

**DESTIN CITY COUNCIL WORKSHOP**  
**JULY 13, 2026**  
**ANNEX COUNCIL CHAMBERS**  
**5:30 PM**

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

**CALL TO ORDER**

**\* INVOCATION**

**PLEDGE OF ALLEGIANCE**

**WORKSHOP**

A. Fiscal Year 2027 Budget Cycle

**1. PUBLIC COMMENTS**

***\* Any invocation that is offered before the official start of the City Council meeting shall be the voluntary offering of a private person, to and for the benefit of the City Council. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the City Council, or the City staff, and the City is not allowed by law to endorse the religious beliefs or views of this, or any other speaker. Persons in attendance at the City Council meeting are invited to stand during the opening invocation and Pledge of Allegiance. However, such invitation shall not be construed as a demand, order, or any other type of command. No person in attendance at the meeting shall be required to participate in any opening invocation that is offered. A person may exit the City Council Chambers and return upon completion of the opening invocation if a person does not wish to participate in or witness the opening invocation.***

Persons with disabilities who require assistance to participate in City meetings are requested to notify the City Clerk's Office at (850) 837-4242 in advance. Hearing Impaired: TTY: 711. Assistance also available through Human Resources, Title VI Coordinator, at (850) 837-4242.

Personas con discapacidades que necesitan asistencia o personas que necesiten ayuda con un idioma para participar en las reuniones de la ciudad, deberán notificar la oficina de la Secretaria Municipal al (850) 837-4242 antes de la reunión. Discapacidad auditiva: TTY: 711 (Solicitar Espanol CA). La ayuda tambien está disponible por Recursos Humanos, Coordinador del Título VI, al (850) 837-4242.

**DESTIN CITY COUNCIL WORKSHOP**  
**JULY 13, 2026**  
**ANNEX COUNCIL CHAMBERS**  
**5:30 PM**

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

**TO:** City Council Special Workshop

**THRU:** Larry Jones , City Manager

**FROM:** Krystal Strickland, Finance Director

**DATE:** July 9, 2026

**SUBJECT:** Fiscal Year 2027 Budget Cycle

---

**I. BACKGROUND:**

**II. DISCUSSION:** Attached, please find a short presentation of the FY 2027 proposed budget.

**FY 2027 PROPOSED BUDGET HIGHLIGHTS:**

\$22.3 million Operations (4% decrease from FY26)  
5.5 million Debt Service (3% decrease from FY26)  
18.1 million Capital Projects

=====  
\$45.9 million total proposed expenditures

July 20, 2026 council must make a motion for a millage rate to be placed on the TRIM notices. We recommend to continue at 1.610 mills (same since October 2017).

The presentation starts by presenting the full proposed budget and recommended millage rate, then discusses the Capital Improvement Plan and proposed projects and renewals/replacements.

Additional attachments include the DRAFT budget book and the budget calendar.

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

### **III. CONCLUSION:**

### **IV. RECOMMENDED MOTION:**

#### Attachments:

1. FY2026 Budget Workshop 2
2. FY 2027 DRAFT Budget 2026 0708
3. FY27 Budget Calendar

***\*\*\* Any invocation that is offered before the official start of the City Council meeting shall be the voluntary offering of a private person, to and for the benefit of the City Council. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the City Council, or the City staff, and the City is not allowed by law to endorse the religious beliefs or views of this, or any other speaker. Persons in attendance at the City Council meeting are invited to stand during the opening invocation and Pledge of Allegiance. However, such invitation shall not be construed as a demand, order, or any other type of command. No person in attendance at the meeting shall be required to participate in any opening invocation that is offered. A person may exit the City Council Chambers and return upon completion of the opening invocation if a person does not wish to participate in or witness the opening invocation.***

Persons with disabilities who require assistance to participate in City meetings are requested to notify the City Clerk's Office at (850) 837-4242 in advance. Hearing Impaired: TTY: 711. Assistance also available through Human Resources, Title VI Coordinator, at (850) 837-4242.

Personas con discapacidades que necesitan asistencia o personas que necesiten ayuda con un idioma para participar en las reuniones de la ciudad, deberán notificar la oficina de la Secretaria Municipal al (850) 837-4242 antes de la reunión. Discapacidad auditiva: TTY: 711 (Solicitar Espanol CA). La ayuda tambien está disponible por Recursos Humanos, Coordinador del Título VI, al (850) 837-4242.



# **City of Destin**

# **2027 Budget Workshop #2**

## **Proposed Budget**

July 13, 2026

A photograph of a coastal city skyline viewed from the water. The water is a vibrant turquoise color with white foam from a boat's wake in the foreground. The city skyline in the background features various buildings, including a prominent reddish-brown one. The sky is filled with large, dark, dramatic clouds.

We preserve our heritage  
and protect our future  
with good decisions today.



## HIGHLIGHTS –



Property values increased approximately 2%



Propose 1.6150 (0.66% tax increase) \$4/homestead



FY 2027 Proposed Operating Budget is 4%  
**lower** than the FY 2026 Adopted Budget



| ES                                                                         | General Fund         | Town Center CRA     | Harbor CRA          | Florida Building Code | NonMajor Special Revenue | Debt Service        | Capital Project Funds | Total All Funds      |
|----------------------------------------------------------------------------|----------------------|---------------------|---------------------|-----------------------|--------------------------|---------------------|-----------------------|----------------------|
| <b>REVENUES:</b>                                                           |                      |                     |                     |                       |                          |                     |                       |                      |
| <b>Taxes: Millage Per \$1000:</b>                                          |                      |                     |                     |                       |                          |                     |                       |                      |
| Ad Valorem Taxes 1.6150                                                    | \$13,083,236         | \$687,569           | \$641,176           | \$0                   | \$0                      | \$0                 | \$0                   | \$14,411,981         |
| Tax Increment Financing (TIF) / County                                     | -                    | 1,630,090           | 645,831             | -                     | -                        | -                   | -                     | 2,275,921            |
| Delinquent Ad Valorem Taxes                                                | 5,000                | -                   | -                   | -                     | -                        | -                   | -                     | 5,000                |
| Sales and Use Taxes                                                        | 1,079,600            | -                   | -                   | -                     | -                        | -                   | 769,300               | 1,848,900            |
| Licenses & Permits                                                         | 4,953,100            | -                   | -                   | 998,518               | 25,000                   | -                   | 1,113,000             | 7,089,618            |
| Intergovernmental Revenue                                                  | 4,148,700            | -                   | -                   | -                     | 1,720,000                | 750,000             | 5,994,765             | 12,613,465           |
| Charges For Services                                                       | 656,401              | -                   | -                   | 28,900                | 933,500                  | -                   | -                     | 1,618,801            |
| Fines & Forfeitures                                                        | 85,000               | -                   | -                   | 20,000                | -                        | -                   | -                     | 105,000              |
| Miscellaneous Revenue                                                      | 1,072,765            | 122,800             | 41,200              | 15,945                | 433,538                  | 19,353              | 373,700               | 2,079,301            |
| <b>TOTAL SOURCES</b>                                                       | <b>\$ 25,083,802</b> | <b>\$ 2,440,459</b> | <b>\$ 1,328,207</b> | <b>\$ 1,063,363</b>   | <b>\$ 3,112,038</b>      | <b>\$ 769,353</b>   | <b>\$ 8,250,765</b>   | <b>\$ 42,047,987</b> |
| Proceeds from Issuance of Debt or Lease                                    | -                    | -                   | -                   | -                     | -                        | -                   | -                     | 0                    |
| Transfers In                                                               | -                    | -                   | -                   | -                     | 337,907                  | 4,746,377           | 4,500,000             | 9,584,284            |
| Beginning Fund Balances/Reserves/Net Assets                                | 0                    | 177,143             | 300,675             | 103,802               | 1,574,159                | 0                   | 2,170,091             | 4,325,871            |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                            | <b>\$ 25,083,802</b> | <b>\$ 2,617,602</b> | <b>\$ 1,628,882</b> | <b>\$ 1,167,165</b>   | <b>\$ 5,024,104</b>      | <b>\$ 5,515,730</b> | <b>\$ 14,920,856</b>  | <b>\$ 55,958,142</b> |
| <b>EXPENDITURES</b>                                                        |                      |                     |                     |                       |                          |                     |                       |                      |
| General Government                                                         | \$ 5,610,488         | \$ -                | \$ -                | \$ -                  | \$ -                     | \$ 55               | \$ -                  | \$ 5,610,543         |
| Public Safety                                                              | 4,895,808            | -                   | -                   | 1,067,488             | 392,500                  | -                   | -                     | 6,355,796            |
| Physical Environment                                                       | 908,324              | -                   | -                   | -                     | 72,440                   | -                   | -                     | 980,764              |
| Transportation                                                             | 2,427,385            | -                   | -                   | -                     | 272,439                  | -                   | -                     | 2,699,824            |
| Economic Environment                                                       | 16,000               | 116,680             | 102,350             | -                     | -                        | -                   | -                     | 235,030              |
| Health and Human Services                                                  | 97,600               | -                   | -                   | -                     | -                        | -                   | -                     | 97,600               |
| Culture & Recreation                                                       | 6,298,751            | -                   | -                   | -                     | -                        | -                   | -                     | 6,298,751            |
| Debt Services                                                              | 25,500               | -                   | -                   | -                     | 5,300                    | 5,497,396           | -                     | 5,528,196            |
| Capital Outlay                                                             | 806,720              | 1,500,000           | -                   | -                     | 1,928,311                | -                   | 13,868,209            | 18,103,240           |
| <b>TOTAL EXPENDITURES</b>                                                  | <b>\$ 21,086,576</b> | <b>\$ 1,616,680</b> | <b>\$ 102,350</b>   | <b>\$ 1,067,488</b>   | <b>\$ 2,670,990</b>      | <b>\$ 5,497,451</b> | <b>\$ 13,868,209</b>  | <b>\$ 45,909,744</b> |
| Transfers Out                                                              | 3,863,879            | 1,000,923           | 1,526,532           | 99,677                | 2,353,114                | -                   | 740,159               | 9,584,284            |
| Ending Fund Balances/Reserves/Net Assets                                   | 133,347              | -                   | -                   | -                     | -                        | 18,279              | 312,488               | 464,114              |
| <b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b> | <b>\$25,083,802</b>  | <b>\$2,617,602</b>  | <b>\$1,628,882</b>  | <b>\$1,167,165</b>    | <b>\$5,024,104</b>       | <b>\$5,515,730</b>  | <b>\$14,920,856</b>   | <b>\$ 55,958,142</b> |



## FY 2027 REVENUES by type

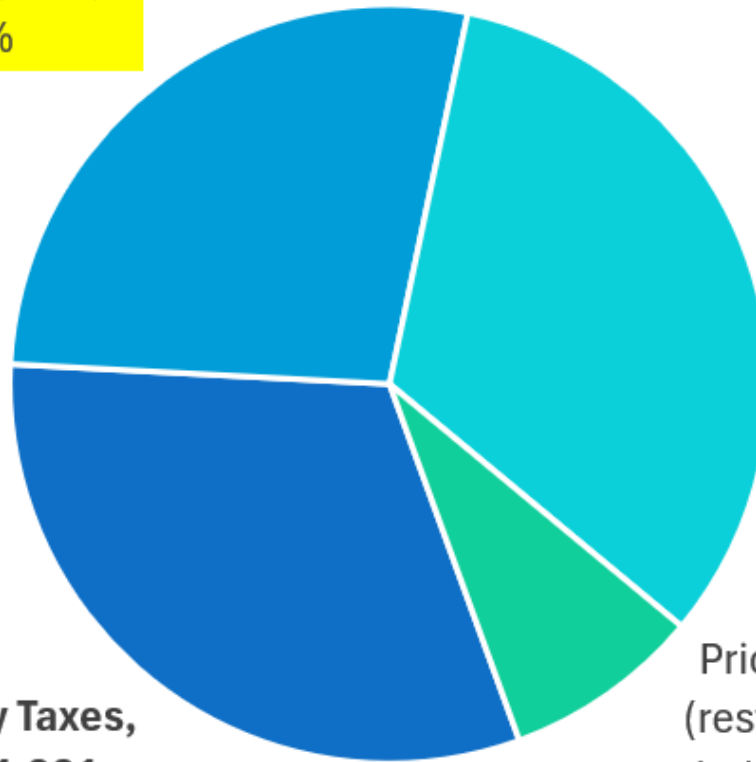
\$45.9m

Grants & Shared,  
\$12,613,465 ,  
28%

Fees and other  
sources,  
\$15,022,541 ,  
33%

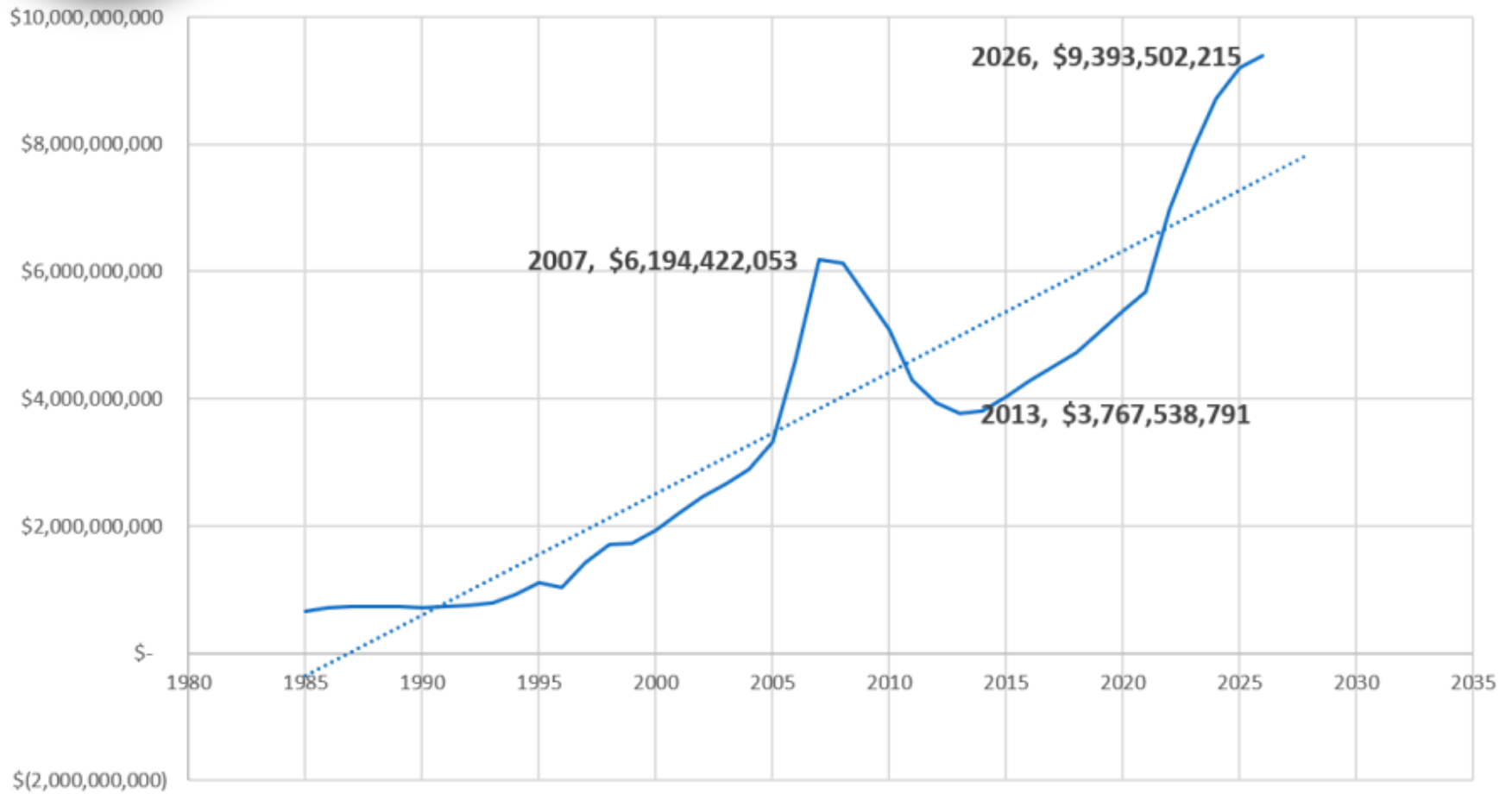
Property Taxes,  
\$14,411,981 ,  
31%

Prior Year  
(restricted)  
balances,  
\$3,861,757 , 8%





## Destin Taxable Property Value



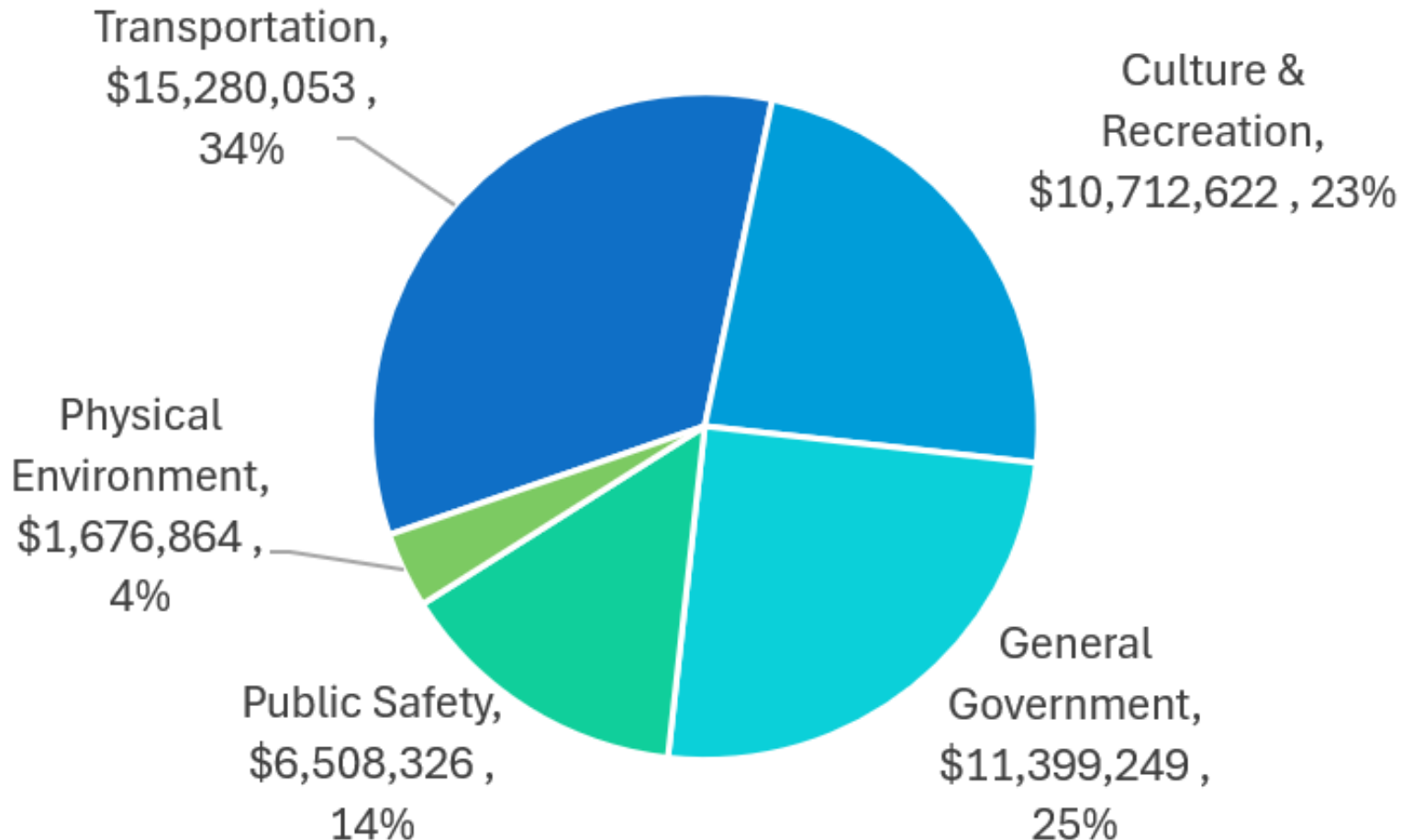


| Parcel Use      | Parcel Count | 07/01/2026 Taxable Value                                           | Ad Valorem @ 1.615 x 96%      | Avg Taxes per Parcel | % of Total Taxes |
|-----------------|--------------|--------------------------------------------------------------------|-------------------------------|----------------------|------------------|
| Homesteaded     | 3,611        | 1,310,529,656                                                      | \$ 2,031,845                  | \$ 563               | 14%              |
| Residential     | 10,207       | 6,901,896,276                                                      | 10,700,700                    | \$ 1,048             | 74%              |
| Non-Residential | 2,406        | 1,177,122,967                                                      | 1,825,011                     | \$ 759               | 13%              |
| Grand Total     | 16,224       | 9,389,548,899                                                      | \$ 14,557,557                 | \$ 897               | 100%             |
|                 |              | LESS 1% Delinq                                                     | \$ 145,576                    |                      |                  |
|                 |              | Estimated Proceeds from Levy                                       | \$ 14,411,981                 |                      |                  |
|                 |              |                                                                    | var to 1.6044                 |                      |                  |
|                 |              | General Fund                                                       | \$ 13,083,236                 | \$ 42,432            | \$ 13,040,804    |
|                 |              | Town Center CRA                                                    | 687,569                       | 17,837               | 669,732          |
|                 |              | Harbor CRA                                                         | 641,176                       | 34,324               | 606,852          |
|                 |              |                                                                    | \$ 14,411,981                 | \$ 94,593            | \$ 14,317,388    |
|                 |              |                                                                    | avg homestead@rollback: \$559 |                      |                  |
|                 |              | ROLL-BACK RATE = 1.6044                                            |                               |                      |                  |
|                 |              | The Proposed rate of 1.615 is %0.66 higher than the Roll-Back Rate |                               |                      |                  |
|                 |              | The City has maintained a rate of 1.615 since Oct 2017             |                               |                      |                  |



## FY 2027 EXPENDITURES by function

\$45.9m



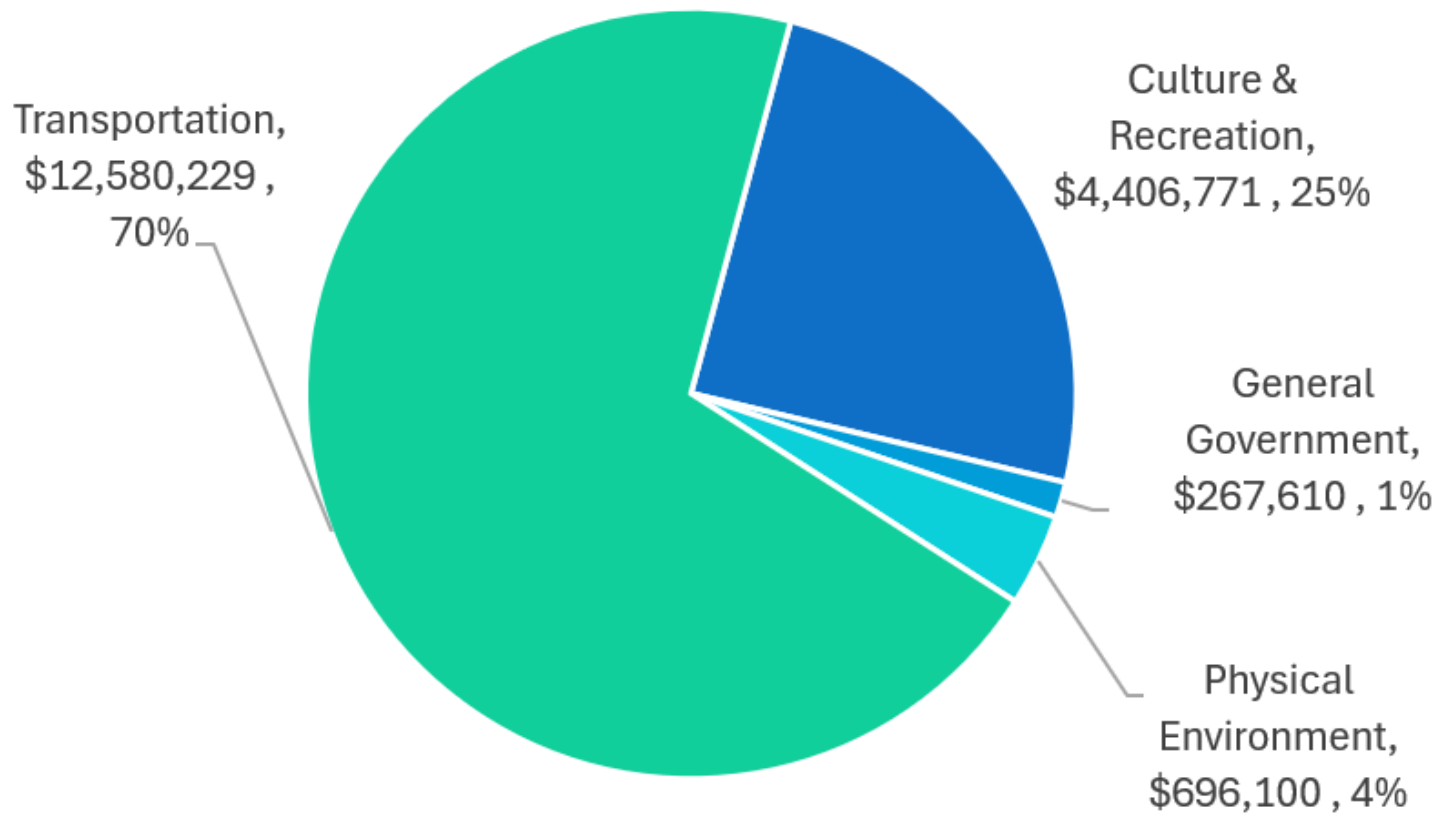


# 2027 Budget Highlights

|                           | <b>FY 2026 Budget</b> | <b>FY 2027<br/>Proposed</b> | <b>FY27-FY26</b>       | <b>% change</b> |
|---------------------------|-----------------------|-----------------------------|------------------------|-----------------|
| Operations                | \$ 23,287,009         | \$ 22,278,308               | \$ (1,008,702)         | -4%             |
| Debt Service              | \$ 5,704,731          | \$ 5,528,196                | \$ (176,535)           | -3%             |
| Capital Outlays           | \$ 41,296,871         | \$ 18,103,240               | \$ (23,193,631)        | -56%            |
| <b>Total Expenditures</b> | <b>\$ 70,288,612</b>  | <b>\$ 45,909,744</b>        | <b>\$ (24,378,868)</b> | <b>-35%</b>     |

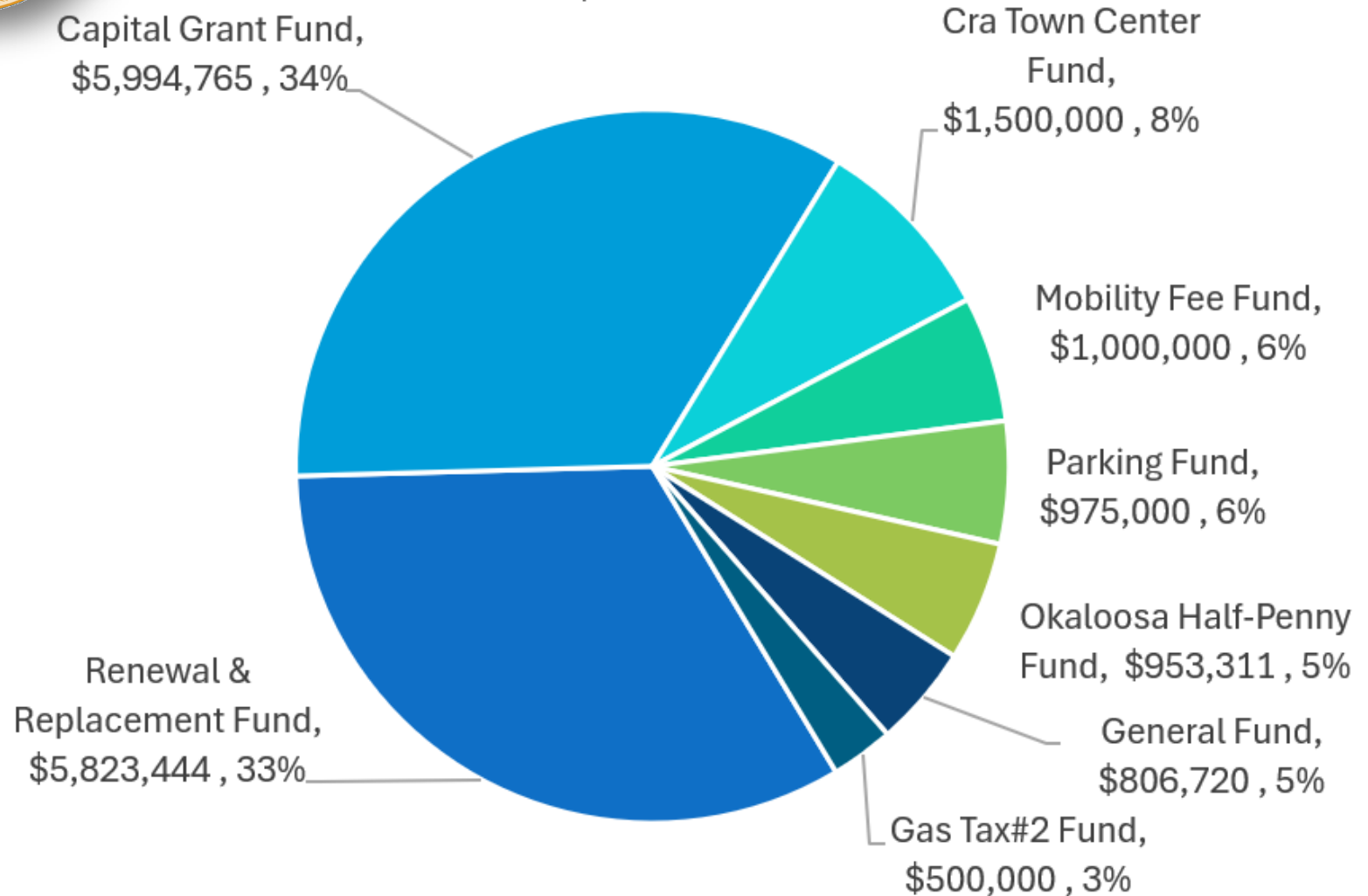


## FY 2027 CIP by Function \$18.1m





## FY 2027 CIP by Source \$18.1m





# 2026 CIP Highlights

- Completed
  - Dredged Harbor Channel
  - Norriego Point Park
  - MSC Playground
  - MSC Athletic Field Lighting
  - MSC Batting Cages
  - DLL artificial turf



