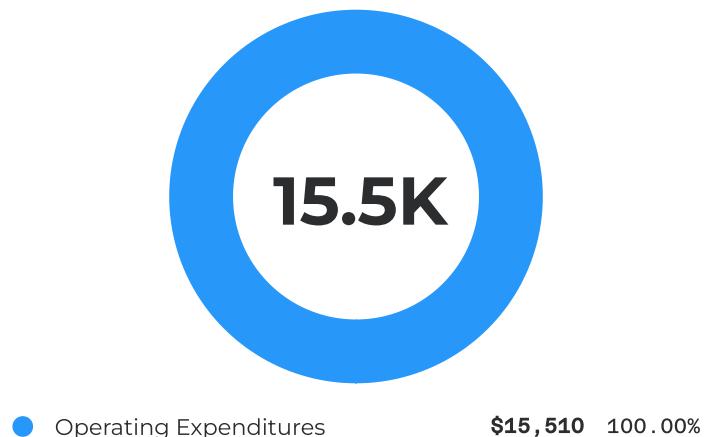
# Emergency Management

## 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.

### FY26 Expenditures by Expense Grouping



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

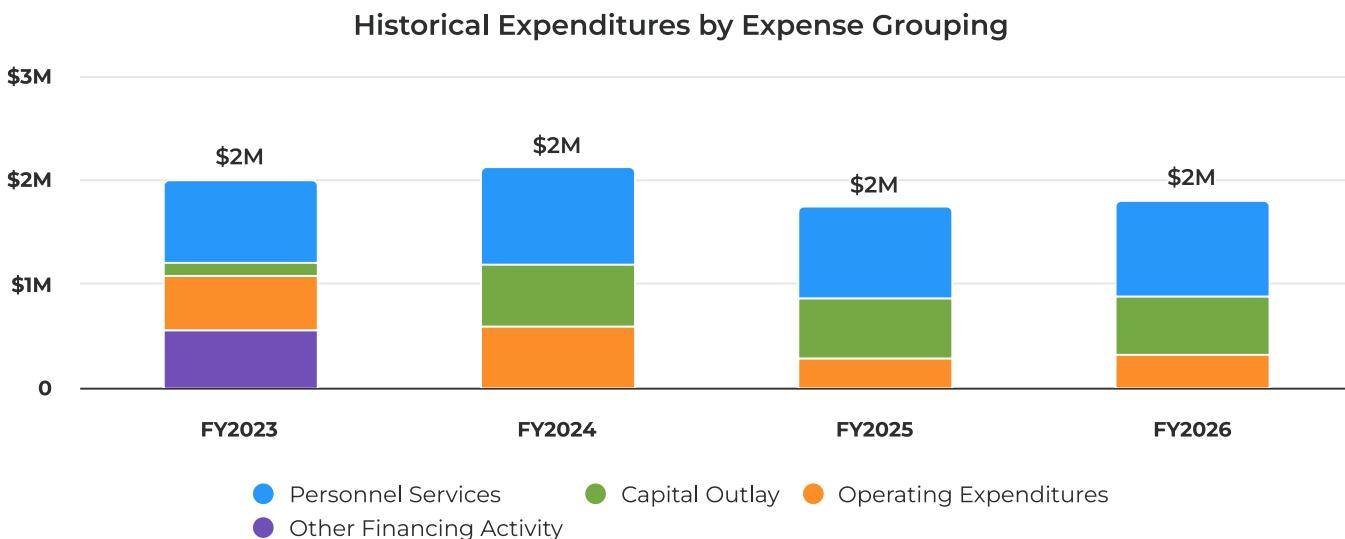
### Expenditures by Expense Grouping

| Category                      | FY 2026 09.02.2025 | FY 2025 Saved |
|-------------------------------|--------------------|---------------|
| <b>Operating Expenditures</b> |                    |               |
| 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         |
| <b>Total Operating Expenditures</b> | <b>\$15,510</b>    | <b>\$15,510</b> |
| <b>Total Expenditures</b>           | <b>\$15,510</b>    | <b>\$15,510</b> |

# Recreation

## Expenditures by Expense Grouping

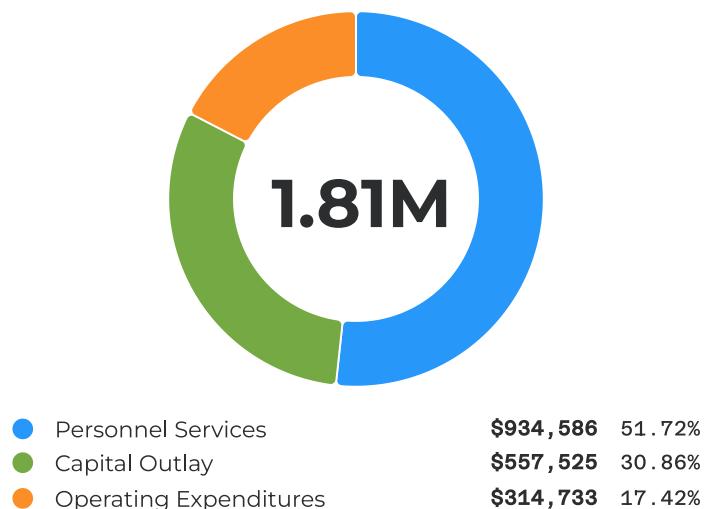


The Recreation budget for FY2026 totals \$1.8 million, reflecting a 3.77% increase from the previous year's \$1.7 million. Personnel Services remains the largest expense category, increasing by \$45,503 or 5.12% to \$934,586, now representing 51.72% of the total budget, up slightly from 51.06% the prior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



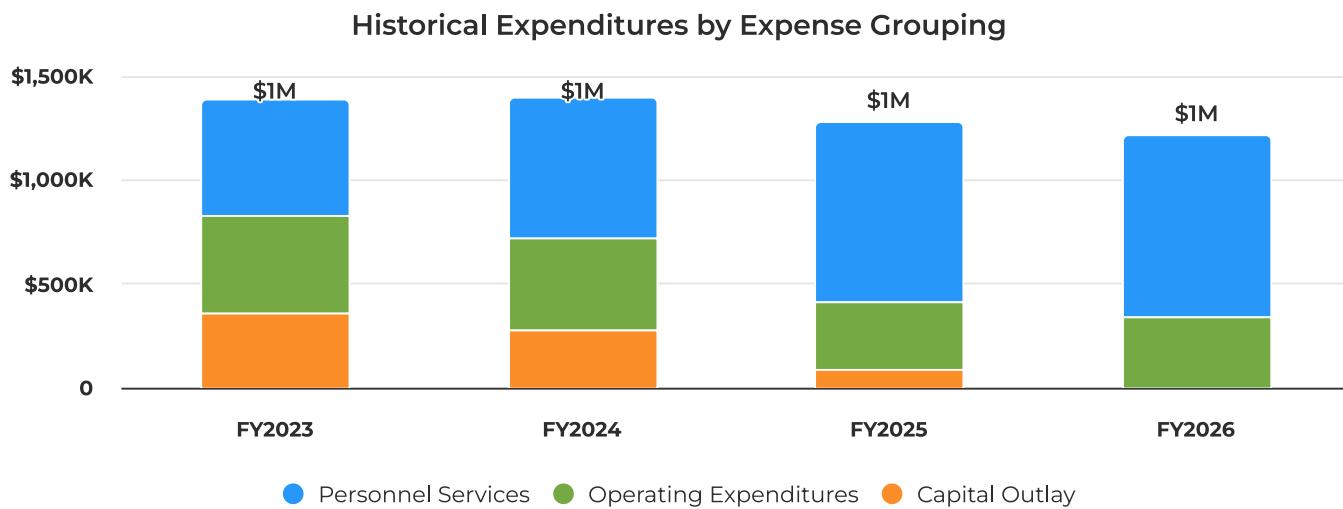
For the Recreation fiscal year expenditures, Personnel Services account for \$934,586, representing 51.72% of the total. Capital Outlay expenses total \$557,525, making up 30.86%. Operating Expenditures amount to \$314,733, which is 17.42% of the overall expenditures.

### Expenditures by Expense Grouping

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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           |
| <b>Total Personnel Services</b>     | <b>\$934,586</b>   | <b>\$889,083</b>   |
| <b>Operating Expenditures</b>       |                    |                    |
| 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            |
| <b>Total Operating Expenditures</b> | <b>\$314,733</b>   | <b>\$286,038</b>   |
| <b>Capital Outlay</b>               |                    |                    |
| PRINCIPAL PAYMENTS                  | \$452,171          | \$448,750          |
| INTEREST EXPENSE                    | \$105,354          | \$117,355          |
| <b>Total Capital Outlay</b>         | <b>\$557,525</b>   | <b>\$566,105</b>   |
| <b>Total Expenditures</b>           | <b>\$1,806,844</b> | <b>\$1,741,226</b> |

# Parks

## Expenditures by Expense Grouping

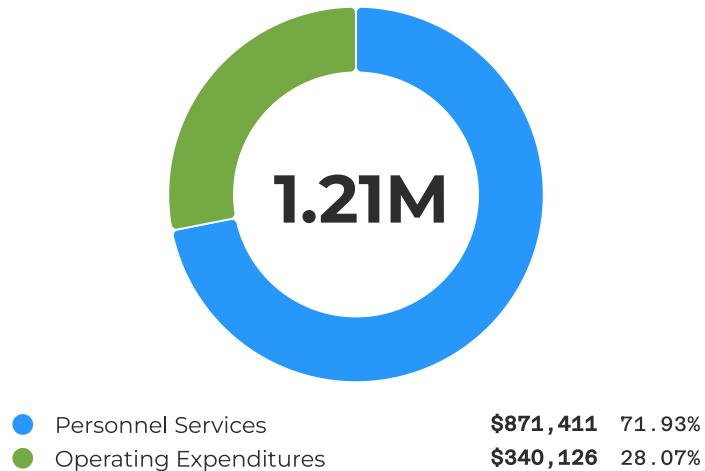


The total budget for Parks in FY2026 is \$1.2 million, representing a 4.92% decrease from the previous year's total of \$1.3 million. Personnel Services remains the largest expense category, increasing slightly by \$8,288 or 0.96% to \$871,411, which now accounts for 71.93% of the total budget, up from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



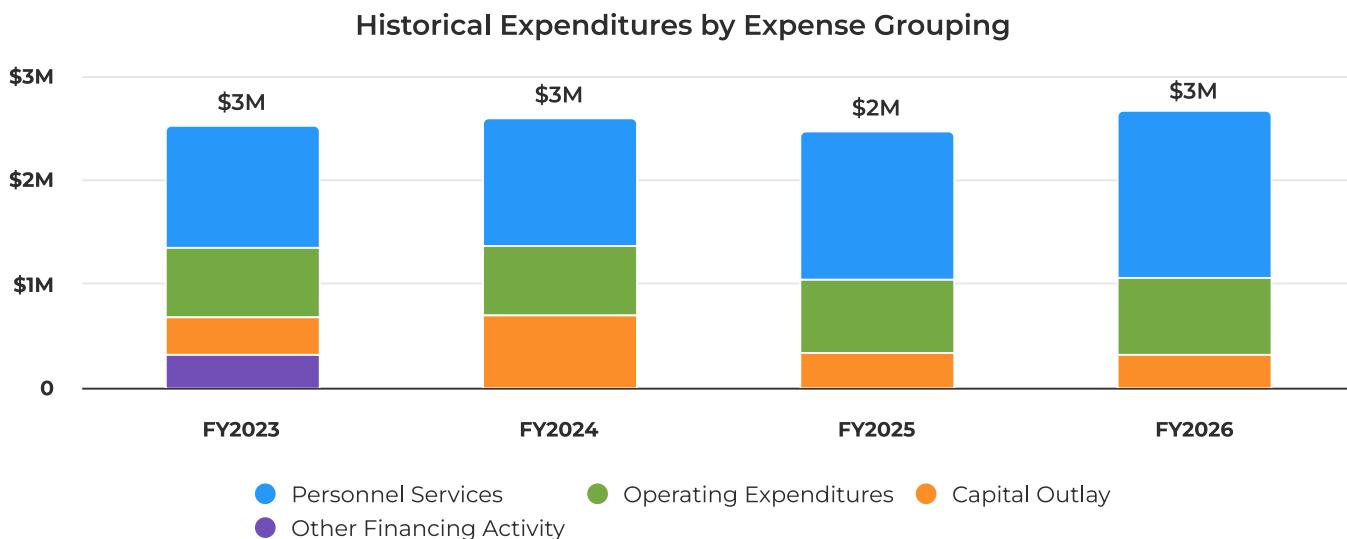
For the fiscal year, the Parks' expenditures by expense grouping include Personnel Services totaling \$871,411, which accounts for 71.93% of the total expenditures. Operating Expenditures amount to \$340,126, representing 28.07% of the total.

**Expenditures by Expense Grouping**

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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           |
| <b>Total Personnel Services</b>     | <b>\$871,411</b>   | <b>\$863,123</b>   |
| <b>Operating Expenditures</b>       |                    |                    |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$340,126</b>   | <b>\$321,156</b>   |
| <b>Capital Outlay</b>               |                    |                    |
| IMPROV OTHER THAN BLDG              | -                  | \$30,000           |
| MACHINERY & EQUIPMENT               | -                  | \$60,000           |
| <b>Total Capital Outlay</b>         | <b>-</b>           | <b>\$90,000</b>    |
| <b>Total Expenditures</b>           | <b>\$1,211,537</b> | <b>\$1,274,279</b> |

# Golf Club

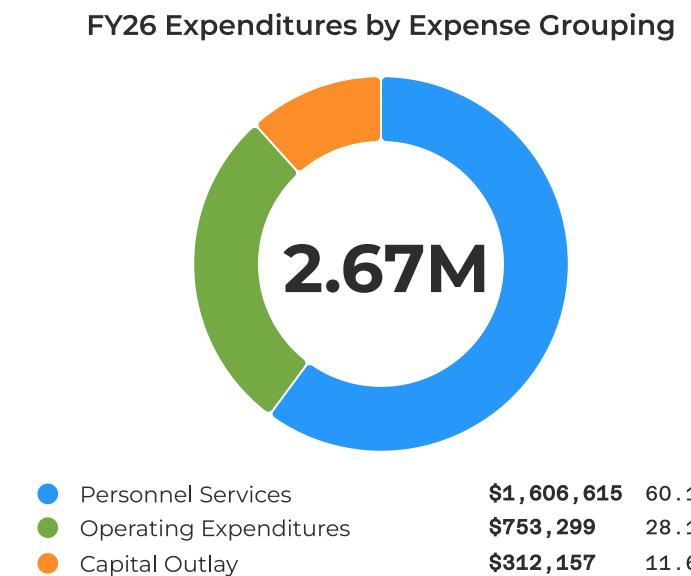
## Expenditures by Expense Grouping



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.



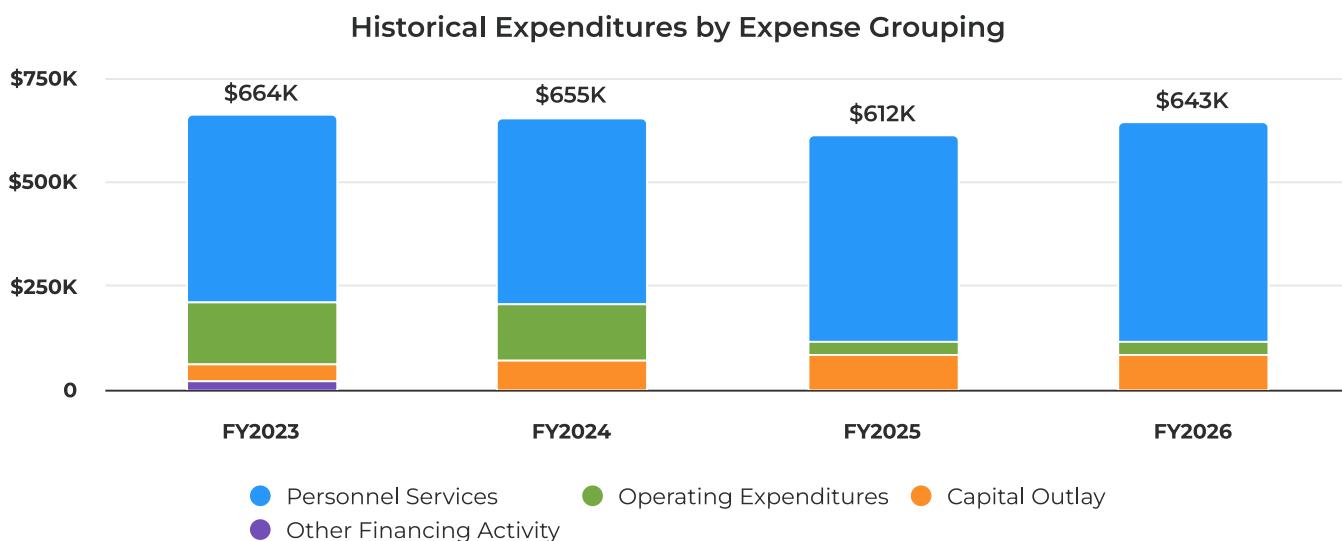
For the Golf Club's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$1.6 million, representing 60.13% of the total expenditures. Operating Expenditures total \$753,299, which is 28.19% of the expenses. Capital Outlay amounts to \$312,157, making up 11.68% of the expenditures.

### Expenditures by Expense Grouping

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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           |
| <b>Total Personnel Services</b>     | <b>\$1,606,615</b> | <b>\$1,439,575</b> |
| <b>Operating Expenditures</b>       |                    |                    |
| 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            |
| <b>Total Operating Expenditures</b> | <b>\$753,299</b>   | <b>\$702,696</b>   |
| <b>Capital Outlay</b>               |                    |                    |
| BUILDINGS                           | -                  | \$16,000           |
| PRINCIPAL PAYMENTS                  | \$309,518          | \$304,693          |
| INTEREST EXPENSE                    | \$2,639            | \$7,463            |
| <b>Total Capital Outlay</b>         | <b>\$312,157</b>   | <b>\$328,156</b>   |
| <b>Total Expenditures</b>           | <b>\$2,672,071</b> | <b>\$2,470,427</b> |

# Library

## Expenditures by Expense Grouping

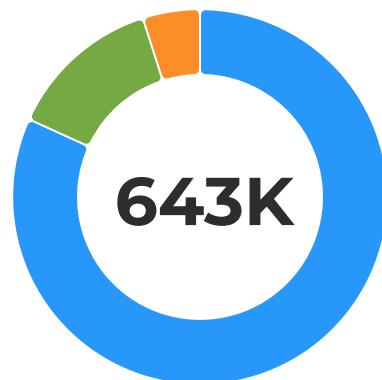


The Library's total expenditures for FY2026 increased by 5.03% to \$642,907 compared to the previous year's \$612,115. Personnel Services remained the largest expense category, accounting for 81.79% of the total budget at \$525,829, which is a 5.96% increase of \$29,598 from the prior year. Capital Outlay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



|  |                  |        |
|--|------------------|--------|
| <span style="color: blue;">●</span> Personnel Services       | <b>\$525,829</b> | 81.79% |
| <span style="color: green;">●</span> Capital Outlay          | <b>\$85,378</b>  | 13.28% |
| <span style="color: orange;">●</span> Operating Expenditures | <b>\$31,700</b>  | 4.93%  |

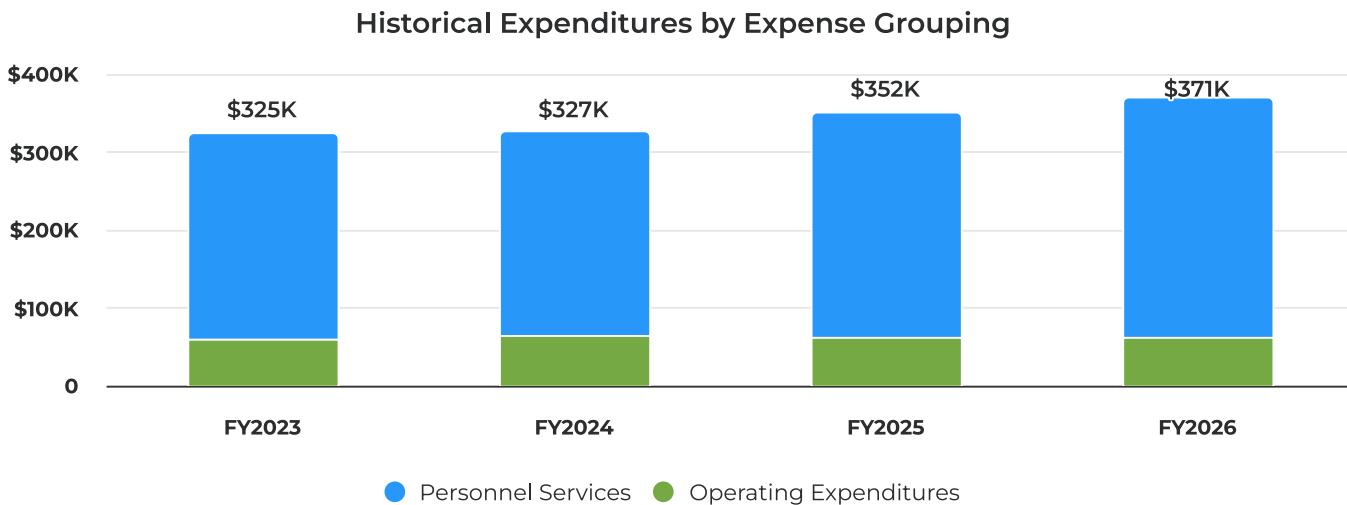
For the Library's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$525,829, representing 81.79% of the total expenditures. Capital Outlay expenses total \$85,378, making up 13.28%. Operating Expenditures are \$31,700, which is 4.93% of the total.

### Expenditures by Expense Grouping

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved    |
|-------------------------------------|--------------------|------------------|
| <b>Personnel Services</b>           |                    |                  |
| 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          |
| <b>Total Personnel Services</b>     | <b>\$525,829</b>   | <b>\$496,231</b> |
| <b>Operating Expenditures</b>       |                    |                  |
| 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            |
| <b>Total Operating Expenditures</b> | <b>\$31,700</b>    | <b>\$32,576</b>  |
| <b>Capital Outlay</b>               |                    |                  |
| BOOKS/PUBS/LIBRARY MATS             | \$66,950           | \$65,000         |
| PRINCIPAL PAYMENTS                  | \$16,073           | \$18,308         |
| INTEREST PAYMENTS                   | \$2,355            | -                |
| <b>Total Capital Outlay</b>         | <b>\$85,378</b>    | <b>\$83,308</b>  |
| <b>Total Expenditures</b>           | <b>\$642,907</b>   | <b>\$612,115</b> |

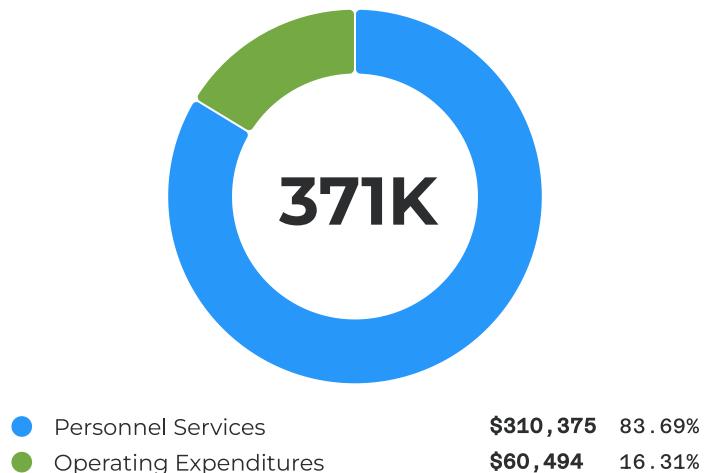
# Museum

## 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.

### FY26 Expenditures by Expense Grouping



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.

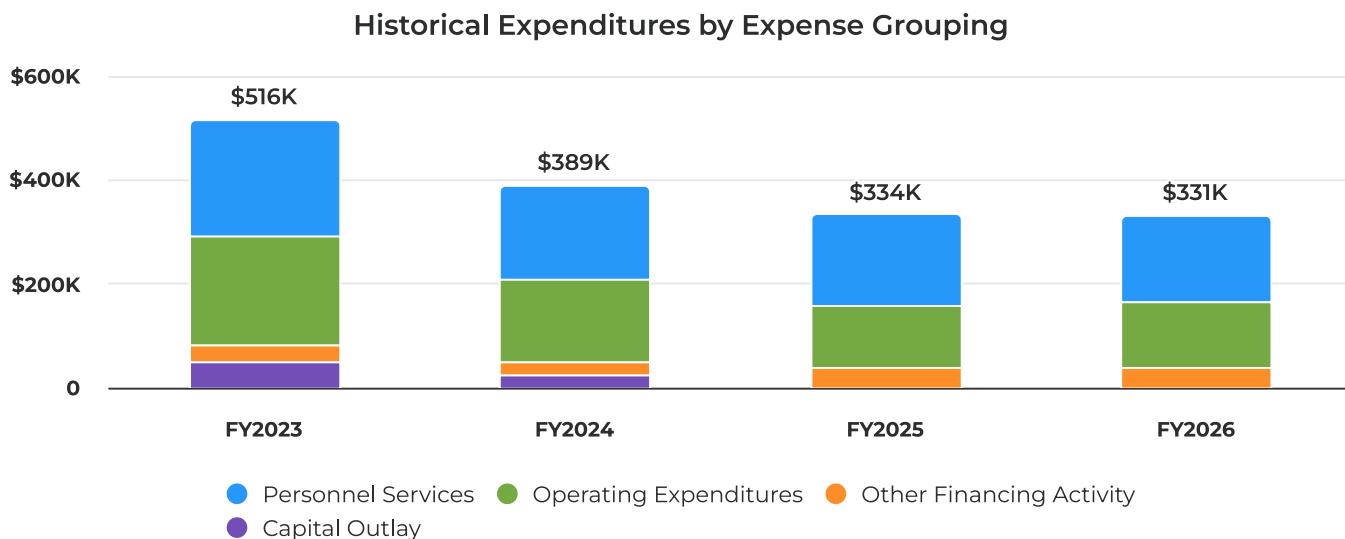
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |
| GENERAL WAGES             | \$208,484          | \$192,491     |
| GENERAL WAGES             | \$4,400            | \$4,462       |

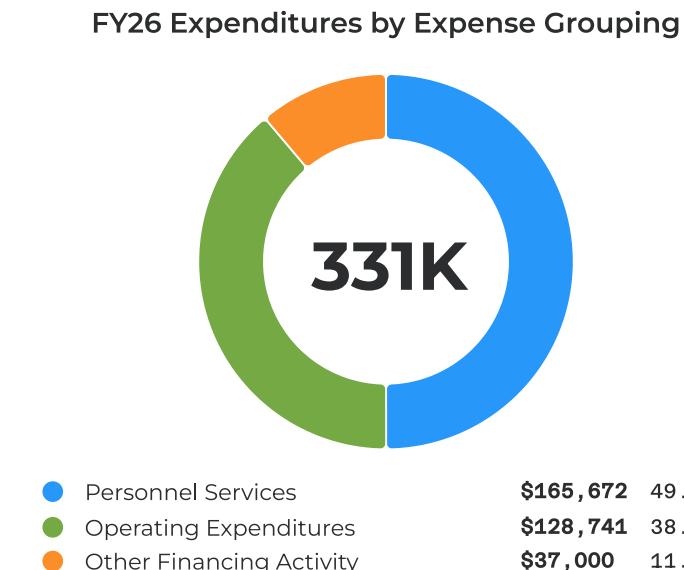
| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| OTHER SAL/WAGES-TEMP EMP            | \$37,234                  | \$37,772             |
| OVERTIME                            | -                         | \$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                |
| <b>Total Personnel Services</b>     | <b>\$310,375</b>          | <b>\$290,744</b>     |
| <b>Operating Expenditures</b>       |                           |                      |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$60,494</b>           | <b>\$61,036</b>      |
| <b>Total Expenditures</b>           | <b>\$370,869</b>          | <b>\$351,780</b>     |

# 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.



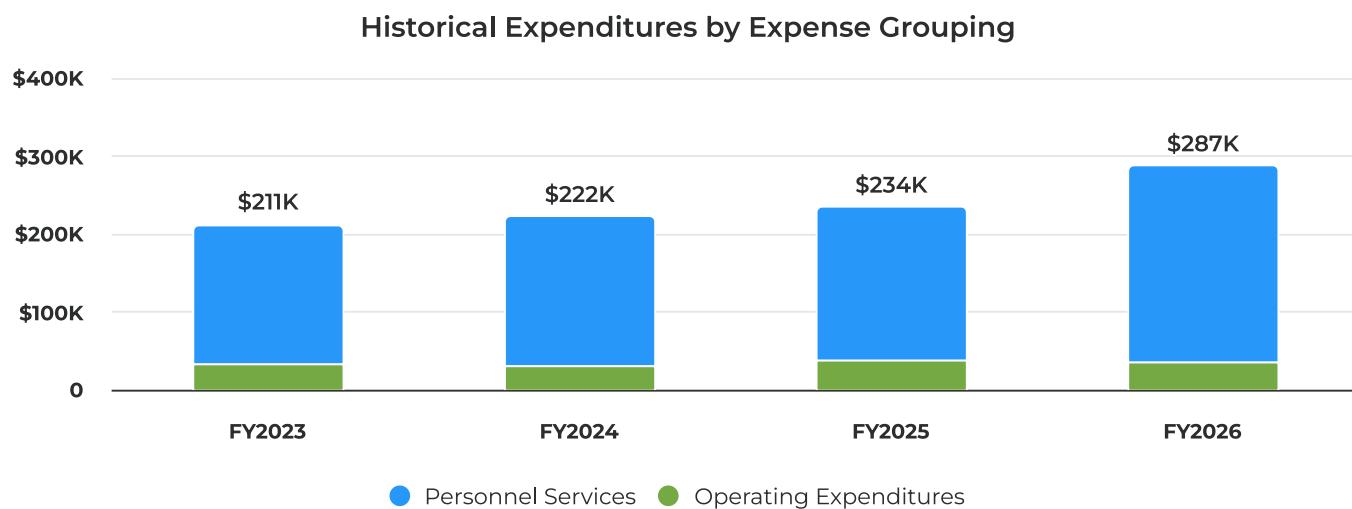
For the Cemetery's Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$165,672, representing 49.99% of the total expenditures. Operating Expenditures follow with \$128,741, making up 38.85%. Other Financing Activity comprises \$37,000, which is 11.16% of the expenditures.

