SPECIAL MEETING
DESTIN CITY COUNCIL
AUGUST 12, 2024
ANNEX COUNCIL CHAMBERS
6:00 PM

*****Core Value of the Month - Integrity*****

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS

NEW BUSINESS

A. Interim City Manager Contract
B. 2024 Debt Issuance RFQ Underwriters and Bank Loan
C. FY 2023 Budget Vs Actuals Parks and Rec CIP and RR
D. FY 2024 Parks and Recreation Budget vs Actuals
E. Fiscal Year 2025 Budget

PUBLIC COMMENTS

If a person decides to appeal any decision made by the council with respect of any matter considered at this meeting, he/she may need a record of the proceeding, and for such purpose, he/she may need to ensure that verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. FS286.0105

Persons with disabilities who required assistance to participate in this meeting are requested to notify the City Clerk's Office at (850) 837-4242 as soon as possible.

ITEM # **2024-489**

CITY OF DESTIN

AGENDA ITEM

COUNCIL MEETING DATE: August 12, 2024
TYPE OF AGENDA ITEM: City Manager Report
AGENDA OUTLINE NUMBER: A.

TO: City Council

THRU: Kimberly Kopp, City Attorney
Krystal Strickland, Finance Director

FROM: jamie Haynes

DATE: 8/9/2024

SUBJECT: Interim City Manager Contract

I. BACKGROUND: On August 5th Council directed the City Attorney and HR Director to negotiate an Interim City Manager contract with Mr. Larry Jones.

II. DISCUSSION: The attached proposed contract would create an independent contractor relationship between the City and Mr. Jones' consulting company such that Mr. Jones would act as Interim City Manager during the temporary leave of the current City Manager. Mr. Jones would work at the pleasure of the City Council and be subject to the Charter. Mr. Jones would be compensated in an amount not to exceed $17,208.33 per month (which would be the equivalent of $206,500 annually). However, as Mr. Jones would remain an independent contractor through his consulting firm, the Agreement does not entitle Mr. Jones to employee benefits not explicitly set forth in the Agreement. He will not receive City insurance or retirement pay.

While Mr. Jones would have all the powers of the City Manager during the term of the Agreement, he would be required to consult with HR prior to making decisions affecting employees. Additionally, he would be required to consult with both the City Attorney and HR prior to making decisions affecting department heads. He would retain final decision making authority in such matters, after consultation.

The City Council may terminate the Agreement at any time, in their sole discretion. Further, it is the intent of the Agreement that the relationship between Mr. Jones' firm and the City terminate upon return of Mr. Zunguze from leave.

A. Link to Strategic Goals / Objectives:

B. Effect on Budget (EOB): Staff proposes paying for this professional service from the remaining amount budgeted for City Manager Professional Services. This equates to just over 3 months of service. The encumbrance can be increased in FY 2025 against next year's budget if Council deems necessary. The contract is openended with termination upon the return of our City Manager.

	0121212-531000 City Manager - Professional Svcs	
FY 24 Adopted Budget*	$	62,200
Previous Expenses/Encumbrances		(7,932)
Available Program Budget		54,268
This Agreement +(-)		(55,000)
FY 24 Remaining Program Budget	$	(732)

C. **Level of Service (LOS):** 1. Financially sound city providing service excellence.

D. **Legislative Sponsor:**

III. CONCLUSION: Staff recommends approval of the Interim City Manager Contract.

IV. RECOMMENDED MOTION: I move to approve the proposed Interim City Manager Contract, effective August 13th, 2024

Attachments:

1. Interim City Manager Contract - LARRY JONES REVISED 8.8.24 (1) executed

INDEPENDENT CONTRACTOR AGREEMENT FOR TEMPORARY CITY MANAGEMENT/INTERIM CITY MANAGER

THIS INTERIM AGREEMENT (hereinafter referred to as "Agreement"), made and entered into this 12th day of August, 2024, by and between the City of Destin, Florida, a Florida municipal corporation (hereinafter referred to as " **City**"), the Destin City Council (hereinafter referred to as "**City Council**" or "**Council**"), and TOF Executive Consulting, LLC; with an address at 47 Jones Road, DeFuniak Springs, FL 23233, (hereinafter referred to by name, "**Mr. Jones**" or as "**Interim City Manager**").

RECITALS

WHEREAS, "There shall be a city manager ***who shalL..serve at the pleasure of the city council"*** Article IV, Section 4.01, Destin City Charter (emphasis added); and

WHEREAS, Article IV, Section 4.02, of the Destin City Charter states: "The city manager shall be appointed by the council subject to a 70 percent vote of approval by the council"; and

WHEREAS, Article IV, Section 4.03, of Destin City Charter states: "The compensation for city manager shall be fixed by the council"; and

WHEREAS, Article IV, Section 4.04, Destin City Charter states: “Any vacancy in the office of city manager shall be filled by the city council”; and

WHEREAS, the Destin City Council desires to appoint an Interim City Manager as an independent contractor, whom shall assume all powers of the City Manager position subject to this Agreement, and whom will serve only in the Interim and temporary capacity in order to provide stability to the City and City staff during the medical leave of the permanent city manager; and

WHEREAS, while the official title of the Interim City Manager position contains the term "Interim", to avoid minimizing the importance of the Interim City Manager position, the Interim City Manager may elect to simply use the title of City Manager on any official documents, communications, etc.; and

WHEREAS, on August 5, 2024, at a regular City Council meeting the Destin City Council expressed the desire to appoint Larry Jones, of TOF Executive Consulting, LLC, as a temporary Interim City Manager subject to a contract being brought back to the City Council for formal consideration; and

WHEREAS, the City Council has affirmatively determined that the services of Mr. Jones as Interim City Manager serves a legitimate public purpose and is in the best interest of the City; and

WHEREAS, Mr. Jones has indicated a willingness to accept the duties, obligations and responsibilities and render service to the City as its Interim City Manager, pursuant to the terms and conditions set forth in this Agreement; and

WHEREAS, the City Council desires to appoint and contract with Larry Jones as a temporary Interim City Manager for the City, and Larry Jones has accepted the appointment as an independent contractor of the City; and

WHEREAS, this Agreement shall continue until the permanent city manager has resumed working or until formally terminated by the City Council in the Council's sole discretion.

WITNESSETH:

The recitals outlined above are true and correct, and are incorporated into, and a part of this Agreement, as if set forth fully herein. In consideration of the mutual promises hereinafter set forth, and such other good and valuable consideration, the sufficiency of which is hereby acknowledged, the City Council appoints Mr. Jones of TOF Executive Consulting to be the Interim City Manager, as follows:

1. INDEPENDENT CONTRACTOR STATUS AND TERM: The City Council appoints, Mr. Jones as Interim City Manager of the City of Destin, Florida, pursuant to the Charter of the City of Destin, effective August 13, 2024, until either: (1) Mr. Louis Zunguze, the permanent City Manager, terminates his medical leave and returns to work at the City, (2) The City Council terminates this Agreement, in its sole discretion. It is the intent of the City and Mr. Jones that Mr. Jones shall be an independent contractor of the City through TOF Executive Consulting, LLC, and that no employment relationship is created by this Agreement.

2. **SERVE AT THE PLEASURE OF CITY COUNCIL:** Pursuant to Article IV, Section 4.01, of the Destin City Charter, in the capacity of City Manager, Mr. Jones serves at the pleasure of the City Council. By executing this agreement, Mr. Jones stipulates that any duties prescribed herein, are in conformity with the Charter, and that this Agreement is an accurate interpretation of his obligation to serve at the pleasure of the City Council.

3. **INTERIM CITY MANAGER HAS ALL RIGHTS OF CITY MANAGER:** The City Council is appointing all of the City Manager powers, including those found in the Charter, to Mr. Jones. Mr. Jones may omit the use of "Interim" on any business cards, the City website, official City communications, and any other official City documents. However, Mr. Jones contractually agrees that his position is that of an interim independent contractor, that no employment relationship is created, and that the Agreement is not meant to be permanent. Additionally, it is understood and agreed between the parties, that while Mr. Jones has final decision-making authority as to employee matters while in his role as Interim City Manager, the following consultations shall be required:

a. Hiring, promotion, demotion, discipline or termination of Department Heads: Any hiring, promotion, demotion, discipline or termination of a Department Head shall require prior consultation with the City Attorney and Human Resources Director.

b. Hiring, promotion, demotion, discipline or termination of all other City employees: Any hiring, promotion, demotion, discipline or termination of a city employee shall require prior consultation with the Human Resources Director.

4. COMPENSATION: The City shall provide the Interim City Manager with the following compensation:

a. The Interim City Manager is entitled to 3 paid sick/vacation days per month. Unused sick/vacation days are not subject to payout upon termination of this Agreement.

b. Annual salary is $206,500.00, which shall be pro-rated by the day in the event during any one-month period that the Interim City Manager works less than a full month. The interim City Manager shall invoice the City once a month in an amount not to exceed $17,208.33, and the City shall make payment within 30 days of receipt of such invoice.

c. The City will provide the Interim City Manager with a cell phone and data plan for unlimited use as defined by the City accepted service plan. Mr. Jones will have his plan upgraded to the same plan that the prior City Manager used, for as long as he is Interim City Manager.

d. Remote work, The Interim City Manager shall be authorized to work remotely one day per week and shall remain available and responsive to the City Council, City Staff and the City Attorney when working remotely.

5. DUTIES: The Interim City Manager has a duty to serve at the pleasure of the City Council, which includes the following duties:

a. The Interim City Manager shall not take any action that contradicts the position/direction that the City Council takes upon a majority vote, nor shall Interim City Manager willfully disregard the directives of the City Council.

b. The Interim City Manager recognizes that the City government exists first and foremost to serve the citizens of Destin, and that the members of the City Council are the duly elected representatives of the citizens of Destin. Accordingly, the Interim City Manager owes a duty of loyalty to the City Council, because the Interim City Manager is the chief executive of the City government's administrative component, and the City government exists first and foremost to serve the citizens of Destin.

c. The Interim City Manager shall report to the City Council and shall perform his duties as Interim City Manager under the direction of the City Council, and he shall answer to the City Council. Individual City Councilmembers cannot individually mandate that the Interim City Manager perform any task, outside of those items expressly mentioned in the City Charter, Code of Ordinances, and other state law.

d. The Interim City Manager shall not act outside of the duties assigned to him by the City Council, the Charter, or any City ordinances.

e. If the Interim City Manager disagrees with a direction or task given to him by the City Council at a public meeting, of any kind, then the Interim City Manager shall immediately communicate his disagreement to the City Council at the public meeting. Otherwise, the Interim City Manager waives any objection he has to the task assigned by the City Council. The intent of this provision is to encourage the Interim City Manager be transparent with the City Council, as the City Council prefers clarification up front, in lieu of the Interim City Manager remaining silent, and simply refusing to perform the task given to him. It is a better practice to provide clarification up front, because it maintains trust between the City Council and the Interim City Manager, and ultimately with staff.

f. If the City Council directs the Interim City Manager to contact any County Commissioners, or the members of another municipality's city council, then the Interim City Manager shall not simply contact the head administrative official for the other board, and expect the message to be relayed to the other board's members. Instead, the Interim City Manager, or his designee, shall contact the members of the other board directly to communicate what the City Council directs it wants communicated.

g. The Interim City Manager shall entrust all of the City's legal work to the City Attorney, other attorneys approved by a vote of the City Council, and any litigation attorneys approved by a vote of the City Council. The Interim City Manager shall not hire any attorneys to perform work for the City, without both notifying the City Attorney, and then obtaining approval by a majority vote of the City Council. This process shall be utilized even if the Interim City Manager elects to pay for an attorney out of the Interim City Manager's discretionary fund.

h. The Interim City Manager shall, as soon as reasonably practicable, provide to the City Council any information about a potential or current department head that could affect the City's public image, or whom has committed an action that could cause the City to be sued for anything other than a tort that is limited by sovereign immunity.

i. If, at a public meeting, pursuant to the express duty of the Interim City Manager to serve at the pleasure of the City Council, which is contained in Article IV, Section 4.01, of the Destin City Charter, a majority of the City Council vote to direct the Interim City Manager, pursuant to Article III, Section 3.08 (c), of the Destin City Charter, to take action in a manner consistent with the powers afforded to the City Council, whether expressly or implicitly, pursuant to Article III, Sections 3.08(b), 3.12(b){l), or 3.14, of the Destin City Charter, then the Interim City Manager shall abide by the City Council's direction and perform any administrative functions that are required to implement the majority vote of the Council. The City Council and the Interim City Manager stipulate and agree that this subsection is a reasonable interpretation of their shared powers found in Article I, Section 1.0l(a) of the Destin City Charter, and also the powers, afforded to the City Council pursuant to Article III, Sections 3.08(b), 3.12(b)(l), and 3.14, of the Destin City Charter, and Article IV, Section 4.01, of the Destin City Charter. The City Council and the Interim City Manager further stipulate and agree that, as the City's only elected officials, and the City's sole legislative body, the City Council alone represents the will of the City's citizens and that the City Council is the ultimate authority on what is to be "deemed to be in the best interest of the city..." as the phrase is used in Article IV, Section 4.05(e), of the Destin City Charter. The City Council and the Interim City Manager further agree and stipulate that the Interim City Manager shall take whatever necessary actions, including the preparation, negotiation, and submittal to the City Council of any contractual agreements required to ensure that the best interests of the City are preserved. However, for any such agreements, mentioned in the previous sentence, to be binding, then the agreements shall require approval of the City Council by a majority vote. Finally, this provision does not excuse any additional requirements found in the Charter or City Code Ordinances, to utilize resolutions or ordinances, if expressly required, as the means of implementing any actions that flow from this subsection.

j. Other than City Council appointees, the Interim City Manager shall hire, fire, and reassign all other employees of the City, without interference of the City Council and subject to the terms of this Agreement.

k. The Interim City Manager shall be required to obtain the consent of the City Council, via a majority vote of the City Council, to re-assign, re-classify, transfer, or re-define any of the appointed Department Heads.

l. In addition to performing the functions and duties specified in the City Charter, City Ordinances and Florida Statutes, the Interim City Manager shall perform such other tasks and functions that the City Council assigns, by majority vote of the City Council.

m. The Interim City Manager owes a duty to both the City and the City Council over the International City/County Management Association ("ICMA"), the Florida City and County Management Association ("FCCMA"), and the Florida League of Cities ("FLC"). While each organization is important, all 3 organizations are voluntary organizations, whom promulgate rules and regulations that are merely suggestive and are not legally binding. If the Interim City Manager feels he cannot comply with an assignment given to him by the City Council, due to a perceived conflict with a rule promulgated by any of the three organizations listed, then the Interim City Manager, within 3 days of receipt of the instruction from Council to perform the task in question, shall resign as Interim City Manager, and shall immediately resume his duties as permanent Community Development Director. No fault shall be attributed to the Interim City Manager, by the City Council, if the Interim City Manager resigns per this subsection and returns to his director position, because the City Council respects the Interim City Manager's personal convictions.

n. In the event that Mr. Jones is temporarily unable to perform his duties for any reason, then he shall designate an Acting City Manager.

o. All such duties shall be performed within the timeframes or deadlines as set by the City Council, or imposed by law, applicable policy, or rule. Absent an expressly imposed deadline, Mr. Jones shall perform his duties within a reasonable period of time and with due regard for promptness, diligence, and professionalism.

p. This Agreement may be terminated by the Interim City Manager upon 5 days written notice to the HR Director and City Attorney, who will promptly notify the City Council.

6. INDEPENDENT CONTRACTOR: The Interim City Manager shall serve at the pleasure of the City Council, and the City Council may terminate this Agreement, at any time during the term of this Agreement, for any reason or for no reason. Further, this Agreement is intended to be temporary in nature, pending the return of the permanent City Manager from medical leave.

7. **AGENDAS FOR CITY COUNCIL MEETINGS:** Under Florida law, there is no legal requirement to formulate an agenda, however, it is a Council policy to strive to generate them for each meeting. Thus, the City Council has the authority to ultimately set the agenda for their council meetings, and per the Charter, any individual member of the Council is permitted to contact the Clerk to place an item on the agenda. There is no administrative authority that supersedes that of the City Council regarding the formulation of the Agendas. The City Manager shall not unilaterally remove, or refuse to place items on the agenda if the items are those directed by the Council to be placed on the agenda. Once an item is placed on an agenda by the Council, then only a vote of the Council can remove the item from the agenda. Once an item is place on an agenda by an individual member of Council, then only the individual member, or vote of the Council, can remove the item from the agenda. No single member of the Council, or the Mayor, has the right to remove items placed on the agenda by anyone else.

The Interim City Manager shall refrain from interfering with the City Clerk's performance of his duties to the City Council, and the Interim City Manager shall never order, direct, or willingly permit the City Clerk to refuse a direction from the City Council that relates to the placement of items on the agenda for any public meetings.

8. CRITICISMS, COMPLAINTS, AND SUGGESTIONS: The City Council, individually or collectively, shall refer in a timely manner, either in private, or at public meetings, all substantive criticisms, complaints, and suggestions called to the City Council's attention to the Interim City Manager to be investigated, study, or otherwise looked into. The Interim City Manager shall report back to the City Council within two weeks, the results of any investigation or study.

9. LEGAL OPINION ON AGREEMENT: If the Interim City Manager seeks the opinion of the City Attorney regarding the interpretation of this agreement, then the Interim City Manager shall be indemnified, and held harmless in any administrative, ethical or legal action for relying upon the opinion of the City Attorney regarding any action that the City Attorney recommends be taken.

10. INDEMNIFICATION: The City agrees, pursuant to Section 111.07, Florida Statutes to defend, save harmless, and indemnify the Interim City Manager against any administrative, ethical or legal action suffered as a result of any act, event, or omission of action that the Interim City Manager reasonably believes to be in the scope of his duties or function, unless he acted in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety, or property. The City will reimburse the Interim City Manager for any attorney fees and costs he incurs as well as compromise and settle any such claim or suit and pay the amount of any settlement or judgment rendered thereon. The City shall not be liable for the acts or omissions of the Interim City Manager committed while acting outside the course and scope of his agreed duties or committed in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety, or property. In such instance, the Interim City Manager shall reimburse the City for any legal fees and expenses the City has incurred or otherwise paid, for or on his behalf, in connection with the charged conduct.

Said indemnification shall extend beyond the termination of the expiration of this Agreement to provide protection for any such acts undertaken or committed in his capacity as Interim City Manager, regardless of whether the notice of claim or filing of a lawsuit occurs during or following termination of this Agreement with the City.

11. DISABILITY: If the Interim City Manager becomes permanently disabled or is otherwise unable to perform his duties because of sickness, accident, injury, mental incapacity or health for a period of two consecutive weeks beyond any accrued leave, the City shall have the option to terminate this agreement.

12. **EXCLUSIVITY AND HOURS OF WORK:** The City requires the full-time service of its Interim City Manager. Interim City Manager will dedicate no less than an average of forty (40) hours per week in the performance of his duties as Interim City Manager. Interim City Manager agrees to remain in an exclusive independent contractor relationship with the City during the term of this agreement, and not to become employed or contracted with any other entity for compensation during this period without the prior formal City Council approval of the employment except that the City recognizes there are currently two other exiting contracts that the Interim City Manager has in place at the time of this Agreement (one with a local government in Colorado and the other with a private entity in Walton County), which may remain in place. Interim City Manager agrees that neither contact will conflict with Interim City Manager's commitments provided for in this Agreement.

13. EMERGENCIES: During times of emergency (specifically Tropical Cyclones, Depressions, Storms, and Hurricanes), Interim City Manager shall remain on call and available seven (7) days a week for the duration of any declared state of emergency, and shall only be relieved of this additional duty upon confirmation that both the state of emergency is lifted, and any curfew imposed by law enforcement or the National Guard is lifted. Additionally, Interim City Manager shall ensure that all members of the City Council are provided the necessary credentials to return, and operate within the City immediately after any storm passes through the area.

14. NO ATTORNEY'S FEES: If any litigation or arbitration is commenced between the parties concerning any provision of this Agreement or the rights and duties of any person in relation thereto, the party prevailing in such litigation or arbitration shall not be entitled, in addition to such other relief as may be granted, to any reasonable attorney's fees and expenses incurred in connection therewith.

15. VENUE: The location for settlement of any and all claims, controversies, disputes, arising out of or relating to any part of this Agreement, or any breach hereof, shall be exclusively in Okaloosa County, Florida and nowhere else.

16. JURY TRIAL WAIVER: THE PARTIES FURTHER AGREE THAT ANY CONTROVERSY WHICH MAY ARISE UNDER THIS AGREEMENT WOULD INVOLVE COMPLICATED AND DIFFICULT FACTUAL AND LEGAL ISSUES. THEREFORE, ANY ACTION BROUGHT BY ONE PARTY, ALONE OR IN COMBINATION WITH OTHERS AGAINST THE OTHER PARTY, WHETHER ARISING OUT OF THIS AGREEMENT OR OTHERWISE, SHALL BE DETERMINED BY A JUDGE SITTING WITHOUT A JURY.

17. SOVEREIGN IMMUNITY: Nothing in this Agreement is intended to nor shall be construed to waive the City's rights and immunities under the Florida Constitution, Common law, or Florida Statutes §768.28, as amended from time to time.

18. FAIR AND MUTUAL NEGOTIATION: The parties acknowledge that each has shared equally in the drafting and preparation of this Agreement and, accordingly, no Court or Administrative Hearing Officer construing this Agreement shall construe it more strictly against one party than the other and every covenant, term and provision of this Agreement shall be construed simply according to its fair meaning.

19. COUNTERPARTS: This Agreement may be executed in duplicate or counterparts, each of which shall be deemed an original and all of which together shall be deemed one and the same instrument. No term, condition or covenant of this Agreement shall be binding on either party until both parties have signed it.

20. EFFECTIVE DATE: The effective date of this Agreement shall be August 13, 2024.

21. SAVINGS CLAUSE: If any provision, or portion thereof, contained in this Agreement is held unconstitutional, invalid, unenforceable, or void, then the remainder of this Agreement, or portion thereof, shall be deemed severable, and shall not be affected and shall remain in full force and effect.

22. INTEGRATION: This Agreement constitutes the final understanding and agreement between the parties with respect to the subject matter hereof, and supersedes any and all prior or contemporaneous negotiations, promises, covenants, agreements, or representations.

(SIGNATURE PAGE FOLLOWS)

IN WITNESS WHEREOF, the City Council has caused this Agreement to be signed and executed on its behalf by the Mayor; and Interim City Manager has signed and executed this Agreement, effective on the date last executed.

CITY COUNCIL
CITY OF DESTIN

____
Larry Jones
Interim City Manager

Dated__8/8/2024___8//
____

____
Bobby Wagner, Mayor

Dated__________________________

Approved as to legal form and sufficiency
For the City of Destin, only:

____
Kimberly Romano Kopp
City Attorney

Dated_________________________

ATTEST:

____
Rey Bailey, City Clerk

Dated__________________________

ITEM # 2024-467

CITY OF DESTIN

AGENDA ITEM

COUNCIL MEETING DATE: August 12, 2024
TYPE OF AGENDA ITEM: City Manager Report
AGENDA OUTLINE NUMBER: B.

TO: City Council

THRU: Krystal Strickland, Finance Director
Kimberly Kopp, City Attorney

FROM: Krystal Strickland, Finance Director

DATE: August 9, 2024

SUBJECT: 2024 Debt Issuance RFQ Underwriters and Bank Loan

I. BACKGROUND: On June 3, 2024, staff brought forth a debt issuance update to Council confirming amount to borrow and proposing a timeline, process, and choice of an SEC licensed broker (underwriter). Council made three motions:

1. Council moved to approve issuance of $25 million to underground overhead utilities from the Marler Bridge to Airport Road, to complete construction of the Cross Town Connector, and for purchase of 1 Harbor Blvd.
2. Council directed staff to undertake a competitive solicitation for either a bank loan or an underwriter.
3. Council directed staff to bring back an adjusted timeline for the 2024 debt issuance to include additional time needed to develop and route competitive solicitations.

At the August 5, 2024 regular council meeting, a motion was made to bring back revised ITN to clearly request a 10-year amortization of principal and a 15- year amortization with a 10-year balloon.

II. DISCUSSION: Attached, please find a REVISED Request for Qualifications (RFQ) to be routed to Underwriters and to be listed on DemandStar and BeaconBid for nationwide advertising, and advertised in the NW Florida Daily News.

Please also find attached a REVISED Invitation to Negotiate (ITN) to be routed to Banks that hold current BTRs with the City of Destin and that have approached the City with interest in lending over the past 24 months. This Invitation to Negotiate will also be listed on DemandStar and BeaconBid for nationwide advertising, and advertised in the NW Florida Daily News.

ITEM # 2024-467

Changes from August 5, 2024 DRAFTs

Bank ITN has been updated to explicitly request scenarios consisting of 10-year and 15-year amortizations structured for level annual debt service, with a fixed rate of interest reflecting a 10-year balloon payment for the 15-year scenario.

Bank ITN has also been updated to reflect the revised timeline for distribution, response deadline, and bid committee evaluation dates.

Underwriter RFQ has been updated to reflect revised timeline for distribution, response deadline, and bid committee evaluation dates.

REVISED Next Steps and Timing -Competitive solicitations for Underwriting Services AND Bank Financing

August 15: Release the RFQ and ITN

September 5: Bid Opening

September 10: Bid Committee Review

September 16: Present results and recommendations to Council

IF Bank Loan is selected, negotiation/documentation with selected bank can commence. Financing documents are expected to be brought to Council for approval on October 7th with closing to occur October 10th.

IF Negotiated Public Issuance with Underwriter is chosen, the financing process is expected to take 90-100 days to close:

- Month 1 (Sept/Oct): Staff will work with Bond Disclosure Counsel to write the Preliminary Official Statement (POS). The Financial Advisor and Finance Director will discuss bond ratings and potential bond insurance with the Underwriter.
- Month 2 (Oct/Nov): Informational packets will be routed to any chosen bond rating agencies and bond insurers. Calls will be set between City Management and any rating agencies to get the bond rating process underway.
- Month 3 (Nov/Dec): Financing documents and a substantially final POS will be brought forth to Council for review and approval (60-70 days from process initiation). Upon approval, the POS will be routed to potential investors for 7-10 days prior to the pricing date. Pricing to closing usually takes up to three weeks.

The relined and clean versions are attached.

A. **Link to Strategic Goals / Objectives:**

B. **Effect on Budget (EOB):** The effect on budget will be estimated based upon responses and will provided at the September 16, 2024 council meeting.

C. **Level of Service (LOS):**

D. **Legislative Sponsor:**

III. CONCLUSION: Staff recommends issuance of the attached RFQ and ITN as per the timeline presented above, to release on August 15, 2024.

IV. RECOMMENDED MOTION: I move to release the RFQ and the ITN as proposed on August 15, 2024.

Attachments:

1. ITN - Destin FL - 2024 CBA Bank Loan_5 _RedLine 2024 0809
2. ITN - Destin FL - 2024 CBA Bank Loan_5 _Clean_ 2024 0809
3. 2024 RFQ for Underwriter - Destin_6 Redline_ 2024 080924
4. 2024 RFQ for Underwriter - Destin_6 Clean_ 2024 080924

INVITATION TO NEGOTIATE: Tax-Exempt Loan Financing

City of Destin, Florida

$25,000,000*
Non-Ad Valorem Revenue Note, Series 2024A

The City of Destin, Florida (the "City") is seeking direct, tax-exempt loan financing from a qualified financial institution (a "Lender") in the form of a Non-Ad Valorem Revenue Note, Series 2024A (the "2024A Note"). Concurrently with the release of this Invitation to Negotiate ("ITN"), the City has released a Request for Qualifications for Underwriting Services to evaluate a publicly offered, tax-exempt, bond issue as an alternative financing vehicle.

Use of Proceeds

Proceeds of the 2024A Note will be used i) to reimburse expenditures made for the acquisition of property within the City, and ii) to finance the cost of various capital improvements within the City, and iii) to pay costs of issuance.

Tax Status of the 2024A Note

Interest on the 2024A Note will be exempt from Federal income taxes. The 2024A Note will NOT be designated as a qualified tax-exempt obligation under Section 265(b)(3) of the Internal Revenue Code, as amended.

Security / Source of Repayment

The 2024A Note and interest thereon will be payable solely from and secured by a covenant to budget and appropriate legally available non-ad valorem revenues, subject to customary caveats. Excerpts from the City's Ordinance No. 21-11-CN, which authorized issuance of the City's $10,600,000 Non-Ad Valorem Refunding Revenue Note, Series 2021 (the "2021 Note"), may be found in Appendix B. The City intends to use the 2021 Note as the basis for documentation of the 2024A Note.

Structure / Interest Calculation

The City is requesting ~~four~~ two scenarios consisting of ~~, including~~ 1~~5~~0-year and ~~20~~15-year amortizations structured for level annual debt service, ~~with interest rates set to final maturity, as well as 15-year and 20-year amortizations structured for level annual debt service, with 5-year interest rate resets~~with a fixed rate of interest reflecting a 10-year balloon payment for the 15-year scenario.

The City ~~prefers to pay debt service via automatic debit, on the 15th day of the month, and~~ is amenable to various payment schedules (monthly, quarterly, semiannually, annually). Interest shall be calculated using a fixed rate and, preferably, using a 360-day year consisting of twelve 30-day months. Estimated 1~~5~~0-year and ~~20~~15-year amortization schedules for the 2024A Note can be found in Appendix A. Note that the final amortization is subject to change as required to achieve level annual payments using the actual interest rate achieved.

Other

The City reserves the right to request that the top three (3) ranked firms attend the City Council meeting on September 16th, 2024 at 6pm Central to present their proposals in person. The meeting will be held in Council Chambers located at 4100 Indian Bayou Trail, Destin, FL 32541.The City reserves the right to waive minor informalities in any response, to accept any response which the City considers to be in the best public interest, and to reject any part of, or any and all responses. Responses will be evaluated based upon the lowest cost and terms most favorable to the City as determined by the City in its sole and absolute discretion.

The City is represented by Romano Kopp Law P.A. (General Counsel), Bryant Miller Olive P.A. (Bond Counsel), and Ford & Associates, Inc. (Municipal Advisor). The financing will be a loan from a commercial bank or credit union and the City is not preparing any disclosure information. Ford & Associates, Inc. is serving in the sole capacity of municipal advisor to the City and not as a placement agent for the transaction.

Anticipated Financing Schedule (preliminary; subject to change)

~~08/07/2024~~08/15/2024	ITN Distribution
08/22/2024	Deadline for Questions Regarding ITN
~~09/04/2024~~09/05/2024	Responses due by 3:00PM Central
09/~~05~~10/2024	Bid Committee evaluation
09/16/2024	Council Meeting for Transaction Consideration
10/10/2024	Closing

The City reserves the right to alter, modify, and amend this schedule in its sole and absolute discretion.

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Communication regarding this ITN shall be limited to the submission of questions as described herein. Other than questions submitted via email to the individuals listed below, potential respondents shall not contact or otherwise discuss this ITN with employees, officers, or agents of the City, nor with its advisors or counsels unless contacted by the same in response to a question submitted via email as described below. Any attempts to influence the outcome of the City's evaluation will result in rejection of that firm's response.

Questions

Any questions concerning this ITN should be submitted to the City Clerk and the City's Financial Advisor no later than August 22, 2024 at the following email addresses:

rbailey@cityofdestin.com
jonford@fordassocinc.com
jwford@fordassocinc.com
wreed@fordassocinc.com

Audited Financial Statements and Budget Documents

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Submittal Requirements

1. Respondents should submit one (1) original and one (1) electronic copy in searchable PDF format on a USB drive, contained in a sealed envelope no later than **3:00PM Central on September 54, 2024** to the following address:

   Destin City Clerk
   4200 Indian Bayou Trail
   Destin, FL 32541

   Responses will be opened at the time of the submission deadline. It is the respondent's responsibility to ensure timely arrival of their response.

2. Please describe your firm's physical and corporate presence in Florida, and specifically in Okaloosa County and the broader Florida Panhandle.

3. Lenders should provide pricing details for each of the following financing options they are willing to provide. The City will consider annual, semiannual, quarterly, or monthly payment frequency. Day count method will be assumed to be 30/360 unless otherwise stated.

   i) ~~15~~10-year amortization,~~ 15-year rate,~~ level annual debt service
   ~~ii) 15-year amortization, 5-year rate, level annual debt service~~
   ~~iii)~~ii) ~~20~~15-year amortization, level annual debt service with a 10-year ballon payment ~~20-year rate, level annual debt service~~
   ~~iv) 20-year amortization, 5-year rate, level annual debt service~~

   If the interest rate(s) proposed are indicative, the Lender must state when and how the ultimate rate might be determined and locked. Lenders are requested to hold their rates through October 10, 2024. Lenders who agree to hold their proposed interest rate constant from the due date to the closing date will be viewed more favorably than Lenders proposing rates subject to change. Lenders are invited to propose alternative structures they believe could be beneficial or desirable for the City.

4. The Lender must include all costs, fees, and expenses of the Lender and a cap on any counsel's fees and expenses of the Lender, payment of which are contingent upon the closing of the financing. The City will include all such items in calculating the net cost of the response.

5. The City places a high priority on its ability to make prepayments on the 2024A Note without penalty. The Lender must specify whether the 2024A Note is subject to prepayment at the option of the ~~Lessee~~ City and, if so, the terms of such prepayment. Inexpensive and early optional prepayment will be considered more favorable to the City.

6. The Lender must specify key terms and conditions associated with any potential loan being offered as part of their response. Such terms should include covenants, requirements, additional fees or expenses,

default provisions, and provisions related to potential changes in interest rate. Terms such as "subject to standard terms and conditions" are not acceptable.

7. The Lender must provide the name and contact information for one (1) other local government, preferably in Florida, that the Lender has provided financing for, and the City may contact as a reference.

8. The successful Lender shall also be required to provide the ~~Lessee~~ City with truth-in-bonding statement and disclosure letter satisfying the requirements of Section 218.385(1), Florida Statutes and a certification enabling the City to determine the issue price for purposes of the Internal Revenue Code of 1986, as amended.

~~8.~~9. The successful Lender shall also be required to provide the City with an affidavit signed by an officer or a representative of the Lender under penalty of perjury attesting that the Lender does not use coercion for labor or services as defined in this section 787.06(13) Florida Statutes.

~~9.~~10. The City cannot accept provisions that are legally problematic under Federal or Florida law, nor any provisions that could adversely impact (or create the appears of an adverse impact on) other debtholders. Such provisions include, but are not limited to, acceleration of principal, cross-default, and yield maintenance provisions not limited in scope and/or linked to factors outside the control of the City.

~~10.~~11. The City reserves the right to negotiate all terms and conditions as part of its evaluation, and such terms and conditions are subject to approval of the City's General Counsel and Bond Counsel.

Other Information

Responses will be evaluated based on a combination of lowest cost, greatest flexibility, and terms most advantageous to the City, in the City's sole judgement. The City reserves the right to accept or reject any or all responses submitted and to waive informalities and minor irregularities in any response reviewed and to request resubmission.

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All applicable laws and regulations of the State of Florida and policies and resolutions of the City will apply to any resulting agreement.

Prior to any closing of the 2024A Note, the Lender selected by the City must provide the City with a disclosure statement containing the information required by Section 218.385(6), Florida Statutes and a Truth-In-Bonding Statement pursuant to Section 218.385(2), Florida Statutes.

The Lender selected by the City will be required to make certain certifications at closing, including certificates necessary for Bond Counsel to deliver their opinion, and to the effect of the following:

- We are engaged in the business of entering into loan transactions similar to the 2024A Note.

- We are purchasing the 2024A Note for our own account (or the account (s) of our banking affiliates) for investment purposes and not for resale; provided, however, that subject to our compliance with federal and state securities laws applicable to us and the transfer restrictions set forth in the 2024A Note, we reserve the right to transfer the 2024A Note or any part thereof or interest therein at any time in our sole discretion. The interest rate represented by the 2024A Note was negotiated pursuant to an arms-length transaction. The full principal amount represented by the 2024A Note will be advanced by the Lender on this date to the City.

- We are a [bank/bank subsidiary] and we have sufficient knowledge and experience in financial and business matters, including the purchase and ownership of tax-exempt obligations, to be capable of evaluating the merits and risks of our investment in the 2024A Note.

- We are able to bear the economic risk of our investment in the 2024A Note.

- We understand, acknowledge, and agree that the 2024A Note has not been and will not be registered under the 1933 Act or the securities or Blue Sky laws of any state and are not listed on any stock or securities exchange.

- We understand that no offering statement, prospectus, offering circular, official statement or other disclosure document containing material information with respect to the City or the 2024A Note is being or has been prepared, and that, with due diligence, we have made our own inquiry and analysis with respect to the City, the 2024A Note, and the security therefor.

- We have received all financial and other information regarding the City that we have requested and which we consider relevant or necessary to make an informed decision to invest in the 2024A Note. We have made our own inquiry into the creditworthiness of the City, we have received all the information that we have requested from the City or any agents or representatives thereof, and we have been afforded a reasonable opportunity to ask questions about the terms and conditions of the offering, the 2024A Note, the security therefor, and the City.

- We understand that Ford & Associates, Inc. serves as municipal advisor to the City and represents solely the interests of the City and not those of the lender.

Appendix A

Estimated Loan Amortization Schedules

15-Year Amortization

Term	Principal
1	$ 1,235,000
2	1,286,000
3	1,339,000
4	1,395,000
5	1,453,000
6	1,513,000
7	1,576,000
8	1,641,000
9	1,709,000
10	1,780,000
11	1,854,000
12	1,931,000
13	2,011,000
14	2,095,000
15	2,182,000
	$ 25,000,000

Avg Life = 8.75 years

20-Year Amortization

Term	Principal
1	$ 789,000
2	825,000
3	863,000
4	903,000
5	944,000
6	988,000
7	1,033,000
8	1,080,000
9	1,130,000
10	1,182,000
11	1,236,000
12	1,293,000
13	1,353,000
14	1,415,000
15	1,480,000
16	1,548,000
17	1,619,000
18	1,694,000
19	1,772,000
20	1,853,000
	$25,000,000

Avg Life = 11.97 years

Est. 10-Year Amortization	
Term	Principal
1	2,035,000
2	2,125,000
3	2,220,000
4	2,320,000
5	2,425,000
6	2,535,000
7	2,650,000
8	2,770,000
9	2,895,000
10	3,025,000
	$ 25,000,000
Avg Life =	5.86 years

Est. 15-Year Amortization		
Term	Principal	Cumulative Principal
1	1,115,000	1,115,000
2	1,175,000	2,290,000
3	1,240,000	3,530,000
4	1,310,000	4,840,000
5	1,380,000	6,220,000
6	1,460,000	7,680,000
7	1,540,000	9,220,000
8	1,625,000	10,845,000
9	1,715,000	12,560,000
10	1,805,000	14,365,000
11	1,905,000	16,270,000
12	2,010,000	18,280,000
13	2,120,000	20,400,000
14	2,240,000	22,640,000
15	2,360,000	25,000,000
	$ 25,000,000	
Avg Life =	8.99 years	

All figures are estimated and subject to change.

Appendix B

Selected Excerpts from the Ordinance No. 21-11-CN

"Ad Valorem Revenues" means all revenues of the Issuer derived from the levy and collection of ad valorem taxes.

"Non-Ad Valorem Revenues" means all legally available revenues of the Issuer other than Ad Valorem Revenues.

"Pledged Revenues" means the Non-Ad Valorem Revenues budgeted, appropriated and deposited as provided herein, and amounts on deposit from time to time in the Debt Service Fund and the Project Fund as provided herein.

SECTION 7. Payment of Principal and Interest; Limited Obligation. The Issuer promises that it will promptly pay the principal of and interest on the Note at the place, on the dates and in the manner provided therein according to the true intent and meaning hereof and thereof. The Note is secured by a pledge of and lien upon the Pledged Revenues in the manner and to the extent described herein. The Note shall not be or constitute a general obligation or indebtedness of the Issuer as a "bond" within the meaning of Article VII, Section 12 of the Constitution of Florida, but shall be payable solely from the Pledged Revenues in accordance with the terms hereof. No holder of any Note issued hereunder shall ever have the right to compel the exercise of any ad valorem taxing power or taxation of any real or personal property thereon or the use or application of ad valorem tax revenues to pay such Note, or be entitled to payment of such Note from any funds of the Issuer except from the Pledged Revenues as described herein.

SECTION 8. Covenant to Budget and Appropriate; Further Assurance. (A) Subject to the next paragraph, the Issuer covenants and agrees and has a positive and affirmative duty to appropriate in its annual budget, by amendment, if necessary, from Non-Ad Valorem Revenues, and to deposit into the Debt Service Fund (hereinafter created) amounts sufficient to pay principal of and interest on the Note and all other payments due hereunder not being paid from other amounts as the same shall become due. Such covenant and agreement on the part of the Issuer to budget, appropriate and deposit such amounts of Non-Ad Valorem Revenues shall be cumulative to the extent not paid, and shall continue until such Non-Ad Valorem Revenues or other legally available funds in amounts sufficient to make all such required payments shall have been budgeted, appropriated, deposited and actually paid. No lien upon or pledge of such budgeted Non-Ad Valorem Revenues shall be in effect until such monies are budgeted, appropriated and deposited as provided herein. The Issuer further acknowledges and agrees that the obligations of the Issuer to include the amount of such appropriations in each of its annual budgets and to pay such amounts from Non-Ad Valorem Revenues may be enforced in a court of competent jurisdiction in accordance with the remedies set forth herein.

Until such monies are budgeted, appropriated and deposited as provided herein, such covenant to budget and appropriate does not create any lien upon or pledge of such Non-Ad Valorem Revenues, nor does it preclude the Issuer from pledging in the future its Non-Ad Valorem Revenues, nor does it require the Issuer to levy and collect any particular Non-Ad Valorem Revenues, nor does it give the Owner of the Note a prior claim on the Non-Ad Valorem Revenues as opposed to claims of general creditors of the Issuer. Such covenant to budget and appropriate Non-Ad Valorem Revenues is subject in all respects to the prior payment of obligations secured by a pledge of such Non-Ad Valorem Revenues heretofore or hereafter entered into (including the payment of debt service on bonds and other debt instruments). Anything in this Ordinance to the contrary notwithstanding, it is understood and agreed that all obligations of the Issuer hereunder shall be payable from the portion of Non-Ad Valorem Revenues budgeted, appropriated and deposited as provided for herein and nothing herein shall be deemed to pledge ad valorem taxing power or ad valorem tax revenues or to permit or constitute a mortgage or lien upon any assets owned by the Issuer and no Owner of the Note nor any other Person, may compel the levy of ad valorem taxes on real or personal property within the boundaries of the Issuer or the use or application of ad valorem tax revenues in order to satisfy any payment obligations hereunder. The obligation of the Issuer to budget, appropriate, deposit and make payments hereunder from its Non-Ad Valorem Revenues is subject to the availability of Non-Ad Valorem Revenues after the satisfaction of the funding requirements for obligations having an express lien on or pledge of such revenues and the funding requirements for essential governmental services of the Issuer. Notwithstanding any provisions of this Ordinance or the Note to the contrary, the Issuer shall never be obligated to maintain or continue any of the activities of the Issuer which generate user service charges, regulatory fees or any Non-Ad Valorem Revenues. Until such monies are budgeted, appropriated and deposited as provided herein, neither this Ordinance nor the obligations of the Issuer hereunder shall be construed as a pledge of or a lien on all or any legally available Non-Ad Valorem Revenues of the Issuer, but shall be payable solely as provided herein and is subject to the payment of services and programs which are for essential public purposes affecting the health, welfare and safety of the inhabitants of the Issuer and is further subject to the provisions of Section 166.241, Florida Statutes insofar as there are not sufficient Non-Ad Valorem Revenues to comply with such covenant after the satisfaction of the funding requirements for obligations having an express lien on or pledge of such revenues and the funding requirements for essential governmental services of the Issuer.

There is hereby created and established the "City of Destin, Florida Non-Ad Valorem Revenue Note, Series 2021 Debt Service Fund" (the "Debt Service Fund"), which fund shall be a trust fund held by the City Clerk, which shall be held solely for the benefit of the Owner as provided herein. The money in the Debt Service Fund shall be continuously secured in the same manner as state and municipal deposits are authorized to be secured by the laws of the State. The designation and establishment of the Debt Service Fund in and by this Ordinance shall not be construed to require the establishment of a completely independent, self-balancing fund as such term is commonly defined and used in governmental accounting, but rather is intended solely to constitute an earmarking of certain revenues and assets of the Issuer for certain purposes and to establish certain priorities for application of such revenues and assets as herein provided.

The Issuer may at any time and from time to time appoint one or more depositaries to hold, for the benefit of the Owner of the Note, the Debt Service Fund established hereby. Such depository or depositaries shall perform at the direction of the Issuer the duties of the Issuer in depositing, transferring and disbursing moneys to and from such Debt Service Fund as herein set forth, and all records of such depository in performing such duties shall be open at all reasonable times to inspection by the Owner of the Note. Any such depository shall be a bank or trust company duly authorized to exercise corporate trust powers and subject to examination by federal or state authority, of good standing, and having a combined capital, surplus and undivided profits aggregating not less than fifty million dollars ($50,000,000).

Until applied in accordance with this Ordinance, the Non-Ad Valorem Revenues of the Issuer on deposit in the Debt Service Fund and other amounts on deposit from time to time in the funds and accounts established herein, plus any earnings thereon, shall be pledged to the repayment of the Note.

INVITATION TO NEGOTIATE: Tax-Exempt Loan Financing

City of Destin, Florida

$25,000,000*
Non-Ad Valorem Revenue Note, Series 2024A

The City of Destin, Florida (the "City") is seeking direct, tax-exempt loan financing from a qualified financial institution (a "Lender") in the form of a Non-Ad Valorem Revenue Note, Series 2024A (the "2024A Note"). Concurrently with the release of this Invitation to Negotiate ("ITN"), the City has released a Request for Qualifications for Underwriting Services to evaluate a publicly offered, tax-exempt, bond issue as an alternative financing vehicle.

Use of Proceeds

Proceeds of the 2024A Note will be used i) to reimburse expenditures made for the acquisition of property within the City, and ii) to finance the cost of various capital improvements within the City, and iii) to pay costs of issuance.

Tax Status of the 2024A Note

Interest on the 2024A Note will be exempt from Federal income taxes. The 2024A Note will NOT be designated as a qualified tax-exempt obligation under Section 265(b)(3) of the Internal Revenue Code, as amended.

Security / Source of Repayment

The 2024A Note and interest thereon will be payable solely from and secured by a covenant to budget and appropriate legally available non-ad valorem revenues, subject to customary caveats. Excerpts from the City's Ordinance No. 21-11-CN, which authorized issuance of the City's $10,600,000 Non-Ad Valorem Refunding Revenue Note, Series 2021 (the "2021 Note"), may be found in Appendix B. The City intends to use the 2021 Note as the basis for documentation of the 2024A Note.

Structure / Interest Calculation

The City is requesting two scenarios consisting of 10-year and 15-year amortizations structured for level annual debt service, with a fixed rate of interest reflecting a 10-year balloon payment for the 15-year scenario.

The City is amenable to various payment schedules (monthly, quarterly, semiannually, annually). Interest shall be calculated using a fixed rate and, preferably, using a 360-day year consisting of twelve 30-day months. Estimated 10-year and 15-year amortization schedules for the 2024A Note can be found in Appendix A. Note that the final amortization is subject to change as required to achieve level annual payments using the actual interest rate achieved.

Other

The City reserves the right to request that the top three (3) ranked firms attend the City Council meeting on September 16th, 2024 at 6pm Central to present their proposals in person. The meeting will be held in Council Chambers located at 4100 Indian Bayou Trail, Destin, FL 32541.The City reserves the right to waive minor informalities in any response, to accept any response which the City considers to be in the best public interest, and to reject any part of, or any and all responses. Responses will be evaluated based upon the lowest cost and terms most favorable to the City as determined by the City in its sole and absolute discretion.

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9	1,715,000	12,560,000
10	1,805,000	14,365,000
11	1,905,000	16,270,000
12	2,010,000	18,280,000
13	2,120,000	20,400,000
14	2,240,000	22,640,000
15	2,360,000	25,000,000
	$ 25,000,000	
Avg Life =	8.99 years	

All figures are estimated and subject to change.

Appendix B

Selected Excerpts from the Ordinance No. 21-11-CN

"Ad Valorem Revenues" means all revenues of the Issuer derived from the levy and collection of ad valorem taxes.

"Non-Ad Valorem Revenues" means all legally available revenues of the Issuer other than Ad Valorem Revenues.

"Pledged Revenues" means the Non-Ad Valorem Revenues budgeted, appropriated and deposited as provided herein, and amounts on deposit from time to time in the Debt Service Fund and the Project Fund as provided herein.

SECTION 7. Payment of Principal and Interest; Limited Obligation. The Issuer promises that it will promptly pay the principal of and interest on the Note at the place, on the dates and in the manner provided therein according to the true intent and meaning hereof and thereof. The Note is secured by a pledge of and lien upon the Pledged Revenues in the manner and to the extent described herein. The Note shall not be or constitute a general obligation or indebtedness of the Issuer as a "bond" within the meaning of Article VII, Section 12 of the Constitution of Florida, but shall be payable solely from the Pledged Revenues in accordance with the terms hereof. No holder of any Note issued hereunder shall ever have the right to compel the exercise of any ad valorem taxing power or taxation of any real or personal property thereon or the use or application of ad valorem tax revenues to pay such Note, or be entitled to payment of such Note from any funds of the Issuer except from the Pledged Revenues as described herein.

SECTION 8. Covenant to Budget and Appropriate; Further Assurance. (A) Subject to the next paragraph, the Issuer covenants and agrees and has a positive and affirmative duty to appropriate in its annual budget, by amendment, if necessary, from Non-Ad Valorem Revenues, and to deposit into the Debt Service Fund (hereinafter created) amounts sufficient to pay principal of and interest on the Note and all other payments due hereunder not being paid from other amounts as the same shall become due. Such covenant and agreement on the part of the Issuer to budget, appropriate and deposit such amounts of Non-Ad Valorem Revenues shall be cumulative to the extent not paid, and shall continue until such Non-Ad Valorem Revenues or other legally available funds in amounts sufficient to make all such required payments shall have been budgeted, appropriated, deposited and actually paid. No lien upon or pledge of such budgeted Non-Ad Valorem Revenues shall be in effect until such monies are budgeted, appropriated and deposited as provided herein. The Issuer further acknowledges and agrees that the obligations of the Issuer to include the amount of such appropriations in each of its annual budgets and to pay such amounts from Non-Ad Valorem Revenues may be enforced in a court of competent jurisdiction in accordance with the remedies set forth herein.