# 2026 CIP Highlights

- Completed
  - Purchased land to expand DLL parking
  - Mattie Kelly Outfall (in prep for Joe's Bayou Park Improvements)
  - Resurfaced Buck Destin Basketball Courts w/new fencing
  - Repaved 11.6 lane miles of roadways (16 segments) including Airport Road



# 2026 CIP Highlights

- Completed
  - Crosstown Connector stormwater retention units installed
  - Pickleball Courts



# 2026 CIP Highlights

- In Process
  - Tarpon Beach Park (open 7/15/26)
  - Clement Taylor Park renovations
  - Community Center Roof
  - 9.6 more lane miles of roads (18 street segments) are scheduled



# 2026 CIP Highlights

- In Process
  - Undergrounding Overhead Utilities – switching will occur when FPL completes installations of additional power infrastructure
  - Crosstown Connector ***Roadway*** (Beach to Benning)
  - MSC field equipment shed



# 2027 CIP Highlights

- Projects planned for FY 2027:
  - Mattie M. Kelly Blvd N/S road connection
  - Mattie M. Kelly Blvd sidewalk, bike lane
  - John Ave (Dolphin to Sailfish)
  - Dolphin Reconstruction (road and sidewalk)



# 2027 CIP Highlights

- Projects planned for FY 2027:
  - 36 roadways to be repaved (last paved 1970 - 1995)
  - Main St Beautification (98-Airport)
  - Sibert-Zerbe parking lot consolidation/paving (parking fund)
  - Dalton Threadgill Parking



# 2027 CIP Highlights

- Projects planned for FY 2027:
  - Community Center – doors, windows, stucco
  - MSC athletic field fencing
  - MSC restrooms
  - Buck Destin Playground
  - Dalton Threadgill field lighting
  - Dog Park Fence



# 2027 CIP Highlights

- Projects planned for 2027:
  - Shores at Crystal Beach Park (TDC/BOCC)
  - Replace boardwalks at beach access points (TDC)



# 2027 CIP Highlights

| <b>(RE)/CONSTRUCTION</b>   | <b>Estimate \$</b> |
|----------------------------|--------------------|
| Clement Taylor Park (cont) | \$ 185,000         |
| 4Prong Lake (cont)         | \$ 300,000         |
| Crosstown (cont)           | \$ 3,550,000       |
| Crystal Beach (cont)       | \$ 1,909,765       |
| Undergrounding (cont)      | \$ 300,000         |



# 2027 CIP Highlights

| <b>(RE)/CONSTRUCTION</b>   | <b>Estimate \$</b> |
|----------------------------|--------------------|
| Community Center           | \$ 150,000         |
| Morgan Sport Center        | \$ 844,396         |
| Beach Access Trail Decking | \$ 50,000          |
| Buck Destin                | \$ 154,500         |
| Dalton Threadgill          | \$ 779,600         |
| Dog Park                   | \$ 95,050          |
| Cemetery                   | \$ 60,000          |



# 2027 CIP Highlights

| <b>(RE)/CONSTRUCTION</b> | <b>Estimate \$</b> |
|--------------------------|--------------------|
| Roads to Repave          | \$ 3,107,658       |
| New Road/Sidewalk        | \$ 3,853,311       |
| Main St Beautification   | \$ 333,720         |
| Parking Lot              | \$ 525,000         |
| Sidewalk Replacements    | \$ 61,800          |



# 2027 CIP Highlights

| <b>ITEMS TO BE REPLACED:</b> | <b>Item Count</b> | <b>Estimate \$</b> |                    |
|------------------------------|-------------------|--------------------|--------------------|
| Vehicle                      | 9                 | \$ 448,880         | 11 to 8 years old  |
| HVAC                         | 16                | \$ 219,390         | 25 to 9 years old  |
| Pipehunter                   | 1                 | \$ 190,550         | 10 years old       |
| Backhoe                      | 1                 | \$ 144,200         | 10 years old       |
| Skid Steer                   | 1                 | \$ 130,000         | 10 years old       |
| Generator                    | 3                 | \$ 108,200         | 26 to 11 years old |
| Generator Txfr Switch        | 2                 | \$ 12,360          | 26 to 11 years old |
| Gator                        | 6                 | \$ 98,880          | 15 to 7 years old  |
| Dump Trailer                 | 1                 | \$ 11,330          | 10 years old       |
| Mower                        | 2                 | \$ 23,690          | 8 years old        |
| Sand Pro                     | 2                 | \$ 32,960          | 14 to 7 years old  |
|                              | 44                | \$1,420,440        |                    |
|                              |                   |                    |                    |
| 2 new trucks (TDC)           | 2                 | \$ 80,000          |                    |
| <b>GRAND TOTAL</b>           | <b>46</b>         | <b>\$1,500,440</b> |                    |



# 2027 Budget Highlights

- DRAFT Budget Book
  - Fund Balance Trend Summary FY25-30 starts page 11
  - Capital Project Details start page 62
  - 5-Year Capital Improvement plans with details of items to be replaced/repaved starts page 126



# Next Steps:

July 20: Council Adopts Tentative Millage Rate

September 8 & 21: Budget Hearings

**Detailed Budget Briefings Available by  
Appointment**





**CITY OF DESTIN, FLORIDA**

**PROPOSED  
FY 2027 BUDGET**

*Last Updated: July 8, 2026*

| <b>TABLE OF CONTENTS</b>                         | <b>Page</b> |
|--------------------------------------------------|-------------|
| FY 2027 Budget Ad                                | 4           |
| Budget Summary                                   | 5           |
| Capital Improvement Plan Summary                 | 6           |
| Costs per Property                               | 7           |
| Millage Rates                                    | 8           |
| Fund Names and Descriptions                      | 9           |
| Department Names & Directors                     | 10          |
| <br>Trend FY25-FY30 by Fund                      | <br>11      |
| <br>Operational Details by Director              | <br>17      |
| Michael Burgess - Public Works Director          | 18          |
| Public Works                                     | 18          |
| Stormwater                                       | 20          |
| Facility Maintenance                             | 21          |
| Median Maintenance                               | 23          |
| Parking                                          | 23          |
| Emergency Management                             | 24          |
| Harbor Channel                                   | 24          |
| Harbor Water Quality                             | 25          |
| Undergrounding                                   | 25          |
| <br>Tina Deater - Community Development Director | <br>26      |
| Community Development                            | 26          |
| Building Department                              | 27          |
| Code Enforcement                                 | 28          |
| Law Enforcement                                  | 30          |
| Animal Control                                   | 31          |
| Economic Development                             | 31          |
| Town Center CRA                                  | 31          |
| Harbor CRA                                       | 32          |
| Law Enforcement Details                          | 33          |
| <br>Lisa Firth - Park & Recreation Director      | <br>34      |
| Community Center                                 | 34          |
| Morgan Sport Complex                             | 36          |
| Beachfront Parks                                 | 38          |
| Leonard Destin Park                              | 39          |
| All other Parks                                  | 40          |
| Special Events                                   | 42          |

| <b>TABLE OF CONTENTS - CONTINUED</b>          | <b>Page</b> |
|-----------------------------------------------|-------------|
| Jamie Haynes - HR and Risk Management         | 44          |
| Larry Jones - City Manager                    | 47          |
| City Manager Office                           | 47          |
| Legal                                         | 48          |
| Wen Livingston - Library Director             | 49          |
| Library                                       | 49          |
| Andy Peters - IT Director                     | 51          |
| IT Department                                 | 51          |
| Permit & License Technology                   | 51          |
| Additional IT Items                           | 51          |
| Krystal Strickland - Finance Director         | 54          |
| Finance                                       | 54          |
| Debt and Leases                               | 54          |
| Non Departmental (i.e. ad valorem; transfers) | 56          |
| Robert Tomasek - Engineering Director         | 58          |
| Engineering                                   | 58          |
| Lisa Wallace - City Clerk                     | 59          |
| City Clerk                                    | 59          |
| Council                                       | 60          |
| Cemetery                                      | 61          |
| Capital Project Worksheets                    | 62          |
| 5-YEAR RR/CIP Details                         | 126         |
| Detailed Trend FY25-FY28 by Fund              | 132         |
| Object Code Descriptions                      | 170         |

# BUDGET SUMMARY

City of Destin - Fiscal Year 2026-2027

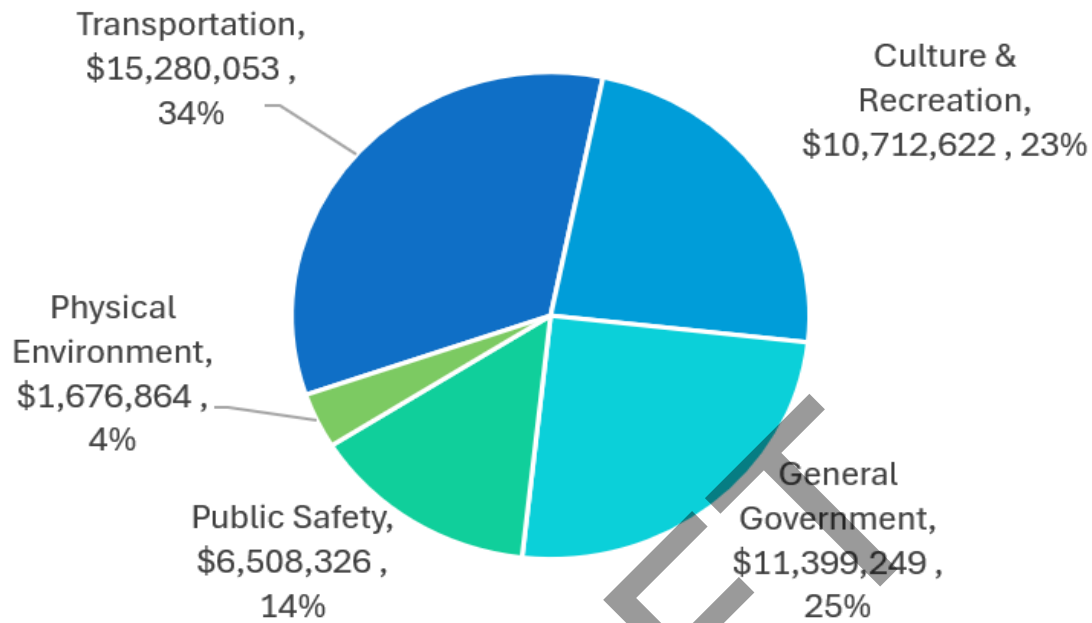
General Fund 1.6150

|                                                                            | General Fund         | Town<br>Center CRA  | Harbor CRA          | Florida<br>Building Code | NonMajor<br>Special<br>Revenue | Debt<br>Service     | Capital<br>Project Funds | Total<br>All Funds  |
|----------------------------------------------------------------------------|----------------------|---------------------|---------------------|--------------------------|--------------------------------|---------------------|--------------------------|---------------------|
| <b>ESTIMATED REVENUES:</b>                                                 |                      |                     |                     |                          |                                |                     |                          |                     |
| <b>Taxes: Millage Per \$1000:</b>                                          |                      |                     |                     |                          |                                |                     |                          |                     |
| Ad Valorem Taxes 1.6150                                                    | \$13,083,236         | \$687,569           | \$641,176           | \$0                      | \$0                            | \$0                 | \$0                      | \$14,411,981        |
| Tax Increment Financing (TIF) / County                                     | -                    | 1,630,090           | 645,831             | -                        | -                              | -                   | -                        | 2,275,921           |
| Delinquent Ad Valorem Taxes                                                | 5,000                | -                   | -                   | -                        | -                              | -                   | -                        | 5,000               |
| Sales and Use Taxes                                                        | 1,079,600            | -                   | -                   | -                        | -                              | -                   | 769,300                  | 1,848,900           |
| Licenses & Permits                                                         | 4,953,100            | -                   | -                   | 998,518                  | 25,000                         | -                   | 1,113,000                | 7,089,618           |
| Intergovernmental Revenue                                                  | 4,148,700            | -                   | -                   | -                        | 1,720,000                      | 750,000             | 5,994,765                | 12,613,465          |
| Charges For Services                                                       | 656,401              | -                   | -                   | 28,900                   | 933,500                        | -                   | -                        | 1,618,801           |
| Fines & Forfeitures                                                        | 85,000               | -                   | -                   | 20,000                   | -                              | -                   | -                        | 105,000             |
| Miscellaneous Revenue                                                      | 1,072,765            | 122,800             | 41,200              | 15,945                   | 433,538                        | 19,353              | 373,700                  | 2,079,301           |
| <b>TOTAL SOURCES</b>                                                       | <b>\$ 25,083,802</b> | <b>\$ 2,440,459</b> | <b>\$ 1,328,207</b> | <b>\$ 1,063,363</b>      | <b>\$ 3,112,038</b>            | <b>\$ 769,353</b>   | <b>\$ 8,250,765</b>      | <b>\$42,047,987</b> |
| Proceeds from Issuance of Debt or Lease                                    | -                    | -                   | -                   | -                        | -                              | -                   | -                        | 0                   |
| Transfers In                                                               | -                    | -                   | -                   | -                        | 337,907                        | 4,746,377           | 4,500,000                | 9,584,284           |
| Beginning Fund Balances/Reserves/Net Assets                                | 0                    | 177,143             | 300,675             | 103,802                  | 1,574,159                      | 0                   | 2,170,091                | 4,325,871           |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                            | <b>\$ 25,083,802</b> | <b>\$ 2,617,602</b> | <b>\$ 1,628,882</b> | <b>\$ 1,167,165</b>      | <b>\$ 5,024,104</b>            | <b>\$ 5,515,730</b> | <b>\$14,920,856</b>      | <b>\$55,958,142</b> |
| <b>EXPENDITURES</b>                                                        |                      |                     |                     |                          |                                |                     |                          |                     |
| General Government                                                         | \$ 5,610,488         | \$ -                | \$ -                | \$ -                     | \$ -                           | \$ 55               | \$ -                     | \$ 5,610,543        |
| Public Safety                                                              | 4,895,808            | -                   | -                   | 1,067,488                | 392,500                        | -                   | -                        | 6,355,796           |
| Physical Environment                                                       | 908,324              | -                   | -                   | -                        | 72,440                         | -                   | -                        | 980,764             |
| Transportation                                                             | 2,427,385            | -                   | -                   | -                        | 272,439                        | -                   | -                        | 2,699,824           |
| Economic Environment                                                       | 16,000               | 116,680             | 102,350             | -                        | -                              | -                   | -                        | 235,030             |
| Health and Human Services                                                  | 97,600               | -                   | -                   | -                        | -                              | -                   | -                        | 97,600              |
| Culture & Recreation                                                       | 6,298,751            | -                   | -                   | -                        | -                              | -                   | -                        | 6,298,751           |
| Debt Services                                                              | 25,500               | -                   | -                   | -                        | 5,300                          | 5,497,396           | -                        | 5,528,196           |
| Capital Outlay                                                             | 806,720              | 1,500,000           | -                   | -                        | 1,928,311                      | -                   | 13,868,209               | 18,103,240          |
| <b>TOTAL EXPENDITURES</b>                                                  | <b>\$ 21,086,576</b> | <b>\$ 1,616,680</b> | <b>\$ 102,350</b>   | <b>\$ 1,067,488</b>      | <b>\$ 2,670,990</b>            | <b>\$ 5,497,451</b> | <b>\$13,868,209</b>      | <b>\$45,909,744</b> |
| Transfers Out                                                              | 3,863,879            | 1,000,923           | 1,526,532           | 99,677                   | 2,353,114                      | -                   | 740,159                  | 9,584,284           |
| Ending Fund Balances/Reserves/Net Assets                                   | 133,347              | -                   | -                   | -                        | -                              | 18,279              | 312,488                  | 464,114             |
| <b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b> | <b>\$25,083,802</b>  | <b>\$2,617,602</b>  | <b>\$1,628,882</b>  | <b>\$1,167,165</b>       | <b>\$5,024,104</b>             | <b>\$5,515,730</b>  | <b>\$14,920,856</b>      | <b>\$55,958,142</b> |

THE PROPOSED, ADOPTED, AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE CITY CLERK AS A PUBLIC RECORD.

## FY 2027 EXPENDITURES by function

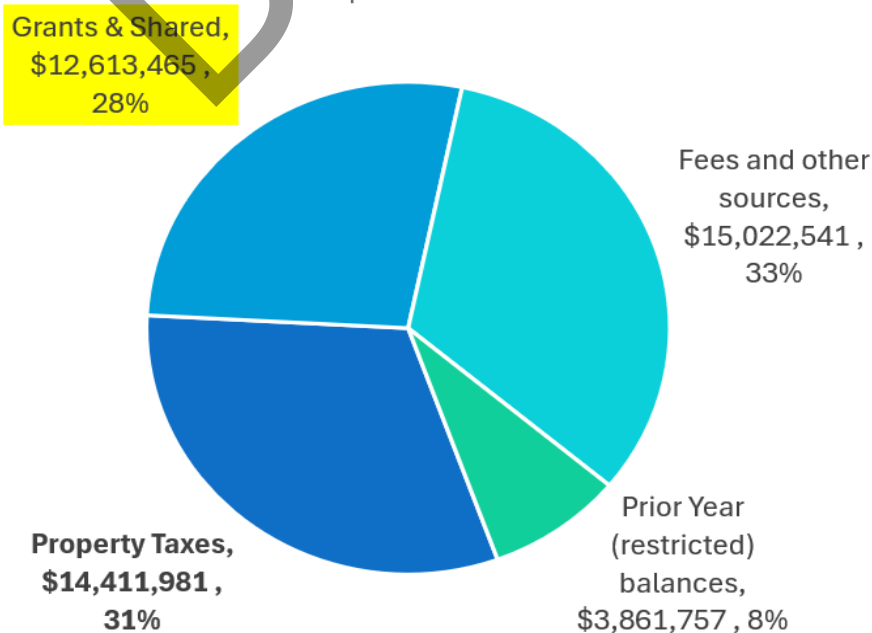
\$45.9m



|                           | FY 2026<br>Budget    | FY 2027<br>Proposed  | FY27-FY26              | %<br>change |
|---------------------------|----------------------|----------------------|------------------------|-------------|
| Operations                | \$ 23,287,009        | \$ 22,278,308        | \$ (1,008,702)         | -4%         |
| Debt Service              | 5,704,731            | 5,528,196            | (176,535)              | -3%         |
| Capital Outlays           | 41,296,871           | 18,103,240           | (23,193,631)           | -56%        |
| <b>Total Expenditures</b> | <b>\$ 70,288,612</b> | <b>\$ 45,909,744</b> | <b>\$ (24,378,868)</b> | <b>-35%</b> |

## FY 2027 REVENUES by type

\$45.9m



## FY 2027 Capital Improvement Program Summary

| <b>CONTINUED FROM FY 26:</b> | <b>Estimate \$</b> |
|------------------------------|--------------------|
| Clement Taylor Park (cont)   | \$ 185,000         |
| 4Prong Lake (cont)           | \$ 300,000         |
| Crosstown (cont)             | \$ 3,550,000       |
| Crystal Beach (cont)         | \$ 1,909,765       |
| Undergrounding (cont)        | \$ 300,000         |

| <b>NEW (RE)/CONSTRUCTION</b> | <b>Estimate \$</b> |
|------------------------------|--------------------|
| Community Center             | \$ 150,000         |
| Morgan Sport Center          | \$ 844,396         |
| Beach Access Trail Decking   | \$ 50,000          |
| Buck Destin                  | \$ 154,500         |
| Dalton Threadgill            | \$ 779,600         |
| Dog Park                     | \$ 95,050          |
| Cemetery                     | \$ 60,000          |
| Roads to Repave              | \$ 3,107,658       |
| New Road/Sidewalk            | \$ 3,853,311       |
| Main St Beautification       | \$ 333,720         |
| Parking Lot                  | \$ 525,000         |
| Sidewalk Replacements        | \$ 61,800          |

| <b>OTHER</b>               |            |
|----------------------------|------------|
| Council Chambers (sound)   | \$ 75,000  |
| Hurricane - Debris         | \$ 100,000 |
| Library Resource Additions | \$ 68,000  |
| TRSAF                      | \$ 100,000 |

### **MACHINERY, EQUIPMENT, VEHICLES**

| <b>ITEMS TO BE REPLACED:</b> | <b>Estimate \$</b> | <b>Item Count</b> |                    |
|------------------------------|--------------------|-------------------|--------------------|
| Vehicle                      | \$ 448,880         | 9                 | 11 to 8 years old  |
| HVAC                         | \$ 219,390         | 16                | 25 to 9 years old  |
| Pipehunter                   | \$ 190,550         | 1                 | 10 years old       |
| Backhoe                      | \$ 144,200         | 1                 | 10 years old       |
| Skid Steer                   | \$ 130,000         | 1                 | 10 years old       |
| Generator                    | \$ 108,200         | 3                 | 26 to 11 years old |
| Generator Txfr Switch        | \$ 12,360          | 2                 | 26 to 11 years old |
| Gator                        | \$ 98,880          | 6                 | 15 to 7 years old  |
| Dump Trailer                 | \$ 11,330          | 1                 | 10 years old       |
| Mower                        | \$ 23,690          | 2                 | 8 years old        |
| Sand Pro                     | \$ 32,960          | 2                 | 14 to 7 years old  |
| 2 new trucks (TDC)           | \$ 80,000          | 2                 |                    |

**UPDATE with 2027 Cost per Property**

## Public Safety

Ops: \$370

RR: \$2

Library/Parks/Rec

Ops: \$347

RR: \$186

**Total Cost per property per Year for all services**

Ops: \$1579

RR: \$485

**TOTAL: \$2064**



## Roadways and Sidewalk

Ops: \$162

RR: \$231

## Stormwater

Ops: \$26

RR: \$65

Gen Gov, Animal  
Control, Debt Svc

Ops: \$660

RR: \$0

## **UPDATE ADOPTED RATES (SEPT 2026)**

| <b>Tax Year</b>                | <b>Government</b>                                            | <b>Millage<br/>Rate</b> |
|--------------------------------|--------------------------------------------------------------|-------------------------|
| 2025                           | City of Destin                                               | 1.6150                  |
| 2025                           | Okaloosa County BOCC                                         | 3.8308                  |
| 2025                           | Okaloosa County School District (RLE+CIP)                    | 5.3770                  |
| 2025                           | Destin Fire Control District (Firefighters, Lifeguards, EMS) | 1.0000                  |
| 2025                           | NW Florida Water Management District                         | 0.0207                  |
| <b>TOTAL OVERLAPPING RATES</b> |                                                              | <b>11.8435</b>          |

### **Informational Only**

|      |                                     |        |
|------|-------------------------------------|--------|
| 2025 | Okaloosa County Unincorporated MSTU | 0.2880 |
| 2025 | Fort Walton Beach                   | 4.3282 |
| 2025 | Crestview                           | 6.7466 |
| 2025 | Valparaiso                          | 5.6504 |
| 2025 | Mary Esther                         | 5.0261 |
| 2025 | Niceville                           | 4.5000 |
| 2025 | Laurel Hill                         | 3.5000 |
| 2025 | Shalimar                            | 2.3000 |

DRAFT

| Fund                                  | Fund Number | Fund Description                                                                                                                                   |
|---------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| General Fund                          | 001         | All transactions not otherwise committed or restricted.                                                                                            |
| Florida Building Code Fund            | 101         | Restricted by Florida Statute. Fees collected for enforcement of Florida Building Code.                                                            |
| Npeb Water Quality Fund               | 102         | Restricted by City Ordinance, Net Positive Environmental Benefit (NPEB) fees are to benefit the water quality or ecology within the Destin Harbor. |
| Parking Fund                          | 103         | Committed by Council Resolution, Parking fees are to address parking issues.                                                                       |
| Permit & License Technology Fund      | 105         | Committed by Council Resolution, 10% of permit and license fees are pay for current and new technology related to collection and oversight.        |
| Cra Town Center Fund                  | 106         | Restricted by Florida Statute. Property taxes collected within the district must be expended within the district.                                  |
| Cra Harbor District Fund              | 107         | Restricted by Florida Statute. Property taxes collected within the district must be expended within the district.                                  |
| Fdep Water Quality Fund               | 108         | Restricted by agreement with FDEP and related city ordinance to maintain stormwater discharge into the Harbor.                                     |
| Okaloosa Half-Penny Fund              | 109         | Restricted to Infrastructure as per tax referendum of 2018 and committed by Council motion.                                                        |
| 2013 Revenue Refunding Note Fund      | 213         | Restricted by 2013 loan covenant.                                                                                                                  |
| 2014 Revenue Refunding Note Fund      | 214         | Restricted by 2014 loan covenant.                                                                                                                  |
| 2021 Revenue Refunding Note Fund      | 221         | Restricted by 2021 loan covenant.                                                                                                                  |
| 2023 Tdc Advance Fund                 | 223         | Restricted by 2023 agreement with Okaloosa County TDC.                                                                                             |
| 2024 Capital Project Note Fund        | 224         | Restricted by 2024 loan covenant.                                                                                                                  |
| Renewal & Replacement Fund            | 301         | Committed by Council Resolution.                                                                                                                   |
| Capital Grant Fund                    | 305         | Restricted by Federal, State, and local grant agreements.                                                                                          |
| Gas Tax#2 Fund                        | 306         | Restricted by Florida Statute to expansion of transportation infrastructure.                                                                       |
| Electric Franchise For Undergrounding | 307         | Restricted by Electric franchise ordinance agreement with FPL for undergrounding overhead utilities.                                               |
| Police Impact Fee Fund                | 310         | Restricted by Florida Statute and City ordinance to address growth-based expansion needs.                                                          |
| Transportation Impact Fee Fund        | 311         | Restricted by Florida Statute and City ordinance to address growth-based expansion needs.                                                          |
| Library Impact Fee Fund               | 312         | Restricted by Florida Statute and City ordinance to address growth-based expansion needs.                                                          |
| Park Impact Fee Fund                  | 313         | Restricted by Florida Statute and City ordinance to address growth-based expansion needs.                                                          |
| 2024 Bond Capital Project Fund        | 324         | Restricted by loan covenant to purchase of 1 Harbor Blvd, undergrounding of overhead utilities, transportation infrastructure construction.        |

| Department Name                  | Expense# | Revenue# | Director            |
|----------------------------------|----------|----------|---------------------|
| Facility Maintenance             | 5132     | 3132     | Burgess, Michael    |
| Emergency Management             | 5250     |          | Burgess, Michael    |
| Harbor Water Quality             | 5370     | 3370     | Burgess, Michael    |
| Stormwater Management            | 5380     | 3380     | Burgess, Michael    |
| Undergrounding                   | 5392     | 3392     | Burgess, Michael    |
| Public Works                     | 5410     | 3410     | Burgess, Michael    |
| Median Maintenance               | 5411     | 3411     | Burgess, Michael    |
| Gas Tax#1                        | 5413     | 3413     | Burgess, Michael    |
| Harbor Channel                   | 5430     | 3430     | Burgess, Michael    |
| Parking                          | 5450     | 3450     | Burgess, Michael    |
| Community Development            | 5150     | 3150     | Deater, Tina        |
| Law Enforcement                  | 5210     | 3210     | Deater, Tina        |
| Building Dept                    | 5240     | 3240     | Deater, Tina        |
| Code Enforcement                 | 5241     | 3241     | Deater, Tina        |
| Economic Development             | 5520     | 3520     | Deater, Tina        |
| Animal Control                   | 5620     |          | Deater, Tina        |
| Community Center                 | 5721     | 3721     | Firth, Lisa         |
| Morgan Sports Complex            | 5722     | 3722     | Firth, Lisa         |
| Parks                            | 5726     | 3726     | Firth, Lisa         |
| Beachfront Parks (TDC)           | 5727     | 3727     | Firth, Lisa         |
| Leonard Destin Park (FDEP)       | 5728     | 3728     | Firth, Lisa         |
| Special Event Expenditures       | 5740     |          | Firth, Lisa         |
| Human Resources                  | 5131     |          | Haynes, Jamie       |
| City Manager                     | 5120     |          | Jones, Larry        |
| Legal                            | 5140     |          | Jones, Larry        |
| Library                          | 5710     | 3710     | Livingston, Wen     |
| IT                               | 5190     |          | Peters, Andy        |
| Protective Inspection Technology | 5243     | 3243     | Peters, Andy        |
| Non Departmental                 | 5000     | 3000     | Strickland, Krystal |
| Finance                          | 5130     | 3130     | Strickland, Krystal |
| Debt                             | 5170     | 3170     | Strickland, Krystal |
| Leases                           | 5171     | 3171     | Strickland, Krystal |
| Engineering                      | 5412     | 3412     | Tomasek, Robert     |
| City Council                     | 5110     |          | Wallace, Lisa       |
| City Clerk                       | 5121     | 3121     | Wallace, Lisa       |
| Cemetery                         | 5390     | 3390     | Wallace, Lisa       |