**Expenditures by Expense Grouping**

| Category                              | FY 2026 09.02.2025 | FY 2025 Saved    |
|---------------------------------------|--------------------|------------------|
| <b>Personnel Services</b>             |                    |                  |
| 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         |
| <b>Total Personnel Services</b>       | <b>\$165,672</b>   | <b>\$176,920</b> |
| <b>Operating Expenditures</b>         |                    |                  |
| 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             |
| <b>Total Operating Expenditures</b>   | <b>\$128,741</b>   | <b>\$120,379</b> |
| <b>Other Financing Activity</b>       |                    |                  |
| TRANSFERS                             | \$37,000           | \$37,000         |
| <b>Total Other Financing Activity</b> | <b>\$37,000</b>    | <b>\$37,000</b>  |
| <b>Total Expenditures</b>             | <b>\$331,413</b>   | <b>\$334,299</b> |

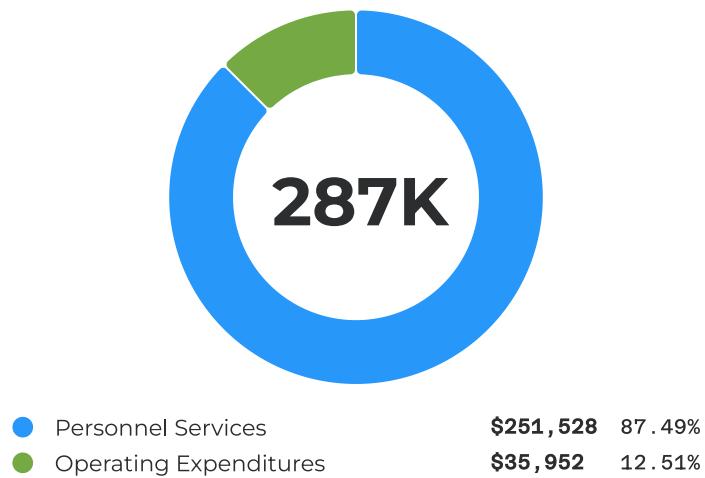
# Growth Management

## 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.

### FY26 Expenditures by Expense Grouping



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.

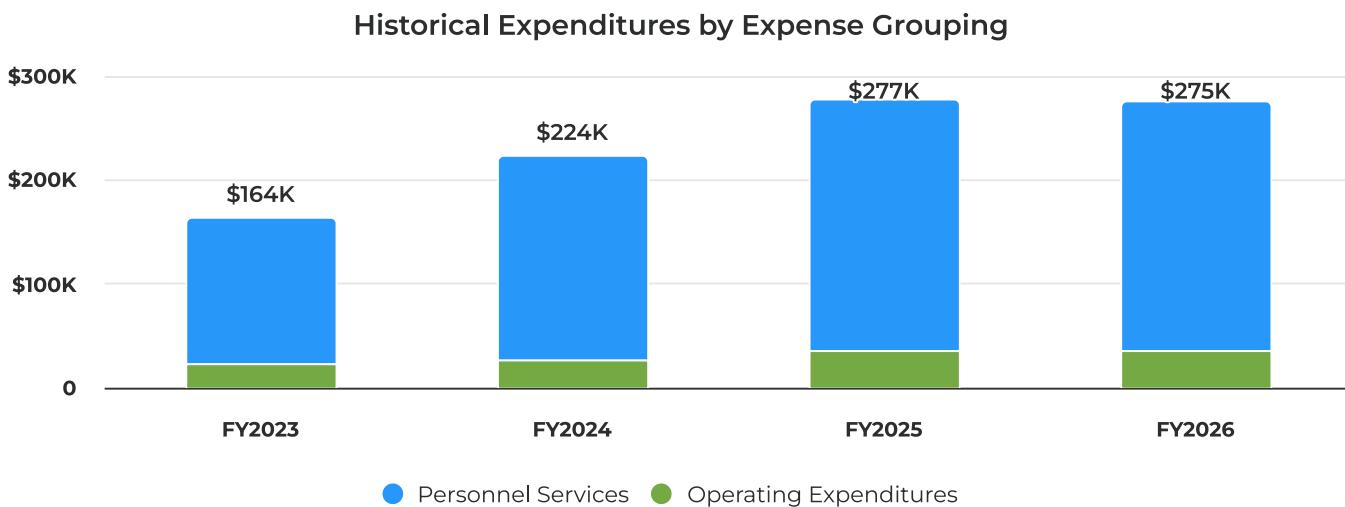
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |
| EXECUTIVE SALARIES        | \$122,908          | \$102,482     |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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                |
| <b>Total Personnel Services</b>     | <b>\$251,528</b>          | <b>\$196,820</b>     |
| <b>Operating Expenditures</b>       |                           |                      |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$35,952</b>           | <b>\$37,263</b>      |
| <b>Total Expenditures</b>           | <b>\$287,480</b>          | <b>\$234,083</b>     |

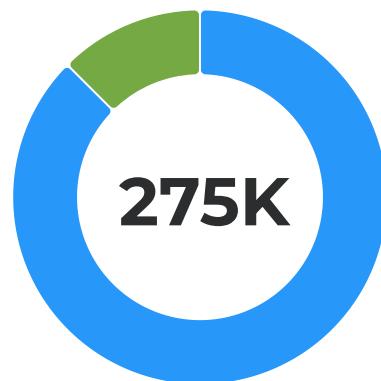
# Planning & Zoning

## 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.

### FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Personnel Services     | <b>\$240,906</b> | 87.49% |
| ● Operating Expenditures | <b>\$34,460</b>  | 12.51% |

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.

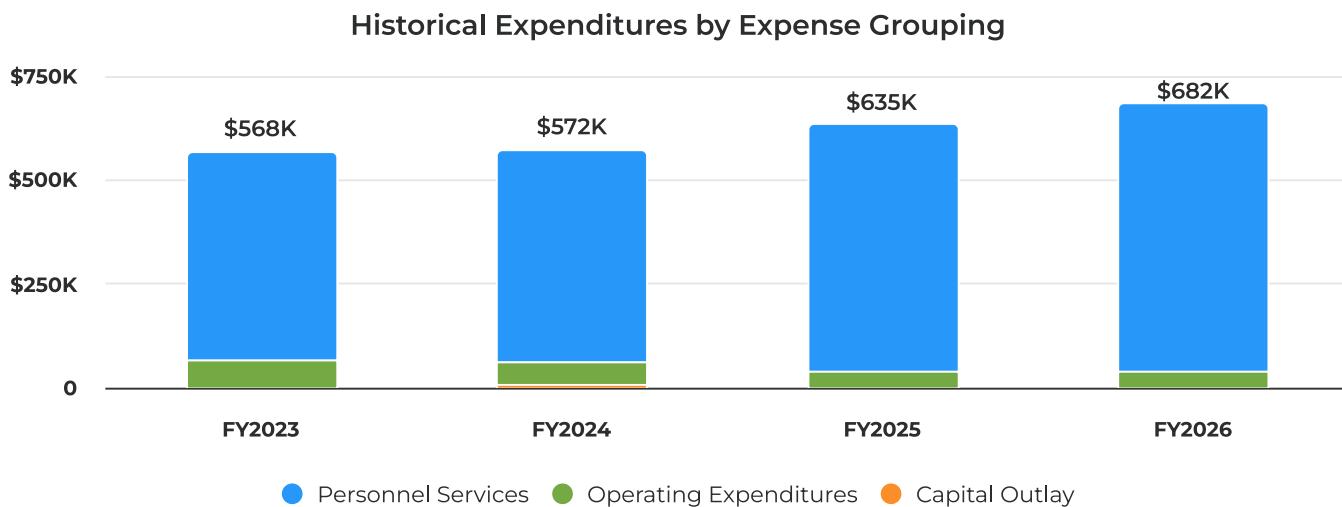
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |
| GENERAL WAGES             | \$171,810          | \$183,154     |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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                |
| <b>Total Personnel Services</b>     | <b>\$240,906</b>          | <b>\$241,910</b>     |
| <b>Operating Expenditures</b>       |                           |                      |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$34,460</b>           | <b>\$35,556</b>      |
| <b>Total Expenditures</b>           | <b>\$275,366</b>          | <b>\$277,466</b>     |

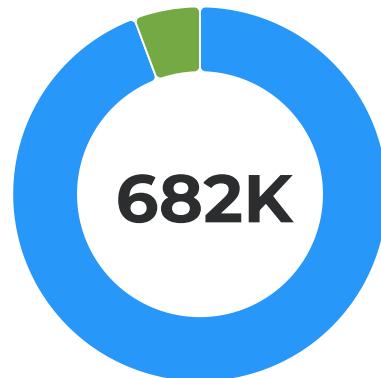
# Fleet

## 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.

### FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Personnel Services     | <b>\$643,384</b> | 94.29% |
| ● Operating Expenditures | <b>\$38,928</b>  | 5.71%  |

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.

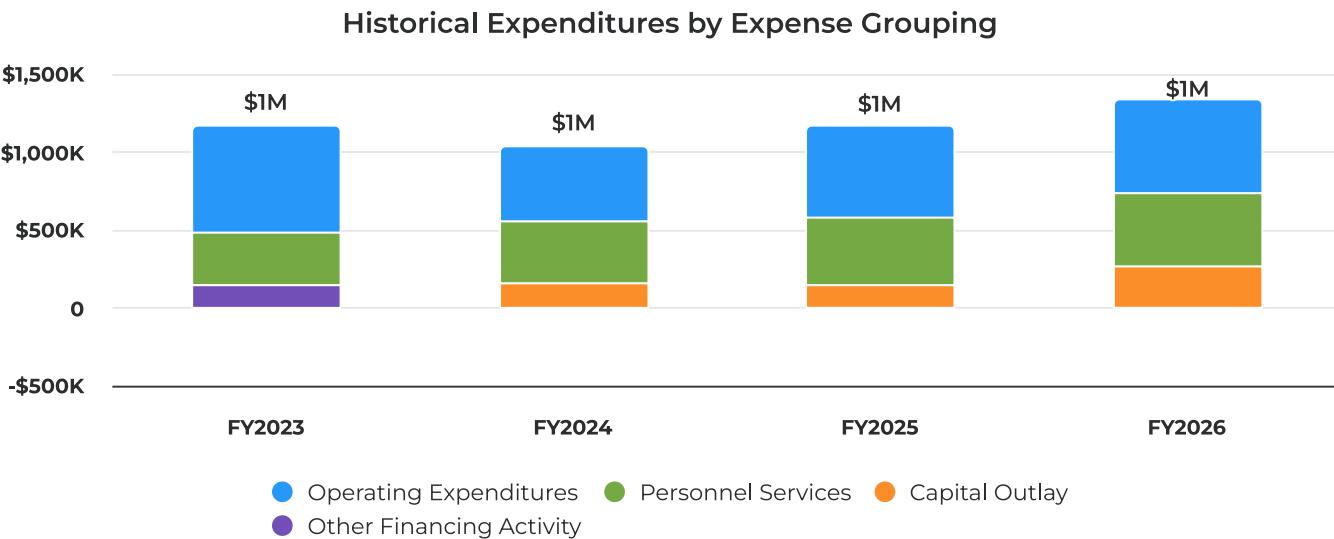
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |
| GENERAL WAGES             | \$434,627          | \$411,972     |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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            |
| <b>Total Personnel Services</b>     | <b>\$643 , 384</b>        | <b>\$593 , 931</b>   |
| <b>Operating Expenditures</b>       |                           |                      |
| 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            |
| <b>Total Operating Expenditures</b> | <b>\$38 , 928</b>         | <b>\$40 , 612</b>    |
| <b>Total Expenditures</b>           | <b>\$682 , 312</b>        | <b>\$634 , 543</b>   |

# Facilities

## Expenditures by Expense Grouping

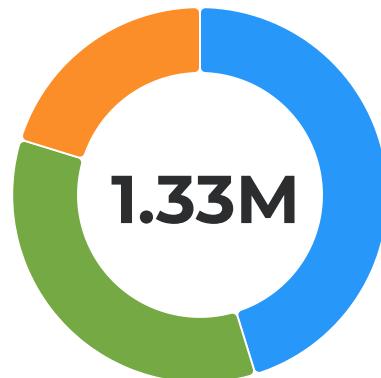


The Facilities budget for FY2026 totals \$1.3 million, marking a 13.95% increase from the previous year's \$1.2 million. Operating Expenditures remain the largest category at \$602,190, representing 45.23% of the total budget. This category increased by \$6,694, or 1.12%, compared to FY2025. Personnel 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.

## FY26 Expenditures by Expense Grouping



|                        |           |        |
|------------------------|-----------|--------|
| Operating Expenditures | \$602,190 | 45.23% |
| Personnel Services     | \$459,916 | 34.54% |
| Capital Outlay         | \$269,428 | 20.23% |

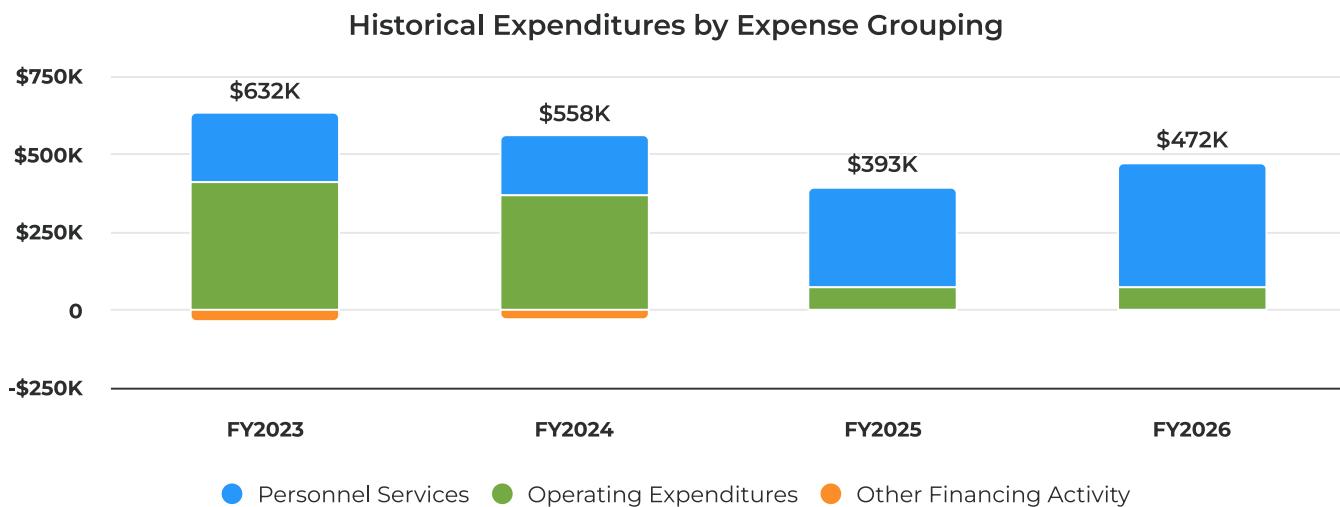
For the Facilities fiscal year expenditures by expense grouping, Operating Expenditures account for \$602,190, representing 45.23% of the total. Personnel Services follow with \$459,916, making up 34.54%. Capital Outlay comprises \$269,428, which is 20.23% of the expenditures.

### Expenditures by Expense Grouping

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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           |
| <b>Total Personnel Services</b>     | <b>\$459,916</b>   | <b>\$428,883</b>   |
| <b>Operating Expenditures</b>       |                    |                    |
| 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            |
| <b>Total Operating Expenditures</b> | <b>\$602,190</b>   | <b>\$595,496</b>   |
| <b>Capital Outlay</b>               |                    |                    |
| BUILDINGS                           | \$125,000          | -                  |
| PRINCIPAL PAYMENTS                  | \$97,308           | \$93,967           |
| INTEREST EXPENSE                    | \$47,120           | \$50,201           |
| <b>Total Capital Outlay</b>         | <b>\$269,428</b>   | <b>\$144,168</b>   |
| <b>Total Expenditures</b>           | <b>\$1,331,534</b> | <b>\$1,168,547</b> |

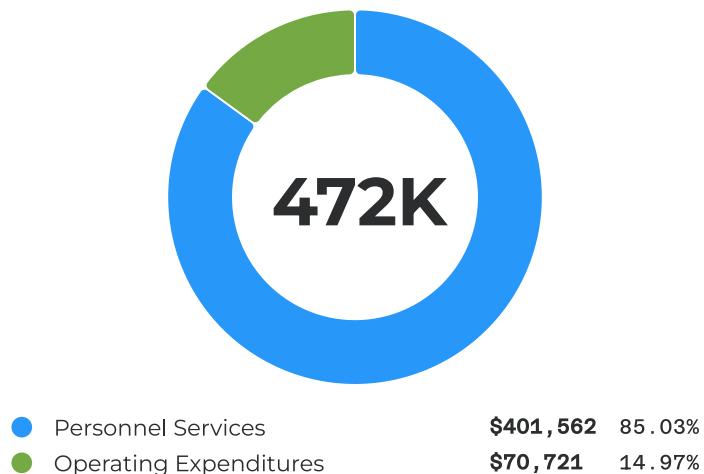
# Streets

## 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.

### FY26 Expenditures by Expense Grouping



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.

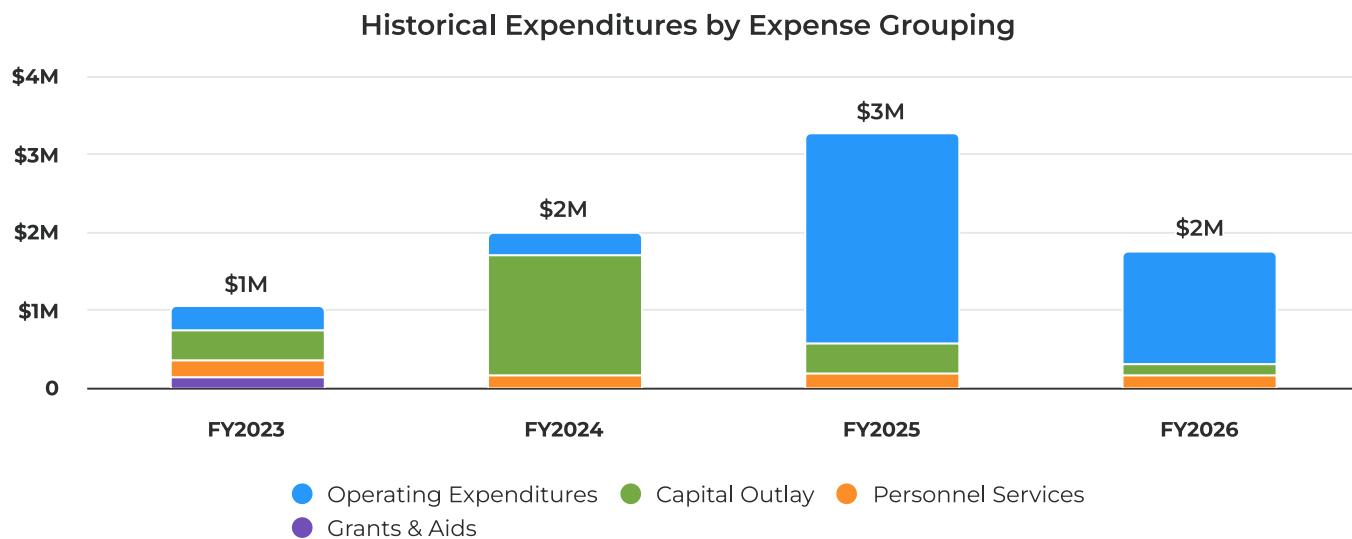
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |
| GENERAL WAGES             | \$260,154          | \$205,355     |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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             |
| <b>Total Personnel Services</b>     | <b>\$401,562</b>          | <b>\$322,419</b>     |
| <b>Operating Expenditures</b>       |                           |                      |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$70,721</b>           | <b>\$70,166</b>      |
| <b>Total Expenditures</b>           | <b>\$472,283</b>          | <b>\$392,585</b>     |

# General Non-Departmental

## Expenditures by Expense Grouping

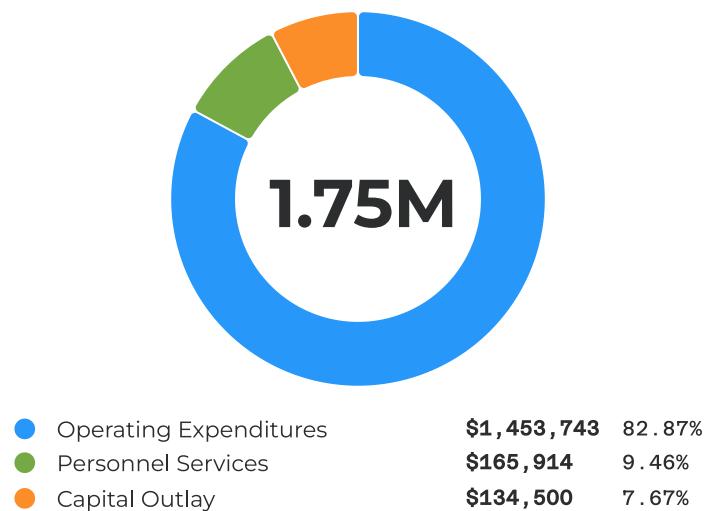


In FY2026, the total expenditures for General Non-Departmental decreased by 46.27% to \$1.8 million compared to the previous year's \$3.3 million. Operating Expenditures remained the largest category, accounting for 82.87% of the total at \$1.5 million, but this represents a significant decrease of \$1.2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



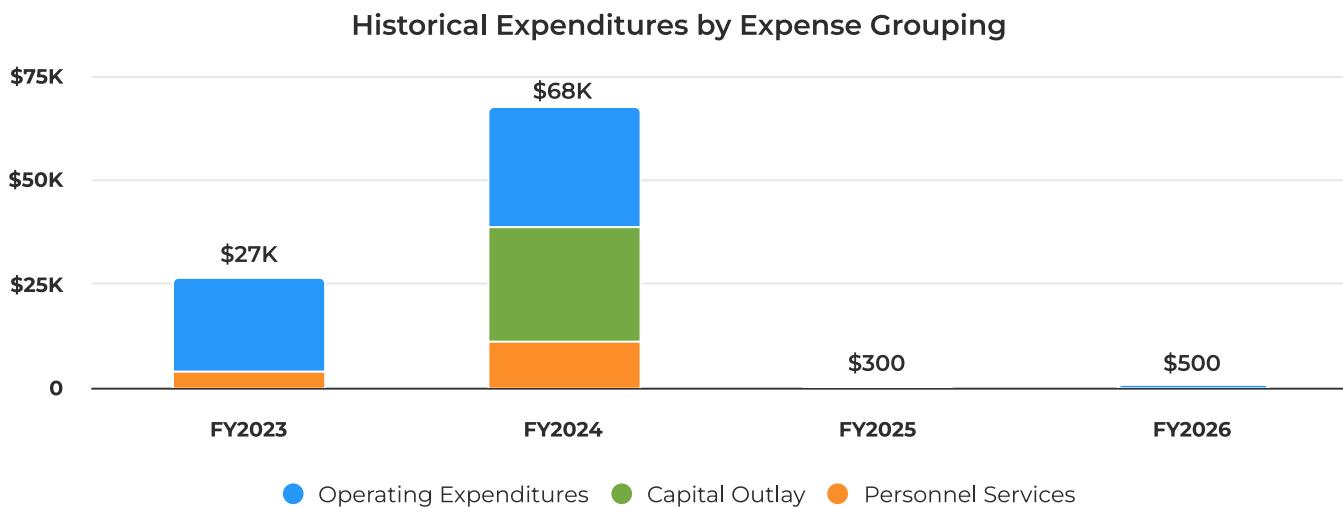
For the General Non-Departmental fiscal year expenditures by expense grouping, Operating Expenditures account for \$1.5 million, representing 82.87% of the total. Personnel Services amount to \$165,914, which is 9.46%, and Capital Outlay totals \$134,500, making up 7.67% of the expenditures.