Until such monies are budgeted, appropriated and deposited as provided herein, such covenant to budget and appropriate does not create any lien upon or pledge of such Non-Ad Valorem Revenues, nor does it preclude the Issuer from pledging in the future its Non-Ad Valorem Revenues, nor does it require the Issuer to levy and collect any particular Non-Ad Valorem Revenues, nor does it give the Owner of the Note a prior claim on the Non-Ad Valorem Revenues as opposed to claims of general creditors of the Issuer. Such covenant to budget and appropriate Non-Ad Valorem Revenues is subject in all respects to the prior payment of obligations secured by a pledge of such Non-Ad Valorem Revenues heretofore or hereafter entered into (including the payment of debt service on bonds and other debt instruments). Anything in this Ordinance to the contrary notwithstanding, it is understood and agreed that all obligations of the Issuer hereunder shall be payable from the portion of Non-Ad Valorem Revenues budgeted, appropriated and deposited as provided for herein and nothing herein shall be deemed to pledge ad valorem taxing power or ad valorem tax revenues or to permit or constitute a mortgage or lien upon any assets owned by the Issuer and no Owner of the Note nor any other Person, may compel the levy of ad valorem taxes on real or personal property within the boundaries of the Issuer or the use or application of ad valorem tax revenues in order to satisfy any payment obligations hereunder. The obligation of the Issuer to budget, appropriate, deposit and make payments hereunder from its Non-Ad Valorem Revenues is subject to the availability of Non-Ad Valorem Revenues after the satisfaction of the funding requirements for obligations having an express lien on or pledge of such revenues and the funding requirements for essential governmental services of the Issuer. Notwithstanding any provisions of this Ordinance or the Note to the contrary, the Issuer shall never be obligated to maintain or continue any of the activities of the Issuer which generate user service charges, regulatory fees or any Non-Ad Valorem Revenues. Until such monies are budgeted, appropriated and deposited as provided herein, neither this Ordinance nor the obligations of the Issuer hereunder shall be construed as a pledge of or a lien on all or any legally available Non-Ad Valorem Revenues of the Issuer, but shall be payable solely as provided herein and is subject to the payment of services and programs which are for essential public purposes affecting the health, welfare and safety of the inhabitants of the Issuer and is further subject to the provisions of Section 166.241, Florida Statutes insofar as there are not sufficient Non-Ad Valorem Revenues to comply with such covenant after the satisfaction of the funding requirements for obligations having an express lien on or pledge of such revenues and the funding requirements for essential governmental services of the Issuer.

There is hereby created and established the "City of Destin, Florida Non-Ad Valorem Revenue Note, Series 2021 Debt Service Fund" (the "Debt Service Fund"), which fund shall be a trust fund held by the City Clerk, which shall be held solely for the benefit of the Owner as provided herein. The money in the Debt Service Fund shall be continuously secured in the same manner as state and municipal deposits are authorized to be secured by the laws of the State. The designation and establishment of the Debt Service Fund in and by this Ordinance shall not be construed to require the establishment of a completely independent, self-balancing fund as such term is commonly defined and used in governmental accounting, but rather is intended solely to constitute an earmarking of certain revenues and assets of the Issuer for certain purposes and to establish certain priorities for application of such revenues and assets as herein provided.

The Issuer may at any time and from time to time appoint one or more depositaries to hold, for the benefit of the Owner of the Note, the Debt Service Fund established hereby. Such depository or depositaries shall perform at the direction of the Issuer the duties of the Issuer in depositing, transferring and disbursing moneys to and from such Debt Service Fund as herein set forth, and all records of such depository in performing such duties shall be open at all reasonable times to inspection by the Owner of the Note. Any such depository shall be a bank or trust company duly authorized to exercise corporate trust powers and subject to examination by federal or state authority, of good standing, and having a combined capital, surplus and undivided profits aggregating not less than fifty million dollars ($50,000,000).

Until applied in accordance with this Ordinance, the Non-Ad Valorem Revenues of the Issuer on deposit in the Debt Service Fund and other amounts on deposit from time to time in the funds and accounts established herein, plus any earnings thereon, shall be pledged to the repayment of the Note.

REQUEST FOR QUALIFICATIONS
FOR INVESTMENT BANKING/UNDERWRITING SERVICES

CITY OF DESTIN, FLORIDA

$25,000,000*
CAPATIAL IMPROVEMENT REVENUE BONDS, SERIES 2024A

Introduction / Overview

The City of Destin, Florida (the "City") is seeking proposals for investment banking/underwriting services for the City's proposed Capital Improvement Revenue Bonds, Series 2024 (the "Series 2024 Bonds"). The Series 2024 Bonds will be issued to fund approximately $25 million in capital improvements in the City, including approximately $9 million to reimburse the City for funds already expended. Concurrently with the release of this Request for Qualifications ("RFQ"), the City has released an Invitation to Negotiate for Tax-Exempt Loan Financing to evaluate a direct bank loan as an alternative financing vehicle.

Representation

The City is represented by Ford & Associates, Inc. (Municipal Advisor) and Bryant Miller Olive, P.A. (Bond Counsel and Disclosure Counsel).

Tentative RFQ Schedule

August ~~7~~15, 2024	Distribution of RFQ
August 22, 2024	Deadline for Questions
September ~~4~~5, 2024	Responses Due by 3:00 PM EST
September ~~5~~10, 2024	Evaluation Committee Meeting
September 16, 2024	Committee Results/Recommendations Presented to City Council

The City reserves the right to request that the top three (3) ranked firms attend the City Council meeting on September 16th, 2024 at 6pm Central to present their qualifications in person. The meeting will be held in Council Chambers located at 4100 Indian Bayou Trail, Destin, FL 32541.

Expected Structure

The Series 2024 Bonds will be issued as a single series with an anticipated closing date of December 15, 2024. Interest will be paid semi-annually on April 1 and October 1 of each year, commencing April 1, 2025. Principal on the Series 2024 Bonds will be payable annually commencing October 1, 2025, through final maturity of October 1, 2044. The City anticipates that the Series 2024 Bonds will be structured for level debt service and will include a 10-year par call option on October 1, 2034.

Security

The Series 2024 Bonds will be secured by a covenant of the City to budget and appropriate legally available non-ad valorem revenues.

Outstanding Debt

The City has the following previously issued debt outstanding:

- $9,905,000 Non-Ad Valorem Refunding Revenue Note, Series 2021
- Town Center Area Redevelopment Refunding Revenue Note, Series 2014 (Amended, Restated and Reissued on June 8, 2015 in the amount of $11,205,000)
- $7,610,000 Capital Improvement Refunding Revenue Note, Series 2013

Audited Financial Statements and Budget Documents

The City's annual budgets may be accessed at the following web address by using the menus on the left side: https://www.cityofdestin.com/DocumentCenter/Home/Index/65. Once there, click on "Finance," then click on "Budget."

The City's audited annual financial statements may be accessed at the following web address by using the menus on the left side: https://www.cityofdestin.com/DocumentCenter/Home/Index/67. Once there, click on "Finance," then click on "Audit."

Questions

Any questions concerning this RFQ should be submitted to the City Clerk and the City's Financial Advisor no later than August 22, 2024 at the following email addresses:

rbailey@cityofdestin.com
jonford@fordassocinc.com
jwford@fordassocinc.com
wreed@fordassocinc.com

Submission Instructions

Respondents should submit one (1) original and one (1) electronic copy in searchable PDF format on a USB drive, contained in a sealed envelope no later than **3:00PM Central on September 45, 2024** to the following address:

Destin City Clerk
4200 Indian Bayou Trail
Destin, FL 32541

Responses will be opened at the time of the submission deadline. It is the respondent's responsibility to ensure timely arrival of their response.

The City reserves the right to amend, modify, or cancel this RFQ. Please note that any response submitted to the City in connection with this request for qualifications, and any and all information contained therein, is considered a public record and may be reviewed by any persons interested in doing so as provided under Section 119.071(1)(b), Florida Statutes.

Required Responses:

1. Please provide a description of your firm's corporate and departmental structure, including the size of the firm (by assets), the size of your firm's public finance investment banking department, and the relationship of your public finance bankers to relevant departments such as sales, trading, underwriting, and commercial banking, as applicable. Include the amount of capital available to your firm's municipal underwriting desk.
   (10 Points; 1 Page Limit)

2. Please describe your firm's physical presence in Florida, and specifically in Okaloosa County and the broader Florida Panhandle. Include the number of public finance bankers and offices and the number of retail brokers and offices. You may include the number of commercial bank locations, if applicable, and any other measure of corporate presence that you feel is relevant.
   (15 Points; 1 Page Limit)

3. Please provide a list of the investment banker(s) who will be assigned to the City, as well as a brief resume for each, highlighting relevant transactional experience. Please do not include individuals who will not be directly involved with the City's financing activities.
   (15 Points; 2 Page Limit)

4. Please provide the following:
   a. A list of Florida CB&A transactions your firm has underwritten since January 1, 2022. Please include Delivery Date, Issuer, Par Amount, Ratings/Credit Enhancement, and Term of Final Maturity
   b. Your firm's long-term underwriting ranking in Florida and Nationally for the period from January 1, 2022 through June 30, 2024. Please separate by negotiated and competitive sales.

   (20 Points; 2 Page Limit)

5. List any prior transactions executed with, any analysis submitted to, or any other services provided by your firm to the City since January 1, 2022.
   (15 Points; 1 Page Limit)

6. The City is preparing to issue bonds backed by a Covenant to Budget & Appropriate in an amount sufficient to fund approximately $25 million of capital improvements. What recommendations do you have for the City regarding selection of rating agency/agencies, use of bond insurance, structural features, and/or marketing of the transaction for best execution? Please provide estimated spreads to 'AAA' MMD or BVAL indices based on your perception of the City's credit quality (1-20 years).

(25 Points; 3 Page Limit)

7. Proposed Fees & Expenses: Outline proposed takedowns by maturity, management fee (if any), and detailed expenses for the proposed Series 2024 Bonds. Expenses should include underwriter's counsel fees based on the assumption that Disclosure Counsel will draft the POS and OS.
(0 Points; 1 Page Limit)

REQUEST FOR QUALIFICATIONS
FOR INVESTMENT BANKING/UNDERWRITING SERVICES

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$25,000,000*
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rbailey@cityofdestin.com

jonford@fordassocinc.com

jwford@fordassocinc.com

wreed@fordassocinc.com

Submission Instructions

Respondents should submit one (1) original and one (1) electronic copy in searchable PDF format on a USB drive, contained in a sealed envelope no later than **3:00PM Central on September 5, 2024** to the following address:

Destin City Clerk
4200 Indian Bayou Trail
Destin, FL 32541

Responses will be opened at the time of the submission deadline. It is the respondent's responsibility to ensure timely arrival of their response.

The City reserves the right to amend, modify, or cancel this RFQ. Please note that any response submitted to the City in connection with this request for qualifications, and any and all information contained therein, is considered a public record and may be reviewed by any persons interested in doing so as provided under Section 119.071(1)(b), Florida Statutes.

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1. Please provide a description of your firm's corporate and departmental structure, including the size of the firm (by assets), the size of your firm's public finance investment banking department, and the relationship of your public finance bankers to relevant departments such as sales, trading, underwriting, and commercial banking, as applicable. Include the amount of capital available to your firm's municipal underwriting desk.
   (10 Points; 1 Page Limit)

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5. List any prior transactions executed with, any analysis submitted to, or any other services provided by your firm to the City since January 1, 2022.
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6. The City is preparing to issue bonds backed by a Covenant to Budget & Appropriate in an amount sufficient to fund approximately $25 million of capital improvements. What recommendations do you have for the City regarding selection of rating agency/agencies, use of bond insurance, structural features, and/or marketing of the transaction for best execution? Please provide estimated spreads to 'AAA' MMD or BVAL indices based on your perception of the City's credit quality (1-20 years).

(25 Points; 3 Page Limit)

7. Proposed Fees & Expenses: Outline proposed takedowns by maturity, management fee (if any), and detailed expenses for the proposed Series 2024 Bonds. Expenses should include underwriter's counsel fees based on the assumption that Disclosure Counsel will draft the POS and OS.
(0 Points; 1 Page Limit)

ITEM # **2023-7364**

CITY OF DESTIN

AGENDA ITEM

COUNCIL MEETING DATE: August 12, 2024
TYPE OF AGENDA ITEM:
AGENDA OUTLINE NUMBER: C.

TO: City Council

THRU: Krystal Strickland, Finance Director
Kimberly Kopp, City Attorney

FROM: Lisa Firth, Parks & Rec Director

DATE: 08/06/2024

SUBJECT: FY 2023 Budget Vs Actuals Parks and Rec CIP and RR

I. BACKGROUND: At the August 5, 2024 regular council meeting, Councilmember Babgy requested staff provide a detailed plan for the allocation of funds that were identified in the 2023 budget, that were rolled over into 2024 budget, and that remained unspent for the Parks and Recreation Department.

II. DISCUSSION: Please see attached file detailing the FY 2023 Budget for Parks and Recreation Renewal and Replacement projects compared to the actual expenses. The total unspent balance at the end of FY 2023 was applied to FY 2024 Parks and Recreation projects.

A. Link to Strategic Goals / Objectives:
B. Effect on Budget (EOB): This item is informational only as it refers to a past year that has been officially closed.
C. Level of Service (LOS):
D. Legislative Sponsor: Jim Bagby

III. CONCLUSION:

IV. RECOMMENDED MOTION: This item is informational only as it refers to a past year that has been officially closed.

Attachments:

1. PARKS AND REC FY 2023 BUDGET VS ACTUALS

PROJECT DETAILS	Project Number	2023 Adopted Budget	2023 Actual Exps/Encumbrs	Unspent Amount to support FY 2024 Budget	NOTES
Beach Acquisition	CM001	25,357,849	14,588,593	10,769,256	Contract on white house cancelled.
Library Impact Fee Projects	LB002	140,000	-	140,000	Need an Architect continuing services contractor, move to FY 24
Harbor Boardwalk Improvements	RC101	339,469	193,931	145,538	Completed and budget adjusted for TDC Grant. Grant funds available for other TDC a
Morgan's Children's Playground Structure	RC124	100,000	-	100,000	
Buck Destin Restrooms	RC125	200,000	99,544	100,456	Modular ordered. Need engineering design (inhouse) then sitework (FY 24).
Pickleball Court	RC127	400,000	51,400	348,600	Started. Construction for FY 2024.
Morgan's Bathrooms/Fieldhouse	RC128	345,000	-	345,000	Need engineering design (inhouse) then sitework (FY 24).
Clement Taylor Park Renovations	RC216	764,918	48,280	716,638	Need County approval to proceed with RFP for construction.
Library RR	RR571	224,000		224,000	Move to FY 24. Project RFP issued too late to start projects in FY 23.
Parks and Recreation RR	RR572	508,718	189,435	319,283	SEE BELOW DETAILS
Other Facilities RR (i.e. Museum)	RR573	39,500	6,203	33,297	
Holiday Decorations	XMAS	50,000	35,804	14,196	
		28,469,454	15,213,191	13,256,263	

LOCATION	RR DETAILS	Project Number	2023 Adopted Budget	2023 Actual Exps	Unspent Amount to support FY 2024 Budget	NOTES
57 Buck Destin	Buck Destin Basketball Court Resurfacing	RR572	44,000	-	44,000	Scheduled for FY 2026 after bathrooms completed
57 Buck Destin	Facilities Renewal & Replacement	RR572	3,704	-	3,704	Small items charged to "repair & maint".
57 Captain Royal Melvin	Facilities Renewal & Replacement	RR572	11,252	-	11,252	Park opened later than anticipated.
57 Clement Taylor Park	Facilities Renewal & Replacement	RR572	2,707	-	2,707	Small items charged to "repair & maint".
57 Community Center	Window replacement	RR572	200,000	-	200,000	Scheduled for FY 2025 w/frames, stucco & roof sealing ($717k)
57 Community Center	Stucco repair and paint(REC)	RR572	20,000	-	20,000	Scheduled for FY 2025 w/frames, stucco & roof sealing ($717k)
57 Community Center	Shade Structure over Playground	RR572	-	17,799	(17,799)	Completed in FY 2023.
57 Community Center	Parking Lot	RR572	-	11,039	(11,039)	Completed in FY 2023.
57 Community Center	HVAC replacement (FM)	RR572	14,000	42,982	(28,982)	One small HVAC replaced in FY 2023. Second larger HVAC ordered in August 2023, installed in December 2023.
57 Destin Little League	Facilities Renewal & Replacement	RR572	5,000	-	5,000	Small items charged to "repair & maint".
57 Elementary School	Facilities Renewal & Replacement	RR572	3,140	16,751	(13,611)	Completed in FY 2023.
57 Elementary School	Replace sod on ball field	RR572	3,140	-	3,140	Cancelled. Ball field converting to classrooms
57 Harbor Boardwalk	Facilities Renewal & Replacement	RR572	15,928	-	15,928	Completed with TDC grant funding.
57 Harborview Park	Facilities Renewal & Replacement	RR572	50,000	-	50,000	Board replacement/renewal scheduled for 2033.
57 Joe's Bayou	Facilities Renewal & Replacement	RR572	3,588	-	3,588	Small items charged to "repair & maint".
57 June White Decker	Facilities Renewal & Replacement	RR572	2,103	-	2,103	Small items charged to "repair & maint".
57 Main Street Park	Facilities Renewal & Replacement	RR572	2,000	-	2,000	Small items charged to "repair & maint".
57 Mattie Kelly Park	Facilities Renewal & Replacement	RR572	1,228	-	1,228	Small items charged to "repair & maint".
57 Morgans Sports Center	Facilities Renewal & Replacement	RR572	42,261	24,640	17,620	Replacement Shed for Groundskeeping Equipment ordered August 2023.
57 Morgans Sports Center	Windows	RR572	10,000	-	10,000	Completed in FY 2024.
57 Morgans Sports Center	Replace Turf & Fencing	RR572	70,000	76,224	(6,224)	Completed in FY 2023.
57 Shore at Crystal Bch	Facilities Renewal & Replacement	RR572	4,667	-	4,667	Small items charged to "repair & maint".
			508,718	189,435	319,284	

ITEM # 2024-466

CITY OF DESTIN

AGENDA ITEM

COUNCIL MEETING DATE: August 12, 2024
TYPE OF AGENDA ITEM: City Manager Report
AGENDA OUTLINE NUMBER: D.

TO: City Council

THRU: Kimberly Kopp, City Attorney
Krystal Strickland, Finance Director

FROM: Lisa Firth, Parks & Rec Director
Krystal Strickland, Finance Director

DATE: August 7, 2024

SUBJECT: FY 2024 Parks and Recreation Budget vs Actuals

I. BACKGROUND: At the July 8, 2024 City Council meeting, Councilmember Bagby requested that staff bring back a report at the next Council meeting of the plan to spend the remaining $200,000 currently budgeted in 2024 on the Morgan Sports Center, Dalton Threadgill Park, and Community Center renovation.

At the August 5, 2024 City Council meeting, Councilmember Bagby requested staff present a definitive suggestion on best use of remaining FY 2024 Parks and Recreation Capital and RR budget balances.

II. DISCUSSION: There is currently $3.3 million of unencumbered remaining balance in the FY 2024 Adopted Budget for Parks and Recreation Capital and RR projects.

Staff propose to do an internal budget adjustment to start the MSC Playground renovations. There is currently a matching grant that expires at the end of October 2024. The earlier we start the renovations, the higher potential of reimbursement from Grant Funds. The grant is called the "Community Champions Playground Grant".

The FY 2024 budget was $100,000. We need an additional $617,990 to encumber the GameTime proposal. The City may choose to piggyback on the OMNIA contract awarded to GameTime. The structures most appropriate for the MSC playground at the OMNIA contract prices totals $717,990.

$200,000 from RC134 MSC Artificial Turf for Infields (leaving $0 in FY 24)
$288,960 from RR572 MSC Field Netting (leaving $0 in FY 24)
$129,030 from RR572 Com Center Windows (leaving $120,462 in RR572 we recommend applying to FY 25 projects)

$100,000 already in FY 24 adopted budget
=======
$717,990
======

Staff propose to move the following balances to FY 2025:
$1,596,180 RC216 Clement Taylor Park (non-responsive bids require another RFP)
$ 255,000 RC129 MSC LED Field Lighting (cost savings if do all 34 poles at one time)
=========
$1,851,180

The remaining $784,173 is for active programs. If this remaining amount is not encumbered for sitework/construction by 9/6/25 for the active programs (i.e. Pickleball, Buck Destin Bathrooms, etc), then funds will be moved to ensure the programs are completed in FY 2025.

- **A. Link to Strategic Goals / Objectives:**
- **B. Effect on Budget (EOB):**
- **C. Level of Service (LOS):**
- **D. Legislative Sponsor:**

III. CONCLUSION:

IV. RECOMMENDED MOTION: I move to do an internal budget transfer in the amount of $617,990 into RR572 to start renovating the Playground at Morgan Sport Center. The funds shall be taken from artificial infields, field netting, and community center window projects.

Attachments:

1. PARKS AND REC FY 2024 BUDGET VS ACTUALS rv 20240812
2. Playground Quote
3. BUDGET INTERNAL TXFR PLAYGROUND

CITY OF DESTIN 5-YEAR CAPITAL IMPROVEMENT PLAN

STRATEGIC OBJECTIVE			PY Encumbrances rolling forward 09/30/23	FY 2024 ADOPTED BUDGET	PRIOR YEAR + FY 2024 ADOPTED	YTD ACTUALS + Encumbrances	FY 2024 REMAINING BUDGET	Proposed changes	NOTES	
3.2	RR572	Parks and Recreation	67,325	749,922	817,247	278,795	538,452		see details below	
3.2	RRV57	Vehicles for Parks & Recreation	-	113,000	113,000	103,332	9,668		see details below	
5.1	RC124	Morgan Children's Park Playground	-	100,000	100,000	-	100,000	-	**START ASAP.** Funds insufficent and s/b RR. Move balance to FY 2025 to replace playground $718k.	
xxx	RC125	Buck Destin Restrooms	99,544	100,000	199,544	115,501	84,044	-	On hold awaiting architectural services. Install in Oct 2024?? (to be encumbered: DWU ww/w lines; D&D electrical; DAG architectural building plan; Plumber TBD)	x
4.16	RC127	Pickleball Court	50,150	350,000	400,150	80,150	320,000	-	In permitting. RFP will be released upon confirmation of permits. Might move to FY 25.	x
5.1	RC128	Morgan Bathrooms/Storage/Fieldh	-	250,000	250,000		250,000	-	FY2024 encumber architectural, engineering and permitting. Move Construction to FY 2025 (applying for $50k FRDAP gran for construction). Storage/fieldhouse side of bathrooms is for sporting equipment.	
5.1	RC129	Morgan - Field Lighting (LED)	-	255,000	255,000		255,000	(255,000)	**MOVE TO FY25.** Funds insufficient, and s/b RR. Move balance to FY 2025 to replace lights $1.3m.	
5.1	~~RC130~~ RC134	Morgan - Artificial Infields	-	200,000	200,000		200,000	(200,000)	Field lights higher safety priorty. Move balance to FY 2025 to replace lights $1.3m.	
4.11	RC216	Clement Taylor Park Renovations	7,243	1,596,180	1,603,423	7,243	1,596,180	(1,596,180)	**MOVE TO FY25.** Due to non-responsive bids, move to FY 2025 and increase to $1.7m.	
		Total Projects	**224,262**	**3,714,102**	**3,938,364**	**585,021**	**3,353,343**			

		RR DETAILS	Prior Year Rollforward	FY 24 Adopted	PRIOR YEAR + FY 2024	YTD Actuals + Encumbrances	Remaining Budget		NOTES
RR572	57 Community Center	Window replacement		200,000	200,000	-	200,000	(129,030)	Move to FY 2025. Council motion 7/8/24 to address all leak issues for $717k
RR572	57 Dalton Threadgill	Replace Roof		7,422	7,422		7,422		Gordon Roofing donated time and materials to fix roofs of 4 duggouts.
RR572	57 Community Center	HVAC replacement (FM)	42,685	40,500	83,185	42,685	40,500		One heatpump 5 years past due for replacement
RR572	57 Morgans Sports Cen	Replace Fencing/netting		300,000	300,000	11,040	288,960	(288,960)	Field lights higher safety priorty. Move balance to FY 2025 to replace lights $1.3m.
RR572	57 Morgans Sports Cen	Replace Shed	24,640		24,640	24,640	-		Plan to replace existing field maint equipment shed near MSC parking lot. Need FY2024 add'l $22k for Engineering Design and Permitting. FY 2025 Sitework est $50k.
RR572	57 Morgans Sports Cen	Replace Playground			-			617,990	Most of playground deconstructed after playground inspection report. New playground proposed will be ADA friendly (upgrade, broadens service).
RR572	57 Morgans Sports Cen	Replace Sod		140,000	140,000	145,051	(5,051)		
RR572	57 Morgans Sports Cen	HVAC		12,000	12,000	14,192	(2,192)		
RR572	57 Morgans Sports Cen	Windows		50,000	50,000	29,803	20,197		
RR572	57 Morgans Sports Cen	Replace Sprayer			-	11,384	(11,384)		
	RR572	Parks and Recreation	67,325	749,922	817,247	278,795	538,452		
		REPLACE 2012 JD Mower				11,491			Purchased John Deere z920M ZTRAK
		REPLACE 3 2016 JD GATORS				47,600			Purchased 3 John Deere HPX615E Gators
		REPLACE 2017 JD GATOR				15,867			Purchased 1 John Deere HPX615E Gator
		REPLACE 2017 F150				28,375			Purchased 2024 Ford Maverick
3.2	RRV57	Vehicles for Parks & Recreation	-	113,000	113,000	103,332	9,668		

GameTime
A PLAYCORE Company

c/o Struthers Recreation, LLC.
P.O. Box 1178
Pelham, AL 35124
Phone: 800-221-8869
Fax: 205-663-5012

01/31/2024
Quote #
104851-01-05

Morgan Sports Complex Playground_Combined

City of Destin Park & Rec
Attn: Lisa Firth
4200 Indian Bayou Trail
Destin, FL 32541
Phone: 850-654-5184
Fax:850-654-8998
lfirth@cityofdestin.com

Ship to Zip 32541

Quantity	Part #	Description	Unit Price	Amount
1	178749	GameTime - Owner's Kit	$89.00	$89.00
		Phase 1 - 2-5 Play Area		
1	RDU	GameTime - 104851-D2 2-5 Play Structure	$32,897.00	$32,897.00
1	158-P6	UltraSite - 6' HEAVY DUTY TABLE, PERFORATED	$1,466.00	$1,466.00
1	940S-P6	UltraSite - 6' BENCH W/ BACK, 2" x 12" PLANKS, INGROUND, PERFORATED	$856.00	$856.00
1	PR-32	UltraSite - 32 GALLON TRASH RECEPTACLE ONLY, PERFORATED	$642.00	$642.00
1	PL-32	UltraSite - 32 GALLON CAPACITY PLASTIC LINER	$84.00	$84.00
1	FTR-32-08	UltraSite - 32 GALLON ROLLED FLAT TOP WITH A 8" OPENING	$186.00	$186.00
1	IG KIT	UltraSite - INGROUND KIT FOR TRASH RECEPTACLE	$93.00	$93.00
1	QRM106	GT-Shade - GTRD283012SG 28X30X12 REC HIP W/GL SM	$13,460.00	$13,460.00
1	3680	GT-Shade - Standard Sealed Engineered Drawings	$950.00	$950.00
1200	PIP	GT-Impax - sqft of Poured in Place Rubber Safety Surfacing- 3.75" depth for 8' fall height, 50/50 color/black mix, standard colors. Includes 4" compacted crushed stone sub-base.	$29.25	$35,100.00
1	INSTALL	GameTime - Installation of Play Equipment and Shade- Does not include removal of existing surfacing or equipment. Includes concrete curb and connecting sidewalk. Landscaping, excavation and drainage is not included. Permits and bonds are not included.	$27,890.00	$27,890.00
		Phase 2 - Ages 5-12 Play Area		
1	6683SP	GameTime - VistaStar 7	$118,215.00	$118,215.00
1	6264	GameTime - Inclusive Whirl - Playful	$18,633.00	$18,633.00
1	RDU	GameTime - PS23011 Westerly Tower Play Structure- ***WINTER SALE PRICING good through 3/29/2024. If purchased after 3/29/24, add $18,050.94 to the total.***	$108,993.00	$108,993.00
1	6245	GameTime - RoxAll See Saw	$13,296.00	$13,296.00
1	6252	GameTime - Wrinkle Wall (7 Panel)	$20,766.00	$20,766.00
1	4682	GameTime - Jazz C Major	$4,494.00	$4,494.00
1	4678	GameTime - Concert Duo	$4,534.00	$4,534.00
1	4676	GameTime - Harmonic Chimes (set of 3)	$4,414.00	$4,414.00
2	158-P6	UltraSite - 6' HEAVY DUTY TABLE, PERFORATED	$1,466.00	$2,932.00
4	940S-P6	UltraSite - 6' BENCH W/ BACK, 2" x 12" PLANKS, INGROUND, PERFORATED	$856.00	$3,424.00
1	PL-32	UltraSite - 32 GALLON CAPACITY PLASTIC LINER	$84.00	$84.00
1	PR-32	UltraSite - 32 GALLON TRASH RECEPTACLE ONLY, PERFORATED	$642.00	$642.00
1	FTR-32-08	UltraSite - 32 GALLON ROLLED FLAT TOP WITH A 8" OPENING	$186.00	$186.00

Morgan Sports Complex Playground_Combined

Quantity	Part #	Description	Unit Price	Amount
1	IG KIT	UltraSite - INGROUND KIT FOR TRASH RECEPTACLE	$93.00	$93.00
1	QRM435	GT-Shade - ES202020010 EQUILATERAL SAIL 20X20X10	$7,978.00	$7,978.00
3	QRM183	GT-Shade - GTCU121208SG CANTI UMB 12X12X8 W/GLD	$6,092.00	$18,276.00
2	3680	GT-Shade - Standard Sealed Engineered Drawings	$950.00	$1,900.00
5869	PIP	GT-Impax - sqft of Poured in Place Rubber Safety Surfacing- 3.75" depth for 8' fall height, 5.25" depth under tower, 50/50 color/black mix, standard colors. Includes 4" compacted crushed stone sub-base.	$28.90	$169,614.10
1	INSTALL	GameTime - Installation of Play Equipment- Does not include removal of existing surfacing or equipment. Includes concrete curb and connecting sidewalk. Landscaping, excavation and drainage is not included. Permits and bonds are not included.	$74,950.00	$74,950.00
		Phase 3 - Ages 5-12 Play Area		
1	18826	GameTime - Primetime Swing 3 1/2" X 8'	$1,886.00	$1,886.00
2	18827	GameTime - Primetime Swing Add A Bay 3 1/2" X 8'	$1,167.00	$2,334.00
2	8910	GameTime - Belt Seat 3 1/2"Od(8910)	$384.00	$768.00
2	5128	GameTime - Expression Swing 3 1/2" X 8'	$1,949.00	$3,898.00
1	8555	GameTime - 3 1/2" Zero-G Chair (2-5)-Galv Chain	$759.00	$759.00
1	8552	GameTime - 3 1/2" Zero-G Chair (5-12)-Galv Chain	$781.00	$781.00
1	T108I	GT-Site - 6' DURACLAD BENCH W/BACK THERMOCOAT I	$852.00	$852.00
1405	PIP	GT-Impax - sqft of Poured in Place Rubber Safety Surfacing- 3.75" depth for 8' fall height, 5.25" depth under tower, 50/50 color/black mix, standard colors. Includes 4" compacted crushed stone sub-base.	$28.90	$40,604.50
1	INSTALL	GameTime - Installation of Play Equipment- Does not include removal of existing surfacing or equipment. Includes concrete curb and connecting sidewalk. Landscaping, excavation and drainage is not included. Permits and bonds are not included.	$16,595.00	$16,595.00
Contract: OMNIA #2017001134			**Sub Total**	$755,614.60
			Discount	($48,890.18)
			Freight	$11,264.53
			Total	**$717,988.95**

Morgan Sports Complex Playground_Combined

Remit Payment to:
GameTime
P.O. Box 680121
Fort Payne, AL 35968

Taxes:
All applicable taxes will be added at time of invoicing unless otherwise included or a tax-exempt certificate is provided.
If sales tax exempt, you must provide a copy of certificate to be considered exempt.

Prices:
FOB Factory.

Orders:
All orders shall be in writing by purchase order, contract, or similar document made out to PlayCore Wisconsin Inc., dba GameTime.
Standard GameTime equipment orders over $100,000 may require a deposit of 25% at the time of order and an additional 25% at or before order ships
Standard orders with equipment, installation and surfacing are requested to be split billed.
Equipment, Taxes & Freight as noted above
Installation and Surfacing billed as completed and Due Upon Receipt.

Terms:
Cash With Order Discount (CWO): Orders for GameTime equipment paid in full at time of order via check, Electronic Funds Transfer (ACH or wire) are eligible for a three percent (3%) cash with order discount.
Payment via credit card: If you elect to pay by credit card, GameTime charges a 2.50% processing fee that is assessed on the amount of your payment. This fee is shown as a separate line item and included in the total amount charged to your credit card. You have the option to pay by check, ACH or Wire without any additional fees.
Credit terms are Net 30 days, subject to approval by the GameTime Credit Manager. A completed credit application must be submitted and approved prior to the order being received. Please allow at minimum 2 days for the credit review process. GameTime may also require:
Completed Project Information Sheet (if applicable)
Copies of Payment and Performance Bonds (if applicable)
A 1.5% per month finance charge will be imposed on all past due invoices.
Retainage not accepted.
Orders under $5,000 require payment with order.

OMNIA Partners Contract #2017001134
Purchase Orders must me made out to GameTime when purchasing through the contract.

Morgan Sports Complex Playground_Combined

Acceptance of quotation:
SIGNED ACCEPTANCE OF THIS QUOTE ASSUMES ACCEPTANCE OF ALL TERMS AND CONDITIONS IN THIS QUOTE.

Accepted By (printed): ______________________ Signature: ____________________________

P.O. No: ______________________ Purchase Amount: **$717,988.95**

Date: ________________________ Title: ______________________________

Phone: ______________________ Facsimilie: __________________________

Order Information:

Bill To: ______________________________________Contact: ________________________

Address: _____________________________________ Tel: ________________________

City, State, Zip: ____

Email for Invoicing: ____

Ship To: ______________________________________Contact: ________________________

Address: _____________________________________ Tel: ________________________

City, State, Zip: ____

FIN# (FEDERAL IDENTIFICATION NUMBER)____________________________

SALES TAX EXEMPTION CERTIFICATE #:______________________________

COPY OF TAX EXEMPTION CERTIFICATE MUST BE PROVIDED FOR ALL TAX EXEMPT ORDERS

COLOR SELECTIONS

Standard Color Palette Selection from www.gametime.com/colors **:**_________________________
or
Custom Color Selections from www.gametime.com/colors :

Upright:____________________________________ Roto Plastic: ______________________________________

Accent Metal:________________________________ Decks:____

HDPE:______________________________________ 2 Color HDPE:____________________________________

Rock:_______________________________________ Tube:____

Plastic Roof:_________________________________ Rope:____

Shade Fabric:________________________________ Shade Metal:______________________________________

Site Furnishing Frame:_________________________ Site Furnishing Coated Seat/Top:________________________

Rubber Safety Surfacing:_________________________

CITY OF DESTIN Budget Internal Transfer Form

Fiscal Year	2024	Short Decription	ADJUST BUDGET	Entity Code	1
Period	11	Effective Date	8/12/2024	***Amendment Type****	***1***
Ref 1	BUA	Budget Year Code	1	Budget Projection Inclusion	One Time
Ref 2	ADJ				

*AMENDMENT TYPE: 1 = Exp/Exp or Rev/Rev, 2 = Exp/Rev, 3 = Exp/Rev one sided, 7 = Exp/Rev Inter fund, 8 = Exp/Exp Inter Fund

ORG	OBJECT	PROJECT	LINE DESCRIPTION	(I)ncrease (D)ecrease	AMOUNT	CURRENT AVAILABLE BUDGET	REVISED AVAILABLE BUDGET
31557232 PARKS IMPACT FEES	565000 CIP	RC124 MSC PLAYGROUND	UPGRADE MSC PLAYGROUND	I	$ -	$ 74,000.00	$ 74,000.00
31557236 MORGAN FAMILY DONATION	565000 CIP	RC124 MSC PLAYGROUND	UPGRADE MSC PLAYGROUND	I	$ -	$ 26,000.00	$ 26,000.00
31557236 MORGAN FAMILY DONATION	565000 CIP	RR572 PARKS & REC FACILITIES	REPLACE MSC PLAYGROUND	I	$ 617,990.00	$ -	$ 617,990.00
30558500 GF CIP	565000 CIP	RC134 MSC ARTIFICIAL INFIELDS	FROM TURF INFIELDS TO PLAYGROUND	D	$ 200,000.00	$ 200,000.00	$ -
30058585 (GF) RR	565000 CIP	RR572 PARKS & REC FACILITIES	FROM FIELD NETTING TO PLAYGROUND	D	$ 288,960.00	$ 538,452.00	$ 249,492.00
30058585 (GF) RR	565000 CIP	RR572 PARKS & REC FACILITIES	FROM WINDOWS TO PLAYGROUND	D	$ 129,030.00	$ 249,492.00	$ 120,462.00
							$ -

$ 1,087,944.00

	Initials	Date
Created by:	____	____
Entered by:	____	____
Approved by:	____	____

Note
Move GF RR and GF CIP funds to start renovation of MSC Playground before November 2024 for best potential Grant award.

ITEM # 2024-453

CITY OF DESTIN

AGENDA ITEM

COUNCIL MEETING DATE: August 12, 2024
TYPE OF AGENDA ITEM: Presentation
AGENDA OUTLINE NUMBER: E.

TO: City Council Special Workshop

THRU: Kimberly Kopp, City Attorney
Lisa Firth, Parks & Rec Director
Michael Burgess, Public Services Director
Wen Livingston, Library Director
Troy Williams, Code Compliance Director
Ryan Scott, City Engineer

FROM: Krystal Strickland, Finance Director
Louis Zunguze, City Manager

DATE: August 8, 2024

SUBJECT: Fiscal Year 2025 Budget

I. BACKGROUND:

II. DISCUSSION:

Attached, please find the proposed FY 2025 Budget and 5-year Capital Improvement plan for FY 2024-2029.

Attachments include:

- A copy of the Proposed FY 2025 Budget with high level summarizations, highlights, assumptions and major changes from the FY 2024 budget.
- A full trend report for FY 2022 actuals through FY 2026 projections to show fund balance trends for each of the funds.
- A summary of the 5-year capital improvement plan with details of capital expenditures with funding sources and the details of the Renewal and Replacement plan.
- The Sheriff's budget request details are provided for discussion purposes.
- The Fire District's budget request with details are provided for discussion purposes.

Full budget details are available upon request.

FY 2025 PROPOSED BUDGET HIGHLIGHTS:

- Taxable property values increased 9.9% from January 2023 to January 2024
- FY 2025 Budget proposes expenditures of $65.3 million ($25.6m Ops + $39.6m Capital)
- FY 2025 Operating Budget increase = 3.9%, with largest increase in Debt Service
- Proposing 5 new positions (4 Median Maintenance, 1 Planner)

Changes since 07/15/2024 Budget Workshop:
Operations:

OPERATING REVENUE UPDATES

- FDOR recalculated Ad Valorem, roll-back rate, and tax increase percentage to 7.89%
- Florida Department of Economic and Demographic Research published updated amounts to be distributed to municipalities for Municipal Revenue Sharing ($589k), Local Half-Cent Sales Tax ($1.8m), and Local Discretionary Sales Surtax aka Okaloosa Half-Penny Infrastructure Surtax ($1.6m). The primary factor in the distribution formulas is based upon their year-round population estimate of 14,254

OPERATING EXPENDITURE UPDATES

- Removed $96k for "special pay". We tend to be understaffed and the staffing shortfall will free up budgeted funds for special pay instances.
- Reduced new position proposal to 5 FTEs (4 median maintenance, 1 planner)
- Health Insurance increase reduced from 11% to 8.3%
- Reduced COLA from 3.5% down to 2.97%
- Increased Lifeguard Contract from $200k to $282k
- Added Right-to-Use software contracts
- Added $140k for Annexation Opinion Survey and potential Metes & Bounds Survey (excluded $10k for Special Election)

Debt:

- $25 million debt issuance moved from FY 24 to FY 25

Capital Projects:

- Increased Norriego Point as per the June 3, 2024 council motion
- Increased Clement Taylor Park commitment to $1.7 million (based upon July 2024 RFP results)

- Moved Undergrounding from FY 24 to FY 25 ($11 million)
- Removed $150k for Annex Renovations
- Removed $40k Towable Boom (added $10k to Ops for Rent)
- Removed $80 Trucks for Parks and Rec
- Moved $250k to FY 25 for MSC Bathrooms/Fieldhouse (grant opportunity)
- Added $75k for Buck Destin Bathrooms sitework

A. **Link to Strategic Goals / Objectives:**
B. **Effect on Budget (EOB):**
C. **Level of Service (LOS):**
D. **Legislative Sponsor:**

III. CONCLUSION: Council guidance requested for the following items:

1. Bring median maintenance in house or contract out
2. Increase Lifeguard Services to requested $282,175 for FY 2025

IV. RECOMMENDED MOTION:

Attachments:

1. FY2025 Budget Aug 12 PRESENTATION final
2. 2024 0812 trend
3. 2024 0812 CIP and RR
4. Sheriff FY25 revised 052124
5. Scope of Service City of Destin - Beach Safety 2024 - 2025
6. 2024 Annual Report for City of Destin LIFEGUARDS
7. 07 30 2024 DR420_2024_Destin
8. 07 30 2024 DR420Tif_2024_HRBR
9. 07 30 2024 DR420Tif_2024_TC

40th BIRTHDAY 1984-2024

City of Destin
2025 Budget #3
Special Council Meeting

August 12, 2024

Agenda

- Budget Calendar
- Changes from 7/15/24 Workshop2
- FY 2025 Proposed Budget
- Operational Highlights
- 5-yr CIP and RR
- Revenues
- Cost Recovery
- Next Steps

2025 Budget Process

Visioning Session

Feb 29,2024

Budget Workshop#1

May 13, 2024

Budget Workshop#2

July 15, 2024

Adopt Tentative Millage Rate and Certify to Property Appraiser

July 17, 2024

Adoption of a Balanced Budget

PH1: September 5

PH2: September 16

2025 PROPOSED BUDGET Vs 2024 Adopted Budget

$342k lower than 07/15/24

Expenditures by Activity	2024 BUDGET*	2025 PROPOSED BUDGET	$ change 2024 vs 2025	% change
General Government	$ 5,361,903	$ 5,614,211	$ 252,307	5%
Public Safety	5,568,640	5,938,834	370,194	7%
Physical Environment	643,813	461,852	(181,961)	-28%
Transportation	2,262,936	2,592,035	329,099	15%
Economic Development	395,674	230,699	(164,975)	-42%
Health & Human Services	107,370	75,355	(32,015)	-30%
Culture & Recreation	5,300,929	5,495,674	194,745	4%
Debt Service	3,441,092	5,259,613	1,818,522	53%
Capital Outlay	51,822,459	39,597,901	(12,224,558)	-24%
TOTAL EXPENDITURES	***$ 74,904,815***	***$ 65,266,174***	***$ (9,638,641)***	***-13%***

Ops Change +3.9%

Changes since 7/15/24 Workshop#2

- **OPS + CIP REDUCTION $342K**
- **Operations (reduced $62k)**
  - **Reduce Personnel budget $400k** ($200k Sal+FICA for 3.83FTEs and $200k Benefits –Health insurance 11% to 8.3%, and no “special pay”)
  - **Add $140k** for **Annexation** (opinion survey, metes & bounds, exclude $10k for special election)
  - **Increase Lifeguard $82k** from $200k to $282k
  - **Add $37k** Software right-to-use (Aclarian SBITA)
  - **Add $67k** Software/Workstations/Peripherals TECH FUND
  - Add $10k Rentals (rent towable boom)

Changes since 7/15/24 Workshop#2 (continued)

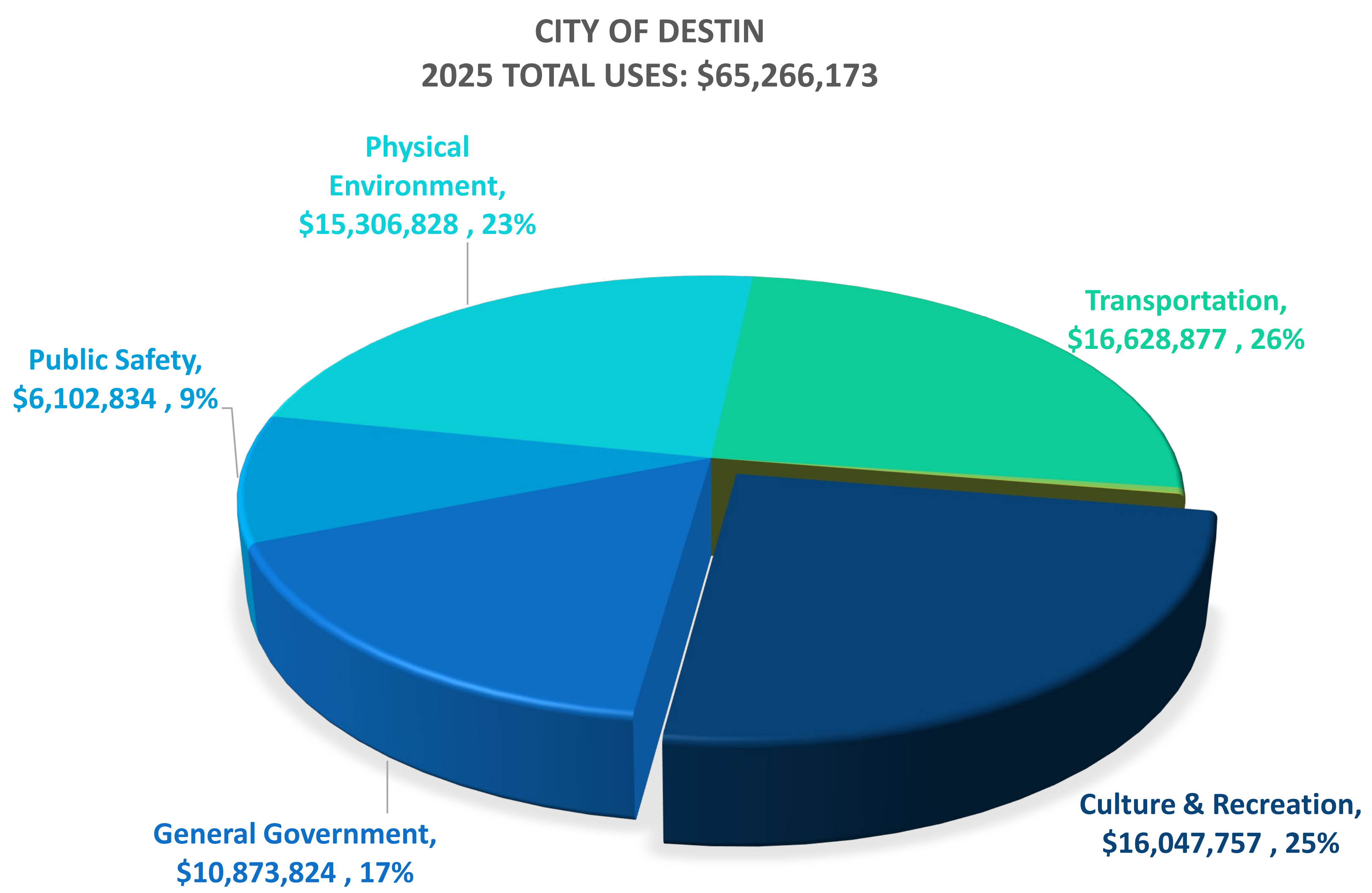
- **Capital Projects (reduced $280k)**
  - **Removed** CD510 Community Development request to redesign City Hall Annex to add office space for Planning/Building/Engineering (-$150k)
  - **Removed** PREQP Parks and Recreation request for Towable Boom (- $40k Boom; +$10k rent)
  - **Removed** PRVEH Parks and Recreation request to purchase two new vehicles (- $80k)

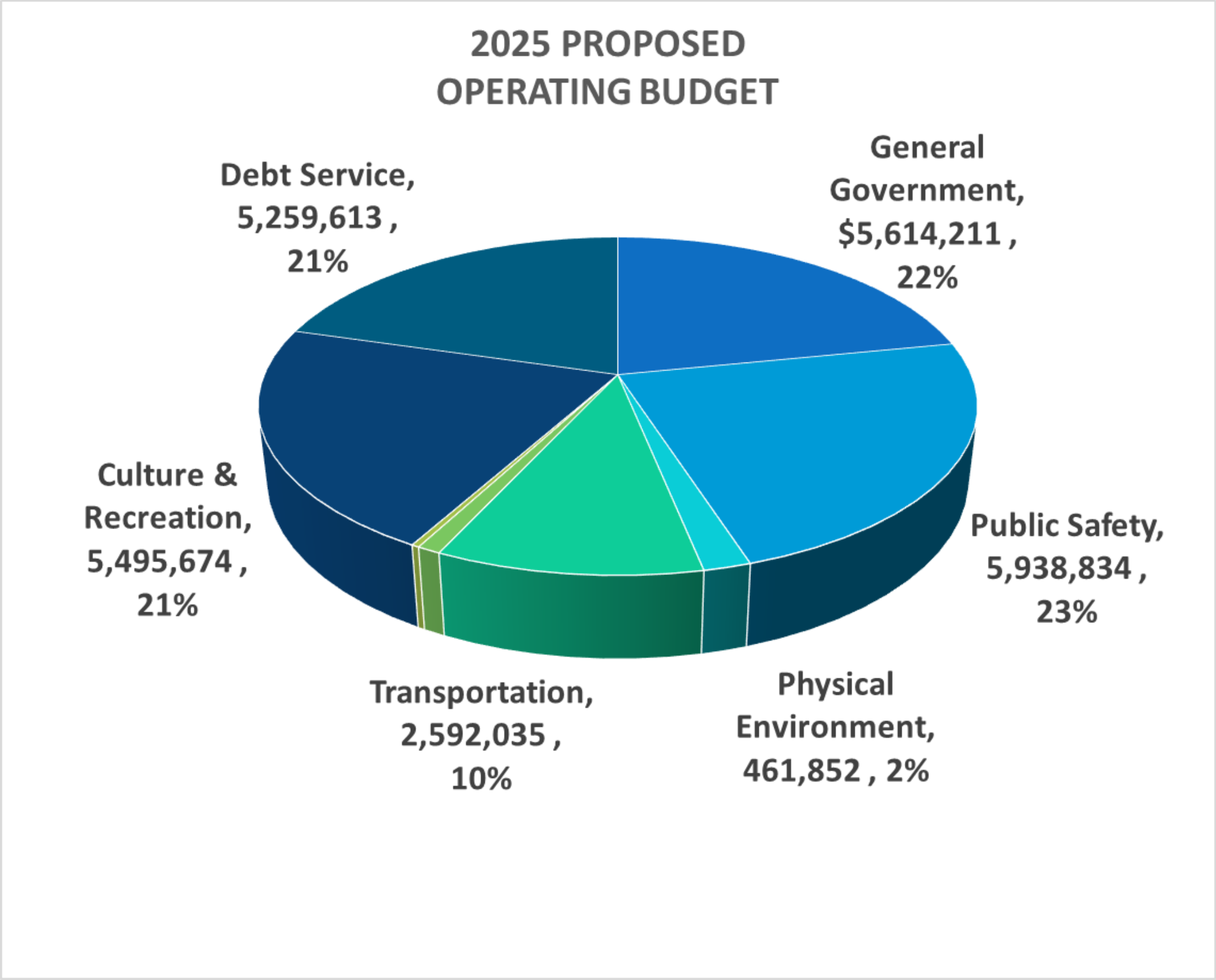
Changes since 7/15/24 Workshop#2 (continued)

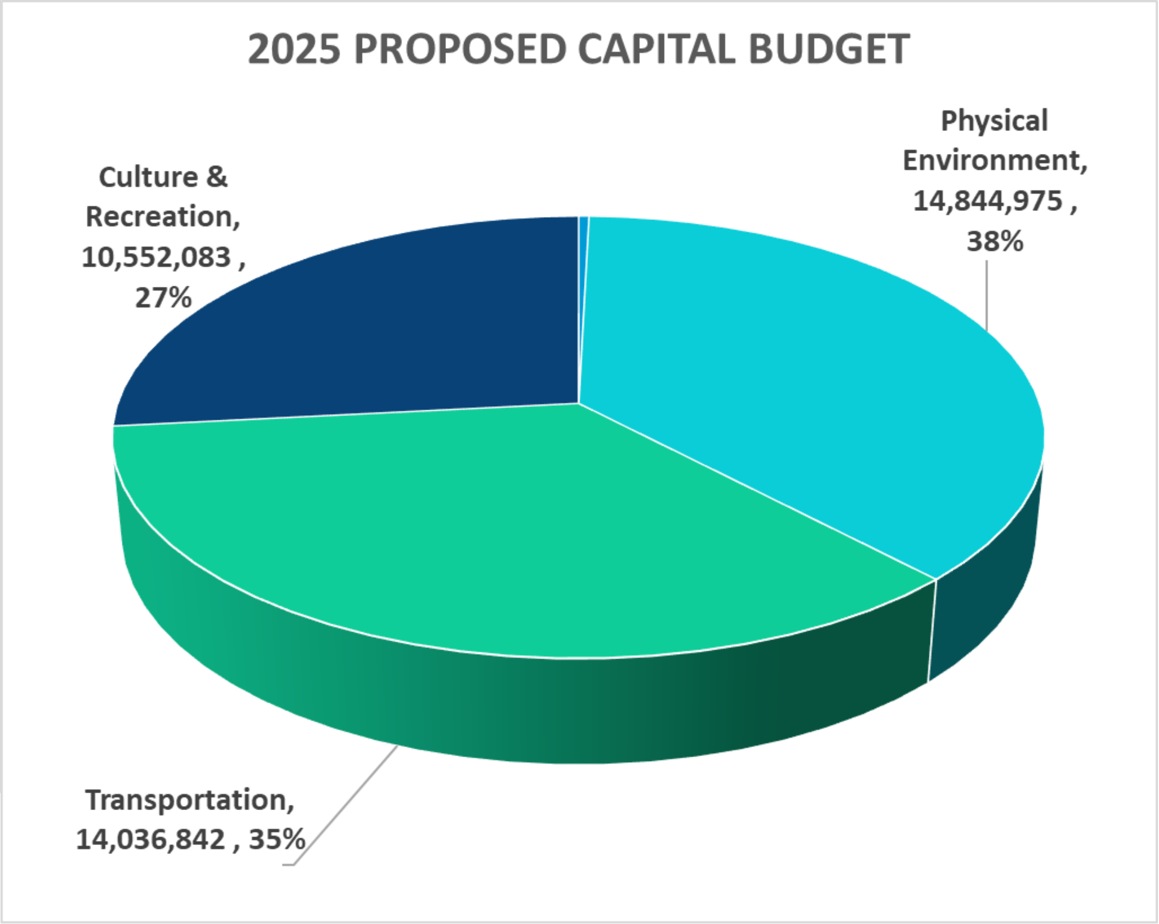
- **Capital Projects (Continued)**
  - **Reduced RC216** Clement Taylor Park Renovations to $1.7m (-$260k)
  - **Moved from FY24 to FY25** RC128 MSC Bathrooms/Fieldhouse for potential grant (+$250k)
  - **Added** RC125 Buck Destin Bathroom sitework to be completed in FY25 (+75k). Architectural, engineering design and permitting by end of FY24.