City of Destin

FY 2026 10/01/2025 - 06/30/2026

last updated: 7/8/2026 10:53 AM

Council Trend

|                                         | FY 2025<br>Actuals | FY 2026<br>Projection | FY 2027<br>Proposed | FY 2028<br>Projection | FY 2029<br>Projection | FY 2030<br>Projection |
|-----------------------------------------|--------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 10 Taxes                                | 17,692,778         | 18,703,277            | 18,541,802          | 18,382,795            | 17,871,413            | 18,122,905            |
| 11 Intergovernmental Revenue            | 7,101,947          | 24,317,286            | 12,613,465          | 7,732,640             | 4,975,465             | 4,605,190             |
| 12 Permits, Fees, & Special Assessments | 5,498,006          | 7,794,011             | 7,089,618           | 7,048,350             | 7,170,250             | 7,148,550             |
| 13 Charges For Services                 | 1,707,083          | 2,206,508             | 1,618,801           | 1,636,700             | 1,684,300             | 1,721,900             |
| 14 Judgements, Fines, & Forfeits        | 209,628            | 116,007               | 105,000             | 112,800               | 82,600                | 83,400                |
| 15 Miscellaneous Revenues               | 3,138,645          | 2,225,259             | 2,079,301           | 1,746,281             | 1,796,951             | 1,816,705             |
| 16 Other Sources                        | 25,051,712         | -                     | -                   | -                     | 50,000                | 18,000,000            |
| 17 Transfers In                         | 18,529,213         | 9,112,431             | 9,584,284           | 9,584,808             | 8,107,793             | 4,853,074             |
| <b>Total Cash In</b>                    | <b>78,929,013</b>  | <b>64,474,779</b>     | <b>51,632,271</b>   | <b>46,244,375</b>     | <b>41,738,772</b>     | <b>56,351,724</b>     |

|                               |                   |                    |                    |                   |                   |                   |
|-------------------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| 20 Personnel Services         | 6,444,838         | 6,540,482          | 8,162,826          | 8,562,450         | 8,989,850         | 9,438,650         |
| 21 Personnel Taxes & Benefits | 2,394,146         | 2,498,994          | 3,320,278          | 3,485,185         | 3,658,185         | 3,839,685         |
| 22 Operating Expenses         | 8,224,897         | 10,323,882         | 10,778,204         | 10,553,584        | 11,038,507        | 11,148,178        |
| 23 Grants And Aids            | 15,452            | 14,452             | 17,000             | 17,500            | 18,000            | 18,500            |
| 24 Debt Service               | 4,454,266         | 5,502,997          | 5,528,196          | 5,525,963         | 5,053,255         | 21,431,520        |
| 25 Capital Outlay             | 13,856,416        | 37,230,431         | 18,103,240         | 7,100,956         | 4,544,279         | 5,524,655         |
| 26 Transfers Out              | 18,529,213        | 9,112,431          | 9,584,284          | 9,584,808         | 8,107,793         | 4,853,074         |
| <b>Total Cash Out</b>         | <b>53,919,227</b> | <b>71,223,669</b>  | <b>55,494,028</b>  | <b>44,830,447</b> | <b>41,409,869</b> | <b>56,254,262</b> |
| <b>NET CHANGE</b>             | <b>25,009,786</b> | <b>(6,748,890)</b> | <b>(3,861,757)</b> | <b>1,413,928</b>  | <b>328,903</b>    | <b>97,462</b>     |
| <b>BEGINNING BALANCE</b>      | <b>44,723,933</b> | <b>69,664,214</b>  | <b>62,984,829</b>  | <b>59,123,072</b> | <b>60,537,000</b> | <b>60,865,902</b> |
| <b>ENDING BALANCE</b>         | <b>69,733,719</b> | <b>62,979,112</b>  | <b>59,123,072</b>  | <b>60,537,000</b> | <b>60,865,902</b> | <b>60,963,365</b> |

| GENERAL FUND                                             | FY 2025<br>Actuals | FY 2026<br>Projection | FY 2027<br>Proposed | FY 2028<br>Projection | FY 2029<br>Projection | FY 2030<br>Projection |
|----------------------------------------------------------|--------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 001 General Fund-10 Taxes                                | 13,557,973         | 14,442,087            | 14,167,836          | 13,921,457            | 13,483,889            | 13,619,805            |
| 001 General Fund-11 Intergovernmental Revenue            | 3,787,907          | 3,223,128             | 4,148,700           | 3,727,790             | 3,769,290             | 3,855,190             |
| 001 General Fund-12 Permits, Fees, & Special Assessments | 3,335,865          | 5,002,627             | 4,953,100           | 4,901,200             | 5,017,400             | 4,989,900             |
| 001 General Fund-13 Charges For Services                 | 799,826            | 667,362               | 656,401             | 645,400               | 663,200               | 670,200               |
| 001 General Fund-14 Judgements, Fines, & Forfeits        | 181,850            | 105,436               | 85,000              | 92,200                | 61,400                | 61,600                |
| 001 General Fund-15 Miscellaneous Revenues               | 1,642,916          | 883,659               | 1,072,765           | 1,097,254             | 1,073,024             | 1,010,682             |
| 001 General Fund-16 Other Sources                        | 51,712             | -                     | -                   | -                     | 50,000                | -                     |
| 001 General Fund-17 Transfers In                         | -                  | -                     | -                   | -                     | -                     | -                     |
| <b>Total Cash In</b>                                     | <b>23,358,050</b>  | <b>24,324,300</b>     | <b>25,083,802</b>   | <b>24,385,301</b>     | <b>24,118,203</b>     | <b>24,207,377</b>     |

|                                                |                   |                   |                   |                   |                    |                   |
|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| 001 General Fund-20 Personnel Services         | 5,858,718         | 5,924,007         | 7,452,025         | 7,816,100         | 8,206,200          | 8,615,900         |
| 001 General Fund-21 Personnel Taxes & Benefits | 2,159,947         | 2,265,307         | 3,015,914         | 3,165,875         | 3,322,875          | 3,487,675         |
| 001 General Fund-22 Operating Expenses         | 7,789,814         | 8,931,515         | 9,769,416         | 9,698,775         | 9,975,701          | 10,261,025        |
| 001 General Fund-23 Grants And Aids            | 15,452            | 14,452            | 17,000            | 17,500            | 18,000             | 18,500            |
| 001 General Fund-24 Debt Service               | 58,879            | 65,165            | 25,500            | 22,600            | 23,000             | 23,400            |
| 001 General Fund-25 Capital Outlay             | 658,045           | 1,082,738         | 806,720           | 170,000           | 172,100            | 174,300           |
| 001 General Fund-26 Transfers Out              | 4,884,687         | 3,881,938         | 3,863,879         | 4,359,829         | 4,626,813          | 2,389,417         |
| <b>Total Cash Out</b>                          | <b>21,425,543</b> | <b>22,165,122</b> | <b>24,950,455</b> | <b>25,250,679</b> | <b>26,344,689</b>  | <b>24,970,217</b> |
| <b>NET CHANGE</b>                              | <b>1,932,506</b>  | <b>2,159,178</b>  | <b>133,347</b>    | <b>(865,377)</b>  | <b>(2,226,486)</b> | <b>(762,840)</b>  |
| <b>BEGINNING BALANCE</b>                       | <b>33,860,625</b> | <b>35,793,131</b> | <b>37,952,308</b> | <b>38,085,656</b> | <b>37,220,278</b>  | <b>34,993,792</b> |
| <b>ENDING BALANCE</b>                          | <b>35,793,131</b> | <b>37,952,308</b> | <b>38,085,656</b> | <b>37,220,278</b> | <b>34,993,792</b>  | <b>34,230,952</b> |

| BUILDING INSPECTION<br>(Restricted by State Statute)                   | FY 2025<br>Actuals | FY 2026<br>Projection | FY 2027<br>Proposed | FY 2028<br>Projection | FY 2029<br>Projection | FY 2030<br>Projection |
|------------------------------------------------------------------------|--------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 101 Florida Building Code Fund-12 Permits, Fees, & Special Assessments | 1,008,068          | 1,259,484             | 998,518             | 1,003,750             | 1,003,750             | 1,003,750             |
| 101 Florida Building Code Fund-13 Charges For Services                 | 27,265             | 41,230                | 28,900              | 29,800                | 30,700                | 31,600                |
| 101 Florida Building Code Fund-14 Judgements, Fines, & Forfeits        | 27,778             | 10,571                | 20,000              | 20,600                | 21,200                | 21,800                |
| 101 Florida Building Code Fund-15 Miscellaneous Revenues               | 5,347              | 14,041                | 15,945              | 31,468                | 24,376                | 14,686                |
| 101 Florida Building Code Fund-17 Transfers In                         | -                  | -                     | -                   | -                     | -                     | -                     |
| <b>Total Cash In</b>                                                   | <b>1,068,458</b>   | <b>1,325,326</b>      | <b>1,063,363</b>    | <b>1,085,618</b>      | <b>1,080,026</b>      | <b>1,071,836</b>      |

|                                                              |                  |                |                  |                  |                  |                  |
|--------------------------------------------------------------|------------------|----------------|------------------|------------------|------------------|------------------|
| 101 Florida Building Code Fund-20 Personnel Services         | 551,531          | 571,379        | 662,842          | 695,900          | 730,600          | 767,100          |
| 101 Florida Building Code Fund-21 Personnel Taxes & Benefits | 223,606          | 219,180        | 287,666          | 301,910          | 316,910          | 332,610          |
| 101 Florida Building Code Fund-22 Operating Expenses         | 133,897          | 75,235         | 116,980          | 120,200          | 122,700          | 126,200          |
| 101 Florida Building Code Fund-25 Capital Outlay             | 28,375           | -              | -                | -                | -                | -                |
| 101 Florida Building Code Fund-26 Transfers Out              | 103,281          | 113,638        | 99,677           | 100,200          | 100,200          | 100,200          |
| <b>Total Cash Out</b>                                        | <b>1,040,690</b> | <b>979,432</b> | <b>1,167,165</b> | <b>1,218,210</b> | <b>1,270,410</b> | <b>1,326,110</b> |
| <b>NET CHANGE</b>                                            | <b>27,768</b>    | <b>345,894</b> | <b>(103,802)</b> | <b>(132,592)</b> | <b>(190,384)</b> | <b>(254,274)</b> |
| <b>BEGINNING BALANCE</b>                                     | <b>202,698</b>   | <b>230,466</b> | <b>576,360</b>   | <b>472,557</b>   | <b>339,965</b>   | <b>149,581</b>   |
| <b>ENDING BALANCE</b>                                        | <b>230,466</b>   | <b>576,360</b> | <b>472,557</b>   | <b>339,965</b>   | <b>149,581</b>   | <b>(104,693)</b> |

| <b>NPEB WATER QUALITY<br/>(Committed by City Ordinance)</b>        | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
|--------------------------------------------------------------------|----------------------------|-------------------------------|-----------------------------|-------------------------------|-------------------------------|-------------------------------|
| 102 Npeb Water Quality Fund-12 Permits, Fees, & Special            | 57,937                     | 59,251                        | 25,000                      | 25,000                        | 25,000                        | 25,000                        |
| 102 Npeb Water Quality Fund-15 Miscellaneous Revenues              | 10,636                     | 8,598                         | 9,938                       | 7,506                         | 7,306                         | 6,075                         |
| 102 Npeb Water Quality Fund-17 Transfers In                        | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                               | <b>68,573</b>              | <b>67,849</b>                 | <b>34,938</b>               | <b>32,506</b>                 | <b>32,306</b>                 | <b>31,075</b>                 |
| 102 Npeb Water Quality Fund-22 Operating Expenses                  | 35,934                     | 137,354                       | 40,655                      | 67,679                        | 254,431                       | 56,073                        |
| 102 Npeb Water Quality Fund-25 Capital Outlay                      | -                          | -                             | -                           | -                             | -                             | -                             |
| 102 Npeb Water Quality Fund-26 Transfers Out                       | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash Out</b>                                              | <b>35,934</b>              | <b>137,354</b>                | <b>40,655</b>               | <b>67,679</b>                 | <b>254,431</b>                | <b>56,073</b>                 |
| <b>NET CHANGE</b>                                                  | <b>32,639</b>              | <b>(69,505)</b>               | <b>(5,717)</b>              | <b>(35,174)</b>               | <b>(222,126)</b>              | <b>(24,999)</b>               |
| <b>BEGINNING BALANCE</b>                                           | <b>251,314</b>             | <b>214,448</b>                | <b>214,448</b>              | <b>208,731</b>                | <b>173,558</b>                | <b>(48,568)</b>               |
| <b>ENDING BALANCE</b>                                              | <b>283,953</b>             | <b>208,731</b>                | <b>208,731</b>              | <b>173,558</b>                | <b>(48,568)</b>               | <b>(73,567)</b>               |
| <b>PARKING<br/>(Committed by Council Resolution)</b>               | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 103 Parking Fund-13 Charges For Services                           | 879,992                    | 1,497,916                     | 933,500                     | 961,500                       | 990,400                       | 1,020,100                     |
| 103 Parking Fund-14 Judgements, Fines, & Forfeits                  | -                          | -                             | -                           | -                             | -                             | -                             |
| 103 Parking Fund-15 Miscellaneous Revenues                         | 81,854                     | 92,387                        | 86,900                      | 111,827                       | 134,860                       | 159,980                       |
| <b>Total Cash In</b>                                               | <b>961,846</b>             | <b>1,590,303</b>              | <b>1,020,400</b>            | <b>1,073,327</b>              | <b>1,125,260</b>              | <b>1,180,080</b>              |
| 103 Parking Fund-22 Operating Expenses                             | 77,729                     | 352,934                       | 272,439                     | 280,080                       | 287,929                       | 295,930                       |
| 103 Parking Fund-25 Capital Outlay                                 | -                          | 3,000                         | 975,000                     | 25,460                        | -                             | -                             |
| 103 Parking Fund-26 Transfers Out                                  | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash Out</b>                                              | <b>77,729</b>              | <b>355,934</b>                | <b>1,247,439</b>            | <b>305,540</b>                | <b>287,929</b>                | <b>295,930</b>                |
| <b>NET CHANGE</b>                                                  | <b>884,117</b>             | <b>1,234,369</b>              | <b>(227,039)</b>            | <b>767,787</b>                | <b>837,331</b>                | <b>884,151</b>                |
| <b>BEGINNING BALANCE</b>                                           | <b>1,836,115</b>           | <b>2,720,233</b>              | <b>3,954,602</b>            | <b>3,727,563</b>              | <b>4,495,350</b>              | <b>5,332,681</b>              |
| <b>ENDING BALANCE</b>                                              | <b>2,720,233</b>           | <b>3,954,602</b>              | <b>3,727,563</b>            | <b>4,495,350</b>              | <b>5,332,681</b>              | <b>6,216,832</b>              |
| <b>PERMITTING TECHNOLOGY<br/>(Committed by Council Resolution)</b> | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 105 Permit & License Technology Fund-15 Miscellaneous              | 26,356                     | 28,279                        | 28,000                      | 29,536                        | 33,530                        | 37,477                        |
| 105 Permit & License Technology Fund-17 Transfers In               | 197,852                    | 357,369                       | 337,907                     | 336,530                       | 337,150                       | 337,790                       |
| 105 Permit & License Technology Fund-16 Other Sources              | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                               | <b>224,209</b>             | <b>385,648</b>                | <b>365,907</b>              | <b>366,066</b>                | <b>370,680</b>                | <b>375,267</b>                |
| 105 Permit & License Technology Fund-22 Operating Exp              | 74,992                     | 114,473                       | 392,500                     | 227,700                       | 233,781                       | 240,000                       |
| 105 Permit & License Technology Fund-25 Capital Outlay             | -                          | -                             | -                           | -                             | -                             | -                             |
| 105 Permit & License Technology Fund-26 Transfers Out              | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash Out</b>                                              | <b>74,992</b>              | <b>114,473</b>                | <b>392,500</b>              | <b>227,700</b>                | <b>233,781</b>                | <b>240,000</b>                |
| <b>NET CHANGE</b>                                                  | <b>149,217</b>             | <b>271,175</b>                | <b>(26,593)</b>             | <b>138,366</b>                | <b>136,899</b>                | <b>135,267</b>                |
| <b>BEGINNING BALANCE</b>                                           | <b>596,035</b>             | <b>745,252</b>                | <b>1,016,427</b>            | <b>984,534</b>                | <b>1,117,650</b>              | <b>1,249,249</b>              |
| <b>ENDING BALANCE</b>                                              | <b>745,252</b>             | <b>1,016,427</b>              | <b>984,534</b>              | <b>1,117,650</b>              | <b>1,249,249</b>              | <b>1,384,516</b>              |
| <b>TOWN CENTER CRA ends 2037<br/>(Restricted by State Statute)</b> | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 106 Cra Town Center Fund-10 Taxes                                  | 2,265,258                  | 2,273,265                     | 2,317,659                   | 2,404,838                     | 2,320,282                     | 2,389,800                     |
| 106 Cra Town Center Fund-15 Miscellaneous Revenues                 | 115,720                    | 104,254                       | 122,800                     | 71,873                        | 112,511                       | 151,690                       |
| <b>Total Cash In</b>                                               | <b>2,380,978</b>           | <b>2,377,519</b>              | <b>2,440,459</b>            | <b>2,476,711</b>              | <b>2,432,793</b>              | <b>2,541,490</b>              |
| 106 Cra Town Center Fund-20 Personnel Services                     | 17,295                     | 22,548                        | 23,980                      | 25,225                        | 26,525                        | 27,825                        |
| 106 Cra Town Center Fund-21 Personnel Taxes & Benefits             | 5,303                      | 7,254                         | 8,349                       | 8,700                         | 9,200                         | 9,700                         |
| 106 Cra Town Center Fund-22 Operating Expenses                     | 69,057                     | 86,341                        | 84,351                      | 87,000                        | 89,615                        | 92,415                        |
| 106 Cra Town Center Fund-25 Capital Outlay                         | 181,033                    | 8,875                         | 1,500,000                   | -                             | -                             | -                             |
| 106 Cra Town Center Fund-26 Transfers Out                          | 998,747                    | 1,000,110                     | 1,000,923                   | 1,001,185                     | 1,001,488                     | 924,103                       |
| <b>Total Cash Out</b>                                              | <b>1,271,435</b>           | <b>1,125,128</b>              | <b>2,617,602</b>            | <b>1,122,110</b>              | <b>1,126,828</b>              | <b>1,054,043</b>              |
| <b>NET CHANGE</b>                                                  | <b>1,109,543</b>           | <b>1,252,391</b>              | <b>(177,143)</b>            | <b>1,354,601</b>              | <b>1,305,964</b>              | <b>1,487,447</b>              |
| <b>BEGINNING BALANCE</b>                                           | <b>210,970</b>             | <b>1,320,512</b>              | <b>2,572,903</b>            | <b>2,395,760</b>              | <b>3,750,361</b>              | <b>5,056,326</b>              |
| <b>ENDING BALANCE</b>                                              | <b>1,320,512</b>           | <b>2,572,903</b>              | <b>2,395,760</b>            | <b>3,750,361</b>              | <b>5,056,326</b>              | <b>6,543,772</b>              |
| <b>HARBOR CRA ends 2043<br/>(Restricted by State Statute)</b>      | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 107 Cra Harbor District Fund-10 Taxes                              | 1,115,144                  | 1,221,723                     | 1,287,007                   | 1,280,000                     | 1,283,342                     | 1,321,800                     |
| 107 Cra Harbor District Fund-15 Miscellaneous Revenues             | 50,487                     | 31,149                        | 41,200                      | 3,725                         | 1,300                         | 1,300                         |
| 107 Cra Harbor District Fund-17 Transfers In                       | 9,000,000                  | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                               | <b>10,165,631</b>          | <b>1,252,873</b>              | <b>1,328,207</b>            | <b>1,283,725</b>              | <b>1,284,642</b>              | <b>1,323,100</b>              |
| 107 Cra Harbor District Fund-20 Personnel Services                 | 17,294                     | 22,548                        | 23,980                      | 25,225                        | 26,525                        | 27,825                        |
| 107 Cra Harbor District Fund-21 Personnel Taxes & Benef            | 5,290                      | 7,254                         | 8,349                       | 8,700                         | 9,200                         | 9,700                         |

|                                                               |                    |                   |                    |                   |                   |                    |
|---------------------------------------------------------------|--------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| 107 Cra Harbor District Fund-22 Operating Expenses            | 31,410             | 57,287            | 70,022             | 72,100            | 74,300            | 76,500             |
| 107 Cra Harbor District Fund-25 Capital Outlay                | -                  | -                 | -                  | -                 | -                 | -                  |
| 107 Cra Harbor District Fund-26 Transfers Out                 | 1,490,774          | 1,531,240         | 1,526,532          | 1,530,202         | 1,287,144         | 797,714            |
| <b>Total Cash Out</b>                                         | <b>1,544,768</b>   | <b>1,618,328</b>  | <b>1,628,882</b>   | <b>1,636,227</b>  | <b>1,397,169</b>  | <b>911,739</b>     |
| <b>NET CHANGE</b>                                             | <b>8,620,862</b>   | <b>(365,455)</b>  | <b>(300,675)</b>   | <b>(352,502)</b>  | <b>(112,527)</b>  | <b>411,361</b>     |
| <b>BEGINNING BALANCE</b>                                      | <b>(7,830,558)</b> | <b>790,304</b>    | <b>424,849</b>     | <b>124,174</b>    | <b>(228,328)</b>  | <b>(340,855)</b>   |
| <b>ENDING BALANCE</b>                                         | <b>790,304</b>     | <b>424,849</b>    | <b>124,174</b>     | <b>(228,328)</b>  | <b>(340,855)</b>  | <b>70,505</b>      |
| <b>FDEP WATER QUALITY</b>                                     | <b>FY 2025</b>     | <b>FY 2026</b>    | <b>FY 2027</b>     | <b>FY 2028</b>    | <b>FY 2029</b>    | <b>FY 2030</b>     |
| <b>(Restricted by Grantor Agreement)</b>                      | <b>Actuals</b>     | <b>Projection</b> | <b>Proposed</b>    | <b>Projection</b> | <b>Projection</b> | <b>Projection</b>  |
| 108 Fdep Water Quality Fund-15 Miscellaneous Revenues         | 3,915              | 3,534             | 4,200              | -                 | -                 | -                  |
| 108 Fdep Water Quality Fund-17 Transfers In                   | -                  | -                 | -                  | -                 | -                 | -                  |
| <b>Total Cash In</b>                                          | <b>3,915</b>       | <b>3,534</b>      | <b>4,200</b>       | <b>-</b>          | <b>-</b>          | <b>-</b>           |
| 108 Fdep Water Quality Fund-22 Operating Expenses             | 11,996             | 68,720            | 31,785             | -                 | -                 | -                  |
| 108 Fdep Water Quality Fund-25 Capital Outlay                 | -                  | -                 | -                  | -                 | -                 | -                  |
| <b>Total Cash Out</b>                                         | <b>11,996</b>      | <b>68,720</b>     | <b>31,785</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>           |
| <b>NET CHANGE</b>                                             | <b>(8,081)</b>     | <b>(65,186)</b>   | <b>(27,585)</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>           |
| <b>BEGINNING BALANCE</b>                                      | <b>100,852</b>     | <b>92,771</b>     | <b>27,585</b>      | <b>(0)</b>        | <b>(0)</b>        | <b>(0)</b>         |
| <b>ENDING BALANCE</b>                                         | <b>92,771</b>      | <b>27,585</b>     | <b>(0)</b>         | <b>(0)</b>        | <b>(0)</b>        | <b>(0)</b>         |
| <b>OKALOOSA HALF PENNY ends 12/2028</b>                       | <b>FY 2025</b>     | <b>FY 2026</b>    | <b>FY 2027</b>     | <b>FY 2028</b>    | <b>FY 2029</b>    | <b>FY 2030</b>     |
| <b>(Committed by Council Motion)</b>                          | <b>Actuals</b>     | <b>Projection</b> | <b>Proposed</b>    | <b>Projection</b> | <b>Projection</b> | <b>Projection</b>  |
| 109 Okaloosa Half-Penny Fund-11 Intergovernmental Revenue     | 1,767,304          | 1,675,527         | 1,720,000          | 1,771,600         | 456,175           | -                  |
| 109 Okaloosa Half-Penny Fund-15 Miscellaneous Revenue         | 287,049            | 231,082           | 304,500            | 155,288           | 136,498           | 140,723            |
| 109 Okaloosa Half-Penny Fund-17 Transfers In                  | 229,151            | -                 | -                  | -                 | -                 | -                  |
| <b>Total Cash In</b>                                          | <b>2,283,504</b>   | <b>1,906,609</b>  | <b>2,024,500</b>   | <b>1,926,888</b>  | <b>592,673</b>    | <b>140,723</b>     |
| 109 Okaloosa Half-Penny Fund-22 Operating Expenses            | 1                  | -                 | -                  | -                 | -                 | -                  |
| 109 Okaloosa Half-Penny Fund-25 Capital Outlay                | 1,808,717          | 775,518           | 953,311            | 700,000           | 100,000           | 2,100,000          |
| 109 Okaloosa Half-Penny Fund-26 Transfers Out                 | 353,866            | 1,853,976         | 2,353,114          | 1,853,208         | 351,844           | -                  |
| <b>Total Cash Out</b>                                         | <b>2,162,584</b>   | <b>2,629,494</b>  | <b>3,306,425</b>   | <b>2,553,208</b>  | <b>451,844</b>    | <b>2,100,000</b>   |
| <b>NET CHANGE</b>                                             | <b>120,920</b>     | <b>(722,885)</b>  | <b>(1,281,925)</b> | <b>(626,320)</b>  | <b>140,830</b>    | <b>(1,959,277)</b> |
| <b>BEGINNING BALANCE</b>                                      | <b>7,060,159</b>   | <b>7,181,078</b>  | <b>6,458,193</b>   | <b>5,176,268</b>  | <b>4,549,948</b>  | <b>4,690,778</b>   |
| <b>ENDING BALANCE</b>                                         | <b>7,181,078</b>   | <b>6,458,193</b>  | <b>5,176,268</b>   | <b>4,549,948</b>  | <b>4,690,778</b>  | <b>2,731,501</b>   |
| <b>2013 LOAN DEBT SERVICE 3.04%</b>                           | <b>FY 2025</b>     | <b>FY 2026</b>    | <b>FY 2027</b>     | <b>FY 2028</b>    | <b>FY 2029</b>    | <b>FY 2030</b>     |
| <b>(Payoff 08/2031)</b>                                       | <b>Actuals</b>     | <b>Projection</b> | <b>Proposed</b>    | <b>Projection</b> | <b>Projection</b> | <b>Projection</b>  |
| 213 2013 Revenue Refunding Note Fund-15 Miscellaneous Revenue | 5,772              | 7,844             | 1,153              | 1,167             | 1,177             | 1,187              |
| 213 2013 Revenue Refunding Note Fund-17 Transfers In          | 552,698            | 551,498           | 550,720            | 549,766           | 548,786           | 547,777            |
| <b>Total Cash In</b>                                          | <b>558,470</b>     | <b>559,341</b>    | <b>551,873</b>     | <b>550,933</b>    | <b>549,963</b>    | <b>548,964</b>     |
| 213 2013 Revenue Refunding Note Fund-22 Operating Expenses    | 2                  | 2                 | 10                 | 10                | 10                | 10                 |
| 213 2013 Revenue Refunding Note Fund-24 Debt Service          | 552,698            | 551,801           | 550,880            | 549,929           | 548,953           | 547,949            |
| 213 2013 Revenue Refunding Note Fund-26 Transfers Out         | -                  | -                 | -                  | -                 | -                 | -                  |
| <b>Total Cash Out</b>                                         | <b>552,701</b>     | <b>551,803</b>    | <b>550,890</b>     | <b>549,939</b>    | <b>548,963</b>    | <b>547,959</b>     |
| <b>NET CHANGE</b>                                             | <b>5,770</b>       | <b>7,538</b>      | <b>983</b>         | <b>994</b>        | <b>1,000</b>      | <b>1,005</b>       |
| <b>BEGINNING BALANCE</b>                                      | <b>102,400</b>     | <b>108,169</b>    | <b>115,707</b>     | <b>116,690</b>    | <b>117,684</b>    | <b>118,684</b>     |
| <b>ENDING BALANCE</b>                                         | <b>108,169</b>     | <b>115,707</b>    | <b>116,690</b>     | <b>117,684</b>    | <b>118,684</b>    | <b>119,688</b>     |
| <b>2014 LOAN DEBT SERVICE 3.41%</b>                           | <b>FY 2025</b>     | <b>FY 2026</b>    | <b>FY 2027</b>     | <b>FY 2028</b>    | <b>FY 2029</b>    | <b>FY 2030</b>     |
| <b>(Payoff 06/2037)</b>                                       | <b>Actuals</b>     | <b>Projection</b> | <b>Proposed</b>    | <b>Projection</b> | <b>Projection</b> | <b>Projection</b>  |
| 214 2014 Revenue Refunding Note Fund-15 Miscellaneous Revenue | 5,938              | 10,654            | 6,300              | 2,810             | 2,838             | 2,866              |
| 214 2014 Revenue Refunding Note Fund-17 Transfers In          | 732,080            | 732,477           | 732,561            | 732,814           | 733,074           | 733,345            |
| <b>Total Cash In</b>                                          | <b>738,018</b>     | <b>743,130</b>    | <b>738,861</b>     | <b>735,624</b>    | <b>735,912</b>    | <b>736,212</b>     |
| 214 2014 Revenue Refunding Note Fund-22 Operating Expenses    | 3                  | 3                 | 10                 | 10                | 10                | 10                 |
| 214 2014 Revenue Refunding Note Fund-24 Debt Service          | 732,167            | 732,361           | 732,562            | 732,814           | 733,074           | 733,345            |
| 214 2014 Revenue Refunding Note Fund-26 Transfers Out         | -                  | -                 | -                  | -                 | -                 | -                  |
| <b>Total Cash Out</b>                                         | <b>732,169</b>     | <b>732,364</b>    | <b>732,572</b>     | <b>732,824</b>    | <b>733,084</b>    | <b>733,355</b>     |
| <b>NET CHANGE</b>                                             | <b>5,849</b>       | <b>10,766</b>     | <b>6,289</b>       | <b>2,800</b>      | <b>2,828</b>      | <b>2,856</b>       |
| <b>BEGINNING BALANCE</b>                                      | <b>258,085</b>     | <b>263,934</b>    | <b>274,700</b>     | <b>280,989</b>    | <b>283,788</b>    | <b>286,616</b>     |
| <b>ENDING BALANCE</b>                                         | <b>263,934</b>     | <b>274,700</b>    | <b>280,989</b>     | <b>283,788</b>    | <b>286,616</b>    | <b>289,472</b>     |
| <b>2021 LOAN DEBT SERVICE 1.139%</b>                          | <b>FY 2025</b>     | <b>FY 2026</b>    | <b>FY 2027</b>     | <b>FY 2028</b>    | <b>FY 2029</b>    | <b>FY 2030</b>     |
| <b>(Payoff 03/2029)</b>                                       | <b>Actuals</b>     | <b>Projection</b> | <b>Proposed</b>    | <b>Projection</b> | <b>Projection</b> | <b>Projection</b>  |
| 221 2021 Revenue Refunding Note Fund-15 Miscellaneous Revenue | 589                | 1,168             | 600                | 88                | 46                | -                  |
| 221 2021 Revenue Refunding Note Fund-16 Other Source          | -                  | -                 | -                  | -                 | -                 | -                  |
| 221 2021 Revenue Refunding Note Fund-17 Transfers In          | 1,296,482          | 1,305,259         | 1,298,886          | 1,301,415         | 824,152           | -                  |
| <b>Total Cash In</b>                                          | <b>1,297,071</b>   | <b>1,306,427</b>  | <b>1,299,486</b>   | <b>1,301,503</b>  | <b>824,198</b>    | <b>-</b>           |