### Expenditures by Expense Grouping

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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           |
| <b>Total Personnel Services</b>     | <b>\$165,914</b>   | <b>\$180,528</b>   |
| <b>Operating Expenditures</b>       |                    |                    |
| 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           |
| <b>Total Operating Expenditures</b> | <b>\$1,453,743</b> | <b>\$2,701,036</b> |
| <b>Capital Outlay</b>               |                    |                    |
| MACHINERY & EQUIPMENT               | \$134,500          | \$383,034          |
| <b>Total Capital Outlay</b>         | <b>\$134,500</b>   | <b>\$383,034</b>   |
| <b>Total Expenditures</b>           | <b>\$1,754,157</b> | <b>\$3,264,598</b> |

# Law Enforcement Trust Fund

## Expenditures by Expense Grouping

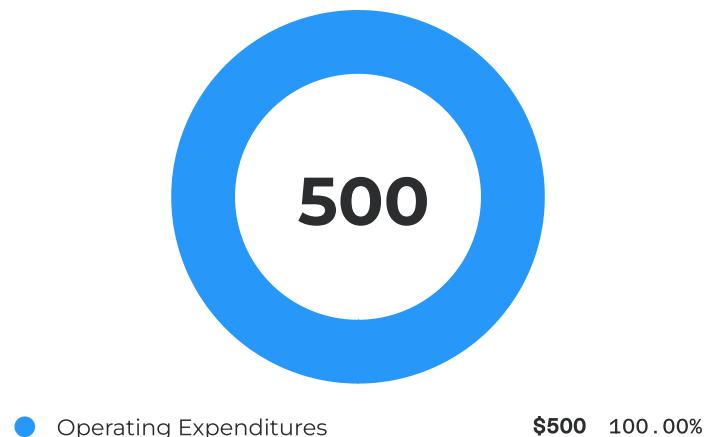


In FY2026, the Law Enforcement Trust Fund's total expenditures increased by 66.67% to \$500 compared to the previous year's total of \$300. Operating Expenditures remained the largest category, accounting for 100% of the total budget in both years. This category saw a significant increase of \$200, rising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



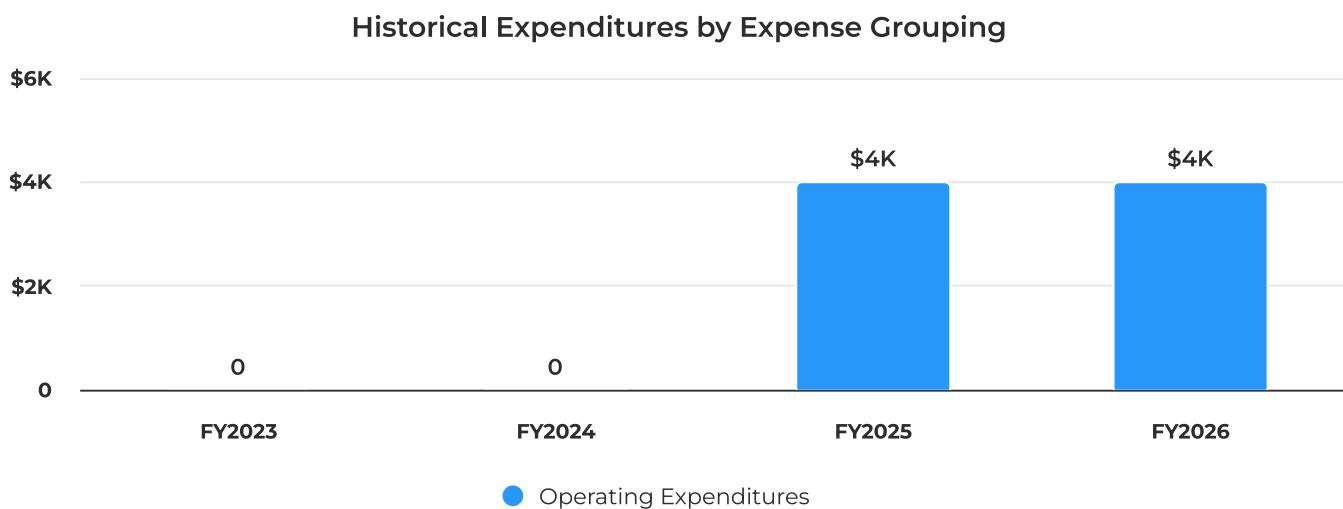
For the Law Enforcement Trust Fund in the fiscal year, Operating Expenditures accounted for \$500, representing 100% of the total expenditures by expense grouping.

### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| Operating Expenditures    | \$500              | \$300         |
| <b>Total Expenditures</b> | <b>\$500</b>       | <b>\$300</b>  |

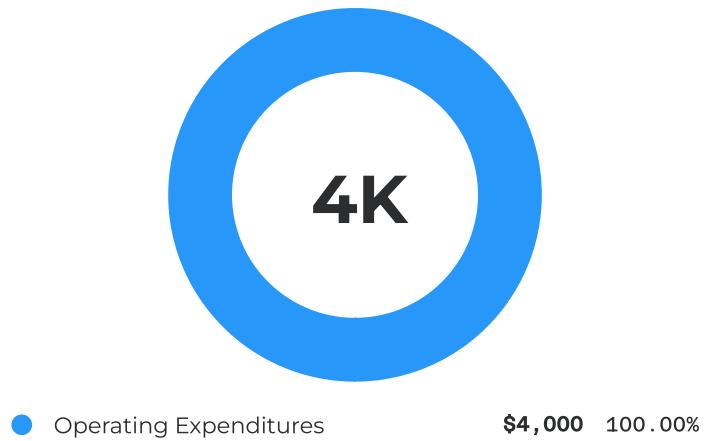
# Law Enforcement Training Fund

## 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.

### FY26 Expenditures by Expense Grouping



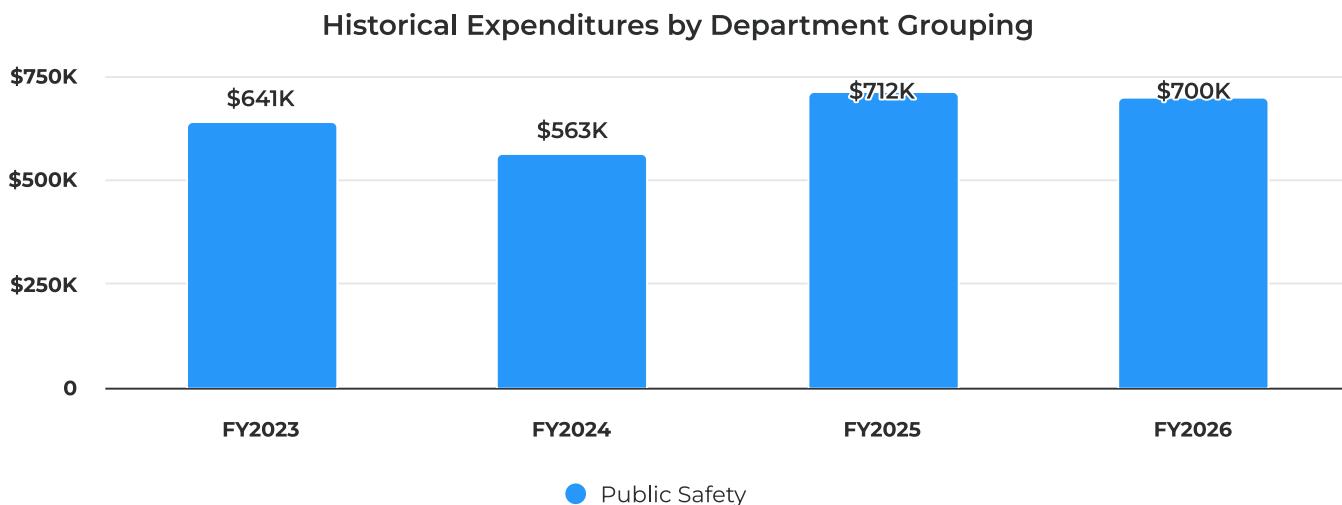
For the Law Enforcement Training Fund in the fiscal year, Operating Expenditures account for the entire amount of \$4,000, representing 100% of the total fiscal year expenditures by expense grouping.

### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved  |
|---------------------------|--------------------|----------------|
| Operating Expenditures    | \$4,000            | \$4,000        |
| <b>Total Expenditures</b> | <b>\$4,000</b>     | <b>\$4,000</b> |

# Florida Building Code Fund (FBC)

## Expenditures by Department Grouping



## FY26 Expenditures by Department Grouping



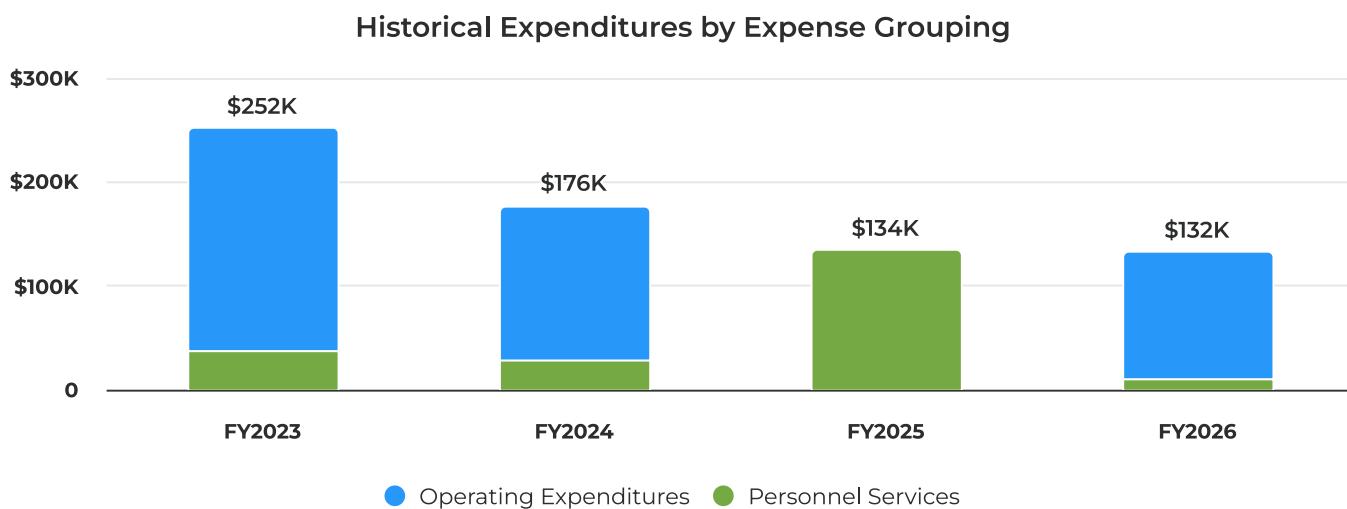
## Expenditures by Department Grouping

| Category                 | FY 2026 09.02.2025 | FY 2025 Saved |
|--------------------------|--------------------|---------------|
| <b>Public Safety</b>     | \$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       |

| <b>Category</b>                      | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|--------------------------------------|---------------------------|----------------------|
| 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            |
| RESRVED FOR FUTURE APPROP            | -                         | \$80,411             |
| <b>Total Expenditures</b>            | <b>\$700,104</b>          | <b>\$711,500</b>     |

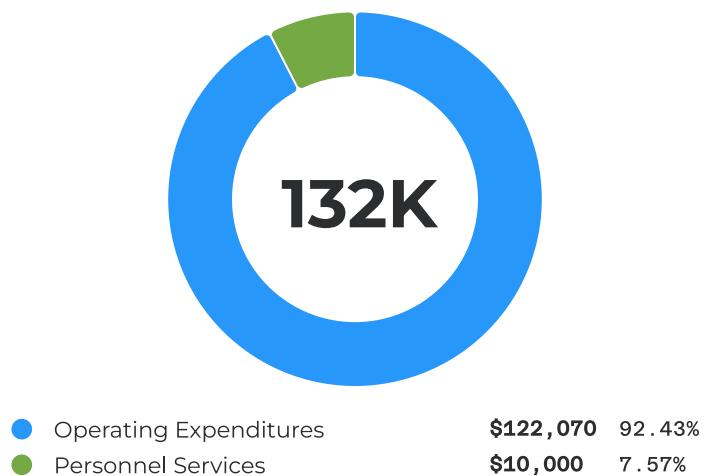
# Community Development Block Grant

## 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.

### FY26 Expenditures by Expense Grouping



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.

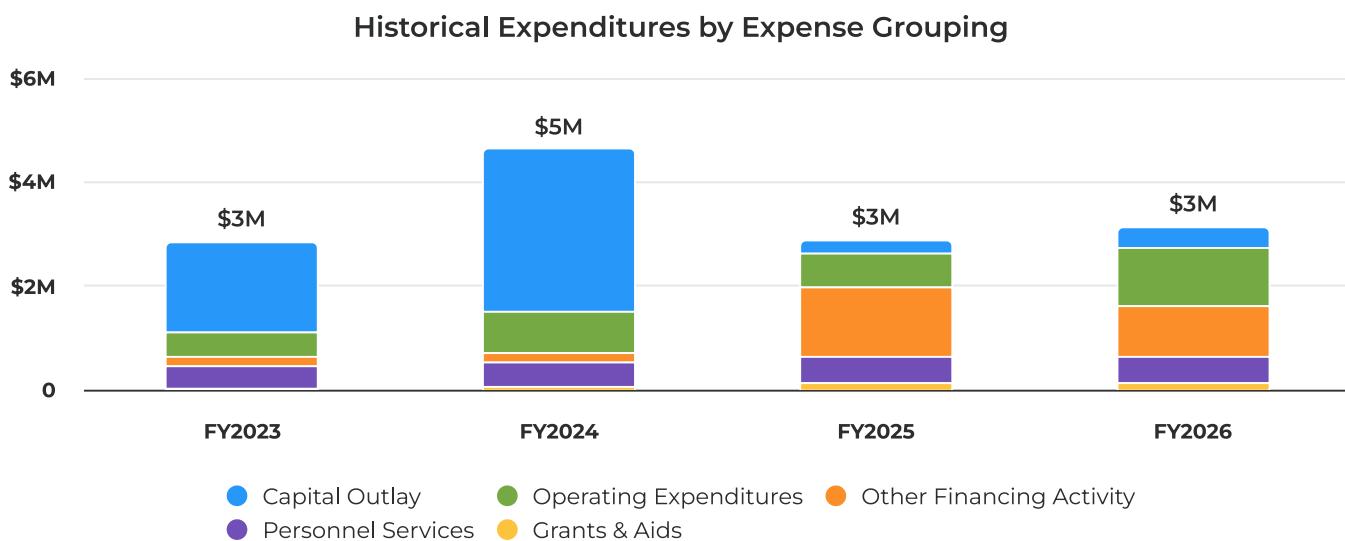
### Expenditures by Expense Grouping

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

| <b>Category</b>                | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|--------------------------------|---------------------------|----------------------|
| 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             |
| <b>Operating Expenditures</b>  | <b>\$122,070</b>          | -                    |
| 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                 | -                    |
| <b>Total Expenditures</b>      | <b>\$132,070</b>          | <b>\$134,174</b>     |

# 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



|                            |                    |        |
|----------------------------|--------------------|--------|
| ● Operating Expenditures   | <b>\$1,135,578</b> | 36.15% |
| ● Other Financing Activity | <b>\$960,538</b>   | 30.58% |
| ● Personnel Services       | <b>\$524,870</b>   | 16.71% |
| ● Capital Outlay           | <b>\$400,000</b>   | 12.73% |
| ● Grants & Aids            | <b>\$120,000</b>   | 3.82%  |

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.

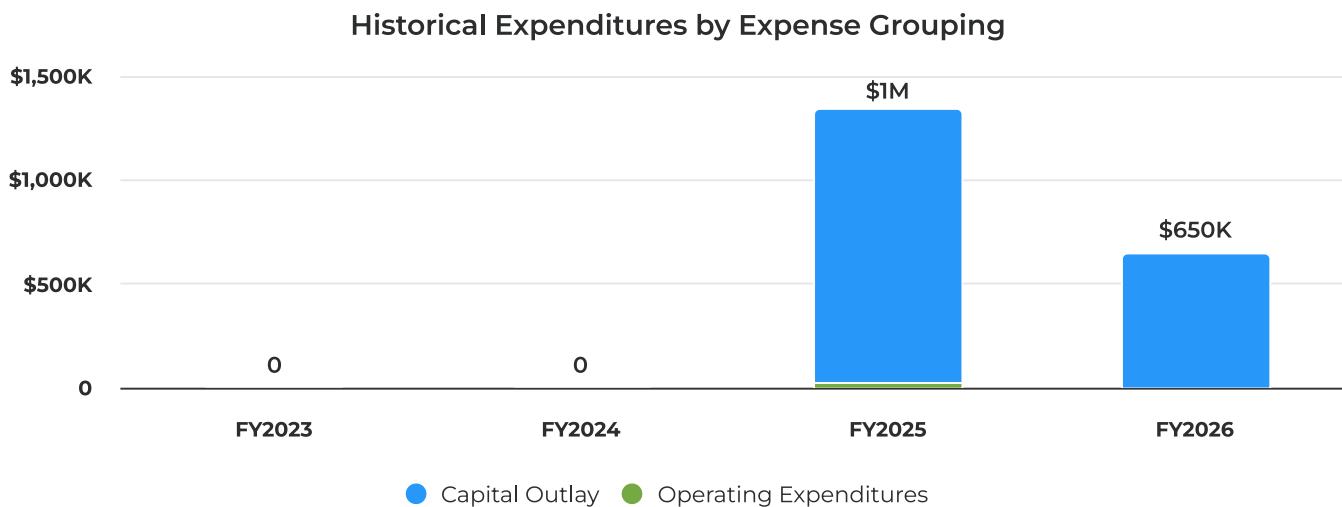
## Expenditures by Expense Grouping

| Category                      | FY 2026 09.02.2025 | FY 2025 Saved |
|-------------------------------|--------------------|---------------|
| <b>Personnel Services</b>     |                    |               |
| GENERAL WAGES                 | \$524,870          | \$525,610     |
| GENERAL WAGES                 | \$290,949          | \$284,463     |
| GENERAL WAGES                 | \$3,300            | \$3,600       |
| OVERTIME                      | \$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       |
| <b>Operating Expenditures</b> | \$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         |

| <b>Category</b>                    | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|------------------------------------|---------------------------|----------------------|
| 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              |
| <b>Capital Outlay</b>              | <b>\$400,000</b>          | <b>\$250,000</b>     |
| IMPROV OTHER THAN BLDG             | \$175,000                 | -                    |
| IMPROV OTHER THAN BLDG             | \$225,000                 | \$85,000             |
| Chester Pruitt Lights/Restroom CIP | -                         | \$165,000            |
| <b>Grants &amp; Aids</b>           | <b>\$120,000</b>          | <b>\$120,000</b>     |
| GRANTS AND AIDS                    | \$120,000                 | \$120,000            |
| <b>Other Financing Activity</b>    | <b>\$960,538</b>          | <b>\$1,320,203</b>   |
| RESRVED FOR FUTURE APPROP          | -                         | \$178,120            |
| RESRVED FOR FUTURE APPROP          | \$960,538                 | \$1,142,083          |
| <b>Total Expenditures</b>          | <b>\$3,140,986</b>        | <b>\$2,884,546</b>   |

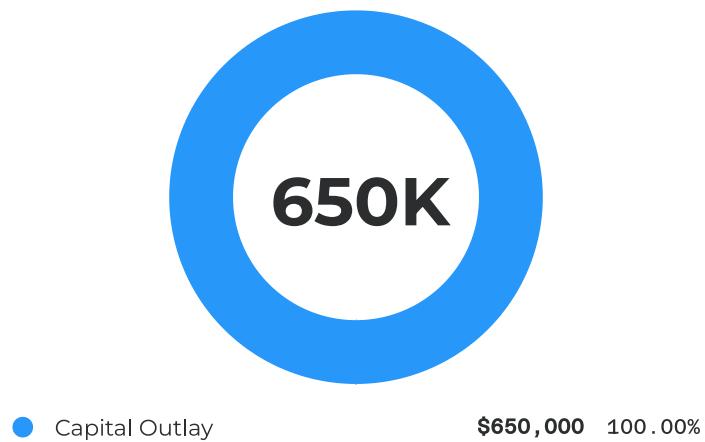
# TDC Grant

## 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.

### FY26 Expenditures by Expense Grouping



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

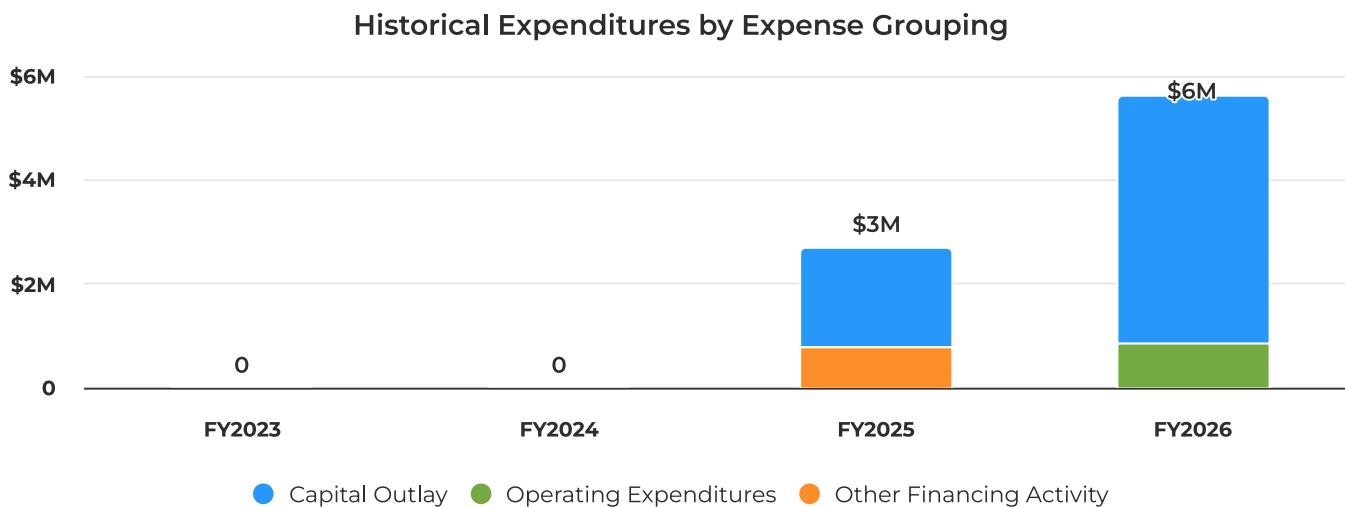
### Expenditures by Expense Grouping

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved |
|-------------------------------------|--------------------|---------------|
| <b>Operating Expenditures</b>       |                    |               |
| PROFESSIONAL SERVICES               | -                  | \$20,000      |
| <b>Total Operating Expenditures</b> | -                  | \$20,000      |

| Category                    | FY 2026 09.02.2025 | FY 2025 Saved          |
|-----------------------------|--------------------|------------------------|
| <b>Capital Outlay</b>       |                    |                        |
| IMPROV OTHER THAN BLDG      | \$650 , 000        | \$1 , 324 , 000        |
| <b>Total Capital Outlay</b> | <b>\$650 , 000</b> | <b>\$1 , 324 , 000</b> |
| <b>Total Expenditures</b>   | <b>\$650 , 000</b> | <b>\$1 , 344 , 000</b> |

# Half Cent Sales Tax

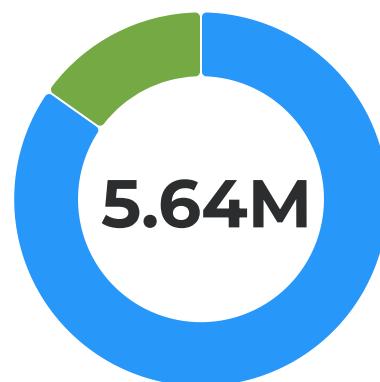
## Expenditures by Expense Grouping



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.

### FY26 Expenditures by Expense Grouping



|                          |                    |        |
|--------------------------|--------------------|--------|
| ● Capital Outlay         | <b>\$4,779,893</b> | 84.79% |
| ● Operating Expenditures | <b>\$857,141</b>   | 15.21% |

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.

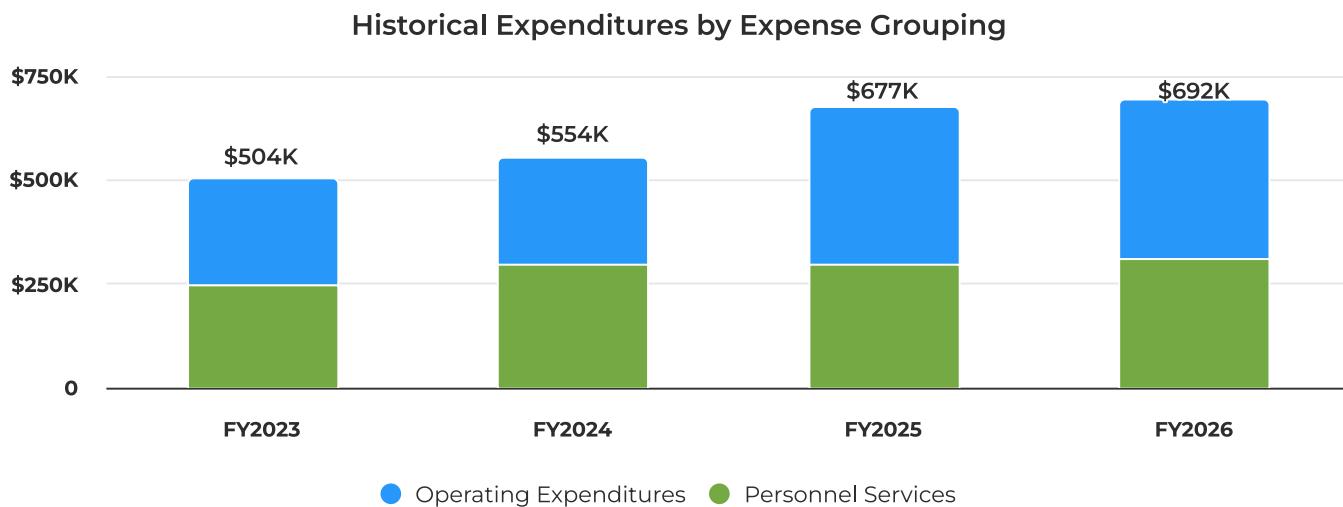
### Expenditures by Expense Grouping

| Category                      | FY 2026 09.02.2025 | FY 2025 Saved |
|-------------------------------|--------------------|---------------|
| <b>Operating Expenditures</b> | \$857,141          | -             |

| <b>Category</b>   | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|---|---------------------------|----------------------|
| PD Tyler Software Yr 4 of 5   | \$87,141                  | -                    |
| Florida Place Downtown Public Parking Lot - CIP                         | \$500,000                 | -                    |
| Parks   | \$270,000                 | -                    |
| <b>Capital Outlay</b>   | <b>\$4,779,893</b>        | <b>\$1,945,693</b>   |
| 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<br>(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                  | -                    |
| <b>Other Financing Activity</b>   | <b>-</b>                  | <b>\$760,315</b>     |
| Undesignated Retained Earnings  | -                         | \$760,315            |
| <b>Total Expenditures</b>   | <b>\$5,637,034</b>        | <b>\$2,706,008</b>   |

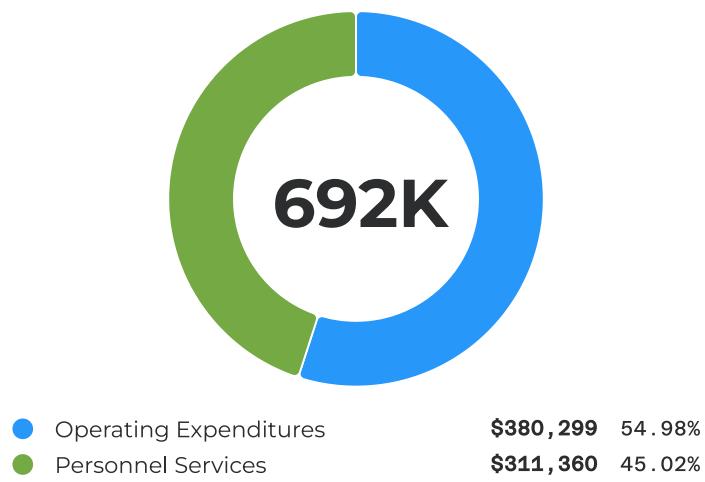
# Customer Service

## 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



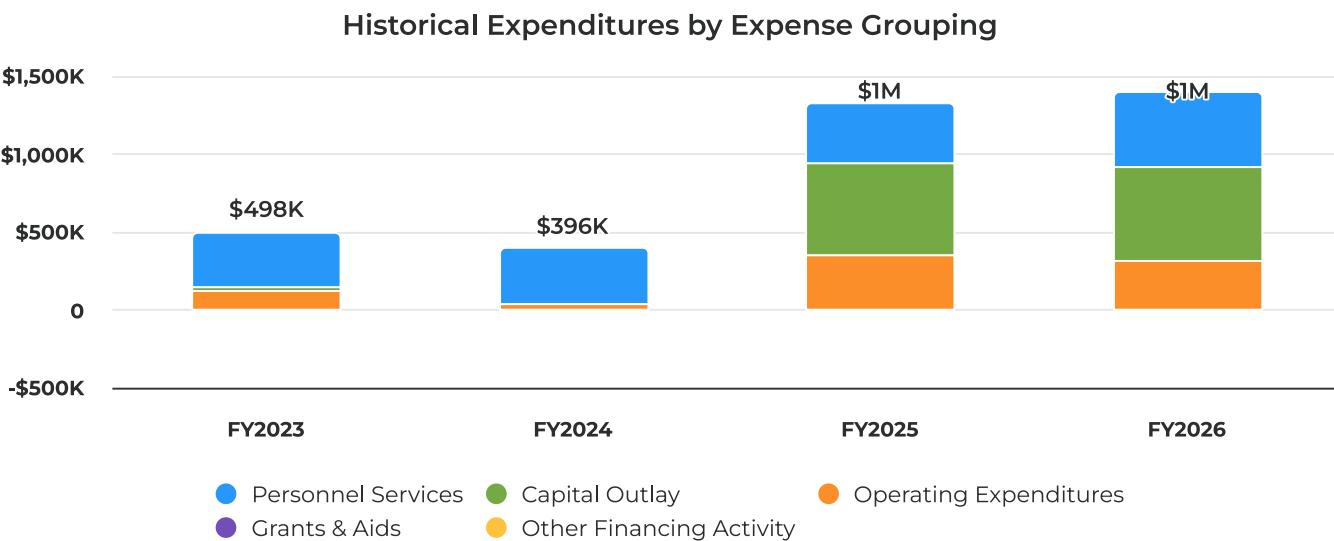
For the fiscal year, Customer Service's expenditures are divided into two main categories. Operating Expenditures account for \$380,299, representing 54.98% of the total expenses. Personnel Services make up \$311,360, which is 45.02% of the total expenditures.