FY 25 Proposed Budget = $65.3m

FY 2025 Uses by Category	Operating	Capital	FY 2025 PROPOSED Budget	% of Total
General Government	$ 10,873,824	$ -	$ 10,873,824	17%
Public Safety	5,938,834	164,000	6,102,834	9%
Physical Environment	461,852	14,844,975	15,306,828	23%
Transportation	2,592,035	14,036,842	16,628,877	25%
Economic Development	230,699	-	230,699	0%
Health & Human Service:	75,355	-	75,355	0%
Culture & Recreation	5,495,674	10,552,083	16,047,757	25%
Total Uses	$ 25,668,273	$ 39,597,900	$ 65,266,173	

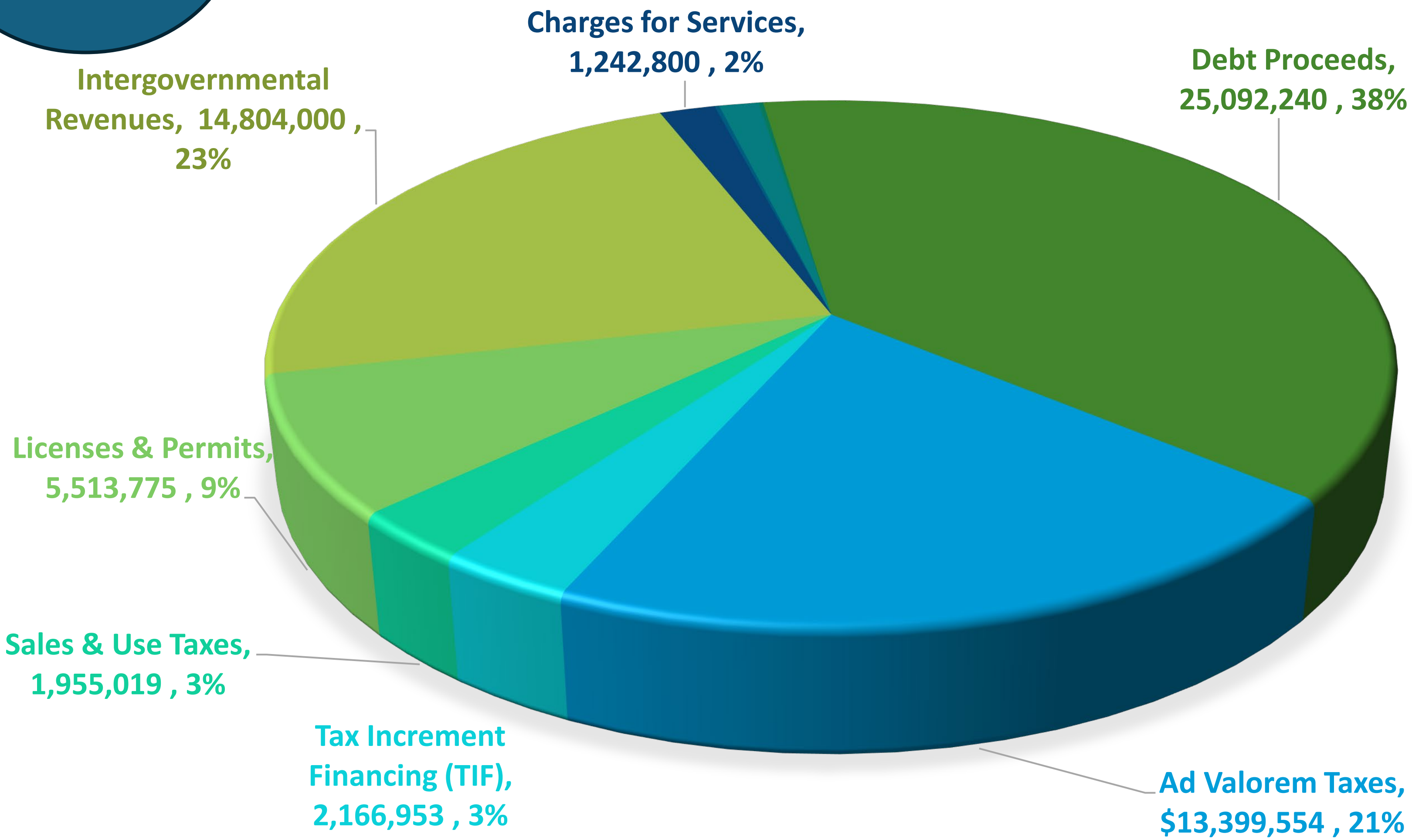

CITY OF DESTIN
2025 TOTAL USES: $65,266,173
Physical Environment, $15,306,828 , 23%
Transportation, $16,628,877 , 26%
Public Safety, $6,102,834 , 9%
General Government, $10,873,824 , 17%
Culture & Recreation, $16,047,757 , 25%


2025 PROPOSED
OPERATING BUDGET
General Government, $5,614,211 , 22%
Public Safety, 5,938,834 , 23%
Physical Environment, 461,852 , 2%
Transportation, 2,592,035 , 10%
Culture & Recreation, 5,495,674 , 21%
Debt Service, 5,259,613 , 21%


2025 PROPOSED CAPITAL BUDGET
Physical Environment, 14,844,975 , 38%
Transportation, 14,036,842 , 35%
Culture & Recreation, 10,552,083 , 27%

Includes
$8.9m
GRANTS

CITY OF DESTIN
2025 TOTAL SOURCES: $65,266,173



Operational Highlights

Ops Change +3.9%

All Funds Expenditures by Type	2024 Budget	2025 Budget	Change (FY25-FY24)	Percent change FY25 vs FY24
Personnel	$ 10,447,643	$ 11,383,567	$ 935,924	8%
Contract Services	5,148,114	4,932,301	(215,813)	-4%
Operations	3,680,012	3,727,296	47,283	1%
Debt Service	3,806,588	5,625,109	1,818,522	32%
Capital Outlays	51,822,459	39,597,901	(12,224,558)	-31%
Total Expenditures	**$ 74,904,815**	**$ 65,266,174**	**$ (9,638,641)**	-15%

Operational Highlights

- Personnel Update
- Bring Median Maintenance In-House
- Public Safety
  - ✓ Sheriff
  - ✓ Lifeguards
  - ✓ Code Compliance

Personnel Highlights

130.83 FTEs (7/15/24 134.83)

	FY 2025
BASE SALARIES	$ 7,597,191
COLA	225,035
MERIT	303,077
FICA	125,783
RETIREMENT	883,315
INSURANCE	1,950,961
WORKERS COMP	163,239
OTHER (OT, RELO, UNEM	134,966
	$ 11,383,567

Reduced from $11.7m 7/15/24

	FY 2025 FTEs
Gen Gov	32.85
Public Safety	22.00
Stormwater	3.00
Transportation	19.00
Culture & Rec	53.98
	130.83

Personnel Highlights

PERSONNEL is 17% of the Total Proposed FY 2025 Budget

2.97% Cost of Living (Mar CPI) $225,035
4.0% Merit $303,077
5.0 FTE New Positions* $418,500
*fully loaded (fica, benefits, workers comp)
freeze (do not hire in FY25): 3 vacant, 2 proposed

PRIMARY DEPARTMENT	EMP ID2	Recommended Title	Pay Plan Grade	# HRS per WEEK	FTE	7/15/24 est Fully Loaded
0151212 CITY MGR	W8 FREEZE	Content Creator - FREEZE	103	15	0.375	$ 36,840
0151932 IT	W6 FREEZE	Systems Administrator Speciali	107	40	1	$ 83,934
0151320 FINANCE	V16 FREEZE	Accounting Clerk - FREEZE	104	40	1	$ 72,037
0152442 CODE ENFORCEMENT	909 FREEZE	Code Compliance Pt-FREEZE	105	29	0.725	$ 36,938
0152442 CODE ENFORCEMENT	V28 FREEZE	Code Compliance Pt-FREEZE	105	29	0.725	$ 45,677
					3.83	$ 275,426

Personnel Highlights

5 FTE New Positions* $ 418,500

*fully loaded (fica, benefits, workers comp, reduced from $538,400 7/15/24)

PRIMARY DEPARTMENT	EMP ID2	Recommended Title	Pay Plan Grade	# HRS per WEEK
0151531 COM DEV	W7	Planning Manager	112	40
0152442 CODE ENFORCEMENT	~~W1~~	~~Code Compliance Officer I~~	~~105~~	~~40~~
0154160 PUBLIC WORKS	W2	Lead Maintenance Technician	105	40
0154160 PUBLIC WORKS	W3	Maintenance Technician	103	40
0154160 PUBLIC WORKS	W4	Maintenance Technician	103	40
0154160 PUBLIC WORKS	W5	Maintenance Technician	103	40

Operational Highlights

Bring Median Maintenance In-House

	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET (CITY MGR LEVEL)	FY 2026	FY2027	FY2028
PERSONNEL	$ -	$ 298,302	$ 309,020	$ 320,150	$ 331,690
CONTRACTS	336,176	-	-	-	-
OPERATIONS	-	15,750	16,230	16,720	17,220
CAPITAL EQUIPMENT	-	114,000	-	-	-
	$ 336,176	**$ 428,052**	**$ 325,250**	**$ 336,870**	**$ 348,910**

4 FTEs+ $114k in Equipment (Mowers, Truck, Trailer)

7/11/24 (only 1 bid received: $462,603)

Operational Highlights

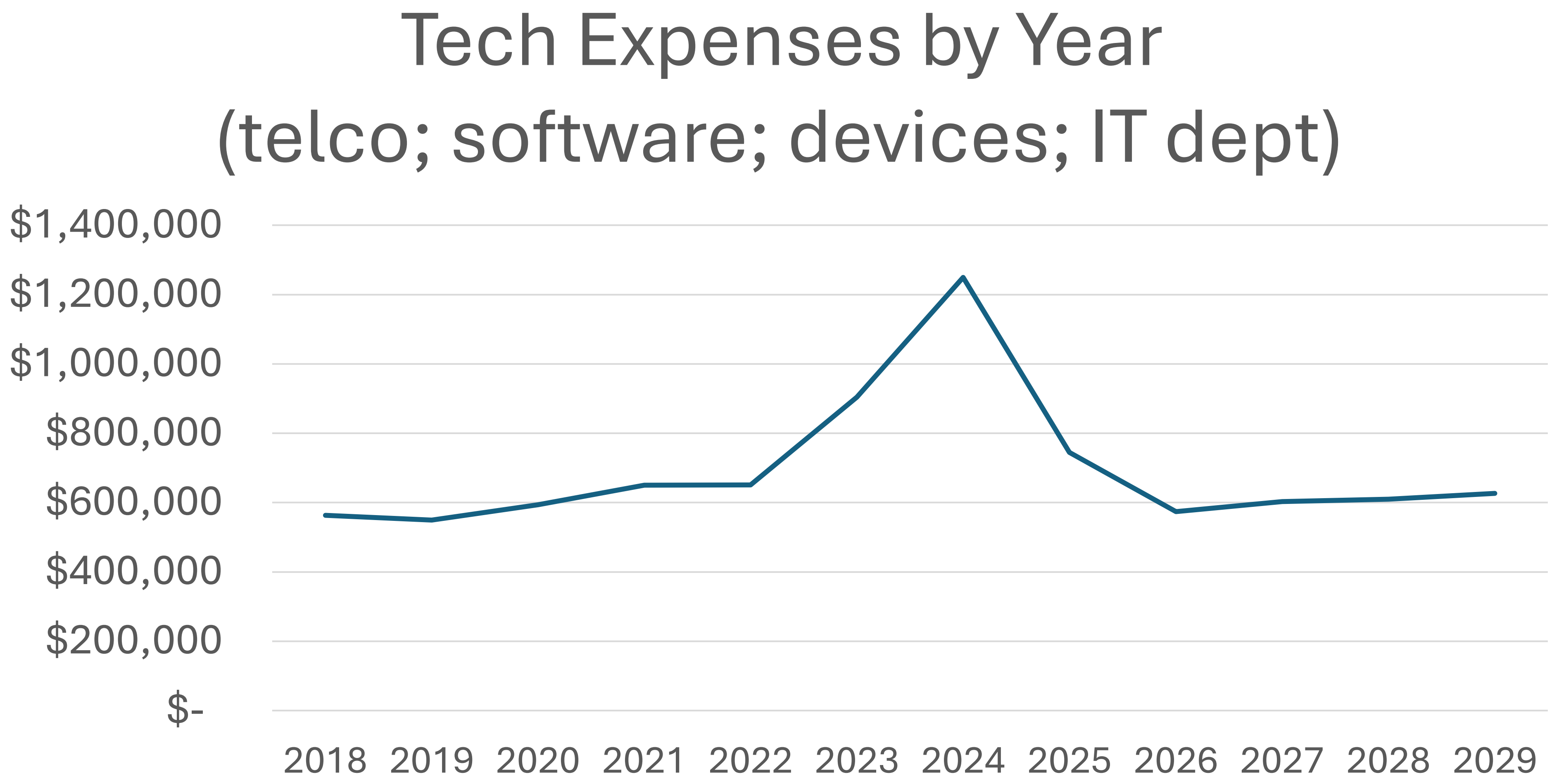
Public Safety

- **Sheriff Contract increase $195k (6.8%) 21fte**
- **Lifeguard Contract increase $182k (282%; 2007)**
- **Code Compliance increase $85k (7%)**
  reduced from 15.5 fte to 14 fte

Department Recap	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Change (FY25-FY24)
General Public Safety	$ 2,701,333	$ 3,004,053	$ 2,995,759	$ 3,398,314	$ 394,261
Code Compliance	634,911	1,213,204	1,075,319	1,298,381	85,178
Emergency Management	31,995	43,703	41,384	42,767	(936)
Total Public Safety Expenditures	**$ 3,368,239**	**$ 4,260,960**	**$ 4,112,462**	**$ 4,739,462**	**$ 478,503**

Operational Highlights

Technology Cost Trend



5-YR CIP and Renewal & Replacement

5-Year CIP

Council Objectives			
	TOTAL for items on the Strategic Plan	$	61,653,478
	Total 5-year Capital Plan	$	64,482,930
			96%
NOT ON COUNCIL OBJECTIVE LIST:			
5.1	Upgrades to Morgan Sport Center (Bathrooms; Storage; Shade; Batting Cage; Artificial infields)		886,000
5.2	Dredge Harbor Channel		435,002
5.3	Upgrade/Remodel and expand Library		260,000
5.4	Code Enforcement New Equipment		110,000
5.5	Building Inspector New Equipment		-
5.6	Hurricane Response (first 30 days; Debris Removal)		100,000
5.7	Public Works Safety Committee - Intersection and Crossing		500,000
5.8	Wayfinding (digital and street signage)		-
xxx	Median Maintenance Equipment (start-up year)		114,000
xxx	City Hall Annex Renovations (office space for needed staff)		-
xxx	Other small projects		424,450
	TOTAL for additional projects not on Plan	$	2,829,452

96% CIP INVESTMENTS ARE IN ITEMS ON STRATEGIC PLAN

5-Year CIP

	08/06/24 Encumbr	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY25-FY29 Total
Citizen/Council Directed	1,301,601	29,189,924	2,895,000	-	-	-	32,084,924
Renewal & Replacement	537,251	6,837,125	3,626,819	5,944,201	5,466,571	4,594,835	26,469,551
Growth Necessitated & Con	257,449	260,001	-	20,000	-	-	280,001
Other Capital Projects	1,220,595	3,310,851	1,771,801	169,801	171,901	224,100	5,648,454
Total Projects	**3,316,896**	**39,597,901**	**8,293,620**	**6,134,002**	**5,638,472**	**4,818,935**	**64,482,930**

	Citizen/Council Directed	FY 2025
CM001	Crystal Shores Beach Park Development	$ 2,532,328
CM002	Tarpon Beach Park Development	2,335,522
UNDER	Undergrounding	12,609,972
EN615	Cross-Town Connector	10,077,100
DREDG	Dredge Harbor	435,002
SW56	Mattie Kelly Naturewalk Outfall	1,200,000

Renewal & Replacement	FY 2025
Streets	$ 3,745,741
Community Center Windows/Roof	717,500
MSC Playground	717,990
MSC Athletic Field Lights	1,323,000
MSC Parking Lot Lights	64,050
MSC Field Equip Shed	50,000
Library Sign	25,000
Other (Equip, Veh)	193,844
	$ 6,837,125

Capital Improvement Program Highlights

- Crosstown Connector $10.1m
- Undergrounding $12.6m (encumber delay)
- Tarpon & Crystal Shores Parks $4.8m
- Mattie Kelly Outfall at Joe's Bayou $1.2m
- Clement Taylor park $1.7m
- New Vehicles & Equipment $186k

Renewal & Replacement Highlights

- Morgan's Sport Center
  - ✓ Lighting (Safety - $1.38m)
  - ✓ Playground ($718k) (FY24 OR FY25?)
- Community Center
  - ✓ Leaky Windows & Roof ($717k)
- Roads & Sidewalks ($3.6m as per RR Resolution)

Renewal & Replacement

Highlight – Proposed Playground (MSC - $718k)

New Vehicles and Equipment

Department	Proj#	Description	Estimated Cost	Comments
Community Center	CCVEH	Ford Transit Van 150, low-rise	$ 40,000	
Code Compliance	CEVEH	Ford Bronco Sport AWD	32,000	additional officers
Public Works	PWMM	John Deere Z920M Ztrak 48"	20,000	for new in-house median maintenance crew
Public Works	PWMM	John Deere Z920M Ztrak 48"	20,000	for new in-house median maintenance crew
Public Works	PWMM	John Deere Z920M Ztrak 60"	24,000	for new in-house median maintenance crew
Public Works	PWMM	Ford F150 4x4, single cab short	40,000	for new in-house median maintenance crew
Public Works	PWMM	Trailer for equipment	10,000	for new in-house median maintenance crew
			$ 186,000	

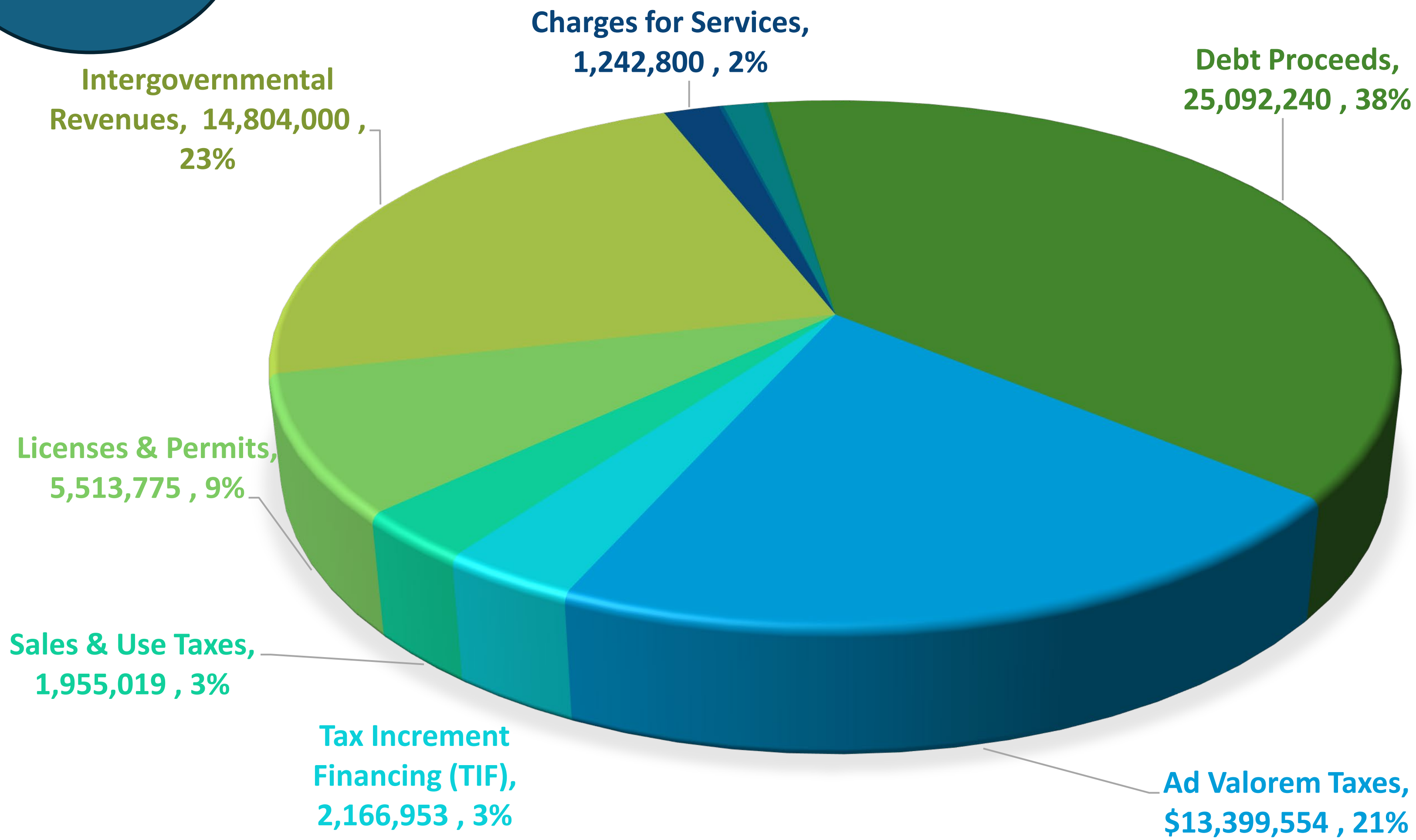
Replacement Vehicles and Equipment

Department	Proj#	Description	Estimated Cost	Comments
Code Compliance	RR052	Ford Bronco Sport (compact)	$ 32,000	Replace 2012-67 2012 Ford Fusion
Parks	RR572	John Deere Tractor	70,000	Replace REC 00-05 2000 John Deere 4500 Tractor
Morgan Sport Center	RR572	Athletic Field Mower	24,000	Replace REC 19-M2D 2019 John Deere PRO 72
Parks	RR572	Mower Zturn	24,000	Replace REC 06-M3 2006 ToroZ560 Mower
Parks	RR572	Mower Zturn	20,000	Replace REC 12-M1 2012 John Deere Z920A Z-Turn Mower
Parks	RR572	Mower Zturn	20,000	Replace REC 19-M1 2019 John Deere Ztrack Mower Z920M
			$ 190,000	

Revenue

Includes $8.9m GRANTS

CITY OF DESTIN
2025 TOTAL SOURCES: $65,266,173

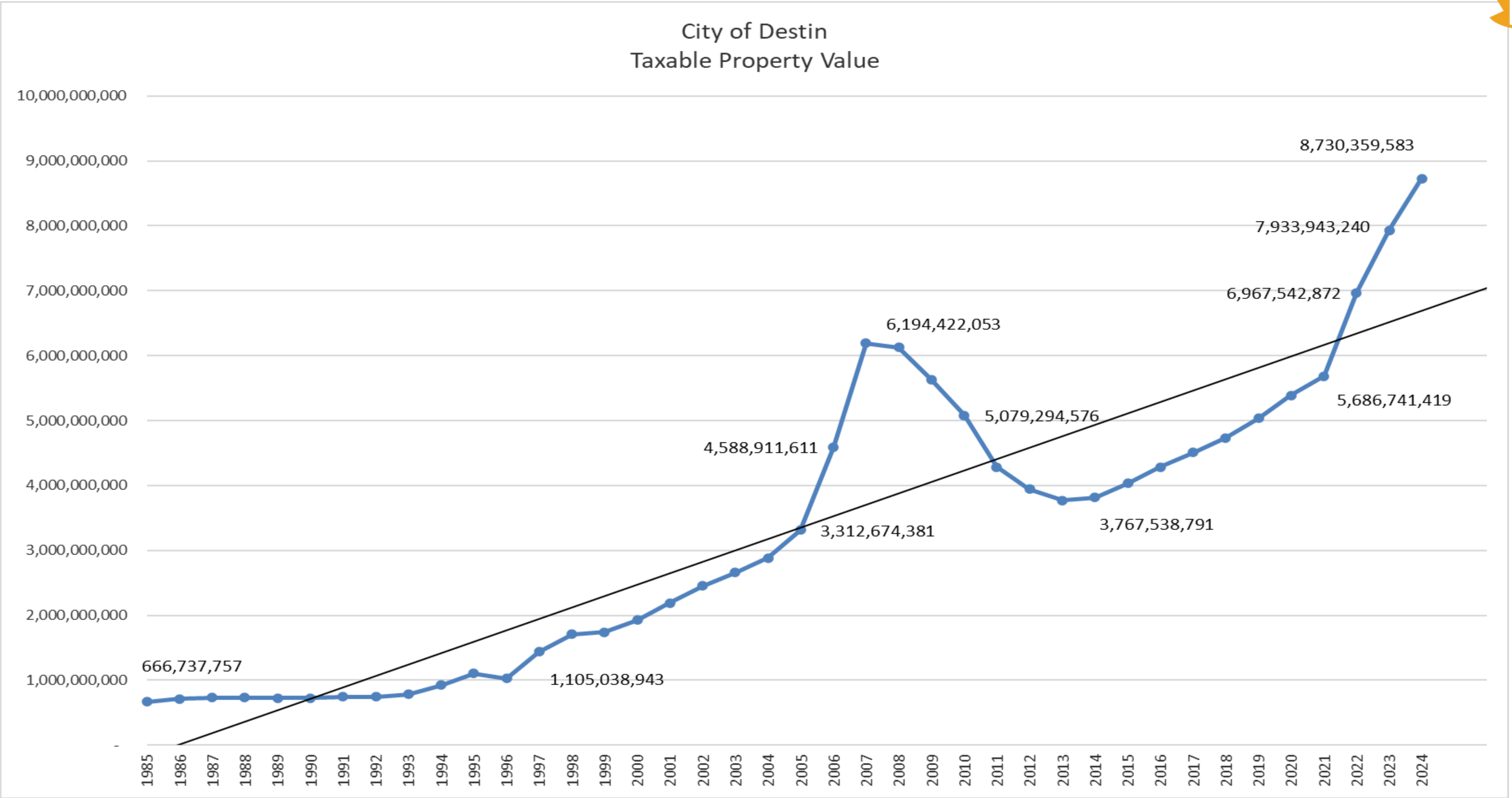


State Shared Revenues and our peers

	FL EDR Population	Municipal Revenue Sharing (State sales tax and municipal fuel tax)	Half-Cent Sales Tax (State Sales Tax)	Local Discretionary Sales Tax (Oka Half-Penny)	Communication Sales Tax (CST)	TOTAL
Destin	14,594	$ 589,616	$ 1,869,862	$ 1,637,705	$ 994,280	**$ 5,091,463**
Fort Walton Beach	21,120	$ 1,157,723	$ 2,706,008	$ 2,370,038	$ 1,246,378	**$ 7,480,147**
Crestview	27,939	$ 1,665,506	$ 3,579,695	$ 3,135,251	$ 1,037,660	**$ 9,418,112**

Annexing in all properties to the Walton County line would add approximately 3,215 registered voters, increasing our population by 22%

Taxable Property Values



Ad Valorem

	FY 2024 Budgeted	FY 2025 Projected	Amount of Increase	% Change
GF Ad Valorem @ 1.6150	$ 11,073,048	$ 12,158,495	$ 1,085,447	9.8%
Town Center CRA (city)	616,955	678,487	61,532	10.0%
Harbor CRA (city)	494,030	557,572	63,542	12.9%
Subtotal	$ 12,184,033	$ 13,394,554	$ 1,210,521	

Rollback Rate	1.4969
Current Year proposed as percent change of rolled-back rate	7.89%

Ad Valorem-Averages for Different Parcel Usage Categories

Parcel Use	Parcel Count	Taxable Value	Ad Valorem @ 1.615*95%	$ Taxes/ Parcel	% taxes
Homesteaded	3,522	$ 1,137,261,298	$ 1,744,843	$ 495	13%
Other Residential	10,626	6,568,502,151	10,077,724	$ 948	75%
Non-Residential	2,039	1,024,596,134	1,571,987	$ 771	12%
	16,187	$ 8,730,359,583	$ 13,394,554	$ 2,215	100%

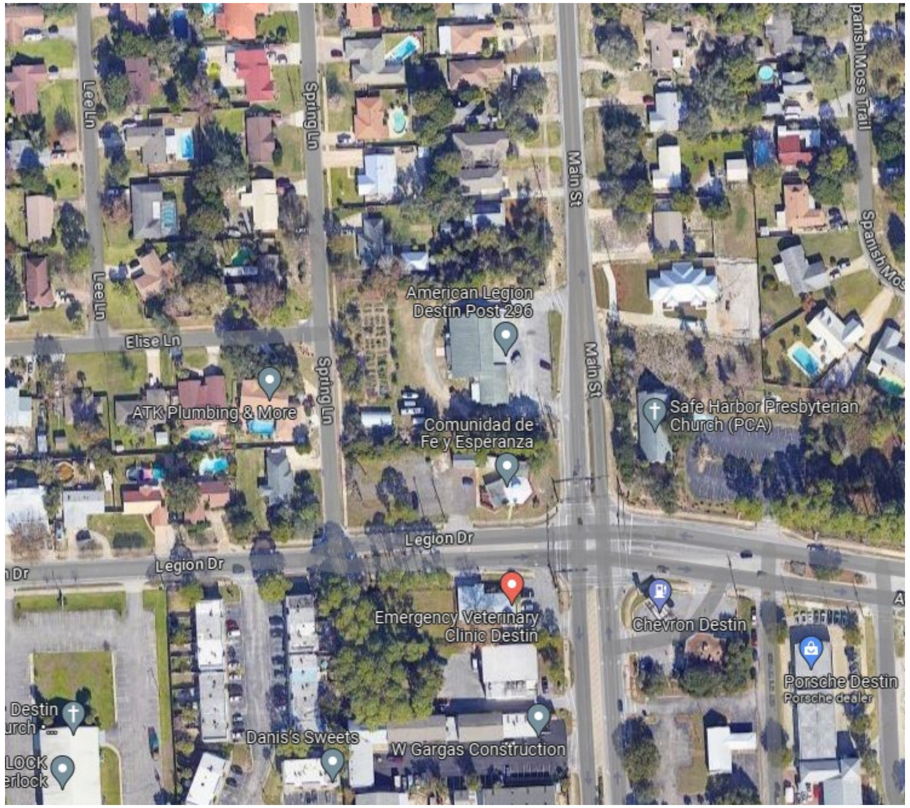
An average homesteaded property will pay City of Destin $495
In FY2025 for Ad Valorem Taxes

Financially Sound City

FY 2025 Costs per Property

Public Safety
Ops: $370
RR: $2

Library/Parks/Rec
Ops: $347
RR: $186



Roadways and Sidewalk
Ops: $162
RR: $231

Stormwater
Ops: $26
RR: $65

Gen Gov, Animal Control, Debt Svc
Ops: $660
RR: $0

Total Cost per property per Year for all services
Ops: $1579
RR: $485
TOTAL: $2064

Ad Valorem at Different Millage Rates

Ad Valorem Taxes Payable per Household
Two scenarios to demonstrate the difference 1/10th of a mill creates

Property Taxable Value	1.6150	1.7150	Variance
$100,000	$161.50	$171.50	$10.00
$360,754	$582.62	$618.69	$36.08
$400,000	$646.00	$686.00	$40.00
$600,000	$969.00	$1,029.00	$60.00

City of Destin median ***taxable*** property value on all properites = **$360,754**

Funding to the City at the two Different Millage Rates

	1.6150		1.7150	
Taxable Value x Millage x 95% = total ad valorem collections				
$8,730,359,583 =	$13,394,554	or	$14,223,938	var= $829,384

Ad Valorem-Averages for Different Parcel Usage Categories

	Parcel Count by Taxable Value 2/23/2024							
Value Range	Homesteaded	Other Residential	Non-Residential	Total	Range Total /16,187		% at 05/17/23	
$0 - $200k	1,609	1,275	1,337	4,221	26%		28%	
$201k-$400k	1,075	3,480	235	4,790	30%		32%	
$401k-$600k	401	2,463	140	3,004	19%	74%	17%	78%
$601k - $800k	184	1,332	68	1,584	10%		9%	
$801k-$1 million	92	745	69	906	6%		5%	
$1 million+	161	1,331	190	1,682	10%		9%	
	3,522	**10,626**	**2,039**	**16,187**	100%		100%	

	Median Taxable Value
2/23/24 median	$ 360,754
5/17/24 median	$ 346,000

Cost Recovery

Public Benefit

Public Benefit:
Funding Source TAXES

General Government
Public Safety
Public Works

Recreation: User Fees

Building Fund: Building Permit Fees

Community Development: Developer and Impact Fees

Individual Benefit

Individual Benefit:
Funding Source USER FEES

Recommended Cost Recovery Areas

- STR Registration for Condos (4200+)
- Building Fund: Building Permit Fees
- Community Development: Developer and Impact Fees
- NPEB ("Net Positive Environmental Benefit" for Harbor Water Quality i.e. Testing, Pump Ops & Maint): Consider annual Op Fee

Recommended Cost Recovery Areas

STR Registration for Condos (4200+)

- Visitors use our parks and roadways and add significantly to cost of public safety (add’l $3.2m/year)
- A $100 registration fee/year would raise $420,000

Recreation: User Fees

- Update 2014 Recreation Cost Recovery Policy

Recommended Cost Recovery Areas

NPEB: 2006 to 2023 Average Collections per year= $24k

Average Expenses/year = $60k
Dredging estimate = $500k every 5 years (on schedule w/FWB to save on mobilization fees) = $100k/year for collections
=========
$160k/year collection target

1476 slips in Harbor = Propose $108/year operations assessment on slips (instead of one-time % of "construction costs") = $160k/year to cover expenses

Next Steps

- Median Maintenance "IN-HOUSE" vs Contracted
- Lifeguard increase request ($282k vs $100k)

- SEPT 5, 2024 PUBLIC HEARING #1: ADOPT MILLAGE RATE AND TENTATIVE BUDGET
- TBD: Refresh Building Fee Study and Adopt new fee schedule to make Building Fund self-sustaining
- TBD: Approve Mobility Plan projects, and Approve Mobility Fees
- TBD: Adjust Fee Schedule to include STR registration for Condos

Questions and Discussion

Vision 2035

DESTIN IS A FAMILY-ORIENTED BEACH AND FISHING COMMUNITY WHERE PEOPLE WANT TO LIVE, WORK & PLAY AND WHERE VISITORS ARE WELCOMED TO RESPECTFULLY ENJOY OUR COMMUNITY AND ITS RESOURCES.

PRIORITIZED CUSTOMERS

- YEAR-ROUND CITY OF DESTIN RESIDENTS
- CITY OF DESTIN-BASED BUSINESSES
- CITY OF DESTIN VISITORS

DESTIN'S CORE VALUES

Respect, Teamwork, Stewardship, Integrity, Professionalism, and Transparency

PRIORITIZED STRATEGIC GOALS

I. Financially sound city providing service excellence.

II. Enhanced quality of life and safety for families.

III. Economic development and revitalization

IV. Effective, efficient, and aesthetically pleasing infrastructure.

V. Improve mobility and connectivity.

VI. A green and sustainable environment.

VII. Offer livable wages & benefits to attract & maintain a high caliber, qualified staff.

COUNCIL’S CRITICAL PRIORITIES

- Work with stakeholders to pursue the Destin City Center (In Process FY24 Budget)
- Public Waterfront acquisition initiative (Completed FY24 Budget)
- Underground Utilities (FY25 Budget + In Process)
- Stahlman and US 98 pedestrian vehicle improvements (In Process FY24 Budget)
- Pedestrian access concepts under the Marler Bridge (In Process FY24 Budget)
- Two-lane Crosstown Connector (FY25 Budget + In Process)
- Improve parking (In Process)
- Annexation of unincorporated enclaves (In Process)

CITY OF DESTIN

FY 2025 BUDGET FOR 08/12/2024 SPECIAL COUNCIL MEETING

SUMMARY ALL FUNDS	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
Ad Valorem Taxes	$ 10,801,654	$ 12,184,032	$ 12,456,745	$ 13,394,554	$ 13,796,321
Tax Increment Financing (TIF)	1,592,119	1,952,514	1,954,311	2,166,953	2,231,891
Delinquent Ad Valorem Taxes	70,797	5,000	1,784	5,000	5,000
Sales and Use Taxes	1,845,234	1,906,423	1,880,185	1,955,019	1,979,879
Licenses and Permits	5,509,723	5,846,630	5,604,932	5,513,775	5,589,871
Impact Fees	453,374	105,500	219,114	100,600	75,500
Intergovernmental	17,655,465	16,050,024	7,517,930	14,804,000	6,034,612
Charges for services	1,460,749	1,195,050	1,617,131	1,242,800	1,309,260
Fines and Forfeitures	107,689	109,400	82,733	103,802	103,800
Investment Income	578,202	391,170	1,681,448	859,501	267,610
Contributions	5,042	3,880	7,995	3,250	3,250
Miscellaneous income	128,584	5,201	120,882	29,601	29,601
TOTAL REVENUES	**40,208,631**	**39,754,824**	**33,145,191**	**40,178,855**	**31,426,595**
check figures:				*40,178,855*	
General Government	3,483,690	5,361,903	4,424,063	5,614,211	5,308,882
Public Safety	4,384,706	5,568,640	5,258,813	5,938,834	6,071,341
Physical Environment	276,482	643,813	567,384	461,852	475,631
Transportation	1,896,885	2,262,936	1,898,803	2,592,035	2,666,350
Economic Environment	244,282	395,674	217,431	230,699	235,690
Health & Human Services	53,466	107,370	91,493	75,355	75,410
Culture and Recreation	3,772,845	5,300,929	4,478,056	5,495,674	5,630,316
Debt Service	3,346,581	3,441,092	3,442,181	5,259,613	5,269,006
Capital Outlay	21,072,392	51,822,459	18,298,466	39,597,901	8,293,620
TOTAL EXPENDITURES	**38,531,329**	**74,904,815**	**38,676,689**	**65,266,174**	**34,026,247**
check figures:				*65,266,174*	
Excess (deficiency) of revenues over expenditures	**1,677,301**	**(35,149,991)**	**(5,531,498)**	**(25,087,319)**	**(2,599,652)**
Proceeds from issuance of debt	7,364,524	25,421,123	-	25,092,240	-
Transfers In	4,820,135	51,939,779	15,858,872	44,499,608	8,681,237
Transfers Out	(4,820,135)	(51,939,781)	(15,858,872)	(44,499,608)	(8,681,237)
Total other financing sources (uses)	**7,364,524**	**25,421,121**	**-**	**25,092,240**	**-**
Net change in fund balances	9,041,825	(9,728,870)	(5,531,498)	4,921	(2,599,652)
Fund Balance, Beginning	38,771,830	47,813,655	47,813,655	42,282,157	42,287,028
Fund Balance, Ending	47,813,655	38,084,785	42,282,157	42,287,078	39,687,376

**FY2024 BUDGET is the Adopted Budget plus prior year encumbrances rolled forward*

FUND BALANCE SUMMARY ALL FUNDS	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
Nonspendable (Town Center CRA + prepaids)	2,362,544	2,361,624	2,162,544	1,812,544	1,462,544
Restricted (FL Statute & Debt Covenants)	5,232,748	2,660,871	6,730,608	4,720,021	4,333,777
Committed (Council Resolutions & Motions)	19,695,692	18,130,901	22,190,947	23,148,789	23,004,769
Assigned (contracts/PO balances)	4,098,426	3,085,933	3,209,442	3,250,000	2,500,000
Unassigned	*16,424,245*	*11,845,456*	*7,988,617*	*9,355,725*	*8,386,287*
Ending Fund Balance	**47,813,655**	**38,084,785**	**42,282,157**	**42,287,078**	**39,687,376**
	(0)				

CITY OF DESTIN
FY 2025 BUDGET FOR 08/12/2024 SPECIAL COUNCIL MEETING

01 GENERAL FUND	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
01-31 Ad Valorem Taxes	9,889,294	11,073,047	11,345,760	12,158,495	12,523,250
01-31 Delinquent Ad Valorem Taxes	70,797	5,000	1,784	5,000	5,000
01-31 Sales and Use Taxes	1,600,615	1,639,411	1,640,771	1,690,680	1,707,610
01-32 Licenses and Permits	3,556,779	3,754,770	3,639,164	3,632,800	3,674,280
01-32 Impact Fees	-	-	-	-	-
01-33 Intergovernmental	3,404,404	3,862,814	3,618,151	3,518,523	3,606,012
01-34 Charges for Services	691,489	615,310	707,546	485,800	544,690
01-35 Fines and Forfeitures	107,689	109,400	82,733	103,802	103,800
01-36 Investment Income	479,432	373,930	968,277	637,400	151,700
01-36 Contributions	5,042	3,880	7,995	3,250	3,250
01-36 Miscellaneous Income	128,584	5,201	94,235	16,901	16,901
TOTAL REVENUES	**19,934,124**	**21,442,763**	**22,106,417**	**22,252,651**	**22,336,493**
01-51 General Government	3,483,690	4,996,407	4,424,063	5,248,715	5,308,882
01-52 Public Safety	3,368,239	4,260,960	4,112,462	4,739,462	4,836,874
01-53 Physical Environment	277,365	613,813	551,632	403,842	416,801
01-54 Transportation	1,806,188	2,104,129	1,813,391	2,450,405	2,523,615
01-55 Economic Environment	14,452	14,600	14,489	15,900	16,060
01-56 Health & Human Services	53,466	107,370	91,493	75,355	75,410
01-57 Culture and Recreation	3,772,845	5,300,929	4,478,032	5,495,674	5,630,316
01-59 Capital Outlay	54,418	162,560	97,919	65,850	67,800
01-59 Debt Service Principal	10,693	91,592	92,670	78,245	80,490
01-59 Debt Service Interest	3,423	7,563	7,494	7,195	6,227
TOTAL EXPENDITURES	**12,844,780**	**17,659,922**	**15,683,645**	**18,580,643**	**18,962,475**
Excess (deficiency) of revenues over expenditures	**7,089,344**	**3,782,841**	**6,422,772**	**3,672,008**	**3,374,018**
01-38 Proceeds from Issuance of Debt	29,683	50,000	-	92,240	-
01-38 Transfers In	-	8,500,000	-	8,500,000	-
01-58 Transfers Out	(2,833,283)	(15,784,023)	(14,223,066)	(7,946,002)	(5,244,711)
Total other financing sources (uses)	**(2,803,599)**	**(7,234,023)**	**(14,223,066)**	**646,238**	**(5,244,711)**
01 Net change in fund balances	4,285,745	(3,451,183)	(7,800,294)	4,318,246	(1,870,693)
01 Fund Balance (deficit), Beginning	28,088,861	32,374,606	32,374,606	24,574,312	28,892,559
01 Fund Balance (deficit), Ending	32,374,606	28,923,423	24,574,312	28,892,559	27,021,866
		Minimum target:		21,974,290	*22,172,985*
		resolution 12-20 fund balance policy + $7.5m for grants			

102 TOWN CENTER CRA 1998-2037 (RESTRICTED; ECON DEV)	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
102-31 County TIF	1,184,650	1,463,424	1,461,280	1,609,381	1,657,662
102-31 City TIF (Ad Valorem	499,581	616,955	616,955	678,487	698,842
102-36 Investment Income	9,023	1,350	81,462	50,000	26,000
TOTAL REVENUES	**1,693,254**	**2,081,729**	**2,159,697**	**2,337,868**	**2,382,504**
102-55 Economic Environment	146,684	217,126	119,033	143,217	142,030
102-59 Capital Outlay	114,905	373,738	373,738	-	1,000,000
TOTAL EXPENDITURES	**261,588**	**590,864**	**492,771**	**143,217**	**1,142,030**
Excess (deficiency) of revenues over expenditures	**1,431,666**	**1,490,865**	**1,666,925**	**2,194,651**	**1,240,474**

102-38 Transfers In	-	-	-	-	-
102-58 Transfers Out	(731,704)	(861,660)	(731,928)	(1,039,159)	(1,039,398)
Total other financing sources (uses)	**(731,704)**	**(861,660)**	**(731,928)**	**(1,039,159)**	**(1,039,398)**
102 Net change in fund balances	699,962	629,205	934,997	1,155,493	201,076
102 Fund Balance (deficit), Beginning	(1,663,708)	(963,746)	(963,746)	(28,749)	1,126,744
102 Fund Balance (deficit), Ending	(963,746)	(334,542)	(28,749)	1,126,744	1,327,820

110 HARBOR CRA 2003-2043 (RESTRICTED; ECON DEV)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
110-31 County TIF	407,469	489,090	493,032	557,572	574,229
110-31 City TIF (Ad Valorem)	412,779	494,030	494,030	557,572	574,229
110-36 Miscellaneous Income	-	-	26,647	12,700	12,700
110-36 Investment Income	4,425	1,450	26,344	16,000	8,500
TOTAL REVENUES	**824,673**	**984,570**	**1,040,053**	**1,143,844**	**1,169,658**
110-55 Economic Environment	83,146	163,947	83,908	71,582	77,600
110-59 Capital Outlay	-	9,100,000	9,028,088	-	-
TOTAL EXPENDITURES	**83,146**	**9,263,947**	**9,111,996**	**71,582**	**77,600**
Excess (deficiency) of revenues over expenditures	**741,526**	**(8,279,377)**	**(8,071,944)**	**1,072,262**	**1,092,058**
110-38 Transfers In	-	17,501,307	8,500,000	8,868,432	-
110-58 Transfers Out	(479,995)	(9,336,335)	(482,835)	(9,641,050)	(1,147,794)
Total other financing sources (uses)	**(479,995)**	**8,164,972**	**8,017,165**	**(772,618)**	**(1,147,794)**
110 Net change in fund balances	261,532	(114,405)	(54,779)	299,644	(55,736)
110 Fund Balance (deficit), Beginning	469,117	730,649	730,649	675,870	975,515
110 Fund Balance (deficit), Ending	730,649	616,243	675,870	975,515	919,780

111 FLORIDA BUILDING CODE FUND (RESTRICTED; PUBLIC SAFETY)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
111-32 Licenses and Permits	894,317	1,021,940	868,836	921,400	946,670
111-36 Investment Income	2,048	130	8,215	1	5
TOTAL REVENUES	**896,365**	**1,022,070**	**877,052**	**921,401**	**946,675**
111-52 Public Safety	915,677	1,257,680	1,039,548	1,130,011	1,167,272
111-59 Capital Outlay	-	116,000	85,125	-	-
TOTAL EXPENDITURES	**915,677**	**1,373,680**	**1,124,673**	**1,130,011**	**1,167,272**
Excess (deficiency) of revenues over expenditures	**(19,312)**	**(351,610)**	**(247,621)**	**(208,610)**	**(220,597)**
111-38 Transfers In	-	-	5,000	350,000	385,000
111-58 Transfers Out	(84,922)	(98,671)	(67,396)	(80,000)	(82,400)
Total other financing sources (uses)	**(84,922)**	**(98,671)**	**(62,396)**	**270,000**	**302,600**
111 Net change in fund balances	(104,234)	(450,281)	(310,017)	61,390	82,003
111 Fund Balance (deficit), Beginning	446,494	342,260	342,260	32,243	93,633
111 Fund Balance (deficit), Ending	342,260	(108,022)	32,243	93,633	***175,636***