|                                                                              |                        |                           |                         |                           |                           |                           |
|------------------------------------------------------------------------------|------------------------|---------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 221 2021 Revenue Refunding Note Fund-22 Operating Expense                    | 7                      | 5                         | 15                      | 15                        | 15                        | -                         |
| 221 2021 Revenue Refunding Note Fund-24 Debt Service                         | 1,296,482              | 1,305,259                 | 1,298,887               | 1,301,415                 | 828,754                   | -                         |
| 221 2021 Revenue Refunding Note Fund-26 Transfers Out                        | -                      | -                         | -                       | -                         | -                         | -                         |
| <b>Total Cash Out</b>                                                        | <b>1,296,489</b>       | <b>1,305,263</b>          | <b>1,298,902</b>        | <b>1,301,430</b>          | <b>828,769</b>            | <b>-</b>                  |
| <b>NET CHANGE</b>                                                            | <b>581</b>             | <b>1,163</b>              | <b>584</b>              | <b>73</b>                 | <b>(4,570)</b>            | <b>-</b>                  |
| <b>BEGINNING BALANCE</b>                                                     | <b>2,168</b>           | <b>2,749</b>              | <b>3,912</b>            | <b>4,497</b>              | <b>4,570</b>              | <b>(0)</b>                |
| <b>ENDING BALANCE</b>                                                        | <b>2,749</b>           | <b>3,912</b>              | <b>4,497</b>            | <b>4,570</b>              | <b>(0)</b>                | <b>(0)</b>                |
| <b>2023 LOAN 0% (Payoff 09/2032)</b>                                         | <b>FY 2025 Actuals</b> | <b>FY 2026 Projection</b> | <b>FY 2027 Proposed</b> | <b>FY 2028 Projection</b> | <b>FY 2029 Projection</b> | <b>FY 2030 Projection</b> |
| 223 2023 Tdc Advance Fund-11 Intergovernmental Revenue                       | 750,000                | 750,000                   | 750,000                 | 750,000                   | 750,000                   | 750,000                   |
| 223 2023 Tdc Advance Fund-16 Other Sources                                   | -                      | -                         | -                       | -                         | -                         | -                         |
| 223 2023 Tdc Advance Fund-17 Transfers In                                    | -                      | -                         | -                       | -                         | -                         | -                         |
| <b>Total Cash In</b>                                                         | <b>750,000</b>         | <b>750,000</b>            | <b>750,000</b>          | <b>750,000</b>            | <b>750,000</b>            | <b>750,000</b>            |
| 223 2023 Tdc Advance Fund-24 Debt Service                                    | 750,000                | 750,000                   | 750,000                 | 750,000                   | 750,000                   | 750,000                   |
| 223 2023 Tdc Advance Fund-25 Capital Outlay                                  | -                      | -                         | -                       | -                         | -                         | -                         |
| 223 2023 Tdc Advance Fund-26 Transfers Out                                   | -                      | -                         | -                       | -                         | -                         | -                         |
| <b>Total Cash Out</b>                                                        | <b>750,000</b>         | <b>750,000</b>            | <b>750,000</b>          | <b>750,000</b>            | <b>750,000</b>            | <b>750,000</b>            |
| <b>NET CHANGE</b>                                                            | <b>-</b>               | <b>-</b>                  | <b>-</b>                | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  |
| <b>BEGINNING BALANCE</b>                                                     | <b>-</b>               | <b>-</b>                  | <b>-</b>                | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  |
| <b>ENDING BALANCE</b>                                                        | <b>-</b>               | <b>-</b>                  | <b>-</b>                | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  |
| <b>2024 LOAN DEBT SERVICE 3.48% (Payoff 10/2029 possible ext to 10/2039)</b> | <b>FY 2025 Actuals</b> | <b>FY 2026 Projection</b> | <b>FY 2027 Proposed</b> | <b>FY 2028 Projection</b> | <b>FY 2029 Projection</b> | <b>FY 2030 Projection</b> |
| 224 2024 Capital Project Note Fund-15 Miscellaneous Revenue                  | 10,681                 | 17,415                    | 11,300                  | 11,154                    | 11,269                    | 11,386                    |
| 224 2024 Capital Project Note Fund-16 Other Sources                          | -                      | -                         | -                       | -                         | -                         | 18,000,000                |
| 224 2024 Capital Project Note Fund-17 Transfers In                           | 2,073,518              | 2,165,829                 | 2,164,210               | 2,164,283                 | 2,164,630                 | 1,734,161                 |
| <b>Total Cash In</b>                                                         | <b>2,084,199</b>       | <b>2,183,244</b>          | <b>2,175,510</b>        | <b>2,175,437</b>          | <b>2,175,899</b>          | <b>19,745,547</b>         |
| 224 2024 Capital Project Note Fund-22 Operating Expense                      | 6                      | 2                         | 20                      | 15                        | 15                        | 15                        |
| 224 2024 Capital Project Note Fund-24 Debt Service                           | 1,064,040              | 2,098,411                 | 2,165,067               | 2,163,955                 | 2,164,174                 | 19,376,825                |
| 224 2024 Capital Project Note Fund-26 Transfers Out                          | -                      | -                         | -                       | -                         | -                         | -                         |
| <b>Total Cash Out</b>                                                        | <b>1,064,046</b>       | <b>2,098,413</b>          | <b>2,165,087</b>        | <b>2,163,970</b>          | <b>2,164,189</b>          | <b>19,376,840</b>         |
| <b>NET CHANGE</b>                                                            | <b>1,020,154</b>       | <b>84,831</b>             | <b>10,423</b>           | <b>11,467</b>             | <b>11,710</b>             | <b>368,707</b>            |
| <b>BEGINNING BALANCE</b>                                                     | <b>-</b>               | <b>1,020,154</b>          | <b>1,104,985</b>        | <b>1,115,408</b>          | <b>1,126,875</b>          | <b>1,138,584</b>          |
| <b>ENDING BALANCE</b>                                                        | <b>1,020,154</b>       | <b>1,104,985</b>          | <b>1,115,408</b>        | <b>1,126,875</b>          | <b>1,138,584</b>          | <b>1,507,291</b>          |
| <b>RENEWAL &amp; REPLACEMENT FUND (Committed by Council Resolution)</b>      | <b>FY 2025 Actuals</b> | <b>FY 2026 Projection</b> | <b>FY 2027 Proposed</b> | <b>FY 2028 Projection</b> | <b>FY 2029 Projection</b> | <b>FY 2030 Projection</b> |
| 301 Renewal & Replacement Fund-10 Taxes                                      | 528,883                | 529,000                   | 530,000                 | 530,000                   | 530,000                   | 530,000                   |
| 301 Renewal & Replacement Fund-12 Permits, Fees, & Sp                        | -                      | 54,168                    | -                       | -                         | -                         | -                         |
| 301 Renewal & Replacement Fund-15 Miscellaneous Revenue                      | 137,732                | 207,704                   | 146,200                 | 46,873                    | 57,512                    | 51,972                    |
| 301 Renewal & Replacement Fund-17 Transfers In                               | 3,600,000              | 4,000,000                 | 4,500,000               | 4,500,000                 | 3,500,000                 | 1,500,000                 |
| <b>Total Cash In</b>                                                         | <b>4,266,615</b>       | <b>4,790,871</b>          | <b>5,176,200</b>        | <b>5,076,873</b>          | <b>4,087,512</b>          | <b>2,081,972</b>          |
| 301 Renewal & Replacement Fund-22 Operating Expenses                         | 1                      | -                         | -                       | -                         | -                         | -                         |
| 301 Renewal & Replacement Fund-25 Capital Outlay                             | 3,012,069              | 6,284,925                 | 5,823,444               | 4,722,246                 | 4,272,179                 | 3,250,355                 |
| 301 Renewal & Replacement Fund-26 Transfers Out                              | -                      | -                         | -                       | -                         | -                         | -                         |
| <b>Total Cash Out</b>                                                        | <b>3,012,070</b>       | <b>6,284,925</b>          | <b>5,823,444</b>        | <b>4,722,246</b>          | <b>4,272,179</b>          | <b>3,250,355</b>          |
| <b>NET CHANGE</b>                                                            | <b>1,254,545</b>       | <b>(1,494,054)</b>        | <b>(647,244)</b>        | <b>354,627</b>            | <b>(184,667)</b>          | <b>(1,168,383)</b>        |
| <b>BEGINNING BALANCE</b>                                                     | <b>2,449,191</b>       | <b>3,703,735</b>          | <b>2,209,681</b>        | <b>1,562,437</b>          | <b>1,917,064</b>          | <b>1,732,397</b>          |
| <b>ENDING BALANCE</b>                                                        | <b>3,703,735</b>       | <b>2,209,681</b>          | <b>1,562,437</b>        | <b>1,917,064</b>          | <b>1,732,397</b>          | <b>564,014</b>            |
| <b>CAPITAL GRANTS (Restricted by Grant Agreements)</b>                       | <b>FY 2025 Actuals</b> | <b>FY 2026 Projection</b> | <b>FY 2027 Proposed</b> | <b>FY 2028 Projection</b> | <b>FY 2029 Projection</b> | <b>FY 2030 Projection</b> |
| 305 Capital Grant Fund-11 Intergovernmental Revenue                          | 796,736                | 18,668,631                | 5,994,765               | 1,483,250                 | -                         | -                         |
| 305 Capital Grant Fund-15 Miscellaneous Revenues                             | 681                    | 103,637                   | -                       | -                         | -                         | -                         |
| 305 Capital Grant Fund-16 Other Sources                                      | -                      | -                         | -                       | -                         | -                         | -                         |
| 305 Capital Grant Fund-17 Transfers In                                       | -                      | -                         | -                       | -                         | -                         | -                         |
| <b>Total Cash In</b>                                                         | <b>797,417</b>         | <b>18,772,268</b>         | <b>5,994,765</b>        | <b>1,483,250</b>          | <b>-</b>                  | <b>-</b>                  |
| 305 Capital Grant Fund-22 Operating Expenses                                 | 7                      | 500,000                   | -                       | -                         | -                         | -                         |
| 305 Capital Grant Fund-24 Debt Service                                       | -                      | -                         | -                       | -                         | -                         | -                         |
| 305 Capital Grant Fund-25 Capital Outlay                                     | 898,565                | 18,245,632                | 5,994,765               | 1,483,250                 | -                         | -                         |
| 305 Capital Grant Fund-26 Transfers Out                                      | -                      | -                         | -                       | -                         | -                         | -                         |
| <b>Total Cash Out</b>                                                        | <b>898,572</b>         | <b>18,745,632</b>         | <b>5,994,765</b>        | <b>1,483,250</b>          | <b>-</b>                  | <b>-</b>                  |
| <b>NET CHANGE</b>                                                            | <b>(101,155)</b>       | <b>26,636</b>             | <b>-</b>                | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  |
| <b>BEGINNING BALANCE</b>                                                     | <b>74,519</b>          | <b>(26,635)</b>           | <b>0</b>                | <b>0</b>                  | <b>0</b>                  | <b>0</b>                  |

|                                                                                   |                            |                               |                             |                               |                               |                               |
|-----------------------------------------------------------------------------------|----------------------------|-------------------------------|-----------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>ENDING BALANCE</b>                                                             | (26,635)                   | 0                             | 0                           | 0                             | 0                             | 0                             |
| <b>Gas Tax #2<br/>(Restricted by State Statute)</b>                               | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 306 Gas Tax#2 Fund-10 Taxes                                                       | 225,519                    | 237,203                       | 239,300                     | 246,500                       | 253,900                       | 261,500                       |
| 306 Gas Tax#2 Fund-15 Miscellaneous Revenues                                      | 38,648                     | 33,195                        | 41,000                      | 42,200                        | 43,400                        | 44,700                        |
| 306 Gas Tax#2 Fund-17 Transfers In                                                | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                                              | <b>264,167</b>             | <b>270,397</b>                | <b>280,300</b>              | <b>288,700</b>                | <b>297,300</b>                | <b>306,200</b>                |
| 306 Gas Tax#2 Fund-22 Operating Expenses                                          | 1                          | 1                             | -                           | -                             | -                             | -                             |
| 306 Gas Tax#2 Fund-25 Capital Outlay                                              | 16,556                     | -                             | 500,000                     | -                             | -                             | -                             |
| 306 Gas Tax#2 Fund-26 Transfers Out                                               | 260,000                    | 271,123                       | 281,347                     | 281,357                       | 281,402                       | 242,783                       |
| <b>Total Cash Out</b>                                                             | <b>276,556</b>             | <b>271,124</b>                | <b>781,347</b>              | <b>281,357</b>                | <b>281,402</b>                | <b>242,783</b>                |
| <b>NET CHANGE</b>                                                                 | <b>(12,389)</b>            | <b>(727)</b>                  | <b>(501,047)</b>            | <b>7,343</b>                  | <b>15,898</b>                 | <b>63,417</b>                 |
| <b>BEGINNING BALANCE</b>                                                          | <b>931,545</b>             | <b>919,156</b>                | <b>918,429</b>              | <b>417,382</b>                | <b>424,725</b>                | <b>440,623</b>                |
| <b>ENDING BALANCE</b>                                                             | <b>919,156</b>             | <b>918,429</b>                | <b>417,382</b>              | <b>424,725</b>                | <b>440,623</b>                | <b>504,040</b>                |
| <b>ELECTRIC FRANCHISE ends 2051<br/>(Restricted by City Ordinance)</b>            | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 307 Electric Franchise For Undergrounding-12 Permits, Fees, & Special Assessments | 923,578                    | 930,692                       | 930,000                     | 930,000                       | 930,000                       | 930,000                       |
| 307 Electric Franchise For Undergrounding-15 Miscellaneous Revenues               | 108,189                    | 116,573                       | 114,700                     | 99,315                        | 116,430                       | 134,056                       |
| 307 Electric Franchise For Undergrounding-17 Transfers In                         | 765,054                    | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                                              | <b>1,796,820</b>           | <b>1,047,265</b>              | <b>1,044,700</b>            | <b>1,029,315</b>              | <b>1,046,430</b>              | <b>1,064,056</b>              |
| 307 Electric Franchise For Undergrounding-22 Operating Expenses                   | 1                          | -                             | -                           | -                             | -                             | -                             |
| 307 Electric Franchise For Undergrounding-25 Capital Outlay                       | 97,500                     | 908,000                       | 300,000                     | -                             | -                             | -                             |
| 307 Electric Franchise For Undergrounding-26 Transfers Out                        | 361,276                    | 460,405                       | 458,812                     | 458,828                       | 458,901                       | 398,857                       |
| <b>Total Cash Out</b>                                                             | <b>458,777</b>             | <b>1,368,405</b>              | <b>758,812</b>              | <b>458,828</b>                | <b>458,901</b>                | <b>398,857</b>                |
| <b>NET CHANGE</b>                                                                 | <b>1,338,043</b>           | <b>(321,139)</b>              | <b>285,888</b>              | <b>570,487</b>                | <b>587,529</b>                | <b>665,199</b>                |
| <b>BEGINNING BALANCE</b>                                                          | <b>2,007,713</b>           | <b>3,345,756</b>              | <b>3,024,617</b>            | <b>3,310,505</b>              | <b>3,880,992</b>              | <b>4,468,520</b>              |
| <b>ENDING BALANCE</b>                                                             | <b>3,345,756</b>           | <b>3,024,617</b>              | <b>3,310,505</b>            | <b>3,880,992</b>              | <b>4,468,520</b>              | <b>5,133,719</b>              |
| <b>PUBLIC SAFETY IMPACT FEE<br/>(Restricted by State Statute)</b>                 | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 310 Police Impact Fee Fund-12 Permits, Fees, & Special Assessments                | 1,865                      | 3,960                         | 1,900                       | 1,900                         | 1,900                         | 1,900                         |
| 310 Police Impact Fee Fund-15 Miscellaneous Revenues                              | 629                        | 707                           | 700                         | 789                           | 869                           | 952                           |
| 310 Police Impact Fee Fund-17 Transfers In                                        | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                                              | <b>2,493</b>               | <b>4,666</b>                  | <b>2,600</b>                | <b>2,689</b>                  | <b>2,769</b>                  | <b>2,852</b>                  |
| 310 Police Impact Fee Fund-22 Operating Expenses                                  | 11                         | 11                            | -                           | -                             | -                             | -                             |
| 310 Police Impact Fee Fund-25 Capital Outlay                                      | -                          | -                             | -                           | -                             | -                             | -                             |
| 310 Police Impact Fee Fund-26 Transfers Out                                       | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash Out</b>                                                             | <b>11</b>                  | <b>11</b>                     | <b>-</b>                    | <b>-</b>                      | <b>-</b>                      | <b>-</b>                      |
| <b>NET CHANGE</b>                                                                 | <b>2,483</b>               | <b>4,656</b>                  | <b>2,600</b>                | <b>2,689</b>                  | <b>2,769</b>                  | <b>2,852</b>                  |
| <b>BEGINNING BALANCE</b>                                                          | <b>16,549</b>              | <b>19,031</b>                 | <b>23,687</b>               | <b>26,287</b>                 | <b>28,975</b>                 | <b>31,744</b>                 |
| <b>ENDING BALANCE</b>                                                             | <b>19,031</b>              | <b>23,687</b>                 | <b>26,287</b>               | <b>28,975</b>                 | <b>31,744</b>                 | <b>34,597</b>                 |
| <b>MOBILITY FEE<br/>(Restricted by State Statute)</b>                             | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 311 Transportation Impact Fee Fund-12 Permits, Fees, & Special Assessments        | 127,393                    | 426,113                       | 135,200                     | 139,300                       | 143,500                       | 147,800                       |
| 311 Transportation Impact Fee Fund-15 Miscellaneous Revenues                      | 74,831                     | 76,077                        | 36,700                      | 14,904                        | 19,530                        | 24,421                        |
| 311 Transportation Impact Fee Fund-17 Transfers In                                | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                                              | <b>202,224</b>             | <b>502,190</b>                | <b>171,900</b>              | <b>154,204</b>                | <b>163,030</b>                | <b>172,221</b>                |
| 311 Transportation Impact Fee Fund-22 Operating Expenses                          | 1                          | -                             | -                           | -                             | -                             | -                             |
| 311 Transportation Impact Fee Fund-25 Capital Outlay                              | 18,209                     | 1,166,780                     | 1,000,000                   | -                             | -                             | -                             |
| 311 Transportation Impact Fee Fund-26 Transfers Out                               | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash Out</b>                                                             | <b>18,210</b>              | <b>1,166,780</b>              | <b>1,000,000</b>            | <b>-</b>                      | <b>-</b>                      | <b>-</b>                      |
| <b>NET CHANGE</b>                                                                 | <b>184,014</b>             | <b>(664,589)</b>              | <b>(828,100)</b>            | <b>154,204</b>                | <b>163,030</b>                | <b>172,221</b>                |
| <b>BEGINNING BALANCE</b>                                                          | <b>1,805,488</b>           | <b>1,989,502</b>              | <b>1,324,912</b>            | <b>496,812</b>                | <b>651,017</b>                | <b>814,047</b>                |
| <b>ENDING BALANCE</b>                                                             | <b>1,989,502</b>           | <b>1,324,912</b>              | <b>496,812</b>              | <b>651,017</b>                | <b>814,047</b>                | <b>986,269</b>                |
| <b>LIBRARY IMPACT FEE<br/>(Restricted by State Statute)</b>                       | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 312 Library Impact Fee Fund-12 Permits, Fees, & Special Assessments               | 10,838                     | 15,321                        | 11,500                      | 11,800                        | 12,200                        | 12,600                        |
| 312 Library Impact Fee Fund-15 Miscellaneous Revenues                             | 11,750                     | 9,920                         | 12,500                      | 8,586                         | 9,198                         | 9,840                         |
| 312 Library Impact Fee Fund-17 Transfers In                                       | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                                              | <b>22,588</b>              | <b>25,241</b>                 | <b>24,000</b>               | <b>20,386</b>                 | <b>21,398</b>                 | <b>22,440</b>                 |
| 312 Library Impact Fee Fund-22 Operating Expenses                                 | 1                          | -                             | -                           | -                             | -                             | -                             |

|                                                                 |                            |                               |                             |                               |                               |                               |
|-----------------------------------------------------------------|----------------------------|-------------------------------|-----------------------------|-------------------------------|-------------------------------|-------------------------------|
| 312 Library Impact Fee Fund-25 Capital Outlay                   | 24,185                     | 38,028                        | -                           | -                             | -                             | -                             |
| <b>Total Cash Out</b>                                           | 24,186                     | 38,028                        | -                           | -                             | -                             | -                             |
| <b>NET CHANGE</b>                                               | (1,598)                    | (12,786)                      | 24,000                      | 20,386                        | 21,398                        | 22,440                        |
| <b>BEGINNING BALANCE</b>                                        | 276,594                    | 274,996                       | 262,209                     | 286,209                       | 306,596                       | 327,994                       |
| <b>ENDING BALANCE</b>                                           | 274,996                    | 262,209                       | 286,209                     | 306,596                       | 327,994                       | 350,433                       |
| <b>PARKS IMPACT FEE<br/>(Restricted by State Statute)</b>       | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 313 Park Impact Fee Fund-12 Permits, Fees, & Special As         | 32,463                     | 42,394                        | 34,400                      | 35,400                        | 36,500                        | 37,600                        |
| 313 Park Impact Fee Fund-15 Miscellaneous Revenues              | 20,683                     | 16,073                        | 21,900                      | 9,918                         | 11,278                        | 12,711                        |
| 313 Park Impact Fee Fund-17 Transfers In                        | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                            | 53,146                     | 58,467                        | 56,300                      | 45,318                        | 47,778                        | 50,311                        |
| 313 Park Impact Fee Fund-22 Operating Expenses                  | 1                          | -                             | -                           | -                             | -                             | -                             |
| 313 Park Impact Fee Fund-25 Capital Outlay                      | 98,772                     | -                             | 250,000                     | -                             | -                             | -                             |
| 313 Park Impact Fee Fund-26 Transfers Out                       | -                          | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash Out</b>                                           | 98,772                     | -                             | 250,000                     | -                             | -                             | -                             |
| <b>NET CHANGE</b>                                               | (45,626)                   | 58,467                        | (193,700)                   | 45,318                        | 47,778                        | 50,311                        |
| <b>BEGINNING BALANCE</b>                                        | 511,473                    | 465,847                       | 524,314                     | 330,614                       | 375,933                       | 423,711                       |
| <b>ENDING BALANCE</b>                                           | 465,847                    | 524,314                       | 330,614                     | 375,933                       | 423,711                       | 474,022                       |
| <b>2024 CONSTRUCTION LOAN<br/>(Restricted by loan covenant)</b> | <b>FY 2025<br/>Actuals</b> | <b>FY 2026<br/>Projection</b> | <b>FY 2027<br/>Proposed</b> | <b>FY 2028<br/>Projection</b> | <b>FY 2029<br/>Projection</b> | <b>FY 2030<br/>Projection</b> |
| 324 2024 Bond Capital Project Fund-15 Miscellaneous Re          | 498,244                    | 227,311                       | -                           | -                             | -                             | -                             |
| 324 2024 Bond Capital Project Fund-16 Other Sources             | 25,000,000                 | -                             | -                           | -                             | -                             | -                             |
| 324 2024 Bond Capital Project Fund-17 Transfers In              | 82,378                     | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash In</b>                                            | 25,580,622                 | 227,311                       | -                           | -                             | -                             | -                             |
| 324 2024 Bond Capital Project Fund-22 Operating Expens          | 26                         | 0                             | -                           | -                             | -                             | -                             |
| 324 2024 Bond Capital Project Fund-25 Capital Outlay            | 7,014,389                  | 8,716,936                     | -                           | -                             | -                             | -                             |
| 324 2024 Bond Capital Project Fund-26 Transfers Out             | 10,076,582                 | -                             | -                           | -                             | -                             | -                             |
| <b>Total Cash Out</b>                                           | 17,090,997                 | 8,716,936                     | -                           | -                             | -                             | -                             |
| <b>NET CHANGE</b>                                               | 8,489,625                  | (8,489,625)                   | -                           | -                             | -                             | -                             |
| <b>BEGINNING BALANCE</b>                                        | -                          | 8,489,625                     | -                           | -                             | -                             | -                             |
| <b>ENDING BALANCE</b>                                           | 8,489,625                  | (0)                           | -                           | -                             | -                             | -                             |

## DETAILS BY DEPARTMENT

DRAFT

# **PUBLIC WORKS DIRECTOR - MICHAEL BURGESS**

## **PUBLIC WORKS (+ GAS TAX #1 AND #2, + MOBILITY FEES)**

|                    |                 |                      |                                   | 2027             |                                                                                                                                               |
|--------------------|-----------------|----------------------|-----------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                    |                 |                      |                                   | Proposed         |                                                                                                                                               |
| Fund               | Department Name | Account              | Account Description               | Budget           | Description                                                                                                                                   |
| General Fund       | Public Works    | Reve 001.3410.351500 | Traffic Fines                     | 7,000            |                                                                                                                                               |
| General Fund       | Public Works    | Reve 001.3410.325100 | Special Assessment - Regions      | -                | project completed FY 2021                                                                                                                     |
| General Fund       | Public Works    | Reve 001.3410.334492 | State - Fdot Traffic Signal/Hwy   | 113,190          | FY26 current ops contract \$113k/yr                                                                                                           |
| General Fund       | Public Works    | Reve 001.3410.335450 | State Shared - Fuel Tax Refur     | -                |                                                                                                                                               |
| General Fund       | Public Works    | Reve 001.3410.344901 | Other Transportation Charges      | -                |                                                                                                                                               |
| General Fund       | Public Works    | Reve 001.3410.362000 | Rent Of City Property             | -                | Food 4 Thought                                                                                                                                |
| Renewal & Replac   | Public Works    | Reve 301.3410.329508 | Developer fee in lieu of installa | -                |                                                                                                                                               |
| Capital Grant Func | Public Works    | Reve 305.3410.334491 | State - Fdot Crosstown            | 1,950,000        |                                                                                                                                               |
| Capital Grant Func | Public Works    | Reve 305.3410.334493 | State - Fdot Multi-Use Trail      | -                |                                                                                                                                               |
| Capital Grant Func | Public Works    | Reve 305.3410.337402 | Bocc-Crosstown                    | 1,600,000        |                                                                                                                                               |
| Capital Grant Func | Public Works    | Reve 305.3410.366004 | Private Donation                  | -                |                                                                                                                                               |
| Gas Tax#2 Fund     | Public Works    | Reve 306.3410.312430 | Gas Tax#2                         | 239,300          |                                                                                                                                               |
| Gas Tax#2 Fund     | Public Works    | Reve 306.3410.361100 | Bank Interest Earnings            | 3,800            |                                                                                                                                               |
| Gas Tax#2 Fund     | Public Works    | Reve 306.3410.361102 | Raymond James Interest            | 37,200           |                                                                                                                                               |
| Transportation Imp | Public Works    | Reve 311.3410.324310 | Transportation Impact Resider     | 102,000          |                                                                                                                                               |
| Transportation Imp | Public Works    | Reve 311.3410.324320 | Transportation Impact Comme       | 33,200           |                                                                                                                                               |
| Transportation Imp | Public Works    | Reve 311.3410.361100 | Bank Interest Earnings            | 1,700            |                                                                                                                                               |
| Transportation Imp | Public Works    | Reve 311.3410.361102 | Raymond James Interest            | 35,000           |                                                                                                                                               |
|                    |                 |                      |                                   | <u>4,122,390</u> |                                                                                                                                               |
| General Fund       | Public Works    | Expe 001.5410.512000 | Regular Salaries                  | 598,411          |                                                                                                                                               |
| General Fund       | Public Works    | Expe 001.5410.514000 | Overtime                          | 3,500            | 1+                                                                                                                                            |
| General Fund       | Public Works    | Expe 001.5410.521000 | Fica Taxes                        | 47,218           | 7.65% of regular salaries (SS + medicare)                                                                                                     |
| General Fund       | Public Works    | Expe 001.5410.522000 | Retirement Contributions          | 80,462           | FRS 14.04% of salaries                                                                                                                        |
| General Fund       | Public Works    | Expe 001.5410.523000 | Life & Health Insurance           | 121,435          |                                                                                                                                               |
| General Fund       | Public Works    | Expe 001.5410.523003 | Taxable Benefits i.e. Clothing    | 2,185            |                                                                                                                                               |
| General Fund       | Public Works    | Expe 001.5410.524000 | Workers' Compensation             | 5,200            |                                                                                                                                               |
| General Fund       | Public Works    | Expe 001.5410.525000 | Unemployment Compensation         | -                |                                                                                                                                               |
| General Fund       | Public Works    | Expe 001.5410.531000 | Professional Services             | 60,000           | PROFESSIONAL OUTSIDE SERVICES ; ENGINEERING, ETC.                                                                                             |
| General Fund       | Public Works    | Expe 001.5410.540000 | Travel And Per Diem               | 2,100            | TRAVEL AND PER DIEMS ASSOCIATED WITH CONFERENCE ATTENDANCE                                                                                    |
| General Fund       | Public Works    | Expe 001.5410.541005 | Communications It Alloc           | 8,610            | 7% IT Allocation                                                                                                                              |
| General Fund       | Public Works    | Expe 001.5410.542000 | Freight & Postage                 | 1,000            | US POSTAGE, FREIGHT, FEDEX, UPS                                                                                                               |
| General Fund       | Public Works    | Expe 001.5410.543001 | Utility Services - Street Lights  | 245,000          | STREET LIGHTS                                                                                                                                 |
| General Fund       | Public Works    | Expe 001.5410.543002 | Utility Services - Traffic Signal | 9,200            | MAINTENANCE OF OFF-SYSTEM TRAFFIC SIGNALS SYSTEMS (Main at 98 Palms, Gulf Shore Drive at Sandpiper Cove, Airport at Commons, Airport at Main) |
| General Fund       | Public Works    | Expe 001.5410.543003 | Utility Services - Water (Shop)   | 4,300            | WATER UTILITY - SHOP                                                                                                                          |
| General Fund       | Public Works    | Expe 001.5410.543004 | Utility Services - Electric (Sho  | 11,160           | ELECTRIC UTILITY - SHOP                                                                                                                       |
| General Fund       | Public Works    | Expe 001.5410.543005 | Utility Services - Elect Pumps    | 15,000           | ELECTRIC UTILITY - PUMP                                                                                                                       |
| General Fund       | Public Works    | Expe 001.5410.543006 | Utility Services - Gas            | 600              | GAS UTILITY                                                                                                                                   |