**Expenditures by Expense Grouping**

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved    |
|-------------------------------------|--------------------|------------------|
| <b>Personnel Services</b>           |                    |                  |
| 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          |
| <b>Total Personnel Services</b>     | <b>\$311,360</b>   | <b>\$294,400</b> |
| <b>Operating Expenditures</b>       |                    |                  |
| 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          |
| <b>Total Operating Expenditures</b> | <b>\$380,299</b>   | <b>\$382,163</b> |
| <b>Total Expenditures</b>           | <b>\$691,659</b>   | <b>\$676,563</b> |

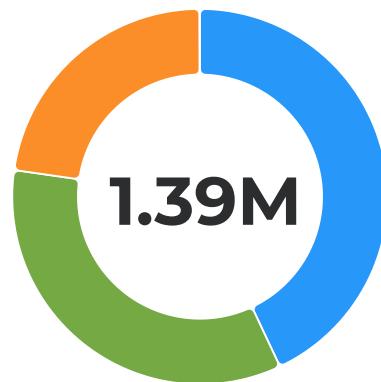
# Utility Services

## 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



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Capital Outlay         | <b>\$598,500</b> | 42.99% |
| ● Personnel Services     | <b>\$476,982</b> | 34.27% |
| ● Operating Expenditures | <b>\$316,055</b> | 22.70% |
| ● Grants & Aids          | <b>\$500</b>     | 0.04%  |

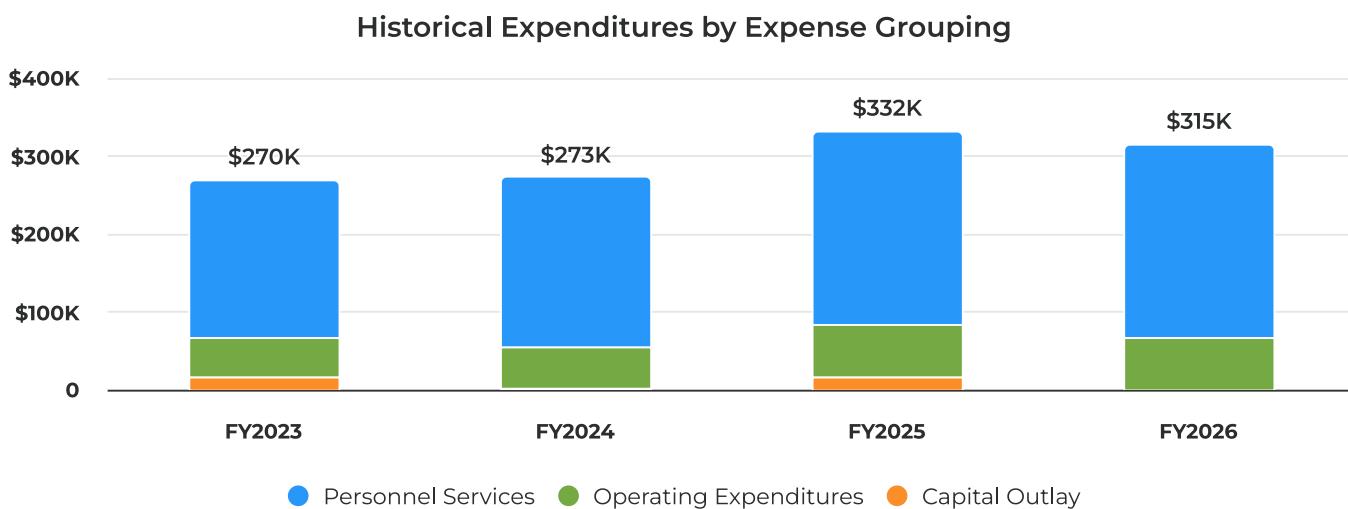
For the fiscal year, Utility Services expenditures are divided into four categories. Capital Outlay accounts for \$598,500, representing 42.99% of the total expenditures. Personnel Services follow with \$476,982, making up 34.27%. Operating Expenditures total \$316,055, which is 22.7% of the expenditures. 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      |
|---|--------------------|--------------------|
| <b>Personnel Services</b>                       |                    |                    |
| 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            |
| <b>Total Personnel Services</b>                 | <b>\$476,982</b>   | <b>\$382,372</b>   |
| <b>Operating Expenditures</b>                   |                    |                    |
| 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            |
| <b>Total Operating Expenditures</b>             | <b>\$316,055</b>   | <b>\$343,467</b>   |
| <b>Capital Outlay</b>                           |                    |                    |
| 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          | -                  |
| <b>Total Capital Outlay</b>                     | <b>\$598,500</b>   | <b>\$598,500</b>   |
| <b>Grants &amp; Aids</b>                        |                    |                    |
| GRANTS & AIDS                                   | \$500              | \$500              |
| <b>Total Grants &amp; Aids</b>                  | <b>\$500</b>       | <b>\$500</b>       |
| <b>Total Expenditures</b>                       | <b>\$1,392,037</b> | <b>\$1,324,839</b> |

# GIS

## Expenditures by Expense Grouping

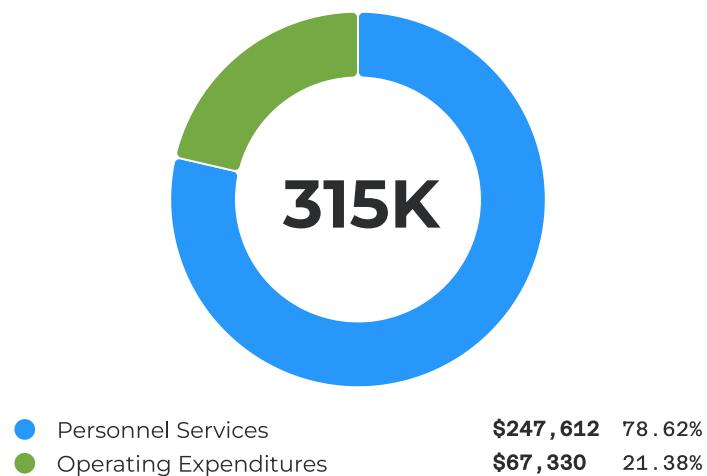


In FY2026, the total budget for GIS decreased by 5.04% to \$314,942 compared to the previous year's \$331,652. Personnel Services remained the largest expense category, accounting for 78.62% of the total budget at \$247,612, showing a minimal increase of \$33 or 0.01% from the prior year.

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.

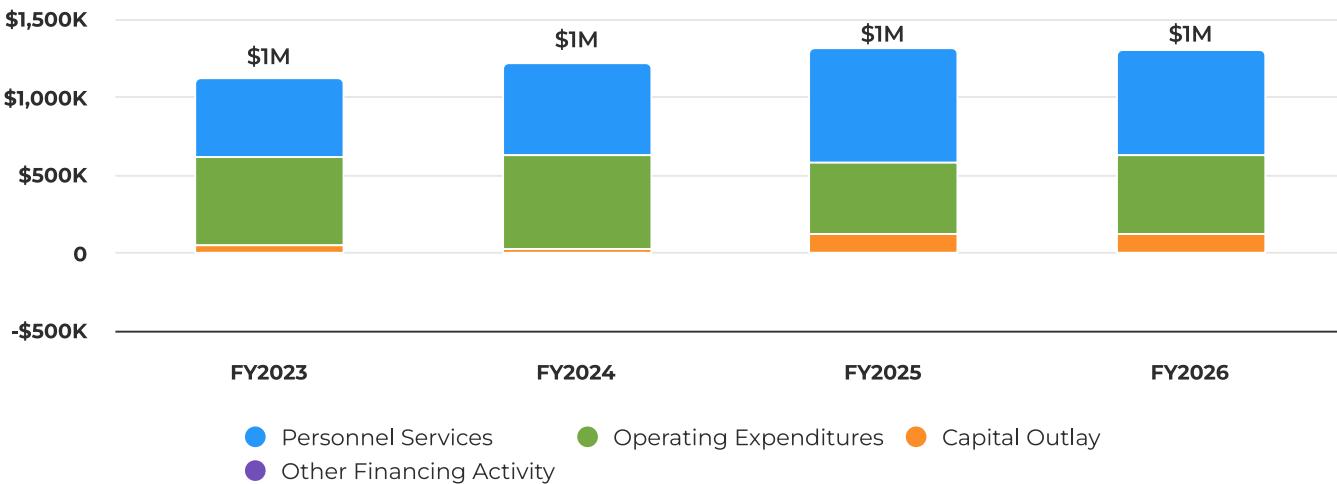
**Expenditures by Expense Grouping**

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved    |
|-------------------------------------|--------------------|------------------|
| <b>Personnel Services</b>           |                    |                  |
| 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            |
| <b>Total Personnel Services</b>     | <b>\$247,612</b>   | <b>\$247,579</b> |
| <b>Operating Expenditures</b>       |                    |                  |
| 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         |
| <b>Total Operating Expenditures</b> | <b>\$67,330</b>    | <b>\$69,113</b>  |
| <b>Capital Outlay</b>               |                    |                  |
| MACHINERY & EQUIPMENT               | -                  | \$14,960         |
| <b>Total Capital Outlay</b>         | <b>-</b>           | <b>\$14,960</b>  |
| <b>Total Expenditures</b>           | <b>\$314,942</b>   | <b>\$331,652</b> |

# Water Operations

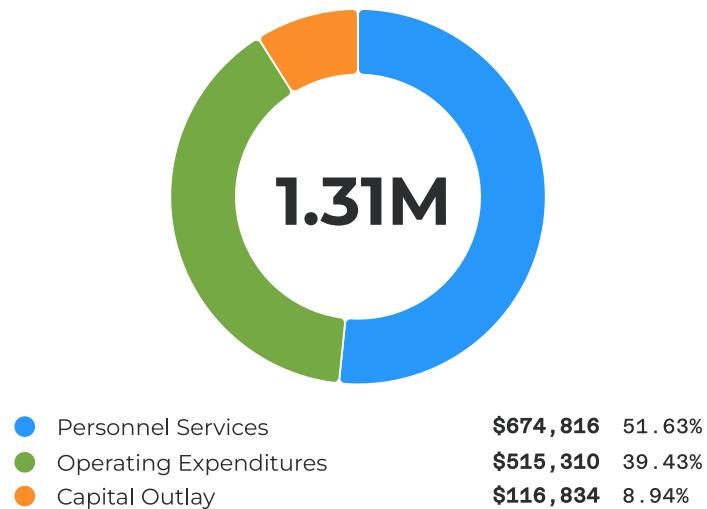
## Expenditures by Expense Grouping

**Historical 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**



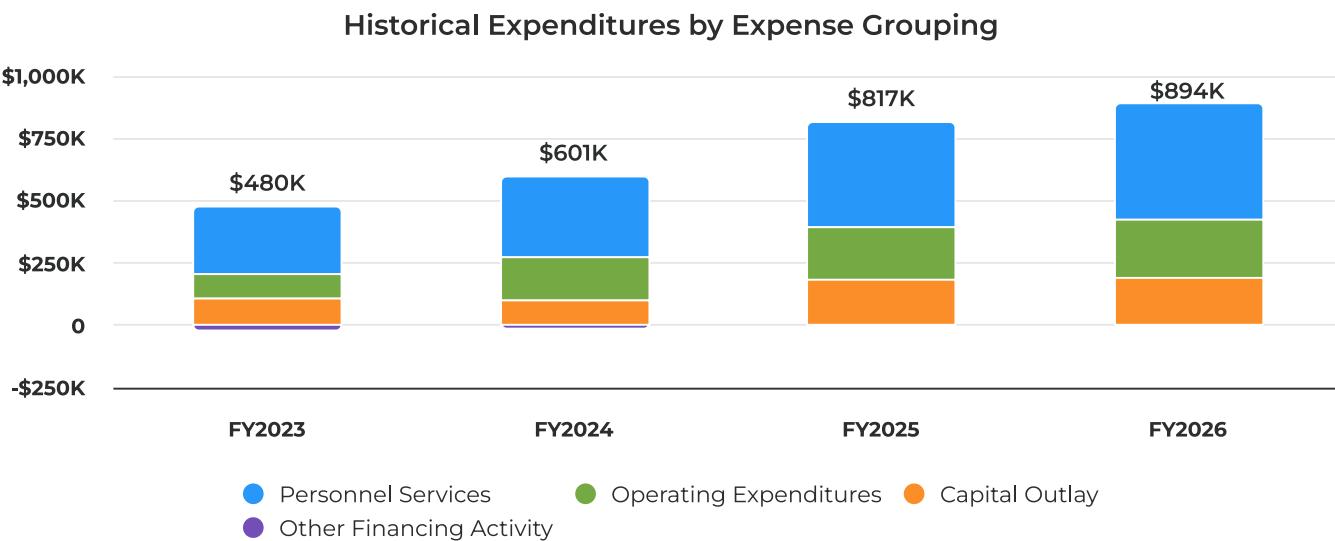
For Water Operations Fiscal Year Expenditures by Expense Grouping, Personnel Services account for \$674,816, representing 51.63% of the total expenditures. Operating Expenditures follow with \$515,310, making up 39.43%. Capital Outlay comprises \$116,834, which is 8.94% of the expenditures.

**Expenditures by Expense Grouping**

| Category                                   | FY 2026 09.02.2025 | FY 2025 Saved      |
|--|--------------------|--------------------|
| <b>Personnel Services</b>                  |                    |                    |
| 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           |
| <b>Total Personnel Services</b>            | <b>\$674,816</b>   | <b>\$737,485</b>   |
| <b>Operating Expenditures</b>              |                    |                    |
| 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            |
| <b>Total Operating Expenditures</b>        | <b>\$515,310</b>   | <b>\$463,020</b>   |
| <b>Capital Outlay</b>                      |                    |                    |
| 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           |
| <b>Total Capital Outlay</b>                | <b>\$116,834</b>   | <b>\$116,825</b>   |
| <b>Total Expenditures</b>                  | <b>\$1,306,960</b> | <b>\$1,317,330</b> |

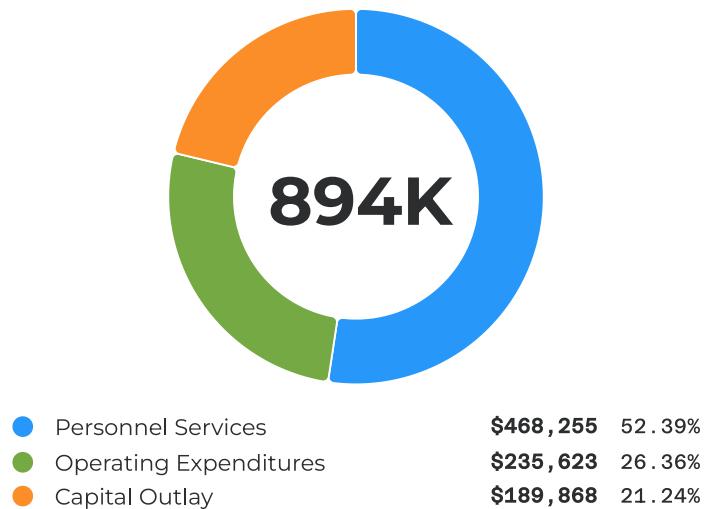
# Water Distribution

## 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



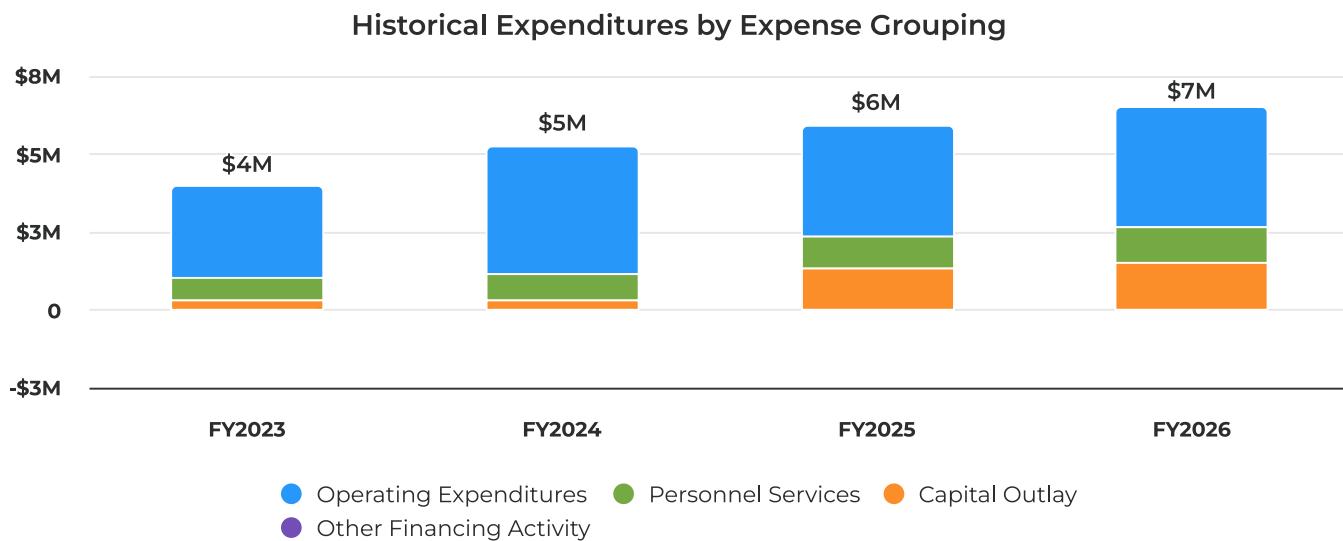
For the Water Distribution fiscal year expenditures by expense grouping, Personnel Services account for \$468,255, representing 52.39% of the total. Operating Expenditures amount to \$235,623, which is 26.36%. Capital Outlay comprises \$189,868, making up 21.24% of the expenditures.

**Expenditures by Expense Grouping**

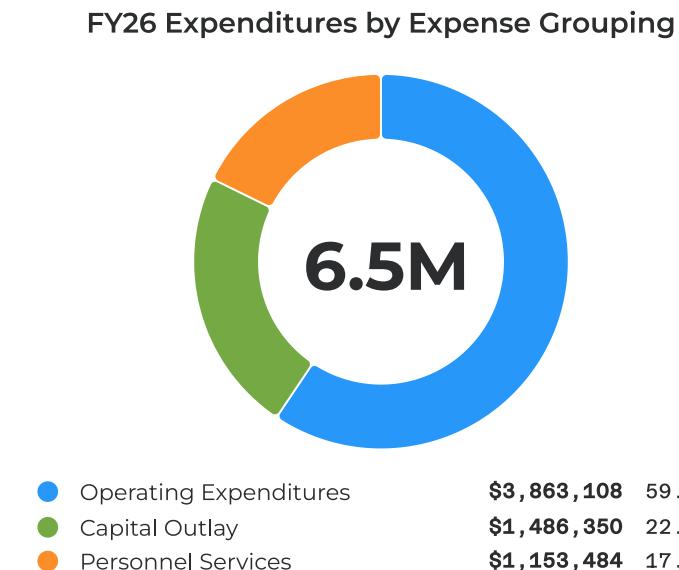
| Category                                   | FY 2026 09.02.2025 | FY 2025 Saved    |
|--|--------------------|------------------|
| <b>Personnel Services</b>                  |                    |                  |
| GENERAL WAGES                              | \$264,414          | \$241,674        |
| 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         |
| <b>Total Personnel Services</b>            | <b>\$468,255</b>   | <b>\$421,575</b> |
| <b>Operating Expenditures</b>              |                    |                  |
| 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          |
| <b>Total Operating Expenditures</b>        | <b>\$235,623</b>   | <b>\$215,657</b> |
| <b>Capital Outlay</b>                      |                    |                  |
| 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         |
| <b>Total Capital Outlay</b>                | <b>\$189,868</b>   | <b>\$180,180</b> |
| <b>Total Expenditures</b>                  | <b>\$893,746</b>   | <b>\$817,412</b> |

# 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.



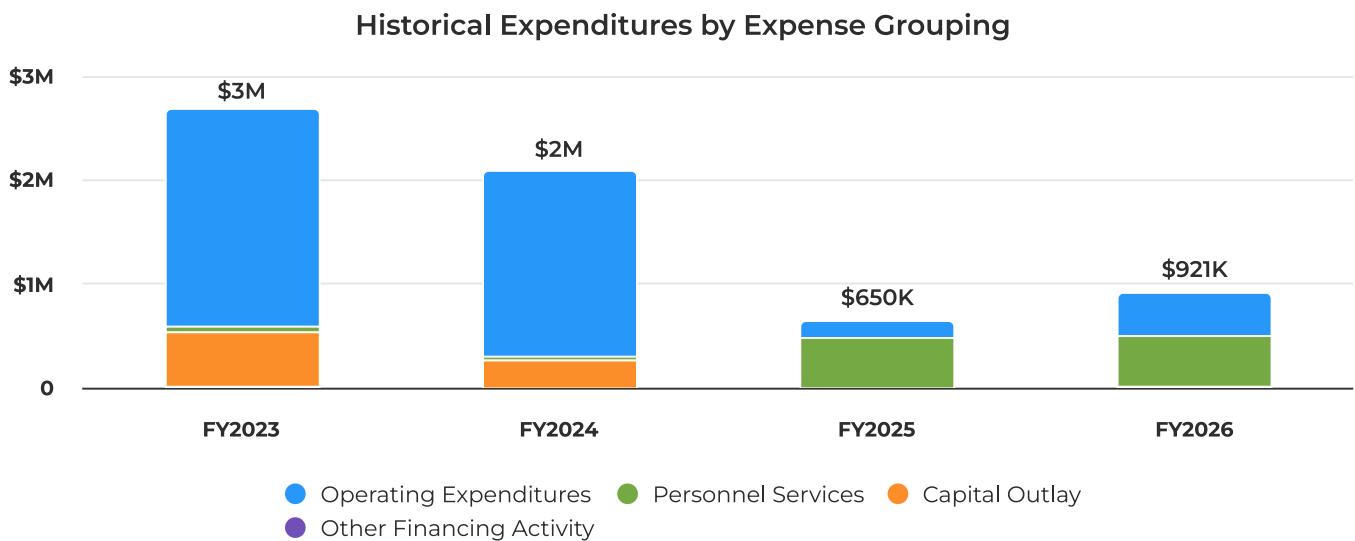
For the Sewer Collection & Treatment fiscal year expenditures by expense grouping, Operating Expenditures account for \$3.9 million, representing 59.41% of the total. Capital Outlay follows with \$1.5 million, making up 22.86%. Personnel Services comprise \$1.2 million, which is 17.74% of the expenditures.

**Expenditures by Expense Grouping**

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved      |
|-------------------------------------|--------------------|--------------------|
| <b>Personnel Services</b>           |                    |                    |
| 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           |
| <b>Total Personnel Services</b>     | <b>\$1,153,484</b> | <b>\$970,821</b>   |
| <b>Operating Expenditures</b>       |                    |                    |
| 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            |
| <b>Total Operating Expenditures</b> | <b>\$3,863,108</b> | <b>\$3,599,275</b> |
| <b>Capital Outlay</b>               |                    |                    |
| MACHINERY & EQUIPMENT               | \$176,559          | \$45,000           |
| Principal Payments                  | \$1,083,050        | \$1,059,930        |
| Interest Expense                    | \$226,741          | \$249,834          |
| <b>Total Capital Outlay</b>         | <b>\$1,486,350</b> | <b>\$1,354,764</b> |
| <b>Total Expenditures</b>           | <b>\$6,502,942</b> | <b>\$5,924,860</b> |

# Utilities Non Departmental

## Expenditures by Expense Grouping

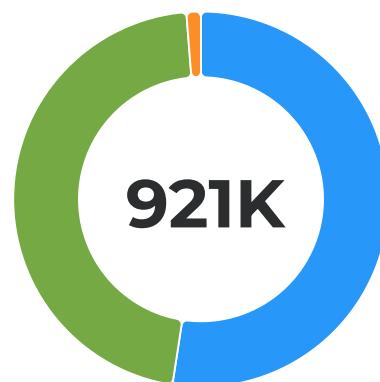


In FY2026, the total budget for Utilities Non Departmental increased by 41.73% to \$920,720 compared to the previous year. Personnel Services, which was the largest category in FY2025 at \$485,348 (74.71% of the total), slightly decreased by 0.53% to \$482,768, now representing 52.43% of the total budget.

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



|   |                  |        |
|---|------------------|--------|
| <span style="color: blue;">●</span> Personnel Services      | <b>\$482,768</b> | 52.43% |
| <span style="color: green;">●</span> Operating Expenditures | <b>\$426,402</b> | 46.31% |
| <span style="color: orange;">●</span> Capital Outlay        | <b>\$11,550</b>  | 1.25%  |

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

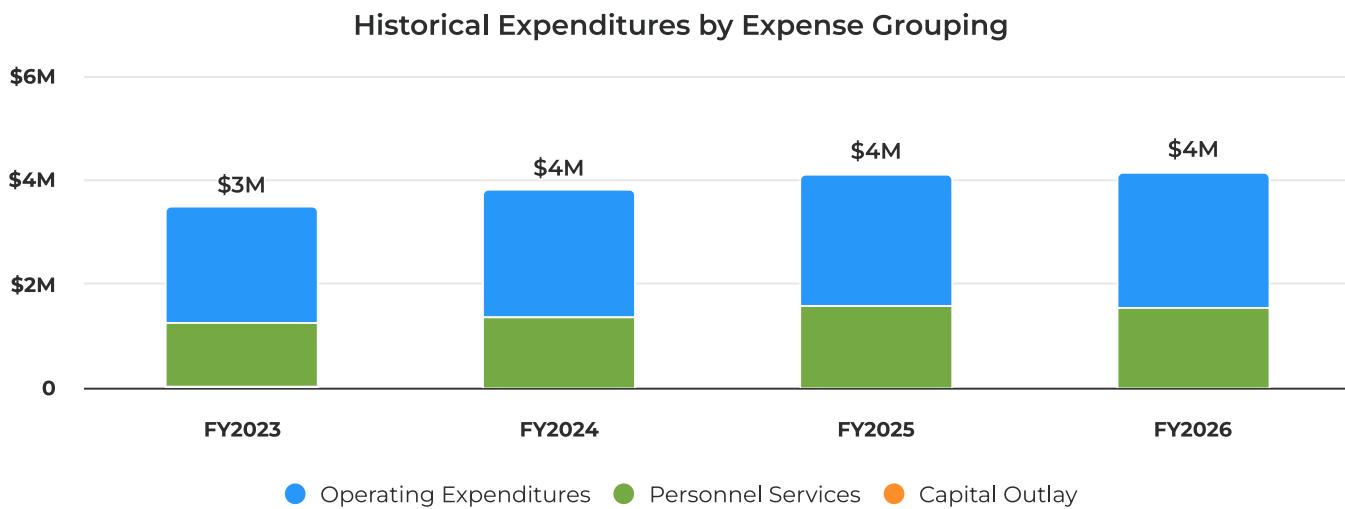
46.31%. Capital Outlay is the smallest category, totaling \$11,550 and comprising 1.25% of the expenditures.