Need to increase Permit Fees

CITY OF DESTIN
FY 2025 BUDGET FOR 08/12/2024 SPECIAL COUNCIL MEETING

122 PARKING FUND (COMMITTED; TRANSPORTATION)	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
122-34 Charges for Services	769,260	579,740	909,585	757,000	764,570
122-36 Investment Income	4,448	440	39,184	30,200	30,200
TOTAL REVENUES	**773,708**	**580,180**	**948,769**	**787,200**	**794,770**
122-54 Transportation	90,696	158,807	85,389	141,605	142,715
122-59 Capital Outlay	-	585,340	60,340	-	525,000
TOTAL EXPENDITURES	**90,696**	**744,147**	**145,729**	**141,605**	**667,715**
Excess (deficiency) of revenues over expenditures	**683,011**	**(163,967)**	**803,040**	**645,595**	**127,055**
122-38 Transfers In	-	-	-	-	-
122-58 Transfers Out	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
122 Net change in fund balances	683,011	(163,967)	803,040	645,595	127,055
122 Fund Balance (deficit), Beginning	347,845	1,030,856	1,030,856	1,833,896	2,479,491
122 Fund Balance (deficit), Ending	1,030,856	866,889	1,833,896	2,479,491	2,606,546

125 TECH FUND (COMMITTED; PUBLIC SAFETY)	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
125-36 Investment Income	2,528	420	14,627	5,400	5,400
TOTAL REVENUES	**2,528**	**420**	**14,627**	**5,400**	**5,400**
125-52 Public Safety	100,790	50,000	106,802	69,360	67,194
125-59 Capital Outlay	-	85,000	29,297	-	-
TOTAL EXPENDITURES	**100,790**	**135,000**	**136,099**	**69,360**	**67,194**
Excess (deficiency) of revenues over expenditures	**(98,262)**	**(134,580)**	**(121,472)**	**(63,960)**	**(61,794)**
125-38 Transfers In	189,484	213,395	177,669	166,030	169,230
125-58 Transfers Out	-	-	-	-	-
Total other financing sources (uses)	**189,484**	**213,395**	**177,669**	**166,030**	**169,230**
125 Net change in fund balances	91,221	78,815	56,197	102,070	107,436
125 Fund Balance (deficit), Beginning	351,125	442,346	442,346	498,543	600,613
125 Fund Balance (deficit), Ending	442,346	521,161	498,543	600,613	708,049

127 WATER QUALITY IMPROVEMENT FUND (ENVIRONMENT; RESTRICTED)	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
127-32 Licenses and Permits	54,961	49,160	120,487	25,000	25,000
127-36 Investment Income	2,041	320	13,799	1,200	215
TOTAL REVENUES	**57,002**	**49,480**	**134,286**	**26,200**	**25,215**
127-53 Physical Environment	(884)	30,000	15,748	58,005	58,830
127-53 Capital Outlay	-	259,938	170,518	110,000	-
TOTAL EXPENDITURES	**(884)**	**289,938**	**186,266**	**168,005**	**58,830**
Excess (deficiency) of revenues over expenditures	**57,886**	**(240,458)**	**(51,980)**	**(141,805)**	**(33,615)**
127-38 Transfers In	336,837	-	-	-	-
127-58 Transfers Out	-	-	-	-	-
Total other financing sources (uses)	**336,837**	**-**	**-**	**-**	**-**
127 Net change in fund balances	394,723	(240,458)	(51,980)	(141,805)	(33,615)

127 Fund Balance (deficit), Beginning	-	394,723	394,723	342,743	200,938
127 Fund Balance (deficit), Ending	394,723	154,265	342,743	200,938	167,323

129 OKA 1/2 PENNY 01/01/2019-12/31/2029 (COMMITTED; CAPITAL OUTLAYS)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
129-33 Intergovernmental	1,717,216	1,726,259	1,777,647	1,637,705	1,678,600
129-36 Investment Income	31,185	4,760	175,126	45,000	26,000
TOTAL REVENUES	**1,748,401**	**1,731,019**	**1,952,773**	**1,682,705**	**1,704,600**
129-53 Physical Environment	0	-	4	5	-
129-59 Capital Outlay	322,450	2,752,821	990,220	3,300,000	2,900,000
TOTAL EXPENDITURES	**322,450**	**2,752,821**	**990,224**	**3,300,005**	**2,900,000**
Excess (deficiency) of revenues over expenditures	**1,425,951**	**(1,021,802)**	**962,549**	**(1,617,300)**	**(1,195,400)**
129-38 Transfers In	-	-	-	-	-
129-58 Transfers Out	(353,394)	(353,648)	(353,648)	(353,866)	(353,976)
Total other financing sources (uses)	**(353,394)**	**(353,648)**	**(353,648)**	**(353,866)**	**(353,976)**
129 Net change in fund balances	1,072,557	(1,375,450)	608,901	(1,971,166)	(1,549,376)
129 Fund Balance (deficit), Beginning	4,642,446	5,715,003	5,715,003	6,323,904	4,352,738
129 Fund Balance (deficit), Ending	5,715,003	4,339,554	6,323,904	4,352,738	2,803,361

213 DEBT SERVICE 2013 NOTE (RESTRICTED; DEBT SERVICE)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
213-36 Investment Income	625	250	6,974	200	100
TOTAL REVENUES	**625**	**250**	**6,974**	**200**	**100**
213-59 Debt Service Principal	424,248	436,296	436,299	448,692	461,434
213-59 Debt Service Interest	130,172	117,275	117,275	104,012	90,372
TOTAL EXPENDITURES	**554,420**	**553,571**	**553,574**	**552,703**	**551,806**
Excess (deficiency) of revenues over expenditures	**(553,795)**	**(553,321)**	**(546,599)**	**(552,503)**	**(551,706)**
213-38 Transfers In	554,278	553,571	553,426	552,549	551,647
213-58 Transfers Out	-	-	-	-	-
Total other financing sources (uses)	**554,278**	**553,571**	**553,426**	**552,549**	**551,647**
213 Net change in fund balances	483	250	6,826	45	(59)
213 Fund Balance (deficit), Beginning	93,504	93,987	93,987	100,813	100,858
213 Fund Balance (deficit), Ending	93,987	94,237	100,813	100,858	100,800

214 DEBT SERVICE 2014 NOTE (RESTRICTED; DEBT SERVICE)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
214-36 Investment Income	1,390	300	9,992	200	100
TOTAL REVENUES	**1,390**	**300**	**9,992**	**200**	**100**
214-59 Debt Service Principal	441,795	457,081	457,083	472,901	489,263
214-59 Debt Service Interest	289,836	274,771	274,771	259,184	243,058
TOTAL EXPENDITURES	**731,631**	**731,852**	**731,853**	**732,085**	**732,321**
Excess (deficiency) of revenues over expenditures	**(730,241)**	**(731,552)**	**(721,861)**	**(731,885)**	**(732,221)**
214-38 Transfers In	731,704	731,852	731,928	732,159	732,398
214-58 Transfers Out	-	-	-	-	-

Total other financing sources (uses)	**731,704**	**731,852**	**731,928**	**732,159**	**732,398**
214 Net change in fund balances	1,463	300	10,067	274	176
214 Fund Balance (deficit), Beginning	245,971	247,434	247,434	257,501	257,775
214 Fund Balance (deficit), Ending	247,434	247,734	257,501	257,775	257,952

221 DEBT SERVICE 2021 NOTE (RESTRICTED; DEBT SERVICE)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
221-36 Investment Income	240	40	1,321	750	40
TOTAL REVENUES	**240**	**40**	**1,321**	**750**	**40**
221-59 Debt Service Principal	1,208,011	1,232,000	1,232,075	1,236,100	1,259,100
221-59 Debt Service Interest	88,403	74,514	74,514	60,482	46,259
221-51 General Government	-	-	-	-	-
TOTAL EXPENDITURES	**1,296,414**	**1,306,514**	**1,306,590**	**1,296,582**	**1,305,359**
Excess (deficiency) of revenues over expenditures	**(1,296,174)**	**(1,306,474)**	**(1,305,269)**	**(1,295,832)**	**(1,305,319)**
221-38 Transfers In	1,296,404	1,306,514	1,306,514	1,296,482	1,305,259
221-58 Transfers Out	-	-	-	-	-
221-38 Proceeds from issuance of debt	-	-	-	-	-
Total other financing sources (uses)	**1,296,404**	**1,306,514**	**1,306,514**	**1,296,482**	**1,305,259**
221 Net change in fund balances	229	40	1,246	650	(60)
221 Fund Balance (deficit), Beginning	578	807	807	2,053	2,703
221 Fund Balance (deficit), Ending	807	847	2,053	2,703	2,643

223 DEBT SERVICE 2023 NOTE (RESTRICTED; DEBT SERVICE)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
223-33 Intergovernmental	750,000	750,000	750,000	750,000	750,000
223-36 Investment Income	-	-	-	-	-
TOTAL REVENUES	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**
223-59 Capital Outlay	7,020,863	-	-	-	-
223-59 Debt Service Principal	750,000	750,000	750,000	750,000	750,000
223-59 Debt Service Interest	-	-	-	-	-
223-51 General Government	-	-	-	-	-
TOTAL EXPENDITURES	**7,770,863**	**750,000**	**750,000**	**750,000**	**750,000**
Excess (deficiency) of revenues over expenditures	**(7,020,863)**	**-**	**-**	**-**	**-**
223-38 Transfers In	-	-	-	-	-
223-58 Transfers Out	-	-	-	-	-
223-38 Proceeds from issuance of debt	7,020,863	-	-	-	-
Total other financing sources (uses)	**7,020,863**	**-**	**-**	**-**	**-**
223 Net change in fund balances	-	-	-	-	-
223 Fund Balance (deficit), Beginning	-	-	-	-	-
223 Fund Balance (deficit), Ending	-	-	-	-	-

224 DEBT SERVICE 2023 NOTE (RESTRICTED; DEBT SERVICE)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
224-36 Investment Income	-	50	-	50	50
TOTAL REVENUES	**-**	**50**	**-**	**50**	**50**
224-59 Debt Service Principal	-	-	-	837,803	871,483
224-59 Debt Service Interest	-	-	-	1,005,000	971,320

224-51 General Government	-	365,496	-	365,496	-
TOTAL EXPENDITURES	**-**	**365,496**	**-**	**2,208,299**	**1,842,803**
Excess (deficiency) of revenues over expenditures	**-**	**(365,446)**	**-**	**(2,208,249)**	**(1,842,753)**
224-38 Transfers In	-	983,125	-	1,842,803	1,842,803
224-58 Transfers Out	-	(25,005,627)	-	(24,634,504)	-
224-38 Proceeds from issuance of debt	-	25,371,123	-	25,000,000	-
Total other financing sources (uses)	**-**	**1,348,621**	**-**	**2,208,299**	**1,842,803**
224 Net change in fund balances	-	983,175	-	50	50
224 Fund Balance (deficit), Beginning	-	-	-	-	50
224 Fund Balance (deficit), Ending	-	983,175	-	50	100

300 RENEWAL AND REPLACEMENT (COMMITTED; CAPITAL OUTLAYS)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
300-36 Investment Income	13,906	2,360	113,254	16,150	8,100
TOTAL REVENUES	**13,906**	**2,360**	**113,254**	**16,150**	**8,100**
300-54 Transportation	0	-	7	10	10
300-59 Capital Outlay	1,265,843	5,306,967	3,952,340	5,309,125	2,126,819
TOTAL EXPENDITURES	**1,265,843**	**5,306,967**	**3,952,347**	**5,309,135**	**2,126,829**
Excess (deficiency) of revenues over expenditures	**(1,251,937)**	**(5,304,607)**	**(3,839,093)**	**(5,292,985)**	**(2,118,729)**
300-38 Transfers In	1,603,454	3,986,926	3,936,467	4,185,000	3,090,900
300-58 Transfers Out	-	-	-	-	-
Total other financing sources (uses)	**1,603,454**	**3,986,926**	**3,936,467**	**4,185,000**	**3,090,900**
300 Net change in fund balances	351,517	(1,317,681)	97,374	(1,107,985)	972,171
300 Fund Balance (deficit), Beginning	1,900,750	2,252,268	2,252,268	2,349,642	1,241,657
300 Fund Balance (deficit), Ending	2,252,268	934,586	2,349,642	1,241,657	2,213,827

305 GRANT AND GF CAPITAL PROJECT FUND (RESTRICTED; CAPITAL OUTLAYS)	**FY2023 YTD Actuals**	**FY2024 BUDGET***	**FY2024 PROJECTION**	**FY2025 PROPOSED BUDGET**	**FY2026 PROJECTION**
305-33 Intergovernmental	11,783,845	9,710,951	1,372,133	8,897,772	-
305-36 Contributions	-	-	-	-	-
TOTAL REVENUES	**11,783,845**	**9,710,951**	**1,372,133**	**8,897,772**	**-**
305-53 Physical Environment	-	-	-	-	-
305-59 Capital Outlay	12,064,873	11,724,198	2,020,000	11,137,854	604,001
TOTAL EXPENDITURES	**12,064,873**	**11,724,198**	**2,020,000**	**11,137,854**	**604,001**
Excess (deficiency) of revenues over expenditures	**(281,027)**	**(2,013,247)**	**(647,868)**	**(2,240,082)**	**(604,001)**
305-38 Lease Proceeds	313,978	-	-	-	-
305-38 Transfers In	107,974	2,158,770	647,868	2,240,082	604,000
305-58 Transfers Out	-	-	-	-	-
Total other financing sources (uses)	**421,952**	**2,158,770**	**647,868**	**2,240,082**	**604,000**
305 Net change in fund balances	140,924	145,523	-	-	(1)
305 Fund Balance (deficit), Beginning	(140,924)	(0)	(0)	(0)	(0)
305 Fund Balance (deficit), Ending	(0)	145,523	(0)	(0)	(1)

315 IMPACT AND OTHER RESTRICTED (CAPITAL OUTLAYS)	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
315-32 Impact Fees	453,374	105,500	219,114	100,600	75,500
315-32 Licenses and Permits	1,003,666	1,020,760	976,445	934,575	943,921
315-31 Sales and Use Taxes	244,619	267,012	239,414	264,339	272,269
315-36 Investment Income	26,912	1,870	222,871	56,950	11,200
315-36 Miscellaneous Revenue	-	-	-	-	-
TOTAL REVENUES	**1,728,571**	**1,395,142**	**1,657,844**	**1,356,464**	**1,302,890**
315-52 Public Safety	0	-	1	1	1
315-53 Physical Environment	-	-	-	-	-
315-54 Transportation	1	-	16	15	10
315-57 Culture & Recreation	0	-	24	-	-
315-59 Capital Outlay	229,041	5,351,578	1,490,881	3,909,000	1,070,000
TOTAL EXPENDITURES	**229,042**	**5,351,578**	**1,490,921**	**3,909,016**	**1,070,011**
Excess (deficiency) of revenues over expenditures	**1,499,528**	**(3,956,436)**	**166,923**	**(2,552,552)**	**232,879**
315-38 Transfers In	-	-	-	-	-
315-58 Transfers Out	(336,837)	(499,817)	-	(805,028)	(812,958)
Total other financing sources (uses)	**(336,837)**	**(499,817)**	**-**	**(805,028)**	**(812,958)**
315 Net change in fund balances	1,162,691	(4,456,253)	166,923	(3,357,580)	(580,079)
315 Fund Balance (deficit), Beginning	3,989,771	5,152,462	5,152,462	5,319,385	1,961,805
315 Fund Balance (deficit), Ending	5,152,462	696,209	5,319,385	1,961,805	1,381,725

324 2024 CONSTRUCTION BOND - UNDERGROUNDING (RESTRICTED; CAPITAL OUTLAYS)	FY2023 YTD Actuals	FY2024 BUDGET*	FY2024 PROJECTION	FY2025 PROPOSED BUDGET	FY2026 PROJECTION
324-36 Investment Income	-	3,500	-	-	-
TOTAL REVENUES	**-**	**3,500**	**-**	**-**	**-**
324-53 Capital Outlay	-	16,004,319	-	15,766,072	-
TOTAL EXPENDITURES	**-**	**16,004,319**	**-**	**15,766,072**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**(16,000,819)**	**-**	**(15,766,072)**	**-**
324-38 Transfers In	-	16,004,319	-	15,766,072	-
324-58 Transfers Out	-	-	-	-	-
Total other financing sources (uses)	**-**	**16,004,319**	**-**	**15,766,072**	**-**
324 Net change in fund balances	-	3,500	-	-	-
324 Fund Balance (deficit), Beginning	-	-	-	-	-
324 Fund Balance (deficit), Ending	-	3,500	-	-	-

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
01300	311100		CURRENT AD VALOREM TAXES	10,195,287	11,714,312	11,753,040	12,798,416	13,182,368
01300	311200		PRIOR YEAR AD VALOREM TAXES	70,797	5,000	1,784	5,000	5,000
01300	311300		AD VALOREM DISCOUNTS, PENALTIES, INT	(305,994)	(641,265)	(407,280)	(639,921)	(659,118)
01300	312410		LOCAL OPTION GAS TAX#1	551,429	586,926	536,467	585,000	590,900
01300	315100		COMMUNICATIONS SERVICES TAXES	929,972	940,485	957,153	994,280	1,004,200
01300	316000		LOCAL BUSINESS TAX RECEIPT	108,494	110,600	129,502	110,000	111,100
01300	316100		FLORIDA LEAGUE COLLECTED LBTR	-	400	67	400	400
01300	316300		DELQ LCL BUSINESS TAX RCPT	10,720	1,000	17,583	1,000	1,010
01300	323100		ELECTRIC FRANCHISE - 4%	2,007,331	2,073,300	1,861,496	2,020,000	2,040,200
01300	323400		GAS FRANCHISE FEES	341,797	360,360	422,331	370,000	379,250
01300	323700		SOLID WASTE FRANCHISE	162,038	173,870	206,815	175,000	176,750
01300	325100		SPECIAL ASSESSMENT-CAP IMPRV	-	-	-		
01300	329400		LIVERY VESSEL PERMIT FEE	55,500	61,050	59,363	60,300	60,300
01300	329500		RENTAL REGISTRATION FEE	802,025	876,890	823,699	800,000	808,000
01300	329502		ZONING REVIEW FEES	173,828	191,870	252,008	190,000	192,280
01300	329503		R-O-W PERMIT FEES	3,260	3,720	284	3,500	3,500
01300	329504		BEACH VENDOR PERMIT	11,550	12,710	12,168	13,000	13,000
01300	329507		MARINE APPLICATION FEES	(550)	1,000	1,000	1,000	1,000
01300	334310	PE003	VULNERABILITY ASSESSMENT	-	226,000	275,495	1	-
01300	334490		GRANTS/MEDIAN MAINTENANCE	39,618	39,620	36,317	39,620	39,620
01300	334492		HWY LGT MAINT (traffic signal ends june 2	159,846	92,375	92,375	93,000	94,400
01300	334720		FDEP OPS LEONARD DESTIN PARK	161,736	184,519	181,122	163,123	167,260
01300	335125		MUNICIPAL SHARING TAX	648,140	592,335	583,058	589,616	604,360
01300	335140		MOBILE HOME TAX	677	700	894	700	700
01300	335150		ALCOHOL AND BEVERAGE TAX	61,769	66,130	26,167	65,000	66,630
01300	335180		1/2 CENT SALES TAX	1,758,138	1,863,575	1,777,403	1,869,862	1,916,600
01300	335450		FUEL TAX REFUNDS AND CREDITS	9,161	-	-	1	-
01300	337712		BEACH OPERATIONS/TDC 12.5% ILA	187,985	700,000	559,359	601,900	620,272
01300	337714		BOCC BEACH GRANT OPS	239,253	-	-	-	-
01300	338000		COUNTY OCCUPATIONAL LICENSES	13,245	17,560	8,448	15,700	16,170
01300	338001		COUNTY LIBRARY COOPERATIVE	79,716	80,000	77,513	80,000	80,000
01300	341300		ADMINISTRATIVE SERVICE FEES	80,328	11,850	15,040	15,000	15,000
01300	341900		OTHER CHARGES/FEES	1,791	520	2,445	2,400	2,400
01300	341920		ENGINEERING FEES	65,878	57,610	75,282	65,000	65,000
01300	341930		ELECTION QUALIFYING FEES	-	200	50	-	200

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
01300	343800		CEMETERY LOT/SEA MEMORIAL	26,493	22,250	49,402	25,000	25,750
01300	347100		LIBRARY SERVICE FEES	5,701	5,000	3,992	3,700	3,700
01300	347110		LIBRARY MISC FEES	4,261	4,090	2,826	3,500	3,540
01300	347200		PARK SERVICE FEES	98,175	116,320	45,573	15,000	15,450
01300	347260		JOE'S BAYOU ANNUAL PASS	14,140	14,210	15,850	14,200	14,480
01300	347262		JOE'S BAYOU REC FEES-HONOR BOX	102,652	90,000	95,254	40,000	90,000
01300	347265		HENDERSON BEACH PARK PASS	17,802	17,900	15,850	17,000	17,170
01300	347530		COMMUNITY CENTER	150,152	157,200	168,576	155,000	158,100
01300	347550		MORGANS SPORTS COMPLEX	119,782	113,510	202,359	120,000	123,600
01300	347560		SPORTS COMPLEX CONCESSIONS	4,112	4,500	10,088	5,000	5,150
01300	347561		CONCESSIONS-TAXABLE	222	150	4,961	5,000	5,150
01300	351000		TRAFFIC FINES	26,729	25,400	29,311	26,500	26,500
01300	352000		LIBRARY FINES	24	-	-	1	-
01300	354100		CODE VIOLATION FINES	46,959	36,200	27,708	45,000	45,000
01300	354200		CONSTRUCTION BOARD VIOLATIONS	-	-	-	1	-
01300	354300		PARKING FINES	33,977	47,800	21,118	30,000	30,000
01300	354301		PASSPORT PARKING FEES	-	-	4,596	2,300	2,300
01300	361100		INTEREST EARNINGS	1,929	330	11,946	6,000	6,000
01300	361104		P-CARD EARNED INTEREST	4,394	4,390	5,934	4,400	4,400
01300	361105		INTEREST EARNINGS	38,552	15,810	162,285	100,000	40,000
01300	362000		AIRPORT PROPERTY RENT	-	1	-	1	1
01300	365000		SURPLUS SALES	97,285	200	82,914	5,000	5,000
01300	366110		LIBRARY DONATIONS	1,278	1,000	1,338	1,000	1,000
01300	366140		OTHER DONATIONS/CONTRIBUTIONS	2,102	2,020	83	50	50
01300	366150		PARK DONATIONS	1,035	250	6,157	2,000	2,000
01300	366190		DOG PARK DONATIONS	627	610	417	200	200
01300	369000		OTHER MISCELLANEOUS REVENUE	31,292	5,000	4,464	5,000	5,000
01300	369305		OPIOID SETTLEMENTS	-	-	6,861	6,900	6,900
01300	369100		OVER/UNDER	7	-	(4)	-	-
700300	361011		RJ GF INTEREST	425,145	383,700	607,273	500,000	150,000
700300	361400		GAIN/LOSS ON SALE OF INVSTMNTS	82,573	10,100	253,316	100,000	25,000
70051320	531000		INVESTMENT ADMIN EXPENSES	(73,160)	(40,400)	(72,477)	(73,000)	(73,700)
			Total 01300 REVENUE	**19,934,124**	**21,442,763**	**22,106,417**	**22,252,651**	**22,336,493**
				(538,527)	(827,943)	(656,030)	(909,233)	(937,224)

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0151110	523000		LIFE/HEALTH INSURANCE	6,171	90,500	87,789	137,864	142,000
0151110	531000		PROFESSIONAL SERVICES	-	50,000	8,333	50,000	51,500
0151110	534000		OTHER CONTRACTS	9,143	18,000	15,501	25,000	25,750
0151110	540000		TRAVEL/PER DIEM	4,799	10,500	12,376	13,500	13,840
0151110	546000		REPAIRS AND MAINTENANCE	77	1,000	250	1,000	1,000
0151110	547000		PRINTING AND BINDING	-	-	24	-	-
0151110	548000		PROMOTIONAL ACTIVITIES	-	-	-	-	-
0151110	552000		OPERATING SUPPLIES	28,799	30,500	26,607	28,500	29,210
0151110	552025		OPS SOFTWARE & WORKSTATIONS	-	-	482	8,750	3,500
0151110	554000		BOOKS, SUBS, MEMBERSHIPS	6,115	8,100	8,144	6,600	6,600
0151110	555000		TRAINING (IEMO; ETHICS)	366	2,000	2,016	1,000	1,000
0151110	582000		CONTRIBUTIONS	2,300	2,000	500	1,000	1,000
0151110	599000		CONTINGENCIES	19,577	10,000	10,800	50,000	50,000
			Total 0151110 CITY COUNCIL	**77,348**	**222,600**	**172,821**	**323,214**	**325,400**
0151212	511000		EXECUTIVE SALARIES	163,839	211,797	196,389	213,940	222,500
0151212	512000		REGULAR SALARIES	324,964	455,053	420,723	483,477	502,820
0151212	515000		SPECIAL PAY	-	-	-	-	-
0151212	521000		FICA TAXES	9,153	11,892	11,343	13,973	14,530
0151212	522000		RETIREMENT CONTRIBUTIONS	57,219	62,135	65,403	75,764	78,790
0151212	522001		CITY MANAGER RETIREMENT 401A	7,917	20,243	14,218	10,697	11,120
0151212	523000		LIFE/HEALTH INSURANCE	86,679	147,178	111,542	109,403	112,690
0151212	524000		WORKER'S COMPENSATION	12,196	13,039	11,672	12,918	13,310
0151212	531000		PROFESSIONAL SERVICES	1,201	62,200	18,299	61,000	62,830
0151212	534000		OTHER CONTRACTS	-	4,500	750	3,000	3,090
0151212	540000		TRAVEL/PER DIEM	3,040	12,500	3,712	15,500	15,890
0151212	541025		IT COMMUNICATIONS	552	490	1,017	490	500
0151212	542000		FREIGHT & POSTAGE SERVICES	157	340	135	340	350
0151212	544000		RENTS AND LEASES	-	-	400	-	-
0151212	546000		REPAIRS AND MAINT	-	-	-	5,000	5,130
0151212	547000		PRINTING AND BINDING	3,549	7,000	6,793	7,210	7,390
0151212	548000		ADS/PROMOTIONAL ACTIVITIES	12,219	63,000	45,691	15,000	15,380
0151212	549000		OTHER CURRENT CHARGES	-	-	-	-	-

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0151212	551000		OFFICE SUPPLIES	1,452	2,000	1,258	2,000	2,050
0151212	552000		OPERATING SUPPLIES	13,773	12,500	24,674	12,500	12,810
0151212	554000		BOOKS, SUBS, MEMBERSHIPS	8,438	10,300	5,845	10,300	10,560
0151212	555000		TRAINING	3,358	8,000	2,940	10,000	10,250
0151212	582000		CONTRIBUTIONS	-	-	-	-	-
0151212	599000		CONTINGENCIES	19,350	5,000	2,250	20,000	20,000
0151212	534000	COV19	OTHER CONTRACTS	-	-	-	-	
			Total 0151212 CITY MANAGER	**729,057**	**1,109,167**	**945,054**	**1,082,513**	**1,121,990**
0151215	512000		REGULAR SALARIES	207,061	233,125	234,375	246,581	256,440
0151215	514000		OVERTIME PAY	823	725	557	824	860
0151215	515000		SPECIAL PAY	-	4,293	-	-	
0151215	521000		FICA TAXES	2,947	2,669	3,223	2,823	2,940
0151215	522000		RETIREMENT CONTRIBUTIONS	26,086	29,141	29,347	30,823	32,060
0151215	523000		LIFE/HEALTH INSURANCE	40,117	47,069	46,566	49,281	50,760
0151215	524000		WORKER'S COMPENSATION	5,082	5,665	5,082	5,301	5,670
0151215	534000		OTHER CONTRACTS	1,392	4,800	3,288	4,800	4,990
0151215	540000		TRAVEL/PER DIEM	-	1,500	250	1,000	1,030
0151215	541005		COMMUNICATIONS - CELL & RADIO	-	500	83	-	-
0151215	541025		IT COMMUNICATIONS	440	480	1,363	500	500
0151215	542000		FREIGHT & POSTAGE SERVICES	1,421	2,000	827	1,300	1,300
0151215	543000		UTILITIES	-	-	-	-	-
0151215	544000		RENTS AND LEASES	2,313	7,000	1,362	1,500	1,500
0151215	547000		PRINTING AND BINDING	5,236	5,000	1,440	12,000	12,000
0151215	547025		IT PRINT MGMT	888	220	1,775	100	100
0151215	548000		AD/PROMOTIONAL ACTIVITIES	17,153	10,000	10,147	15,000	15,000
0151215	549001		MERCHANT SERVICES	-	420	105	250	250
0151215	551000		OFFICE SUPPLIES	3,864	3,000	2,558	3,000	3,000
0151215	552000		OPERATING SUPPLIES	3,055	4,000	6,882	6,000	6,000
0151215	554000		BOOKS, SUBS, MEMBERSHIPS	1,297	1,900	1,432	1,900	1,900
0151215	555000		TRAINING	75	500	125	500	500
			Total 0151215 CITY CLERK (FY22+ INCLUDES ADMI	**319,251**	**364,007**	**350,786**	**383,483**	**396,800**

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0151320	512000		REGULAR SALARIES	233,901	294,549	284,003	318,821	331,570
0151320	514000		OVERTIME PAY	119	-	-	-	-
0151320	515000		SPECIAL PAY	-	6,992	1,165	-	-
0151320	521000		FICA TAXES	3,398	4,036	3,901	4,526	4,710
0151320	522000		RETIREMENT CONTRIBUTIONS	27,220	39,022	34,289	36,935	38,410
0151320	523000		LIFE/HEALTH INSURANCE	24,317	53,104	48,867	55,348	57,010
0151320	524000		WORKER'S COMPENSATION	5,135	7,761	7,059	7,664	8,200
0151320	525000		UNEMPLOYMENT COMPENSATION	275	-	-	-	-
0151320	527000		OTHER BENEFITS (RELO)	-	-	-	-	-
0151320	531000		PROFESSIONAL SERVICES	15,322	14,000	11,142	13,400	13,800
0151320	532000		AUDIT SERVICES	49,274	42,700	40,550	51,000	52,530
0151320	534000		OTHER CONTRACTS	9,124	-	-	-	-
0151320	540000		TRAVEL/PER DIEM	1,607	4,600	4,145	2,700	2,700
0151320	541025		IT COMMUNICATIONS	171	360	260	400	400
0151320	542000		FREIGHT & POSTAGE SERVICES	805	850	843	800	820
0151320	544000		RENTS AND LEASES	(94)	-	-	-	-
0151320	547000		PRINTING AND BINDING	5,398	6,000	1,956	3,900	4,000
0151320	547025		IT PRINT MGMT	210	1,220	212	800	820
0151320	549000		OTHER CHARGES	7,893	11,000	7,784	10,200	10,460
0151320	549001		MERCHANT SERVICES	1,794	1,800	2,734	2,200	2,260
0151320	549002		PARKING PMT PROCESSING	-	-	-	-	-
0151320	549005		TC COMMISSIONS PD	3,322	2,830	2,326	3,300	3,380
0151320	549086		WRITE OFF TO BAD DEBT	(3,662)	3,000	750	1,800	1,800
0151320	551000		OFFICE SUPPLIES	562	1,130	459	800	820
0151320	552000		OPERATING SUPPLIES	1,874	1,130	2,186	1,700	1,740
0151320	554000		BOOKS, SUBS, MEMBERSHIPS	2,292	1,130	1,447	1,100	1,130
0151320	555000		TRAINING	1,168	6,280	3,005	4,400	4,510
			Total 0151320 FINANCE	**391,424**	**503,494**	**459,082**	**521,795**	**541,070**
0151321	512000		REGULAR SALARIES	143,240	159,886	158,070	168,862	175,620
0151321	515000		SPECIAL PAY	-	3,130	-	-	-
0151321	521000		FICA TAXES	2,675	1,831	2,224	1,933	2,010
0151321	522000		RETIREMENT CONTRIBUTIONS	14,645	19,986	19,433	21,108	21,950
0151321	523000		LIFE/HEALTH INSURANCE	17,460	27,622	21,598	27,887	28,720
0151321	524000		WORKER'S COMPENSATION	2,986	3,885	3,512	3,631	3,880

ORG	OBJ	PROJECT	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
			GENERAL FUND DETAILS					
0151321	527000		OTHER BENEFITS	3,025	15,000	-	25,000	25,000
0151321	531000		PROFESSIONAL SERVICES	2,472	22,690	6,282	21,710	22,360
0151321	534000		OTHER CONTRACTS	625	-	100	-	-
0151321	535000		INVESTIGATIONS	1,941	1,000	2,775	2,500	2,580
0151321	540000		TRAVEL/PER DIEM	1,931	6,300	3,443	4,000	4,100
0151321	541025		IT COMMUNICATIONS	38	250	1,515	1,600	1,640
0151321	542000		FREIGHT & POSTAGE SERVICES	75	280	150	200	210
0151321	545000		RISK MANAGEMENT INSURANCE	34,734	30,452	32,655	35,250	36,130
0151321	546000		REPAIRS AND MAINTENANCE	-	1,500	375	1,500	1,500
0151321	546022		REPAIRS AND MAINTENANCE FACILITIES	-	-	-	1,500	1,500
0151321	548000		PROMOTIONAL ACTIVITIES	10,562	-	-	-	-
0151321	548001		PROMOTIONAL ACTIVITIES/WELLNES	861	-	391	1,000	1,030
0151321	549000		OTHER CURRENT CHARGES	190	500	265	-	-
0151321	551000		OFFICE SUPPLIES	1,967	6,000	2,725	-	-
0151321	551001		OFFICE SUPPLIES/WELLNESS	-	2,000	500	1,500	1,540
0151321	552000		OPERATING SUPPLIES	12,188	6,250	13,158	9,050	9,280
0151321	552001		OPERATING SUPPLIES, WELLNESS	-	2,500	625	2,500	2,560
0151321	552025		IT OPS SOFTWARE &WORKSTATIONS	286	500	125	500	500
0151321	554000		BOOKS, SUBSCRIPTIONS, MBRSHIPS	1,307	1,500	678	1	-
0151321	554001		BOOKS,SUBS/WELLNESS	-	-	-	-	-
0151321	555000		TRAINING	-	8,235	4,154	6,500	6,660
0151321	555001		TRAINING - WELLNESS	-	1,500	1,009	1,800	1,850
			Total 0151321 HUMAN RESOURCES	**253,207**	**322,797**	**275,761**	**339,532**	**350,620**
0151324	512000		REGULAR SALARIES	55,051	79,749	73,182	76,409	79,470
0151324	514000		OVERTIME PAY	206	1,408	235	1,460	1,520
0151324	515000		SPECIAL PAY	-	2,497	-	-	-
0151324	521000		FICA TAXES	765	913	957	875	910
0151324	522000		RETIREMENT CONTRIBUTIONS	4,692	7,975	6,653	8,200	8,530
0151324	523000		LIFE/HEALTH INSURANCE	19,153	30,665	32,646	36,329	37,420
0151324	524000		WORKER'S COMPENSATION	2,086	1,938	1,720	1,643	1,760
0151324	531000		PROFESSIONAL SERVICES	-	-	-	-	-
0151324	534000		OTHER CONTRACTS	-	1,550	388	-	-
0151324	541025		IT COMMUNICATIONS	504	960	744	800	820

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0151324	543000		UTILITIES	44,761	47,050	44,546	44,500	45,610
0151324	544000		RENTS AND LEASES	-	1,250	313	1,300	1,330
0151324	546000		REPAIRS AND MAINTENANCE	11,992	12,156	16,285	11,560	11,560
0151324	551000		OFFICE SUPPLIES	-	500	125	150	150
0151324	552000		OPERATING SUPPLIES	24,637	16,650	25,478	17,350	17,780
0151324	554000		BOOKS, SUBSCRIP, MEMBERSHIPS	-	-	-	-	-
0151324	555000		TRAINING	-	-	-	-	-
			Total 0151324 FACILITIES MAINTENANCE	**163,846**	**205,261**	**203,271**	**200,576**	**206,860**
0151430	531001		CITY ATTORNEY	138,562	195,000	269,359	198,700	204,660
0151430	531002		LABOR ATTORNEY	2,858	5,000	1,250	3,000	3,090
0151430	531003		LAND USE ATTORNEY	81,461	-	17,456	-	-
0151430	531004		FRANCHISE ATTORNEY	26,582	25,000	35,387	31,500	32,450
0151430	531005		MISCELLANEOUS REPRESENTATION	93,307	175,000	85,413	141,900	146,160
			Total 0151430 LEGAL SERVICES	**342,769**	**400,000**	**408,865**	**375,100**	**386,360**
0151531	512000		REGULAR SALARIES	460,148	534,294	505,339	773,480	804,420
0151531	514000		OVERTIME PAY	-	-	-	43,051	44,770
0151531	515000		SPECIAL PAY	-	23,051	-	-	-
0151531	521000		FICA TAXES	6,488	6,118	6,937	8,856	9,210
0151531	522000		RETIREMENT CONTRIBUTIONS	50,467	59,684	57,566	85,902	89,340
0151531	523000		LIFE/HEALTH INSURANCE	102,234	124,116	111,883	142,166	146,430
0151531	524000		WORKER'S COMPENSATION	12,281	12,983	11,615	16,297	17,440
0151531	527000		OTHER BENEFITS (RELO)	-	-	-	-	-
0151531	531000		PROFESSIONAL SERVICES	181,241	146,718	178,835	133,000	133,000
0151531	531000	ANNEX	PROFESSIONAL SVCS	-	-	-	140,000	-
0151531	531000	CENTR	PROFESSIONAL SVCS	-	155,000	157,700	-	-
0151531	531001		HARBOR DISTRICT IMPRV/DESIGN	-	-	-	-	-
0151531	534000		OTHER CONTRACTS	-	43,000	10,750	-	-
0151531	540000		TRAVEL/PER DIEM	12,291	16,075	7,421	16,900	17,320
0151531	541025		IT COMMUNICATIONS	295	480	317	400	410
0151531	542000		POSTAGE	2,011	6,500	2,238	4,656	4,770
0151531	544000		RENTS AND LEASES	957	1,200	300	-	-
0151531	545000		RISK MANAGEMENT INSURANCE	8,089	11,482	10,192	12,260	12,570

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0151531	546000		REPAIRS AND MAINTENANCE	3,593	689	3,259	-	-
0151531	546022		REPAIR/MAINTAIN FACILITY	-	4,765	2,929	4,865	4,870
0151531	547000		PRINTING AND BINDING	3,250	7,800	2,433	7,517	7,700
0151531	547025		IT PRINT MGMT	2,741	2,570	1,936	1,600	1,600
0151531	548000		ADVERTISING	14,054	9,600	8,628	7,178	7,360
0151531	549000		OTHER CURRENT CHARGES	-	-	-	-	-
0151531	549001		MERCHANT SERVICES	20,696	22,640	20,348	20,500	21,010
0151531	551000		OFFICE SUPPLIES	3,185	4,000	4,854	4,500	4,610
0151531	552000		OPERATING SUPPLIES	4,246	3,400	3,178	4,850	4,970
0151531	552025		OPS SOFTWARE & WORKSTATIONS	6,091	6,000	10,447	-	-
0151531	554000		BOOKS, SUBS, MEMBERSHIPS	2,750	9,420	3,608	5,725	5,870
0151531	555000		TRAINING	4,902	18,335	7,395	16,000	16,400
			Total 0151531 COMMUNITY DEVELOPME	**902,010**	**1,229,920**	**1,130,110**	**1,449,704**	**1,354,070**
0151932	512000		REGULAR SALARIES	143,169	319,750	242,196	282,367	293,660
0151932	514000		OVERTIME PAY	684	-	-	-	-
0151932	521000		FICA TAXES	1,995	3,661	3,427	3,233	3,360
0151932	522000		RETIREMENT CONTRIBUTIONS	12,049	36,792	26,808	33,092	34,420
0151932	523000		LIFE/HEALTH INSURANCE	31,717	68,291	42,459	45,625	46,990
0151932	524000		WORKER'S COMPENSATION	6,994	7,770	6,970	7,410	7,930
0151932	531000		PROFESSIONAL SERVICES	-	14,077	-	-	-
0151932	540000		TRAVEL/PER DIEM	-	7,725	618	7,957	8,160
0151932	541005		COMMUNICATIONS-CELL & RADIO	-	-	-	-	-
0151932	541025		COMMUNICATIONS SERVICES	29,489	27,240	54,090	35,670	36,560
0151932	544025		RENTS AND LEASES	1,425	1,500	375	-	-
0151932	546025		REPAIRS AND MAINTENANCE	578	17,672	3,064	7,250	7,430
0151932	547025		IT PRINTER MGMT	-	2,880	-	3,000	3,080
0151932	551000		OFFICE SUPPLIES	160	1,030	282	1,030	1,060
0151932	552000		OPERATING SUPPLIES	4,717	7,210	2,128	10,800	11,070
0151932	552025		SOFTWARE/WORKSTATIONS	40,551	55,733	90,082	117,659	103,832
0151932	554000		BKS, SUBS, MEMBERSHIPS	369	1,750	738	1,400	1,440
0151932	555000		TRAINING	-	15,000	5,076	15,000	15,380
0151932	555025		IT TRAINING all staff	1,200	1,080	-	1,305	1,340

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0151932	564000		MACHINERY & EQUIP/PRINTERS	29,683	-	-	-	-
0151932	568000		CAPITAL LEASE (INCEPTION)	-	50,000	-	-	50,000
			Total 0151932 INFORMATION TECHNOLO	**304,779**	**639,161**	**478,312**	**572,797**	**625,712**
			TOTAL GENERAL GOVERNMENT	***3,483,690***	***4,996,407***	***4,424,063***	***5,248,715***	***5,308,882***
0152140	512000		REGULAR SALARIES	1,489	10,566	7,017	-	-
0152140	514000		OVERTIME PAY	-	-	-	-	-
0152140	521000		FICA TAXES	114	2,061	515	-	-
0152140	522000		RETIREMENT CONTRIBUTIONS	-	-	-	-	-
0152140	523000		LIFE/HEALTH INSURANCE	-	576	144	-	-
0152140	524000		WORKER'S COMPENSATION	-	-	-	-	-
0152140	531000		PROFESSIONAL SERVICES	-	-	-	-	-
0152140	534000		OTHER CONTRACTS	-	-	-	-	-
0152140	534003		CONTRACTED LAW ENFORCEMNT	2,586,495	2,872,778	2,872,778	3,063,695	3,155,610
0152140	534000	COV19	OTHER CONTRACTS	-	-	-	-	
0152140	534521		CONTRACTED LIFEGUARD SVCS	100,000	100,000	100,000	282,175	283,000
0152140	545000		RISK MANAGEMENT INSURANCE	9,170	12,218	12,326	13,046	13,370
0152140	546000		REPAIRS AND MAINTENANCE	3,382	1,556	1,904	-	-
0152140	546022		REPAIR/MAINTAIN FACILITY	-	4,298	1,075	4,398	4,300
0152140	552000		OPERATING SUPPLIES	683	-	-	35,000	-
0152140	534521	COV19	LIFEGUARDS AND BEACH PATROL	-	-	-	-	
			Total 0152140 PUBLIC SAFETY	**2,701,333**	**3,004,053**	**2,995,759**	**3,398,314**	**3,456,280**
0152442	512000		REGULAR SALARIES	350,146	663,436	606,508	705,907	734,140
0152442	514000		OVERTIME PAY	8,412	12,000	11,792	11,777	11,780
0152442	515000		SPECIAL PAY	-	11,102	-	-	-
0152442	521000		FICA TAXES	5,132	10,020	9,616	8,084	8,410
0152442	522000		RETIREMENT CONTRIBUTIONS	36,075	65,877	68,037	84,803	88,200
0152442	523000		LIFE/HEALTH INSURANCE	75,032	193,679	158,420	203,774	209,890
0152442	524000		WORKER'S COMPENSATION	10,032	15,172	13,799	15,176	16,240
0152442	527000		OTHER BENEFITS (ED; RELO; ETC)	-	-	-	-	-
0152442	531000		PROFESSIONAL SERVICES	1,560	5,000	2,650	5,000	5,000
0152442	534000		OTHER CONTRACTS	-	5,000	1,250	3,000	3,000

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0152442	540000		TRAVEL/PER DIEM	3,617	20,000	5,204	34,800	35,670
0152442	541025		IT COMMUNICATIONS	11,202	10,535	12,401	13,530	13,870
0152442	542000		FREIGHT & POSTAGE SERVICES	8,406	10,000	5,348	10,428	10,690
0152442	544000		RENTS AND LEASES	957	660	597	660	680
0152442	544025		IT-RENTS AND LEASES	-	-	-	-	-
0152442	545000		RISK MANAGEMENT INSURANCE	22,081	26,733	27,098	29,392	30,130
0152442	546000		REPAIRS AND MAINTENANCE	5,969	17,782	5,793	17,500	17,500
0152442	546022		REPAIR/MAINTAIN FACILITY	-	4,743	1,186	10,085	10,090
0152442	546025		IT REPAIR/MAINTAIN	-	4,752	1,188	2,750	2,820
0152442	547000		PRINTING AND BINDING	3,616	4,000	3,818	4,000	4,100
0152442	547025		IT PRINTER/PRINTING	2,299	1,080	2,220	3,200	3,280
0152442	549000		OTHER CURRENT CHARGES	4,740	950	1,578	950	970
0152442	549001		MERCHANT SERVICES	33,070	33,330	43,984	33,500	34,340
0152442	549002		PARKING FINE PROCESSING	4,645	3,330	1,991	3,330	3,410
0152442	551000		OFFICE SUPPLIES	889	4,250	3,598	2,900	2,970
0152442	552000		OPERATING SUPPLIES	30,980	30,500	33,507	21,260	21,790
0152442	552025		OPS SOFTWARE & WORKSTATIONS	11,170	40,869	39,737	44,629	39,384
0152442	554000		BOOKS, SUBS, MEMBERSHIPS	1,143	1,000	1,570	1,700	1,740
0152442	555000		TRAINING	3,282	17,000	12,430	25,750	25,750
0152442	555025		IT TRAINING ALL STAFF	457	405	-	495	500
			Total 0152442 CODE COMPLIANCE	**634,911**	**1,213,204**	**1,075,319**	**1,298,381**	**1,336,344**
0152543	512000		REGULAR SALARIES	22,128	25,616	26,548	26,347	27,400
0152543	514000		OVERTIME PAY	-	-	-	-	-
0152543	521000		FICA TAXES	314	293	365	302	310
0152543	522000		RETIREMENT CONTRIBUTIONS	2,766	3,202	3,319	3,293	3,430
0152543	523000		LIFE/HEALTH INSURANCE	3,098	4,370	2,984	2,523	2,600
0152543	524000		WORKER'S COMPENSATION	541	622	559	566	610
0152543	540000		TRAVEL/PER DIEM	1,436	2,200	550	2,300	2,360
0152543	541000		COMMUNICATIONS SERVICES-IT	-	-	-	-	-
0152543	546000		REPAIRS AND MAINTENANCE	1,202	3,000	4,544	3,100	3,100
0152543	547000		PRINTING AND BINDING	277	500	496	550	560
0152543	548000		PROMOTIONAL ACTIVITIES	-	1,000	250	1,050	1,080
0152543	551000		OFFICE SUPPLIES	-	200	50	225	230

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0152543	552000		OPERATING SUPPLIES	123	200	493	10	10
0152543	554000		BOOKS, SUBS, MEMBERSHIPS	112	500	125	500	510
0152543	555000		TRAINING	-	2,000	1,100	2,000	2,050
0152543	552000	COV19	OPERATING SUPPLIES	-	-	-		
0152543	552000	FM486	OPERATING SUPPLIES	-	-	-		
			Total 0152543 EMERGENCY MANAGEMEI	**31,995**	**43,703**	**41,384**	**42,767**	**44,250**
			TOTAL PUBLIC SAFETY	***3,368,239***	***4,260,960***	***4,112,462***	***4,739,462***	***4,836,874***
0153800	512000		REGULAR SALARIES	87,150	160,378	126,185	200,179	208,190
0153800	514000		OVERTIME PAY	317	-	658	1,460	1,520
0153800	515000		SPECIAL PAY	-	1,874	-	-	-
0153800	521000		FICA TAXES	1,212	1,836	1,716	2,292	2,380
0153800	522000		RETIREMENT CONTRIBUTIONS	9,423	16,882	13,925	22,305	23,200
0153800	523000		LIFE/HEALTH INSURANCE	18,574	49,244	31,675	45,826	47,200
0153800	524000		WORKER'S COMPENSATION	2,571	3,897	3,545	4,263	4,560
0153800	527000		OTHER BENEFITS (ED; RELO; ETC)	-	-	-	-	-
0153800	531000		PROFESSIONAL SERVICES	41,512	36,500	41,412	36,500	37,600
0153800	531000	PE003	VULNERABILITY ASSESSMENT	-	226,000	226,000	1	
0153800	534000		OTHER CONTRACTS	-	-	-	-	-
0153800	540000		TRAVEL/PER DIEM	620	3,000	750	3,150	3,230
0153800	541025		IT COMMUNICATIONS	2,133	2,270	1,892	2,460	2,520
0153800	543300		UTILITIES	-	-	-	-	-
0153800	543301		HARBOR PUMP UTILITIES	44,055	41,775	45,868	100	100
0153800	544000		RENTS AND LEASES	15,265	20,000	7,999	5,000	5,130
0153800	545000		RISK MANAGEMENT INSURANCE	3,708	5,247	7,311	5,811	5,960
0153800	546000		REPAIRS AND MAINTENANCE	6,134	7,745	5,488	-	-
0153800	546025		IT REPAIR/MAINTAIN	-	1,056	264	500	510
0153800	547000		PRINTING AND BINDING	-	-	-	-	-
0153800	547025		IT PRINT MGMT	-	240	-	360	370
0153800	548000		AD/PROMOTIONAL ACTIVITIES	742	2,500	625	2,650	2,720
0153800	552000		OPERATING SUPPLIES	12,158	14,500	19,328	46,750	47,920
0153800	552025		OPS SOFTWARE & WORKSTATIONS	16,499	2,980	5,200	8,114	7,161
0153800	553000		ROAD MATERIALS/SUPPLIES	-	-	-	-	-