## PUBLIC WORKS DIRECTOR - MICHAEL BURGESS

|                 |                                   |                                 |                  |                                                                                                                       |
|-----------------|-----------------------------------|---------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------|
| General Fund    | Public Works Expe 001.5410.544000 | Rentals And Leases              | 3,100            | RENTALS OF EQUIPMENT, MAN LIFTS, ETC.                                                                                 |
| General Fund    | Public Works Expe 001.5410.545000 | Risk Management Insurance       | 57,479           | PROPERTY INSURANCE                                                                                                    |
| General Fund    | Public Works Expe 001.5410.546000 | Repairs And Maintenance Ser     | 40,000           | REPAIRS AND MAINTENANCE ASSOCIATED WITH PW EQUIPMENT, VEHICLES, MACHINERY, SYSTEMS                                    |
| General Fund    | Public Works Expe 001.5410.546005 | It Repairs And Maintenance      | 1,750            | 7% of IT Allocation                                                                                                   |
| General Fund    | Public Works Expe 001.5410.547005 | Printing - It Ink And Copy Cour | 1,322            | 7% of IT allocation                                                                                                   |
| General Fund    | Public Works Expe 001.5410.551000 | Office Supplies                 | 2,000            | VARIOUS OFFICE SUPPLIES                                                                                               |
| General Fund    | Public Works Expe 001.5410.552000 | Operating Supplies              | 140,000          | PARTS for Fleet Maintenance, Tires, BUILDING MATERIALS, JANITORIAL SUPPLIES, UNIFORMS, PPE, FUEL, TRAFFIC CONES, ETC. |
| General Fund    | Public Works Expe 001.5410.552003 | Uniforms & PPE (nontaxable)     | 5,000            | PPE - BOOTS, HATS, RAIN/WATER GEAR                                                                                    |
| General Fund    | Public Works Expe 001.5410.552005 | Ops Software & Workstations     | 29,680           | 7% of IT allocation                                                                                                   |
| General Fund    | Public Works Expe 001.5410.553000 | Road Materials & Supplies       | 75,000           | SIGNS, THERMOPLASTIC, ADA MATS, ETC.                                                                                  |
| General Fund    | Public Works Expe 001.5410.554000 | Memberships, Subscriptions, E   | 3,000            | American Public Works Association, Florida Chapter Public Works Association, MISC MEMBERSHIPS                         |
| General Fund    | Public Works Expe 001.5410.555000 | Training, Education, Conferen   | 4,500            | APWA/Florida Chapter CONFERENCE REGISTRATIONS                                                                         |
|                 |                                   |                                 | <u>1,578,212</u> |                                                                                                                       |
| 106.5410.565000 | Construction In Prc 100093        | Mattie M Kelly Blvd N Sidewall  | 500,000          | 2027 Mattie M Kelly Blvd N Sidewalks, Bike lane                                                                       |
| 305.5410.565000 | Construction In Prc 500028        | BOCC-CrossTown Constructic      | 1,600,000        | BOCC-CrossTown Construction                                                                                           |
| 311.5410.565000 | Construction In Prc 100095        | Dolphin St Reconstruction       | 1,000,000        | Dolphin St Reconstruction                                                                                             |
| 109.5410.565000 | Construction In Prc 100095        | Dolphin St Reconstruction       | 853,311          | Dolphin St Reconstruction                                                                                             |
| 306.5410.565000 | Construction In Prc 100096        | John Ave (Dolphin-Sunfish)      | 500,000          | John Ave (Dolphin-Sunfish)                                                                                            |
| 001.5410.565000 | Construction In Prc 100097        | Main St Beautification (98 to A | 333,720          | Main St Beautification (98 to Airport) Landscaping                                                                    |
| 106.5410.565000 | Construction In Prc 100094        | Mattie M Kelly Blvd N/S Conne   | 1,000,000        | Mattie M Kelly Blvd N/S Connect Roadway                                                                               |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 121,080          | Repave 1970-RD234 Vera Cruz Dr                                                                                        |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 96,934           | Repave 1972-RD217 STAHLMAN AVE (BENNING TO DEAD END)                                                                  |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 87,505           | Repave 1973-RD196 SEA OATS                                                                                            |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 36,218           | Repave 1973-RD197 SEA VIEW CIR                                                                                        |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 53,755           | Repave 1973-RD206 SIXTH ST                                                                                            |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 145,137          | Repave 1973-RD214 SPRING LN                                                                                           |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 66,268           | Repave 1973-RD241 WHIPPOORWILL LN                                                                                     |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 118,260          | Repave 1974-RD119 LEE LN                                                                                              |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 106,364          | Repave 1974-RD198 SEA VIEW DR                                                                                         |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 51,199           | Repave 1974-RD200 SEAGULL LN                                                                                          |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 55,781           | Repave 1974-RD223 SWAN LN                                                                                             |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 302,964          | Repave 1978-RD107 KELL-AIRE DR                                                                                        |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 9,253            | Repave 1978-RD120 LEGION CT                                                                                           |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 44,061           | Repave 1978-RD208 SNAPPER DR (AZALEA TO MALTEZO)                                                                      |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 44,061           | Repave 1978-RD209 SNAPPER DR (KELLY TO MALTEZO)                                                                       |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 77,900           | Repave 1979-RD067 FLESHMAN DR                                                                                         |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 69,352           | Repave 1979-RD100 JUANITA AVE                                                                                         |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 74,287           | Repave 1979-RD106 KELL-AIRE CT                                                                                        |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 109,536          | Repave 1979-RD133 MALTEZOS ST                                                                                         |
| 301.5410.565000 | Construction In Prc 100046        | 54 Transport RR Roads, Sidev    | 60,981           | Repave 1979-RD243 WILD OAK AVE                                                                                        |

## PUBLIC WORKS DIRECTOR - MICHAEL BURGESS

|                 |                            |                              |                   |                                                       |
|-----------------|----------------------------|------------------------------|-------------------|-------------------------------------------------------|
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 157,034           | Repave 1980-RD032 CEDAR ST                            |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 36,747            | Repave 1980-RD078 HABROR LN (IT TO DEAD END)          |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 68,471            | Repave 1980-RD090 INDIAN OAKS                         |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 11,015            | Repave 1980-RD114 KNOTS PL                            |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 61,069            | Repave 1980-RD175 QUAIL CIR                           |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 31,548            | Repave 1981-RD007 ANN CIR                             |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 59,218            | Repave 1981-RD176 QUAIL LAKE BLVD                     |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 95,172            | Repave 1984-RD049 CYPRESS ST                          |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 8,812             | Repave 1984-RD124 LOG PL                              |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 144,813           | Repave 1987-RD101 Juniper St                          |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 79,839            | Repave 1989-RD187 Sailfish Cir                        |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 149,984           | Repave 1991-RD168 Pine Ridge Tr                       |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 51,111            | Repave 1992-RD030 Cardinal Ln                         |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 152,716           | Repave 1992-RD183 Ridge Wood Cir                      |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 232,643           | Repave 1995-RD141 Mesa Rd                             |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 36,571            | Repave 1995-RD210 SONORA RD                           |
| 301.5410.564000 | Machinery & Equip 100051   | 54 Transport RR Equip & Veh  | 11,330            | Replace 2017-22 16-DT BIG TEX DUMP TRAILER 7x14       |
| 301.5410.564000 | Machinery & Equip 100051   | 54 Transport RR Equip & Veh  | 144,200           | Replace 2017-50 17-03 JOHN DEERE MODEL 410L BACKHOE   |
| 301.5410.564000 | Machinery & Equip 100051   | 54 Transport RR Equip & Veh  | 190,550           | Replace 2017-51 17-PH PIPEHUNTER MINI-COMBO W/JET EYE |
| 301.5410.564000 | Machinery & Equip 100051   | 54 Transport RR Equip & Veh  | 130,000           | Replace 2020-29 17-01 JOHN DEERE SKID STEER 317G      |
| 301.5410.564000 | Machinery & Equip 100051   | 54 Transport RR Equip & Veh  | 16,480            | Replace 2021-42 21-G1 JOHN DEERE GATOR XUV835E        |
| 301.5410.564000 | Machinery & Equip 100051   | 54 Transport RR Equip & Veh  | 6,180             | Replace P/W FACILITY GENERATOR TRANSFER SWITCH 01-TS1 |
| 301.5410.565000 | Construction In Prc 100046 | 54 Transport RR Roads, Sidev | 61,800            | Sidewalk panel replacements                           |
| 305.5410.565000 | Construction In Prc 500055 | State-FDOT TRIP-CrossTown    | 1,950,000         | State-FDOT TRIP-CrossTown Construction                |
| 109.5410.565000 | Construction In Prc 100063 | TRSAF-Intersection Safety    | 100,000           | TRSAF-Intersection Safety                             |
|                 |                            |                              | <u>11,505,229</u> |                                                       |
| NET             |                            |                              | (8,961,051)       |                                                       |

## STORMWATER MANAGEMENT

|                    |                                   |                                         |                | 2027<br>Proposed<br>Budget |                                                                                       |
|--------------------|-----------------------------------|-----------------------------------------|----------------|----------------------------|---------------------------------------------------------------------------------------|
| Fund               | Department Name Account           | Account Description                     |                |                            | Description                                                                           |
| General Fund       | Stormwater Mgmt F 001.3380.334390 | State - Fdep Vulnerability              | 457,900        |                            | one-time grant, tasks due in FY 2027                                                  |
| Capital Grant Func | Stormwater Mgmt F 305.3380.331393 | Fed - American Recovery Plan Act (Arpa) |                |                            |                                                                                       |
| Capital Grant Func | Stormwater Mgmt F 305.3380.334361 | State - Fdem Stormwater Equipment       |                |                            |                                                                                       |
| Capital Grant Func | Stormwater Mgmt F 305.3380.334362 | State - Fdep Mattie and 4Pron           | -              |                            |                                                                                       |
| Capital Grant Func | Stormwater Mgmt F 305.3380.337301 | BOCC-4Prong Outfall                     | 300,000        |                            | \$300k tasks due in FY 2027(30% design); \$700k in 2028 for design/build construction |
| General Fund       | Stormwater Mgmt F 001.3380.369900 | Other Miscellaneous Revenue             | -              |                            |                                                                                       |
|                    |                                   |                                         | <u>757,900</u> |                            |                                                                                       |
| General Fund       | Stormwater Manag 001.5380.512000  | Regular Salaries                        | 148,659        |                            | 6% yoy (COLA + Merit)                                                                 |
| General Fund       | Stormwater Manag 001.5380.514000  | Overtime                                | -              |                            |                                                                                       |
| General Fund       | Stormwater Manag 001.5380.521000  | Fica Taxes                              | 11,759         |                            | 7.65% of regular salaries (SS + medicare)                                             |
| General Fund       | Stormwater Manag 001.5380.522000  | Retirement Contributions                | 16,620         |                            | FRS 14.04% of salaries                                                                |

### PUBLIC WORKS DIRECTOR - MICHAEL BURGESS

|                 |                                  |                                 |           |                  |                                                                                                                                                               |
|-----------------|----------------------------------|---------------------------------|-----------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Fund    | Stormwater Manag 001.5380.523000 | Life & Health Insurance         | 55,655    | 9% yoy           |                                                                                                                                                               |
| General Fund    | Stormwater Manag 001.5380.523003 | Taxable Benefits i.e. Clothing  | 700       | 9% yoy           |                                                                                                                                                               |
| General Fund    | Stormwater Manag 001.5380.524000 | Workers' Compensation           | 1,300     |                  |                                                                                                                                                               |
| General Fund    | Stormwater Manag 001.5380.527000 | Other Benefits (Ed; Relo; Etc)  | -         |                  |                                                                                                                                                               |
| General Fund    | Stormwater Manag 001.5380.531000 | Professional Services           | 7,680     |                  | OUTSIDE CONTRACTOR WORK SUCH AS WATER SAMPLING, ETC.<br>(water analytics \$12k/year 16/25 testing points in Bay; see also 5370 harbor for other 9/25 points). |
| General Fund    | Stormwater Manag 001.5380.531000 | Professional Services           | 457,900   |                  | Vulnerability study FDEP grant                                                                                                                                |
| General Fund    | Stormwater Manag 001.5380.531000 | Professional Services           | 30,333    |                  | 13/15 water monitoring sites in Bay (see also 102 NPEB for 2/15 sites in Harbor).                                                                             |
| General Fund    | Stormwater Manag 001.5380.540000 | Travel And Per Diem             | 3,500     |                  | TRAVEL RELATED TO STORMWATER MGMT                                                                                                                             |
| General Fund    | Stormwater Manag 001.5380.541005 | Communications It Alloc         | 2,460     | 2% IT Allocation |                                                                                                                                                               |
| General Fund    | Stormwater Manag 001.5380.543000 | Utilities                       | 4,500     |                  | electricity for heritage run pump                                                                                                                             |
| General Fund    | Stormwater Manag 001.5380.544000 | Rentals And Leases              | 7,000     |                  | EQUIPMENT/VEHICLES RENTALS SUCH AS VAC TRUCK FOR STORMWATER MGMT. \$35k/year*1/5. See also 108 FDEP for remaining 4/5 stormwater treatment units.             |
| General Fund    | Stormwater Manag 001.5380.545000 | Risk Management Insurance       | 5,700     |                  | property & auto insurance for heritage run pump and heavy duty vehicles                                                                                       |
| General Fund    | Stormwater Manag 001.5380.546000 | Repairs And Maintenance Ser     | 4,500     |                  | REPAIRS FOR HARBOR PUMP/GENERATORS (i.e. heritage run), etc                                                                                                   |
| General Fund    | Stormwater Manag 001.5380.546005 | It Repairs And Maintenance      | 500       | 2% IT allocation |                                                                                                                                                               |
| General Fund    | Stormwater Manag 001.5380.547005 | Printing - It Ink And Copy Cour | 378       | 2% IT Allocation |                                                                                                                                                               |
| General Fund    | Stormwater Manag 001.5380.548000 | Ads And Promotional Activities  | 2,700     |                  | PROMOTIONAL ADS FOR STORMWATER                                                                                                                                |
| General Fund    | Stormwater Manag 001.5380.552000 | Operating Supplies              | 45,000    |                  | Stormwater operating supplies: concrete, pipe, fittings, sod, inlet tops, manhole covers, herbicides, etc                                                     |
| General Fund    | Stormwater Manag 001.5380.552000 | Operating Supplies              | 16,000    |                  | Forerunner (Flood awareness software – Stormwater share) (50% of \$32k/ see also Bldg)                                                                        |
| General Fund    | Stormwater Manag 001.5380.552005 | Ops Software & Workstations     | 8,480     | 2% IT Allocation |                                                                                                                                                               |
| General Fund    | Stormwater Manag 001.5380.554000 | Memberships, Subscriptions, E   | 2,000     |                  | MEMBERSHIPS RELATED TO STORMWATER                                                                                                                             |
| General Fund    | Stormwater Manag 001.5380.555000 | Training, Education, Conferen   | 5,000     |                  | STORMWATER TRAINING                                                                                                                                           |
|                 |                                  |                                 | 838,324   |                  |                                                                                                                                                               |
| 305.5380.565000 | Construction In Prc 500057       | BOCC - 4Prong Outfall           | 300,000   |                  | 4Prong Lake stormwater outfall                                                                                                                                |
| 301.5380.564000 | Machinery & Equip 100045         | 53 Phys Envir RR Equip & Ve     | 36,100    |                  | Replace 2016-65 HERITAGE RUN 150KW/480V GENERATOR 16-GE1                                                                                                      |
|                 |                                  |                                 | 336,100   |                  |                                                                                                                                                               |
|                 |                                  | NET                             | (416,524) |                  |                                                                                                                                                               |

### FACILITY MAINTENANCE

|                  |                     |                 |                        |         | 2027            |
|------------------|---------------------|-----------------|------------------------|---------|-----------------|
|                  |                     |                 |                        |         | Proposed Budget |
| Fund             | Department Name     | Account         | Account Description    |         | Description     |
| Renewal & Replac | Facility Maintenanc | 301.3132.361100 | Bank Interest Earnings | 42,400  |                 |
| Renewal & Replac | Facility Maintenanc | 301.3132.361102 | Raymond James Interest | 103,800 |                 |
| Renewal & Replac | Facility Maintenanc | 301.3132.366000 | Other Contributions    | -       |                 |
|                  |                     |                 |                        | 146,200 |                 |

## PUBLIC WORKS DIRECTOR - MICHAEL BURGESS

|                 |                    |                 |                                 |                  |                                                                                                                                                                                                           |
|-----------------|--------------------|-----------------|---------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Fund    | Facility Maintenan | 001.5132.512000 | Regular Salaries                | 157,647          | 6% yoy (COLA + Merit)                                                                                                                                                                                     |
| General Fund    | Facility Maintenan | 001.5132.514000 | Overtime                        | 600              |                                                                                                                                                                                                           |
| General Fund    | Facility Maintenan | 001.5132.521000 | Fica Taxes                      | 12,624           | 7.65% of regular salaries (SS + medicare)                                                                                                                                                                 |
| General Fund    | Facility Maintenan | 001.5132.522000 | Retirement Contributions        | 17,329           | FRS 14.04% of salaries                                                                                                                                                                                    |
| General Fund    | Facility Maintenan | 001.5132.523000 | Life & Health Insurance         | 39,885           | 9% yoy                                                                                                                                                                                                    |
| General Fund    | Facility Maintenan | 001.5132.523003 | Taxable Benefits i.e. Clothing  | 700              |                                                                                                                                                                                                           |
| General Fund    | Facility Maintenan | 001.5132.524000 | Workers' Compensation           | 1,400            |                                                                                                                                                                                                           |
| General Fund    | Facility Maintenan | 001.5132.541005 | Communications It Alloc         | 3,690            | 3% of IT allocation                                                                                                                                                                                       |
| General Fund    | Facility Maintenan | 001.5132.543000 | Utilities                       | 50,000           | Electric and water utilities                                                                                                                                                                              |
| General Fund    | Facility Maintenan | 001.5132.544000 | Rentals And Leases              | 1,500            | RENTALS AND LEASES EQUIPMENT                                                                                                                                                                              |
| General Fund    | Facility Maintenan | 001.5132.546000 | Repairs And Maintenance Ser     | 75,000           | REPAIRS AND MAINTENANCE; ANNEX, CITY HALL: HVAC maintenance; Pest Control; Security & Fire; Sewer liftstation; plumbing; address roof leaks & paint; gutter replacements; water heaters; water fountains. |
| General Fund    | Facility Maintenan | 001.5132.546005 | It Repairs And Maintenance      | 750              | 3% of IT allocation                                                                                                                                                                                       |
| General Fund    | Facility Maintenan | 001.5132.547005 | Printing - It Ink And Copy Cour | 567              | 3% of IT allocation                                                                                                                                                                                       |
| General Fund    | Facility Maintenan | 001.5132.551000 | Office Supplies                 | 350              | OFFICE SUPPLIES RELATED TO FACILITY MAINTENANCE;                                                                                                                                                          |
| General Fund    | Facility Maintenan | 001.5132.552000 | Operating Supplies              | 30,000           | OPERATING SUPPLIES OF PW CREW WHEN DOING ANY TYPE OF FACILITY MAINTENANCE including cleaning supplies and materials for small repairs                                                                     |
| General Fund    | Facility Maintenan | 001.5132.552005 | Ops Software & Workstations     | 12,720           | 3% of IT allocation                                                                                                                                                                                       |
|                 |                    |                 |                                 | <u>404,763</u>   |                                                                                                                                                                                                           |
| 301.5132.564000 | Machinery & Equip  | 100082          | 51 Gen Gov RR Equip & Veh       | 49,440           | Replace 2016-48 16-03 2016 FORD TRANSIT STOCK#16H536                                                                                                                                                      |
| 301.5132.564000 | Machinery & Equip  | 100082          | 51 Gen Gov RR Equip & Veh       | 49,440           | Replace 2018-47 19-01 2019 FORD TRANSIT CONNECT VAN                                                                                                                                                       |
|                 |                    |                 |                                 | <u>98,880</u>    |                                                                                                                                                                                                           |
| NET             |                    |                 |                                 | <u>(357,443)</u> |                                                                                                                                                                                                           |

SEE ALSO FUNDS BUDGETED BY FACILITIES TEAM TO REPAIR/MAINTAIN OTHER FACILTIES:

|              |                         |                                               | 2027<br>Proposed<br>Budget |                                                                              |  |
|--------------|-------------------------|-----------------------------------------------|----------------------------|------------------------------------------------------------------------------|--|
| Fund         | Department Name Account | Account Description                           | Budget                     | Description                                                                  |  |
| General Fund | City Manager Expe       | 001.5120.546002 Facility Repairs And Maintena | 2,500                      | Promotion Item/Mural Repair & Maintenance                                    |  |
| General Fund | Human Resources         | 001.5131.546002 Facility Repairs And Maintena | 1,500                      | Facility Repairs & Maintenance                                               |  |
| General Fund | Community Develo        | 001.5150.546002 Facility Repairs And Maintena | 2,500                      | Facility Repairs and Maintenance                                             |  |
| General Fund | Code Enforcement        | 001.5241.546002 Facility Repairs And Maintena | 1,000                      | Repairs of office                                                            |  |
| General Fund | Morgan Sports Cor       | 001.5722.546002 Facility Repairs And Maintena | 1,875                      | Building repairs and maintenance per Public Works                            |  |
| General Fund | Beachfront Park Ex      | 001.5727.546002 Facility Repairs And Maintena | 800                        | Building repairs and maintenance for June White Decker per Public Works      |  |
| General Fund | Beachfront Park Ex      | 001.5727.546002 Facility Repairs And Maintena | 800                        | Building repairs and maintenance for Shore at Crystal Beach per Public Works |  |
| General Fund | Beachfront Park Ex      | 001.5727.546002 Facility Repairs And Maintena | 1,000                      | Building repairs and maintenance for Royal Melvin per Public Works           |  |
|              |                         |                                               | <u>11,975</u>              |                                                                              |  |

# PUBLIC WORKS DIRECTOR - MICHAEL BURGESS

## MEDIAN MAINTENANCE

|                                                                                                                      |                    |                    |                             | 2027             | Description                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|-----------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fund                                                                                                                 | Department Name    | Account            | Account Description         | Proposed Budget  |                                                                                                                                                                                                                            |
| General Fund                                                                                                         | Median Maintenance | 001.3411.334490    | State - Fdot Median Maint   | 39,500           | current ops contract \$39,500/yr                                                                                                                                                                                           |
|                                                                                                                      |                    |                    |                             | <u>39,500</u>    |                                                                                                                                                                                                                            |
| General Fund                                                                                                         | Median Maintenance | 001.5411.546000    | Repairs And Maintenance Ser | 6,000            | REPAIRS AND MAINTENANCE FOR MEDIANS                                                                                                                                                                                        |
| General Fund                                                                                                         | Median Maintenance | 001.5411.546001    | Median Maintenance          | 145,000          | CONTRACT TO MAINTAIN MEDIANS/ MOWING, SPRAYING, ETC.<br>Contract FY 27 estimate \$320,000 (adding hwy 98 medians). See also 106 and 107 funds and 546000 for facilities, library, cemetery and parks for remaining \$175k. |
| General Fund                                                                                                         | Median Maintenance | 001.5411.552000    | Operating Supplies          | 5,000            | additional irrigation and pump parts for small repairs                                                                                                                                                                     |
|                                                                                                                      |                    |                    |                             | <u>156,000</u>   |                                                                                                                                                                                                                            |
| SEE ALSO CRA DISTRICTS (MANAGED BY TINA DEATER); GCE contract amounts for non-median are in 546000 for each facility |                    |                    |                             |                  |                                                                                                                                                                                                                            |
| Cra Town Center / Economic Develop.                                                                                  | 106.5520.546001    | Median Maintenance |                             | 46,000           | Maintain medians w/in CRA district                                                                                                                                                                                         |
| Cra Harbor District Economic Develop.                                                                                | 107.5520.546001    | Median Maintenance |                             | 25,400           | Maintain medians w/in CRA district                                                                                                                                                                                         |
|                                                                                                                      |                    |                    |                             | <u>71,400</u>    |                                                                                                                                                                                                                            |
| NET                                                                                                                  |                    |                    |                             | <u>(187,900)</u> |                                                                                                                                                                                                                            |

## PARKING

|                 |                     |                 |                               | 2027             | Description                                                 |
|-----------------|---------------------|-----------------|-------------------------------|------------------|-------------------------------------------------------------|
| Fund            | Department Name     | Account         | Account Description           | Proposed Budget  |                                                             |
| General Fund    | Parking Revenues    | 001.3450.354004 | Parking Fines                 | 4,000            | OCSO - assume less OCSO and more LAZ parking fines          |
| General Fund    | Parking Revenues    | 001.3450.354005 | Passport Parking Fines        | 50,000           | Should increase w/ LAZ dedicated service.                   |
| Parking Fund    | Parking Revenues    | 103.3450.344500 | Parking Fees                  | 927,400          | assume free passes for County                               |
| Parking Fund    | Parking Revenues    | 103.3450.344501 | Parking Passes                | 6,100            |                                                             |
| Parking Fund    | Parking Revenues    | 103.3450.361100 | Bank Interest Earnings        | 6,900            |                                                             |
| Parking Fund    | Parking Revenues    | 103.3450.361102 | Raymond James Interest        | 80,000           |                                                             |
|                 |                     |                 |                               | <u>1,074,400</u> |                                                             |
| General Fund    | Parking Expenditur  | 001.5450.549003 | Parking Fine Processing       | 40,000           | Fine Processing Fees                                        |
| Parking Fund    | Parking Expenditur  | 103.5450.531007 | Billing & Collection Services | 197,789          | Billing, collections, parking officer                       |
| Parking Fund    | Parking Expenditur  | 103.5450.543000 | Utilities                     | 16,050           | Utilities related to parking lots                           |
| Parking Fund    | Parking Expenditur  | 103.5450.546000 | Repairs And Maintenance Ser   | 6,500            | REPAIRS & MAINTENANCE RELATED TO PARKING LOTS, ETC.         |
| Parking Fund    | Parking Expenditur  | 103.5450.549001 | Merchant Services             | 37,100           | credit card fees                                            |
| Parking Fund    | Parking Expenditur  | 103.5450.552000 | Operating Supplies            | 15,000           | Operating Expenses for Supplies related to parking lots etc |
|                 |                     |                 |                               | <u>312,439</u>   |                                                             |
| 103.5450.565000 | Construction In Prc | 100081          | Dalton Threadgill Parking Exp | 450,000          | Dalton Threadgill Parking Expansion at 446 Calhoun          |
| 103.5450.565000 | Construction In Prc | 100087          | Sibert-Zerbe Parking Lot Cons | 525,000          | Sibert-Zerbe parking lot consolidation and paving           |

**PUBLIC WORKS DIRECTOR - MICHAEL BURGESS**

975,000

NET (213,039)

**EMERGENCY MANAGEMENT**

|                 |                                 |                                | <b>2027<br/>Proposed<br/>Budget</b> |                                                                                                     |
|-----------------|---------------------------------|--------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------|
| <b>Fund</b>     | <b>Department Name Account</b>  | <b>Account Description</b>     |                                     | <b>Description</b>                                                                                  |
| General Fund    | Emergency Manag 001.5250.512000 | Regular Salaries               | 32,247                              | 6% yoy (COLA + Merit)                                                                               |
| General Fund    | Emergency Manag 001.5250.521000 | Fica Taxes                     | 2,467                               | 7.65% of regular salaries (SS + medicare)                                                           |
| General Fund    | Emergency Manag 001.5250.522000 | Retirement Contributions       | 4,524                               | FRS 14.04% of salaries                                                                              |
| General Fund    | Emergency Manag 001.5250.523000 | Life & Health Insurance        | 4,200                               | 9% yoy                                                                                              |
| General Fund    | Emergency Manag 001.5250.524000 | Workers' Compensation          | 300                                 |                                                                                                     |
| General Fund    | Emergency Manag 001.5250.540000 | Travel And Per Diem            | 2,300                               | COST ASSOCIATED WITH TRAVEL TO EM CONFERENCES, HURRICANE CONFERENCE, ETC.                           |
| General Fund    | Emergency Manag 001.5250.546000 | Repairs And Maintenance Ser    | 10,000                              | SEMI-ANNUAL INSPECTION AND ROUTINE MAINTENANCE OF CITY GENERATORS, TRANSFER SWITCHES, ETC.          |
| General Fund    | Emergency Manag 001.5250.547000 | Printing And Binding           | 600                                 | HURRICANE GUIDES FOR PUBLIC, OTHER PUBLICATIONS FOR DISTRIBUTION                                    |
| General Fund    | Emergency Manag 001.5250.548000 | Ads And Promotional Activities | 2,500                               | PROMOTIONAL ITEMS FOR EVENTS, postage charges for mailings to floodplain properties for CRS program |
| General Fund    | Emergency Manag 001.5250.551000 | Office Supplies                | 250                                 | VARIOUS OFFICE SUPPLIES                                                                             |
| General Fund    | Emergency Manag 001.5250.552000 | Operating Supplies             | 4,000                               | Pump Supplies, hoses, barricades, signs, sandbags, etc.                                             |
| General Fund    | Emergency Manag 001.5250.554000 | Memberships, Subscriptions, E  | 500                                 | International Association of Emergency Managers, etc.                                               |
| General Fund    | Emergency Manag 001.5250.555000 | Training, Education, Conferen  | 2,000                               | CONFERENCE REGISTRATIONS, ONLINE LEARNING, HURRICANE CONFERENCE, ETC.                               |
|                 |                                 |                                | <u>65,888</u>                       |                                                                                                     |
| 001.5250.565000 | Construction in Pro 100023      | HURRC-Hurricane Response       | 100,000                             | Hurricane Response. Usually reimbursed 75-85% by Federal & State FEMA.                              |
|                 |                                 |                                | <u>100,000</u>                      |                                                                                                     |
|                 |                                 |                                | NET                                 | (165,888)                                                                                           |