### Expenditures by Expense Grouping

| Category                            | FY 2026 09.02.2025 | FY 2025 Saved    |
|-------------------------------------|--------------------|------------------|
| <b>Personnel Services</b>           |                    |                  |
| Utilities                           | \$472,768          | \$472,768        |
| Employee Morale                     | -                  | \$1,290          |
| FWB365                              | -                  | \$1,290          |
| GENERAL WAGES                       | \$10,000           | \$10,000         |
| <b>Total Personnel Services</b>     | <b>\$482,768</b>   | <b>\$485,348</b> |
| <b>Operating Expenditures</b>       |                    |                  |
| 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         |
| <b>Total Operating Expenditures</b> | <b>\$426,402</b>   | <b>\$164,274</b> |
| <b>Capital Outlay</b>               |                    |                  |
| MACHINERY & EQUIPMENT               | \$11,550           | -                |
| <b>Total Capital Outlay</b>         | <b>\$11,550</b>    | <b>-</b>         |
| <b>Total Expenditures</b>           | <b>\$920,720</b>   | <b>\$649,622</b> |

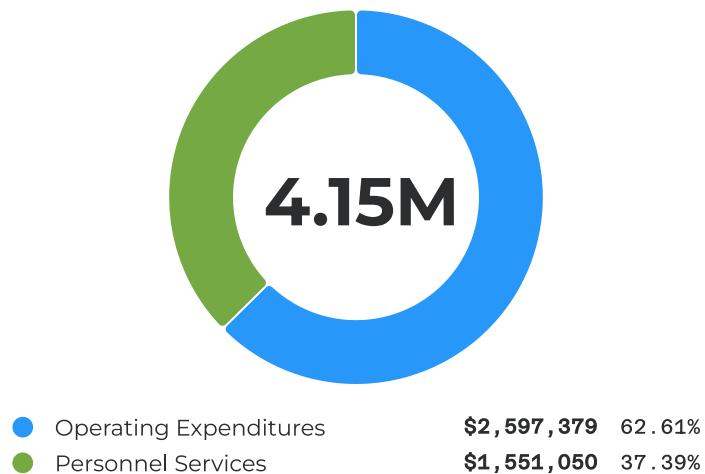
# Solid Waste

## 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.

### FY26 Expenditures by Expense Grouping



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.

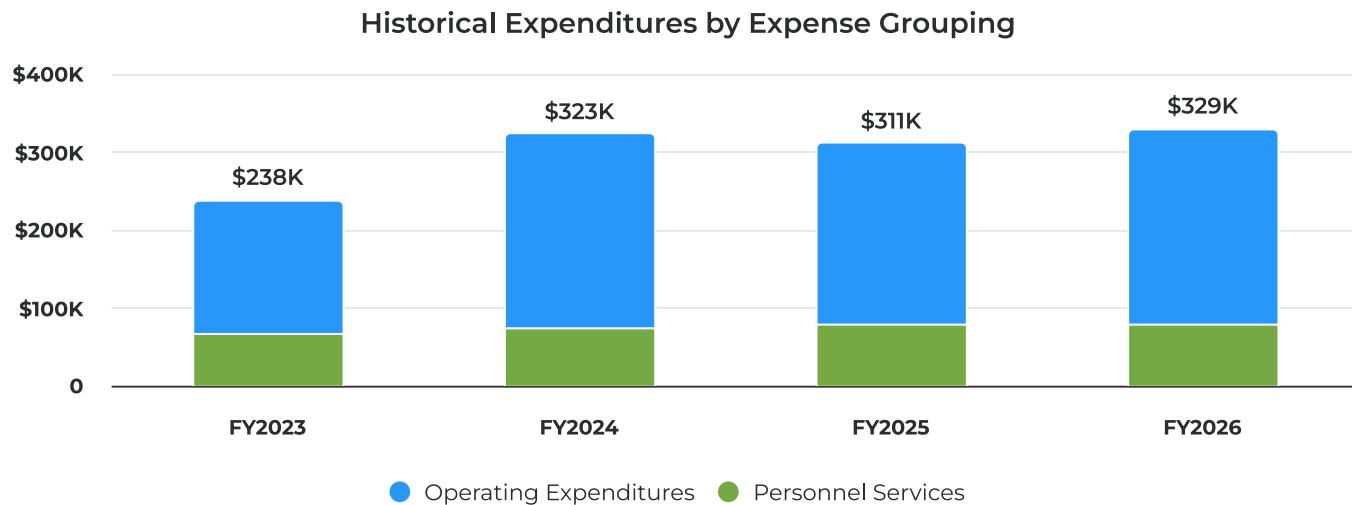
### Expenditures by Expense Grouping

| Category           | FY 2026 09.02.2025 | FY 2025 Saved |
|--------------------|--------------------|---------------|
| Personnel Services |                    |               |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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             |
| <b>Total Personnel Services</b>     | <b>\$1,551,050</b>        | <b>\$1,573,334</b>   |
| <b>Operating Expenditures</b>       |                           |                      |
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$2,597,379</b>        | <b>\$2,540,069</b>   |
| <b>Total Expenditures</b>           | <b>\$4,148,429</b>        | <b>\$4,113,403</b>   |

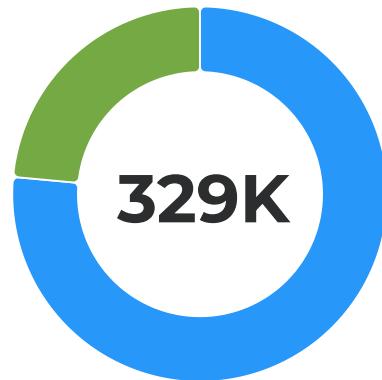
# Curbside Recycling

## 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.

### FY26 Expenditures by Expense Grouping



|                          |                  |        |
|--------------------------|------------------|--------|
| ● Operating Expenditures | <b>\$251,590</b> | 76.47% |
| ● Personnel Services     | <b>\$77,435</b>  | 23.53% |

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.

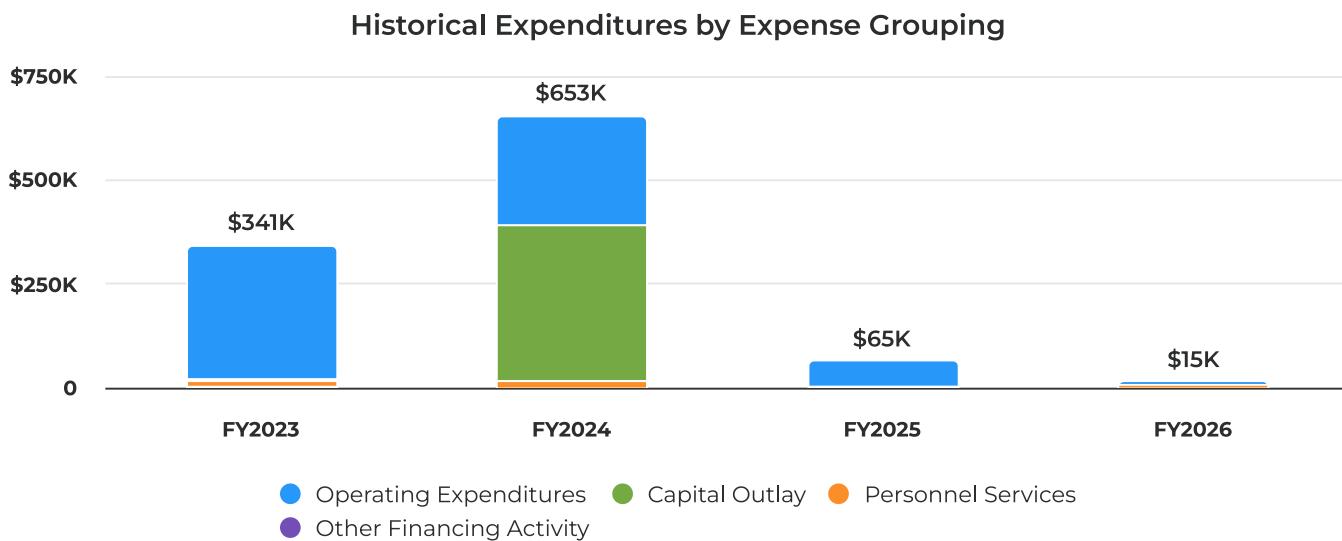
### Expenditures by Expense Grouping

| Category                  | FY 2026 09.02.2025 | FY 2025 Saved |
|---------------------------|--------------------|---------------|
| <b>Personnel Services</b> |                    |               |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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              |
| <b>Total Personnel Services</b>     | <b>\$77,435</b>           | <b>\$79,484</b>      |
| <b>Operating Expenditures</b>       |                           |                      |
| 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                |
| <b>Total Operating Expenditures</b> | <b>\$251,590</b>          | <b>\$231,677</b>     |
| <b>Total Expenditures</b>           | <b>\$329,025</b>          | <b>\$311,161</b>     |

# Sanitation Non Departmental

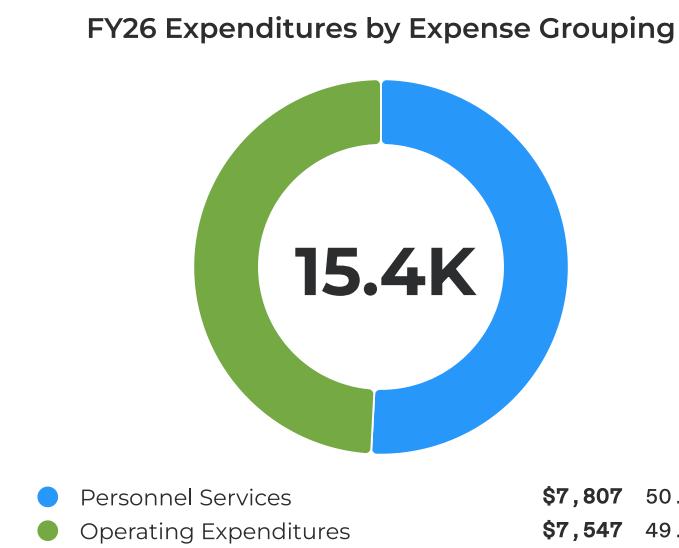
## Expenditures by Expense Grouping



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

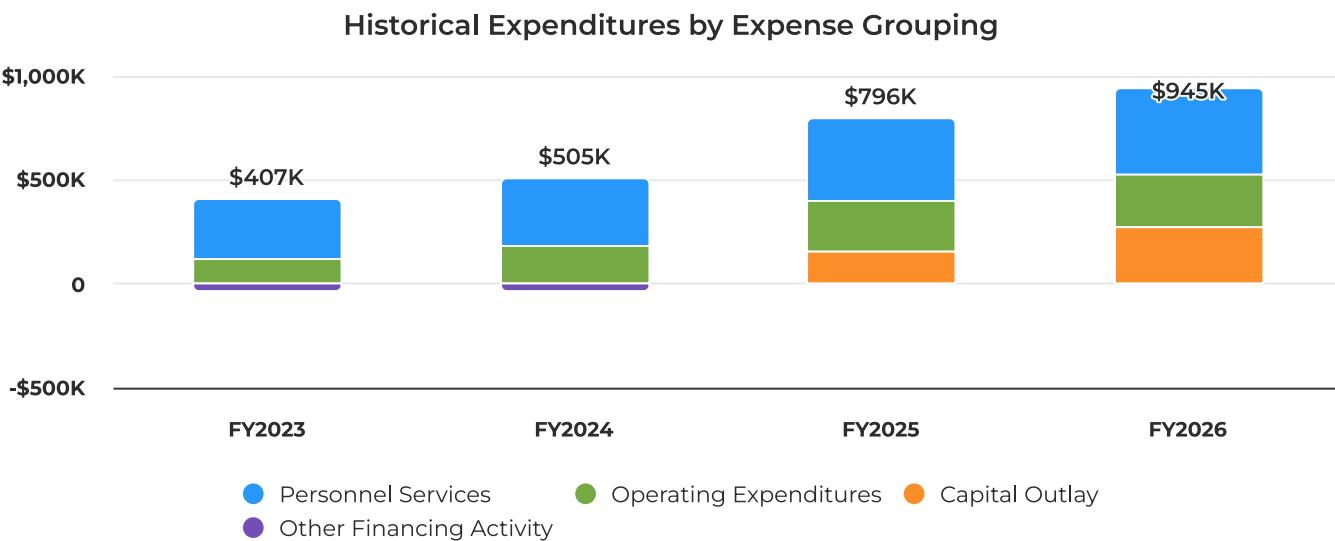
total expenditures.

### Expenditures by Expense Grouping

| Category                             | FY 2026 09.02.2025 | FY 2025 Saved   |
|--------------------------------------|--------------------|-----------------|
| <b>Personnel Services</b>            |                    |                 |
| Utilities                            | \$6,307            | -               |
| GENERAL WAGES                        | \$1,500            | \$1,500         |
| <b>Total Personnel Services</b>      | <b>\$7,807</b>     | <b>\$1,500</b>  |
| <b>Operating Expenditures</b>        |                    |                 |
| 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            | -               |
| <b>Total Operating Expenditures</b>  | <b>\$7,547</b>     | <b>\$63,997</b> |
| <b>Total Expenditures</b>            | <b>\$15,354</b>    | <b>\$65,497</b> |

# Stormwater

## Expenditures by Expense Grouping



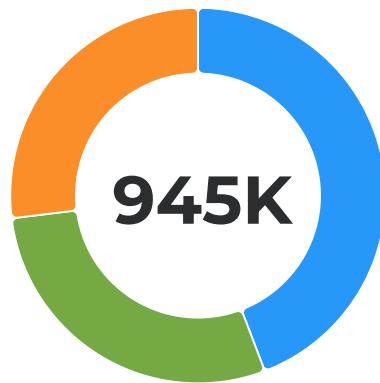
The Stormwater budget for FY2026 totals \$945,389, marking an 18.84% increase from the previous year's \$795,523. Personnel Services remains the largest expense category at \$417,957, accounting for 44.21% of the total budget. This represents a \$23,883 increase or 6.06% growth compared to the prior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

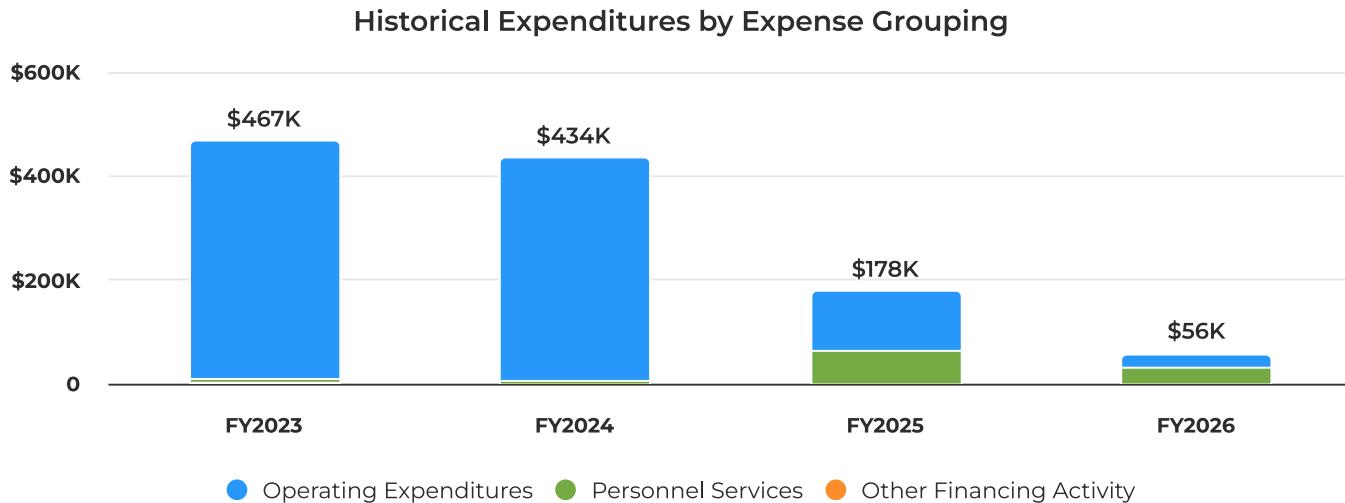
### Expenditures by Expense Grouping

| Category                        | FY 2026 09.02.2025 | FY 2025 Saved    |
|---------------------------------|--------------------|------------------|
| <b>Personnel Services</b>       |                    |                  |
| 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         |
| <b>Total Personnel Services</b> | <b>\$417,957</b>   | <b>\$394,074</b> |
| <b>Operating Expenditures</b>   |                    |                  |
| 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         |

| <b>Category</b>                     | <b>FY 2026 09.02.2025</b> | <b>FY 2025 Saved</b> |
|-------------------------------------|---------------------------|----------------------|
| 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              |
| <b>Total Operating Expenditures</b> | <b>\$254,708</b>          | <b>\$249,449</b>     |
| <b>Capital Outlay</b>               |                           |                      |
| Principal Payments                  | \$90,885                  | \$87,533             |
| Interest Expense                    | \$61,115                  | \$64,467             |
| Machinery & Equipment               | \$120,724                 | -                    |
| <b>Total Capital Outlay</b>         | <b>\$272,724</b>          | <b>\$152,000</b>     |
| <b>Total Expenditures</b>           | <b>\$945,389</b>          | <b>\$795,523</b>     |

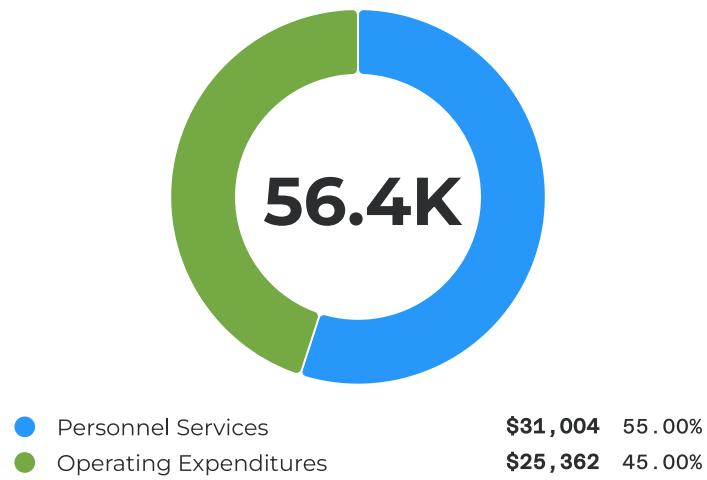
# Stormwater Non-Departmental

## 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.

### FY26 Expenditures by Expense Grouping



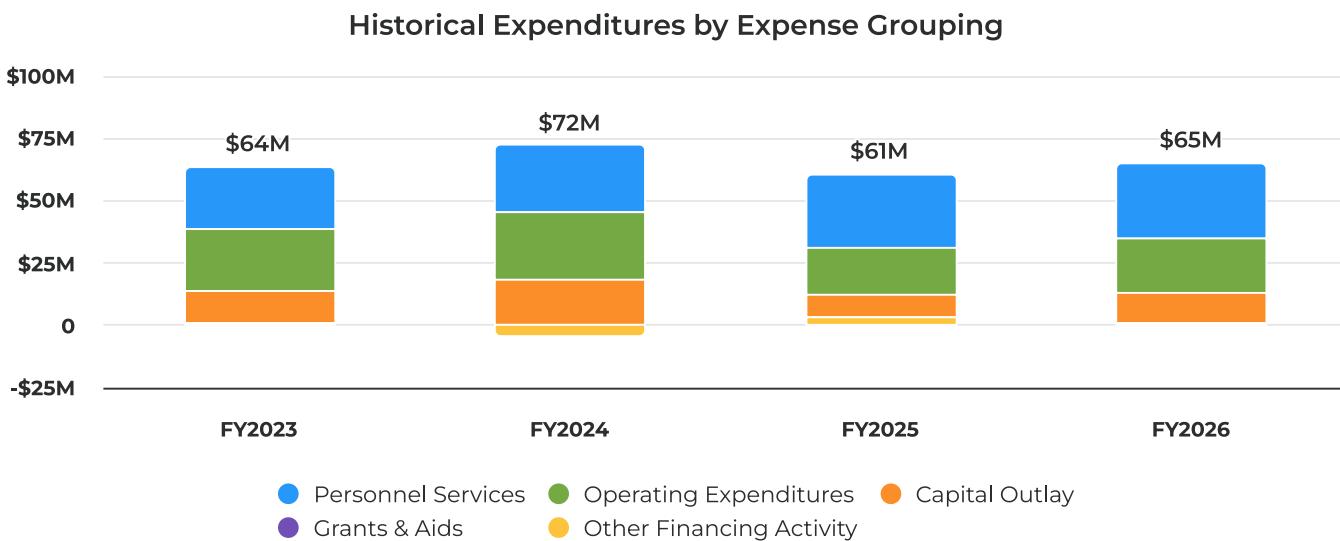
For the fiscal year, the Stormwater Non-Departmental expenditures are divided into two main categories. Personnel Services account for \$31,004, which represents 55% of the total expenditures. Operating Expenditures make up the remaining 45%, totaling \$25,362.

**Expenditures by Expense Grouping**

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

# 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



|                            |                     |        |
|----------------------------|---------------------|--------|
| ● Personnel Services       | <b>\$30,194,600</b> | 46.28% |
| ● Operating Expenditures   | <b>\$22,068,212</b> | 33.82% |
| ● Capital Outlay           | <b>\$12,167,471</b> | 18.65% |
| ● Other Financing Activity | <b>\$632,149</b>    | 0.97%  |
| ● Grants & Aids            | <b>\$185,500</b>    | 0.28%  |

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.

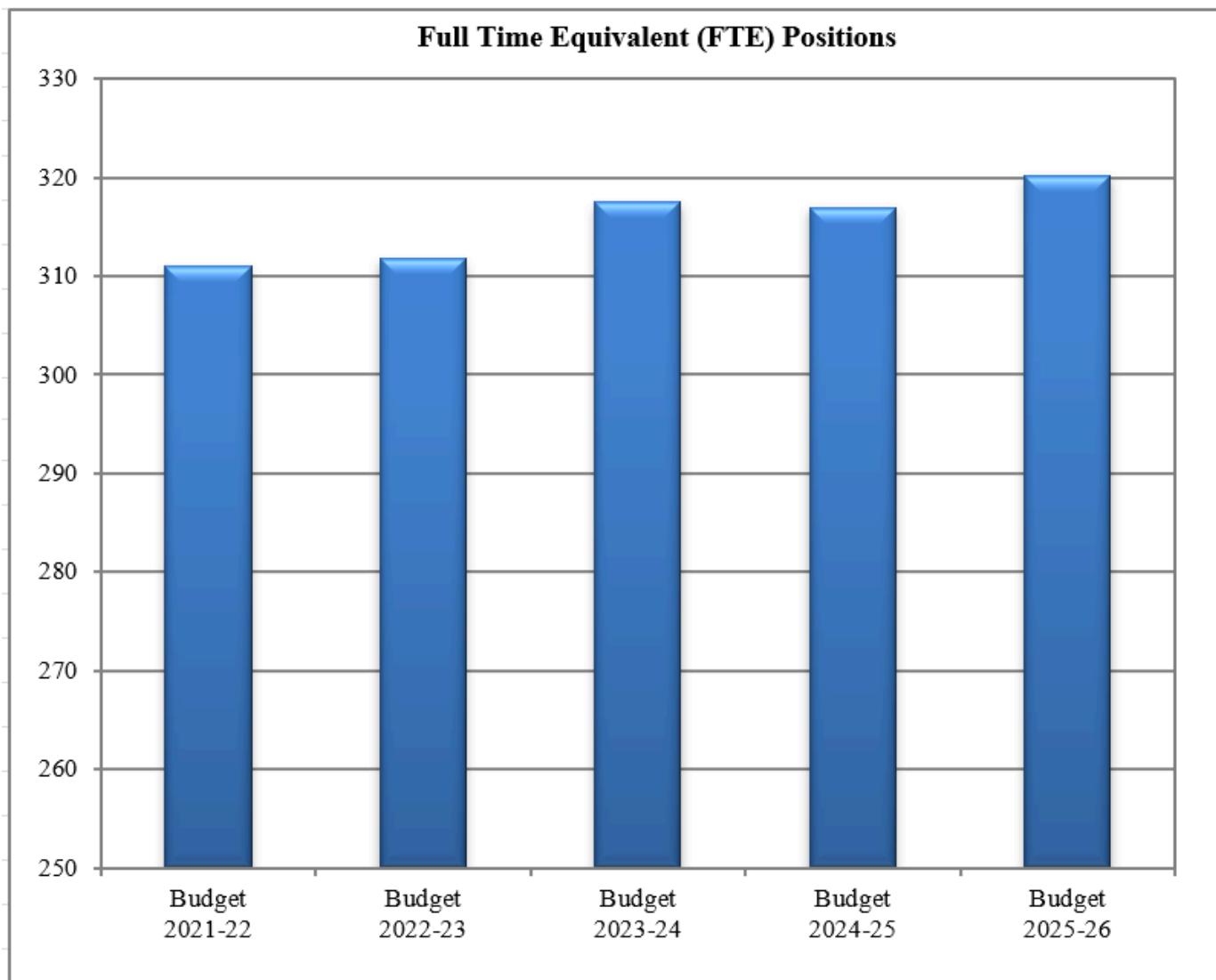
## Expenditures by Expense Grouping

| 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         |
| <b>Total Expenditures</b> | <b>\$65,247,932</b> | <b>\$60,558,326</b> |

# **CITY OF FORT WALTON BEACH, FL**

## **Full Time Equivalent (FTE) Position Summary**

| <b>Department</b>             | <b>Actual</b>  |                |                | <b>Budget</b>  | <b>Budget</b>  |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
|                               | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |
| 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          |
| <b>Total Authorized FTE's</b> | <b>310.97</b>  | <b>311.80</b>  | <b>317.52</b>  | <b>316.93</b>  | <b>320.19</b>  |

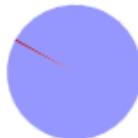


## CITY COUNCIL

### 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

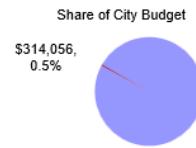


**Environmental Stewardship** The cleanest city on the Emerald Coast

## 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)

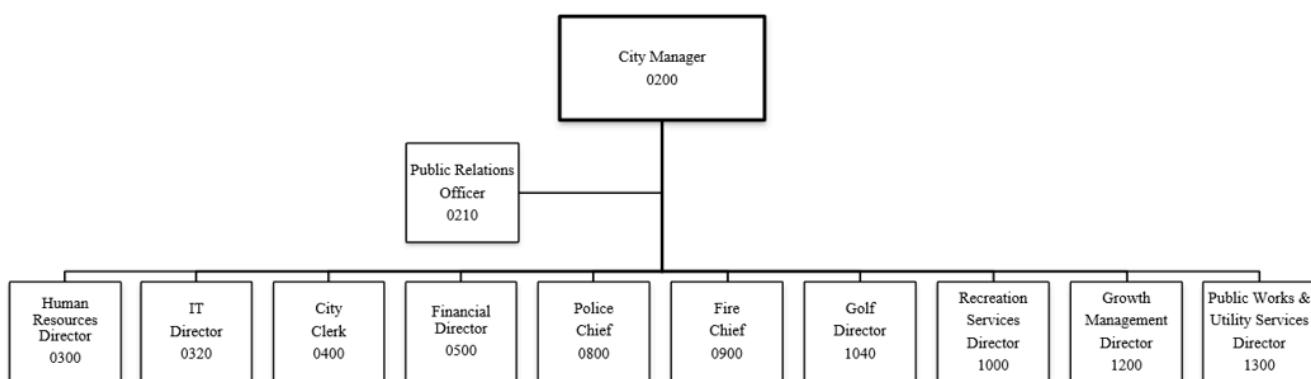
- ✓ Promote Organizational Efficiency
- ✓ Overall Employee Satisfaction (Strongly Agree & Agree)
- ✓ Performance Excellence / Leadership Training Courses

### 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)

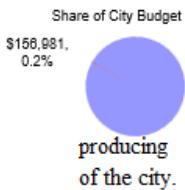
- ✓ Coordinate with FDOT on the Around the Mound & Brooks Bridge projects



## 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 |         | 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 nad 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.