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0153800	554000		BKS, SUBS, MEMBERSHIPS	8,978	1,000	950	1,050	1,080
0153800	555000		TRAINING	1,535	3,000	2,472	3,150	3,230
0153800	555025		IT TRAINING ALL STAFF	82	90	-	90	90
			Total 0153800 STRMWTR/WATER QUALI	**272,666**	**602,014**	**543,265**	**392,010**	**404,671**
0153950	543000		UTILITIES	789	820	859	800	820
0153950	544000		RENTS AND LEASES	-	-	-	-	-
0153950	545000		RISK MANAGEMENT INSURANCE	549	779	1,584	832	850
0153950	546000		REPAIRS & MAINTENANCE	-	3,000	1,895	-	-
0153950	552000		OPERATING SUPPLIES	3,361	7,200	4,029	10,200	10,460
			Total 0153950 CEMETERY	**4,699**	**11,799**	**8,367**	**11,832**	**12,130**
			TOTAL PHYSICAL ENVIRONMENT	***277,365***	***613,813***	***551,632***	***403,842***	***416,801***
0154160	512000		REGULAR SALARIES	544,998	637,077	554,498	657,877	684,190
0154160	514000		OVERTIME PAY	3,677	4,934	3,773	12,732	13,240
0154160	515000		SPECIAL PAY	-	13,622	2,270	-	-
0154160	521000		FICA TAXES	7,566	7,295	7,707	7,533	7,830
0154160	522000		RETIREMENT CONTRIBUTIONS	60,135	74,262	61,459	73,035	75,960
0154160	523000		LIFE/HEALTH INSURANCE	146,616	189,650	175,440	197,685	203,620
0154160	524000		WORKER'S COMPENSATION	14,708	15,481	13,846	14,144	15,130
0154160	525000		UNEMPLOYMENT COMPENSATION	-	-	-	-	-
0154160	540000		TRAVEL/PER DIEM	-	2,100	525	2,100	2,150
0154160	541000		COMMUNICATIONS SERVICES	7,426	6,650	6,424	6,400	6,560
0154160	541025		IT COMMUNICATIONS	15,084	11,510	11,381	14,760	15,130
0154160	542000		FREIGHT & POSTAGE SERVICES	878	3,000	1,660	3,100	3,180
0154160	543400		UTILITY SERVICES/ST LIGHTS	253,531	222,450	266,986	240,700	245,510
0154160	543401		UTILITY SERV/TRAFFIC SIGNALS	8,566	9,640	9,859	9,200	9,430
0154160	543402		UTILITY SERVICES/WATER (SHOP)	3,811	4,100	4,858	4,000	4,100
0154160	543403		UTILITY SERVICES/ELEC (SHOP)	9,249	7,750	8,996	7,800	8,000
0154160	543405		UTILITY SERVICES/ELEC - PUMPS	12,428	13,730	14,446	14,400	14,760
0154160	543406		UTILITY SERVICES/GAS	2,006	2,250	800	1,500	1,540
0154160	544000		RENTS AND LEASES	1,116	3,000	750	3,100	3,180

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0154160	544025		IT RENTS AND LEASES	-	-	-	-	-
0154160	545000		RISK MANAGEMENT INSURANCE	37,055	52,251	54,799	57,085	58,510
0154160	546000		REPAIRS AND MAINTENANCE	21,495	32,000	20,559	63,000	63,000
0154160	546025		IT REPAIRS AND MAINTENANCE	13	5,280	1,320	3,000	3,080
0154160	547000		PRINTING AND BINDING	80	-	444	-	-
0154160	547025		IT PRINT MGMT	2,613	1,200	2,791	2,400	2,460
0154160	551000		OFFICE SUPPLIES	2,527	2,000	635	2,000	2,050
0154160	552000		OPERATING SUPPLIES	114,999	55,520	70,739	142,085	145,640
0154160	552025		OPS SOFTWARE & WORKSTATIONS	20,202	16,845	27,691	48,686	42,965
0154160	553000		ROAD MATERIALS/SUPPLIES	66,429	59,434	65,008	76,425	78,340
0154160	554000		BOOKS, SUBS, MEMBERSHIPS	519	5,000	1,998	5,500	5,640
0154160	555000		TRAINING	1,725	3,100	3,249	8,500	8,930
0154160	555025		IT TRAINING ALL STAFF	527	450	-	540	570
			Total 0154160 PUBLIC WORKS	**1,461,945**	**1,461,581**	**1,394,912**	**1,679,288**	**1,724,695**
0154161	512000		REGULAR SALARIES	136,633	227,587	176,461	285,293	296,700
0154161	514000		OVERTIME PAY	72	-	24	-	-
0154161	515000		SPECIAL PAY	-	5,650	1,413	-	-
0154161	521000		FICA TAXES	1,932	2,606	2,420	3,267	3,400
0154161	522000		RETIREMENT CONTRIBUTIONS	16,061	24,385	21,378	34,110	35,470
0154161	523000		LIFE/HEALTH INSURANCE	20,922	43,884	27,905	46,335	47,730
0154161	524000		WORKER'S COMPENSATION	3,857	5,530	5,020	5,809	6,220
0154161	527000		OTHER BENEFITS (ED; RELO; ETC)	-	-	-	-	-
0154161	531000		PROFESSIONAL SERVICES	-	125,000	10,417	150,000	154,500
0154161	531001		PROF SERV CONSLIDATED ENG/CM	-	27,500	7,375	-	-
0154161	534000		OTHER CONTRACTS	7,400	-	-		
0154161	540000		TRAVEL/PER DIEM	280	7,260	1,815	7,043	7,220
0154161	541025		IT COMMUNICATIONS	1,848	1,890	3,043	600	600
0154161	542000		POSTAGE	4	1,000	250	800	800
0154161	546000		REPAIRS AND MAINTENANCE	-	-	-	1,000	1,000
0154161	547000		PRINTING AND BINDING	-	1,500	375	1,000	1,030
0154161	547001		NPDES PUBLIC INFORMATION	-	700	175	-	-
0154161	551000		OFFICE SUPPLIES	767	750	369	1,000	1,030
0154161	552000		OPERATING SUPPLIES	4,855	500	1,465	1,500	1,540

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0154161	552025		OPS SOFTWARE & WORKSTATIONS	6,825	3,000	8,407	5,001	5,130
0154161	554000		BOOKS, SUBS, MEMBERSHIPS	1,814	3,000	1,015	3,000	3,080
0154161	555000		TRAINING	3,381	6,510	6,149	8,000	8,200
			Total 0154161 ENGINEERING	**206,650**	**488,252**	**275,474**	**553,758**	**573,650**
0154183	512000		REGULAR SALARIES	-	-	-	129,019	134,180
0154183	514000		OVERTIME PAY	-	-	-	1,478	1,540
0154183	515000		SPECIAL PAY	-	-	-	-	-
0154183	521000		FICA TAXES	-	-	-	1,477	1,540
0154183	522000		RETIREMENT CONTRIBUTIONS	-	-	-	12,902	13,420
0154183	523000		LIFE/HEALTH INSURANCE	-	-	-	34,460	35,490
0154183	524000		WORKER'S COMPENSATION	-	-	-	2,774	2,970
0154183	534000		OTHER CONTRACTS	-	-	-	-	-
0154183	546000		REPAIRS AND MAINTENANCE	137,593	154,296	143,005	-	-
0154183	552000		OPERATING SUPPLIES	-	-	-	35,250	36,130
			Total 0154183 MEDIAN MAINTENANCE	**137,593**	**154,296**	**143,005**	**217,360**	**225,270**
			TOTAL TRANSPORTATION	***1,806,188***	***2,104,129***	***1,813,391***	***2,450,405***	***2,523,615***
0155271	582000		CONTRIBUTIONS	14,452	14,600	14,489	15,900	16,060
0155271	559830	COV19	ECON DEV/OTHER GRANTS	-	-	-		
			Total 0155271 ECONOMIC DEVELOPMENT	**14,452**	**14,600**	**14,489**	**15,900**	**16,060**
			TOTAL ECONOMIC DEVELOPMENT	***14,452***	***14,600***	***14,489***	***15,900***	***16,060***
0156272	531000		HEALTH & HUMAN SVCS	-	-	-		
0156272	534000		OTHER CONTRACTS	51,912	105,164	89,319	73,000	73,000
0156272	545000		RISK MANAGEMENT INSURANCE	1,554	2,206	2,174	2,355	2,410
0156272	582000		CONTRIBUTIONS	-	-	-	-	-
0156272	599000		CONTINGENCIES	-	-	-	-	-
			Total 0156272 HEALTH & HUMAN SERVIC	**53,466**	**107,370**	**91,493**	**75,355**	**75,410**
			TOTAL HEALTH AND HUMAN SVCS	***53,466***	***107,370***	***91,493***	***75,355***	***75,410***

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0157180	512000		REGULAR SALARIES	409,895	514,638	509,887	558,399	580,730
0157180	514000		OVERTIME PAY	-	-	-	-	-
0157180	515000		SPECIAL PAY	-	9,217	1,536	-	-
0157180	521000		FICA TAXES	10,293	10,911	11,304	11,087	11,530
0157180	522000		RETIREMENT CONTRIBUTIONS	35,858	49,796	49,582	56,831	59,100
0157180	523000		LIFE/HEALTH INSURANCE	80,538	123,839	112,750	119,790	123,380
0157180	524000		WORKER'S COMPENSATION	9,563	10,539	9,449	10,378	11,100
0157180	525000		UNEMPLOYMENT COMPENSATION	-	-	-	-	-
0157180	527000		OTHER BENEFITS	-	-	-	-	-
0157180	531000		PROFESSIONAL SERVICES	-	-	-	-	-
0157180	534000		OTHER CONTRACTS	-	1,500	375	1,500	1,520
0157180	540000		TRAVEL/PER DIEM	178	1,200	300	1,200	1,230
0157180	541000		COMMUNICATIONS SERVICES	-	-	-	-	-
0157180	541025		IT COMMUNICATIONS	10,790	10,520	10,819	7,380	7,560
0157180	542000		FREIGHT & POSTAGE SERVICES	61	100	114	100	100
0157180	543000		UTILITIES	29,141	32,350	23,145	29,800	30,550
0157180	544000		RENTS AND LEASES	957	1,915	479	1,200	1,230
0157180	545000		RISK MANAGEMENT INSURANCE	45,543	64,564	54,768	67,510	69,200
0157180	546000		REPAIRS AND MAINTENANCE	4,178	2,244	3,679	1,500	1,500
0157180	546001		FACILITIES R&M	743	26,700	12,654	26,700	26,700
0157180	546022		REPAIR/MAINTAIN FACILITY	-	7,454	1,864	7,554	7,550
0157180	546025		IT REPAIRS AND MAINTENANCE	223	4,224	1,056	1,500	1,540
0157180	547000		PRINTING AND BINDING	237	650	590	2,475	2,540
0157180	547025		IT PRINT MGMT	1,313	1,835	1,818	1,600	1,640
0157180	548000		AD/PROMOTIONAL ACTIVITIES	1,786	2,000	1,768	2,000	2,050
0157180	549001		MERCHANT SERVICES	1,065	1,350	1,405	1,700	1,740
0157180	551000		OFFICE SUPPLIES	1,346	3,200	2,092	3,200	3,280
0157180	552000		OPERATING SUPPLIES	24,494	20,500	17,963	15,795	15,800
0157180	552019		COLLECTION RESOURCES	8,008	10,207	12,843	14,372	14,370
0157180	552025		OPS SOFTWARE & WORKSTATIONS	10,065	26,698	29,891	26,443	21,482
0157180	554000		BOOKS, SUBS, MEMBERSHIPS	1,168	352	1,040	359	360
0157180	555000		TRAINING	367	700	644	700	710
0157180	555025		IT TRAINING ALL STAFF	411	360	-	270	280
			Total 0157180 LIBRARY	**688,224**	**939,563**	**873,814**	**971,343**	**998,772**

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
				742,642	1,000,263		1,037,193	
0157233	512000		REGULAR SALARIES	76,402	60,311	49,697	74,278	76,510
0157233	514000		OVERTIME PAY	-	500	385	900	900
0157233	521000		FICA TAXES	2,476	2,610	2,664	2,519	2,570
0157233	522000		RETIREMENT CONTRIBUTIONS	4,332	6,158	2,457	4,737	4,830
0157233	523000		LIFE/HEALTH INSURANCE	12,398	14,706	3,765	14,856	15,300
0157233	524000		WORKER'S COMPENSATION	1,410	1,462	1,306	1,018	1,090
0157233	534000		OTHER CONTRACTS	13,715	29,950	24,818	29,720	30,310
0157233	541025		IT COMMUNICATIONS	1,809	1,135	1,519	-	-
0157233	543000		UTILITIES	8,991	7,675	7,544	7,100	7,240
0157233	544000		RENTS AND LEASES	-	4,500	9,000	-	-
0157233	545000		RISK MANAGEMENT INSURANCE	6,408	9,079	4,971	9,408	9,640
0157233	546000		REPAIRS AND MAINTENANCE	19,900	14,000	18,619	4,000	4,000
0157233	546022		REPAIR/MAINTAIN FACILITY	-	337	90	437	440
0157233	546025		IT REPAIRS AND MAINTENANCE	-	528	150	-	-
0157233	547000		PRINTING AND BINDING	1,233	640	150	-	-
0157233	547025		IT PRINT MGMT	-	120	-	150	150
0157233	552000		OPERATING SUPPLIES	15,407	15,000	18,209	14,000	14,280
0157233	552025		OPS SOFTWARE & WORKSTATIONS	1,205	2,255	3,084	-	-
0157233	554000		SUBS, MEMBERSHIPS	-	-	-	-	-
0157233	555000		TRAINING	-	-	-	-	-
0157233	555025		IT TRAINING ALL STAFF	41	45	-	-	-
0157233	599000		CONTINGENCIES	-	500	-	-	-
			Total 0157233 LEONARD DESTIN PARK	**165,728**	**171,511**	**148,428**	**163,123**	**167,260**
0157283	512000		REGULAR SALARIES	455,220	690,301	552,674	781,920	813,200
0157283	514000		OVERTIME PAY	6,156	3,800	4,777	13,691	14,240
0157283	515000		SPECIAL PAY	-	14,805	-	-	-
0157283	521000		FICA TAXES	8,048	13,543	10,280	10,939	11,380
0157283	522000		RETIREMENT CONTRIBUTIONS	43,269	64,671	54,785	81,870	85,150
0157283	523000		LIFE/HEALTH INSURANCE	117,158	192,235	149,663	201,001	207,030
0157283	524000		WORKER'S COMPENSATION	11,491	14,409	13,003	16,024	17,150
0157283	525000		UNEMPLOYMENT COMPENSATION	-	-	-	-	-
0157283	531000		PROFESSIONAL SERVICES	250	100,000	100,000	-	-

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0157283	534000		OTHER CONTRACTS	825	20,000	5,000	20,000	20,600
0157283	534001		HENDERSON PARK ACCESS	22,594	30,000	16,044	30,000	30,900
0157283	534002		CONTRACT SERVICES	-	-	110	-	-
0157283	535000		INVESTIGATIONS	-	2,000	500	2,000	2,000
0157283	540000		TRAVEL/PER DIEM	75	6,000	2,534	7,700	7,890
0157283	541025		IT COMMUNICATIONS	32,793	37,615	11,926	14,760	15,130
0157283	542000		FREIGHT & POSTAGE SERVICES	625	800	866	800	820
0157283	543000		UTILITIES/RECREATION LIGHTING	20,432	24,200	24,244	22,300	22,860
0157283	543100		UTILITIES/LITTLE LEAGUE	13,281	20,000	15,601	17,200	17,630
0157283	544000		RENTS AND LEASES	1,314	4,000	1,000	4,000	4,100
0157283	544025		IT RENTS AND LEASES	-	-	-	-	-
0157283	545000		RISK MANAGEMENT INSURANCE	37,423	51,367	68,579	53,139	54,470
0157283	546000		REPAIRS AND MAINTENANCE	59,677	11,737	23,009	2,000	2,000
0157283	546022		REPAIR/MAINTAIN FACILITY	-	1,696	1,285	17,500	17,500
0157283	546025		IT REPAIRS AND MAINTENANCE	159	17,424	4,356	3,000	3,080
0157283	547000		PRINTING AND BINDING	5,471	7,000	8,801	7,000	7,180
0157283	547025		IT PRINT MGMT	-	3,960	-	4,000	4,100
0157283	548000		AD/PROMOTIONAL ACTIVITIES	254	-	-	-	-
0157283	549001		MERCHANT SERVICES	7,212	6,000	11,189	6,900	7,070
0157283	551000		OFFICE SUPPLIES	-	-	-	-	-
0157283	552000		OPERATING SUPPLIES	185,449	102,500	148,963	92,500	94,810
0157283	552025		OPS SOFTWARE & WORKSTATIONS	62,790	71,343	40,536	48,686	42,965
0157283	553000		ROAD MATERIALS/SUPPLIES	-	-	-	-	-
0157283	554000		BOOKS, SUBSCRIP, MEMBERSHIPS	1,990	-	990	2,347	2,410
0157283	555000		TRAINING	2,822	8,900	2,791	9,600	9,840
0157283	555025		IT TRAINING ALL STAFF	1,639	1,485	-	540	550
0157283	582000		CONTRIBUTIONS	-	-	-	25,000	-
			Total 0157283 PARKS	**1,098,415**	**1,521,791**	**1,273,505**	**1,496,417**	**1,516,055**

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
				19%	13%			
0157284	512000		REGULAR SALARIES	283,871	428,828	343,802	463,141	481,670
0157284	514000		OVERTIME PAY	928	9,546	5,147	6,270	6,520
0157284	515000		SPECIAL PAY	-	8,749	5,000	-	-
0157284	521000		FICA TAXES	4,232	9,593	7,167	10,931	11,370
0157284	522000		RETIREMENT CONTRIBUTIONS	34,368	38,325	33,134	43,020	44,740
0157284	523000		LIFE/HEALTH INSURANCE	60,349	96,960	78,445	92,318	95,090
0157284	524000		WORKER'S COMPENSATION	7,403	8,585	7,718	8,006	8,570
0157284	525000		UNEMPLOYMENT COMPENSATION	-	-	-	-	-
0157284	531000		PROFESSIONAL SVCS	-	-	-	-	-
0157284	534000		OTHER CONTRACTS	3,502	23,000	12,020	25,100	25,850
0157284	534002		CONTRACT SERV/SPORTS OFFICIALS	2,455	20,018	11,830	24,000	24,720
0157284	535000		INVESTIGATIONS	372	6,000	1,500	6,000	6,180
0157284	540000		TRAVEL/PER DIEM	1,849	6,000	1,500	4,500	4,610
0157284	541025		IT COMMUNICATIONS	4,790	1,850	8,566	9,840	10,090
0157284	542000		FREIGHT & POSTAGE SERVICES	-	750	188	750	770
0157284	543000		UTILITIES	18,834	25,450	30,282	29,100	29,830
0157284	544000		RENTS AND LEASES	3,869	9,000	6,105	13,000	13,330
0157284	545000		RISK MANAGEMENT INSURANCE	28,652	40,563	22,421	41,453	42,490
0157284	545084		RECREATION INSURANCE	-	-	-	5,000	5,130
0157284	546000		REPAIRS AND MAINTENANCE	54,428	23,971	21,393	37,150	37,150
0157284	546001		REPAIR AND MAINT/FACILITIES	-	-	-	-	-
0157284	546002		FACILITIES R&M	-	-	-	-	-
0157284	546022		REPAIR/MAINTAIN FACILITIES	-	2,598	650	2,698	2,700
0157284	546025		IT REPAIRS AND MAINTENANCE	-	-	-	2,000	2,050
0157284	547000		PRINTING AND BINDING	-	2,000	3,055	5,000	5,130
0157284	547025		IT PRINT MGMT	141	-	633	700	720
0157284	548000		ADS/PROMOTIONAL ACTIVITIES	515	5,000	1,250	5,000	5,130
0157284	551000		OFFICE SUPPLIES	-	2,000	609	2,000	2,050
0157284	552000		OPERATING SUPPLIES	118,700	93,200	95,325	93,700	96,040
0157284	552001		OPERATING-LEAGUES (FB/SB/SOC)	823	20,000	6,135	20,750	21,270
0157284	552025		OPS SOFTWARE & WORKSTATIONS	1,275	16,178	21,961	32,458	28,643
0157284	553000		ROAD MATERIALS & SUPPLIES	-	2,000	500	2,000	2,050
0157284	554000		BOOKS, SUBS, MEMBERSHIPS	2,354	3,097	1,782	1,200	1,230

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0157284	555000		TRAINING	2,531	2,335	584	3,135	3,210
0157284	555025		IT TRAINING ALL STAFF	-	-	-	360	370
0157284	512000	COV19	REGULAR SALARIES	-	-	-		
0157284	523000	COV19	LIFE/HEALTH INSURANCE	-	-	-		
0157284	534000	COV19	OTHER CONTRACTS	-	-	-		
0157284	552000	COV19	OPERATING SUPPLIES	-	-	-		
			Total 0157284 MORGANS SPORTS COMPI	**636,240**	**905,597**	**728,698**	**990,579**	**1,018,703**
				643,240	912,597		997,579	
0157291	512000		REGULAR SALARIES	198,206	327,519	276,059	313,738	326,290
0157291	514000		OVERTIME PAY	6,881	2,500	7,888	-	-
0157291	521000		FICA TAXES	3,949	5,792	5,237	5,755	5,990
0157291	522000		RETIREMENT CONTRIBUTIONS	20,653	33,349	28,691	31,579	32,840
0157291	523000		LIFE/HEALTH INSURANCE	41,981	84,726	63,453	70,965	73,090
0157291	524000		WORKER'S COMPENSATION	5,208	7,159	6,486	5,995	6,420
0157291	534000		OTHER CONTRACTS	6,350	15,000	16,740	15,000	15,450
0157291	540000		TRAVEL/PER DIEM	-	2,000	333	2,000	2,050
0157291	541025		IT COMMUNICATIONS	6,465	4,540	3,665	4,920	5,040
0157291	543000		UTILITIES	16,932	14,325	20,694	15,300	15,680
0157291	544000		RENTS AND LEASES	339	1,000	250	1,000	1,030
0157291	545000		RISK MANAGEMENT INSURANCE	36,928	50,061	63,424	53,869	55,220
0157291	546000		REPAIRS AND MAINTENANCE	12,071	15,000	8,239	12,000	12,000
0157291	546022		REPAIR/MAINTAIN FACILITY	-	1,047	262	1,147	1,150
0157291	546025		IT REPAIRS AND MAINTENANCE	-	2,112	528	1,000	1,030
0157291	547000		PRINTING AND BINDING	1,478	1,500	1,764	1,500	1,540
0157291	547025		IT PRINT MGMT	-	480	-	700	720
0157291	548000		AD/PROMOTIONAL ACTIVITIES	1,244	-	-	-	-
0157291	551000		OFFICE SUPPLIES	-	-	-	-	-
0157291	552000		OPERATING SUPPLIES	69,991	61,562	47,364	49,000	50,230
0157291	552025		OPS SOFTWARE & WORKSTATIONS	5,198	6,772	8,206	16,229	14,322
0157291	554000		SUBS, MEMBERSHIPS	-	-	-	-	-
0157291	555000		TRAINING	-	-	-	-	-
0157291	555025		IT TRAINING ALL STAFF	213	180	77	180	180
			Total 0157291 BEACH OPERATIONS - TDC	**434,087**	**636,624**	**559,359**	**601,877**	**620,272**
				434,087	722,484			
0157486	531000		PROFESSIONAL SVCS	-	1,000	-	1,000	1,030
0157486	534000		OTHER CONTRACTS	31,678	70,000	50,160	135,000	139,050

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0157486	544000		RENTS AND LEASES	350	30,000	913	30,000	30,750
0157486	546000		REPAIRS AND MAINTENANCE	-	2,000	-	2,000	2,000
0157486	547000		PRINTING AND BINDING	559	400	1,019	400	410
0157486	548000		PROMOTIONAL ACTIVITIES	1,730	19,300	3,032	21,300	21,830
0157486	552000		OPERATING SUPPLIES	27,156	18,000	14,077	18,000	18,450
0157486	554000		BOOKS, SUBSCRP, MEMBERSHIPS	-	-	421	400	410
			Total 0157486 SPECIAL EVENTS	**61,472**	**140,700**	**69,622**	**208,100**	**213,930**
0157587	512000		REGULAR SALARIES	322,211	515,217	398,047	580,655	603,880
0157587	514000		OVERTIME PAY	6,036	2,700	3,350	5,228	5,440
0157587	515000		SPECIAL PAY	-	10,150	846	-	-
0157587	521000		FICA TAXES	6,727	13,836	9,538	16,394	17,050
0157587	522000		RETIREMENT CONTRIBUTIONS	34,722	46,345	41,947	50,345	52,360
0157587	523000		LIFE/HEALTH INSURANCE	77,131	119,319	94,689	114,221	117,650
0157587	524000		WORKER'S COMPENSATION	8,938	9,409	8,415	9,105	9,740
0157587	525000		UNEMPLOYMENT COMPENSATION	-	-	-	-	-
0157587	531000		PROFESSIONAL SERVICES	-	-	-	-	-
0157587	534000		OTHER CONTRACTS	9,551	18,500	6,641	18,500	19,240
0157587	534002		CONTRACT SERV/SPORTS OFFICIALS	4,179	10,000	9,044	10,000	10,400
0157587	535000		INVESTIGATIONS	458	1,800	1,391	1,800	1,850
0157587	540000		TRAVEL/PER DIEM	-	3,200	800	1,500	1,540
0157587	541025		IT COMMUNICATIONS	3,367	250	16,084	12,300	12,610
0157587	542000		FREIGHT & POSTAGE SERVICES	182	2,600	668	2,600	2,670
0157587	543000		UTILITIES	41,695	47,800	34,080	42,700	43,770
0157587	544000		RENTS AND LEASES	2,297	6,000	4,779	7,000	7,180
0157587	545000		RISK MANAGEMENT INSURANCE	41,416	58,444	49,585	60,753	62,270
0157587	546000		REPAIRS AND MAINTENANCE	32,961	25,935	15,703	25,000	25,000
0157587	546022		REPAIR/MAINTAIN Facilities	-	10,200	3,074	10,300	10,300
0157587	546025		IT REPAIR/MAINTAIN	-	-	-	2,500	2,500
0157587	547000		PRINTING AND BINDING	469	2,000	500	2,000	2,050
0157587	547025		IT PRINT MGMT	1,431	1,160	1,528	1,600	1,640
0157587	548000		ADS/PROMOTIONAL ACTIVITIES	1,189	7,100	1,775	7,100	7,280
0157587	549001		MERCHANT SERVICES	-	-	-	-	-
0157587	551000		OFFICE SUPPLIES	261	1,000	467	500	510

GENERAL FUND DETAILS

ORG	OBJ	PROJECT	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0157587	552000		OPERATING SUPPLIES	91,365	36,100	91,389	39,150	40,130
0157587	552025		OPS SOFTWARE & WORKSTATIONS	1,044	32,278	29,159	40,572	35,804
0157587	554000		BOOKS, SUBS, MEMBERSHIPS	1,049	1,000	406	662	680
0157587	555000		TRAINING	-	2,800	700	1,300	1,330
0157587	555025		IT TRAINING ALL STAFF	-	-	-	450	450
			Total 0157587 COMMUNITY CENTER	**688,679**	**985,143**	**824,606**	**1,064,233**	**1,095,324**
				22%	16%			
			TOTAL CULTURE AND RECREATION	***3,772,845***	***5,300,929***	***4,478,032***	***5,495,674***	***5,630,316***
							5,495,674	
0151764	571000		CAP LEASES PRINCIPAL	6,877	14,880	15,959	15,345	16,000
0151764	572000		CAP LEASES INTEREST	239	843	774	378	1,000
			Total 0151764 CAP LEASES (FY23=COPY M	**7,116**	**15,723**	**16,733**	**15,723**	**17,000**
0151791	571000		UKG PRINCIPAL		72,778	72,778	24,254	24,858
0151791	572000		UKG INTEREST		3,654	3,654	1,223	619
0151791	571001		ACLARIAN PRINCIPAL		-	-	34,591	35,452
0151791	572001		ACLARIAN INTEREST		-	-	2,649	1,788
			Total 0151791 SBITA - GENERAL SOFTWARE		**76,432**	**76,432**	**62,717**	**62,717**
0157284	571000		PRINCIPAL	3,816	3,934	3,934	4,055	4,180
0157284	572000		INTEREST	3,184	3,066	3,066	2,945	2,820
			Total 0157284 CAP LEASE - MORGANS SP	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**
			TOTAL DEBT SERVICE	***14,116***	***99,155***	***100,164***	***85,440***	***86,717***
			TOTAL OPERATING EXPENDITURES	**12,790,362**	**17,497,362**	**15,585,726**	**18,514,793**	**18,894,675**
			NET OPERATING (REV-EXP)	**7,143,762**	**3,945,401**	**6,520,691**	**3,737,858**	**3,441,818**
								target net op = $
			01 CAPITAL OUTLAYS					
0157180	566000	LBOOK	LIBRARY BOOKS, MATERIALS	54,418	60,700	57,394	65,850	67,800
0157284	568000		CAPITAL LEASE	-	-	-	-	-

ORG	OBJ	PROJECT	GENERAL FUND DETAILS DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
0157233	565000		CAPITAL IMPROVEMENT	-	16,000	19,060	-	-
0157291	564000		MACHINERY AND EQUIPMENT	-	33,000	8,250	-	-
0157291	563000		INFRASTRUCTURE	-	52,860	13,215		
			Total 01 CAPITAL OUTLAYS	***54,418***	***162,560***	***97,919***	***65,850***	***67,800***
			TOTAL EXPENDITURES	**12,844,780**	**17,659,922**	**15,683,645**	**18,580,643**	**18,962,475**
			NET OPS - GF CAPITAL OUTLAYS	**7,089,344**	**3,782,841**	**6,422,772**	**3,672,008**	**3,374,018**
01300	381000		INTERFUND TRANSFERS	-	-	-		
01300	381110	HRB1	TXFR IN FROM HARBOR CRA	-	8,500,000	-	8,500,000	-
01300	381601		TXFR FROM 601 FUND	-	-	-		
01300	383100		LEASE PROCEEDS (2022+)	-	-	-	92,240	
			Total TRANSFERS IN	***29,683***	***8,550,000***	***-***	***8,592,240***	***-***
0158188	581005		TXFR OUT GAS TAX#1	(551,429)	(586,926)	(536,467)	(585,000)	(590,900)
0158188	581110	HRB1	TXFR OUT TO HARBOR CRA	-	(8,500,000)	(8,500,000)	-	-
0158188	581111		TXFR OUT TO BUILDING FUND	-	-	(5,000)	(350,000)	(385,000)
0158188	581125		TXFR OUT TECH FUND	(104,561)	(114,724)	(110,274)	(86,030)	(86,830)
0158188	581213		TXFR OUT FOR 213 DEBT SERV	(554,278)	(553,571)	(553,426)	(552,549)	(551,647)
0158188	581221		TXFR OUT FOR 221 DEBT SERV	(463,015)	(470,032)	(470,032)	(464,975)	(466,898)
0158188	581224	EN615	TXFR OUT FOR 224 DEBT SERV	-	-	-	(67,366)	(59,436)
0158188	581300		TXFR OUT TO FACILITIES R&R	(1,052,025)	(3,400,000)	(3,400,000)	(3,600,000)	(2,500,000)
0158188	581305		TXFR OUT GF CIP and GRANT MATCH	(107,974)	(2,158,770)	(647,868)	(2,240,082)	(604,000)
			Total 0158188 TRANSFERS OUT	***(2,833,283)***	***(15,784,023)***	***(14,223,066)***	***(7,946,002)***	***(5,244,711)***
			01 Increase (decrease) in Fund Balance	**4,285,745**	**(3,451,183)**	**(7,800,294)**	**4,318,246**	**(1,870,693)**
			01 Fund Balance, beginning	**28,088,861**	**32,374,606**	**32,374,606**	**24,574,312**	**28,892,559**
			01 Fund Balance, ending	**32,374,606**	**28,923,423**	**24,574,312**	**28,892,559**	**27,021,866**

ORG	OBJ	PROJECT	TOWN CENTER CRA FUND DETAILS (30 yrs+9 1998-DEBT paid 2037) ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
102300	311101		TIF REVENUES - COUNTY	1,184,650	1,463,424	1,461,280	1,609,381	1,657,662
102300	311102		TIF REVENUES - CITY	499,581	616,955	616,955	678,487	698,842
102300	361100		INTEREST EARNINGS	9,023	1,350	29,749	5,000	1,000
102300	361021		RJ 102 INTEREST	-	-	51,714	45,000	25,000
			Total 102300 TOWNCENTER CRA REVENU	**1,693,254**	**2,081,729**	**2,159,697**	**2,337,868**	**2,382,504**
10254183	512000		REGULAR SALARIES	-	-	-	49,623	51,110
10254183	514000		OVERTIME PAY	-	-	-	-	
10254183	521000		FICA TAXES	-	-	-	568	590
10254183	522000		RETIREMENT CONTRIBUTIONS	-	-	-	4,962	5,110
10254183	523000		LIFE/HEALTH INSURANCE	-	-	-	13,254	13,650
10254183	524000		WORKERS COMP	-	-	-	1,067	1,100
10254183	552000		OPERATING SUPPLIES	-	-	-	11,250	11,530
			Total 10254183 TC CRA Median Maint	-	-	-	80,724	83,090
10255231	512000		REGULAR SALARIES	12,714	22,611	16,893	21,827	22,480
10255231	514000		OVERTIME PAY	7	-	-	-	
10255231	521000		FICA TAXES	185	277	228	250	260
10255231	522000		RETIREMENT CONTRIBUTIONS	1,479	2,740	2,051	2,664	2,740
10255231	523000		LIFE/HEALTH INSURANCE	1,380	5,128	3,118	4,432	4,570
10255231	524000		WORKERS COMP	285	542	497	469	480
10255231	532000		AUDIT	7,234	3,150	3,050	3,150	3,240
10255231	534000		OTHER CONTRACTS	44,281	57,219	17,301	10,000	5,000
10255231	543000		UTILITIES	16,532	15,825	18,251	17,600	18,040
10255231	546000		REPAIRS AND MAINTENANCE	60,232	29,865	36,299	1,000	1,030
10255231	546001		MEDIAN MAINTENANCE	-	78,720	20,995	-	-
10255231	549000		OTHER CHARGES/ADVERTISING	-	-	0	-	-
10255231	552000		OPERATING SUPPLIES	1,330	-	-	-	-
10255231	554000		MEMBERSHIPS (ANNUAL CRA FEE TO STAT	1,023	1,050	350	1,100	1,100
10255231	563000		INFRASTRUCTURE	-	-	-	-	-
10258500	565000	CRT17	LINEAR TRAIL MAIN-MATTIE KELLY BLVD	114,905	345,095	345,095	-	1,000,000
10258500	565000	CRT64	WAYFINDING	-	-	-	-	-
10258500	565000	XMAS	HOLIDAY DECORATIONS	-	28,643	28,643	-	-
			Total 10255231 TOWNCENTER CRA OPER	**261,588**	**590,864**	**492,771**	**62,493**	**1,058,940**

			NET OPERATING (REV - EXP)	**1,431,666**	**1,490,865**	**1,666,925**	**2,194,651**	**1,240,474**
10258188	581214		DEBT SERVICE INTRFND TRANSFER	(731,704)	(731,852)	(731,928)	(732,159)	(732,398)
10258188	581224	UNDER	2024 DEBT SVC	-	(129,808)	-	(307,000)	(307,000)
			Total TC CRA TXFRS OUT	**(731,704)**	**(861,660)**	**(731,928)**	**(1,039,159)**	**(1,039,398)**
			102 Increase (decrease) in Fund Balance	**699,962**	**629,205**	**934,997**	**1,155,493**	**201,076**
			102 Fund Balance, beginning of year	**(1,663,708)**	**(963,746)**	**(963,746)**	**(28,749)**	**1,126,744**
			102 Fund Balance, ending of year	**(963,746)**	**(334,542)**	**(28,749)**	**1,126,744**	**1,327,820**
(BS items are not budgeted):			**Due to GF, Beg Bal**	**(2,448,824)**	**(2,361,624)**	**(2,361,624)**	**(2,161,624)**	**(1,661,624)**
			(inc)/dec due to GF	**87,200**	**200,000**	**200,000**	**500,000**	**500,000**
			Due to GF, End Bal	**(2,361,624)**	**(2,161,624)**	**(2,161,624)**	**(1,661,624)**	**(1,161,624)**
			Bank Account, Beg Bal	**785,115**	**1,419,550**	**1,419,550**	**2,154,547**	**2,810,040**
			Bank Account, End Bal	**1,419,550**	**1,848,755**	**2,154,547**	**2,810,040**	**2,511,116**

goal: maintain a bank account balance of $1.4 million

HARBOR CRA FUND DETAILS
(40 years 2003 - 2043)

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
110300	311101		TIF REVENUES - COUNTY	407,469	489,090	493,032	557,572	574,229
110300	311102		TIF REVENUES - CITY	412,779	494,030	494,030	557,572	574,229
110300	361100		INTEREST EARNINGS	4,425	1,450	12,465	1,000	1,000
110300	361101		RJ INTEREST EARNED	-	-	13,879	15,000	7,500
110300	362000		RENT OF CITY PROPERTY	-	-	26,647	12,700	12,700
			Total 110300 HARBOR CRA REVENUE	**824,673**	**984,570**	**1,040,053**	**1,143,844**	**1,169,658**
				0.157598981				2%
11054183	512000		REGULAR SALARIES	-	-	-	19,849	20,440
11054183	514000		OVERTIME PAY	-	-	-	-	
11054183	521000		FICA TAXES	-	-	-	227	230
11054183	522000		RETIREMENT CONTRIBUTIONS	-	-	-	1,985	2,040
11054183	523000		LIFE/HEALTH INSURANCE	-	-	-	5,302	5,460
11054183	524000		WORKERS COMP	-	-	-	427	440
11054183	552000		OPERATING SUPPLIES	-	-	-	4,500	4,610

			Total 11054183 HRBR CRA Median Maint	-	-	-	32,290	33,220
11055235	512000		REGULAR SALARIES	12,714	22,611	15,113	21,827	22,480
11055235	514000		OVERTIME PAY	7	-	-	-	-
11055235	521000		FICA TAXES	185	277	219	250	260
11055235	522000		RETIREMENT CONTRIBUTIONS	1,479	2,740	1,834	2,664	2,740
11055235	523000		LIFE/HEALTH INSURANCE	1,380	5,128	2,424	4,432	4,570
11055235	524000		WORKERS COMP	285	542	497	469	480
11055235	532000		AUDIT	7,234	5,000	3,050	3,150	3,240
11055235	534000		OTHER CONTRACTS	34,200	55,800	28,431		
11055235	543000		UTILITIES	4,269	4,575	4,493	4,400	4,510
11055235	544000		RENTS AND LEASES	1,870	-	2,057	-	-
11055235	546000		REPAIRS AND MAINTENANCE	18,500	25,615	25,702	1,000	5,000
11055235	546001		MEDIAN MAINTENANCE	-	40,610	-	-	-
11055235	547000		PRINTING AND BINDING	-	-	-	-	-
11055235	549000		OTHER CHARGES/ADVERTISING	-	-	1	-	-
11055235	552000		OPERATING SUPPLIES	-	-	-	-	-
11055235	554000		MEMBERSHIPS (ANNUAL CRA FEE TO STAT	1,023	1,050	88	1,100	1,100
11058500	561000	HRB1	1 HARBOR BLVD	-	9,100,000	9,028,088	-	-
11058500	565000	CRH60	PEDESTRIAN UNDER MARLER BRIDGE	-	-	-	-	-
11058500	565000	CRH64	HARBOR DISTRICT WAYFINDING SIGNAGE	-	-	-	-	-
			Total 11055235 HARBOR CRA OPERATING	**83,146**	**9,263,947**	**9,111,996**	**39,293**	**44,380**
			NET OPERATING (REV - EXP)	**741,526**	**(8,279,377)**	**(8,071,944)**	**1,072,262**	**1,092,058**
11058188	581209		2009 DEBT SERVICE INTERFUND TRANSFEI	-	-	-		
11058188	581221		2021 DEBT SERVICE INTERFUND TRANSFEI	(479,995)	(482,835)	(482,835)	(477,641)	(484,385)
11058188	581224	UNDER	2024 DEBT SERVICE INTERFUND TRANSFEI	-	-	-		
11058188	581224	HRB1	2024 DEBT SERVICE INTERFUND TRANSFEI	-	(353,500)	-	(663,409)	(663,409)
11058188	581110	HRB1	TXFR OUT TO GF	-	(8,500,000)	-	(8,500,000)	-
110300	381110	HRB1	TXFR IN FROM GF/224 loan	-	17,501,307	8,500,000	8,868,432	-
			Total HARBOR CRA TXFRS OUT	**(479,995)**	**8,164,972**	**8,017,165**	**(772,618)**	**(1,147,794)**
			110 Increase (decrease) in Fund Balance	**261,532**	**(114,405)**	**(54,779)**	**299,644**	**(55,736)**
			110 Fund Balance, beginning of year	**469,117**	**730,649**	**730,649**	**675,870**	**975,514**
			110 Fund Balance, ending of year	**730,649**	**616,243**	**675,870**	**975,514**	**919,778**
					goal: maintain a balance of $484k			

ORG	OBJ	PROJECT	BUILDING FUND as per Part IV Florida Building Code ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
111300	322000		BUILDING PERMIT FEES	849,223	986,710	673,956	800,000	824,000
111300	322200		DBPR FBC SURCHARGE (.01%)	689	1,140	1,210	1,200	1,240
111300	322300		DBPR BCAIB SURCHARGE (.015%)	999	1,400	1,614	1,500	1,550
111300	329501		LIEN SEARCHES	27,583	29,930	24,658	27,400	27,670
111300	329505		PLAN REVIEW FEE	13,255	-	164,575	88,200	89,080
111300	329506		CONTRACTOR'S REGISTRATION	2,368	2,520	2,783	2,900	2,930
111300	354200		CONSTRUCTION BOARD VIOLATIONS	200	-	-	100	100
111300	354250		BUILDING CODE VIOLATION FINES	-	240	40	100	100
111300	361100		INTEREST EARNINGS	2,048	130	8,215	1	5
			Total 111300 BUILDING FUND REVENUE	**896,365**	**1,022,070**	**877,052**	**921,401**	**946,675**
11152441	512000		REGULAR SALARIES	550,226	729,827	647,061	671,488	698,350
11152441	514000		OVERTIME PAY	2,358	3,000	1,889	-	-
11152441	521000		FICA TAXES	7,784	8,626	8,859	7,689	8,000
11152441	522000		RETIREMENT CONTRIBUTIONS	60,061	81,551	73,330	79,182	82,350
11152441	523000		LIFE/HEALTH INSURANCE	119,997	169,707	157,038	175,881	181,160
11152441	524000		WORKER'S COMPENSATION	15,753	17,629	15,816	14,286	15,290
11152441	527000		OTHER BENEFITS (ED; RELO; ETC)	-	-	-	-	-
11152441	531000		PROFESSIONAL SVCS	22,193	25,000	-	25,000	25,000
11152441	531003		LAND USE ATTNY	24,173	75,000	13,878	25,000	25,750
11152441	534000		OTHER CONTRACTS	-	-	-	-	-
11152441	540000		TRAVEL/PER DIEM	2,903	12,300	5,738	9,000	9,230
11152441	541025		IT COMMUNICATIONS	8,637	10,335	7,557	7,380	7,560
11152441	542000		FREIGHT & POSTAGE SERVICES	180	3,400	893	3,000	3,080
11152441	544000		RENTS AND LEASES	957	-	-	-	-
11152441	544025		IT RENTS & LEASES (I.E. COPIERS)	-	-	-	-	-
11152441	545000		RISK MANAGEMENT INSURANCE	14,128	19,937	15,233	18,993	19,750
11152441	546000		REPAIRS AND MAINTENANCE	3,136	636	636	-	-
11152441	546022		REPAIR/MAINTAIN FACILITIES	-	4,763	1,770	4,863	4,860
11152441	546025		IT REPAIRS AND MAINTENANCE	30	4,752	1,188	1,500	1,540
11152441	547000		PRINTING & BINDING	638	1,600	840	1,200	1,200
11152441	547025		IT PRINT MGMT	1,183	1,080	2,056	1,620	1,620
11152441	548000		ADVERTISING LDC PUBLIC HEARINGS	-	800	200	600	600

11152441	549001		MERCHANT SERVICES	34,616	38,210	45,615	40,300	41,310
11152441	549000		OTHER CURRENT CHARGES	0	-	1	-	-
11152441	551000		OFFICE SUPPLIES	2,469	2,500	1,003	2,500	2,550
11152441	552000		OPERATING SUPPLIES	10,823	11,375	10,364	5,315	5,450
11152441	552025		OPS SOFTWARE & WORKSTATIONS	27,912	21,878	16,979	24,343	21,482
11152441	554000		SUBS, MEMBERSHIPS	1,262	4,170	4,937	4,102	4,200
11152441	555000		TRAINING	3,806	9,200	6,668	6,500	6,660
11152441	555025		IT TRAINING ALL STAFF	450	405	-	270	280
11152441	564000	BDVEH	NEW INSPECTOR VEHICLES	-	40,000	28,375	-	-
11152441	564000	RRV11	MACHINERY & EQUIPMENT	-	76,000	56,750	-	-
			Total 11152441 BUILDING FUND	**915,677**	**1,373,680**	**1,124,673**	**1,130,011**	**1,167,272**
			NET OPERATING (REV - EXP)	**(19,312)**	**(351,610)**	**(247,621)**	**(208,610)**	**(220,597)**
111300	381111		TXFR IN FROM GEN FUND	-	-	5,000	350,000	385,000
11158188	581001		TXFR TO GEN FUND FOR INDIRECT COSTS	-	-	-		
11158188	581125		TRANSFER OUT TO CD TECH FUND	(84,922)	(98,671)	(67,396)	(80,000)	(82,400)
			Total BUILDING FUND TXFRS OUT	**(84,922)**	**(98,671)**	**(62,396)**	**270,000**	**302,600**
			111 Increase (decrease) in Fund Balance	**(104,234)**	**(450,281)**	**(310,017)**	**61,390**	**82,003**
			111 Fund Balance, beginning of year	**446,494**	**342,260**	**342,260**	**32,243**	**93,633**
			111 Fund Balance, ending of year	**342,260**	**(108,021)**	**32,243**	**93,633**	**175,636**
								TARGET = $275K (

122 PARKING FUND

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET (CITY MGR)	FY 2026 PROJECTION
122300	344500		PARKING FEES	762,290	575,640	902,000	750,000	757,500
122300	344501		PARKING PASSES	6,970	4,100	7,585	7,000	7,070
122300	361122		PARKING FUND BANK INTEREST	4,448	440	10,751	200	200
122300	361221		RJ INTEREST EARNED FOR 122	-	-	28,432	30,000	30,000
			Total 122300 PARKING FUND REVENUE	**773,708**	**580,180**	**948,769**	**787,200**	**794,770**
12254500	531000		PROF SVCS elec charge station	-	50,000	-	50,000	50,250
12254500	543000		UTILITIES	15,634	15,675	16,315	15,500	15,580
12254500	549000		OTHER CURRENT CHARGES	0	-	1	5	5

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	PROPOSED BUDGET (CITY MGR)	FY 2026 PROJECTION
12254500	549002		PARKING PMT PROCESSING	64,403	92,102	66,393	75,000	75,750
12254500	552000		OPERATING SUPPLIES	10,659	1,030	2,679	1,100	1,130
12254500	565000	RR054	PARKING LOT RR	-	60,340	60,340	-	-
12254500	565000	TR619	SIBERT-ZERBE PARKING LOT CONSOLIDATI	-	525,000	-	-	525,000
12254500	565000	TR622	GEN PARKING IMPROVEMENTS	-	-	-	-	-
			Total 12254500 PARKING FUND EXPS	**90,696**	**744,147**	**145,729**	**141,605**	**667,715**
12258188	581221		TXFR OUT ADMIN FEE TO GF	-	-	-	-	-
			Total 12258188 PARKING FUND TXFR OU	**-**	**-**	**-**	**-**	**-**
			122 Increase (decrease) in Fund Balance	**683,011**	**(163,967)**	**803,040**	**645,595**	**127,055**
			122 Fund Balance, beginning of year	**347,845**	**1,030,856**	**1,030,856**	**1,833,896**	**2,479,491**
			122 Fund Balance, ending of year	**1,030,856**	**866,889**	**1,833,896**	**2,479,491**	**2,606,546**

125 Tech Fund

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	PROPOSED BUDGET (CITY MGR)	FY 2026 PROJECTION
125300	361150		INTEREST CD TECH 9939	2,528	420	9,390	400	400
125300	361251		RJ 125 INTEREST	-	-	5,237	5,000	5,000
			Total 125300 TECH FUND REVENUE	**2,528**	**420**	**14,627**	**5,400**	**5,400**
12552400	531000		PROFESSIONAL SVCS	80,000	45,000	34,000	-	-
12552400	534000		OTHER CONTRACTS	2,356	-	-	2,500	-
12552400	552000		OPERATING SUPPLIES	18,434	5,000	72,800	66,860	67,194
12552400	549000		OTHER CURRENT CHARGES	0	-	2	-	-
12552400	564090	IT001	ENERGOV IMPLEMENTATION	-	-	-	-	-
12552400	564090	IT002	HARDWARE	-	-	-	-	-
12552400	565000	IT002	HARDWARE	-	-	-	-	-
12552400	564090	IT003	SOFTWARE	-	70,000	-	-	-
12552400	565000	IT003	SOFTWARE	-	-	-	-	-
12552400	565000	IT004	COUNCIL CHAMBERS A/V	-	15,000	15,482	-	-
12552400	565000	IT005	LICENSE, PERMIT, CODE TECH	-	-	13,815	-	-
			Total 12552400 TECH FUND COMMITTED	**100,790**	**135,000**	**136,099**	**69,360**	**67,194**

125300	381125		TXFR TO 125 TECH	189,484	213,395	177,669	166,030	169,230
			Total Other Financing sources (uses)	**189,484**	**213,395**	**177,669**	**166,030**	**169,230**
			125 Increase (decrease) in Fund Balance	**91,221**	**78,815**	**56,197**	**102,070**	**107,436**
			125 Fund Balance, beginning of year	**351,125**	**442,346**	**442,346**	**498,544**	**600,614**
			125 Fund Balance, ending of year	**442,346**	**521,161**	**498,544**	**600,614**	**708,049**

			127 Water Quality Improvement Fund					
506	**OBJ**	**PROJECT**	**ACCOUNT DESCRIPTION**	**FY2023 ACTUALS**	**FY 2024 REVISED BUDGET***	**2024 PROJECTION**	**FY 2025 PROPOSED BUDGET**	**FY 2026 PROJECTION**
127300	329509		NPEB	54,961	49,160	120,487	25,000	25,000
127300	361149		BANK INT NPEB 6096	1,409	220	7,020	50	40
127300	361271		RJ 127 NPEB INTEREST	-	-	2,478	1,000	100
127300	329527		STORMWATER TRUST FEES	-	-	-	-	-
127300	361153		BANK INTEREST STRMWTR 8736	632	100	2,552	50	25
127300	361272		RJ 127 STRM WTR INTEREST	-	-	1,749	100	50
			Total 127300 WATER QUALITY REVENUE	**57,002**	**49,480**	**134,286**	**26,200**	**25,215**
12753700	531000		PROFESSIONAL SVCS (H20 TESTING)	-	-	-	3,000	3,075
12753700	543301		HARBOR PUMP UTILITIES	-	-	-	30,000	30,750
12753700	544000		RENTS AND LEASES (4/5 fallouts)	-	-	-	-	-
12753700	546000		REPAIRS AND MAINTENANCE	-	5,000	1,250	-	-
12753700	549000		OTHER CURRENT CHARGES	-	-	1	5	5
12753700	565000	DREDG	DREDGE	-	110,000	20,580	110,000	-
12753700	565000	RR053	HARBOR RR (REPLC SLUICE)	-	149,938	149,938	-	-
			Total 12753700 NPEB FEE CIP	**(884)**	**264,938**	**171,769**	**143,005**	**33,830**
12753800	544000		RENTS AND LEASES (4/5 fallouts)	-	20,000	11,996	20,000	20,000
12753800	546000		REPAIRS AND MAINTENANCE	-	5,000	2,500	5,000	5,000
12753800	549000		OTHER CURRENT CHARGES	-	-	1	-	-
			Total 12753800 STORMWATER FUNDS	**-**	**25,000**	**14,497**	**25,000**	**25,000**