**HARBOR CHANNEL (water transportation infrastructure)**

|                    |                                   |                              | <b>2027<br/>Proposed<br/>Budget</b> |                               |
|--------------------|-----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| <b>Fund</b>        | <b>Department Name Account</b>    | <b>Account Description</b>   |                                     | <b>Description</b>            |
| Capital Grant Func | Harbor Channel Re 305.3430.334494 | State-Fdep-Dredging Op Grant |                                     | State-Fdep-Dredging Op Grant  |
| Capital Grant Func | Harbor Channel Re 305.3430.337401 | Bocc-Dredging                |                                     | Bocc-Dredging                 |
|                    |                                   |                              | <u>-</u>                            |                               |
| General Fund       | Harbor Channel Ex 001.5430.546003 | Dredging                     |                                     | Next maintenance 2029 or 2030 |
| Npeb Water Qualit  | Harbor Channel Ex 102.5430.546003 | Dredging                     |                                     |                               |
| Capital Grant Func | Harbor Channel Ex 305.5430.546003 | Dredging                     |                                     | County usually pays half      |

**PUBLIC WORKS DIRECTOR - MICHAEL BURGESS**

-

**HARBOR WATER QUALITY**

|                   |                   |                 |                             | 2027<br>Proposed<br>Budget | Description                                                                    |
|-------------------|-------------------|-----------------|-----------------------------|----------------------------|--------------------------------------------------------------------------------|
| Fund              | Department Name   | Account         | Account Description         |                            |                                                                                |
| General Fund      | Harbor Water Qual | 001.3370.329400 | Livery Vessel Permits       | 45,000                     | moratorium in effect. Assume stagnant at \$45k/year. (\$49k - \$5k delinquent: |
| Npeb Water Qualit | Harbor Water Qual | 102.3370.322900 | Npeb                        | 25,000                     | avg \$25k/year                                                                 |
| Npeb Water Qualit | Harbor Water Qual | 102.3370.361100 | Bank Interest Earnings      | 1,420                      |                                                                                |
| Npeb Water Qualit | Harbor Water Qual | 102.3370.361102 | Raymond James Interest      | 8,519                      |                                                                                |
| Fdep Water Qualit | Harbor Water Qual | 108.3370.361100 | Bank Interest Earnings      | 100                        |                                                                                |
| Fdep Water Qualit | Harbor Water Qual | 108.3370.361102 | Raymond James Interest      | 4,100                      |                                                                                |
|                   |                   |                 |                             | <u>84,138</u>              |                                                                                |
| Npeb Water Qualit | Harbor Water Qual | 102.5370.531000 | Professional Services       | 4,585                      | water quality analysis 9/25 locations in Harbor x \$12,736/yr                  |
| Npeb Water Qualit | Harbor Water Qual | 102.5370.531000 | Professional Services       | 4,670                      | CBA 2/15 water quality markers in Harbor * \$35k/year                          |
| Npeb Water Qualit | Harbor Water Qual | 102.5370.543008 | Harbor Pump Utilities       | 31,400                     | Electricity and water                                                          |
| Fdep Water Qualit | Harbor Water Qual | 108.5370.544000 | Rentals And Leases          | 20,700                     | Rent vacuum truck to clean 4 of 5 stormwater treatment units. Citywide 5       |
|                   |                   |                 |                             |                            | treatment, 4 of the units are in the Harbor. (see also Gen Fund)               |
| Fdep Water Qualit | Harbor Water Qual | 108.5370.546000 | Repairs And Maintenance Ser | 11,085                     | Harbor pump repairs/maintenance.                                               |
|                   |                   |                 |                             | <u>72,440</u>              |                                                                                |
|                   |                   |                 |                             | NET                        | <u>11,698</u>                                                                  |

**UNDERGROUNDING (ELEC FRANCH + 2024 CONSTRUCTION LOAN)**

|                    |                     |                 |                              | 2027<br>Proposed<br>Budget | Description                                                                |
|--------------------|---------------------|-----------------|------------------------------|----------------------------|----------------------------------------------------------------------------|
| Fund               | Department Name     | Account         | Account Description          |                            |                                                                            |
| Electric Franchise | Undergrounding R    | 307.3392.323101 | Electric Franchise Fee (2% R | 930,000                    |                                                                            |
| Electric Franchise | Undergrounding R    | 307.3392.361100 | Bank Interest Earnings       | 7,700                      |                                                                            |
| Electric Franchise | Undergrounding R    | 307.3392.361102 | Raymond James Interest       | 107,000                    |                                                                            |
| 2024 Bond Capital  | Undergrounding R    | 324.3392.361100 | Bank Interest Earnings       | -                          |                                                                            |
|                    |                     |                 |                              | <u>1,044,700</u>           |                                                                            |
| 307.5392.565000    | Construction in Pro | 100064          | UNDER-Undergrounding         | 300,000                    | Underground overhead utilities; conduit to parking lights; FPL design next |
|                    |                     |                 |                              |                            | phase                                                                      |
|                    |                     |                 |                              | <u>300,000</u>             |                                                                            |

## COMMUNITY DEVELOPMENT DIRECTOR - TINA DEATER

### COMMUNITY DEVELOPMENT

|              |                  |                 |                                   | 2027<br>Proposed<br>Budget |                                                                                                                                                                                                    |
|--------------|------------------|-----------------|-----------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fund         | Department Name  | Account         | Account Description               |                            | Description                                                                                                                                                                                        |
| General Fund | Community Develo | 001.3150.316000 | Local Business Tax Receipt        | 110,000                    |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.3150.316001 | Florida League Collected Lbtr     | 400                        | Avg \$440/year                                                                                                                                                                                     |
| General Fund | Community Develo | 001.3150.316002 | Delinquent Local Btr              | 1,000                      |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.3150.329502 | Zoning/Planning Review Fee        | 200,000                    |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.3150.329507 | Marine Application Fee            | 1,000                      | 1 commercial app/year (\$1k)                                                                                                                                                                       |
| General Fund | Community Develo | 001.3150.329508 | Developer fee in lieu of installa | 25,000                     | FY27 DWU reforestation                                                                                                                                                                             |
| General Fund | Community Develo | 001.3150.341302 | Other Administrative Service F    | 2,600                      |                                                                                                                                                                                                    |
|              |                  |                 |                                   | <u>340,000</u>             |                                                                                                                                                                                                    |
|              |                  |                 |                                   |                            |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.512000 | Regular Salaries                  | 743,629                    | 6% yoy (COLA + Merit)                                                                                                                                                                              |
| General Fund | Community Develo | 001.5150.514000 | Overtime                          | -                          |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.521000 | Fica Taxes                        | 56,958                     | 7.65% of regular salaries (SS + medicare)                                                                                                                                                          |
| General Fund | Community Develo | 001.5150.522000 | Retirement Contributions          | 92,666                     | FRS 14.04% of salaries                                                                                                                                                                             |
| General Fund | Community Develo | 001.5150.523000 | Life & Health Insurance           | 87,195                     | 9% yoy                                                                                                                                                                                             |
| General Fund | Community Develo | 001.5150.523003 | Taxable Benefits i.e. Clothing    | 425                        |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.524000 | Workers' Compensation             | 6,200                      |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.527000 | Other Benefits (Ed; Relo; Etc)    | -                          |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.531000 | Professional Services             | 50,000                     | Kimley Horn, 3TP, &/or Inspire - Special projects as approved by Council.                                                                                                                          |
|              |                  |                 |                                   |                            |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.531000 | Professional Services             | 50,000                     | Planning support services, i.e. parking studies, (interim) Comp Plan Amendments.                                                                                                                   |
| General Fund | Community Develo | 001.5150.531000 | Professional Services             | 5,000                      | Traffic reviews for TRC                                                                                                                                                                            |
| General Fund | Community Develo | 001.5150.540000 | Travel And Per Diem               | 12,800                     | Transportation, Hotel, Per Diem: National APA Conference x3; FL APA x3; FABTO (business tax receipts) x1; City Building Exchange x1; Emerald Coast Transportation Symposium x3; IAAP Conference x1 |
|              |                  |                 |                                   |                            |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.541005 | Communications It Alloc           | 8,610                      | 7% of IT Allocation                                                                                                                                                                                |
| General Fund | Community Develo | 001.5150.542000 | Freight & Postage                 | 2,000                      | Mailing of required abutter notices; certified mailings                                                                                                                                            |
| General Fund | Community Develo | 001.5150.545000 | Risk Management Insurance         | 18,000                     | Property insurance (city hall annex), auto insurance, and % of general liability                                                                                                                   |
|              |                  |                 |                                   |                            |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.546002 | Facility Repairs And Maintenan    | 2,500                      | Facility Repairs and Maintenance                                                                                                                                                                   |
| General Fund | Community Develo | 001.5150.546005 | It Repairs And Maintenance        | 1,750                      | 7% of IT Allocation                                                                                                                                                                                |
| General Fund | Community Develo | 001.5150.547000 | Printing And Binding              | 4,000                      | Printing of mass abutter letters as required for notices; maps                                                                                                                                     |
| General Fund | Community Develo | 001.5150.547005 | Printing - It Ink And Copy Cour   | 1,322                      | 7% of IT Allocation                                                                                                                                                                                |
| General Fund | Community Develo | 001.5150.548000 | Ads And Promotional Activities    | 19,200                     | Required noticing for BOA meetings x12; LPA meetings x24; Harbor & Waterways board meetings x12                                                                                                    |
|              |                  |                 |                                   |                            |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.549001 | Merchant Services                 | 5,000                      | credit card processing on development and planning applications. should decrease yoy with transition to PayStar.                                                                                   |
|              |                  |                 |                                   |                            |                                                                                                                                                                                                    |
| General Fund | Community Develo | 001.5150.551000 | Office Supplies                   | 5,000                      | Office supplies to support Community Development/Planning/GIS (10 px)                                                                                                                              |

### COMMUNITY DEVELOPMENT DIRECTOR - TINA DEATER

|              |                  |                 |                               |        |                                                                                                                                                                                                    |
|--------------|------------------|-----------------|-------------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Fund | Community Develo | 001.5150.552000 | Operating Supplies            | 9,000  | Adding 4 new workstations, and need to replace office furniture (desk, chairs, cabinets, bookcases). Plus supplies for the year.                                                                   |
| General Fund | Community Develo | 001.5150.552000 | Operating Supplies            | 25,000 | General daily operating supplies (cleaning supplies, breakroom supplies, fuel) 3 year average                                                                                                      |
| General Fund | Community Develo | 001.5150.552005 | Ops Software & Workstations   | 29,680 | 7% of IT Allocation                                                                                                                                                                                |
| General Fund | Community Develo | 001.5150.554000 | Memberships, Subscriptions, E | 4,239  | Annual memberships: APA, Emerald Coast Regional Council, West Florida Regional Planning, Downtown Development, FABTP, IAAP & books as necessary.                                                   |
| General Fund | Community Develo | 001.5150.555000 | Training, Education, Conferen | 7,960  | Conference: National APA, Florida APA, Florida Redevelopment, FABTO, ACIP, IAAP, City Building Exchange, Emerald Coast Transportation Symposium, Transportation Research Board. AICP testing. CEUs |

1,248,133

|               |                   |        |                           |    |        |                                               |
|---------------|-------------------|--------|---------------------------|----|--------|-----------------------------------------------|
| 301.5150.5640 | Machinery & Equip | 100082 | 51 Gen Gov RR Equip & Veh | \$ | 10,300 | Replace 18799 2016 ANNEX HP-2 15 TON CARRIER  |
| 301.5150.5640 | Machinery & Equip | 100082 | 51 Gen Gov RR Equip & Veh | \$ | 10,300 | Replace 18800 2016 ANNEX HP-2B 15 TON CARRIER |
| 301.5150.5640 | Machinery & Equip | 100082 | 51 Gen Gov RR Equip & Veh | \$ | 36,050 | Replace EMMG0605 GENERATOR 07-GE1             |
| 301.5150.5640 | Machinery & Equip | 100082 | 51 Gen Gov RR Equip & Veh | \$ | 6,180  | Replace EMMG0605 TRANSFER SWITCH 06-TS1       |

62,830

NET (970,963)

### BUILDING DEPT (enforces FL Building Code)

2027

Proposed

| Fund             | Department Name | Account              | Account Description           | Budget    | Description                               |
|------------------|-----------------|----------------------|-------------------------------|-----------|-------------------------------------------|
| Florida Building | Building Dept   | Reve 101.3240.322000 | Building Permit Fees          | 650,000   | FY27+ separate out inspections            |
| Florida Building | Building Dept   | Reve 101.3240.322001 | Dbpr Fbc Admin Fee            | 750       | avg 750/year                              |
| Florida Building | Building Dept   | Reve 101.3240.322002 | Dbpr Bcaib Admin Fee          | 1,000     | avg 1000/year                             |
| Florida Building | Building Dept   | Reve 101.3240.322003 | Building Inspection Fees      | 144,768   | FY27+ separate out inspections            |
| Florida Building | Building Dept   | Reve 101.3240.329505 | Building Plan Review Fee      | 200,000   | avg \$200k/year                           |
| Florida Building | Building Dept   | Reve 101.3240.329506 | Contractor Registration       | 2,000     | avg \$2k/year                             |
| Florida Building | Building Dept   | Reve 101.3240.341301 | Clear Title Search (Open Perr | 28,900    |                                           |
| Florida Building | Building Dept   | Reve 101.3240.354002 | Construction Board Fines      | -         |                                           |
| Florida Building | Building Dept   | Reve 101.3240.354003 | Building Code Fines           | 20,000    |                                           |
| Florida Building | Building Dept   | Reve 101.3240.361100 | Bank Interest Earnings        | 2,280     |                                           |
| Florida Building | Building Dept   | Reve 101.3240.361102 | Raymond James Interest        | 13,665    |                                           |
|                  |                 |                      |                               | 1,063,363 |                                           |
| Florida Building | Building Dept   | Expe 101.5240.512000 | Regular Salaries              | 661,842   | 6% yoy (COLA + Merit)                     |
| Florida Building | Building Dept   | Expe 101.5240.514000 | Overtime                      | 1,000     |                                           |
| Florida Building | Building Dept   | Expe 101.5240.521000 | Fica Taxes                    | 51,338    | 7.65% of regular salaries (SS + medicare) |
| Florida Building | Building Dept   | Expe 101.5240.522000 | Retirement Contributions      | 88,122    | FRS 14.04% of salaries                    |

### COMMUNITY DEVELOPMENT DIRECTOR - TINA DEATER

|                                                     |                                 |                  |                                                                                                                                                        |
|-----------------------------------------------------|---------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Florida Building Building Dept Expe 101.5240.523000 | Life & Health Insurance         | 140,197          | 9% yoy                                                                                                                                                 |
| Florida Building Building Dept Expe 101.5240.523003 | Taxable Benefits i.e. Clothing  | 2,310            |                                                                                                                                                        |
| Florida Building Building Dept Expe 101.5240.524000 | Workers' Compensation           | 5,700            |                                                                                                                                                        |
| Florida Building Building Dept Expe 101.5240.527000 | Other Benefits (Ed; Relo; Etc)  | -                |                                                                                                                                                        |
| Florida Building Building Dept Expe 101.5240.531000 | Professional Services           | 10,000           | Consulting Fees for Structural Engineering                                                                                                             |
| Florida Building Building Dept Expe 101.5240.531003 | Land Use Attorney               | 25,000           | Consulting fees                                                                                                                                        |
| Florida Building Building Dept Expe 101.5240.540000 | Travel And Per Diem             | 8,300            | MGO Conference, BOAF Annual Conference; ICC National Conference, CEU Training/Licensing, ICC Permit Tech CEU                                           |
| Florida Building Building Dept Expe 101.5240.541005 | Communications It Alloc         | 6,150            | 5% IT Allocation                                                                                                                                       |
| Florida Building Building Dept Expe 101.5240.542000 | Freight & Postage               | 1,500            | Notifications and certified mailings                                                                                                                   |
| Florida Building Building Dept Expe 101.5240.545000 | Risk Management Insurance       | 19,950           | Property and auto insurance                                                                                                                            |
| Florida Building Building Dept Expe 101.5240.546000 | Repairs And Maintenance Ser     | 1,000            | Misc repairs and maintenance of vehicles, equipment, building                                                                                          |
| Florida Building Building Dept Expe 101.5240.546005 | It Repairs And Maintenance      | 1,250            | 5% IT allocation                                                                                                                                       |
| Florida Building Building Dept Expe 101.5240.547000 | Printing And Binding            | 1,280            | Misc. Inspection Forms: Red & Green Inspection Stickers, Correction Notices, Stop Work Order notices. Building Safety Month: Brochures & Posters.      |
| Florida Building Building Dept Expe 101.5240.547005 | Printing - It Ink And Copy Cour | 945              | 5% IT allocation                                                                                                                                       |
| Florida Building Building Dept Expe 101.5240.548000 | Ads And Promotional Activities  | 600              | Building Safety Week                                                                                                                                   |
| Florida Building Building Dept Expe 101.5240.549001 | Merchant Services               | 2,000            | online and POS credit card processing fees                                                                                                             |
| Florida Building Building Dept Expe 101.5240.551000 | Office Supplies                 | 2,500            | Miscellaneous Office Supplies                                                                                                                          |
| Florida Building Building Dept Expe 101.5240.552000 | Operating Supplies              | 2,000            | Vehicle Fuel                                                                                                                                           |
| Florida Building Building Dept Expe 101.5240.552000 | Operating Supplies              | 3,775            | Uniform shirts for inspectors and admin staff, inspectors work boots, office furniture; chairs, desk, cabinets, etc.                                   |
| Florida Building Building Dept Expe 101.5240.552005 | Ops Software & Workstations     | 21,200           | 5% IT allocation                                                                                                                                       |
| Florida Building Building Dept Expe 101.5240.554000 | Memberships, Subscriptions, E   | 4,480            | Annual membership dues: ICC Government, Local Chapter BOAF, State BOAF, ICC Chapter renewals, FFMA. Subscriptions-FBC Digital (FL Codes); misc. books. |
| Florida Building Building Dept Expe 101.5240.555000 | Training, Education, Conferen   | 5,050            | BOAF Conference, ICC Conference, MGO Conference, ICC CEU training, Inspector exam courses, Misc. training and testing, ICC Permit Tech certification.  |
| Florida Building Nondepartmental E 101.5000.591105  | Transfer Out To 105 Tech        | 99,677           | Transfer out to Tech Fund 10% of building permits                                                                                                      |
|                                                     |                                 | <u>1,167,165</u> |                                                                                                                                                        |
|                                                     | NET                             | <u>(103,802)</u> |                                                                                                                                                        |

### CODE ENFORCEMENT

| Fund         | Department Name Account          | Account Description          | 2027<br>Proposed<br>Budget | Description                                    |
|--------------|----------------------------------|------------------------------|----------------------------|------------------------------------------------|
| General Fund | Code Enforcement 001.3241.329500 | Rental Registration Permits  | 2,100,000                  | FY 2027 will be first full year at \$500/condo |
| General Fund | Code Enforcement 001.3241.329504 | Beach Vendor/Wheeled Veh F   | 10,000                     | avg \$10k yoy                                  |
| General Fund | Code Enforcement 001.3241.338000 | County Occupational Licenses | 16,000                     | avg \$16k yoy                                  |
| General Fund | Code Enforcement 001.3241.354001 | Code Violation Fines         | 20,000                     | avg \$20k you 2019-2014                        |

## COMMUNITY DEVELOPMENT DIRECTOR - TINA DEATER

|                 |                                  |                                 |                  |                                                                             |
|-----------------|----------------------------------|---------------------------------|------------------|-----------------------------------------------------------------------------|
| General Fund    | Code Enforcement 001.3241.354002 | Construction Board Fines        | -                |                                                                             |
| General Fund    | Code Enforcement 001.3241.369903 | Opioid Settlement               | 4,000            | avg \$4k for 10 yr period 2024-2034                                         |
| Police Impact F | Code Enforcement 310.3241.324110 | Public Safety Impact Residenti  | 1,600            |                                                                             |
| Police Impact F | Code Enforcement 310.3241.324120 | Public Safety Impact Commerc    | 300              |                                                                             |
| Police Impact F | Code Enforcement 310.3241.361100 | Bank Interest Earnings          | 200              |                                                                             |
| Police Impact F | Code Enforcement 310.3241.361102 | Raymond James Interest          | 500              |                                                                             |
|                 |                                  |                                 | <u>2,152,600</u> |                                                                             |
| General Fund    | Code Enforcement 001.5241.512000 | Regular Salaries                | 611,285          | 6% yoy (COLA + Merit)                                                       |
| General Fund    | Code Enforcement 001.5241.514000 | Overtime                        | 2,250            |                                                                             |
| General Fund    | Code Enforcement 001.5241.521000 | Fica Taxes                      | 47,282           | 7.65% of regular salaries (SS + medicare)                                   |
| General Fund    | Code Enforcement 001.5241.522000 | Retirement Contributions        | 70,903           | FRS 14.04% of salaries                                                      |
| General Fund    | Code Enforcement 001.5241.523000 | Life & Health Insurance         | 108,949          | 9% yoy                                                                      |
| General Fund    | Code Enforcement 001.5241.523003 | Taxable Benefits i.e. Clothing  | 2,270            | 7 x \$85 ea                                                                 |
| General Fund    | Code Enforcement 001.5241.524000 | Workers' Compensation           | 5,500            |                                                                             |
| General Fund    | Code Enforcement 001.5241.527000 | Other Benefits (Ed; Relo; Etc)  | -                |                                                                             |
| General Fund    | Code Enforcement 001.5241.531000 | Professional Services           | 3,600            | Special Magistrate 12x\$300                                                 |
| General Fund    | Code Enforcement 001.5241.534000 | Other Contracted Services       | 60,000           | Hazard abatement (i.e. waste management; etc)                               |
| General Fund    | Code Enforcement 001.5241.540000 | Travel And Per Diem             | 2,700            | Travel & Lodging for trainings (FY 27 more training in Destin)              |
| General Fund    | Code Enforcement 001.5241.541005 | Communications It Alloc         | 11,070           | 9% of IT Allocation                                                         |
| General Fund    | Code Enforcement 001.5241.542000 | Freight & Postage               | 6,200            | Certified Mail/UPS/Postage machine for stamps                               |
| General Fund    | Code Enforcement 001.5241.545000 | Risk Management Insurance       | 37,000           | Risk Management Insurance                                                   |
| General Fund    | Code Enforcement 001.5241.546000 | Repairs And Maintenance Ser     | 4,500            | Repairs for vehicles and equipment                                          |
| General Fund    | Code Enforcement 001.5241.546002 | Facility Repairs And Maintenar  | 1,000            | Repairs of office                                                           |
| General Fund    | Code Enforcement 001.5241.546005 | It Repairs And Maintenance      | 2,250            | 9% of IT Allocation                                                         |
| General Fund    | Code Enforcement 001.5241.547000 | Printing And Binding            | 4,500            | Citation Books, Trash Stickers, Door Knockers, NOV's, pre-printed envelopes |
| General Fund    | Code Enforcement 001.5241.547005 | Printing - It Ink And Copy Cour | 1,700            | 9% of IT Allocation                                                         |
| General Fund    | Code Enforcement 001.5241.549000 | Other Current Charges           | 1,500            | Filing citations w/County Court; filing liens w/County Clerk                |
| General Fund    | Code Enforcement 001.5241.549001 | Merchant Services               | 2,000            | merchant service fees paid to PayStar for payments collected via MGO        |
| General Fund    | Code Enforcement 001.5241.551000 | Office Supplies                 | 3,000            | Office Supplies                                                             |
| General Fund    | Code Enforcement 001.5241.552000 | Operating Supplies              | 31,500           | Chairs, Desks, fuel, tools, additional software, i.e. IDiCORE               |
| General Fund    | Code Enforcement 001.5241.552005 | Ops Software & Workstations     | 38,160           | 9% of IT Allocation                                                         |
| General Fund    | Code Enforcement 001.5241.554000 | Memberships, Subscriptions, E   | 600              | Memberships, reference materials                                            |
| General Fund    | Code Enforcement 001.5241.555000 | Training, Education, Conferen   | 2,700            | Registration Fees for trainings (FY27 more training in Destin)              |
|                 |                                  |                                 | <u>1,062,419</u> |                                                                             |
| 301.5241.5640   | Machinery & Equip 100044         | 52 Pub Safety RR Equip & Vel    | 16,480           | Replace 2020-27 20-G1 JOHN DEERE GATOR XUV835E                              |
|                 |                                  |                                 | <u>16,480</u>    |                                                                             |
|                 |                                  | NET                             | <u>1,073,701</u> |                                                                             |

## COMMUNITY DEVELOPMENT DIRECTOR - TINA DEATER

### LAW ENFORCEMENT

|               |                                   |                              | 2027<br>Proposed<br>Budget |                                                                                                                          |
|---------------|-----------------------------------|------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Fund          | Department Name Account           | Account Description          |                            | Description                                                                                                              |
| General Fund  | Law Enforcement Revenue           |                              | -                          | note - FDOT annual report categorizes traffic violation citations as "Transportation" revenue to offset road maintenance |
| General Fund  | Law Enforcement E 001.5210.534001 | Sheriff Contract             | 3,469,501                  | 21 FTEs of sheriff's office (cost per sworn \$165,214)                                                                   |
| General Fund  | Law Enforcement E 001.5210.534002 | Lifeguard Contact            | 282,000                    | Lifeguards FT March - October                                                                                            |
| General Fund  | Law Enforcement E 001.5210.545000 | Risk Management Insurance    | 14,000                     | property insurance on EOC and Sheriff's Office                                                                           |
| General Fund  | Law Enforcement E 001.5210.546000 | Repairs And Maintenance Ser  | 2,000                      | Small repairs to Sheriff's Office and EOC                                                                                |
|               |                                   |                              | 3,767,501                  |                                                                                                                          |
| 301.5210.5640 | Machinery & Equip 100044          | 52 Pub Safety RR Equip & Vel | 36,050                     | Replace 2016-71a 06-GE1 GENERAC 32W PROTECTOR                                                                            |
|               |                                   |                              | 36,050                     |                                                                                                                          |
|               |                                   | NET                          | (3,803,551)                |                                                                                                                          |

### ANIMAL CONTROL

|              |                                    |                           | 2027<br>Proposed<br>Budget |                                                   |
|--------------|------------------------------------|---------------------------|----------------------------|---------------------------------------------------|
| Fund         | Department Name Account            | Account Description       |                            | Description                                       |
| General Fund | Animal Control Exp 001.5620.534000 | Other Contracted Services | 95,000                     | PAWS, Emerald Coast Wildlife                      |
| General Fund | Animal Control Exp 001.5620.545000 | Risk Management Insurance | 2,600                      | Property insurance - Food 4 Thought (56 category) |
|              |                                    |                           | 97,600                     |                                                   |

### ECONOMIC DEVELOPMENT

|              |                                  |                     | 2027<br>Proposed<br>Budget |                                                 |
|--------------|----------------------------------|---------------------|----------------------------|-------------------------------------------------|
| Fund         | Department Name Account          | Account Description |                            | Description                                     |
| General Fund | Economic Dev Rev 001.3520.331500 | Fed - Fema          | -                          | Fed - Fema                                      |
| General Fund | Economic Dev Rev 001.3520.334500 | State - Fema        | -                          | State - Fema                                    |
|              |                                  |                     | -                          |                                                 |
| General Fund | Economic Develop 001.5520.582000 | Grant/Contribution  | 16,000                     | Support of One Okaloosa via Chamber of Commerce |
|              |                                  |                     | 16,000                     |                                                 |

## COMMUNITY DEVELOPMENT DIRECTOR - TINA DEATER

### ECONOMIC DEVELOPMENT - TOWN CENTER CRA

|               |                     |                 |                                | 2027<br>Proposed<br>Budget |                                                     |
|---------------|---------------------|-----------------|--------------------------------|----------------------------|-----------------------------------------------------|
| Fund          | Department Name     | Account         | Account Description            |                            | Description                                         |
| Cra Town Cent | Economic Dev Rev    | 106.3520.311004 | Tiff Revenue - City            | 687,569                    | 05/15/2026 PA data est 1.1% increase YOY FY26-FY27  |
| Cra Town Cent | Economic Dev Rev    | 106.3520.311005 | Tiff Revenue - County          | 1,630,090                  | 05/15/2026 PA data est 1.1% increase YOY FY26-FY27  |
| Cra Town Cent | Economic Dev Rev    | 106.3520.361100 | Bank Interest Earnings         | 20,700                     |                                                     |
| Cra Town Cent | Economic Dev Rev    | 106.3520.361102 | Raymond James Interest         | 102,100                    |                                                     |
|               |                     |                 |                                | 2,440,459                  |                                                     |
| Cra Town Cent | Economic Develop    | 106.5520.512000 | Regular Salaries               | 23,955                     | 6% yoy (COLA + Merit) (5% of 5 people)              |
| Cra Town Cent | Economic Develop    | 106.5520.514000 | Overtime                       | 25                         |                                                     |
| Cra Town Cent | Economic Develop    | 106.5520.521000 | Fica Taxes                     | 1,835                      | 7.65% of regular salaries (SS + medicare)           |
| Cra Town Cent | Economic Develop    | 106.5520.522000 | Retirement Contributions       | 3,366                      | FRS 14.04% of salaries                              |
| Cra Town Cent | Economic Develop    | 106.5520.523000 | Life & Health Insurance        | 2,948                      | 9% yoy                                              |
| Cra Town Cent | Economic Develop    | 106.5520.524000 | Workers' Compensation          | 200                        |                                                     |
| Cra Town Cent | Economic Develop    | 106.5520.532000 | Audit Services                 | 9,000                      | CRA Report to State of Florida                      |
| Cra Town Cent | Economic Develop    | 106.5520.543000 | Utilities                      | 23,751                     | Electricity (streetlights) and water (irrigation).  |
| Cra Town Cent | Economic Develop    | 106.5520.546000 | Repairs And Maintenance Ser    | 5,000                      | repair/maintain lights and irrigation w/in district |
| Cra Town Cent | Economic Develop    | 106.5520.546001 | Median Maintenance             | 46,000                     | Maintain medians w/in CRA district                  |
| Cra Town Cent | Economic Develop    | 106.5520.554000 | Memberships, Subscriptions, E  | 600                        | FL CRA membership                                   |
| Cra Town Cent | Economic Develop    | 106.5520.554000 | Memberships, Subscriptions, E  | 600                        | FL CRA membership                                   |
| Cra Town Cent | Nondepartmental E   | 106.5000.591214 | Transfer Out To 214            | 732,561                    | Transfer out to 2014 debt service                   |
| Cra Town Cent | Nondepartmental E   | 106.5000.591224 | Transfer Out To 224            | 268,362                    | Transfer out to 2024 debt service                   |
|               |                     |                 |                                | 1,118,202                  |                                                     |
| 106.5410.5650 | Construction In Pro | 100093          | Mattie M Kelly Blvd N Sidewall | 500,000                    | 2027 Mattie M Kelly Blvd N Sidewalks, Bike lane     |
| 106.5410.5650 | Construction In Pro | 100094          | Mattie M Kelly Blvd N/S Conne  | 1,000,000                  | Mattie M Kelly Blvd N/S Connect Roadway             |
|               |                     |                 |                                | 1,500,000                  |                                                     |
|               |                     |                 |                                | NET                        | (177,743)                                           |