Share of City Budget  
\$508,936,.07%



### 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)

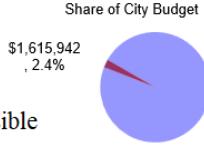
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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

## 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.



### MISSION

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

| <b>CURRENT GOALS, OBJECTIVES, &amp; METRICS (FY26)</b>        | <b>Actual</b>  |                |                |                | <b>VTD thru 03/31</b> | <b>Budget</b>  |  |
|---|----------------|----------------|----------------|----------------|-----------------------|----------------|--|
|   | <b>2021-22</b> | <b>2021-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2024-25</b>        | <b>2025-26</b> |  |
| <b>Provide Current Technology to Users</b>                    |                |                |                |                |                       |                |  |
| Computers, Servers, Laptops & Tablets Replaced                | 11%            | 83%            | 30%            | 7%             | 12%                   | 36%            |  |
| Police Laptops Replaced                                       | 7%             | 16%            | 37%            | 1%             | 18%                   | 25%            |  |
| <b>Support Department Productivity by Minimizing Downtime</b> |                |                |                |                |                       |                |  |
| 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

Share of City Budget  
\$379,013,.04%



### 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)

#### Continue to properly maintain public records

|                                | Actual  |         |         | YTD thru 03/31 |         |         |
|--------------------------------|---------|---------|---------|----------------|---------|---------|
|                                | 2021-22 | 2022-23 | 2023-24 | 2024-25        | 2024-25 | 2025-26 |
| 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 |
| Ordiances & 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.

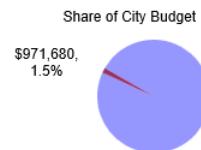
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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.

| <b>CURRENT GOALS, OBJECTIVES, &amp; METRICS (FY26)</b>                         | Actual  |         |         |                | YTD thru 03/31 | Budget  |  |
|--|---------|---------|---------|----------------|----------------|---------|--|
|  | 2021-22 | 2022-23 | 2023-24 | 2024-25        | 2024-25        | 2025-26 |  |
| <b>Provide Accurate and Timely Financial Information</b>                       |         |         |         |                |                |         |  |
| Monthly Financial Reports Prepared within 20 Days                              | 98%     | 100%    | 100%    | 100%           | 100%           | 100%    |  |
| Findings From External Auditors  | 3       | 1       | 1       | annual measure | 0              | 0       |  |
| <b>Prepare Useful &amp; Meaningful Financial Documents to the Public</b>       |         |         |         |                |                |         |  |
| 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

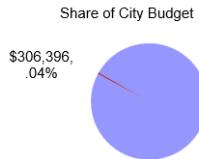
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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 | 2025-26 |
| Purchases Made By Purchase Order                              | 2,552   | 2,801          | 2,967   | 2,524   | 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

## 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

\$85,247,93  
2,87.6%

### MISSION

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

| <b>CURRENT GOALS, OBJECTIVES, &amp; METRICS (FY 26)</b>                | <b>Actual</b>  |                | <b>CTD thru 03/3</b> |                | <b>Budget</b>  |                |
|--|----------------|----------------|----------------------|----------------|----------------|----------------|
|  | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>       | <b>2024-25</b> | <b>2024-25</b> | <b>2025-26</b> |
| <b>Respond Promptly to Calls for Service</b>                           |                |                |                      |                |                |                |
| 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           |
| <b>Protect Life and Property</b>                                       |                |                |                      |                |                |                |
| 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          |
| <b>Promote Community Involvement</b>                                   |                |                |                      |                |                |                |
| Citizens Police Academy Participants (# of attendees)                  | 0              | 23             | 0                    | 25             | 15             | 20             |
| Community engagement events (# of events)                              | 84             | 199            | 82                   | 24             | 24             | 24             |
| <b>Training</b>  |                |                |                      |                |                |                |
| 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

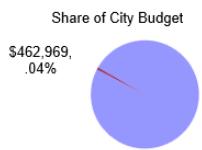
### PRIOR YEAR ACCOMPLISHMENTS (FY 25)

- ✓ 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)

#### Implement Nuisance Abatement Program

|   | Actual  |         | YTD thru 03/31 | Budget  |         |
|---|---------|---------|----------------|---------|---------|
|   | 2021-22 | 2022-23 |                | 2024-25 | 2025-26 |
| Number of Derelict Properties Brought Into Compliance - CRA     | 0       | 0       | 0              | 0       | 2       |
| Number of Derelict Properties Brought Into Compliance - non-CRA | 0       | 0       | 0              | 1       | 1       |
| <b>Provide Timely &amp; Effective Code Enforcement Response</b> |         |         |                |         |         |
| Number of Cases Started   | N/A     | N/A     | N/A            | 146     | 1,000   |
| Number of Cases Complied or Resolved                            | N/A     | N/A     | N/A            | 775     | 900     |
| Number of Inspections Completed                                 | N/A     | N/A     | N/A            | 489     | 1,200   |

### FUTURE GOALS (FY27 & FY28)

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

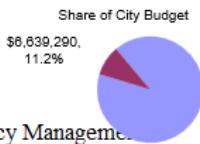
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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)

#### Respond Promptly to Calls for Service

|   | Actual  |         |         | Budget  |         |
|---|---------|---------|---------|---------|---------|
|   | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2024-25 |
| Response Time Under 5 Minutes (dispatch to on-scene)                    | 100%    | 100%    | 94%     | 38%     | >90%    |
| Fire Code Review of Construction Plans Completed within 5 Business Days | 100%    | 91%     | 66%     | 40%     | >80%    |
| <b>Minimize Injuries, Death, and Property Destruction</b>               |         |         |         |         |         |
| One & Two Family Residential Structure Fires Confined to Room of Origin | 35%     | 57%     | 100%    | 50%     | >60%    |
| 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.

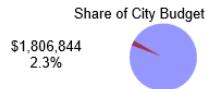
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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 |
| Youth After School Participants (Total registrations) | 162     | 180            | 180     | 90      | 41      |
| Youth After School Program Capacity                   | 94%     | 100%           | 0%      | 0%      | 95%     |
| Adult & Youth Sports Teams Participants               | 1642    | 3477           | 4032    | 1830    | 285     |
| Adult & Youth Sports Teams with Sponsors              | 100%    | 100%           | 0%      | 0%      | 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

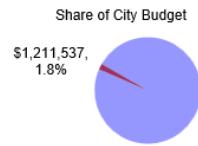
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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 | 2025-26 |
| Park Rentals - Liza Jackson, Landing, Chester Pruitt Park               | 326     | 296            | 347     | 121     | 320     |
| Field Rentals   | 673     | 2033           | 1477    | 455     | 1400    |
| Controller Monitors Connected to I.Q. Irrigation Central Control System | 75%     | 75%            | 0%      | 0%      | 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)

#### Provide Resources to Promote Literacy, Education, & Enrichment

|   | Actual  |         |         |                | Budget  |         |
|---|---------|---------|---------|----------------|---------|---------|
|   | 2021-22 | 2022-23 | 2023-24 | YTD thru 03/31 | 2024-25 | 2025-26 |
| 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.

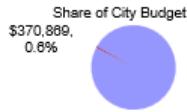
### FUTURE GOALS (FY27 & FY28)

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.

| <b>CURRENT GOALS, OBJECTIVES, &amp; METRICS (FY26)</b>               | Actual  |         | YTD thru 03/31 |         | Budget  |         |
|--|---------|---------|----------------|---------|---------|---------|
|  | 2021-22 | 2022-23 | 2023-24        | 2024-25 | 2024-25 | 2025-26 |
| <b>Share Community History With Public</b>                           |         |         |                |         |         |         |
| 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.

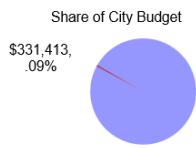
**PRIOR YEAR ACCOMPLISHMENTS (FY25)**

- ✓ 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  |         |         |                | Budget  |         |
|--|---------|---------|---------|----------------|---------|---------|
|  | 2021-22 | 2022-23 | 2023-24 | YTD thru 03/31 | 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

Share of City Budget

\$2,672,071,  
3.9%



### 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.

### 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)

#### Ensure Player Satisfaction

|                             | Actual      | YTD thru 03/31 |             |           | Budget      |             |
|-----------------------------|-------------|----------------|-------------|-----------|-------------|-------------|
|                             | 2021-22     | 2022-23        | 2023-24     | 2024-25   | 2024-25     | 2025-26     |
| 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

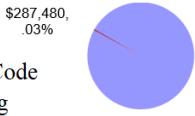
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

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

## GROWTH MANAGEMENT SERVICES

### DESCRIPTION

Growth Management Administration 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.



\$287,480,  
.03%

### MISSION

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

| <b>CURRENT GOALS, OBJECTIVES, &amp; METRICS (FY26)</b>   | <b>Actual</b>  |                |                | <b>YTD thru 03/31</b> |                | <b>Budget</b>  |  |
|--|----------------|----------------|----------------|-----------------------|----------------|----------------|--|
|  | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b>        | <b>2024-25</b> | <b>2025-26</b> |  |
| 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.

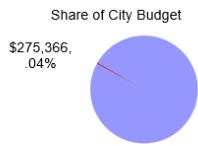
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

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

## 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)

#### Increase Development Activity Citywide

|                               | Actual  | YTD thru 03/31 |         | Budget  |         |         |
|-------------------------------|---------|----------------|---------|---------|---------|---------|
|                               | 2021-22 | 2022-23        | 2023-24 | 2024-25 | 2024-25 | 2025-26 |
| (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.

Share of City Budget

\$682,312,  
1.0%



### MISSION

Ensure fleet is available and functioning properly.

### 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 |
| Workload Attributable to Scheduled Preventative Maintenance & Inspections | 43%     | 39%            | 50%     | 22%     | 42%     |
| Workload Attributable to In House Repairs                                 | 55%     | 59%            | 48%     | 26%     | 60%     |
| Workload Attributable to Commercial Repairs                               | 2%      | 2%             | 3%      | 2%      | 3%      |
| Repeat Repairs that is Performed  | 0       | 0              | 0       | 0       | 0%      |

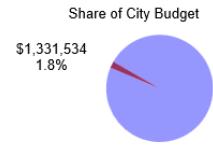
- ✓ Continue with the implementation of cross training between East Bay and West Bay.
- ✓ Implement a schedule for Heavy Equipment Mechanics to acquire their CDL.
- ✓ Send mechanics to specialized training that are vehicle specific to assist with diagnostic and repair of vehicles.

### 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  |         |         |                | Budget  |         |
|---|---------|---------|---------|----------------|---------|---------|
|   | 2021-22 | 2022-23 | 2023-24 | YTD thru 03/31 | 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

Share of City Budget

\$472,283,  
1.1%



### DESCRIPTION

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

### 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 motorists.

### CURRENT GOALS, OBJECTIVES, & METRICS (FY26)

|   | Actual  |         | YTD thru 03/3 |         | Budget  |         |
|---|---------|---------|---------------|---------|---------|---------|
|   | 2021-22 | 2022-23 | 2023-24       | 2024-25 | 2024-25 | 2025-26 |
| Provide A Dependable Transportation Network                   |         |         |               |         |         |         |
| 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%   |
| Ensure Capital Projects are Completed On-Time & Within Budget |         |         |               |         |         |         |
| 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

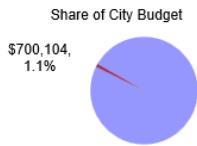
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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)

#### Provide Timely & Efficient Building Permits

|   | Actual  |         | YTD thru 03/31 | Budget  |         |
|---|---------|---------|----------------|---------|---------|
|   | 2021-22 | 2022-23 | 2023-24        | 2024-25 | 2024-25 |
| % of Residential Permits Approved within 5 Business Days of Application | 85%     | 93%     | 92%            | 47%     | 92%     |
| % of Commercial Permits Approved within 10 Business Days of Application | 88%     | 92%     | 90%            | 49%     | 91%     |

#### Provide Timely & Efficient Building Inspections

|  | Actual  |         | YTD thru 03/31 | Budget  |         |
|--|---------|---------|----------------|---------|---------|
|  | 2021-22 | 2022-23 | 2023-24        | 2024-25 | 2025-26 |
| % of Residential Inspections Completed within 3 Business Days of Request | 97%     | 98%     | 99%            | 50%     | 100%    |
| % of Commercial Inspections Completed within 3 Business Days of Request  | 96%     | 97%     | 98%            | 49%     | 99%     |

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

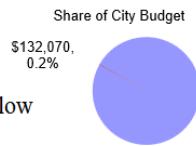
### FUTURE GOALS (FY27 & FY28)

- ✓ 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)



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

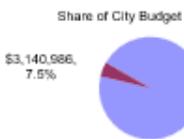
### FUTURE GOALS (FY26 & FY27)

- ✓ 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)

|  | Actual      |          |          |                | Budget    |           |
|--|-------------|----------|----------|----------------|-----------|-----------|
|  | 2021-22     | 2022-23  | 2023-24  | TTD thru 03/31 | 2024-25   | 2025-26   |
| <b>Attract &amp; Retain Businesses in the Target Area</b>      |             |          |          |                |           |           |
| 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%      |
| <b>Attract &amp; Retain Residents in the Target Area</b>       |             |          |          |                |           |           |
| New Housing Units in the CRA                                   | 0           | 1        | 1        | 0              | 5         | 5         |

### 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

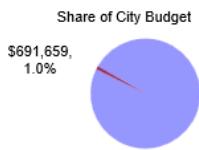
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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

|                             | 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%    |
| Minimize Account Write-Offs |         |         |         |                |         |         |

Write-Offs as % of Current Year Billing

- ✓ 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.

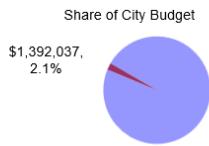
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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  |         |         | Budget         |         |         |
|---|---------|---------|---------|----------------|---------|---------|
|   | 2021-22 | 2022-23 | 2023-24 | YTD thru 03/31 | 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%    |

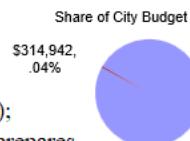
- ✓ Complete construction of utility and infrastructure projects on schedule and within budget.
- ✓ Minimize damage of existing utility infrastructure by providing accurate and timely line locates for City utilities.
- ✓ Continue to expand utility service to reach more customers.

### 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.

| <b>CURRENT GOALS, OBJECTIVES, &amp; METRICS (FY26)</b>                            | Actual  |         | YTD thru 03/31 |         | Budget  |         |
|---|---------|---------|----------------|---------|---------|---------|
|   | 2021-22 | 2022-23 | 2023-24        | 2024-25 | 2024-25 | 2025-26 |
| <b>Maintain and Further Develop GIS System to Track &amp; Monitor City Assets</b> |         |         |                |         |         |         |
| 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.

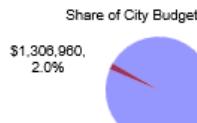
**PRIOR YEAR ACCOMPLISHMENTS (FY25)**

- ✓ 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

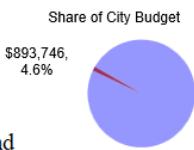
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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)

#### Replace Substandard Water Mains

Linear Feet of Water Main to be Replaced

|  | Actual  |         | YTD thru 03/31 | Budget  |         |
|--|---------|---------|----------------|---------|---------|
|  | 2021-22 | 2022-23 |                | 2024-25 | 2025-26 |
| Linear Feet of Water Main to be Replaced | 1850    | 0       | 0              | 0       | 1500    |
| Capital Projects Completed On-Time       | 100%    | 0%      | 0%             | 0%      | 100%    |
| Capital Projects Completed Within Budget | 100%    | 0%      | 0%             | 0%      | 100%    |

#### Ensure Capital Projects are Completed On-Time & Within Budget

Capital Projects Completed On-Time

Capital Projects Completed Within Budget

- ✓ 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.

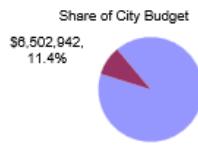
### PRIOR YEAR ACCOMPLISHMENTS (FY25)

- ✓ 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

Share of City Budget  
\$4,148,429,  
5.9%



## 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)

#### Promote Neighborhood Cleanups

Household waste collections conducted

|                                       | Actual  |         |         |         | YTD thru 03/31 |         | Budget |  |
|---------------------------------------|---------|---------|---------|---------|----------------|---------|--------|--|
|                                       | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2024-25        | 2025-26 |        |  |
| 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

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



## CURBSIDE RECYCLING

### 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)

#### Promote Reduction of the Residential Waste Stream

|                                      | Actual  | YTD thru 03/31 |         | Budget  |         |
|--------------------------------------|---------|----------------|---------|---------|---------|
|                                      | 2021-22 | 2022-23        | 2023-24 | 2024-25 | 2024-25 |
| Recycling Tonnage Collected          | 1526    | 1508           | 1471    | 688     | 1,600   |
| Waste Stream Diverted from Landfills | 72.0%   | 72.0%          | 69.8%   | 34.3%   | 45.0%   |

#### Promote Reduction of the Commercial Waste Stream

|                                      | Actual  | YTD thru 03/31 |         | Budget  |         |
|--------------------------------------|---------|----------------|---------|---------|---------|
|                                      | 2021-22 | 2022-23        | 2023-24 | 2024-25 | 2025-26 |
| Recycling Tonnage Collected          | 634     | 543            | 540     | 258     | 450     |
| Waste Stream Diverted from Landfills | 20.0%   | 16.9%          | 17.2%   | 9.0%    | 10.0%   |

- ✓ 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

Share of City Budget

\$945,389,  
1.4%

### 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  |         |         |                           | Budget  |         |
|--|---------|---------|---------|---------------------------|---------|---------|
|  | 2021-22 | 2022-23 | 2023-24 | YTD thru 03/31<br>2024-25 | 2024-25 | 2025-26 |
| <b>Improve Water Quality</b>   |         |         |         |                           |         |         |
| 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       |
| <b>Improve Stormwater Infrastructure</b>                                 |         |         |         |                           |         |         |
| 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%    |
| <b>Ensure Capital Projects are Completed On-Time &amp; Within Budget</b> |         |         |         |                           |         |         |
| 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.

# 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

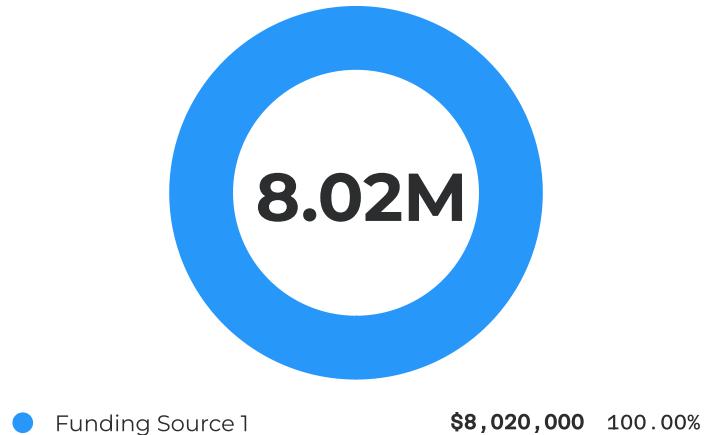
FY26 Total Capital Requested

**\$8,020,000**

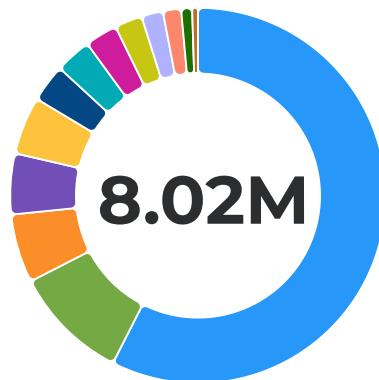
FY26 Total Funding Requested

**\$8,020,000**

FY26 Total Funding Requested by Source



### FY26 Total Funding Requested by Department

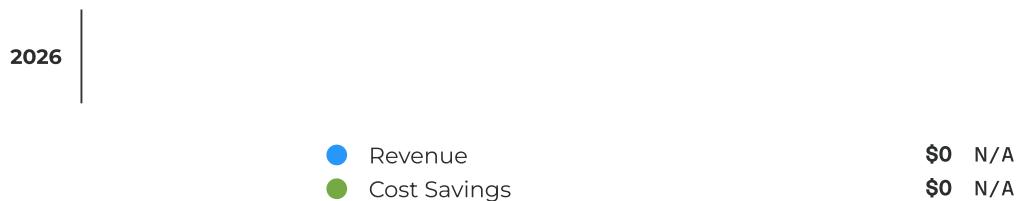


|                                   |                    |        |
|-----------------------------------|--------------------|--------|
| ● 1/2 Cent Sales Tax              | <b>\$4,610,000</b> | 57.48% |
| ● Sewer Collection System         | <b>\$800,000</b>   | 9.98%  |
| ● Community Redevelopment Agency  | <b>\$475,000</b>   | 5.92%  |
| ● Fire                            | <b>\$420,000</b>   | 5.24%  |
| ● Stormwater                      | <b>\$400,000</b>   | 4.99%  |
| ● Cemetery Perp Care Fund         | <b>\$260,000</b>   | 3.24%  |
| ● Water Distribution              | <b>\$250,000</b>   | 3.12%  |
| ● Public Works & Utility Services | <b>\$225,000</b>   | 2.81%  |
| ● Parks & Recreation              | <b>\$190,000</b>   | 2.37%  |
| ● Police                          | <b>\$150,000</b>   | 1.87%  |
| ● Facilities                      | <b>\$125,000</b>   | 1.56%  |
| ● Community Redevelopment Agency  | <b>\$75,000</b>    | 0.94%  |
| ● Water Plant Operations          | <b>\$40,000</b>    | 0.50%  |

### FY26 Capital Cost Breakdown



### FY26 Cost Savings & Revenue Breakdown



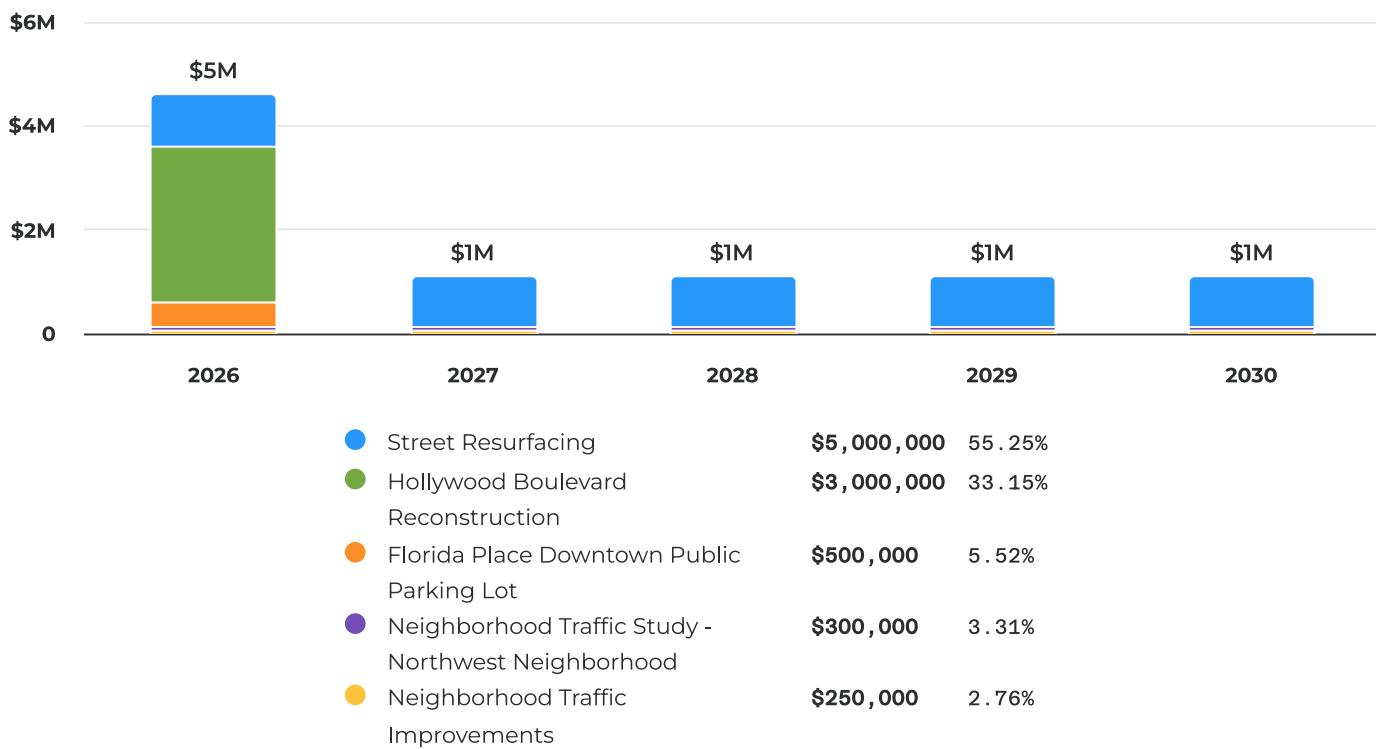
# Capital Projects

## Capital Projects

| <b>Project No. / Project Name</b>                       | <b>Years</b> | <b>Departments</b>              | <b>Type</b>                    | <b>Total</b> |
|---|--------------|---------------------------------|--------------------------------|--------------|
| -- 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    |
| <b>5032</b> 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          |
| <b>Total Summary of Requests</b>                    | <b>\$4,610,000</b> | <b>\$1,110,000</b> | <b>\$1,110,000</b> | <b>\$1,110,000</b> | <b>\$1,110,000</b> | <b>\$9,050,000</b> |

# Florida Place Downtown Public Parking Lot

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Deborah Fousek, Administrative Coordinator |
| <b>Department</b>                | 1/2 Cent Sales Tax                         |
| <b>Type</b>                      | Capital Improvement                        |
| <b>Estimated Start Date</b>      | 10/1/2025                                  |
| <b>Estimated Completion Date</b> | 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 |
|---------------|--------------------------|---------------|
| <b>\$500K</b> | <b>\$500K</b>            | <b>\$500K</b> |

## Detailed Breakdown

| Category                 | FY2026 Requested | Total            |
|--------------------------|------------------|------------------|
| Construction/Maintenance | \$500,000        | \$500,000        |
| <b>Total</b>             | <b>\$500,000</b> | <b>\$500,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$500K</b> | <b>\$500K</b>            | <b>\$500K</b> |

---

## Detailed Breakdown

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

# Hollywood Boulevard Reconstruction

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Deborah Fousek, Administrative Coordinator |
| <b>Department</b>                | 1/2 Cent Sales Tax                         |
| <b>Type</b>                      | Capital Improvement                        |
| <b>Estimated Start Date</b>      | 10/1/2025                                  |
| <b>Estimated Completion Date</b> | 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 | Total Budget (all years) | Project Total |
| <b>\$3M</b>   | <b>\$3M</b>              | <b>\$3M</b>   |

**Detailed Breakdown**

| Category     | FY2026<br><i>Requested</i> | Total              |
|--------------|----------------------------|--------------------|
| Engineering  | \$3,000,000                | \$3,000,000        |
| <b>Total</b> | <b>\$3,000,000</b>         | <b>\$3,000,000</b> |

**Funding Sources**

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$3M</b>   | <b>\$3M</b>              | <b>\$3M</b>   |

**Detailed Breakdown**

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

# Neighborhood Traffic Improvements

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Deborah Fousek, Administrative Coordinator |
| <b>Department</b>                | 1/2 Cent Sales Tax                         |
| <b>Type</b>                      | Capital Improvement                        |
| <b>Estimated Start Date</b>      | 10/1/2025                                  |
| <b>Estimated Completion Date</b> | 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

**\$50K**

Total Budget (all years)

**\$250K**

Project Total

**\$250K**

## Detailed Breakdown

| Category                 | FY2026<br>Requested | FY2027<br>Requested | FY2028<br>Requested | FY2029<br>Requested | FY2030<br>Requested | Total            |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Construction/Maintenance | \$50,000            | \$50,000            | \$50,000            | \$50,000            | \$50,000            | \$250,000        |
| <b>Total</b>             | <b>\$50,000</b>     | <b>\$50,000</b>     | <b>\$50,000</b>     | <b>\$50,000</b>     | <b>\$50,000</b>     | <b>\$250,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$50K</b>  | <b>\$250K</b>            | <b>\$250K</b> |