127300	381127		TXFR TO 127 FUND	336,837	-	-	-	-
			Total Other Financing sources (uses)	**336,837**	**-**	**-**	**-**	**-**
			Total 127 expenditures	**(884)**	**289,938**	**186,266**	**168,005**	**58,830**
			127 Increase (decrease) in Fund Balance	**394,723**	**(240,458)**	**(51,980)**	**(141,805)**	**(33,615)**
			127 Fund Balance, beginning of year	**-**	**394,723**	**394,723**	**342,743**	**200,938**
			127 Fund Balance, ending of year	**394,723**	**154,265**	**342,743**	**200,938**	**167,323**
			129 OKA HALF PENNY 2019-2029					
ORG	**OBJ**	**PROJECT**	**ACCOUNT DESCRIPTION**	**FY2023 ACTUALS**	**FY 2024 REVISED BUDGET***	**2024 PROJECTION**	**FY 2025 PROPOSED BUDGET**	**FY 2026 PROJECTION**
129300	338029		OKAL 1/2 PENNY SALES TAX	1,717,216	1,726,259	1,777,647	1,637,705	1,678,600
129300	361165		INTEREST OKA HALF PENNY 7002	31,185	4,760	87,246	15,000	1,000
129300	361291		RJ 129 INTEREST	-	-	87,880	30,000	25,000
			Total 129300 OKA 1/2 PENNY REVENUE	**1,748,401**	**1,731,019**	**1,952,773**	**1,682,705**	**1,704,600**
12953831	549000		OTHER CURRENT CHARGES	0	-	1	-	-
12953831	564000	SW55	STORMWATER PUMPS & HOSES				-	-
12953831	565000	SW56	MATTIE KELLY PRK OUTFALL	-	175,000	66,500	1,200,000	-
12953831	565000	SW57	CTP STORMWATER MITIGATION	-	4,840	-	-	-
12953831	565000	SW58	STORMWATER MITIGATION	-	600,000	-	-	-
7% OR $1.2m PayGo			**Total 12953831 OKA HALF FOR STORMW**	**0**	**779,840**	**66,501**	**1,200,000**	**-**
12953931	549000		OTHER CURRENT CHARGES	-	-	3	5	-
12953931	565000	UNDER	UNDERGROUNDING	224,950	1,868,093	918,833	500,000	1,300,000
55% OR $9.5m PayGo & borro			**Total 12953931 OKA HALF FOR UNDERGR**	**224,950**	**1,868,093**	**918,836**	**500,005**	**1,300,000**
12954100	565000	RR054	Roadway RR	-	-	-	1,500,000	1,500,000
12954100	565000	TRSAF	STREET & XING SAFETY	97,500	104,888	4,888	100,000	100,000
4% OR $765k PayGo			**Total 12954100 OKA HALF PUBLIC WORKS**	**97,500**	**104,888**	**4,888**	**1,600,000**	**1,600,000**
12957231	561000	CM001	LAND	-	-	-	-	-
12957231	565000	CM001	BEACH ACCESS IMPROVEMENTS	-	-	-	-	-
12957231	565000	RC127	PICKLEBALL	-	-	-	-	-
			Total 12957231 OKA HALF FOR PARK/REC	**-**	**-**	**-**	**-**	**-**
			TOTAL EXPENDITURES	**322,450**	**2,752,821**	**990,224**	**3,300,005**	**2,900,000**

129300	381129	CM001	DEBT PROCEEDS (BEACH)	-	-	-		
12958188	581221	CM001	TFXR TO 2021 DEBT SVC	(353,394)	(353,648)	(353,648)	(353,866)	(353,976)
129300	381129	UNDER	TXFR IN DEBT PROCEEDS	-	-	-		
12958188	581224	UNDER	TFXR TO DEBT SVC 2024 UNDER	-	-	-		
			Total Other Financing sources (uses)	**(353,394)**	**(353,648)**	**(353,648)**	**(353,866)**	**(353,976)**
			129 Increase (decrease) in Fund Balance	**1,072,557**	**(1,375,450)**	**608,901**	**(1,971,166)**	**(1,549,376)**
			129 Fund Balance, beginning of year	**4,642,446**	**5,715,003**	**5,715,003**	**6,323,904**	**4,352,738**
			129 Fund Balance, ending of year	**5,715,003**	**4,339,553**	**6,323,904**	**4,352,738**	**2,803,361**

ORG	OBJ	PROJECT	**2013 GENERAL FUND REFUNDING NOTE** ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
213300	361100		INTEREST EARNINGS	625	250	6,974	200	100
			Total 213300 2013 BOND REV	**625**	**250**	**6,974**	**200**	**100**
21351729	549000		OTHER CURRENT CHARGES	0	-	3	5	5
21351729	571000		SUNTRUST PRINCIPAL	424,247	436,296	436,296	448,687	461,429
21351729	572000		SUNTRUST INTEREST	130,172	117,275	117,275	104,012	90,372
			Total 21351729 213 BOND DEBT SERVIC	**554,420**	**553,571**	**553,574**	**552,703**	**551,806**
213300	381213		INTERFUND TRANSFERS	554,278	553,571	553,426	552,549	551,647
			Total Other Financing Sources (Uses)	**554,278**	**553,571**	**553,426**	**552,549**	**551,647**
			213 Increase (decrease) in Fund Balance	**483**	**250**	**6,826**	**45**	**(59)**
			213 Fund Balance, beginning of year	**93,504**	**93,987**	**93,987**	**100,813**	**100,858**
			213 Fund Balance, ending of year	**93,987**	**94,237**	**100,813**	**100,858**	**100,799**

ORG	OBJ	PROJECT	TOWN CENTER CRA 2014 REFUNDING NOTE ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
214300	361100		INTEREST EARNINGS	1,390	300	9,992	200	100
			Total 214300 CRA TC DEBT SER REVENU	**1,390**	**300**	**9,992**	**200**	**100**
21451729	549000		OTHER CURRENT CHARGES	0	-	2	5	5
21451729	571000		PRINCIPAL	441,795	457,081	457,081	472,896	489,258
21451729	572000		INTEREST	289,836	274,771	274,771	259,184	243,058
			Total 21451729 CRA TC DBT SER	**731,631**	**731,852**	**731,853**	**732,085**	**732,321**
214300	381214		CRA INTERFUND TRANSFER	731,704	731,852	731,928	732,159	732,398
			Total Other Financing Sources (Uses)	**731,704**	**731,852**	**731,928**	**732,159**	**732,398**
			214 Increase (decrease) in Fund Balance	**1,463**	**300**	**10,067**	**274**	**176**
			214 Fund Balance, beginning of year	**245,971**	**247,435**	**247,435**	**257,502**	**257,775**
			214 Fund Balance, ending of year	**247,435**	**247,735**	**257,502**	**257,775**	**257,952**

ORG	OBJ	PROJECT	BUY THE BEACH 10YR NOTE ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
221300	361221		BANK INTEREST 2021 DEBT	240	40	1,321	750	40
			Total 221300 BEACH DEBT SER REVENU	**240**	**40**	**1,321**	**750**	**40**
22151729	549000		OTHER CURRENT CHARGES	11	-	75	100	100
22151729	571000		PRINCIPAL	1,208,000	1,232,000	1,232,000	1,236,000	1,259,000
22151729	572000		INTEREST	88,403	74,514	74,514	60,482	46,259
22151729	573001		COST OF ISSUANCE	-	-	-	-	-
			Total 22151729 BEACH DBT SER	**1,296,414**	**1,306,514**	**1,306,590**	**1,296,582**	**1,305,359**
221300	381221		TXFR IN FR 221	1,296,404	1,306,514	1,306,514	1,296,482	1,305,259
			Total Other Financing Sources (Uses)	**1,296,404**	**1,306,514**	**1,306,514**	**1,296,482**	**1,305,259**

			221 Increase (decrease) in Fund Balance	**229**	**40**	**1,246**	**650**	**(60)**
			221 Fund Balance, beginning of year	**578**	**807**	**807**	**2,053**	**2,703**
			221 Fund Balance, ending of year	**807**	**847**	**2,053**	**2,703**	**2,643**

ORG	**OBJ**	**PROJECT**	**$10m BEACH (TDC Advance)** **ACCOUNT DESCRIPTION**	**FY2023 ACTUALS**	**FY 2024 REVISED BUDGET***	**2024 PROJECTION**	**FY 2025 PROPOSED BUDGET**	**FY 2026 PROJECTION**
223300	337712	CM002	TDC 12.5%	750,000	750,000	750,000	750,000	750,000
			Total 223300 BEACH DEBT SER REVENU	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**
22351305	561000	CM002	LAND	7,020,863	-	-	-	-
22351305	571000	CM002	PRINCIPAL	750,000	750,000	750,000	750,000	750,000
			Total 22351305 TDC AFA	**7,770,863**	**750,000**	**750,000**	**750,000**	**750,000**
223300	384000	CM002	BOND/LOAN PROCEEDS REVENUE	7,020,863	-	-		
			Total Other Financing Sources (Uses)	**7,020,863**	**-**	**-**	**-**	**-**
			223 Increase (decrease) in Fund Balance	**-**	**-**	**-**	**-**	**-**
			223 Fund Balance, beginning of year	**-**	**-**	**-**	**-**	**-**
			223 Fund Balance, ending of year	**-**	**-**	**-**	**-**	**-**

ORG	**OBJ**	**PROJECT**	**$12.7m UNDERGROUNDING** **$9m 1 HARBOR BLVD** **$4m Xtown**	**FY2023 ACTUALS**	**FY 2024 REVISED BUDGET***	**2024 PROJECTION**	**FY 2025 PROPOSED BUDGET**	**FY 2026 PROJECTION**
224300	361100		INTEREST EARNINGS	-	50	-	50	50
			Total 224300 UNDERGROUNDING DEBT S	**-**	**50**	**-**	**50**	**50**
							13,268,182	12,473,205
22451729	571000	HRB1	PRINCIPAL	-	-	-	301,609	313,734
22451729	572000	HRB1	INTEREST	-	-	-	361,800	349,675
22451729	573001	HRB1	COST OF ISSUANCE	-	131,568	-	131,568	
			Total 22451729 1 HARBOR BLVD $9	**-**	**131,568**	**-**	**794,977**	**663,409**
							16,956,788	15,919,071
22451729	571000	UNDER	PRINCIPAL	-	-	-	385,389	400,882
22451729	572000	UNDER	INTEREST	-	-	-	462,300	446,807

22451729	573001	UNDER	COST OF ISSUANCE	-	190,028	-	190,028	
			Total 22451729 UNDERGROUNDING $11	**-**	**190,028**	**-**	**1,037,717**	**847,689**
							6,634,091	6,258,486
22451729	571000	EN615	PRINCIPAL	-	-	-	150,805	156,867
22451729	572000	EN615	INTEREST	-	-	-	180,900	174,838
22451729	573001	EN615	COST OF ISSUANCE	-	43,900	-	43,900	
			Total 22451729 CROSSTOWN $4.5	**-**	**43,900**	**-**	**375,605**	**331,705**
224300	384000	EN615	DEBT FOR CROSSTOWN CONNECTOR	-	3,047,334	-	4,500,000	
224300	381224	EN615	TXFRS IN FOR DEBT SVC from 315 GAS TAX	-	118,750	-	331,705	331,705
22458188	581224	EN615	TXFR OUT TO 324 FUND FOR TRACKING	-	-	-	(4,456,100)	
22458188	581110	EN615	TXFR OUT TO 324 FUND FOR TRACKING	-	(3,003,434)	-		
224300	384000	HRB1	DEBT FOR 1 HARBOR BLVD	-	9,132,875	-	9,000,000	
22458188	581110	HRB1	TXFR OUT REIMBURSE 110 HRBR CRA	-	(9,001,307)	-	(8,868,432)	
224300	381224	HRB1	TXFRS IN FOR DEBT SVC from 110 HRBR	-	353,500	-	663,409	663,409
224300	384000	UNDER	DEBT FOR UNDERGROUNDING	-	13,190,914	-	11,500,000	
22458188	581324	UNDER	TXFR OUT TO 324 FUND FOR TRACKING	-	(13,000,886)	-	(11,309,972)	
224300	381224	UNDER	TXFRS IN FOR DEBT SERVICE from 102 TC,	-	510,875	-	847,689	847,689
			Total Other Financing Sources (Uses)	**-**	**1,348,621**	**-**	**2,208,299**	**1,842,803**
			224 Increase (decrease) in Fund Balance	**-**	**983,175**	**-**	**50**	**50**
			224 Fund Balance, beginning of year	**-**	**-**	**-**	**-**	**50**
			224 Fund Balance, ending of year	**-**	**983,175**	**-**	**50**	**100**

RENEWAL AND REPLACEMENT FUND

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET (CITY MGR)	FY 2026 PROJECTION
300300	361154		INTEREST EARNINGS Gas Tax#1 6054	3,523	720	21,977	150	100
300300	361158		INTEREST EARNINGS RR 9662	10,383	1,640	51,026	1,000	500
300300	361301		RJ 300 GAS TAX1 INTEREST	-	-	16,775	5,000	2,500
300300	361302		RJ 300 RR INTEREST	-	-	23,476	10,000	5,000
300300	369100		OVER/UNDER	-	-	-	-	-
			Total 300300 R&R REVENUE	**13,906**	**2,360**	**113,254**	**16,150**	**8,100**

30054131	549000		OTHER CURRENT CHARGES	0	-	2	5	5
30054131	565000	RR054	R&R ROADS, SIDEWALKS, ST LIGHTS	521,721	588,300	392,573	591,242	561,300
			Total 30054312 R&R INFRA GAS TAX #1	**521,721**	**588,300**	**392,575**	**591,247**	**561,305**
30058585	549000		OTHER CURRENT CHARGES	0	-	5	5	5
30058585	562000	RR051	GEN GOV BUILDINGS	-	155,000	-	-	-
30058585	564000	RRVEH	VEHICLES	293,792	475,960	475,960	-	-
30058585	565000	RR051	GEN GOV RR PROJECTS	40,209	11,426	9,265	-	-
30058585	565000	RRV51	GEN GOV VEH REPLACE		23,000	-	-	-
30058585	564000	RR052	PUBLIC SAFETY EQUIPMT	-	-	-	-	-
30058585	565000	RR052	PUBLIC SAFETY RR CAPITAL PROJS	19,319	241,806	9,265	32,000	70,600
30058585	565000	RRV52	CODE COMPL VEH REPLACE		-	-	-	-
30058585	565000	RR053	PHYS ENVIR RR CAPITAL PROJECTS	-	75,000	16,700	-	-
30058585	565000	RRV54	CONSTRUCTION IN PROGRESS		365,000	323,962	-	-
30058585	564000	RR054	MACHINERY AND EQUIPMENT	-	-	-	-	-
30058585	565000	RR054	TRANSPORTATION RR CAPITL PROJS	209,182	2,309,228	2,238,627	1,654,499	1,108,972
30058585	565000	RR056	HUMAN SVCS RR		-	-	-	-
30058585	564000	RR057	MACHINERY AND EQUIPMENT	28,900	-	-	-	-
30058585	565000	RR057	PARK AND LIBRY RR CAPITL PROJS	27,320	-	-	-	-
30058585	565000	RR571	LIBRARY RR	-	127,500	103,862	25,000	-
30058585	565000	RR572	PARKS RR	125,400	817,247	278,795	158,000	-
30058585	565000	RR573	CULTURAL RR	-	4,500	-	2,848,384	385,948
30058585	565000	RRV57	CULTURE AND REC VEH REPLACE	-	113,000	103,332	-	-
			Total 30058585 R&R FACILITIES	**744,122**	**4,718,667**	**3,559,772**	**4,717,888**	**1,565,524**
			Total 300 R&R EXPENDITURES	**1,265,843**	**5,306,967**	**3,952,347**	**5,309,135**	**2,126,829**
300300	381005		TXFR GAS TAX#1 TO RR	551,429	586,926	536,467	585,000	590,900
300300	381300		TXFR GF TO 300 RR	1,052,025	3,400,000	3,400,000	3,600,000	2,500,000
			Total Other Financing sources (uses)	**1,603,454**	**3,986,926**	**3,936,467**	**4,185,000**	**3,090,900**
			300 Increase (decrease) in Fund Balance	**351,517**	**(1,317,681)**	**97,374**	**(1,107,985)**	**972,171**
			300 Fund Balance, beginning of year	**1,900,750**	**2,252,268**	**2,252,268**	**2,349,642**	**1,241,657**
			300 Fund Balance, ending of year	**2,252,268**	**934,586**	**2,349,642**	**1,241,657**	**2,213,827**

305 CAPITAL PROJECT FUND

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET (CITY MGR)	FY 2026 PROJECTION
305300	331303	RC216	RESTORE PARK CIP GRANT CTP	-	729,918	-	729,918	
305300	331390	ARP	ARP - AMERICAN RECOVERY PLAN	258,686	1,196,319	1,130,069		
305300	334390	DREDG	STATE GRANT - DREDGE	-	-	-	1	
305300	334390	SW60	STATE GRANT - 4-PRONG LAKE	-	-	-	1	
305300	334400	CRT17	STATE GRANT - LINEAR TRAIL	114,905	155,095	155,095	-	
305300	334490	EN617	STATE GRANT - US98/STAHLMAN	-	-	-	1	
305300	337712	DREDG	TDC 48.5% of 12.5% for DREDGE	-	100	-	1	
305300	337712	CM001	TDC 48.5% of 12.5% CRYSTAL	66,484	893,789	33,490	1,037,109	
305300	337712	CM002	TDC 48.5% of 12.5% TARPON	186,376	773,896	23,168	1,167,761	-
305300	337714	CM001	BOCC CRYSTAL LAND ACQ/DEV GRANT	93,326	1,494,073	4,433	1,495,219	-
305300	337714	CM002	BOCC TARPON LAND ACQ GRANT	7,207,239	1,167,761	25,877	1,167,761	-
305300	337715	EN615	BOCC XTOWN CONNECTOR GRANT	-	3,300,000	-	3,300,000	-
			Total 305300 REVENUE	**11,783,845**	**9,710,951**	**1,372,133**	**8,897,772**	**-**
30553833	565000	DREDG	DREDGE HARBOR	-	-	-	1	-
30553833	565000	SW60	4-PRONG LAKE	-	-	-	1	-
			Total 30553833 PHYS ENVIR CAP GRANT	**-**	**-**	**-**	**2**	**-**
30554100	565000	EN615	BOCC X-TOWN CONNECTOR - CONSTRUCT	-	3,300,000	-	3,300,000	-
30554200	565000	EN617	STATE -US98/STAHLMAN	-	-	-	1	-
30554200	565000	CRT17	STATE - LINEAR TRAIL	114,905	155,095	155,095	-	1
			Total 30554XXX ROAD/TRAIL GRANTS	**3,491,891**	**3,455,095**	**155,095**	**3,300,001**	**1**
30555900	565000	ARP	ARP - AMERICAN RECOVERY PLAN	48,382	1,196,319	1,130,069	-	-
30555900	571000	ARP1	PRINCIPAL	200,634	-	-	-	-
30555900	572000	ARP1	INTEREST	9,671	-	-	-	-
			Total 30555900 ARPA GRANT EXPS	**258,686**	**1,196,319**	**1,130,069**	**-**	**-**
30557133	564090	LB001	COMPUTER EQ/SOFT TECHNOLOGY	-	-	-	-	-
30557133	565000	RC130	MUSEUM BLDG GRANT	-	-	-	-	-
			Total 30557133 LIBRARY CAP GRANT EXP	**-**	**-**	**-**	**-**	**-**

30557212	561000	CM001	BEACH	-	-	-	-	-
30557212	565000	CM001	CRYSTAL BEACH ACQ/CAPITAL IMPR TDC	64,138	893,789	33,490	1,037,109	-
30557212	565000	CM002	TARPON BEACH ACQ/CAPITAL IMPR TDC	186,376	773,896	23,168	1,167,761	-
30553212	565000	DREDG	TDC TO DREDGE HARBOR	-	-	-	1	-
30557212	565000	CRH63	TDC FOR CAPT ROYAL MELV PARK	60,270	-	-	-	-
30557212	565000	RC101	BOARDWALKS	193,931	-	-	-	-
			Total 3055X212 TDC 12.5%	**504,716**	**1,667,685**	**56,658**	**2,204,871**	**-**
30557233	565000	RC216	CLEMENT TAYLOR PARK	-	729,918	-	729,918	-
30557233	565000	CRH63	CAPTAIN ROYAL MELVIN	24,546	-	-	-	-
30557233	563000	FM637	FEMA - CTP SEAWALL MICHAEL	-	-	-	-	-
30557233	565000	SALLY	CONSTRUCTION IN PROGRESS	-	-	-	-	-
			Total 30557233 PARKS CAP GRANT EXPS	**24,546**	**729,918**	**-**	**729,918**	**-**
30557237	561000	CM001	BOCC CRYSTAL BEACH LAND	-	-	-	-	-
30557237	565000	CM001	BOCC CRYSTAL BEACH DEVELOPMNT	93,326	1,494,073	4,433	1,495,219	-
30557237	561000	CM002	BOCC TARPON BEACH LAND	7,020,863	-	-	-	-
30557237	565000	CM002	BOCC TARPON BEACH DEVELOPMNT	186,376	1,167,761	25,877	1,167,761	-
			Total 30557237 BOCC BEACH GRANT	**7,300,565**	**2,661,834**	**30,311**	**2,662,980**	**-**
30558500	565000	ANNEX	ANNEXATION STUDY CAPITAL PROJ	-	-	-	-	-
30558500	568000	ARP1	CAPITAL LEASE	313,978	-	-	-	-
30558500	565000	CCVEH	COMMUNITY CENTER NEW VEHICLES		-	-	40,000	-
30558500	565000	CD510	COM DEV REMODEL	-	-	-	-	-
30558500	565000	CENTR	CITY CTR FEASIBILITY, PLANNING, DESIGN	-	-	-	-	-
30558500	565000	CE001	CODE COMPLIANCE VESSL CAP PROJ	-	-	-	-	-
30558500	565000	CE002	CODE ENFORCEMENT EQUIP		-	-	-	-
30558500	565000	CEVEH	CODE ENF NEW VEHICLES		46,000	46,018	32,000	18,000
30558500	565000	CM001	BEACH ACQUISITION	-	-	-	-	-
30558500	565000	CRH60	HRBR BOARDWLK MARLER BRIDGE	-	4,148	282,763	-	-
30558500	565000	CRH63	CAPTAIN ROYAL MELVIN PARK	58,183	-	6,000	-	-
30558500	565000	DREDG	HARBOR DREDGE	-	-	-	325,000	-
30558500	565000	HURRC	HURRICANE RESPONSE	-	100,000	13,325	100,000	-
30558500	565000	IT002	NETWORK INFRA/SERVERS	-	-	-	-	-
30558500	564090	IT003	COMPUTER EQ/SOFT TECHNOLOGY	-	-	-	-	-
30558500	565000	IT003	SOFTWARE: RECTRAC; ASSET MGMT; CIVI	-	70,000	97,870	-	-
30558500	565000	IT004	COUNCIL CHAMBERS A/V	-	15,000	8,016	-	-
30558500	565000	LB002	ADA DOOR/CHILDREN AREA REMODEL	-	-	-	-	-

30558500	565000	MARIN	CITY MARINA	-	-	-	-	-
30558500	565000	NORG2	NORRIEGO POINT	750	-	-	234,000	-
30558500	565000	PREQP	PARK/REC EQUIPMENT	-	-	-	-	-
30558500	565000	PRVEH	PARK/REC VEHICLES	-	-	-	-	-
30558500	565000	PWMM	PW MED MAINT VEHICLES	-	-	-	114,000	-
30558500	565000	RC123	MORGANS SAFETY NETTING	-	-	-	-	450,000
30558500	565000	RC124	PLAYGROUND STRUCTURE	-	-	-	-	-
30558500	565000	RC125	BUCK DESTIN RESTROOMS	-	199,544	115,501	75,000	-
30558500	565000	RC126	BUCK DESTIN BASKETBALL SURFACE	-	-	-	-	-
30558500	565000	RC127	PICKLEBALL COURTS	1,250	400,150	80,150	-	-
30558500	565000	RC129	MORGAN - FIELD LIGHTING (LED)		255,000	-	-	-
30558500	565000	RC130	MORGAN STORAGE BLDG	-	200,000	-	-	-
30558500	565000	RC131	MORGAN FIELD ROBOTS		-	-	-	-
30558500	565000	RC132	MSC BATTING CAGE UPGRADES		-	-	-	-
30558500	565000	RC133	MSC Shade Structures		-	-	-	136,000
30558500	565000	RC134	MSC ARTIFICIAL INFIELDS		-	-	-	-
30558500	565000	RC135	DALTON THREADGLL ARTIFICIAL INFIELD		-	-	-	-
30558500	565000	RC216	CLEMENT TAYLOR PARK RENO	41,037	723,505	7,243	720,082	-
30558500	565000	SALLY	HURRICANE SALLY	-	-	-	-	-
30558500	565000	SW59	STRMWTR RESTAURANT ROW	-	-	-	-	-
30558500	565000	SW60	STRMWTR 4PRONG LAKE	-	-	-	600,000	-
30558500	565000	SW66	Snapper/Juanita Stormwater	-	-	-	-	-
30558500	565000	SW61	STRMWTR ZERBE	-	-	-	-	-
30558500	565000	TR618	ZERBE-CALHOUN PEDESTRIAN PATH	-	-	-	-	-
30558500	565000	TR619	SIBERT-ZERBE PARKING LOT CONSOLIDATI	-	-	-	-	-
30558500	565000	TR621	TRANSIT TROLLEY	-	-	-	-	-
30558500	565000	TR623	BEACH DR/BEACH CIR ROW/PAVE	-	-	-	-	-
30558500	565000	TR64	GENERAL WAYFINDING SIGNAGE	-	-	-	-	-
30558500	563000	TRSAF	XING SAFETY	69,270	-	-	-	-
30558500	563000	FM637	INFRASTRUCTURE	-	-	-	-	-
30558500	564000	XMAS	XMAS DECORATIONS	-	-	-	-	-
			Total 30558500 GF MATCH	**484,468**	**2,013,347**	**647,868**	**2,240,082**	**604,000**
			Total 305 CAPITAL PROJECT EXPENDITURI	**12,064,873**	**11,724,198**	**2,020,000**	**11,137,854**	**604,001**

305300	381305		TXFR TO 305	107,974	2,158,770	647,868	2,240,082	604,000
305300	383200	ARP1	LEASE PROCEEDS	313,978	-	-		
			Total Other Financing sources (uses)	**421,952**	**2,158,770**	**647,868**	**2,240,082**	**604,000**
			305 Increase (decrease) in Fund Balance	**140,924**	**145,523**	**-**	**-**	**(1)**
			305 Fund Balance, beginning of year	**(140,924)**	**(0)**	**(0)**	**(0)**	**(0)**
			305 Fund Balance, ending of year	**(0)**	**145,523**	**(0)**	**(0)**	**(1)**

315 RESTRICTED CAPITAL PROJECT FUND

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET (CITY MGR)	FY 2026 PROJECTION
315300	312420		LOCAL OPTION GAS TAX #2	244,619	267,012	239,414	264,339	272,269
315300	323100		ELECTRIC FRANCHISE - 2% Restricted	1,003,666	1,020,760	976,445	934,575	943,921
315300	324110		POLICE IMPACT RESIDENTIAL	3,065	500	1,400	500	500
315300	324120		POLICE IMPACT COMMERCIAL	3,200	-	1,825	100	
315300	324310		ROAD IMPACT RESIDENTIAL	191,439	50,000	86,824	50,000	50,000
315300	324320		ROAD IMPACT COMMERCIAL	140,230	-	61,375	25,000	
315300	324611		LIBRARY IMPACT RESIDENTIAL	17,477	5,000	9,803	5,000	5,000
315300	324621		LIBRARY IMPACT COMMERCIAL	33,093	-	28,431	-	-
315300	324612		PARK IMPACT RESIDENTIAL	64,869	15,000	29,338	15,000	15,000
315300	324622		PARK IMPACT COMMERCIAL	-	5,000	119	5,000	5,000
315300	325100		MULTI-MODAL IMPACT FEE	-	30,000	-	-	-
315300	361120		BANK INTEREST POLICE 6179	75	-	340	25	-
315300	361141		BANK INTEREST ROAD	9,259	1,000	23,326	100	100
315300	361145		BANK INTEREST MODAL	329	100	1,186	25	-
315300	361151		RJ 315 GAS TAX2 INTEREST	-	-	21,374	100	50
315300	361152		RJ 315 RD IMPACT INTEREST	-	-	43,233	20,000	5,000
315300	361153		RJ MM INTEREST LIBRARY IMPACT	-	-	18,077	500	50
315300	361154		RJ MM INTEREST 315 PARKS IMP	-	-	19,439	500	50
315300	361155		RJ 315 ELEC FRAN INTEREST	-	-	30,859	10,000	5,000
315300	361157		BANK INTEREST PARK 6047	157	20	798	200	-
315300	361160		INTEREST GAS TAX#2 6970	5,122	300	25,482	5,000	50
315300	361171		BANK INTEREST LIBRARY 6088	1,393	100	6,375	500	100

315300	361172		BANK INTEREST PARK 6153	2,679	300	12,309	5,000	300
315300	361173		ELEC FRANCH 2% BANK INT 8219	7,898	50	20,074	15,000	500
			Total 315 REVENUES	**1,728,571**	**1,395,142**	**1,657,844**	**1,356,464**	**1,302,890**
31552000	549000		OTHER CURRENT CHARGES	0	-	1	1	1
31552000	565000	CE001	CODE ENFORCEMT VESSEL	-	-	-	-	-
31552000	565000	CE002	CODE ENFORCEMT CAPITAL ITEMS	-	10,000	6,276	-	-
			Total 31552000 POLICE IMPACT FEE CIP	**0**	**10,000**	**6,277**	**1**	**1**
			police impact bank account bal	**14,430**		**3,346**	**3,970**	**4,469**
31553977	549000		OTHER CURRENT CHARGES	0	-	12	5	5
31553977	565000	UNDER	UNDERGROUNDING	-	2,000,000	930,554	800,000	1,070,000
			Total 31553977 ELECTRIC FRANCH UNDEF	**0**	**2,000,000**	**930,566**	**800,005**	**1,070,005**
			elec franch bank account bal	**1,696,275**		**1,793,087**	**1,406,968**	**745,195**
							see below txfrs out to debt svc	
31554031	549000		OTHER CURRENT CHARGES	0	-	2	5	5
31554031	565000	EN615	CROSS-TOWN CONNECTOR	-	1,000,000	278,385	700,000	-
31554031	565000	EN617	US 98/STAHLMAN INTERSECTION	3,790	4,157	4,157	-	-
31554031	565000	TR619	SIBERT-ZERBE PARKINGLOT	-	-	-	-	-
			Total 31554031 GAS TAX #2 COMP PLAN	**3,790**	**1,004,157**	**282,544**	**700,005**	**5**
			gas tax#2 bank account bal	**925,618**		**907,970**	**477,304**	**749,618**
15154562	563000		INFRASTRUCTURE	-		-		
31554032	565000	EN615	X-TOWN CONNECTOR	-	26,307	-	21,000	-
31554032	565000	EN617	STAHLMAN INTERSECTION SAFER XING	-	-	-	-	-
31554032	565000	TR618	ZERBE-CALHOUN PEDESTRIAN PATHWAY	-	-	-	-	-
31554032	565000	TR620	ADA TRANSITION PEDESTRIAN FACILITIES	73,899	23,094	23,490	-	-
			Total 31554032 MULTI-MODEL IMPACT C	**73,899**	**49,401**	**23,490**	**21,000**	**-**
			multi-modal bank account bal	**47,484**		**23,994**	**2,994**	**2,994**
35154162	565000	CRH63	CONSTRUCTION IN PROGRESS	-		-		
35154162	565000	EN615	CONSTRUCTION IN PROGRESS	-		-		
31554132	549000		OTHER CURRENT CHARGES	0	-	2	5	-
31554132	565000	EN615	X-TOWN CONNECTOR	152,975	1,598,020	48,020	1,600,000	-
31554132	565000	NORG1	NORRIEGO POINT ROAD	-	-	-	-	-
31554132	565000	TR618	ZERBE-CALHOUN PEDESTRIAN PATHWAY	-	-	-	-	-
31554132	565000	TR64	GENERAL WAYFINDING SIGNAGE	-	-	-	-	-

			Total 31554132 ROAD IMPACT CIP	**152,975**	**1,598,020**	**48,021**	**1,600,005**	**-**
			road impact bank account bal	**1,601,938**		**1,537,489**	**12,584**	**62,684**
31557132	549000		OTHER CURRENT CHARGES	0	-	12	-	-
31557132	565000	LB002	LIBRARY IMPACT FEE PROJECTS	-	190,000	-	260,000	-
			Total 31557132 LIBRARY IMPACT FEES	**0**	**190,000**	**12**	**260,000**	**-**
			library impact bank account bal	**257,543**		**250,189**	**255,689**	**260,789**
31557232	549000		OTHER CURRENT CHARGES	0	-	12	-	-
31557232	565000	RC216	Clement Taylor Park Renovations		150,000		250,000	-
31557232	565000	RC124	MORGANS CHILDRENS PARK IMPRV	-	74,000	-	-	-
31557232	565000	RC127	PICKLE BALL COURT	-	-	-	-	-
31557232	565000	RC128	MORGANS BATHROOMS/FIELDHOUSE/ST(	-	250,000	200,000	250,000	-
31557232	565000	CRH63	CAPTAIN ROYAL MELVIN PARK CONSTR	(1,622)	-	-	-	-
31557232	563000	RC617	DALTON THREADGILL BATTING CAGES	-	-	-	-	-
35157289	565000	CRH63	CAPTAIN ROYAL MELVIN PARK CONSTR	-	-	-	-	-
35157289	565000	RC216	GULF/BAY BOARDWALKS	-	-	-	-	-
			Total 31557232 PARK & REC IMPACT FEE	**(1,622)**	**474,000**	**200,012**	**500,000**	**-**
			park impact bank account bal	**476,911**		**480,506**	**505,706**	**525,706**
31557236	565000	RC124	MORGANS CHILDRENS PARK IMPRV	-	26,000	-	-	-
31557236	565000	RR573	MORGANS CHILDRENS PARK IMPRV	-	-	-	28,000	-
			Total 31557266 MORGANS KID PARK	**-**	**26,000**	**-**	**28,000**	**-**
			Morgans bank account bal	**26,844**		**28,044**	**44**	
			Total 315 RESTRICTED CIP EXPS	**229,042**	**5,351,578**	**1,490,921**	**3,909,016**	**1,070,011**
31558188	581224	EN615	TRANSFER TO 224 DS FUND	-	(118,750)	-	(264,339)	(272,269)
31558188	581224	UNDER	TRANSFER TO 224 DS FUND	-	(381,067)	-	(540,689)	(540,689)
31558188	581127		TXFR TO 127 FUND	(336,837)		-		
			Total Other Financing sources (uses)	**(336,837)**	**(499,817)**	**-**	**(805,028)**	**(812,958)**
			315 Increase (decrease) in Fund Balance	**1,162,691**	**(4,456,253)**	**166,923**	**(3,357,580)**	**(580,079)**
			315 Fund Balance, beginning of year	**3,989,771**	**5,152,462**	**5,152,462**	**5,319,384**	**1,961,804**
			315 Fund Balance, ending of year	**5,152,462**	**696,209**	**5,319,384**	**1,961,804**	**1,381,725**

ORG	OBJ	PROJECT	324 2024 Construction Bond Fund ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY 2024 REVISED BUDGET*	2024 PROJECTION	FY 2025 PROPOSED BUDGET	FY 2026 PROJECTION
324300	361100		BANK INTEREST	-	3,500	-	-	-
			Total Revenue	**-**	**3,500**	**-**	**-**	**-**
32453900	565000	UNDER	UNDERGROUNDING - CONSTRUCTION	-	11,700,796	-	10,159,972	-
32453900	565001	UNDER	UNDERGROUNDING - LANDSCAPING	-	1,300,089	-	1,150,000	-
32453900	565000	EN615	CROSS-TOWN CONNECTOR	-	3,003,434	-	4,456,100	-
			Total 32453900 2024 BOND	**-**	**16,004,319**	**-**	**15,766,072**	**-**
324300	381324	EN615	TXFR TO 324 FUND	-	3,003,434	-	4,456,100	-
324300	381324	UNDER	TXFR TO 324 FUND FOR UNDER	-	13,000,885	-	11,309,972	-
			Total Other Financing sources (uses)	**-**	**16,004,319**	**-**	**15,766,072**	**-**
			324 Increase (decrease) in Fund Balance	**-**	**3,500**	**-**	**-**	**-**
			324 Fund Balance, beginning of year	**-**	**-**	**-**	**-**	**-**
			324 Fund Balance, ending of year	**-**	**3,500**	**-**	**-**	**-**

CITY OF DESTIN 5-YEAR CAPITAL IMPROVEMENT PLAN (8/12/24 Budget Special Council Meeting)

STRATEGIC OBJECTIVE			08/06/24 Encumbr	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY25-FY29 Total
PRIORITY		**Citizen/Council Directed**							
1.2	CM001	Crystal Shores Beach Park Development	$ 22,105	$ 2,532,328	$ -	$ -	$ -	$ -	$ 2,532,328
1.2	CM002	Tarpon Beach Park Development	4,694	2,335,522	-	-	-	-	2,335,522
1.2	HRB1	1 Harbor Blvd/1 Calhoun Waterfront Land	23,979	-	-	-	-	-	-
1.1	CENTR	City Center - Concept Design	105,675	-	-	-	-	-	-
1.3	UNDER	Undergrounding	998,747	12,609,972	2,370,000	-	-	-	14,979,972
1.6	EN615	Cross-Town Connector	96,641	10,077,100	-	-	-	-	10,077,100
5.2	DREDG	Dredge Harbor	-	435,002	-	-	-	-	435,002
1.7	TR619	Sibert-Zerbe Parking Lot Consolidation	-	-	525,000	-	-	-	525,000
4.12	SW56	Mattie Kelly Naturewalk Outfall	49,760	1,200,000	-	-	-	-	1,200,000
		Renewal & Replacement							
3.2	RR051	General Government	-	-	-	-	225,792	72,375	298,167
3.2	RR052	Public Safety	-	32,000	70,600	51,063	163,400	228,266	545,329
3.2	RR053	Physical Environment (Stormwater, Cemetery)	112,175	-	-	-	-	253,000	253,000
3.7	RR054	Roads, Sidewalks, Street Lighting	47,191	3,745,741	3,170,272	5,245,748	4,294,871	3,319,984	19,776,617
3.2	RR056	Human Services (Food4Thought Bldg)	-	-	-	-	-	7,313	7,313
3.2	RR571	Library	7,039	25,000	-	-	28,291	32,063	85,354
3.2	RR572	Parks	38,832	158,000	-	15,750	373,025	269,500	816,275
3.2	RR573	Recreation Facilities	-	2,876,384	385,948	631,640	381,191	412,335	4,687,497
3.2	RRV54	Vehicles for Public Works	84,085	-	-	-	-	-	-
3.2	RRV57	Vehicles for Parks & Recreation	74,957	-	-	-	-	-	-
3.2	RRVEH	Vehicles	172,971	-	-	-	-	-	-
		Growth Necessitated & Comp Plan							
5.4	CE002	Code Enforcement Equipment	-	-	-	20,000	-	-	20,000
1.5	CRH60	Pedestrian Pathway Under Marler Bridge	257,449	-	-	-	-	-	-
1.4	EN617	Bridge to Airport (incl Stahlman/US98)	-	1	-	-	-	-	1
5.3	LB002	Library Impact Fee Projects	-	260,000	-	-	-	-	260,000
		Other Capital Projects							
4.14	ARP	Stormwater Infrastructure Projects	547,385	-	-	-	-	-	-
5.5	BDVEH	New Inspector Vehicles	28,375	-	-	-	-	-	-
xxx	CD510	Annex Renovations	-	-	-	-	-	-	-
5.4	CCVEH	New Community Center Vehicle	-	40,000	-	-	-	-	40,000
5.4	CEVEH	New Code Enforcement Vehicles	-	32,000	18,000	-	-	-	50,000
4.15	CRT17	Destin Multi-Use Trail	281,952	-	1,000,001	1	1	-	1,000,003
5.6	HURRC	Hurricane Response	-	100,000	-	-	-	-	100,000
xxx	LBOOK	Library Annual additions to collections	-	65,850	67,800	69,800	71,900	74,100	349,450

STRATEGIC OBJECTIVE			08/06/24 Encumbr	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY25-FY29 Total
4.10	NORG2	Norriego Point Park Development	-	234,000	-	-	-	-	234,000
xxx	PE003	Vulnerability Assessment	212,070	-	-	-	-	-	-
xxx	PWMM	Median Maintenance Equipment	-	114,000	-	-	-	-	114,000
5.1	RC123	Morgan - Safety Netting	-	-	450,000	-	-	-	450,000
xxx	RC125	Buck Destin Restrooms	115,501	75,000	-	-	-	-	75,000
4.16	RC127	Pickleball Court	28,069	-	-	-	-	-	-
5.1	RC128	Morgan Bathrooms/Fieldhouse	-	250,000	-	-	-	-	250,000
5.1	RC131	Morgan - Field Lining Robot	-	-	-	-	-	50,000	50,000
5.1	RC133	Morgan - Shade structure at pinwheel	-	-	136,000	-	-	-	136,000
4.11	RC216	Clement Taylor Park Renovations	7,243	1,700,000	-	-	-	-	1,700,000
4.14	SW60	4 Prong Lake Stormwater	-	600,001	-	-	-	-	600,001
5.7	TRSAF	Intersection Safety	-	100,000	100,000	100,000	100,000	100,000	500,000
		Total Projects	**$ 3,316,896**	**$ 39,597,901**	**$ 8,293,620**	**$ 6,134,002**	**$ 5,638,472**	**$ 4,818,935**	**$ 64,482,930**
				$ -	$ -	$ -	$ -	$ -	$ -

Funding Sources

			08/06/24 Encumbr	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY25-FY29 Total
General Fund	30558500	GENERAL FUND	$ 408,262	$ 2,240,082	$ 604,000	$ 20,000	$ -	$ 50,000	$ 2,914,082
General Fund	0157180	GEN FUND - LIBRARY	-	65,850	67,800	69,800	71,900	74,100	349,450
General Fund	30058585	RR GENERAL	418,795	4,717,883	1,565,519	3,377,301	3,217,279	4,016,535	16,894,517
General Fund	0151531	GEN FUND - COM DEV	105,675	-	-	-	-	-	-
General Fund	0153800	GEN FUND - PHYS ENVIR	212,070	-	-	-	-	-	-
Gas Taxes	30054131	GAS TAX#1 RR ROADS	6,281	591,242	561,300	566,900	572,600	578,300	2,870,342
Parking Fund	12254500	PARKING FUND	-	-	525,000	-	176,692	-	701,692
TC CRA	10258500	TOWN CENTER CRA	235,976	-	1,000,000	-	-	-	1,000,000
Harbor CRA	11058500	HARBOR CRA	23,979	-	-	-	-	-	-
Building Fund	11152441	BUILDING FUND	28,375	-	-	-	-	-	-
Oka 1/2 Penny	12953831	OKA 1/2 STORMWATER	49,760	1,200,000	-	-	-	-	1,200,000
Oka 1/2 Penny	12953931	OKA 1/2 UNDERGROUNDING	768,747	500,000	1,300,000	-	-	-	1,800,000
Oka 1/2 Penny	12954100	OKA 1/2 PUBLIC WORKS	-	1,600,000	1,600,000	2,100,000	1,600,000	100,000	7,000,000
Debt	32453900	2024 Bond Issuance	-	15,766,072	-	-	-	-	15,766,072
Gas Taxes	31554031	GAS TAX#2 COMP PLAN	83,573	700,000	-	-	-	-	700,000
Impact Fees	31554032	MULTI-MODAL IMPACT FEES	-	21,000	-	-	-	-	21,000
Impact Fees	31554132	ROAD IMPACT FEES	13,068	1,600,000	-	-	-	-	1,600,000
Impact Fees	31557132	LIBRARY IMPACT FEES	-	260,000	-	-	-	-	260,000
Impact Fees	31557232	PARK IMPACT FEES	-	500,000	-	-	-	-	500,000
Restricted	12753700	NPEB	112,175	110,000	-	-	-	-	110,000
Franch fees	31553977	ELECTRIC FRANCHISE UNDERGROUNDING	230,000	800,000	1,070,000	-	-	-	1,870,000

STRATEGIC OBJECTIVE			08/06/24 Encumbr	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY25-FY29 Total
Grant	30553833	STATE GRANT - DREDGING	-	2	-	-	-	-	2
Grant	30554100	BOCC XTOWN CONSTRUCTION	-	3,300,000	-	-	-	-	3,300,000
Grant	30554200	STATE GRANT LINEAR TRL	45,976	1	1	1	1	-	4
Grant	30557233	RESTORE PARK GRANT	-	729,918	-	-	-	-	729,918
Grant	30553212	TDC 12.5% Harbor	-	1	-	-	-	-	1
Grant	30557212	TDC 12.5% Parks	26,799	2,204,870	-	-	-	-	2,204,870
Grant	30557237	BOCC (TDC) BEACH ACQ GRANT	-	2,662,980	-	-	-	-	2,662,980
Grant	30555900	AMERICAN RESCUE PLAN	547,385	-	-	-	-	-	-
Grant	31557236	MORGANS KID PARK GRANT	-	28,000	-	-	-	-	28,000
		Total Sources	**$ 3,316,896**	**$ 39,597,901**	**$ 8,293,620**	**$ 6,134,002**	**$ 5,638,472**	**$ 4,818,935**	**$ 64,482,930**

PROPOSED CAPITAL BUDGET
by Governmental Activity

General Government		**FY 2025**
RR051	General Government	-
	Subtotal	-
Public Safety		
CD510	Annex Renovations	-
CE002	Code Enforcement Equipment	-
CEVEH	New Code Enforcement Vehicles	32,000
HURRC	Hurricane Response	100,000
RR052	Public Safety	32,000
	Subtotal	164,000
Physical Environment		
UNDER	Undergrounding	12,609,972
DREDG	Dredge Harbor	435,002
SW56	Mattie Kelly Naturewalk Outfall	1,200,000
SW60	Stormwater 4 prongs lake at Scenic 98	600,001
RR053	Physical Environment (Stormwater, Cemetery)	-
	Subtotal	14,844,975
Transportation		
EN615	Cross-Town Connector	10,077,100
EN617	Bridge to Airport (incl Stahlman/US98)	1
PWMM	Median Maintenance Equipment	114,000
TR619	Sibert-Zerbe Parking Lot Consolidation	-
TRSAF	Intersection Safety	100,000
RR054	Roads, Sidewalks, Street Lighting	3,745,741
	Subtotal	14,036,842
Economic Development		
CRT17	Destin Multi-Use Trail	-
	Subtotal	-
Human Services		
RR056	Human Services (Food4Thought Bldg)	-
	Subtotal	-
Culture & Recreation		
CCVEH	Community Center New Vehicle	40,000
CM001	Crystal Shores Beach Park Development	2,532,328
CM002	Tarpon Beach Park Development	2,335,522
LBOOK	Library Collection Additions	65,850

LB002	Library Impact Fee Projects	260,000
NORG2	Norriego Point Park Development	234,000
RC123	Morgan - Safety Netting	-
RC125	Buck Destin Restrooms	75,000
RC128	Morgan Bathrooms/Storage/Fieldhouse	250,000
RC131	Morgan - Field Lining Robot	-
RC133	Morgan - Shade structure at pinwheel	-
RC216	Clement Taylor Park Renovations	1,700,000
RR571	Library	25,000
RR572	Parks	158,000
RR573	Recreation (Community Ctr, Morgans)	2,876,384
	Subtotal	10,552,083
	GRAND TOTAL	**39,597,901**

		FY 2025 Proposed Budget	5-Year Funded Capital Plan Amount	Additional Funds Needed
Council Objectives				
1.1	Work with Stakeholders to pursue a Destin City Center	$ -	$ -	$ 20,000,000
1.2	Public waterfront acquisition initiative	4,867,850	4,867,850	2,747,000
1.3	Underground utilities	12,609,972	14,979,972	
1.4	Stahlman/US 98 pedestrian and vehicle Improvements in cooperation with FDOT	1	1	2,000,000
1.5	Pedestrian access concepts under the Marler Bridge	-	-	
1.6	Two-lane Crosstown Connector	10,077,100	10,077,100	-
1.7	Improve parking, explore options (parking garage, surface parking)	-	525,000	31,000,000
1.8	Annexation of unincorporated enclaves (Op Budget)	-	-	
1.9	Morgan Sports Center and Dalton Threadgill Park Master Plan for renovations (Op Budget)	-	-	
1.10	Support for regional Transit and Ferry systems	-	-	
1.11	City Marina (Phase 1 Feasibility Study)	-	-	150,000
1.12	Support Beach Re-nourishment, planning, scheduling in partnership with the County/State	-	-	
1.13	Support regional workforce housing initiatives	-	-	
Management Objectives		-	-	
2.1-2.11	These are management-related, not capital project related	-	-	
Management in Progress (capital projects only listed below)		-	-	
3.1	Memorialize institutional knowledge	-	-	
3.2	Plan for renewal and replacement of city facilities and infrastructure	3,091,384	6,692,934	850,000
3.3	Monitor and Manage current grant and funding awards	-	-	
3.4	Find and secure new funding oportunities for city services and city projects OPR:GPC	-	-	
3.5	Complete land development code revisions	-	-	
3.7	Implement a pavement management program	3,745,741	19,776,617	
3.9	Improve sidewalks (wider, more walkable)	-	-	11,319,000
Major Projects		-	-	
4.1	Implement and Manage COMPASS software	-	-	
4.2	Harbor Capacity Study	-	-	
4.3	Impact Fee Study	-	-	
4.4	Building Permit Fee Study	-	-	
4.5	Develop and Implement the Mobility Plan and associated Fees	-	-	31,000,000
4.6	Update Business Tax Receipts (BTR) Fee Schedule and processes	-	-	
4.7	Research Stormwater Utility options and Funding	-	-	150,000
4.8	Construct Capt Royal Melvin Heritage Park	-	-	
4.9	FDOT Median Improvement project	-	-	
4.10	Norriego Point Park Improvements Phase III - Recreation Components	234,000	234,000	
4.11	Renovate Clement Taylor Park (Pending Funding)	1,700,000	1,700,000	
4.12	Redevelop Joe's Bayou Recreation Area	1,200,000	1,200,000	
4.13	Continuity of streetlights/ Convertion to LEDS (In Progress)	-	-	
4.14	Implement prioritized stormwater improvements based on the Stormwater Master Plan	600,001	600,001	3,894,000
4.15	Linear Park (in partnership with FPL) secure additional funding, complete design, secure required easements, construct trail	-	1,000,003	5,000,000
4.16	Pickleball Courts: Secure additional Funding, acquire land, complete design and construct	-	-	
	TOTAL for items on the Strategic Plan	$ 38,126,049	$ 61,653,478	$ 108,110,000