### ECONOMIC DEVELOPMENT - HARBOR CRA

|                |                  |                 |                        | 2027<br>Proposed<br>Budget |                                                    |
|----------------|------------------|-----------------|------------------------|----------------------------|----------------------------------------------------|
| Fund           | Department Name  | Account         | Account Description    |                            | Description                                        |
| Cra Harbor Dis | Economic Dev Rev | 107.3520.311004 | Tiff Revenue - City    | 641,176                    | 05/15/2026 PA data est 1.1% increase YOY FY26-FY27 |
| Cra Harbor Dis | Economic Dev Rev | 107.3520.311005 | Tiff Revenue - County  | 645,831                    | 05/15/2026 PA data est 1.1% increase YOY FY26-FY27 |
| Cra Harbor Dis | Economic Dev Rev | 107.3520.361100 | Bank Interest Earnings | 5,100                      |                                                    |
| Cra Harbor Dis | Economic Dev Rev | 107.3520.361102 | Raymond James Interest | 36,100                     |                                                    |
| Cra Harbor Dis | Economic Dev Rev | 107.3520.362000 | Rent Of City Property  | -                          |                                                    |
|                |                  |                 |                        | 1,328,207                  |                                                    |
| Cra Harbor Di  | Economic Develo  | 107.5520.512000 | Regular Salaries       | \$ 23,954.54               | 6% yoy (COLA + Merit) 5% of 5 people               |

# **COMMUNITY DEVELOPMENT DIRECTOR - TINA DEATER**

|                                   |                 |                               |                  |                                                     |
|-----------------------------------|-----------------|-------------------------------|------------------|-----------------------------------------------------|
| Cra Harbor Disl Economic Develo   | 107.5520.514000 | Overtime                      | 25               |                                                     |
| Cra Harbor Disl Economic Develo   | 107.5520.521000 | Fica Taxes                    | 1,835            | 7.65% of regular salaries (SS + medicare)           |
| Cra Harbor Disl Economic Develo   | 107.5520.522000 | Retirement Contributions      | 3,366            | FRS 14.04% of salaries                              |
| Cra Harbor Disl Economic Develo   | 107.5520.523000 | Life & Health Insurance       | 2,948            | 9% yoy                                              |
| Cra Harbor Disl Economic Develo   | 107.5520.524000 | Workers' Compensation         | 200              |                                                     |
| Cra Harbor Disl Economic Develo   | 107.5520.532000 | Audit Services                | 5,670            | CRA Report to State of Florida                      |
| Cra Harbor Disl Economic Develo   | 107.5520.534000 | Other Contracted Services     | 29,452           | Other Contracted Services (107)                     |
| Cra Harbor Disl Economic Develo   | 107.5520.543000 | Utilities                     | 3,900            | Electricity (streetlights) and water (irrigation).  |
| Cra Harbor Disl Economic Develo   | 107.5520.546000 | Repairs And Maintenance Ser   | 5,000            | repair/maintain lights and irrigation w/in district |
| Cra Harbor Disl Economic Develo   | 107.5520.546001 | Median Maintenance            | 25,400           | Maintain medians w/in CRA district                  |
| Cra Harbor Disl Economic Develo   | 107.5520.554000 | Memberships, Subscriptions, E | 600              | FL CRA membership                                   |
| Cra Harbor Disl Nondepartmental E | 107.5000.591221 | Transfer Out To 221           | 479,054          | Transfer out to 2021 debt service                   |
| Cra Harbor Disl Nondepartmental E | 107.5000.591224 | Transfer Out To 224           | 1,047,478        | Transfer out to 2024 loan debt service              |
|                                   |                 |                               | <u>1,628,882</u> |                                                     |
|                                   |                 | NET                           | (300,675)        |                                                     |

**City of Destin FY 2027 Cost Worksheet**

**June 2, 2026**

|                             | FY 2026<br>Approved<br>FTE = 21 | FY 2027<br>Estimated<br>FTE = 21 |
|-----------------------------|---------------------------------|----------------------------------|
| <b>Personnel Expenses</b>   |                                 |                                  |
| Regular Payroll             | \$ 1,394,936                    | \$ 1,424,549                     |
| Social Security             | 106,713                         | 108,978                          |
| Retirement                  | 476,630                         | 521,353                          |
| Workers Compensation        | 71,805                          | 53,048                           |
| Insurance                   | 298,146                         | 357,868                          |
| <b>Total Personnel</b>      | <b>\$ 2,348,230</b>             | <b>\$ 2,465,796</b>              |
| <b>Operational Expenses</b> |                                 |                                  |
| Professional Liability      | \$ 24,498                       | \$ 22,898                        |
| Automobile Liability        | 22,214                          | 20,256                           |
| Automobile Collision        | 12,473                          | 8,738                            |
| Auto Repair and Maintenance | 13,650                          | 13,750                           |
| Tires                       | 11,340                          | 13,440                           |
| Fuel                        | 118,322                         | 148,119                          |
| Uniforms & Duty Gear        | 44,599                          | 47,952                           |
| Software Licenses           | 17,970                          | 17,970                           |
| MIFI/Cell Service           | 18,900                          | 15,120                           |
| Cameras                     | 51,385                          | 51,385                           |
| Portable Radios             | 14,494                          | 17,111                           |
| Support Allocation          | 287,200                         | 287,200                          |
| Vessel Maintenance          | 5,500                           | 5,500                            |
| Vessel Repower              | -                               | -                                |
| <b>Total Operational</b>    | <b>\$ 642,546</b>               | <b>\$ 669,439</b>                |
| <b>Capital Expense</b>      |                                 |                                  |
| Capital Replacement         | \$ 314,282                      | \$ 334,265                       |
| <b>Total Capital</b>        | <b>\$ 314,282</b>               | <b>\$ 334,265</b>                |
| <b>TOTAL CONTRACT</b>       | <b>\$ 3,305,058</b>             | <b>\$ 3,469,501</b>              |
|                             | \$ 241,363                      | \$ 164,443                       |
|                             | 7.9%                            | 5.0%                             |
| <b>Cost Per Sworn</b>       | <b>\$ 157,384</b>               | <b>\$ 165,214</b>                |

# PARK AND RECREATION DIRECTOR - LISA FIRTH

## COMMUNITY CENTER

|              |                  |                 | 2027            |                                                                        |
|--------------|------------------|-----------------|-----------------|------------------------------------------------------------------------|
| Fund         | Department Name  | Account         | Proposed Budget | Description                                                            |
| General Fund | Community Center | 001.3721.347202 | 4,000           | 3 yr average                                                           |
| General Fund | Community Center | 001.3721.347210 | 180,100         | 1% increase yoy                                                        |
| General Fund | Community Center | 001.3721.366002 | 500             | avg \$500/year                                                         |
|              |                  |                 | <u>184,600</u>  |                                                                        |
| General Fund | Community Center | 001.5721.512000 | 669,931         | 6% yoy (COLA + Merit)                                                  |
| General Fund | Community Center | 001.5721.514000 | 3,500           | Overtime                                                               |
| General Fund | Community Center | 001.5721.521000 | 53,106          | 7.65% of regular salaries (SS + medicare)                              |
| General Fund | Community Center | 001.5721.522000 | 80,642          | FRS 14.04% of salaries                                                 |
| General Fund | Community Center | 001.5721.523000 | 124,218         | 9% yoy                                                                 |
| General Fund | Community Center | 001.5721.523003 | 3,635           | 7 x \$85 ea                                                            |
| General Fund | Community Center | 001.5721.524000 | 5,900           | Workers' Compensation                                                  |
| General Fund | Community Center | 001.5721.525000 | -               | Unemployment Compensation                                              |
| General Fund | Community Center | 001.5721.534000 | 3,000           | Other Contracted Services                                              |
| General Fund | Community Center | 001.5721.534004 | 6,000           | Contracted Sports Officials                                            |
| General Fund | Community Center | 001.5721.534004 | 10,000          | Recreation officials for league games                                  |
| General Fund | Community Center | 001.5721.535000 | 1,800           | Background checks                                                      |
| General Fund | Community Center | 001.5721.541005 | 14,760          | 12% IT Allocation                                                      |
| General Fund | Community Center | 001.5721.542000 | 1,500           | Postage                                                                |
| General Fund | Community Center | 001.5721.543000 | 43,000          | Utilities                                                              |
| General Fund | Community Center | 001.5721.544000 | 2,000           | Lift                                                                   |
| General Fund | Community Center | 001.5721.544000 | 3,000           | Inflatables/water play structures for Summer and Spring Break Camps    |
| General Fund | Community Center | 001.5721.544000 | 2,000           | Scaffolding                                                            |
| General Fund | Community Center | 001.5721.545000 | 65,561          | Risk Management                                                        |
| General Fund | Community Center | 001.5721.546000 | 2,000           | Parking lot lights                                                     |
| General Fund | Community Center | 001.5721.546000 | 1,000           | Basketball goal repairs                                                |
| General Fund | Community Center | 001.5721.546000 | 2,000           | Bathroom repairs                                                       |
| General Fund | Community Center | 001.5721.546000 | 2,000           | Stage lights                                                           |
| General Fund | Community Center | 001.5721.546000 | 2,000           | HVAC maintenance                                                       |
| General Fund | Community Center | 001.5721.546000 | 1,000           | Alarm maintenance                                                      |
| General Fund | Community Center | 001.5721.546000 | 3,000           | Appliance repairs                                                      |
| General Fund | Community Center | 001.5721.546000 | 1,000           | Building repairs and maintenance per Public Works                      |
| General Fund | Community Center | 001.5721.546000 | 1,000           | Lock maintenance                                                       |
| General Fund | Community Center | 001.5721.546000 | 2,000           | Window repair                                                          |
| General Fund | Community Center | 001.5721.546000 | 4,000           | Picnic bench repairs                                                   |
| General Fund | Community Center | 001.5721.546000 | 1,400           | Floor cleaning and waxing/carpet cleaning                              |
| General Fund | Community Center | 001.5721.546000 | 7,000           | Plumbing, painting, electrical and other misc maintenance and repairs. |
| General Fund | Community Center | 001.5721.546000 | 3,000           | Repair/maintain partitions, rollups, and handicap doors.               |
| General Fund | Community Center | 001.5721.546005 | 3,000           | 12% IT Allocation                                                      |
| General Fund | Community Center | 001.5721.547000 | 1,000           | Trophies                                                               |
| General Fund | Community Center | 001.5721.547000 | 200             | Business cards                                                         |
| General Fund | Community Center | 001.5721.547000 | 100             | Signage                                                                |

# **PARK AND RECREATION DIRECTOR - LISA FIRTH**

|              |                                  |                                 |                  |                                                                                                     |
|--------------|----------------------------------|---------------------------------|------------------|-----------------------------------------------------------------------------------------------------|
| General Fund | Community Center 001.5721.547005 | Printing - It Ink And Copy Cour | 2,267            | 12% IT allocation                                                                                   |
| General Fund | Community Center 001.5721.549001 | Merchant Services               | 4,000            | credit card processing via CivicRec (global payments)                                               |
| General Fund | Community Center 001.5721.551000 | Office Supplies                 | 1,500            | Office supplies - copy paper, envelopes                                                             |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 150              | Fuel expenses per Public Works                                                                      |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 1,200            | Kidz Klub                                                                                           |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 1,000            | Kitchen supplies                                                                                    |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 900              | Flags                                                                                               |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 500              | Camp shirts                                                                                         |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 2,500            | Cheer accessories                                                                                   |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 10,000           | Youth basketball league                                                                             |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 10,000           | Cheerleading uniforms                                                                               |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 1,200            | Linens                                                                                              |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 700              | Plants                                                                                              |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 500              | Kitchen equipment                                                                                   |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 2,700            | Tables and chairs                                                                                   |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 1,200            | HVAC filters                                                                                        |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 1,000            | Table skirts                                                                                        |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 0                | Chemicals, sod, trees                                                                               |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 700              | Room deodorants                                                                                     |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 0                | Groundskeeping supplies                                                                             |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 2,500            | Cleaning supplies                                                                                   |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 1,000            | Coffee setups for meeting-room rentals                                                              |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 4,000            | Camp programs                                                                                       |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 500              | Name tags                                                                                           |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 2,000            | Outside furniture                                                                                   |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 0                | Irrigation repair supplies                                                                          |
| General Fund | Community Center 001.5721.552000 | Operating Supplies              | 2,000            | Paper products Kitchen and bathroom supplies                                                        |
| General Fund | Community Center 001.5721.552003 | Uniforms & PPE (nontaxable)     | 4,000            | Steel-toed boots, safety glasses, reflective gear (HR budgets uniform allowance for shirts, pants). |
| General Fund | Community Center 001.5721.552005 | Ops Software & Workstations     | 50,880           | 12% of IT Allocation                                                                                |
| General Fund | Community Center 001.5721.554000 | Memberships, Subscriptions, E   | 50               | Magazines                                                                                           |
| General Fund | Community Center 001.5721.554000 | Memberships, Subscriptions, E   | 312              | Daily News                                                                                          |
| General Fund | Community Center 001.5721.554000 | Memberships, Subscriptions, E   | 200              | Books and manuals                                                                                   |
| General Fund | Community Center 001.5721.555000 | Training, Education, Conferen   | 300              | Education Classes                                                                                   |
| General Fund | Community Center 001.5721.555000 | Training, Education, Conferen   | 1,000            | CPR/First Aid Class                                                                                 |
|              |                                  |                                 | <u>1,241,013</u> |                                                                                                     |

|                 |                            |                              |                |                                                           |
|-----------------|----------------------------|------------------------------|----------------|-----------------------------------------------------------|
| 301.5721.564000 | Machinery & Equip 100086   | 57 Recreation RR Equip & Vel | 36,050         | Replace 18806 2016 COMCTR HP-3A 7.5 TON TRANE             |
| 301.5721.564000 | Machinery & Equip 100086   | 57 Recreation RR Equip & Vel | 36,050         | Replace 18807 2016 COMCTR HP-3B 7.5 TON TRANE             |
| 301.5721.564000 | Machinery & Equip 100086   | 57 Recreation RR Equip & Vel | 36,050         | Replace 18808 2016 COMCTR HP-BACK STAGE 7.5 TON ARMSTRONG |
| 301.5721.564000 | Machinery & Equip 100086   | 57 Recreation RR Equip & Vel | 6,180          | Replace 18815 2022 COMCTR HP-6 5 TON AMERICAN STD         |
| 301.5721.564000 | Machinery & Equip 100086   | 57 Recreation RR Equip & Vel | 6,180          | Replace 18837 2018 COMCTR HP-4 5 TON TRANE                |
| 001.5721.565000 | Construction in Pro 100089 | Community Center Windows C   | 150,000        | Community Center Windows Doors Stucco                     |
|                 |                            |                              | <u>270,510</u> |                                                           |

# PARK AND RECREATION DIRECTOR - LISA FIRTH

Community Center - NET (1,326,923)

rev coverage ratio

12% target ratio: 25%

## MORGAN SPORT COMPLEX

|              |                   |                 | 2027<br>Proposed<br>Budget | Description                                               |
|--------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------|
| Fund         | Department Name   | Account         |                            |                                                           |
| General Fund | Morgan Sports Cor | 001.3722.347201 | 9,100                      | avg \$9100/year                                           |
| General Fund | Morgan Sports Cor | 001.3722.347220 | 227,000                    | avg \$227k/year. Maxed out, no space for more programming |
| General Fund | Morgan Sports Cor | 001.3722.347221 | -                          |                                                           |
| General Fund | Morgan Sports Cor | 001.3722.366002 | 1,000                      | avg \$1000/year                                           |
|              |                   |                 | 237,100                    |                                                           |
|              |                   |                 |                            |                                                           |
| General Fund | Morgan Sports Cor | 001.5722.512000 | 528,798                    | 6% yoy (COLA + Merit)                                     |
| General Fund | Morgan Sports Cor | 001.5722.514000 | 2,500                      | Overtime                                                  |
| General Fund | Morgan Sports Cor | 001.5722.521000 | 41,047                     | 7.65% of regular salaries (SS + medicare)                 |
| General Fund | Morgan Sports Cor | 001.5722.522000 | 68,360                     | FRS 14.04% of salaries                                    |
| General Fund | Morgan Sports Cor | 001.5722.523000 | 110,612                    | 9% yoy                                                    |
| General Fund | Morgan Sports Cor | 001.5722.523003 | 2,800                      | Taxable Benefits i.e. Clothing                            |
| General Fund | Morgan Sports Cor | 001.5722.524000 | 4,100                      | Workers' Compensation                                     |
| General Fund | Morgan Sports Cor | 001.5722.525000 | -                          | Unemployment Compensation                                 |
| General Fund | Morgan Sports Cor | 001.5722.534000 | 5,000                      | Other Contracted Services                                 |
| General Fund | Morgan Sports Cor | 001.5722.534000 | 2,000                      | Other Contracted Services                                 |
| General Fund | Morgan Sports Cor | 001.5722.534000 | 4,200                      | Other Contracted Services                                 |
| General Fund | Morgan Sports Cor | 001.5722.534000 | 6,300                      | Other Contracted Services                                 |
| General Fund | Morgan Sports Cor | 001.5722.534004 | 24,000                     | Contracted Sports Officials                               |
| General Fund | Morgan Sports Cor | 001.5722.535000 | 6,000                      | Investigations                                            |
| General Fund | Morgan Sports Cor | 001.5722.540000 | 0                          | Travel And Per Diem                                       |
| General Fund | Morgan Sports Cor | 001.5722.540000 | 0                          | Travel And Per Diem                                       |
| General Fund | Morgan Sports Cor | 001.5722.540000 | 0                          | Travel And Per Diem                                       |
| General Fund | Morgan Sports Cor | 001.5722.540000 | 1,500                      | Travel And Per Diem                                       |
| General Fund | Morgan Sports Cor | 001.5722.541005 | 9,840                      | Communications It Alloc                                   |
| General Fund | Morgan Sports Cor | 001.5722.542000 | 750                        | Freight & Postage                                         |
| General Fund | Morgan Sports Cor | 001.5722.543000 | 29,300                     | Utilities                                                 |
| General Fund | Morgan Sports Cor | 001.5722.544000 | 3,000                      | Rentals And Leases                                        |
| General Fund | Morgan Sports Cor | 001.5722.544000 | 0                          | Rentals And Leases                                        |
| General Fund | Morgan Sports Cor | 001.5722.545000 | 44,790                     | Risk Management Insurance                                 |
| General Fund | Morgan Sports Cor | 001.5722.546000 | 1,300                      | Repairs And Maintenance Ser                               |
| General Fund | Morgan Sports Cor | 001.5722.546000 | 1,000                      | Repairs And Maintenance Ser                               |
| General Fund | Morgan Sports Cor | 001.5722.546000 | -                          | Repairs And Maintenance Ser                               |
| General Fund | Morgan Sports Cor | 001.5722.546000 | -                          | Repairs And Maintenance Ser                               |
| General Fund | Morgan Sports Cor | 001.5722.546000 | 5,000                      | Repairs And Maintenance Ser                               |
| General Fund | Morgan Sports Cor | 001.5722.546000 | 2,500                      | Repairs And Maintenance Ser                               |
| General Fund | Morgan Sports Cor | 001.5722.546000 | 2,000                      | Repairs And Maintenance Ser                               |
| General Fund | Morgan Sports Cor | 001.5722.546000 | 5,000                      | Repairs And Maintenance Ser                               |

## PARK AND RECREATION DIRECTOR - LISA FIRTH

|              |                                   |                                 |        |                                                                                     |
|--------------|-----------------------------------|---------------------------------|--------|-------------------------------------------------------------------------------------|
| General Fund | Morgan Sports Cor 001.5722.546000 | Repairs And Maintenance Ser     | 0      | HVAC annual maintenance                                                             |
| General Fund | Morgan Sports Cor 001.5722.546000 | Repairs And Maintenance Ser     | 10,000 | Irrigation repairs                                                                  |
| General Fund | Morgan Sports Cor 001.5722.546000 | Repairs And Maintenance Ser     | 4,200  | Maintenance of facility                                                             |
| General Fund | Morgan Sports Cor 001.5722.546002 | Facility Repairs And Maintena   | 1,875  | Building repairs and maintenance per Public Works                                   |
| General Fund | Morgan Sports Cor 001.5722.546005 | It Repairs And Maintenance      | 2,000  | 8% of IT Allocation                                                                 |
| General Fund | Morgan Sports Cor 001.5722.547000 | Printing And Binding            | 3,000  | Signage                                                                             |
| General Fund | Morgan Sports Cor 001.5722.547005 | Printing - It Ink And Copy Cour | 1,511  | 8% IT allocation                                                                    |
| General Fund | Morgan Sports Cor 001.5722.548000 | Ads And Promotional Activities  | 0      | Children's events                                                                   |
| General Fund | Morgan Sports Cor 001.5722.549002 | Bank Fees                       | 20,500 | credit card processing via CivicRec (global payments)                               |
| General Fund | Morgan Sports Cor 001.5722.551000 | Office Supplies                 | 2,000  | General office supplies                                                             |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 250    | Building operations for bathroom per Public works                                   |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 15,000 | Rakes, blower, edger, drags                                                         |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 5,000  | Turf top dressing/sand                                                              |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 300    | Room deodorants                                                                     |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 15,000 | Turf management chemicals/fertilizers                                               |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 15,000 | Paper and cleaning products                                                         |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 5,000  | Softball clay and field dirt                                                        |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 8,000  | Sod for sports fields                                                               |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 10,000 | Infield conditioners                                                                |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 1,450  | Supplies                                                                            |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 6,500  | Overseeding/seed                                                                    |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 700    | Flags                                                                               |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 7,000  | Field paint                                                                         |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 8,000  | Mulch/pine straw for weed control                                                   |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 25,000 | Trash cans (25x\$1kea), etc.                                                        |
| General Fund | Morgan Sports Cor 001.5722.552000 | Operating Supplies              | 0      | HVAC monthly filters                                                                |
| General Fund | Morgan Sports Cor 001.5722.552002 | Operating Supplies - Leagues    | 8,000  | Youth soccer                                                                        |
| General Fund | Morgan Sports Cor 001.5722.552002 | Operating Supplies - Leagues    | 14,000 | Youth tackle football                                                               |
| General Fund | Morgan Sports Cor 001.5722.552002 | Operating Supplies - Leagues    | 5,250  | Adult softball                                                                      |
| General Fund | Morgan Sports Cor 001.5722.552002 | Operating Supplies - Leagues    | 2,000  | Equipment                                                                           |
| General Fund | Morgan Sports Cor 001.5722.552002 | Operating Supplies - Leagues    | 10,000 | Youth flag football                                                                 |
| General Fund | Morgan Sports Cor 001.5722.552003 | Uniforms & PPE (nontaxable)     | 4,000  | PPE - steel toed boots, safety glasses, trash & landscaping gloves, reflective gear |
| General Fund | Morgan Sports Cor 001.5722.552005 | Ops Software & Workstations     | 33,920 | 8% IT allocation                                                                    |
| General Fund | Morgan Sports Cor 001.5722.554000 | Memberships, Subscriptions, E   | 400    | Manuals                                                                             |
| General Fund | Morgan Sports Cor 001.5722.554000 | Memberships, Subscriptions, E   | 400    | NRPA membership                                                                     |
| General Fund | Morgan Sports Cor 001.5722.555000 | Training, Education, Conferen   | 260    | CPRP exam                                                                           |
| General Fund | Morgan Sports Cor 001.5722.555000 | Training, Education, Conferen   | 0      | CYSA certification exam                                                             |
| General Fund | Morgan Sports Cor 001.5722.555000 | Training, Education, Conferen   | 250    | NRPA accreditation fees                                                             |
| General Fund | Morgan Sports Cor 001.5722.555000 | Training, Education, Conferen   | 385    | Sports turfgrass management certification                                           |
| General Fund | Morgan Sports Cor 001.5722.555000 | Training, Education, Conferen   | 120    | FRPA CEUs, webinars, and seminars                                                   |
| General Fund | Morgan Sports Cor 001.5722.555000 | Training, Education, Conferen   | 0      | NRPA director's school year registration                                            |
| General Fund | Morgan Sports Cor 001.5722.555000 | Training, Education, Conferen   | 150    | NRPA CEUs, webinars, and seminars                                                   |
| General Fund | Morgan Sports Cor 001.5722.555000 | Training, Education, Conferen   | 0      | NFL training                                                                        |
| General Fund | Morgan Sports Cor 001.5722.571000 | Principal                       | 3,500  | MSC land lease                                                                      |
| General Fund | Morgan Sports Cor 001.5722.572000 | Interest Expense                | 3,600  | MSC land lease                                                                      |

# **PARK AND RECREATION DIRECTOR - LISA FIRTH**

1,165,218

|                 |                            |                              |                |                                                                        |
|-----------------|----------------------------|------------------------------|----------------|------------------------------------------------------------------------|
| 313.5722.565000 | Construction In Prc 100039 | RC128-Morgan Restrooms/Fie   | 250,000        | RC128-Morgan Restrooms/Fieldhouse                                      |
| 301.5722.565000 | Construction In Prc 100049 | 57 Recreation RR Other       | 559,170        | Replace 2016-38 MORGAN SPORTS COMPLEX FENCING – 6FTX50FT 9 GAUGE GALV. |
| 301.5722.565000 | Construction In Prc 100049 | 57 Recreation RR Other       | 35,226         | Replace MSC Retention Pond fencing                                     |
| 301.5722.564000 | Machinery & Equip 100086   | 57 Recreation RR Equip & Vel | 16,480         | Replace 2012-46 12-G1 JOHN DEERE GATOR TS                              |
| 301.5722.564000 | Machinery & Equip 100086   | 57 Recreation RR Equip & Vel | 16,480         | Replace 2013-44 TORO SAND PRO 3040 MODEL #8703                         |
| 301.5722.564000 | Machinery & Equip 100086   | 57 Recreation RR Equip & Vel | 16,480         | Replace 2020-17 TORO SAND PRO 3040                                     |
|                 |                            |                              | <u>893,836</u> |                                                                        |

Morgan Sport Center- NET (1,821,954)  
rev coverage ratio 12% target = 25%

## **BEACHFRONT PARKS**

|              |                                    |                                |                | 2027<br>Proposed<br>Budget                                                                                                 | Description |
|--------------|------------------------------------|--------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------------|-------------|
| Fund         | Department Name Account            | Account Description            |                |                                                                                                                            |             |
| General Fund | Beachfront Parks F 001.3727.337712 | Tdc 12.5%                      | 884,922        | FY27 request                                                                                                               |             |
|              |                                    |                                | <u>884,922</u> |                                                                                                                            |             |
| General Fund | Beachfront Park E 001.5727.512000  | Regular Salaries               | 414,447        | New: 2 FTEs paid by TDC                                                                                                    |             |
| General Fund | Beachfront Park E 001.5727.514000  | Overtime                       | 7,500          | 2 yr avg                                                                                                                   |             |
| General Fund | Beachfront Park E 001.5727.521000  | Fica Taxes                     | 32,183         | 7.65% of regular salaries (SS + medicare)                                                                                  |             |
| General Fund | Beachfront Park E 001.5727.522000  | Retirement Contributions       | 58,835         | FRS 14.04% of salaries                                                                                                     |             |
| General Fund | Beachfront Park E 001.5727.522001  | ( City Manager 401A            | -              |                                                                                                                            |             |
| General Fund | Beachfront Park E 001.5727.523000  | Life & Health Insurance        | 108,536        | New: 2 x \$7k avg each                                                                                                     |             |
| General Fund | Beachfront Park E 001.5727.523003  | Taxable Benefits i.e. Clothing | 2,450          | 6 FTEs x \$85                                                                                                              |             |
| General Fund | Beachfront Park E 001.5727.524000  | Workers' Compensation          | 4,410          |                                                                                                                            |             |
| General Fund | Beachfront Park E 001.5727.534000  | Other Contracted Services      | 3,000          | Norriego Point                                                                                                             |             |
| General Fund | Beachfront Park E 001.5727.534000  | Other Contracted Services      | 3,000          | Unimproved beach access                                                                                                    |             |
| General Fund | Beachfront Park E 001.5727.534000  | Other Contracted Services      | 3,000          | June White Decker Park                                                                                                     |             |
| General Fund | Beachfront Park E 001.5727.534000  | Other Contracted Services      | 3,000          | Shores at Crystal Beach                                                                                                    |             |
| General Fund | Beachfront Park E 001.5727.534000  | Other Contracted Services      | 3,000          | Harbor Boardwalk                                                                                                           |             |
| General Fund | Beachfront Park E 001.5727.540000  | Travel And Per Diem            | 2,000          | Training                                                                                                                   |             |
| General Fund | Beachfront Park E 001.5727.541005  | Communications It Alloc        | 6,150          | 5% IT allocation                                                                                                           |             |
| General Fund | Beachfront Park E 001.5727.543000  | Utilities                      | 30,500         | electric and water; adding 2 new parks (tarpon and norriego)                                                               |             |
| General Fund | Beachfront Park E 001.5727.544000  | Rentals And Leases             | 1,000          | Tourist facilities, portable equipment required for repairs at beach facilities (lifts, stripping machines, and trenchers) |             |
| General Fund | Beachfront Park E 001.5727.545000  | Risk Management Insurance      | 65,500         | property and auto insurance, adding two new parks and 2 more vehicles                                                      |             |
| General Fund | Beachfront Park E 001.5727.546000  | Repairs And Maintenance Ser    | 40,000         | Repairs and maintenance of various beach accesses                                                                          |             |
| General Fund | Beachfront Park E 001.5727.546002  | Facility Repairs And Maintena  | 800            | Building repairs and maintenance for June White Decker per Public Works                                                    |             |
| General Fund | Beachfront Park E 001.5727.546002  | Facility Repairs And Maintena  | 800            | Building repairs and maintenance for Shore at Crystal Beach per Public Works                                               |             |
| General Fund | Beachfront Park E 001.5727.546002  | Facility Repairs And Maintena  | 1,000          | Building repairs and maintenance for Royal Melvin per Public Works                                                         |             |