### Detailed Breakdown

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

# Neighborhood Traffic Study - Northwest Neighborhood

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Deborah Fousek, Administrative Coordinator |
| <b>Department</b>                | 1/2 Cent Sales Tax                         |
| <b>Type</b>                      | Capital Improvement                        |
| <b>Estimated Start Date</b>      | 10/1/2025                                  |
| <b>Estimated Completion Date</b> | 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 |
| <b>\$60K</b>  | <b>\$300K</b>            | <b>\$300K</b> |

## Detailed Breakdown

| Category     | FY2026<br>Requested | FY2027<br>Requested | FY2028<br>Requested | FY2029<br>Requested | FY2030<br>Requested | Total            |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Planning     | \$60,000            | \$60,000            | \$60,000            | \$60,000            | \$60,000            | \$300,000        |
| <b>Total</b> | <b>\$60,000</b>     | <b>\$60,000</b>     | <b>\$60,000</b>     | <b>\$60,000</b>     | <b>\$60,000</b>     | <b>\$300,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$60K</b>  | <b>\$300K</b>            | <b>\$300K</b> |

### Detailed Breakdown

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

# Street Resurfacing

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Deborah Fousek, Administrative Coordinator |
| <b>Department</b>                | 1/2 Cent Sales Tax                         |
| <b>Type</b>                      | Capital Improvement                        |
| <b>Estimated Start Date</b>      | 10/1/2025                                  |
| <b>Estimated Completion Date</b> | 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 |
|---------------|--------------------------|---------------|
| <b>\$1M</b>   | <b>\$5M</b>              | <b>\$5M</b>   |

**Detailed Breakdown**

| Category                 | FY2026<br>Requested | FY2027<br>Requested | FY2028<br>Requested | FY2029<br>Requested | FY2030<br>Requested | Total              |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Construction/Maintenance | \$1,000,000         | \$1,000,000         | \$1,000,000         | \$1,000,000         | \$1,000,000         | \$5,000,000        |
| <b>Total</b>             | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$5,000,000</b> |

**Funding Sources**

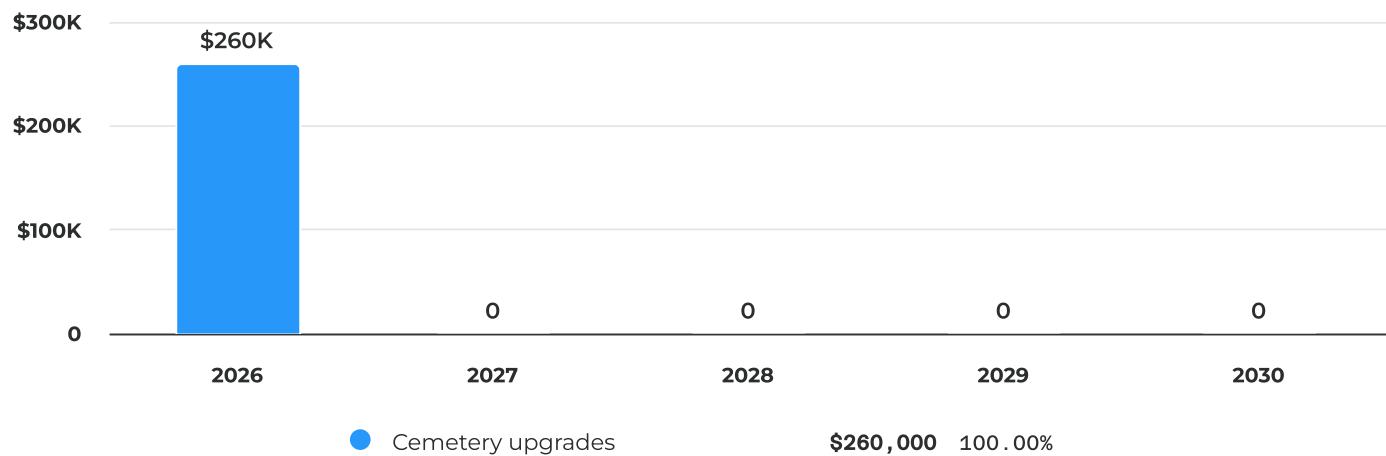
| FY2026 Budget | Total Budget (all years) | Project Total |
|---------------|--------------------------|---------------|
| <b>\$1M</b>   | <b>\$5M</b>              | <b>\$5M</b>   |

**Detailed Breakdown**

| Category         | FY2026<br>Requested | FY2027<br>Requested | FY2028<br>Requested | FY2029<br>Requested | FY2030<br>Requested | Total              |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Funding Source 1 | \$1,000,000         | \$1,000,000         | \$1,000,000         | \$1,000,000         | \$1,000,000         | \$5,000,000        |
| <b>Total</b>     | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$5,000,000</b> |

# 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        |
| <b>Total Summary of Requests</b> | <b>\$260,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$260,000</b> |

# Cemetery upgrades

## Overview

**Request Owner** Tiffiny 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 |
|---------------|--------------------------|---------------|
| <b>\$260K</b> | <b>\$260K</b>            | <b>\$260K</b> |

## Detailed Breakdown

| Category                 | FY2026 Requested | Total            |
|--------------------------|------------------|------------------|
| Construction/Maintenance | \$260,000        | \$260,000        |
| <b>Total</b>             | <b>\$260,000</b> | <b>\$260,000</b> |

## Funding Sources

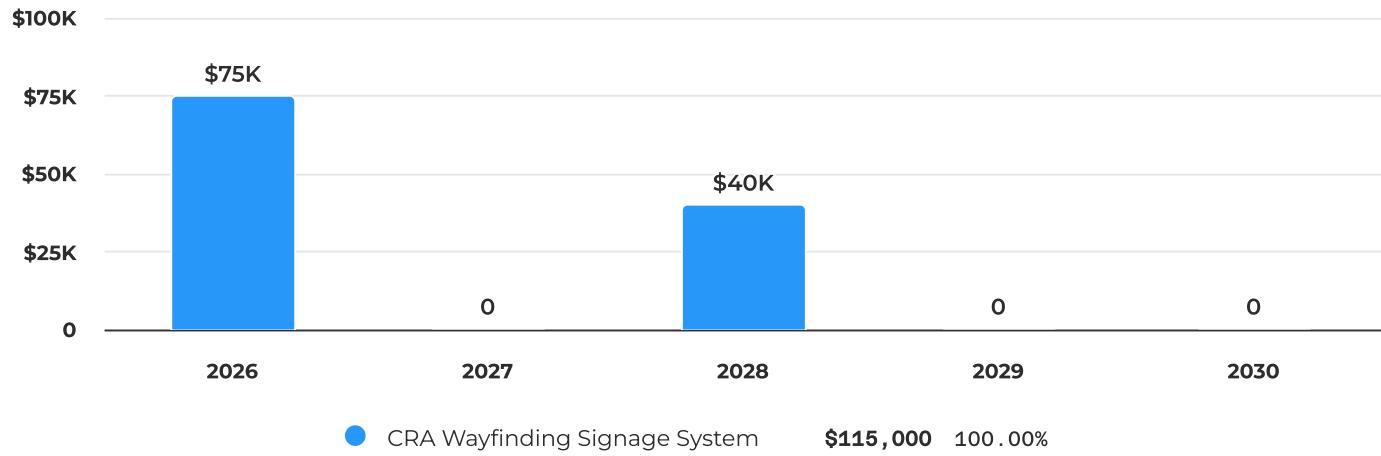
| FY2026 Budget | Total Budget (all years) | Project Total |
|---------------|--------------------------|---------------|
| <b>\$260K</b> | <b>\$260K</b>            | <b>\$260K</b> |

## Detailed Breakdown

| Category         | FY2026 Requested | Total            |
|------------------|------------------|------------------|
| Funding Source 1 | \$260,000        | \$260,000        |
| <b>Total</b>     | <b>\$260,000</b> | <b>\$260,000</b> |

# 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        |
| <b>Total Summary of Requests</b> | <b>\$75,000</b> | <b>\$0</b> | <b>\$40,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$115,000</b> |

# CRA Wayfinding Signage System

## Overview

|                                  |   |
|----------------------------------|---|
| <b>Request Owner</b>             | Chris Frassetti, Growth Management Director |
| <b>Department</b>                | Community Redevelopment Agency              |
| <b>Type</b>                      | Capital Improvement                         |
| <b>Estimated Start Date</b>      | 10/1/2024                                   |
| <b>Estimated Completion Date</b> | 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<br><b>\$75K</b> | Total Budget (all years)<br><b>\$115K</b> | Project Total<br><b>\$115K</b> |
|-------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category                 | FY2026<br>Requested | FY2028<br>Requested | Total            |
|--------------------------|---------------------|---------------------|------------------|
| Construction/Maintenance | \$75,000            | \$40,000            | <b>\$115,000</b> |
| <b>Total</b>             | <b>\$75,000</b>     | <b>\$40,000</b>     | <b>\$115,000</b> |

**Funding Sources**

|                               |   |                                |
|-------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$75K</b> | Total Budget (all years)<br><b>\$115K</b> | Project Total<br><b>\$115K</b> |
|-------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category         | FY2026<br>Requested | FY2028<br>Requested | Total            |
|------------------|---------------------|---------------------|------------------|
| Funding Source 1 | \$75,000            | \$40,000            | <b>\$115,000</b> |
| <b>Total</b>     | <b>\$75,000</b>     | <b>\$40,000</b>     | <b>\$115,000</b> |

# 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        |
| <b>Total Summary of Requests</b>         | <b>\$475,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$475,000</b> |

# Brooks Street Lighting Upgrades

## Overview

|                                  |                                      |
|----------------------------------|--------------------------------------|
| <b>Request Owner</b>             | Alisa Burleson, CRA<br>Administrator |
| <b>Department</b>                | Community Redevelopment<br>Agency    |
| <b>Type</b>                      | Capital Improvement                  |
| <b>Estimated Start Date</b>      | 10/1/2025                            |
| <b>Estimated Completion Date</b> | 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 |
| <b>\$175K</b> | <b>\$175K</b>            | <b>\$175K</b> |

## Detailed Breakdown

| Category                      | FY2026 Requested | Total            |
|-------------------------------|------------------|------------------|
| Equipment/Vehicle/Furnishings | \$175,000        | \$175,000        |
| <b>Total</b>                  | <b>\$175,000</b> | <b>\$175,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$175K</b> | <b>\$175K</b>            | <b>\$175K</b> |

---

## Detailed Breakdown

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

# Streetscape for Miracle Strip Parkway SW

## Overview

|                                  |                                      |
|----------------------------------|--------------------------------------|
| <b>Request Owner</b>             | Alisa Burleson, CRA<br>Administrator |
| <b>Department</b>                | Community Redevelopment<br>Agency    |
| <b>Type</b>                      | Capital Improvement                  |
| <b>Estimated Start Date</b>      | 10/1/2025                            |
| <b>Estimated Completion Date</b> | 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

**\$150K**

Total Budget (all years)

**\$150K**

Project Total

**\$150K**

## Detailed Breakdown

| Category                 | FY2026 Requested | Total            |
|--------------------------|------------------|------------------|
| Design                   | \$150,000        | \$150,000        |
| Construction/Maintenance | \$0              | \$0              |
| <b>Total</b>             | <b>\$150,000</b> | <b>\$150,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$150K</b> | <b>\$150K</b>            | <b>\$150K</b> |

---

## Detailed Breakdown

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

# Walter Martin Streetscape

## Overview

|                                  |                                      |
|----------------------------------|--------------------------------------|
| <b>Request Owner</b>             | Alisa Burleson, CRA<br>Administrator |
| <b>Department</b>                | Community Redevelopment<br>Agency    |
| <b>Type</b>                      | Capital Improvement                  |
| <b>Estimated Start Date</b>      | 10/1/2025                            |
| <b>Estimated Completion Date</b> | 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

**\$150K**

Total Budget (all years)

**\$150K**

Project Total

**\$150K**

## Detailed Breakdown

| Category                 | FY2026 Requested | Total            |
|--------------------------|------------------|------------------|
| Design                   | \$150,000        | \$150,000        |
| Construction/Maintenance | \$0              | \$0              |
| <b>Total</b>             | <b>\$150,000</b> | <b>\$150,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$150K</b> | <b>\$150K</b>            | <b>\$150K</b> |

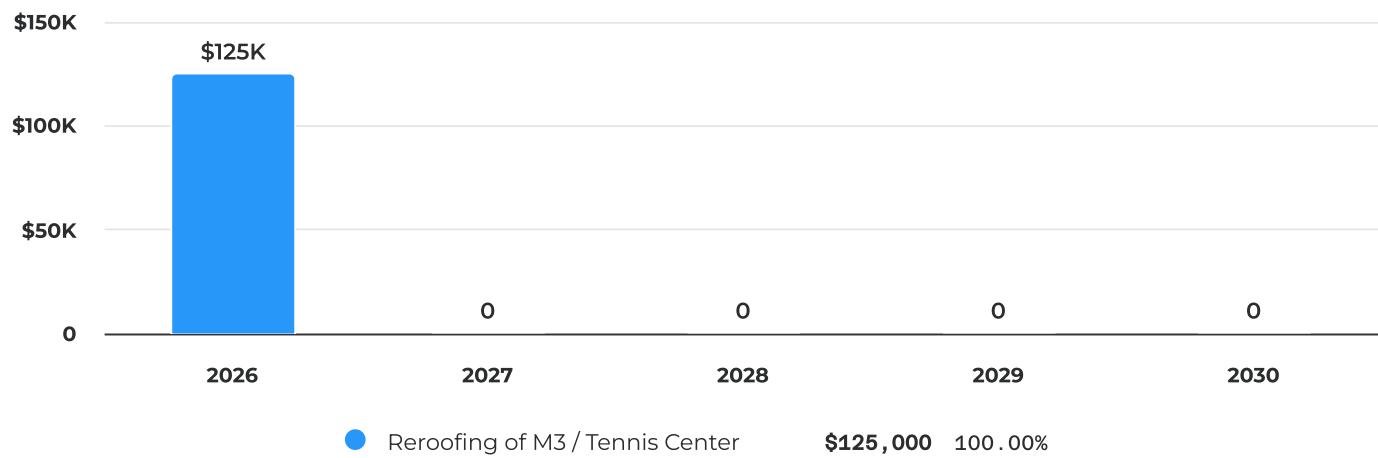
---

## Detailed Breakdown

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

# 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        |
| <b>Total Summary of Requests</b> | <b>\$125,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$125,000</b> |

# 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.

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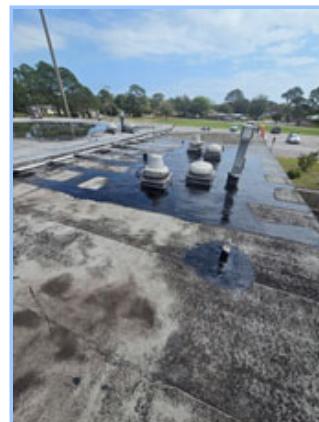
## Images



M3 / Tennis Center Roof



M3 / Tennis Center Roof



M3 / Tennis Center Roof

---

## Details

**Type of Project:** Replacement

**Capital Cost**

|                                |   |                                |
|--------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$125K</b> | Total Budget (all years)<br><b>\$125K</b> | Project Total<br><b>\$125K</b> |
|--------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category             | FY2026<br>Requested | Total            |
|----------------------|---------------------|------------------|
| Repairs/Improvements | \$125,000           | \$125,000        |
| <b>Total</b>         | <b>\$125,000</b>    | <b>\$125,000</b> |

**Funding Sources**

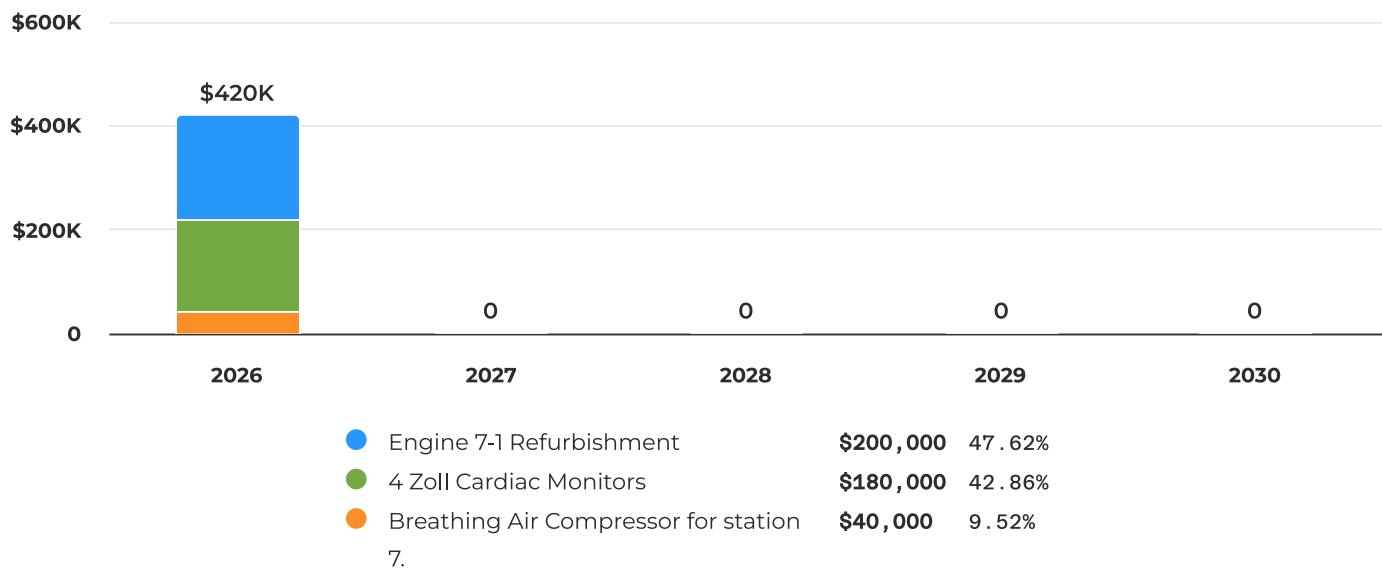
|                                |   |                                |
|--------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$125K</b> | Total Budget (all years)<br><b>\$125K</b> | Project Total<br><b>\$125K</b> |
|--------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category         | FY2026<br>Requested | Total            |
|------------------|---------------------|------------------|
| Funding Source 1 | \$125,000           | \$125,000        |
| <b>Total</b>     | <b>\$125,000</b>    | <b>\$125,000</b> |

# 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         |
| <b>Total Summary of Requests</b>        | <b>\$420,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$420,000</b> |

# 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

**\$180K**

Total Budget (all years)

**\$180K**

Project Total

**\$180K**

## Detailed Breakdown

| Category     | FY2026<br>Requested | Total            |
|--------------|---------------------|------------------|
| Equipment    | \$180,000           | \$180,000        |
| <b>Total</b> | <b>\$180,000</b>    | <b>\$180,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$180K</b> | <b>\$180K</b>            | <b>\$180K</b> |

---

## Detailed Breakdown

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

# 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<br>Requested | Total           |
|--------------|---------------------|-----------------|
| Equipment    | \$40,000            | \$40,000        |
| <b>Total</b> | <b>\$40,000</b>     | <b>\$40,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$40K</b>  | <b>\$40K</b>             | <b>\$40K</b>  |

---

## Detailed Breakdown

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

# 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

**\$200K**

Total Budget (all years)

**\$200K**

Project Total

**\$200K**

## Detailed Breakdown

### Category

**FY2026  
Requested**

**Total**

Vehicle Cost

\$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  
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         |
| <b>Total Summary of Requests</b>          | <b>\$190,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$190,000</b> |

# Fencing @ Oakland Heights Athletic Fields

## Overview

|                      |  |
|----------------------|--|
| <b>Request Owner</b> | Tiffiny Corcoran, Recreation<br>Director |
| <b>Department</b>    | Parks & Recreation                       |
| <b>Type</b>          | 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 |
| <b>\$90K</b>  | <b>\$90K</b>             | <b>\$90K</b>  |

## Detailed Breakdown

| Category     | FY2026<br><i>Requested</i> | Total           |
|--------------|----------------------------|-----------------|
| Planning     | \$90,000                   | \$90,000        |
| <b>Total</b> | <b>\$90,000</b>            | <b>\$90,000</b> |

## Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| <b>\$90K</b>  | <b>\$90K</b>             | <b>\$90K</b>  |

## Detailed Breakdown

| Category         | FY2026<br><i>Requested</i> | Total           |
|------------------|----------------------------|-----------------|
| Funding Source 1 | \$90,000                   | \$90,000        |
| <b>Total</b>     | <b>\$90,000</b>            | <b>\$90,000</b> |

# Vesta Heights Walking Path

## Overview

|                      |  |
|----------------------|--|
| <b>Request Owner</b> | Tiffiny Corcoran, Recreation<br>Director |
| <b>Department</b>    | Parks & Recreation                       |
| <b>Type</b>          | 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 |
|---------------|--------------------------|---------------|
| <b>\$100K</b> | <b>\$100K</b>            | <b>\$100K</b> |

## Detailed Breakdown

| Category             | FY2026<br><i>Requested</i> | Total            |
|----------------------|----------------------------|------------------|
| Repairs/Improvements | \$100,000                  | \$100,000        |
| <b>Total</b>         | <b>\$100,000</b>           | <b>\$100,000</b> |

## Funding Sources

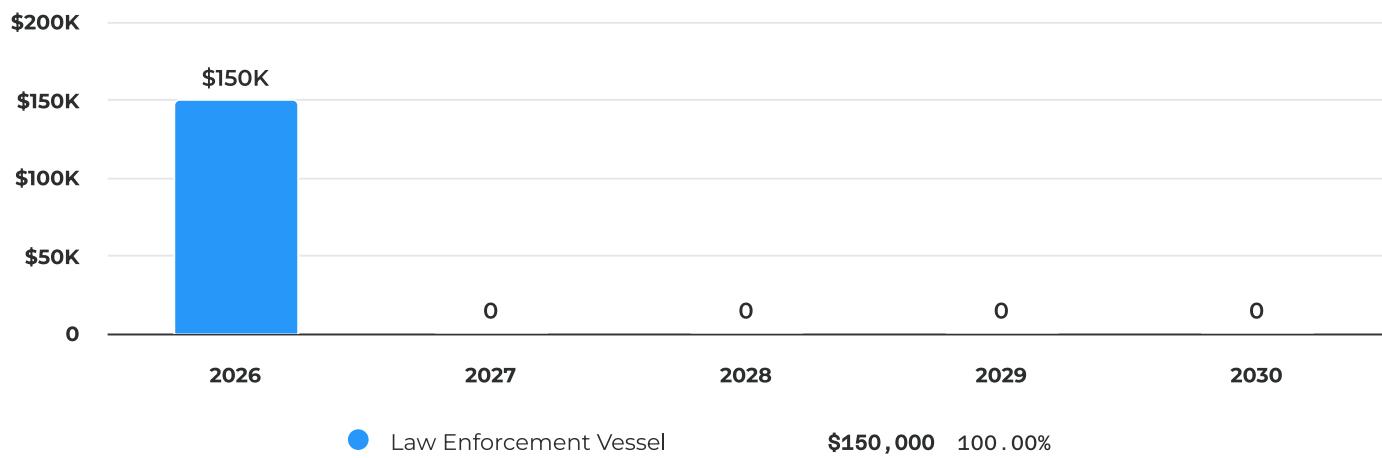
| FY2026 Budget | Total Budget (all years) | Project Total |
|---------------|--------------------------|---------------|
| <b>\$100K</b> | <b>\$100K</b>            | <b>\$100K</b> |

## Detailed Breakdown

| Category         | FY2026<br><i>Requested</i> | Total            |
|------------------|----------------------------|------------------|
| Funding Source 1 | \$100,000                  | \$100,000        |
| <b>Total</b>     | <b>\$100,000</b>           | <b>\$100,000</b> |

# 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        |
| <b>Total Summary of Requests</b> | <b>\$150,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$150,000</b> |

# 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 addition 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<br>Requested | Total            |
|--------------|---------------------|------------------|
| Vehicle Cost | \$150,000           | \$150,000        |
| <b>Total</b> | <b>\$150,000</b>    | <b>\$150,000</b> |

---

## Funding Sources

FY2026 Budget

**\$150K**

Total Budget (all years)

**\$150K**

Project Total

**\$150K**

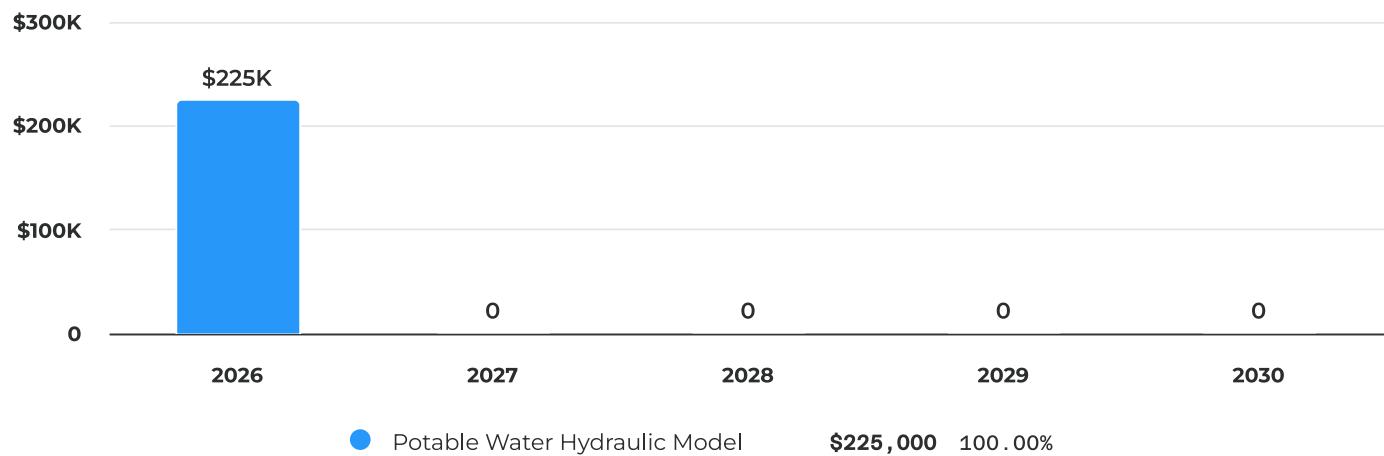
---

## Detailed Breakdown

| Category         | FY2026<br>Requested | Total            |
|------------------|---------------------|------------------|
| Funding Source 1 | \$150,000           | \$150,000        |
| <b>Total</b>     | <b>\$150,000</b>    | <b>\$150,000</b> |

# 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        |
| <b>Total Summary of Requests</b> | <b>\$225,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$225,000</b> |

# Potable Water Hydraulic Model

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Daniel Payne, Public Works & Utility Services Director |
| <b>Department</b>                | Public Works & Utility Services                        |
| <b>Type</b>                      | Capital Improvement                                    |
| <b>Estimated Start Date</b>      | 10/1/2025  |
| <b>Estimated Completion Date</b> | 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<br><b>\$225K</b> | Total Budget (all years)<br><b>\$225K</b> | Project Total<br><b>\$225K</b> |
|--------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category     | FY2026<br>Requested | Total            |
|--------------|---------------------|------------------|
| Engineering  | \$225,000           | \$225,000        |
| <b>Total</b> | <b>\$225,000</b>    | <b>\$225,000</b> |