		FY 2025 Proposed Budget	5-Year Funded Capital Plan Amount	Additional Funds Needed
	TOTAL 5-Year CAPITAL BUDGET		$ 64,482,930	
	% FOR STRATEGIC PLAN		############	
NOT ON COUNCIL OBJECTIVE LIST:				
5.1	Upgrades to Morgan Sport Center (Bathrooms; Storage; Shade; Batting Cage; Artificial infields)	250,000	886,000	800,000
5.2	Dredge Harbor Channel	435,002	435,002	750,000
5.3	Upgrade/Remodel and expand Library	260,000	260,000	1,500,000
5.4	Code Enforcement New Equipment	72,000	110,000	
5.5	Building Inspector New Equipment	-	-	
5.6	Hurricane Response (first 30 days; Debris Removal)	100,000	100,000	
5.7	Public Works Safety Committee - Intersection and Crossing Safety	100,000	500,000	
5.8	Wayfinding (digital and street signage)	-	-	250,000
xxx	Median Maintenance Equipment (start-up year)	114,000	114,000	
xxx	City Hall Annex Renovations (office space for needed staff)	-	-	
xxx	Other small projects	140,850	424,450	
	Navigational Channel Improvements & Maintenance (formerly 107 Study)	-	-	1,500,000
	Upgrade/Remodel and expand Community Center	-	-	15,000,000
	Dalton Threadgill property & drainage			1,250,000
	North sidewalk of Mountan Drive	-	-	900,000
	Beach Circle culv Construction	-	-	125,000
	Juanita/Snapper drainage	-	-	250,000
	500 Osceola Dr culv Construction	-	-	125,000
	Crystal Beach one way study	-	-	12,755
	MMTD Master streetlighting study	-	-	150,000
	Traffic Calming measures	-	-	60,000
	Pine street extension - Design Only	-	-	150,000
	Design of park elements at Crosstown Road	-	-	150,000
	Stormwater - Replace piping; Re-establish Swales	-	-	750,000
	Other projects on Unfunded Detail List	-	-	2,298,280
	TOTAL for additional projects not on Plan	$ 1,471,852	$ 2,829,452	$ 26,021,035
	TOTAL for all projects	$ 39,597,901	$ 64,482,930	$ 134,131,035

	A	B	C	D	E	F	O	P	Q	R	S	U	V
6							revised FOR 08/12/2024 Budget Special Council Meeting						
7	**location**	**FUNDED PROJECT DETAILS**	**Project Number**	**Funding Source (ORG)**	**funding source name (auto-fills DO NOT TOUCH)**	**TYPE**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**5-YR Total (2025-2029)**	**JUSTIFICATION**
8	~~52 City Hall Annex~~	~~Annex renovations~~	~~CD510~~	~~30558500~~	~~GF CIP PROJECTS~~	~~IMPACT~~	~~-~~					-	$150K need more space for planners and for one more inspector: take cubicals up to ceiling to reduce noise; split some offices.
9	52 Code Enforcement	Drone	CE002	30558500	GF CIP PROJECTS	IMPACT	-		20,000		-	20,000	1 drone
10	57 Community Center	New Equipment/Vehicle(s)	CCVEH	30558500	GF CIP PROJECTS	CIP	40,000					40,000	FY 25: Ford Transit Van $40k
11	52 Code Enforcement	New Equipment/Vehicle(s)	CEVEH	30558500	GF CIP PROJECTS	CIP	32,000	18,000				50,000	FY 25: Ford Bronco $32k FY 26: Beach Gator $18k
12	57 Parks & Rec	Crystal Shores Beach Park Development	CM001	30557212	TDC 12.5% Parks	CIP	1,037,109					1,037,109	Crystal Shores Beach Park Development
13	57 Parks & Rec	Crystal Shores Beach Park Development	CM001	30557237	BOCC GRANT TO BUY B	CIP	1,495,219					1,495,219	City of Destin/BOCC cooperation to develop & construct beach parks at Tarpon and Crystal Beach
14	57 Parks & Rec	Tarpon Beach Park Development	CM002	30557212	TDC 12.5% Parks	CIP	1,167,761					1,167,761	
15	57 Parks & Rec	Tarpon Beach Park Development	CM002	30557237	BOCC GRANT TO BUY B	CIP	1,167,761					1,167,761	Beach #1 develop: $1,245,956
16	55 Econ Dev/CRA	Destin Multi-Use Trail	CRT17	10258500	TC CRA CAPITAL EXPEN	CIP		1,000,000				1,000,000	Revise $'s for Phases; Coordinate Trail Park funding options with Okaloosa County. 2/24/21 Linear Park estimate: Ph1 750k Ph2 960k Ph3 1.46m Ph4 1.8m ($5M)
17	55 Econ Dev/CRA	Destin Multi-Use Trail	CRT17	30554200	STATE - MULTIMODAL F	CIP		1	1	1		3	Revise $'s for Phases; Coordinate Trail Park funding options with Okaloosa County. 2/24/21 Linear Park estimate: Ph1 750k Ph2 960k Ph3 1.46m Ph4 1.8m ($5M)
18	53 Harbor Waterway	Dredge Harbor	DREDG	12753700	NPEB WATER QUALITY	CIP	110,000					110,000	Citizens have remarked shallow areas causing boat traffic issues in the Destin Harbor. Bathymetric survey $25k; ask TDC to help fund actual Dredging
19	53 Harbor Waterway	Dredge Harbor	DREDG	30553212	TDC 12.5% Harbor	CIP	1				-	1	COUNTY $325K looks promising; talking to County (potentially 50/50 city/county) ADD WHEN GRANT RECEIVED
20	53 Harbor Waterway	Dredge Harbor	DREDG	30553833	PHYS ENVIRO CIP GRAN	CIP	1				-	1	state approp $100k looks promising; talking to County (potentially 50/50 city/county) (ADD WHEN GRANT RECEIVED)
21	53 Harbor Waterway	Dredge Harbor	DREDG	30558500	GF CIP PROJECTS	CIP	325,000				-	325,000	state approp $100k looks promising; talking to County (potentially 50/50 city/county)
22	54 Roads, Sidewalks, Streetlights	Cross Town Connector– Construction	EN615	30554100	BOCC XTOWN CONSTRU	IMPACT	3,300,000					3,300,000	email from DS 03/31/21: ROW acquisition FY22 and FY23 est $3m. Construction FY24-FY26 (18 months) $5m ($1m FY24; $3m FY25; $1m FY26) and CEI at 10% of construction ($500k). 02/10/22 update w/Jeff; Webb; Lance: $12m

	A	B	C	D	E	F	O	P	Q	R	S	U	V
6							**revised FOR 08/12/2024 Budget Special Council Meeting**						
7	**location**	**FUNDED PROJECT DETAILS**	**Project Number**	**Funding Source (ORG)**	**funding source name (auto-fills DO NOT TOUCH)**	**TYPE**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**5-YR Total (2025-2029)**	**JUSTIFICATION**
23	54 Roads, Sidewalks, Streetlights	Cross Town Connector–Construction	EN615	31554031	GAS TAX #2 COMP PLAN	IMPACT	700,000					700,000	email from DS 03/31/21: ROW acquisition FY22 and FY23 est $3m. Construction FY24-FY26 (18 months) $5m ($1m FY24; $3m FY25; $1m FY26) and CEI at 10% of construction ($500k). 02/10/22 update w/Jeff; Webb; Lance: $12m
24	54 Roads, Sidewalks, Streetlights	Cross Town Connector–Construction	EN615	31554032	MULTI-MODEL IMPACT	IMPACT	21,000					21,000	email from DS 03/31/21: ROW acquisition FY22 and FY23 est $3m. Construction FY24-FY26 (18 months) $5m ($1m FY24; $3m FY25; $1m FY26) and CEI at 10% of construction ($500k). 02/10/22 update w/Jeff; Webb; Lance: $12m
25	54 Roads, Sidewalks, Streetlights	Cross Town Connector–Construction	EN615	31554132	ROAD IMPACT CIP	IMPACT	1,600,000					1,600,000	email from DS 03/31/21: ROW acquisition FY22 and FY23 est $3m. Construction FY24-FY26 (18 months) $5m ($1m FY24; $3m FY25; $1m FY26) and CEI at 10% of construction ($500k). 02/10/22 update w/Jeff; Webb; Lance: $12m
26	54 Roads, Sidewalks, Streetlights	Cross Town Connector–Construction	EN615	32453900	2024 Bond Expenditure	IMPACT	4,456,100					4,456,100	Construction FY24-FY26 (18 months) $9.5m ($1m FY24; $3m FY25; $6m FY26) PLUS CEI at 10% of construction ($500k). 02/10/22 update w/Jeff;
27	54 Roads, Sidewalks, Streetlights	Marler to Airport (US98/Stahlman) PD&E and Intersection redesign	EN617	30554200	STATE - MULTIMODAL I	IMPACT	1					1	State Approp $200k: ADD WHEN GRANT RECEIVED
28	52 Emergency Mgmt	Disaster Response	HURRC	30558500	GF CIP PROJECTS	CIP	100,000					100,000	Budget disaster response funds for initial use in case emergency declared. Usually 75% reimbursed by FEMA.
29	57 Library	Annual additions to Library Collection	LBOOK	0157180	LIBRARY	RR	65,850	67,800	69,800	71,900	74,100	349,450	
30	57 Library	Add space & lighting for staff parking lot	LB002	31557132	LIBRARY IMPACT FEES	IMPACT	130,000					130,000	lighting (FY23) and space (FY24) is inadequate
31	57 Library	Architectual Services for redesign	LB002	31557132	LIBRARY IMPACT FEES	IMPACT	130,000					130,000	Library space needs re-arranged, especially the children's reading area and study spaces which don't fit current demand. Impact fee funds are timing out and need spent or returned.
32	57 Parks & Rec	Norriego Point Park Development	NORG2	30558500	GF CIP PROJECTS	CIP	234,000					234,000	FDEP has asked City to fund at least 1 dune crossover. 6/3/24 council motion
33	54 Public Works	Median Maint Equip	PWMM	30558500	GF CIP PROJECTS	CIP	114,000	-				114,000	FY 25: 2 48" mowers $20k ea; 1 60" mower $24k; 1 F150 $40k; 1 Trailer $10k

	A	B	C	D	E	F	O	P	Q	R	S	U	V
6							**revised FOR 08/12/2024 Budget Special Council Meeting**						
7	**location**	**FUNDED PROJECT DETAILS**	**Project Number**	**Funding Source (ORG)**	**funding source name (auto-fills DO NOT TOUCH)**	**TYPE**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**5-YR Total (2025-2029)**	**JUSTIFICATION**
34	57 Parks & Rec	~~Park Maint Vehicles~~	~~PREQP~~	~~30558500~~	GF CIP PROJECTS	CIP	-	-				-	~~FY 25: 1 new towable boom lift @$40k~~
35	57 Parks & Rec	~~Park Maint Vehicles~~	~~PRVEH~~	~~30558500~~	GF CIP PROJECTS	CIP	-	-				-	~~FY 25: 2 new F150s $40k each~~
36	57 Morgans Sports Center	Safety Netting	RC123	30558500	GF CIP PROJECTS	CIP		450,000				450,000	Additional safety netting at MSC
37	57 Buck Destin	Bathrooms	RC125	30558500	GF CIP PROJECTS	CIP	75,000	-				75,000	Modular purchased. NTP for wastewater and installation targetting October 2024.
38	57 Morgans Sports Center	MSC Bathrooms/Fieldhouse	RC128	31557232	PARKS IMPACT FEE CIP	CIP	250,000	-				250,000	Add bathrooms with a fieldhouse storage area near soccer fields. Proximity to multi-use trail makes good candidate for FRDAP grant.
39	57 Morgans Sports Center	Robot for lining fields	RC131	30558500	GF CIP PROJECTS	CIP					50,000	50,000	
40	57 Morgans Sports Center	MSC Shade Structures	RC133	30558500	GF CIP PROJECTS	CIP	-	136,000			-	136,000	Add shades over bleacher areas for summer baseball 8*$17k at Morgans
41	57 Clement Taylor Park	Clement Taylor Park Renovations	RC216	30557233	PARK CIP GRANT	CIP	729,918					729,918	$1.7m total = $1.6m construction + $125k mgmt; Sources: $729k grant; $35k match; $150k Park Impact; $785k GF (85% REPLACE; 15% UPGRADE)
42	57 Clement Taylor Park	Clement Taylor Park Renovations - MATCH	RC216	30558500	GF CIP PROJECTS	CIP	35,000					35,000	$1.7m total = $1.6m construction + $125k mgmt; Sources: $729k grant; $35k match; $150k Park Impact; $785k GF (85% REPLACE; 15% UPGRADE)
43	57 Clement Taylor Park	Clement Taylor Park Renovations	RC216	30558500	GF CIP PROJECTS	CIP	685,082					685,082	$1.7m total = $1.6m construction + $125k mgmt; Sources: $729k grant; $35k match; $150k Park Impact; $785k GF (85% REPLACE; 15% UPGRADE)
44	57 Clement Taylor Park	Clement Taylor Park Renovations	RC216	31557232	PARKS IMPACT FEE CIP	IMPACT	250,000					250,000	$1.7m total = $1.6m construction + $125k mgmt; Sources: $729k grant; $35k match; $150k Park Impact; $785k GF (85% REPLACE; 15% UPGRADE)
45	53 Other Physical Environ	Mattie Kelly Pier Outfall	SW56	12953831	OKA 1/2 STORMWATER	CIP	1,200,000					1,200,000	Study and remedy outfall at Mattie Kelly Naturewalk while FDEP is renovating Joe's Bayou

	A	B	C	D	E	F	O	P	Q	R	S	U	V
6							revised FOR 08/12/2024 Budget Special Council Meeting						
7	**location**	**FUNDED PROJECT DETAILS**	**Project Number**	**Funding Source (ORG)**	**funding source name (auto-fills DO NOT TOUCH)**	**TYPE**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**5-YR Total (2025-2029)**	**JUSTIFICATION**
46	53 Other Physical Environ	4-Prong Lake Stormwater	SW60	30553833	PHYS ENVIRO CIP GRAN	CIP	1				-	1	Est $2m: $1m State Approp; $400k HOAs ($200kperHOA); $200k GF?FDOT?FDEP? = $1.4M ADD WHEN GRANT(S) RECEIVED
47	53 Other Physical Environ	4-Prong Lake Stormwater	SW60	30558500	GF CIP PROJECTS	CIP	600,000				-	600,000	Est $2m: $1m State Approp; $400k HOAs ($200kperHOA); $200k GF?FDOT?FDEP?
48	54 Roads, Sidewalks, Streetlights	Sibert-Zerbe Parking Lot Consolidation	TR619	12254500	PARKING FUND EXPEND	IMPACT		525,000				525,000	consolidate the two existing parking lots and add in the middle undeveloped area into one large, paved, paid-parking area
49	52 General Public Safety	Public Works & Safety Committee	TRSAF	12954100	OKA 1/2 PUBLIC WORKS	CIP	100,000	100,000	100,000	100,000	100,000	500,000	5% allocation of Oka 1/2 Penny; FY24/25 use for Beach Dr/Beach Cir TR623
50	53 Other Physical Environ	Utility Undergrounding	UNDER	12953931	OKA 1/2 UNDERGROUN	CIP	500,000	1,300,000				1,800,000	03/24 Estimate: $15.2m 80/20% FY25/FY26 for Oka1/2 and Bond$s; 50/50 for Elect Franch for incidentals (landscaping, streetlights, change orders)
51	53 Other Physical Environ	Utility Undergrounding	UNDER	31553977	ELECTRIC FRANCH UND	CIP	800,000	1,070,000				1,870,000	03/24 Estimate: $15.2m 80/20% FY25/FY26 for Oka1/2 and Bond$s; 50/50 for Elect Franch for incidentals (landscaping, streetlights, change orders)
52	53 Other Physical Environ	Utility Undergrounding	UNDER	32453900	2024 Bond Expenditure	CIP	11,309,972	-				11,309,972	03/24 Estimate: $15.2m 80/20% FY25/FY26 for Oka1/2 and Bond$s; 50/50 for Elect Franch for incidentals (landscaping, streetlights, change orders)
53													
54													
55	54 Public Works RR	Public Works	RR054	12954100	OKA 1/2 PUBLIC WORKS & SAFETY		1,500,000	1,500,000	2,000,000	1,500,000	-	6,500,000	
56	54 Public Works RR	Public Works	RR054	30054131	R&R INFRA GAS TAX #1		591,242	561,300	566,900	572,600	578,300	2,870,342	
57	54 Public Works RR	Public Works	RR054	12254500	PARKING FUND EXPENDITURES		-	-	-	176,692	-	176,692	
58	54 Public Works RR	Public Works	RR054	30058585	R&R FACILITIES		1,654,499	1,108,972	2,678,848	2,045,579	2,741,684	10,229,583	
59	52 Public Safety RR	Public Safety	RR052	30058585	R&R FACILITIES		32,000	70,600	51,063	163,400	228,266	545,329	
60	572 Parks RR	Parks	RR572	30058585	R&R FACILITIES		158,000	-	15,750	373,025	269,500	816,275	
61	573 Rec RR	Recreation	RR573	30058585	R&R FACILITIES		2,848,384	385,948	631,640	381,191	412,335	4,659,497	
62	573 Rec RR	Recreation	RR573	31557236	MORGAN FAMILY PLAYGROUND (		28,000	-	-	-	-	28,000	
63	571 Library RR	Library	RR571	30058585	R&R FACILITIES		25,000	-	-	28,291	32,063	85,354	
64	51 Gen Gov RR	Gen Gov	RR051	30058585	R&R FACILITIES		-	-	-	225,792	72,375	298,167	
65	538 Stormwater RR	Stormwater Equip (pumps	RR053	30058585	R&R FACILITIES		-	-	-	-	253,000	253,000	
66	56 Food4 ThoughtRR	Food4Thought Bldg	RR056	30058585	R&R FACILITIES		-	-	-	-	7,313	7,313	
67	539 Cemetery RR	Cemetery	RR539	30058585	R&R FACILITIES		-	-	-	-	-	-	
68													
69				**TOTAL CAPITAL IMPROVEMENTS**			**39,597,901**	**8,293,620**	**6,134,002**	**5,638,472**	**4,818,935**	**64,482,930**	

RENEWAL & REPLACMENT - CASH FLOW PLAN (5-YEAR "CATCH UP")

5-year plan	20+ YRS PAST DUE FY 2025	10-19 YRS PAST DUE FY 2026	3-9 YRS PAST DUE FY 2027	1-2 YRS PAST DUE FY 2028	CURRENT FY 2029	5-Year CatchUp Plan 2025 - 2029
Fiscal Year Start Date	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028	
Beginning Balance	2,314,192	1,253,709	2,256,590	1,455,289	1,316,710	
Annual Contribution	$ 3,600,000	$ 2,500,000	$ 2,500,000	$ 3,000,000	$ 3,500,000	
Annual Contribution Gas Tax#1	591,242	561,300	566,900	572,600	578,300	
Oka 1/2 Penny Infrastructure (129fur	1,500,000	1,500,000	2,000,000	1,500,000	-	
Parking Fund	-	-	-	176,692	-	
Interest	85,400	68,400	76,000	78,700	61,200	
Total Planned Cash In	5,776,642	4,629,700	5,142,900	5,327,992	4,139,500	
Planned Expenditures by Asset Type						
Streets, Streetlights, Sidewalks	3,745,741	3,134,397	5,192,948	4,149,746	2,989,984	19,212,817
Facilities: Roof	717,500	-	61,728	-	92,876	872,104
Facilities: HVAC	3,844	16,538	12,363	35,200	174,375	242,319
Generators	-	37,800	63,963	-	-	101,763
Outdoor Parks & Recreation	2,180,040	369,410	557,550	543,782	330,000	3,980,782
Parking Lots	-	-	-	176,692	-	176,692
Vehicles	32,000	68,675	55,650	561,150	337,700	1,055,175
Capital Equipment	158,000	-	-	-	669,900	827,900
Stormwater						-
Total Planned Expenditures	**6,837,125**	**3,626,819**	**5,944,201**	**5,466,571**	**4,594,835**	**26,469,551**
Ending Bank Balance	$ 1,253,709	$ 2,256,590	$ 1,455,289	$ 1,316,710	$ 861,375	

RENEWAL & REPLACMENT - CASH FLOW PLAN (5-YEAR "CATCH UP")

		20+ YRS PAST DUE FY 2025	10-19 YRS PAST DUE FY 2026	3-9 YRS PAST DUE FY 2027	1-2 YRS PAST DUE FY 2028	CURRENT FY 2029	
	Fiscal Year Start Date	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028	
	Beginning Balance	2,314,192	1,253,709	2,256,590	1,455,289	1,316,710	
	Total Planned Cash In	5,776,642	4,629,700	5,142,900	5,327,992	4,139,500	
	Planned Expenditures by Governmental Activity						**2025 - 2029**
RR051	Gen Gov	-	-	-	225,792	72,375	298,167
RR052	Public Safety	32,000	70,600	51,063	163,400	228,266	545,329
RR053	Stormwater Equip (pumps)	-	-	-	-	253,000	253,000
RR539	Cemetery	-	-	-	-	-	-
RR054	Public Works	3,745,741	3,170,272	5,245,748	4,294,871	3,319,984	19,776,617
RR056	Food4Thought Bldg	-	-	-	-	7,313	7,313
RR571	Library	25,000	-	-	28,291	32,063	85,354
RR572	Parks	158,000	-	15,750	373,025	269,500	816,275
RR573	Recreation	2,876,384	385,948	631,640	381,191	412,335	4,687,497
	Stormwater Infrastructure						
	Total Planned Expenditures	**6,837,125**	**3,626,819**	**5,944,201**	**5,466,571**	**4,594,835**	**26,469,551**
	Ending Balance	1,253,709	2,256,590	1,455,289	1,316,710	861,375	

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Barracuda St	Crystal Beach	no	2	2029	$ 107,394	$ -	$ -	$ -	$ -	$ 107,394
RR054	Clipper Cove	Crystal Beach	no	-12	2028	$ 180,911	$ -	$ -	$ -	$ 180,911	$ -
RR054	Cobia St	Crystal Beach	no	2	2029	$ 98,008	$ -	$ -	$ -	$ -	$ 98,008
RR054	Dolphin St	Crystal Beach	yes	-6	2028	$ 96,078	$ -	$ -	$ -	$ 103,747	$ -
RR054	Hutchinson St (98 to Luke)	Crystal Beach	yes	7	2031	$ 109,297	$ -	$ -	$ -	$ -	$ -
RR054	Hutchinson St (Luke to SC98)	Crystal Beach	yes	-16	2028	$ 105,111	$ -	$ -	$ -	$ 112,569	$ -
RR054	John Ave (Crystal Bch Dr to Tarpon)	Crystal Beach	yes	-50	2028	$ 124,025	$ -	$ -	$ -	$ 133,925	$ -
RR054	John Ave (Matthew to Mark)	Crystal Beach	yes	15	2039	$ 33,073	$ -	$ -	$ -	$ -	$ -
RR054	John Ave (Tarpon to Dolphin)	Crystal Beach	yes	-50	2028	$ 28,112	$ -	$ -	$ -	$ 28,112	$ -
RR054	Kokomo Row	Crystal Beach	no	-14	2028	$ 38,282	$ -	$ -	$ -	$ 38,282	$ -
RR054	Luke Ave	Crystal Beach	yes	-3	2028	$ 367,445	$ -	$ -	$ -	$ 396,775	$ -
RR054	Matthew Blvd	Crystal Beach	yes	15	2039	$ 282,467	$ -	$ -	$ -	$ -	$ -
RR054	Mira Flores Ct	Crystal Beach	no	-12	2028	$ 20,754	$ -	$ -	$ -	$ 20,754	$ -
RR054	Pompano St	Crystal Beach	no	-45	2028	$ 92,605	$ -	$ -	$ -	$ 92,605	$ -
RR054	Stingray St	Crystal Beach	no	-15	2028	$ 110,300	$ -	$ -	$ -	$ 110,300	$ -
RR054	Sunfish St	Crystal Beach	no	-14	2028	$ 110,300	$ -	$ -	$ -	$ 110,300	$ -
RR054	Sunsail Cir	Crystal Beach	no	-7	2028	$ 97,897	$ -	$ -	$ -	$ 97,897	$ -
RR054	Tarpon St	Crystal Beach	no	2	2029	$ 112,806	$ -	$ -	$ -	$ -	$ 112,806
RR054	Terra Cotta Way	Crystal Beach	no	-12	2028	$ 103,933	$ -	$ -	$ -	$ 103,933	$ -

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Trista Terrace Ct	Crystal Beach	no	13	2037	$ 75,992	$ -	$ -	$ -	$ -	$ -
RR054	Windstarr Dr	Crystal Beach	no	-8	2028	$ 133,120	$ -	$ -	$ -	$ 133,120	$ -
RR054	Wood Wind Dr	Crystal Beach	no	-8	2028	$ 45,062	$ -	$ -	$ -	$ 45,062	$ -
RR054	Woodward St	Crystal Beach	no	2	2029	$ 109,170	$ -	$ -	$ -	$ -	$ 109,170
RR054	Choctaw Dr	Holiday Isle	no	-33	2025	$ 77,046	$ 77,046	$ -	$ -	$ -	$ -
RR054	Gulf Shore Dr (Hwy 98 to Sandpiper Cove)	Holiday Isle	yes	10	2034	$ 469,792	$ -	$ -	$ -	$ -	$ -
RR054	Gulf Shore Dr (Sandpiper Cove to West end)	Holiday Isle	yes	-36	2025	$ 702,350	$ 758,413	$ -	$ -	$ -	$ -
RR054	Lagoon Dr	Holiday Isle	no	-31	2025	$ 109,713	$ 109,713	$ -	$ -	$ -	$ -
RR054	Magnolia Dr	Holiday Isle	no	-33	2025	$ 139,530	$ 139,530	$ -	$ -	$ -	$ -
RR054	Moreno Point Rd	Holiday Isle	no	20	2044	$ 133,609	$ -	$ -	$ -	$ -	$ -
RR054	Norriego Rd	Holiday Isle	no	-33	2025	$ 189,687	$ 189,687	$ -	$ -	$ -	$ -
RR054	Ocean View Dr	Holiday Isle	no	-11	2025	$ 179,979	$ 179,979	$ -	$ -	$ -	$ -
RR054	Osceola Dr	Holiday Isle	no	-10	2025	$ 89,450	$ 89,450	$ -	$ -	$ -	$ -
RR054	Vera Cruz Dr	Holiday Isle	no	-34	2025	$ 105,861	$ 105,861	$ -	$ -	$ -	$ -
RR054	Cahaba Ct	Indian Bayou	no	-24	2027	$ 24,241	$ -	$ -	$ 24,241	$ -	$ -
RR054	Cahaba Ln	Indian Bayou	no	-24	2027	$ 51,715	$ -	$ -	$ 51,715	$ -	$ -
RR054	Calatrava Ct	Indian Bayou	no	-13	2027	$ 15,676	$ -	$ -	$ 15,676	$ -	$ -
RR054	Canoe Ct	Indian Bayou	no	-18	2027	$ 17,050	$ -	$ -	$ 17,050	$ -	$ -
RR054	Chickamauga Ln	Indian Bayou	no	-14	2027	$ 32,322	$ -	$ -	$ 32,322	$ -	$ -

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Chickasaw Way	Indian Bayou	no	-6	2027	$ 29,413	$ -	$ -	$ 29,413	$ -	$ -
RR054	Commons Dr	Indian Bayou	yes	0	2029	$ 259,649	$ -	$ -	$ -	$ -	$ 273,466
RR054	Coosa Ct	Indian Bayou	no	-21	2027	$ 15,434	$ -	$ -	$ 15,434	$ -	$ -
RR054	Country Club Dr E	Indian Bayou	yes	-29	2027	$ 375,416	$ -	$ -	$ 405,383	$ -	$ -
RR054	Country Club Dr W	Indian Bayou	yes	-26	2027	$ 324,186	$ -	$ -	$ 350,064	$ -	$ -
RR054	Creek Ct	Indian Bayou	no	-11	2027	$ 16,403	$ -	$ -	$ 16,403	$ -	$ -
RR054	Indian Bayou Dr	Indian Bayou	yes	9	2033	$ 661,128	$ -	$ -	$ -	$ -	$ -
RR054	Indian Bayou Trail (3way stop to 98)	Indian Bayou	yes	8	2032	$ 243,991	$ -	$ -	$ -	$ -	$ -
RR054	Indian Bayou Trail (3-way stop to CCE)	Indian Bayou	yes	11	2035	$ 124,589	$ -	$ -	$ -	$ -	$ -
RR054	Muskogee Ln	Indian Bayou	no	-22	2027	$ 41,614	$ -	$ -	$ 41,614	$ -	$ -
RR054	Ocala Ct	Indian Bayou	no	14	2038	$ 24,963	$ -	$ -	$ -	$ -	$ -
RR054	Okeechobee Ct	Indian Bayou	no	-17	2027	$ 19,393	$ -	$ -	$ 19,393	$ -	$ -
RR054	Osage Ct	Indian Bayou	no	14	2038	$ 18,266	$ -	$ -	$ -	$ -	$ -
RR054	Tepee Ct	Indian Bayou	no	-22	2027	$ 21,656	$ -	$ -	$ 21,656	$ -	$ -
RR054	Tomahawk Ct	Indian Bayou	no	-23	2027	$ 22,464	$ -	$ -	$ 22,464	$ -	$ -
RR054	Weekewachee Cir	Indian Bayou	no	-19	2027	$ 51,795	$ -	$ -	$ 51,795	$ -	$ -
RR054	Welaka Ct	Indian Bayou	no	14	2038	$ 25,369	$ -	$ -	$ -	$ -	$ -
RR054	Bayou Dr (Main to Indian Trail)	Trail	no	2	2029	$ 259,691	$ -	$ -	$ -	$ -	$ 259,691
RR054	Dawn Ln	Trail	no	-23	2026	$ 11,839	$ -	$ 11,839	$ -	$ -	$ -
RR054	Deerfield Dr	Trail	no	-10	2026	$ 38,910	$ -	$ 38,910	$ -	$ -	$ -
RR054	Harbor Ln (IT to Bayou)	Trail	no	-34	2026	$ 112,310	$ -	$ 112,310	$ -	$ -	$ -

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Harbor Ln (IT to Dead End)	Trail	no	-24	2026	$ 32,912	$ -	$ 32,912	$ -	$ -	$ -
RR054	Indian Bayou North	Trail	yes	-3	2026	$ 249,955	$ -	$ 269,908	$ -	$ -	$ -
RR054	Indigo Cir	Trail	no	-12	2026	$ 76,794	$ -	$ 76,794	$ -	$ -	$ -
RR054	Jupiter St	Trail	no	-35	2026	$ 133,068	$ -	$ 133,068	$ -	$ -	$ -
RR054	Kats Ct	Trail	no	-9	2026	$ 52,406	$ -	$ 52,406	$ -	$ -	$ -
RR054	Lauren Ct	Trail	no	-9	2026	$ 225,252	$ -	$ 225,252	$ -	$ -	$ -
RR054	Main St (Bayou to IT)	Trail	yes	-2	2026	$ 414,356	$ -	$ 436,406	$ -	$ -	$ -
RR054	Mars St	Trail	no	-39	2026	$ 143,880	$ -	$ 143,880	$ -	$ -	$ -
RR054	Planet Dr	Trail	no	-34	2026	$ 163,927	$ -	$ 163,927	$ -	$ -	$ -
RR054	Skyler Run	Trail	no	-9	2026	$ 51,459	$ -	$ 51,459	$ -	$ -	$ -
RR054	Sonora Rd	Trail	no	-9	2026	$ 32,754	$ -	$ 32,754	$ -	$ -	$ -
RR054	Timber Ct	Trail	no	-20	2026	$ 11,839	$ -	$ 11,839	$ -	$ -	$ -
RR054	98 Palms	West	yes	-4	2027	$ 156,114	$ -	$ -	$ 164,421	$ -	$ -
RR054	Airport Rd	West	yes	0	2030	$ 1,688,984	$ -	$ -	$ -	$ -	$ -
RR054	Anderson Dr	West	no	-22	2028	$ 78,549	$ -	$ -	$ -	$ 78,549	$ -
RR054	Ann Cir	West	no	-23	2027	$ 28,928	$ -	$ -	$ 28,928	$ -	$ -
RR054	Anna St	West	no	-14	2027	$ 29,494	$ -	$ -	$ 29,494	$ -	$ -
RR054	Azalea Dr	West	yes	-1	2031	$ 332,970	$ -	$ -	$ -	$ -	$ -
RR054	Bay Ct	West	no	4	2029	$ 215,634	$ -	$ -	$ -	$ -	$ 215,634
RR054	Bayview St	West	no	-36	2025	$ 63,486	$ 63,486	$ -	$ -	$ -	$ -
RR054	Baywood Ct	West	no	-11	2028	$ 13,891	$ -	$ -	$ -	$ 13,891	$ -
RR054	Beach Cir	West	no	-36	2026	$ 15,785	$ -	$ 15,785	$ -	$ -	$ -
RR054	Beach Dr (98 to Kelly)	West	yes	11	2035	$ 388,621	$ -	$ -	$ -	$ -	$ -
RR054	Beach Dr (Kelly to Cross)	West	yes	12	2036	$ 752,418	$ -	$ -	$ -	$ -	$ -
RR054	Benning Dr (Mountain to 98)	West	yes	3	2027	$ 29,898	$ -	$ -	$ 32,284	$ -	$ -
RR054	Benning Dr (Mountain to Calhoun)	West	yes	-49	2025	$ 524,759	$ 566,647	$ -	$ -	$ -	$ -
RR054	Bent Arrow Dr	West	no	-7	2028	$ 170,080	$ -	$ -	$ -	$ 170,080	$ -
RR054	Blue Marlin Ct	West	no	9	2033	$ 46,500	$ -	$ -	$ -	$ -	$ -
RR054	Burning Tree Dr	West	no	-10	2028	$ 121,875	$ -	$ -	$ -	$ 121,875	$ -
RR054	Calhoun Ave (Cross St to Beach Dr)	West	yes	12	2036	$ 325,983	$ -	$ -	$ -	$ -	$ -
RR054	Calhoun Ave (Cross to 98)	West	yes	15	2039	$ 1,007,393	$ -	$ -	$ -	$ -	$ -
RR054	Cardinal Cir	West	no	-31	2026	$ 7,182	$ -	$ 7,182	$ -	$ -	$ -
RR054	Cardinal Ln	West	no	-12	2028	$ 47,956	$ -	$ -	$ -	$ 47,956	$ -

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Carter Ln	West	no	-43	2025	$ 43,069	$ 43,069	$ -	$ -	$ -	$ -
RR054	Cedar St	West	no	-24	2026	$ 140,644	$ -	$ 140,644	$ -	$ -	$ -
RR054	Cord Grass Ct	West	no	16	2040	$ 29,044	$ -	$ -	$ -	$ -	$ -
RR054	Cord Pl	West	no	-12	2028	$ 13,064	$ -	$ -	$ -	$ 13,064	$ -
RR054	Crest Pl	West	no	-13	2028	$ 23,482	$ -	$ -	$ -	$ 23,482	$ -
RR054	Cross St	West	no	17	2041	$ 106,256	$ -	$ -	$ -	$ -	$ -
RR054	Crystal Beach Dr (Luke to Hwy 98)	West	yes	-1	2027	$ 183,143	$ -	$ -	$ 192,889	$ -	$ -
RR054	Crystal Beach Dr (Luke to Scenic 98)	West	yes	-1	2029	$ 93,019	$ -	$ -	$ -	$ -	$ 100,444
RR054	Cypress St	West	no	-20	2027	$ 87,269	$ -	$ -	$ 87,269	$ -	$ -
RR054	Defiance Dr	West	no	16	2040	$ 29,886	$ -	$ -	$ -	$ -	$ -
RR054	Dolphin Estates Ct	West	no	14	2038	$ 76,208	$ -	$ -	$ -	$ -	$ -
RR054	Driftwood Cir	West	no	-28	2026	$ 9,629	$ -	$ 9,629	$ -	$ -	$ -
RR054	Driftwood Ln	West	no	-30	2026	$ 91,711	$ -	$ 91,711	$ -	$ -	$ -
RR054	Durango Rd	West	no	4	2029	$ 82,871	$ -	$ -	$ -	$ -	$ 82,871
RR054	Elise Ln	West	no	-26	2026	$ 83,976	$ -	$ 83,976	$ -	$ -	$ -
RR054	Emm Lou Ln	West	no	-11	2028	$ 23,151	$ -	$ -	$ -	$ 23,151	$ -
RR054	Evergreen Cir	West	no	-20	2027	$ 75,794	$ -	$ -	$ 75,794	$ -	$ -
RR054	Evergreen Dr	West	no	-33	2026	$ 61,562	$ -	$ 61,562	$ -	$ -	$ -
RR054	Evergreen Pl	West	no	-21	2027	$ 42,584	$ -	$ -	$ 42,584	$ -	$ -
RR054	Fifth St	West	no	-44	2025	$ 113,874	$ 113,874	$ -	$ -	$ -	$ -
RR054	First Ave	West	no	-48	2025	$ 126,047	$ 126,047	$ -	$ -	$ -	$ -
RR054	First St	West	no	-45	2025	$ 96,076	$ 96,076	$ -	$ -	$ -	$ -
RR054	Flamingo Dr	West	no	-33	2026	$ 53,511	$ -	$ 53,511	$ -	$ -	$ -
RR054	Fleshman Dr	West	no	-25	2027	$ 71,431	$ -	$ -	$ 71,431	$ -	$ -
RR054	Forest St	West	no	17	2027	$ 109,570	$ -	$ -	$ 109,570	$ -	$ -
RR054	Fourth St	West	no	-46	2025	$ 176,435	$ 176,435	$ -	$ -	$ -	$ -
RR054	Fox Den Ct	West	no	-10	2028	$ 13,808	$ -	$ -	$ -	$ 13,808	$ -
RR054	Goldsby's Way	West	no	-10	2028	$ 49,527	$ -	$ -	$ -	$ 49,527	$ -
RR054	Grand Oaks Way	West	no	-10	2028	$ 20,423	$ -	$ -	$ -	$ 20,423	$ -
RR054	Gulf Mist Ct	West	no	-7	2028	$ 15,627	$ -	$ -	$ -	$ 15,627	$ -
RR054	Hannah Ct	West	no	14	2038	$ 10,148	$ -	$ -	$ -	$ -	$ -
RR054	Harbor Wind Ct	West	no	-7	2028	$ 16,206	$ -	$ -	$ -	$ 16,206	$ -
RR054	Heron Cir	West	no	-31	2026	$ 15,706	$ -	$ 15,706	$ -	$ -	$ -
RR054	Heron Ln	West	no	-30	2026	$ 47,592	$ -	$ 47,592	$ -	$ -	$ -
RR054	Hickory St	West	no	13	2037	$ 55,076	$ -	$ -	$ -	$ -	$ -
RR054	Holly St	West	no	16	2040	$ 120,176	$ -	$ -	$ -	$ -	$ -
RR054	Indian Oaks Dr	West	no	-24	2027	$ 62,785	$ -	$ -	$ 62,785	$ -	$ -

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Indian Trail (Bayou to Mesa)	West	yes	7	2031	$ 409,809	$ -	$ -	$ -	$ -	$ -
RR054	Indian Trail (Mesa to the East)	West	yes	0	2032	$ 575,476	$ -	$ -	$ -	$ -	$ -
RR054	Industrial Park Ln (Airport to IPR)	West	no	7	2031	$ 56,879	$ -	$ -	$ -	$ -	$ -
RR054	Industrial Park Ln (IPR to DWU)	West	no	13	2038	$ 15,221	$ -	$ -	$ -	$ -	$ -
RR054	Industrial Park Rd	West	no	18	2042	$ 178,419	$ -	$ -	$ -	$ -	$ -
RR054	Juanita Ave	West	no	-25	2027	$ 63,593	$ -	$ -	$ 63,593	$ -	$ -
RR054	Juniper Ct	West	no	-17	2027	$ 29,655	$ -	$ -	$ 29,655	$ -	$ -
RR054	Juniper St	West	no	-21	2027	$ 103,106	$ -	$ -	$ 103,106	$ -	$ -
RR054	Kayla Ct	West	no	2	2029	$ 17,758	$ -	$ -	$ -	$ -	$ 17,758
RR054	Kell-Aire Ct	West	no	-25	2027	$ 68,118	$ -	$ -	$ 68,118	$ -	$ -
RR054	Kell-Aire Dr	West	no	-26	2027	$ 277,805	$ -	$ -	$ 277,805	$ -	$ -
RR054	Kelly St (from Beach to Benning)	West	yes	4	2029	$ 169,125	$ -	$ -	$ -	$ -	$ 182,625
RR054	Kelly St (from Beach to Main)	West	yes	4	2028	$ 330,733	$ -	$ -	$ -	$ 357,133	$ -
RR054	Kelly St (from Benning to Sibert)	West	yes	11	2035	$ 306,680	$ -	$ -	$ -	$ -	$ -
RR054	Kelly St (Sibert to Calhoun)	West	yes	6	2035	$ 71,878	$ -				
RR054	Kel-Wen Cir	West	no	12	2036	$ 237,940	$ -	$ -	$ -	$ -	$ -
RR054	Kent Ln	West	no	-30	2026	$ 51,222	$ -	$ 51,222	$ -	$ -	$ -
RR054	Knots Pl	West	no	-24	2027	$ 10,101	$ -	$ -	$ 10,101	$ -	$ -
RR054	Lan-Rob Ln	West	no	-12	2028	$ 46,137	$ -	$ -	$ -	$ 46,137	$ -
RR054	Lee Ln	West	no	-30	2026	$ 105,917	$ -	$ 105,917	$ -	$ -	$ -
RR054	Legion Ct	West	no	-26	2027	$ 8,484	$ -	$ -	$ 8,484	$ -	$ -
RR054	Legion Dr (Beach to Benning)	West	yes	-2	2029	$ 147,984	$ -	$ -	$ -	$ -	$ 157,434
RR054	Liriope Loop	West	no	16	2040	$ 29,150	$ -	$ -	$ -	$ -	$ -
RR054	Log Pl	West	no	-20	2027	$ 8,080	$ -	$ -	$ 8,080	$ -	$ -
RR054	Lola Cir	West	no	-11	2028	$ 121,875	$ -	$ -	$ -	$ 121,875	$ -
RR054	Louise Cir	West	no	-6	2028	$ 53,579	$ -	$ -	$ -	$ 53,579	$ -
RR054	Main St (Airport to 98)	West	yes	15	2039	$ 645,964	$ -	$ -	$ -	$ -	$ -
RR054	Main St (Airport to Kelly)	West	yes	-2	2028	$ 248,050	$ -	$ -	$ -	$ 261,250	$ -

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Main St (Kelly to Bayou)	West	yes	-2	2028	$ 434,088	$ -	$ -	$ -	$ 457,188	$ -
RR054	Maltezos St	West	no	-25	2027	$ 100,440	$ -	$ -	$ 100,440	$ -	$ -
RR054	Mark St	West	no	2	2029	$ 95,302	$ -	$ -	$ -	$ -	$ 95,302
RR054	Marler St	West	no	2	2029	$ 65,705	$ -	$ -	$ -	$ -	$ 65,705
RR054	Mattie M. Kelly Blvd	West	no	15	2039	$ 179,526	$ -	$ -	$ -	$ -	$ -
RR054	Mattie M. Kelly South	West	yes	14	2038	$ 100,460	$ -	$ -	$ -	$ -	$ -
RR054	Melvin St	West	no	7	2031	$ 106,957	$ -	$ -	$ -	$ -	$ -
RR054	Mesa Rd	West	no	-9	2031	$ 233,167	$ -	$ -	$ -	$ -	$ -
RR054	Mimosa Ave	West	no	-39	2025	$ 70,959	$ 70,959	$ -	$ -	$ -	$ -
RR054	Misty Ct	West	no	-9	2028	$ 47,378	$ -	$ -	$ -	$ 47,378	$ -
RR054	Misty Way	West	yes	-17	2027	$ 254,291	$ -	$ -	$ 274,589	$ -	$ -
RR054	Monique Ct	West	no	12	2036	$ 9,772	$ -	$ -	$ -	$ -	$ -
RR054	Mountain Dr (Benning to Stahlman)	West	yes	1	2027	$ 345,034	$ -	$ -	$ 372,575	$ -	$ -
RR054	Mountain Drive (Beach to Benning)	West	yes	-36	2025	$ 125,585	$ 135,609	$ -	$ -	$ -	$ -
RR054	Nautica Way	West	no	-9	2028	$ 36,381	$ -	$ -	$ -	$ 36,381	$ -
RR054	North Lakeside Dr	West	yes	-29	2026	$ 170,557	$ -	$ 184,171	$ -	$ -	$ -
RR054	Oleander Ave	West	no	-20	2027	$ 35,877	$ -	$ -	$ 35,877	$ -	$ -
RR054	Overstreet Dr	West	no	-23	2028	$ 76,482	$ -	$ -	$ -	$ 76,482	$ -
RR054	Pahokee Ln	West	no	13	2037	$ 33,464	$ -	$ -	$ -	$ -	$ -
RR054	Palm St Ext	West	no	19	2043	$ 52,109	$ -	$ -	$ -	$ -	$ -
RR054	Palmetto St	West	yes	-3	2029	$ 94,795	$ -	$ -	$ -	$ -	$ 102,361
RR054	Palms St	West	no	0	2030	$ 65,955	$ -	$ -	$ -	$ -	$ -
RR054	Panther Ct	West	no	-3	2029	$ 8,456	$ -	$ -	$ -	$ -	$ 8,456
RR054	Park Ct	West	no	-30	2027	$ 31,029	$ -	$ -	$ 31,029	$ -	$ -
RR054	Pelican Pl	West	no	-9	2028	$ 16,537	$ -	$ -	$ -	$ 16,537	$ -
RR054	Pine Ridge Tr	West	yes	-18	2027	$ 137,529	$ -	$ -	$ 148,507	$ -	$ -
RR054	Pine St	West	no	16	2040	$ 104,497	$ -	$ -	$ -	$ -	$ -
RR054	Primrose Cir	West	no	-20	2027	$ 196,597	$ -	$ -	$ 196,597	$ -	$ -
RR054	Primrose Ln	West	no	-32	2026	$ 37,253	$ -	$ 37,253	$ -	$ -	$ -
RR054	Primrose Pl	West	no	-20	2027	$ 34,099	$ -	$ -	$ 34,099	$ -	$ -
RR054	Quail Cir	West	no	-24	2027	$ 55,997	$ -	$ -	$ 55,997	$ -	$ -
RR054	Quail Lake Blvd	West	no	-23	2028	$ 55,563	$ -	$ -	$ -	$ 55,563	$ -
RR054	Quail Ridge Dr	West	no	-21	2028	$ 30,593	$ -	$ -	$ -	$ 30,593	$ -
RR054	Quail Wood Dr	West	no	-22	2028	$ 30,593	$ -	$ -	$ -	$ 30,593	$ -
RR054	Reddin Brunson Rd	West	no	-5	2028	$ 71,025	$ -	$ -	$ -	$ 71,025	$ -
RR054	Regatta Bay	West	yes	-3	2029	$ 104,688	$ -	$ -	$ -	$ -	$ 113,045

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Regions Way	West	no	12	2036	$ 119,019	$ -	$ -	$ -	$ -	$ -
RR054	Restaurant Row	West	no	15	2039	$ 112,656	$ -	$ -	$ -	$ -	$ -
RR054	Ridge Wood Cir	West	no	14	2038	$ 175,856	$ -	$ -	$ -	$ -	$ -
RR054	Rue d 'Etretat	West	no	14	2038	$ 84,427	$ -	$ -	$ -	$ -	$ -
RR054	Rue de FeCamp	West	no	14	2038	$ 21,614	$ -	$ -	$ -	$ -	$ -
RR054	Rue de Honfluer	West	no	14	2038	$ 21,614	$ -	$ -	$ -	$ -	$ -
RR054	Sailfish Cir	West	no	-15	2027	$ 73,209	$ -	$ -	$ 73,209	$ -	$ -
RR054	Sailfish Dr	West	no	8	2032	$ 66,026	$ -	$ -	$ -	$ -	$ -
RR054	Sandalwood Ct	West	no	-21	2027	$ 43,715	$ -	$ -	$ 43,715	$ -	$ -
RR054	Sandalwood Dr	West	no	-22	2027	$ 68,845	$ -	$ -	$ 68,845	$ -	$ -
RR054	Sandpiper Cir	West	no	-37	2027	$ 12,767	$ -	$ -	$ 12,767	$ -	$ -
RR054	Scenic 98 (Cobia to Walton County)	West	yes	-2	2029	$ 605,637	$ -	$ -	$ -	$ -	$ 653,980
RR054	Scenic 98 (Rest Row to 98)	West	no	15	2039	$ 187,174	$ -	$ -	$ -	$ -	$ -
RR054	Scenic 98 (west loop to Cobia)	West	yes	19	2043	$ 474,749	$ -	$ -	$ -	$ -	$ -
RR054	Sea Hills Dr	West	no	-40	2025	$ 46,228	$ 46,228	$ -	$ -	$ -	$ -
RR054	Sea Oats Dr	West	no	-31	2027	$ 80,239	$ -	$ -	$ 80,239	$ -	$ -
RR054	Sea View Cir	West	no	-31	2027	$ 33,211	$ -	$ -	$ 33,211	$ -	$ -
RR054	Sea View Dr	West	no	-30	2027	$ 97,531	$ -	$ -	$ 97,531	$ -	$ -
RR054	Seagull Cir	West	no	-36	2027	$ 12,767	$ -	$ -	$ 12,767	$ -	$ -
RR054	Seagull Ln	West	no	-30	2027	$ 46,947	$ -	$ -	$ 46,947	$ -	$ -
RR054	Second Ave	West	no	-39	2025	$ 123,119	$ 123,119	$ -	$ -	$ -	$ -
RR054	Second St	West	no	-49	2025	$ 59,633	$ 59,633	$ -	$ -	$ -	$ -
RR054	Shirah St	West	no	2	2029	$ 98,938	$ -	$ -	$ -	$ -	$ 98,938
RR054	Sibert Ave (98 to Winton Ct)	West	yes	-2	2030	$ 568,527	$ 45,381	$ -	$ -	$ -	$ -
RR054	Sibert Ave (Cross to Benning)	West	yes	-59	2025	$ 98,233	$ 106,075	$ -	$ -	$ -	$ -
RR054	Sixth St	West	no	-31	2027	$ 49,291	$ -	$ -	$ 49,291	$ -	$ -
RR054	Snapper Dr (Azalea to Maltezo)	West	no	-26	2027	$ 40,402	$ -	$ -	$ 40,402	$ -	$ -
RR054	Snapper Dr(Kelly to Maltezo)	West	no	-25	2027	$ 101,005	$ -	$ -	$ 101,005	$ -	$ -
RR054	Spanish Moss Tr	West	no	-21	2027	$ 207,990	$ -	$ -	$ 207,990	$ -	$ -
RR054	Spring Lake Dr (Beach to kelly)	West	yes	-32	2026	$ 138,750	$ -	$ 149,826	$ -	$ -	$ -