**Funding Sources**

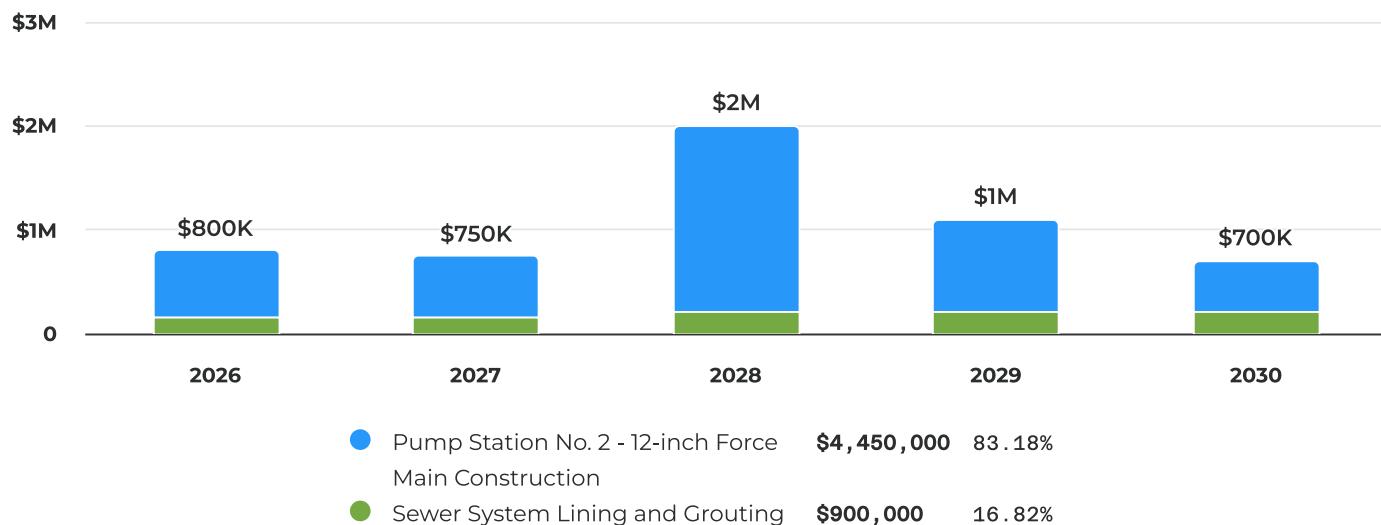
|                                |   |                                |
|--------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$225K</b> | Total Budget (all years)<br><b>\$225K</b> | Project Total<br><b>\$225K</b> |
|--------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category         | FY2026<br>Requested | Total            |
|------------------|---------------------|------------------|
| Funding Source 1 | \$225,000           | \$225,000        |
| <b>Total</b>     | <b>\$225,000</b>    | <b>\$225,000</b> |

# 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          |
| <b>Total Summary of Requests</b>                        | <b>\$800,000</b> | <b>\$750,000</b> | <b>\$2,000,000</b> | <b>\$1,100,000</b> | <b>\$700,000</b> | <b>\$5,350,000</b> |

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

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Deborah Fousek, Administrative Coordinator |
| <b>Department</b>                | Sewer Collection System                    |
| <b>Type</b>                      | Capital Improvement                        |
| <b>Estimated Start Date</b>      | 10/1/2025                                  |
| <b>Estimated Completion Date</b> | 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 Force main from PS2  
to County.jpeg

## Details

**Type of Project:** Improvement

### Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total  |
|---------------|--------------------------|----------------|
| <b>\$650K</b> | <b>\$4.45M</b>           | <b>\$4.45M</b> |

### Detailed Breakdown

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

### Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total  |
|---------------|--------------------------|----------------|
| <b>\$650K</b> | <b>\$4.45M</b>           | <b>\$4.45M</b> |

### Detailed Breakdown

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

# Sewer System Lining and Grouting

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Deborah Fousek, Administrative Coordinator |
| <b>Department</b>                | Sewer Collection System                    |
| <b>Type</b>                      | Capital Improvement                        |
| <b>Project Number</b>            | 5032                                       |
| <b>Estimated Start Date</b>      | 10/1/2025                                  |
| <b>Estimated Completion Date</b> | 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             | Total Budget (all years) | Project Total    |                  |                  |                  |       |
|---------------------------|--------------------------|------------------|------------------|------------------|------------------|-------|
| <b>\$150K</b>             | <b>\$900K</b>            | <b>\$900K</b>    |                  |                  |                  |       |
| <b>Detailed Breakdown</b> |                          |                  |                  |                  |                  |       |
| Category                  | FY2026 Requested         | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | Total |

### Detailed Breakdown

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

### Funding Sources

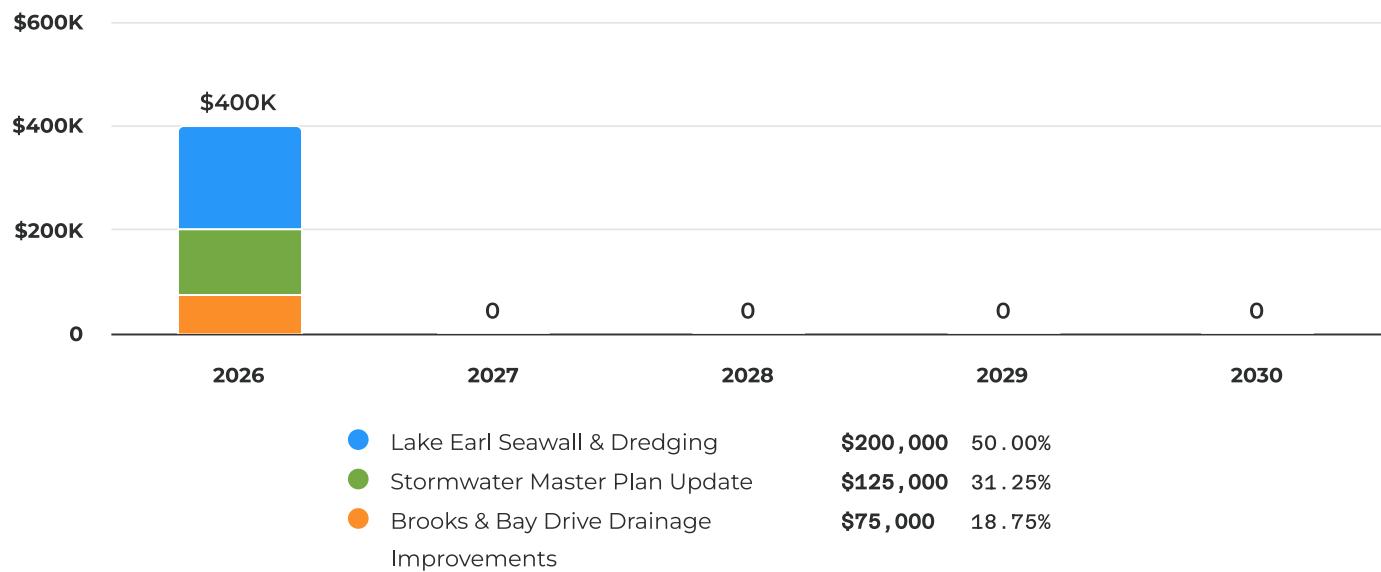
| FY2026 Budget             | Total Budget (all years) | Project Total    |                  |                  |                  |       |
|---------------------------|--------------------------|------------------|------------------|------------------|------------------|-------|
| <b>\$150K</b>             | <b>\$900K</b>            | <b>\$900K</b>    |                  |                  |                  |       |
| <b>Detailed Breakdown</b> |                          |                  |                  |                  |                  |       |
| Category                  | FY2026 Requested         | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | Total |

### Detailed Breakdown

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

# 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         |
| <b>Total Summary of Requests</b>         | <b>\$400,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$400,000</b> |

# 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

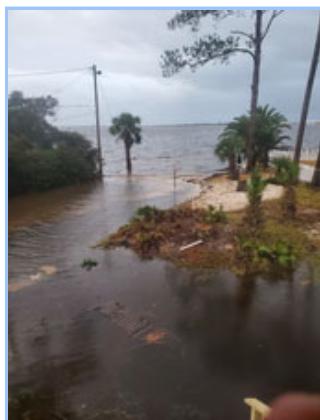
---

## Description

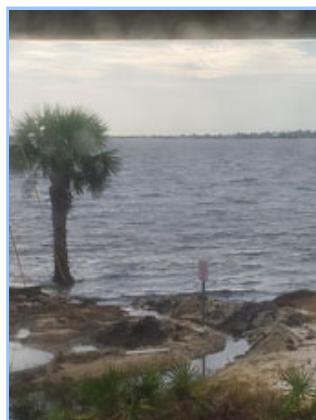
Improvements at the end of the water access include drainage updates and creation of a public water access area.

---

## 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<br><b>\$75K</b> | Total Budget (all years)<br><b>\$75K</b> | Project Total<br><b>\$75K</b> |
|-------------------------------|--|-------------------------------|

**Detailed Breakdown**

| Category                 | FY2026<br>Requested | Total           |
|--------------------------|---------------------|-----------------|
| Construction/Maintenance | \$75,000            | <b>\$75,000</b> |
| <b>Total</b>             | <b>\$75,000</b>     | <b>\$75,000</b> |

**Funding Sources**

|                               |  |                               |
|-------------------------------|--|-------------------------------|
| FY2026 Budget<br><b>\$75K</b> | Total Budget (all years)<br><b>\$75K</b> | Project Total<br><b>\$75K</b> |
|-------------------------------|--|-------------------------------|

**Detailed Breakdown**

| Category         | FY2026<br>Requested | Total           |
|------------------|---------------------|-----------------|
| Funding Source 1 | \$75,000            | <b>\$75,000</b> |
| <b>Total</b>     | <b>\$75,000</b>     | <b>\$75,000</b> |

# 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<br><b>\$200K</b> | Total Budget (all years)<br><b>\$200K</b> | Project Total<br><b>\$200K</b> |
|--------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category     | FY2026<br>Requested | Total            |
|--------------|---------------------|------------------|
| Engineering  | \$200,000           | \$200,000        |
| <b>Total</b> | <b>\$200,000</b>    | <b>\$200,000</b> |

**Funding Sources**

|                                |   |                                |
|--------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$200K</b> | Total Budget (all years)<br><b>\$200K</b> | Project Total<br><b>\$200K</b> |
|--------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category         | FY2026<br>Requested | Total            |
|------------------|---------------------|------------------|
| Funding Source 1 | \$200,000           | \$200,000        |
| <b>Total</b>     | <b>\$200,000</b>    | <b>\$200,000</b> |

# 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<br><b>\$125K</b> | Total Budget (all years)<br><b>\$125K</b> | Project Total<br><b>\$125K</b> |
|--------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category     | FY2026<br>Requested | Total            |
|--------------|---------------------|------------------|
| Engineering  | \$125,000           | \$125,000        |
| <b>Total</b> | <b>\$125,000</b>    | <b>\$125,000</b> |

**Funding Sources**

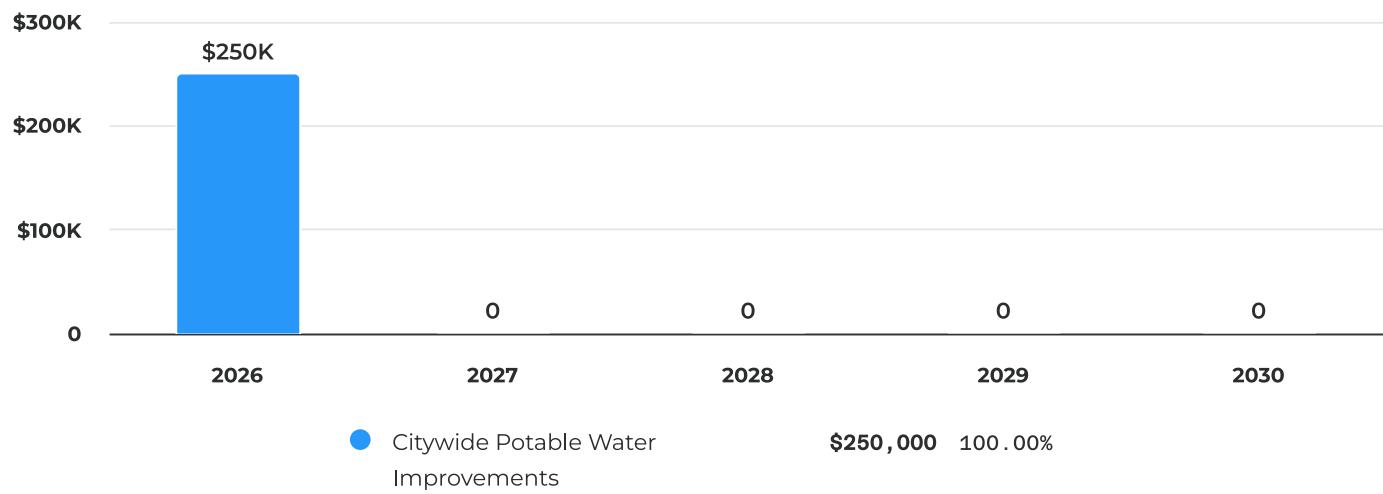
|                                |   |                                |
|--------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$125K</b> | Total Budget (all years)<br><b>\$125K</b> | Project Total<br><b>\$125K</b> |
|--------------------------------|---|--------------------------------|

**Detailed Breakdown**

| Category         | FY2026<br>Requested | Total            |
|------------------|---------------------|------------------|
| Funding Source 1 | \$125,000           | \$125,000        |
| <b>Total</b>     | <b>\$125,000</b>    | <b>\$125,000</b> |

# 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        |
| <b>Total Summary of Requests</b>    | <b>\$250,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$250,000</b> |

# Citywide Potable Water Improvements

## Overview

|                                  |  |
|----------------------------------|--|
| <b>Request Owner</b>             | Deborah Fousek, Administrative Coordinator |
| <b>Department</b>                | Water Distribution                         |
| <b>Type</b>                      | Capital Improvement                        |
| <b>Estimated Start Date</b>      | 10/1/2025                                  |
| <b>Estimated Completion Date</b> | 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 |
|---------------|--------------------------|---------------|
| <b>\$250K</b> | <b>\$250K</b>            | <b>\$250K</b> |

## Detailed Breakdown

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

## Funding Sources

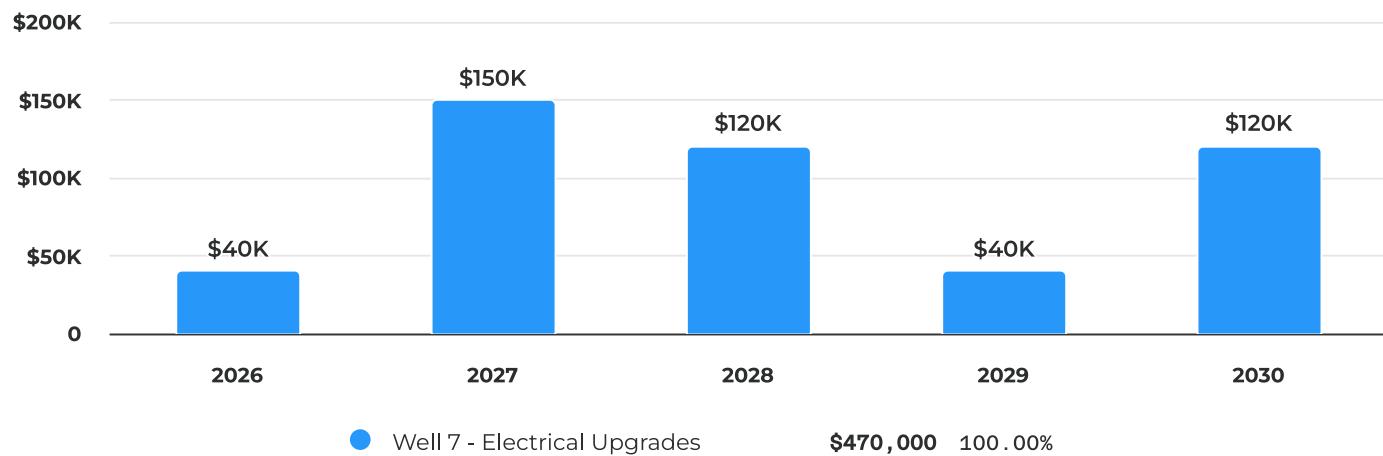
|                                |   |                                |
|--------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$250K</b> | Total Budget (all years)<br><b>\$250K</b> | Project Total<br><b>\$250K</b> |
|--------------------------------|---|--------------------------------|

### Detailed Breakdown

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

# 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        |
| <b>Total Summary of Requests</b> | <b>\$40,000</b> | <b>\$150,000</b> | <b>\$120,000</b> | <b>\$40,000</b> | <b>\$120,000</b> | <b>\$470,000</b> |

# Well 7 - Electrical Upgrades

## Overview

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

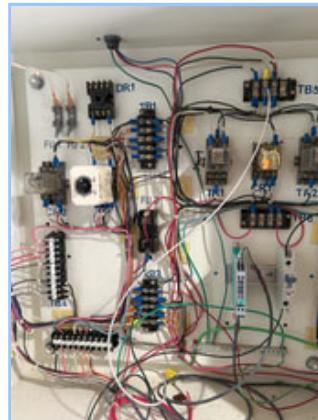
## Description

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.

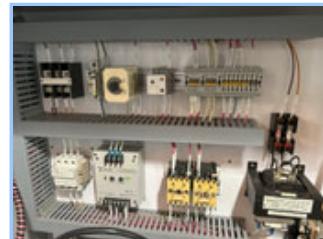
## Images



20250513\_165928166\_iOS.jpg



20250513\_165951212\_iOS.jpg



20250513\_170100177\_iOS.jpg

## Details

**Type of Project:** Improvement

**Capital Cost**

|                               |   |                                |
|-------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$40K</b> | Total Budget (all years)<br><b>\$470K</b> | Project Total<br><b>\$470K</b> |
|-------------------------------|---|--------------------------------|

**Detailed Breakdown**

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

**Funding Sources**

|                               |   |                                |
|-------------------------------|---|--------------------------------|
| FY2026 Budget<br><b>\$40K</b> | Total Budget (all years)<br><b>\$470K</b> | Project Total<br><b>\$470K</b> |
|-------------------------------|---|--------------------------------|

**Detailed Breakdown**

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

## 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:**

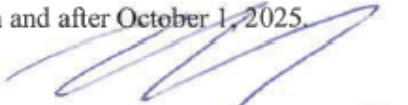
#### **Section 1. Final Millage Rate**

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.

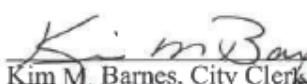
#### **Section 2. Effective Date**

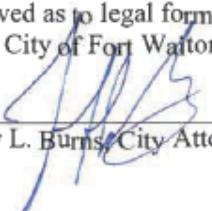
This resolution shall become effective on and after October 1, 2025.

Adopted: September 23, 2025

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

Attest:

 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



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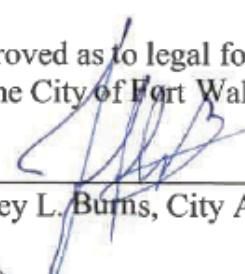
Nic Allegretto, Mayor

Attest:



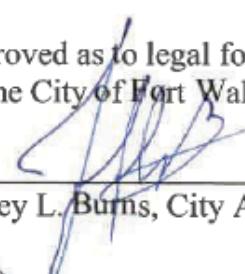
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Kim M. Barnes, City Clerk



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



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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            |
|   | <b>Law Enf. Trust Fund</b> | <b>4,766</b>     |
| 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           |
|   | <b>CDBG Fund</b>           | <b>111,207</b>   |
| 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           |
| Jayne 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            |
|   | <b>CRA Fund</b>            | <b>276,206</b>   |
| 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          |
|   | <b>Half Cent Sales Tax</b> | <b>517,310</b>   |
| 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 Repalcement - 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           |
|   | <b>Utilities Fund</b>      | <b>2,294,403</b> |
| Computer Replacement  | 405-1500-538-5231          | 1,200            |
| Consultant Task Orders  | 405-1380-538-3100          | 180,281          |
|   | <b>Stormwater Fund</b>     | <b>181,481</b>   |
| <b>Special Project Carry-Over All Funds</b>                               | <b>\$ 3,385,373</b>        |                  |

**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            | New completion date |
|----------|----------|---|--|-------------|--------------------|---------------------|
| 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          |
| PR186246 | 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 Software Change     | Data migration for software                        | \$22,000.00 | 001-0400-512.31-00 | 12/31/2025          |
| 11164    | 06/11/24 | Granicus / Civic Plus Software Change     | Agenda, meetings, and legislative file software    | \$36,547.05 | 001-0400-512.52-31 | 12/31/2025          |
| 114502   | 07/16/25 | Debtbook                                  | GASB 87/96 Lease Software                          | \$7,500.00  | 001-0500-513.31-00 | 10/31/2025          |
| PR185912 | 08/18/25 | 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   | 12/08/24 | 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 | Weecanshadeit                             | 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                     | \$350.90    | 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          |
| 114934   | 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                                     | \$385.00    | 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 iamge, LLC                       | Ferry Park bridge repairs                          | \$35,718.57 | 001-1010-572.63-10 | 12/31/2025          |
| PR186017 | 08/26/25 | Advantage Portable Buildings              | Building improvements                              | \$15,115.00 | 001-1040-572.62-14 | 12/31/2025          |
| 108294   | 02/05/24 | Highland Vale 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, Cothern, and Tucker               | Cemetery Plot Surveys PR2505                       | \$12,000.00 | 001-1080-539.31-00 | 10/31/2025          |
| 115015   | 09/04/25 | SRM 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          |

## Encumbrance/PO Carryover List

|           |          |  |   |                       |                    |            |
|-----------|----------|--|---|-----------------------|--------------------|------------|
| 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                       | MU591 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                  | Upfit K3 Vehicle V#2784 Police department       | \$6,343.08            | 001-1220-519.52-03 | 10/31/2025 |
| 115009    | 09/04/25 | D&D Airconditioning, Heating & Electrica | Cleaner machine for the Recreation Center       | \$1,134.05            | 001-1230-519.46-45 | 12/31/2025 |
| 115023    | 09/04/25 | D&D Airconditioning, Heating & Electrica | Replacement unit for PD                         | \$7,782.00            | 001-1230-519.46-45 | 12/31/2025 |
| 115024    | 09/04/25 | D&D Airconditioning, Heating & Electrica | Replacement unit for GC                         | \$11,526.74           | 001-1230-519.46-45 | 12/31/2025 |
| 114637    | 07/31/25 | D&D Airconditioning, Heating & Electrica | Replacement parts for Library                   | \$30,182.72           | 001-1230-519.82-14 | 12/31/2025 |
| 113061    | 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 Technonology                      | 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 |
| 115061    | 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 | NV 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            | \$36,918.00           | 001-1500-519.64-04 | 12/31/2025 |
| 114961    | 09/02/25 | Carl Black of Orlando                    | 2026 Chevrolet Traverse AWD 4D (unmarked)       | \$47,949.00           | 001-1500-519.64-04 | 12/31/2025 |
| 114970    | 09/03/25 | Carl Black of Orlando                    | 2026 Chevrolet Traverse AWD 4D (unmarked)       | \$47,949.00           | 001-1500-519.64-04 | 12/31/2025 |
| 114972    | 09/03/25 | Stepone Automotive CFV, LLC              | 2025 Pacifico select pass - Chrysler (unmarked) | \$42,056.96           | 001-1500-519.64-04 | 12/31/2025 |
| 114975    | 09/03/25 | Stepone Automotive CFV, 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 CFV, 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 CFV, 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 CFV, 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 CFV, LLC              | 2026 Dodge Durango Pursuit AWD V6 SUV - White   | \$41,343.00           | 001-1500-519.64-04 | 12/31/2025 |
| PR 185305 | 08/18/25 | Dana Safety Supply, Inc                  | Uplift package quote 567094-A                   | \$2,403.67            | 001-1500-519.64-04 | 12/31/2025 |
| PR 185311 | 08/18/25 | Dana Safety Supply, Inc                  | Light package quote 574232-C                    | \$6,884.30            | 001-1500-519.64-04 | 12/31/2025 |
| PR 185318 | 08/19/25 | Williams Communications, Inc             | Radio install -quote SR000241307                | \$13,443.45           | 001-1500-519.64-04 | 12/31/2025 |
| PR 185319 | 08/19/25 | A world of Signs                         | Durango graphics - estimate 1484                | \$13,250.00           | 001-1500-519.64-04 | 12/31/2025 |
| PR 185320 | 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 CFV, 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                       | \$2,688.63            | 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 |
|           |          |  | <b>General Fund Total</b>                       | <b>\$1,374,067.67</b> |                    |            |
| 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 |
| 114451    | 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                 | \$19,848.93           | 111-1499-572.31-00 | 12/31/2025 |
| 114024    | 05/15/25 | Jenkins Engineering                      | Jet Drive Rec Center Project                    | \$1,500.00            | 111-1499-572.31-00 | 10/31/2025 |
| 109235    | 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 |
| 108234    | 09/06/24 | Highland Vale Construction, LLC          | Golf Shed Building                              | \$6,391.23            | 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 |
|           |          |  | <b>Half Cent Sales Tax Fund</b>                 | <b>\$1,003,443.66</b> |                    |            |
| 108235    | 09/13/24 | Highland Vale Construction, LLC          | Museum Building MS2301                          | \$133,579.71          | 110-1498-552.62-14 | 12/31/2025 |
|           |          |  | <b>Tourist Development Council Fund</b>         | <b>\$133,579.71</b>   |                    |            |
| 114296    | 06/13/25 | Federal Eastern International            | Police equipment and supplies                   | \$922.86              | 102-1543-521.52-10 | 10/31/2025 |
|           |          |  | <b>Law Enforcement Trust Fund Total</b>         | <b>\$922.86</b>       |                    |            |
|           |          |  | <b>Florida Building Code Fund Total</b>         | <b>\$2,936.04</b>     |                    |            |
| 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                                | \$3,695.00            | 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                        | Wynndham house demo project                     | \$24,895.00           | 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 | Avvoon, Inc                              | Consulting (PJ#ICR1902)                         | \$6,966.41            | 109-6362-672.63-10 | 11/30/2026 |

## Encumbrance/PO Carryover List

|  |          |                                   |  |                       |                    |            |
|--|----------|-----------------------------------|--|-----------------------|--------------------|------------|
| 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                             | \$103,548.51          | 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 |
| PR 186355                                      | 09/10/25 | GLC Contracting                   | Landing Phase 2 construction (PJ#LANPH2)           | \$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  |
| <b>Community Redevelopment Agency Fund To:</b> |          |                                   |  | <b>\$2,238,290.50</b> |                    |            |
| 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 autopsy 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 |
| 111719   | 08/21/24 | Rafetis 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 | USA Bluebook                      | Well Maintenance                                   | \$377.90              | 401-1310-533.46-80 | 10/31/2025 |
| 114423   | 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 |
| 114739   | 08/05/25 | Jim House & Associates            | Pump for Lift Station 9                            | \$18,652.00           | 401-1350-535.46-80 | 1/31/2026  |
| 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                                  | \$9,740.12            | 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          | 401-1600-536.64-04 | 12/31/2025 |
| 114958   | 09/02/25 | DUVAL #7801                       | 2025 Ford F150XL regular cab - White               | \$36,319.00           | 401-1600-536.64-04 | 12/31/2025 |
| 114959   | 09/02/25 | DUVAL #7801                       | 2025 Ford F350 regular cab - White                 | \$45,592.00           | 401-1600-536.64-04 | 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 |
| 111884   | 09/05/24 | HDR Engineering                   | Design of Lift Station #2 replacement              | \$45,467.34           | 401-5048-535.63-10 | 12/31/2025 |
| 108253   | 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 |
| 108253   | 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           | \$15,342.50           | 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 |
| <b>Utilities Fund Total</b>                    |          |                                   |  | <b>\$1,842,513.81</b> |                    |            |
| 114955   | 09/02/25 | Actionin Truck Center             | Side Loader: McNeilus 31 Yard Zero Side Loader     | \$420,389.37          | 403-1500-534.64-04 | 12/31/2025 |
| <b>Sanitation Fund Total</b>                   |          |                                   |  | <b>\$420,389.37</b>   |                    |            |
| 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 |
| <b>Stormwater Fund Total</b>                   |          |                                   |  | <b>\$263,610.50</b>   |                    |            |
| TOTAL ENCUMBRANCES                             |          |                                   |  | <b>\$1,279,754.12</b> |                    |            |

# 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

**DOT** – 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