Roadway Infrastructure

BUDGET PROJ#	Name	District	Collector/ Arterial	Surface Useful Life Remaining	PLANNED NEXT Resurface Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR054	Spring Lake Dr (Kelly to Bayview)	West	yes	-52	2026	$ 88,475	$ -	$ 95,537	$ -	$ -	$ -
RR054	Spring Ln	West	no	-31	2027	$ 133,084	$ -	$ -	$ 133,084	$ -	$ -
RR054	Stahlman Ave (Kelly to Hickory)	West	yes	10	2034	$ 176,172	$ -	$ -	$ -	$ -	$ -
RR054	Stahlman Ave (Kelly to 98)	West	yes	10	2034	$ 375,833	$ -	$ -	$ -	$ -	$ -
RR054	Stahlman Ave (Benning to dead end)	West	no	-32	2027	$ 88,885	$ -	$ -	$ 88,885	$ -	$ -
RR054	Sterling Ct	West	no	-9	2028	$ 9,012	$ -	$ -	$ -	$ 9,012	$ -
RR054	Swan Cir	West	no	-34	2027	$ 12,767	$ -	$ -	$ 12,767	$ -	$ -
RR054	Swan Ln	West	no	-30	2027	$ 51,149	$ -	$ -	$ 51,149	$ -	$ -
RR054	Third Ave	West	no	-44	2025	$ 152,628	$ 152,628	$ -	$ -	$ -	$ -
RR054	Third St	West	no	-48	2025	$ 35,903	$ 35,903	$ -	$ -	$ -	$ -
RR054	Trail Ct	West	no	-14	2028	$ 9,343	$ -	$ -	$ -	$ 9,343	$ -
RR054	Twin Lakes Ln	West	no	16	2040	$ 253,297	$ -	$ -	$ -	$ -	$ -
RR054	Vintage Cir	West	no	19	2043	$ 206,885	$ -	$ -	$ -	$ -	$ -
RR054	Vintage Ct	West	no	19	2043	$ 12,085	$ -	$ -	$ -	$ -	$ -
RR054	Wedge Ct	West	no	-11	2028	$ 8,268	$ -	$ -	$ -	$ 8,268	$ -
RR054	Whippoorwill Cir	West	no	-31	2027	$ 12,767	$ -	$ -	$ 12,767	$ -	$ -
RR054	Whippoorwill Ln	West	no	-31	2027	$ 60,765	$ -	$ -	$ 60,765	$ -	$ -
RR054	Wild Cat Ct	West	no	-6	2028	$ 10,583	$ -	$ -	$ -	$ 10,583	$ -
RR054	Wild Oak Ave	West	no	-25	2026	$ 54,616	$ -	$ 54,616	$ -	$ -	$ -
RR054	Willow St	West	no	16	2040	$ 78,294	$ -	$ -	$ -	$ -	$ -
RR054	Winton Ct	West	no	16	2040	$ 42,093	$ -	$ -	$ -	$ -	$ -
RR054	Zerbe St	West	yes	15	2039	$ 93,742	$ -	$ -	$ -	$ -	$ -
RR054	Legion Dr (Main to Beach)			15	2039	$ 328,666	$ -	$ -	$ -	$ -	$ -
			Total Length (ft)				**$ 3,610,848**	**$ 2,999,504**	**$ 5,058,055**	**$ 4,014,853**	**$ 2,855,091**
					20 years:	$ 34,578,761					
					RR054	sidewalks per yea	$ 134,893	$ 134,893	$ 134,893	$ 134,893	$ 134,893

Facilities - Roof and Windows/Doors 2.50%

BUDGET PROJ#	Facility	Useful Life Remaining	PLANNED Replacement Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR573	Buck Destin Recreational Facility	4	2029	$ 23,835	$ -	$ -	$ -	$ -	$ 23,835
RR051	City Hall	10	2034	$ 417,939	$ -	$ -	$ -	$ -	$ -
RR052	EOC	-10	2024	$ 18,400	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	16	2040	$ 363,441	$ -	$ -	$ -	$ -	$ -
RR573	Dalton Threadgill Little League	-3	2027	$ 7,978	$ -	$ -	$ 7,978	$ -	$ -
RR573	Community Center Roof	0	2035	$ 559,609	$ -	$ -	$ -	$ -	$ -
RR573	Community Center Front Windows/Doors	-12	2025	$ 717,500	$ 717,500	$ -	$ -	$ -	$ -
RR573	Community Center Room Partitions	-12	2027	$ 53,750	$ -	$ -	$ 53,750	$ -	$ -
RR573	Destin Rodeo Building	19	2043	$ 8,656	$ -	$ -	$ -	$ -	$ -
RR573	Destin History & Fishing Museum	11	2035	$ 73,002	$ -	$ -	$ -	$ -	$ -
RR573	Old Post Office	37	2061	$ 21,031	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	19	2043	$ 507,382	$ -	$ -	$ -	$ -	$ -
RR054	Destin Public Works / Maintenance Fac	17	2041	$ 329,290	$ -	$ -	$ -	$ -	$ -
RR052	Destin Sheriff Substation and EMS	1	2029	$ 69,041	$ -	$ -	$ -	$ -	$ 69,041
RR056	Food 4 Thought	12	2036	$ 39,127	$ -	$ -	$ -	$ -	$ -
RR573	Joe's Bayou Restrooms and Office	23	2047	$ 11,157	$ -	$ -	$ -	$ -	$ -
RR573	Morgan Sports Complex and D Restrooms	32	2056	$ 91,080	$ -	$ -	$ -	$ -	$ -
RR573	Morgan Sports Complex F&G Restrooms	22	2046	$ 10,980	$ -	$ -	$ -	$ -	$ -
RR572	Shore of Crystal Beach	27	2051	$ 73,929	$ -	$ -	$ -	$ -	$ -
RR572	June White Decker	23	2047	$ 28,328	$ -	$ -	$ -	$ -	$ -
RR573	Destin Elementary School 3 Sheds; 1 Restroc	38	2062	$ 140,291	$ -	$ -	$ -	$ -	$ -
					$ 717,500	**$ -**	**$ 61,728**	**$ -**	**$ 92,876**

Park/Recreation Facilities

2.5%

BUDGET PROJ#	Location	Units	2023 cost per unit	Year Last Replaced	Useful Life Remaining (years)	Life Expectancy	PLANNED Replacement Year	PRIORITY (1=safety issue 2=when we	End of Life Replacement Cost (2.5%/yr)	FY24	FY25	FY26	FY27	FY28	FY29
RR572	Boardwalk at Harbor	1	$915,000.00	2018	19	20	2043	3	$ 1,326,750	$ -	$ -	$ -	$ -	$ -	$ -
RR573	Buck Destin - Basketball Court	1	$35,000.00	2000	-9	15	2026	2	$ 35,875	$ -	$ -	$ 35,875	$ -	$ -	$ -
RR573	Buck Destin - Playground	1	$150,000.00	2005	1	20	2027	3	$ 157,500	$ -	$ -	$ -	$ 157,500	$ -	$ -
RR573	Buck Destin - Tennis Courts	1	$30,000.00	2018	1	7	2028	3	$ 32,250	$ -	$ -	$ -	$ -	$ 32,250	$ -
RR539	Cemetery Sod	161,000	$0.97	2021	7	10	2031	2	$ 179,596	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Clement Taylor Park - Playground			1990	-19	15		RESTORE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Clement Taylor Park Bathrooms			2021	12	15	2036	RESTORE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Clement Taylor Park Pavillion			2021	12	15	2036	RESTORE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Clement Taylor Park Pier			2021	12	15	2036	RESTORE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Community Center - Playground	1	$150,000.00	2005	3	22	2028	3	$ 161,250	$ -	$ -	$ -	$ -	$ 161,250	$ -
RR573	Dalton Threadgill - Batting Cage (Lighting)	1	$10,000.00	2021	7	10	2031	3	$ 11,500	$ -	$ -	$ -	$ -	$ -	$ -
RR573	Dalton Threadgill - Batting Cage (Structure & Pa	1	$60,000.00	2021	17	20	2041	3	$ 84,000	$ -	$ -	$ -	$ -	$ -	$ -
RR573	Dalton Threadgill - Field Lighting (per pole)	8	$38,911.76	2002	-2	20	2028	2	$ 334,641	$ -	$ -	$ -	$ -	$ 334,641	$ -
RR573	Dalton Threadgill infield turf (sqft)	32,000	$1.05	1990	-14	20	2027	3	$ 35,280	$ -	$ -	$ -	$ 35,280	$ -	$ -
RR573	Dalton Threadgill Netting w/Poles (Backstop	2	$45,000.00	1990	-14	20	2027	2	$ 94,500	$ -	$ -	$ -	$ 94,500	$ -	$ -
RR573	Dalton Threadgill outfield turf (sqft)	44,000	$1.05	1990	-14	20	2027	3	$ 48,510	$ -	$ -	$ -	$ 48,510	$ -	$ -
RR573	Elementary School - Rubberized Track	1	$300,000.00	2000	-4	20	2029	3	$ 330,000	$ -	$ -	$ -	$ -	$ -	$ 330,000
RR572	Harbor Lane	1	$10,000.00	2021	12	15	2036	3	$ 12,750	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Harbor View Park	1	$36,000.00	2018	9	15	2033	1	$ 43,200	$ -	$ -	$ -	$ -	$ -	$ -
RR573	Joe's Bayou - add when conveyed from FDEP						FDEP 2025	FDEP 2025	-						
RR573	Joe's Bayou - Dredge in Odd Years	1	$40,000.00	2024	3	2	FDEP 2025	FDEP 2025	-						
RR572	Kell-Aire South - Playground	1	$150,000.00	2010	6	20	2030	3	$ 168,750	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Leonard Destin - Playground	1	$150,000.00	2019	10	15	2034		$ 183,750	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Leonard Destin Park - SplashPad	1	$310,000.00	2019	15	20	2039		$ 418,500	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Leonard Destin Park Pier	900	$40.00	2019	10	15	2034		$ 44,100	$ -	$ -	$ -	$ -	$ -	$ -
RR571	Library Sign	1	$25,000.00			20	2025	2	$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -
RR571	Library Sod	15,000	$0.97	2003	-1	20	2028	2	$ 15,641	$ -	$ -	$ -	$ -	$ 15,641	$ -
RR572	Main St Pier	420	$40.00	2018	9	15	2033		$ 20,160	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Mattie Kelly Nature Walk	1	$67,500.00	2018	9	15	FDEP 2025	FDEP 2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Mattie Kelly Park Pier	1	$40.00	2018	9	15	FDEP 2025	FDEP 2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -
RR573	Morgans - Field Maint Equip Shed	1	$50,000.00	2000	-14	10	2025	2	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
RR573	Morgans - Batting Cage (Lighting)	1	$5,000.00	2000	-14	10	2026	2	$ 5,125	$ -	$ -	$ 5,125	$ -	$ -	$ -
RR573	Morgans - Batting Cage (Structure & Pad)	1	$60,000.00	2000	-4	20	2026	2	$ 61,500	$ -	$ -	$ 61,500	$ -	$ -	$ -
RR573	Morgans - Fencing (lf, 6'high) F&G	1,800	$32.00	2000	-4	20	2027	3	$ 60,480	$ -	$ -	$ -	$ 60,480	$ -	$ -
RR573	Morgans - Fencing (lf, 6'high) Wagon Wheel	4,800	$32.00	2000	-4	20	2027	3	$ 161,280	$ -	$ -	$ -	$ 161,280	$ -	$ -
RR573	Morgans - Field Lighting (per pole)	34	$38,911.76	2000	-4	20	2025	1	$ 1,323,000	$ -	$ 1,323,000	$ -	$ -	$ -	$ -
RR573	Morgans - Parking Lot Lighting (per pole)	14	$4,575.00	2000	-4	20	2025		$ 64,050	$ -	$ 64,050	$ -	$ -	$ -	$ -
RR573	Morgans - Playground (ADA inclusive)	1	$717,990.00	2000	-9	15	2025	1	$ 717,990	$ -	$ 717,990	$ -	$ -	$ -	$ -
RR573	Morgans - Resurface walking path	1,822	$26.45	2019	25	30	2049		$ 77,107	$ -	$ -	$ -	$ -	$ -	$ -
RR573	Morgans Sod 1, 2, 3 (sqft)	205,000	$1.05	2024	20	20	2044		$ 317,494	$ -	$ -	$ -	$ -	$ -	$ -
RR573	Morgans Sod A, B, C, D (sqft)	248,000	$1.05	2000	-4	20	2026	2	$ 266,910	$ -	$ -	$ 266,910	$ -	$ -	$ -
RR573	Morgans Sod E, F, G (sqft)	75,000	$1.05	2023	19	20	2043		$ 114,188	$ -	$ -	$ -	$ -	$ -	$ -
RR572	Royal Melvin - Playground	1	$100,000.00	2023	14	15	2038		$ 132,500	$ -	$ -	$ -	$ -	$ -	$ -
										$ -	$ 2,180,040	$ 369,410	$ 557,550	$ 543,782	$ 330,000

Facilities - HVAC 2.50%

BUDGET PROJ#	Facility	hvac_equipment	hvac_capacity	Useful Life Remaining	PLANNED Replacement Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR573	Buck Destin Recreational Facility	AHU	1.5 Ton	12	2036	$ 4,875	$ -	$ -	$ -	$ -	$ -
RR573	Buck Destin Recreational Facility	Heat pump	1.5 ton (likely	1	2029	$ 4,219	$ -	$ -	$ -	$ -	$ 4,219
RR573	Buck Destin Recreational Facility	Heat Pump		1	2029	$ 4,219	$ -	$ -	$ -	$ -	$ 4,219
RR573	Buck Destin Recreational Facility	AHU		11	2035	$ 4,781	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU	3 ton	13	2037	$ 7,288	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU	3 Ton	13	2037	$ 7,288	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	Air Conditioner	4 ton	10	2034	$ 8,125	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU	4 Ton	20	2044	$ 9,750	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU		20	2044	$ 9,750	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU	4 Ton	20	2044	$ 9,750	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	Heat Pump	4 ton	0	2029	$ 9,000	$ -	$ -	$ -	$ -	$ 9,000
RR051	City Hall & EOC	Heat Pump	Likely 3-5 tor	10	2034	$ 10,000	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU	7.5 ton	10	2034	$ 12,500	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU	3.5 Ton	11	2035	$ 7,650	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU		7	2031	$ 11,750	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	AHU	5 ton unit	14	2038	$ 10,125	$ -	$ -	$ -	$ -	$ -
RR051	City Hall & EOC	Heat Pump	3 Ton	3	2029	$ 6,188	$ -	$ -	$ -	$ -	$ 6,188
RR051	City Hall & EOC	Heat Pump	5 ton	4	2028	$ 8,250	$ -	$ -	$ -	$ 8,250	$ -
RR051	City Hall & EOC	Heat Pump	3 ton	4	2029	$ 6,188	$ -	$ -	$ -	$ -	$ 6,188
RR051	City Hall & EOC	Heat Pump	3.5 ton	0	2029	$ 6,750	$ -	$ -	$ -	$ -	$ 6,750
RR051	City Hall & EOC	Split system	7.5 ton	0	2029	$ 11,250	$ -	$ -	$ -	$ -	$ 11,250
RR051	City Hall & EOC	Heat Pump	Likely 3-5 tor	10	2034	$ 9,375	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	Split System	7.5 ton	7	2031	$ 11,750	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	Split System	7.5 ton	7	2031	$ 11,750	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	AHU	15 ton	17	2041	$ 14,250	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	AHU		18	2042	$ 14,500	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	Split system	7.5 ton	8	2032	$ 12,000	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	AHU	15 ton	11	2035	$ 12,750	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	Split System	7.5 ton	1	2029	$ 11,250	$ -	$ -	$ -	$ -	$ 11,250
RR052	City Hall Annex	Split System	7.5 ton	1	2029	$ 11,250	$ -	$ -	$ -	$ -	$ 11,250
RR052	City Hall Annex	Heat Pump	Likely 3-5 tor	8	2032	$ 9,000	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	Heat Pump	Likely 3-5 tor	8	2032	$ 9,000	$ -	$ -	$ -	$ -	$ -
RR573	Destin Community Center	Air handling uni		9	2033	$ 12,250	$ -	$ -	$ -	$ -	$ -
RR573	Destin Community Center	Packaged roofto	25 ton	2	2029	$ 14,063	$ -	$ -	$ -	$ -	$ 14,063
RR573	Destin Community Center	Packaged roofto	25 ton	2	2029	$ 14,063	$ -	$ -	$ -	$ -	$ 14,063
RR573	Destin Community Center	Heat Pump	3 ton	3	2029	$ 6,750	$ -	$ -	$ -	$ -	$ 6,750
RR573	Destin Community Center	Air handling uni	5 ton	13	2037	$ 9,938	$ -	$ -	$ -	$ -	$ -

Facilities - HVAC

2.50%

BUDGET PROJ#	Facility	hvac_equipment	hvac_capacity	Useful Life Remaining	PLANNED Replacement Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR573	Destin Community Center	Heat Pump	5 ton	5	2029	$ 8,438	$ -	$ -	$ -	$ -	$ 8,438
RR573	Destin Community Center	Heat Pump	10 ton	9	2033	$ 14,088	$ -	$ -	$ -	$ -	$ -
RR573	Destin Community Center	Heat Pump	10 ton	-5	2027	$ 12,363	$ -	$ -	$ 12,363	$ -	$ -
RR573	Destin Community Center	Heat Pump	Likely 3-5 tor	9	2033	$ 9,188	$ -	$ -	$ -	$ -	$ -
RR573	Destin Community Center	Air handling uni		15	2039	$ 10,313	$ -	$ -	$ -	$ -	$ -
RR573	Destin Community Center	Air handling uni		9	2033	$ 9,188	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	AHU		18	2042	$ 10,875	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	AHU		6	2030	$ 8,625	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	Heat Pump	3 ton	1	2029	$ 6,750	$ -	$ -	$ -	$ -	$ 6,750
RR571	Destin Public Library	Heat pump	likely 5 ton	1	2024	$ 7,500	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	AHU	5 ton	11	2035	$ 9,563	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	Heat Pump	5 ton	3	2029	$ 8,438	$ -	$ -	$ -	$ -	$ 8,438
RR571	Destin Public Library	Heat Pump	5 ton	3	2029	$ 8,438	$ -	$ -	$ -	$ -	$ 8,438
RR571	Destin Public Library	Heat pump	Likely 3-5 tor	4	2029	$ 8,438	$ -	$ -	$ -	$ -	$ 8,438
RR571	Destin Public Library	Split System	10 ton	4	2028	$ 12,650	$ -	$ -	$ -	$ 12,650	$ -
RR571	Destin Public Library	AHU		15	2039	$ 15,813	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	Condensing Uni	18 ton	6	2030	$ 27,600	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	AHU	Up to 4,000 (	16	2040	$ 9,100	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	AHU		17	2041	$ 10,688	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	Heat Pump	3-5 ton unit	-4	2024	$ 7,500	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	AHU	Up to 5000 C	-1	2024	$ 7,500	$ -	$ -	$ -	$ -	$ -
RR571	Destin Public Library	Heat Pump	4 ton	8	2032	$ 7,800	$ -	$ -	$ -	$ -	$ -
RR054	Destin Public Works / Maintenan	AHU	4 Ton	17	2041	$ 9,263	$ -	$ -	$ -	$ -	$ -
RR054	Destin Public Works / Maintenan	Heat Pump	4 ton	6	2030	$ 7,475	$ -	$ -	$ -	$ -	$ -
RR054	Destin Public Works / Maintenan	AHU	4 ton	16	2040	$ 9,100	$ -	$ -	$ -	$ -	$ -
RR054	Destin Public Works / Maintenan	Heat pump	4 Ton	7	2031	$ 7,638	$ -	$ -	$ -	$ -	$ -
RR052	Destin Sheriff Substation and EM	AHU	2.5 Ton	-14	2024	$ 4,000	$ -	$ -	$ -	$ -	$ -
RR052	Destin Sheriff Substation and EM	Heat pump		-14	2024	$ 4,000	$ -	$ -	$ -	$ -	$ -
RR052	Destin Sheriff Substation and EM	AHU	5 ton	5	2029	$ 7,313	$ -	$ -	$ -	$ -	$ 7,313
RR052	Destin Sheriff Substation and EM	Heat pump	3 Ton	-1	2029	$ 7,313	$ -	$ -	$ -	$ -	$ 7,313
RR573	Joe's Bayou Restrooms and Office	AC Unit	<6,000 BTU	-2	2028	$ 1,100	$ -	$ -	$ -	$ 1,100	$ -
RR573	Morgan Sports Complex and D Re	Heat pump		-14	2026	$ 3,150	$ -	$ 3,150	$ -	$ -	$ -
RR573	Morgan Sports Complex and D Re	Heat pump		-14	2026	$ 3,150	$ -	$ 3,150	$ -	$ -	$ -
RR573	Morgan Sports Complex and D Re	Mini split		-14	2026	$ 3,150	$ -	$ 3,150	$ -	$ -	$ -
RR573	Morgan Sports Complex and D Re	Mini Split		-14	2026	$ 3,150	$ -	$ 3,150	$ -	$ -	$ -
Lessee Responsibility											
RR056	Food 4 Thought	Heat pump	5 ton	0	2029	$ 7,313	$ -	$ -	$ -	$ -	$ 7,313

Facilities - HVAC 2.50%

BUDGET PROJ#	Facility	hvac_equipment	hvac_capacity	Useful Life Remaining	PLANNED Replacement Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR056	Food 4 Thought	AHU	2000 CFM	11	2035	$ 8,288	$ -	$ -	$ -	$ -	$ -
RR573	Destin History & Fishing Museum	Heat pump	2.5 Ton	-3	2028	$ 4,950	$ -	$ -	$ -	$ 4,950	$ -
RR573	Destin History & Fishing Museum	AHU	2.5 Ton	11	2035	$ 5,738	$ -	$ -	$ -	$ -	$ -
RR573	Destin History & Fishing Museum	AHU	3.5 Ton	13	2037	$ 7,950	$ -	$ -	$ -	$ -	$ -
RR573	Destin History & Fishing Museum	AHU	5 Ton	14	2038	$ 10,125	$ -	$ -	$ -	$ -	$ -
RR573	Destin History & Fishing Museum	Heat pump	3.5 Ton	3	2029	$ 6,750	$ -	$ -	$ -	$ -	$ 6,750
RR573	Destin History & Fishing Museum	Heat pump	5 Ton	4	2028	$ 8,250	$ -	$ -	$ -	$ 8,250	$ -
RR573	Dalton Threadgill Little League	AHU		-14	2026	$ 3,938	$ -	$ 3,938	$ -	$ -	$ -
RR573	Dalton Threadgill Little League	Heat pump		-24	2025	$ 3,844	$ 3,844	$ -	$ -	$ -	$ -
							$ 3,844	**$ 16,538**	**$ 12,363**	**$ 35,200**	**$ 174,375**

Facilities - Generators

$ 0

BUDGET PROJ#	Facility	Generator (kW)	Make/Model	Useful Life Remaining	PLANNED Replacement Year	End of Life Replacement Cost (2.5%/yr)	FY25	FY26	FY27	FY28	FY29
RR051	City Hall	130	Generac Protector	17	2041	$ 67,688	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	130	Generac Protector	3	2027	$ 51,063	$ -	$ -	$ 51,063	$ -	$ -
RR054	Destin Public Works / Maintenance Fac	48	Generac Protector	18	2042	$ 34,075	$ -	$ -	$ -	$ -	$ -
RR052	Destin Sheriff Substation and EMS	38	Generac Protector	2	2026	$ 18,900	$ -	$ 18,900	$ -	$ -	$ -
RR053	Heritage Run Pump Station	150	Generac SG150	12	2036	$ 109,200	$ -	$ -	$ -	$ -	$ -
RR051	City Hall	NA	Transfer Switch	19	2043	$ 26,550	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	NA	Transfer Switch	2	2026	$ 18,900	$ -	$ 18,900	$ -	$ -	$ -
RR054	Destin Public Works / Maintenance Fac	NA	Transfer Switch	-3	2027	$ 12,900	$ -	$ -	$ 12,900	$ -	$ -
RR052	Destin Sheriff Substation and EMS	NA	Transfer Switch	-2	2024	$ 12,000	$ -	$ -	$ -	$ -	$ -
RR053	Heritage Run Pump Station	NA	Transfer Switch	12	2036	$ 15,600	$ -	$ -	$ -	$ -	$ -
							$ -	**$ 37,800**	**$ 63,963**	**$ -**	**$ -**

Parking Lots

BUDGET PROJ#	Location	Useful Life Remaining (years)	PLANNED Next Resurface Date	End of Life Replacement Cost (2.5%/yr) 2.50%	FY25	FY26	FY27	FY28	FY29
RR054	Marler St Parking Lot	19	2043	$ 310,513	$ -	$ -	$ -	$ -	$ -
RR051	City Hall	0	2028	$ 176,692	$ -	$ -	$ -	$ 176,692	$ -
RR054	Public Works/Maintenance Fa	7	2031	$ 198,869	$ -	$ -	$ -	$ -	$ -
RR573	Morgans w/ Driveway	11	2035	$ 452,992	$ -	$ -	$ -	$ -	$ -
RR573	Museum	11	2035	$ 36,465	$ -	$ -	$ -	$ -	$ -
RR571	Library	9	2033	$ 146,798	$ -	$ -	$ -	$ -	$ -
RR573	Buck Destin	11	2035	$ 61,714	$ -	$ -	$ -	$ -	$ -
RR573	Community Center + Sheriff	11	2035	$ 248,767	$ -	$ -	$ -	$ -	$ -
RR572	Joe's Bayou (FDEP)	9	2033	$ 272,348	$ -	$ -	$ -	$ -	$ -
RR052	City Hall Annex	28	2052	$ 267,130	$ -	$ -	$ -	$ -	$ -
RR572	Shore of Crystal Beach	17	2041	$ 28,924	$ -	$ -	$ -	$ -	$ -
RR572	Leonard Destin Park	27	2051	$ 81,384	$ -	$ -	$ -	$ -	$ -
					$ -	**$ -**	**$ -**	**$ 176,692**	**$ -**

			VEHICLES									
							2.50%					
BUDGET PROJ#	MUNIS Asset#	Vehicle ID	Description	OPR	Useful Life Remaining (years)	PLANNED NEXT Replacement Year	Estimated Replacement Cost plus Inflation over time (@2.5%)	FY25	FY26	FY27	FY28	FY29
RR054	2020-27	20-G1	2020 John Deere XUV835E Gator	PUBLIC WORKS	6.00	2030	$ 16,875	$ -	$ -	$ -	$ -	$ -
RR054	2021-42	21-G1	2021 John Deere XUV835E Gator	PUBLIC WORKS	4.00	2028	$ 16,125	$ -	$ -	$ -	$ 16,125	$ -
RR572	2018-54	18-G1	2018 John Deere HPX 4x4 Gator	P&R	1.00	2029	$ 16,500	$ -	$ -	$ -	$ -	$ 16,500
RR572	2018-53	18-G2	2018 John Deere TX 4x2 Gator	P&R	1.00	2029	$ 16,500	$ -	$ -	$ -	$ -	$ 16,500
RR572	2018-52	18-G3	2018 John Deere TX 4x2 Gator	P&R	1.00	2029	$ 16,500	$ -	$ -	$ -	$ -	$ 16,500
RR572	2023-xx	23-G1	2023 John Deere HPX615E Gator	P&R	6.00	2030	$ 16,875	$ -	$ -	$ -	$ -	$ -
RR572	2023-xx	23-G2	2023 John Deere HPX615E Gator	P&R	6.00	2030	$ 16,875	$ -	$ -	$ -	$ -	$ -
RR572	2012-46	12-G1	2012 John Deere Gator	P&R	-5.00	2027	$ 15,750	$ -	$ -	$ 15,750	$ -	$ -
RR572	2016-36	16-G1	2016 John Deere Gator HPX 4X4	P&R	-1.00	2028	$ 16,125	$ -	$ -	$ -	$ 16,125	$ -
RR572	2016-35	16-G2	2016 John Deere Gator TX 4X2	P&R	-1.00	2028	$ 16,125	$ -	$ -	$ -	$ 16,125	$ -
RR572	2016-34	16-G3	2016 John Deere Gator TX 4X2	P&R	-1.00	2028	$ 16,125	$ -	$ -	$ -	$ 16,125	$ -
RR572	2017-xx	17-G1	2017 John Deere Gator HPX	P&R	0.00	2029	$ 16,500	$ -	$ -	$ -	$ -	$ 16,500
RR054	9801	98-01	1998 16 Ton Ford Dump Truck	PUBLIC WORKS	-16.00	2024	$ 125,000	$ -	$ -	$ -	$ -	$ -
RR052	2016-46	16-02	2016 Ford F150 4X4 Pickup	BUILDING	-1.00	2024	$ 38,000	$ -	$ -	$ -	$ -	$ -
RR052	2018-36	18-01	2018 Ford F150 4X4 Pickup	CODE	1.00	2029	$ 41,800	$ -	$ -	$ -	$ -	$ 41,800
RR052	2022-11	22-05	2022 Ford Transit 150 Van	COM. CENTER	5.00	2029	$ 38,500	$ -	$ -	$ -	$ -	$ 38,500
RR052	2016-49	16-01	2016 Ford F150 4X2 Pickup	BUILDING	-1.00	2024	$ 38,000	$ -	$ -	$ -	$ -	$ -
RR052	2017-44	17-04	2017 Ford F150 4X4 Pickup	CODE	0.00	2026	$ 32,800	$ -	$ 32,800	$ -	$ -	$ -
RR052	2020-44	20-07	2020 Ford F1504X4 Crew Cab	CODE	3.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -
RR052	2020-59	20-08	2020 Ford F150 4X4 Pickup	CODE	3.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -
RR052	2012-67	12-05	2012 Ford Fusion	CM	-5.00	2025	$ 32,000	$ 32,000	$ -	$ -	$ -	$ -
RR052	2022-17	22-07	2022 Ford F150 4X4 Pickup	CODE	5.00	2029	$ 41,800	$ -	$ -	$ -	$ -	$ 41,800
RR054	2012-68	12-03	2012 Ford F150 4X4 Pickup	PUBLIC WORKS	-5.00	2027	$ 39,900	$ -	$ -	$ 39,900	$ -	$ -
RR054	2021-41	22-01	2022 Ford F250 Crew Cab	PUBLIC WORKS	7.00	2031	$ 46,000	$ -	$ -	$ -	$ -	$ -
RR054	2022-10	22-04	2022 Ford F250 Crew Cab	PUBLIC WORKS	7.00	2031	$ 46,000	$ -	$ -	$ -	$ -	$ -
RR054	2022-16	22-06	2022 Ford F150 4X4 Pickup	PUBLIC WORKS	6.00	2030	$ 42,750	$ -	$ -	$ -	$ -	$ -
RR054	9901	99-01	1999 Ford F450 Crew Cab Utility	PUBLIC WORKS	-17.00	2024	$ 80,000	$ -	$ -	$ -	$ -	$ -
RR572	2016-47	16-04	2016 Ford F150 4X4 Pickup	P&R	-1.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -
RR054	2016-48	16-03	2016 Ford Transit Van 250	PUBLIC WORKS	-1.00	2026	$ 35,875	$ -	$ 35,875	$ -	$ -	$ -
RR054	2018-38	18-03	2018 Ford F150 4x4 Crew Cab	PUBLIC WORKS	1.00	2029	$ 41,800	$ -	$ -	$ -	$ -	$ 41,800
RR054	2018-47	19-01	2019 Ford Transit Connect Van	PUBLIC WORKS	2.00	2029	$ 33,000	$ -	$ -	$ -	$ -	$ 33,000
RR051	2019-56	19-02	2019 Ford Escape	COMM. DEV.	2.00	2029	$ 33,000	$ -	$ -	$ -	$ -	$ 33,000
RR054	2020-32	20-02	2020 Ford F550 Crew Cab	PUBLIC WORKS	4.00	2028	$ 86,000	$ -	$ -	$ -	$ 86,000	$ -
RR054	2020-38	20-06	2020 Ford F250 Crew Cab	PUBLIC WORKS	4.00	2028	$ 43,000	$ -	$ -	$ -	$ 43,000	$ -
RR572	2017-33	17-05	2017 Ford F150 4X4 Pickup	P&R	0.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -
RR572	2018-37	18-02	2018 Ford F150 4X4 Pickup	P&R	1.00	2029	$ 41,800	$ -	$ -	$ -	$ -	$ 41,800
RR572	2019-58	20-01	2020 Chev 1500 4X4 Work Truck	P&R	3.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -
RR052	2021-26	21-01	2021 Ford F150 Crew Cab	CODE	4.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -
RR052	2021-37	21-02	2021 Ford Explorer	BUILDING	4.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -
RR051	2021-38	21-03	2021 Ford Explorer	CITY ADMIN.	4.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -

			VEHICLES									
							2.50%					
BUDGET PROJ#	MUNIS Asset#	Vehicle ID	Description	OPR	Useful Life Remaining (years)	PLANNED NEXT Replacement Year	Estimated Replacement Cost plus Inflation over time (@2.5%)	FY25	FY26	FY27	FY28	FY29
RR572	2021-48	22-02	2022 Ford F250 Crew Cab	P&R	6.00	2030	$ 42,750	$ -	$ -	$ -	$ -	$ -
RR572	2021-49	22-03	2022 Ford F250 Crew Cab	P&R	6.00	2030	$ 42,750	$ -	$ -	$ -	$ -	$ -
RR572	2020-xx	20-05	2020 Ford F250 Crew Cab	P&R	4.00	2028	$ 40,850	$ -	$ -	$ -	$ 40,850	$ -
RR572	2023-01	23-01	2023 Ford F150 SuperCab 4x4	P&R	6.00	2030	$ 42,750	$ -	$ -	$ -	$ -	$ -
RR054	2023-02	23-02	2023 Ford F150 SuperCab 4x4	PUBLIC WORKS	6.00	2030	$ 42,750	$ -	$ -	$ -	$ -	$ -
RR053		24-01	2024 Freightliner Street Sweeper	PUBLIC WORKS	10.00	2034	$ 428,750	$ -	$ -	$ -	$ -	$ -
RR054		24-02	2024 Ford F750 Forestry Truck	PUBLIC WORKS	10.00	2034	$ 294,000	$ -	$ -	$ -	$ -	$ -
								$ 32,000	$ 68,675	$ 55,650	$ 561,150	$ 337,700

Capital Equipment

2.50%

BUDGET PROJ#	MUNIS Asset#	Description	Useful Life Remaining (years)	PLANNED Replacement Year	Estimated Replacement Cost plus Inflation over time (@2.5%)	FY25	FY26	FY27	FY28	FY29
RR053	PW 17-PH	2017 PipeHunter JETEYE	3.00	2029	$ 253,000	$ -	$ -	$ -	$ -	$ 253,000
RR054	PW 17-03	2017 John Deere 410L Loader Backhoe	3.00	2029	$ 159,500	$ -	$ -	$ -	$ -	$ 159,500
RR054	PW 22-08	2022 John Deere 410L Loader Backhoe	8.00	2032	$ 170,375	$ -	$ -	$ -	$ -	$ -
RR054	PW 17-01	2017 John Deere 317G Skid Steer	3.00	2029	$ 82,500	$ -	$ -	$ -	$ -	$ 82,500
RR572	REC 17-02	2017 John Deere 5055E Tractor	3.00	2029	$ 77,000	$ -	$ -	$ -	$ -	$ 77,000
RR054	PW 23-EX	2023 John Deere 35G Mini Excavator	9.00	2033	$ 78,000	$ -	$ -	$ -	$ -	$ -
RR052	CE 21-B1	2009 Pathfinder Boat w/Motor	7.00	2031	$ 70,150	$ -	$ -	$ -	$ -	$ -
RR572	REC 18-M1	2018 Toro Groundmaster 4300D Crosstrax AWD	4.00	2029	$ 44,000	$ -	$ -	$ -	$ -	$ 44,000
RR572	REC 00-05	2000 John Deere 4500 Tractor	-14.00	2025	$ 70,000	$ 70,000	$ -	$ -	$ -	$ -
RR054	PW 22-TR1	2022 John Deere 3033R Tractor	8.00	2032	$ 47,000	$ -	$ -	$ -	$ -	$ -
RR054	PW 22-TR2	2022 John Deere 3033R Tractor	8.00	2032	$ 47,000	$ -	$ -	$ -	$ -	$ -
RR052	PW 21-P1	2021 Thompson 6" Dewatering Pump	7.00	2031	$ 42,550	$ -	$ -	$ -	$ -	$ -
RR052	PW 21-P2	2021 Thompson 6" Dewatering Pump	7.00	2031	$ 42,550	$ -	$ -	$ -	$ -	$ -
RR054	PW 22-BC	2022 Vermeer Brush Chipper	8.00	2032	$ 27,025	$ -	$ -	$ -	$ -	$ -
RR572	REC 19-M2D	2019 John Deere PRO 72	0.00	2025	$ 24,000	$ 24,000	$ -	$ -	$ -	$ -
RR572	REC 19-M2	2019 John Deere 1550 Terrain Cut 2WD	0.00	2029	$ 16,500	$ -	$ -	$ -	$ -	$ 16,500
RR052	PW 23-MB1	2023 K&K Systems Message Board	9.00	2033	$ 18,000	$ -	$ -	$ -	$ -	$ -
RR052	PW 23-MB2	2023 K&K Systems Message Board	9.00	2033	$ 18,000	$ -	$ -	$ -	$ -	$ -
RR572	REC 06-M3	2006 Toro Z560 Mower	-8.00	2025	$ 24,000	$ 24,000	$ -	$ -	$ -	$ -
RR572	REC 12-M1	2012 John Deere Z920A Z-Turn Mower	-2.00	2025	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -
RR054	PW 20-WW	2020 Wylie Water Wagon 1025 Gallons	6.00	2030	$ 14,625	$ -	$ -	$ -	$ -	$ -
RR054	PW 16-DT	2017 Big Tex Dump Trailer	2.00	2029	$ 13,200	$ -	$ -	$ -	$ -	$ 13,200
RR054	PW 23-T1	2023 Diamond C Tilt Trailer	9.00	2033	$ 14,400	$ -	$ -	$ -	$ -	$ -
RR572	REC 19-M1	2019 John Deere ZTrak Mower Z920M	0.00	2025	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -
RR572	REC 21-M2	2021 John Deere ZTrac Mower Z920M	2.00	2029	$ 12,100	$ -	$ -	$ -	$ -	$ 12,100
RR572	REC 21-M3	2021 John Deere ZTrac Mower Z920M	2.00	2029	$ 12,100	$ -	$ -	$ -	$ -	$ 12,100
					$ 1,417,575	**$ 158,000**	**$ -**	**$ -**	**$ -**	**$ 669,900**

Equipment over 10k ea

City of Destin FY 2025 Cost Worksheet

May 21, 2024

	FY 2024 Approved FTE = 21	FY 2025 Estimated FTE = 21
Personnel Expenses		
Regular Payroll	$ 1,205,490	$ 1,287,847
Social Security	92,220	98,520
Retirement	393,834	410,652
Workers Compensation	62,959	66,976
Insurance	255,477	285,301
Total Personnel	$ 2,009,980	$ 2,149,296
Operational Expenses		
Professional Liability	$ 23,822	$ 24,498
Automobile Liability	15,533	19,317
Automobile Collision	10,416	11,160
Auto Repair and Maintenance	13,650	13,650
Tires	12,569	11,340
Fuel	128,791	117,772
Uniforms & Duty Gear	31,885	43,489
Software Licenses	16,130	17,130
MIFI/Cell Service	18,900	18,900
Cameras	42,802	51,385
Portable Radios	2,980	14,494
Support Allocation	287,200	287,200
Vessel Maintenance	3,600	4,500
Vessel Repower	-	-
Total Operational	$ 608,278	$ 634,835
Capital Expense		
Capital Replacement	$ 254,520	$ 279,565
Total Capital	$ 254,520	$ 279,565
TOTAL CONTRACT	**$ 2,872,778**	**$ 3,063,695**
	$ 286,283	$ 190,917
	11.1%	6.6%
Cost Per Sworn	**$ 136,799**	**$ 145,890**

EXHIBIT A
SCOPE OF SERVICES

The beach safety and lifeguard services shall include, but not be limited to, beach safety education; supervising beach areas from assigned lifeguard locations; patrol vessel; performing rescue and accident prevention activities at the beach and in the open water environment; monitoring and advising beach and water users of local, state and federal laws, rules, and ordinances; providing and coordinating emergency medical and water-rescue activities and emergency response.

- The District will provide service as follows:

Peak Summer: May 23, 2025 to August 10, 2025	
Location	**Time**
June Decker	8:00 am – 6:00 pm
Shirah	8:00 am – 6:00 pm
Hutchinson (Shore at Crystal Beach)	8:00 am – 6:00 pm
Old Pier	8:00 am – 6:00 pm
Waverunner at Harbor 9 Tower (O'Steen)	9:30 am – 7:30 pm
Harbor Tower (O'Steen)	7:30 am – 5:30pm
Tower Norreigo Point East	9:30 am – 7:30 pm
Tower Norriego Point West	9:30 am – 7:30 pm

Last Days of Summer: August 11, 2025 to September 1, 2025	
Location	**Time**
Waverunner at Harbor 9 Tower (O'Steen)	9:30 am – 7:30 pm
Harbor Tower (O'Steen)	7:30 am – 5:30pm
Tower Norreigo Point East	9:30 am – 7:30 pm
Tower Norriego Point West	9:30 am – 7:30 pm

- The District shall assess the prevailing surf conditions daily, in accordance with United States Lifesaving Association ("USLA") and International Life Saving Federation ("ILSF") standards determine the appropriate beach safety flag and based on that assessment, change the beach flags to reflect the appropriate color and provide lifesaving services. The flag color will be posted no later than 9:30 a.m. daily on the Destin Beach Safety Facebook page.
- Implement the District's beach safety standard operating guidelines so as to best minimize risk to the public and for the safe and efficient operation of lifeguarding service.
- Closely monitoring all aquatic users within designated areas of supervision.
- Maintaining a proactive approach to beach and water safety by advising the public, when necessary, of dangers and providing advice to best minimize risk.
- Educating the public on beach safety and the beach flag system.
- Establishing a social media page that is proactively updated with the current beach flag status and is used to message beach safety information to the public during the season.
- Carrying out the rescue of any person(s) in difficulty and informing other services if and when backup is required.
- The District will provide a monthly invoice to the City with key metrics of the District's services for that month.

- Carrying out the other duties such as Emergency Medical Response and Minor First Aid, Dry-Land and In-Water Missing Person Searches, and Safety Interventions and Preventive Actions as required prevent/treat death of injury, minimizing risk, and maintaining public safety. Providing written reports of incidents and Daily Activity Reports (DAR's) for required beach statistics.
- Monitoring the condition of lifeguard equipment and repair/replace as necessary.
- Undertaking scheduled cleaning and maintenance of surf rescue equipment and facilities on a daily, weekly and monthly basis and repair/replace as needed.
- Maintain personnel training, curriculum, and equipment standards that meet or exceed the standards established by the United States Lifesaving Association's Lifesaving Agency Certification Program.
- Provide an annual comprehensive report to the City Manager which includes, but is not limited to, the following performance measures: (1) the number of personnel used to deliver lifeguard services, (2) the cost of all personnel services, (3) lifesaving activities for the season to include preventative actions and rescues performed, and (4) drowning fatalities in guarded and unguarded areas. The report shall be submitted no later than the end of business on August 7th. If mid-year requests for statistics are needed, the City Manager's office will coordinate with the Beach Safety Division.

Notes:

- Full cost for services provided above $282,175
- Scope of Services is subject to change depending on funding provided

DESTIN FIRE CONTROL DISTRICT
BEACH SAFETY DIVISION
2024 ANNUAL REPORT

- The Beach Safety Division is responsible for providing beach and ocean lifeguard services. After 20 years of service, procedures and equipment have changed, but the primary goal of protecting swimmers in the gulf has not. There are two programs within Beach Safety designed to help the division reach the goal of ensuring public safety on the beach: (1) Lifeguard Operations – which provides lifesaving services along the beaches; and (2) the Prevention/Education Program which attempts to reach residents and visitors with beach and ocean safety education. This includes the Junior Lifeguard program that is geared towards our local youths.
- The Division operated nine four-wheel drive rescue vehicles, three rescue-equipped personal watercraft, four towers and 17 chairs during the season.
- The Division employed one full-time division chief, two full-time Lieutenants, two full-time officer and approximately 50 part-time seasonal lifeguards during the season.
- The Beach Safety Division maintains a standardized beach safety program. The District has been designated as a Certified Lifeguard Agency by the United States Lifesaving Association. USLA certification is intended to recognize and encourage higher training standards, longer training periods, and other requirements. Lifeguards also receive training in First Aid, CPR, and AED.
- As of August 5, 2024 Beach Safety Division aided with 75,046 preventative acts, 2 boat and personal watercraft infractions, 30 major medical responses, 290 minor aid request, 64 missing and lost persons, 72 assists and 46 people rescued, all with an attendance of 1,451,861 individuals. A drowning occurred after lifeguard hours.
- Personnel costs consume approximately 83% of the Beach Safety Division’s budget at a cost of $1,301,280.

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DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF TAXABLE VALUE

Year : 2024	County : Okaloosa
Principal Authority : City of Destin	Taxing Authority : City of Destin - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$		8,598,438,014	(1)
2.	Current year taxable value of personal property for operating purposes	$		131,921,569	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		0	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		8,730,359,583	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$		107,150,092	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		8,623,209,491	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		7,933,943,240	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☑ YES	☐ NO	Number 2	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/17/2024 12:48:27 PM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	1.6150	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	12,813,318	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	1,110,985	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	11,702,333	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	805,643,795	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	7,817,565,696	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	1.4969	per $1000	(16)
17.	Current year proposed operating millage rate	1.6150	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	14,099,531	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 11,702,333	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	1.4969 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 13,068,475	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 14,099,531	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	1.6150 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	7.8900 %	(27)

First public budget hearing	Date : 9/5/2024	Time : 6:00 PM CST	Place : 4100 Indian Bayou Trail Destin 32541

SIGN HERE	**Taxing Authority Certification**	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority	Date : 7/30/2024 11:40:23 AM
	Title : Louis Zunguze - City Manager	Contact Name and Contact Title : Krystal Strickland - Acting City Manager
	Mailing Address : 4200 Indian Bayou Trail,	Physical Address : 4200 Indian Bayou Trail, Destin Florida 32541
	City, State, Zip : Destin Florida 32541	Phone Number : (850) 837-4242, ext. 1401 Fax Number :

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

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DR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

FLORIDA Department of Revenue

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2024	County : Okaloosa
Principal Authority : City of Destin	Taxing Authority : City of Destin - Operating
Community Redevelopment Area : City of Destin CRA - Harbor	Base Year : 2003

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	$	559,666,891	(1)
2.	Base year taxable value in the tax increment area	$	196,250,561	(2)
3.	Current year tax increment value *(Line 1 minus Line 2)*	$	363,416,330	(3)
4.	Prior year Final taxable value in the tax increment area	$	511,677,101	(4)
5.	Prior year tax increment value *(Line 4 minus Line 2)*	$	315,426,540	(5)

SIGN HERE

Property Appraiser Certification — I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/17/2024 12:48:27 PM

SECTION II: COMPLETED BY TAXING AUTHORITY **Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.**

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:

6a.	Enter the proportion on which the payment is based.		100.0000 %	(6a)
6b.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 6a)* ***If value is zero or less than zero, then enter zero on Line 6b***	$	363,416,330	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	$	494,030	(6c)

7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:

7a.	Amount of payment to redevelopment trust fund in prior year	$		(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		per $1,000	(7b)
7c.	Taxes levied on prior year tax increment value *(Line 5 multiplied by Line 7b, divided by 1,000)*	$		(7c)
7d.	Prior year payment as proportion of taxes levied on increment value *(Line 7a divided by Line 7c, multiplied by 100)*		%	(7d)
7e.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 7d)* ***If value is zero or less than zero, then enter zero on Line 7e***	$		(7e)

SIGN HERE

Taxing Authority Certification — **I certify the calculations, millages and rates are correct to the best of my knowledge.**

Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority	Date : 7/30/2024 11:40:23 AM	
Title : Louis Zunguze - City Manager	Contact Name and Contact Title : Krystal Strickland - Acting City Manager	
Mailing Address : 4200 Indian Bayou Trail,	Physical Address : 4200 Indian Bayou Trail, Destin Florida 32541	
City, State, Zip : Destin Florida 32541	Phone Number : (850) 837-4242, ext. 1401	Fax Number :

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

- Example 1.

  Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.
- Example 2.

  Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.

FLORIDA DEPARTMENT OF REVENUE

Reset Form | Print Form

DR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2024	County : Okaloosa
Principal Authority : City of Destin	Taxing Authority : City of Destin - Operating
Community Redevelopment Area : City of Destin CRA - Town Center	Base Year : 1998

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	$ 537,224,305	(1)
2.	Base year taxable value in the tax increment area	$ 94,996,840	(2)
3.	Current year tax increment value *(Line 1 minus Line 2)*	$ 442,227,465	(3)
4.	Prior year Final taxable value in the tax increment area	$ 493,677,502	(4)
5.	Prior year tax increment value *(Line 4 minus Line 2)*	$ 398,680,662	(5)

SIGN HERE

Property Appraiser Certification — I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser : Electronically Certified by Property Appraiser

Date : 6/17/2024 12:48:27 PM

SECTION II: COMPLETED BY TAXING AUTHORITY **Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.**

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:

6a.	Enter the proportion on which the payment is based.	100.0000 %	(6a)
6b.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 6a)* ***If value is zero or less than zero, then enter zero on Line 6b***	$ 442,227,465	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	$ 616,955	(6c)

7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:

7a.	Amount of payment to redevelopment trust fund in prior year	$	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	per $1,000	(7b)
7c.	Taxes levied on prior year tax increment value *(Line 5 multiplied by Line 7b, divided by 1,000)*	$	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value *(Line 7a divided by Line 7c, multiplied by 100)*	%	(7d)
7e.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 7d)* ***If value is zero or less than zero, then enter zero on Line 7e***	$	(7e)

SIGN HERE

Taxing Authority Certification — **I certify the calculations, millages and rates are correct to the best of my knowledge.**

Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority

Date : 7/30/2024 11:40:23 AM

Title : Louis Zunguze - City Manager	Contact Name and Contact Title : Krystal Strickland - Acting City Manager
Mailing Address : 4200 Indian Bayou Trail,	Physical Address : 4200 Indian Bayou Trail, Destin Florida 32541
City, State, Zip : Destin Florida 32541	Phone Number : (850) 837-4242, ext. 1401 — Fax Number :

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

- Example 1.

  Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.
- Example 2.

  Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.