### PARK AND RECREATION DIRECTOR - LISA FIRTH

|                 |                     |                 |                                 |                     |                                                                                                              |
|-----------------|---------------------|-----------------|---------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------|
| General Fund    | Beachfront Park E   | 001.5727.546005 | It Repairs And Maintenance      | 1,250               | 5% of IT Allocation                                                                                          |
| General Fund    | Beachfront Park E   | 001.5727.547000 | Printing And Binding            | 300                 | Unimproved Beach access                                                                                      |
| General Fund    | Beachfront Park E   | 001.5727.547000 | Printing And Binding            | 300                 | Shores at Crystal Beach                                                                                      |
| General Fund    | Beachfront Park E   | 001.5727.547000 | Printing And Binding            | 300                 | Harbor Boardwalk                                                                                             |
| General Fund    | Beachfront Park E   | 001.5727.547000 | Printing And Binding            | 300                 | June White Decker                                                                                            |
| General Fund    | Beachfront Park E   | 001.5727.547000 | Printing And Binding            | 300                 | Norriego Point                                                                                               |
| General Fund    | Beachfront Park E   | 001.5727.547005 | Printing - It Ink And Copy Cour | 945                 | 5% IT allocation                                                                                             |
| General Fund    | Beachfront Park E   | 001.5727.552000 | Operating Supplies              | 5,000               | June White decker supplies                                                                                   |
| General Fund    | Beachfront Park E   | 001.5727.552000 | Operating Supplies              | 5,000               | Flag poles                                                                                                   |
| General Fund    | Beachfront Park E   | 001.5727.552000 | Operating Supplies              | 5,000               | Unimproved Beach access supplies                                                                             |
| General Fund    | Beachfront Park E   | 001.5727.552000 | Operating Supplies              | 5,000               | Harbor Boardwalk supplies                                                                                    |
| General Fund    | Beachfront Park E   | 001.5727.552000 | Operating Supplies              | 5,000               | Shores at Crystal Beach supplies                                                                             |
| General Fund    | Beachfront Park E   | 001.5727.552000 | Operating Supplies              | 5,000               | Norriego Point supplies                                                                                      |
| General Fund    | Beachfront Park E   | 001.5727.552005 | Ops Software & Workstations     | 21,200              | 5% IT allocation                                                                                             |
|                 |                     |                 |                                 | <u>846,006</u>      |                                                                                                              |
| 001.5727.564000 | Construction in Pro | 500044          | TDC 12.5%-FY25+ Beachfror       | 80,000              | 2 Trucks to expand daily maintenance to Norreigo, Tarpon, Crystal Shores and Clement Taylor waterfront parks |
|                 |                     |                 |                                 | <u>80,000</u>       |                                                                                                              |
|                 |                     |                 |                                 | <u>NET (41,084)</u> |                                                                                                              |

### LEONARD DESTIN PARK

| 2027<br>Proposed Budget |                    |                 |                                 |                |                                                 |
|-------------------------|--------------------|-----------------|---------------------------------|----------------|-------------------------------------------------|
| Fund                    | Department Name    | Account         | Account Description             |                | Description                                     |
| General Fund            | Leonard Destin Pai | 001.3728.334700 | State - Fdep Leonard Destin P   | \$ 187,788     | State - Fdep Leonard Destin Park Ops            |
|                         |                    |                 |                                 | <u>187,788</u> |                                                 |
| General Fund            | Leonard Destin Pai | 001.5728.512000 | Regular Salaries                | 72,779         | 6% yoy (COLA + Merit)                           |
| General Fund            | Leonard Destin Pai | 001.5728.514000 | Overtime                        | -              |                                                 |
| General Fund            | Leonard Destin Pai | 001.5728.521000 | Fica Taxes                      | 5,621          | 7.65% of regular salaries (SS + medicare)       |
| General Fund            | Leonard Destin Pai | 001.5728.522000 | Retirement Contributions        | 10,309         | FRS 14.04% of salaries                          |
| General Fund            | Leonard Destin Pai | 001.5728.523000 | Life & Health Insurance         | 13,160         | 9% yoy                                          |
| General Fund            | Leonard Destin Pai | 001.5728.523003 | Taxable Benefits i.e. Clothing  | 350            |                                                 |
| General Fund            | Leonard Destin Pai | 001.5728.524000 | Workers' Compensation           | 600            |                                                 |
| General Fund            | Leonard Destin Pai | 001.5728.534000 | Other Contracted Services       | 10,000         | Pool repairs outside of the scope of staff      |
| General Fund            | Leonard Destin Pai | 001.5728.534000 | Other Contracted Services       | 5,000          | Preventative maintenance of the splash pad      |
| General Fund            | Leonard Destin Pai | 001.5728.534000 | Other Contracted Services       | 8,000          | Other contractual services not listed           |
| General Fund            | Leonard Destin Pai | 001.5728.541005 | Communications It Alloc         | 1,230          | 1% IT allocation                                |
| General Fund            | Leonard Destin Pai | 001.5728.543000 | Utilities                       | 16,000         | electricity and water                           |
| General Fund            | Leonard Destin Pai | 001.5728.545000 | Risk Management Insurance       | 10,140         | property insurance                              |
| General Fund            | Leonard Destin Pai | 001.5728.546000 | Repairs And Maintenance Ser     | 16,000         | General repairs/sand erosion                    |
| General Fund            | Leonard Destin Pai | 001.5728.546005 | It Repairs And Maintenance      | 250            | 1% of IT Allocation                             |
| General Fund            | Leonard Destin Pai | 001.5728.547005 | Printing - It Ink And Copy Cour | 480            | 1% IT allocation                                |
| General Fund            | Leonard Destin Pai | 001.5728.552000 | Operating Supplies              | 14,000         | General operating supplies, cleaners, chemicals |

# **PARK AND RECREATION DIRECTOR - LISA FIRTH**

|              |                   |                 |                               |         |                    |
|--------------|-------------------|-----------------|-------------------------------|---------|--------------------|
| General Fund | Leonard Destin Pa | 001.5728.552005 | Ops Software & Workstations   | 4,240   | 1% IT allocation   |
| General Fund | Leonard Destin Pa | 001.5728.555000 | Training, Education, Conferen | 700     | AFO certifications |
|              |                   |                 |                               | 188,859 |                    |
|              |                   |                 | NET                           | (1,071) |                    |

## **PARKS (excludes Leonard Destin & Beachfront)**

|                    |                   |                 |                                          | 2027      |                                                                              |
|--------------------|-------------------|-----------------|------------------------------------------|-----------|------------------------------------------------------------------------------|
|                    |                   |                 |                                          | Proposed  |                                                                              |
| Fund               | Department Name   | Account         | Account Description                      | Budget    | Description                                                                  |
| General Fund       | Parks Revenue     | 001.3726.347260 | Henderson Beach Park Pass                | 16,000    | avg \$16k/year                                                               |
| General Fund       | Parks Revenue     | 001.3726.347270 | Joe's Bayou Annual Pass                  | 13,000    | avg \$16k/year. FDEP proj start 2028?                                        |
| General Fund       | Parks Revenue     | 001.3726.347271 | Joe's Bayou Honor Box                    | 96,000    | avg \$96k/year                                                               |
| General Fund       | Parks Revenue     | 001.3726.347290 | Park Service Fees                        | 20,000    | Avg \$20k/year. FY27 low due to construction at CTP.                         |
| General Fund       | Parks Revenue     | 001.3726.354005 | Passport Parking Fines (Joe's)           | 4,000     | new service via LAZ/passport starting FY25                                   |
| General Fund       | Parks Revenue     | 001.3726.366002 | Park/Rec Donations                       | 1,500     | avg \$1500/year                                                              |
| General Fund       | Parks Revenue     | 001.3726.366003 | Dog Park Donations                       | 350       | avg \$350/year                                                               |
| 2023 Tdc Advance   | Parks Revenue     | 223.3726.337712 | Tdc 12.5%                                | 750,000   |                                                                              |
| Capital Grant Fund | Parks Revenue     | 305.3726.331701 | Fed - Restore Park Cip Grant             | 185,000   |                                                                              |
| Capital Grant Fund | Parks Revenue     | 305.3726.334701 | State-Fdep-Pickleball Court Construction |           |                                                                              |
| Capital Grant Fund | Parks Revenue     | 305.3726.334702 | State-FDEP-Parks Capital Projects        |           |                                                                              |
| Capital Grant Fund | Parks Revenue     | 305.3726.337703 | Bocc-Crystal & Tarpon Beach              | 1,488,965 |                                                                              |
| Capital Grant Fund | Parks Revenue     | 305.3726.337712 | Tdc 12.5%                                | 470,800   |                                                                              |
| Capital Grant Fund | Parks Revenue     | 305.3726.366004 | Private Donation                         | -         |                                                                              |
| Park Impact Fee Fu | Parks Revenue     | 313.3726.324612 | Park Impact Residential                  | 34,400    |                                                                              |
| Park Impact Fee Fu | Parks Revenue     | 313.3726.324622 | Park Impact Commercial                   | -         |                                                                              |
| Park Impact Fee Fu | Parks Revenue     | 313.3726.361100 | Bank Interest Earnings                   | 1,200     |                                                                              |
| Park Impact Fee Fu | Parks Revenue     | 313.3726.361102 | Raymond James Interest                   | 20,700    |                                                                              |
|                    |                   |                 |                                          | 3,101,915 |                                                                              |
| General Fund       | Park Expenditures | 001.5726.512000 | Regular Salaries                         | 803,089   | 6% yoy (COLA + Merit)                                                        |
| General Fund       | Park Expenditures | 001.5726.514000 | Overtime                                 | 2,000     |                                                                              |
| General Fund       | Park Expenditures | 001.5726.521000 | Fica Taxes                               | 63,564    | 7.65% of regular salaries (SS + medicare)                                    |
| General Fund       | Park Expenditures | 001.5726.522000 | Retirement Contributions                 | 109,979   | FRS 14.04% of salaries                                                       |
| General Fund       | Park Expenditures | 001.5726.523000 | Life & Health Insurance                  | 175,281   | 9% yoy                                                                       |
| General Fund       | Park Expenditures | 001.5726.523003 | Taxable Benefits i.e. Clothing           | 3,185     | 7 x \$85 ea                                                                  |
| General Fund       | Park Expenditures | 001.5726.524000 | Workers' Compensation                    | 6,200     |                                                                              |
| General Fund       | Park Expenditures | 001.5726.525000 | Unemployment Compensation                | -         |                                                                              |
| General Fund       | Park Expenditures | 001.5726.531007 | Billing & Collection Services            | 35,000    | Joe's Bayou boat ramp user fee billing and collections (10% of LAZ contract) |
| General Fund       | Park Expenditures | 001.5726.534000 | Other Contracted Services                | 10,000    | Misc. contracted services                                                    |
| General Fund       | Park Expenditures | 001.5726.534003 | Henderson Park Access                    | 30,000    | Henderson Park access                                                        |
| General Fund       | Park Expenditures | 001.5726.540000 | Travel And Per Diem                      | 500       | FRPA Conference (gas)                                                        |
| General Fund       | Park Expenditures | 001.5726.540000 | Travel And Per Diem                      | 6,000     | CEU classes, certification classes, and licensing classes                    |
| General Fund       | Park Expenditures | 001.5726.540000 | Travel And Per Diem                      | 1,200     | FRPA Conference (lodging)                                                    |
| General Fund       | Park Expenditures | 001.5726.541005 | Communications It Alloc                  | 13,530    | 11% IT allocation                                                            |
| General Fund       | Park Expenditures | 001.5726.542000 | Freight & Postage                        | 800       | Freight and postage                                                          |

# **PARK AND RECREATION DIRECTOR - LISA FIRTH**

|                 |                            |                   |                                 |                                              |                                                                                                                                                         |
|-----------------|----------------------------|-------------------|---------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Fund    | Park Expenditures          | 001.5726.543000   | Utilities                       | 42,000                                       | Utilities                                                                                                                                               |
| General Fund    | Park Expenditures          | 001.5726.543007   | Utilities - Dalton Threadgill   | 22,000                                       | Utilities for Dalton Threadgill Park                                                                                                                    |
| General Fund    | Park Expenditures          | 001.5726.544000   | Rentals And Leases              | 4,000                                        | Equipment rentals                                                                                                                                       |
| General Fund    | Park Expenditures          | 001.5726.545000   | Risk Management Insurance       | 54,253                                       | Property, auto, flood insurance                                                                                                                         |
| General Fund    | Park Expenditures          | 001.5726.546000   | Repairs And Maintenance Ser     | 60,000                                       | Repairs and maintenance for various parks                                                                                                               |
| General Fund    | Park Expenditures          | 001.5726.546000   | Repairs And Maintenance Ser     | 13,661                                       | Landscaping by Gulf Coast Environmental for Mattie Kelly Arts                                                                                           |
| General Fund    | Park Expenditures          | 001.5726.546000   | Repairs And Maintenance Ser     | 4,300                                        | Repairs and maintenance for Buck Destin, Leonard Destin Park, Clement Taylor Park, Destin Elementary School bathrooms, and Joe's Bayou per Public Works |
| General Fund    | Park Expenditures          | 001.5726.546005   | It Repairs And Maintenance      | 2,750                                        | 11% IT allocation                                                                                                                                       |
| General Fund    | Park Expenditures          | 001.5726.547000   | Printing And Binding            | 7,000                                        | Park signage                                                                                                                                            |
| General Fund    | Park Expenditures          | 001.5726.547005   | Printing - It Ink And Copy Cour | 2,078                                        | 11% IT allocation                                                                                                                                       |
| General Fund    | Park Expenditures          | 001.5726.549001   | Merchant Services               | 41,000                                       | Civic Rec online and POS payment processing                                                                                                             |
| General Fund    | Park Expenditures          | 001.5726.549003   | Parking Fine Processing         | 1,000                                        | Joe's Bayou LAZ fee to process parking fines                                                                                                            |
| General Fund    | Park Expenditures          | 001.5726.551000   | Office Supplies                 | 200                                          | Office supplies for Parks staff                                                                                                                         |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 10,000                                       | Destin seniors program                                                                                                                                  |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 10,000                                       | Irrigation                                                                                                                                              |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 10,000                                       | General parks supplies                                                                                                                                  |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 10,000                                       | Pine straw/mulch                                                                                                                                        |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 2,500                                        | Flags                                                                                                                                                   |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 15,000                                       | Hand tools                                                                                                                                              |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 20,000                                       | Turf/chemicals/fertilizer/seed                                                                                                                          |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 14,000                                       | Fuel expenses per Public Works                                                                                                                          |
| General Fund    | Park Expenditures          | 001.5726.552000   | Operating Supplies              | 2,500                                        | Buck Destin tables and chairs                                                                                                                           |
| General Fund    | Park Expenditures          | 001.5726.552003   | Uniforms & PPE (nontaxable)     | 8,000                                        | Steel toed boots, safety glasses, trash & landscaping gloves, gators, reflective gear                                                                   |
| General Fund    | Park Expenditures          | 001.5726.552005   | Ops Software & Workstations     | 46,640                                       | 11% IT allocation                                                                                                                                       |
| General Fund    | Park Expenditures          | 001.5726.554000   | Memberships, Subscriptions, E   | 225                                          | NRPA membership books                                                                                                                                   |
| General Fund    | Park Expenditures          | 001.5726.554000   | Memberships, Subscriptions, E   | 225                                          | FRPA membership books                                                                                                                                   |
| General Fund    | Park Expenditures          | 001.5726.554000   | Memberships, Subscriptions, E   | 1,488                                        | FRPA memberships for Parks and Recreation staff                                                                                                         |
| General Fund    | Park Expenditures          | 001.5726.554000   | Memberships, Subscriptions, E   | 409                                          | FRPA membership for the coordinator                                                                                                                     |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 0                                            | NRPA conference                                                                                                                                         |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 500                                          | CPSI text                                                                                                                                               |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 700                                          | Ornamental & Turf License                                                                                                                               |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 1,700                                        | FRPA conference                                                                                                                                         |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 500                                          | NRPA accreditation fees                                                                                                                                 |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 500                                          | CPSI exam                                                                                                                                               |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 700                                          | CPSI class                                                                                                                                              |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 500                                          | CPSI forms                                                                                                                                              |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 5,000                                        | CDL license for staff                                                                                                                                   |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 700                                          | Ornamental & Turf CEU classes                                                                                                                           |
| General Fund    | Park Expenditures          | 001.5726.555000   | Training, Education, Conferen   | 700                                          | Training for CE certification                                                                                                                           |
|                 |                            |                   |                                 | <u>1,677,057</u>                             |                                                                                                                                                         |
| 301.5726.565000 | Construction In Prc 100048 | 57 Parks RR Other | 95,050                          | Replace 2012-8 RC705 - DOG PARK FENCE        |                                                                                                                                                         |
| 301.5726.565000 | Construction In Prc 100048 | 57 Parks RR Other | 154,500                         | Replace DESTIN PK BUCK DESTIN PLAY EQUIPMENT |                                                                                                                                                         |

## PARK AND RECREATION DIRECTOR - LISA FIRTH

|                 |                            |                             |                        |                                                                    |
|-----------------|----------------------------|-----------------------------|------------------------|--------------------------------------------------------------------|
| 301.5726.565000 | Construction In Prc 100048 | 57 Parks RR Other           | 329,600                | Replace LTLLGE SPRTS DALTON THREADGILL SPORTS LIGHTING             |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 50,000                 | Replace 2016-47 16-04 2016 FORD F-150 4x4 STOCK#16H541             |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 50,000                 | Replace 2017-33 17-05 2017 FORD F-150 4X4                          |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 50,000                 | Replace 2018-36 18-01 FORD F-150 REG CAB 4WD                       |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 50,000                 | Replace 2018-37 18-02 FORD F-150 4WD W/TOWING PACK                 |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 16,480                 | Replace 2018-52 18-G2 JOHN DEERE GATOR TX school                   |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 16,480                 | Replace 2018-53 18-G3 JOHN DEERE GATOR TX                          |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 16,480                 | Replace 2018-54 18-G1 JOHN DEERE GATOR HPX615E 4x4                 |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 18,025                 | Replace 2019-43 19-M2 JOHN DEERE 1550 TERRAIN CUT MOWER 2WD 2400TC |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 5,665                  | Replace 2019-44 19-M2D JOHN DEERE 72 INCH IRON PRO SIDE            |
| 301.5726.564000 | Machinery & Equip 100052   | 57 Parks RR Equip & Veh     | 50,000                 | Replace 2019-58 20-01 2020 CHEVY SILVERADO 1500 4W                 |
| 305.5726.565000 | Construction In Prc 500009 | Fed-RESTORE-Clement Tayl    | 185,000                | Fed-RESTORE-Clement Taylor Park Renovations                        |
| 305.5726.565000 | Construction In Prc 500025 | BOCC-Crystal Beach Park CIF | 1,488,965              | Shores at Crystal Beach Park Development                           |
| 305.5726.565000 | Construction In Prc 500029 | TDC 12.5%-Crystal Beach Par | 24,420                 | Replace 2016-60 SHORES AT CRYSTAL BEACH-1X6X16 TREX DECK PLANKING  |
| 305.5726.565000 | Construction In Prc 500029 | TDC 12.5%-Crystal Beach Par | 396,380                | Shores at Crystal Beach Park Development                           |
| 305.5726.565000 | Construction In Prc 500060 | TDC 12.5% -Beach Access De  | 9,000                  | Replace 2016-51 SHIRAH BEACH ACCESS- 1X6X16 TREX DECK PLANKING     |
| 305.5726.565000 | Construction In Prc 500060 | TDC 12.5% -Beach Access De  | 11,000                 | Replace 2016-56 POMPANO BEACH ACCESS - 1X6X16 TREX DECK PLANK      |
| 305.5726.565000 | Construction In Prc 500060 | TDC 12.5% -Beach Access De  | 21,000                 | Replace 2016-59 BARACUDA BEACH ACCESS-1X6X16 TREX DECK PLANKING    |
| 305.5726.565000 | Construction In Prc 500060 | TDC 12.5% -Beach Access De  | 9,000                  | Replace CALHOUN BEACH ACCESS-1X6X16 DECK PLANKING                  |
|                 |                            |                             | <u>3,047,045</u>       |                                                                    |
|                 |                            |                             | <u>NET (1,622,187)</u> |                                                                    |

## SPECIAL EVENTS

|              |                                    |                                |        | 2027<br>Proposed<br>Budget |                                                                                     |
|--------------|------------------------------------|--------------------------------|--------|----------------------------|-------------------------------------------------------------------------------------|
| Fund         | Department Name Account            | Account Description            |        |                            | Description                                                                         |
| General Fund | Special Event Exp€ 001.5740.534000 | Other Contracted Services      | 3,000  |                            | 4th of July fireworks security                                                      |
| General Fund | Special Event Exp€ 001.5740.534000 | Other Contracted Services      | 40,000 |                            | 4th of July fireworks display                                                       |
| General Fund | Special Event Exp€ 001.5740.534000 | Other Contracted Services      | 10,000 |                            | Take Permit for 4th of July Fireworks                                               |
| General Fund | Special Event Exp€ 001.5740.544000 | Rentals And Leases             | 1,500  |                            | Independence Day Bike Parade rentals                                                |
| General Fund | Special Event Exp€ 001.5740.534000 | Other Contracted Services      | 17,000 |                            | Holiday decoration install and maintenance at Royal Melvin and the Community Center |
| General Fund | Special Event Exp€ 001.5740.544000 | Rentals And Leases             | 500    |                            | Portable toilet rental for Christmas Parade                                         |
| General Fund | Special Event Exp€ 001.5740.547000 | Printing And Binding           | 2,000  |                            | Christmas Parade plaques, banners, etc                                              |
| General Fund | Special Event Exp€ 001.5740.547000 | Printing And Binding           | 400    |                            | Flyers/signage for special events                                                   |
| General Fund | Special Event Exp€ 001.5740.547000 | Printing And Binding           | 1,200  |                            | Christmas Parade shirts                                                             |
| General Fund | Special Event Exp€ 001.5740.547000 | Printing And Binding           | 100    |                            | Boat Parade trophy                                                                  |
| General Fund | Special Event Exp€ 001.5740.548000 | Ads And Promotional Activities | 2,500  |                            | advertising special events based on FY 2026 actuals                                 |
| General Fund | Special Event Exp€ 001.5740.552000 | Operating Supplies             | 500    |                            | Christmas Parade videography/taping                                                 |

# **PARK AND RECREATION DIRECTOR - LISA FIRTH**

|              |                       |                 |                    |                  |                                                 |
|--------------|-----------------------|-----------------|--------------------|------------------|-------------------------------------------------|
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 0                | Open House supplies                             |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 4,000            | Christmas Parade candy                          |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 5,000            | Parks and holiday decorations for Tree lighting |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 2,000            | Holiday Decorating Contest plaques and signs    |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 0                | PA system for annual Christmas Party            |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 5,000            | Fall Fest                                       |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 1,000            | Arbor Day Celebration supplies                  |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 5,000            | Founders' Day supplies                          |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 2,000            | Special giveaways                               |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 2,000            | Pinfish Classic supplies                        |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 0                | Thanksgiving Luncheon supplies                  |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 1,500            | Supplies for Holly Jolly on the Harbor          |
| General Fund | Special Event Expense | 001.5740.552000 | Operating Supplies | 2,000            | Easter Egg Hunt supplies                        |
|              |                       |                 |                    | <u>108,200</u>   |                                                 |
| NET          |                       |                 |                    | <u>(108,200)</u> |                                                 |

## HR MANAGER - JAMIE HAYNES

### HR AND RISK MANAGEMENT

|              |                 |                 |                                 | 2027      |                                                                                                         |
|--------------|-----------------|-----------------|---------------------------------|-----------|---------------------------------------------------------------------------------------------------------|
|              |                 |                 |                                 | Proposed  |                                                                                                         |
| Fund         | Department Name | Account         | Account Description             | Budget    | Description                                                                                             |
| General Fund | Human Resources | 001.5131.512000 | Regular Salaries                | 247,281   | 6% yoy (COLA + Merit)                                                                                   |
| General Fund | Human Resources | 001.5131.514000 | Overtime                        | -         |                                                                                                         |
| General Fund | Human Resources | 001.5131.515000 | Special Pay                     | -         |                                                                                                         |
| General Fund | Human Resources | 001.5131.521000 | Fica Taxes                      | 18,950    | 7.65% of regular salaries (SS + medicare)                                                               |
| General Fund | Human Resources | 001.5131.522000 | Retirement Contributions        | 34,753    | FRS 14.04% of salaries                                                                                  |
| General Fund | Human Resources | 001.5131.523000 | Life & Health Insurance         | 25,898    | 9% yoy                                                                                                  |
| General Fund | Human Resources | 001.5131.523003 | Taxable Benefits i.e. Clothing  | 255       |                                                                                                         |
| General Fund | Human Resources | 001.5131.524000 | Workers' Compensation           | 1,500     |                                                                                                         |
| General Fund | Human Resources | 001.5131.527000 | Other Benefits (Ed; Relo; Etc)  | -         |                                                                                                         |
| General Fund | Human Resources | 001.5131.531000 | Professional Services           | 20,000    | 1095C processing, W2, pre-employment background testing, Drug Free Workplace, Personnel Profile testing |
| General Fund | Human Resources | 001.5131.531000 | Professional Services           | 28,500    | Pay and Class Study                                                                                     |
| General Fund | Human Resources | 001.5131.534000 | Other Contracted Services       | 15,000    | Other Contracted Services                                                                               |
| General Fund | Human Resources | 001.5131.535000 | Investigations                  | 2,500     | Investigations                                                                                          |
| General Fund | Human Resources | 001.5131.540000 | Travel And Per Diem             | 6,000     | Travel & Per Diem                                                                                       |
| General Fund | Human Resources | 001.5131.541005 | Communications It Alloc         | 2,460     | 2% of IT Allocation                                                                                     |
| General Fund | Human Resources | 001.5131.542000 | Freight & Postage               | 200       | Freight & Postage                                                                                       |
| General Fund | Human Resources | 001.5131.545000 | Risk Management Insurance       | 38,800    | Risk Management Insurance                                                                               |
| General Fund | Human Resources | 001.5131.546002 | Facility Repairs And Maintenan  | 1,500     | Facility Repairs & Maintenance                                                                          |
| General Fund | Human Resources | 001.5131.546005 | It Repairs And Maintenance      | 500       | 2% of IT Allocation                                                                                     |
| General Fund | Human Resources | 001.5131.547005 | Printing - It Ink And Copy Cour | 378       | 2% of IT Allocation                                                                                     |
| General Fund | Human Resources | 001.5131.548000 | Ads And Promotional Activities  | 500       | Targeted Recruitment.                                                                                   |
| General Fund | Human Resources | 001.5131.549000 | Other Current Charges           | 600       | other current charages                                                                                  |
| General Fund | Human Resources | 001.5131.551000 | Office Supplies                 | 5,800     | Office Supplies                                                                                         |
| General Fund | Human Resources | 001.5131.552000 | Operating Supplies              | 13,000    | Employee Appreciation Events, General Operating Supplies.                                               |
| General Fund | Human Resources | 001.5131.552001 | Operating Supplies - Wellness   | 2,500     | Operating Supplies - Wellness                                                                           |
| General Fund | Human Resources | 001.5131.552005 | Ops Software & Workstations     | 8,480     | 2% of IT Allocation                                                                                     |
| General Fund | Human Resources | 001.5131.554000 | Memberships, Subscriptions, E   | 2,640     | SHRM Membership, SHRM Training Material, SHRM Testing                                                   |
| General Fund | Human Resources | 001.5131.555000 | Training, Education, Conferen   | 7,500     | Progressive Leadership Training, Supervisor Training                                                    |
| General Fund | Human Resources | 001.5131.555001 | Training - Wellness             | 1,800     | Training - Wellness                                                                                     |
|              |                 |                 |                                 | 487,295   |                                                                                                         |
| NET          |                 |                 |                                 | (487,295) |                                                                                                         |

SEE ALSO 524000 WORKERS COMP (allocation salary based by dept)

|      |                 |         |                     | 2027     |             |
|------|-----------------|---------|---------------------|----------|-------------|
|      |                 |         |                     | Proposed |             |
| Fund | Department Name | Account | Account Description | Budget   | Description |

## HR MANAGER - JAMIE HAYNES

|                  |                     |                 |                       |               |
|------------------|---------------------|-----------------|-----------------------|---------------|
| General Fund     | City Manager Expe   | 001.5120.524000 | Workers' Compensation | 3,500         |
| General Fund     | City Clerk Expendit | 001.5121.524000 | Workers' Compensation | 2,300         |
| General Fund     | Finance Expenditu   | 001.5130.524000 | Workers' Compensation | 2,800         |
| General Fund     | Human Resources     | 001.5131.524000 | Workers' Compensation | 1,500         |
| General Fund     | Facility Maintenanc | 001.5132.524000 | Workers' Compensation | 1,400         |
| General Fund     | Community Develo    | 001.5150.524000 | Workers' Compensation | 6,200         |
| General Fund     | It Expenditures     | 001.5190.524000 | Workers' Compensation | 3,000         |
| General Fund     | Law Enforcement E   | 001.5210.524000 | Workers' Compensation | -             |
| General Fund     | Code Enforcement    | 001.5241.524000 | Workers' Compensation | 5,500         |
| General Fund     | Emergency Manag     | 001.5250.524000 | Workers' Compensation | 300           |
| General Fund     | Stormwater Manag    | 001.5380.524000 | Workers' Compensation | 1,300         |
| General Fund     | Public Works Expe   | 001.5410.524000 | Workers' Compensation | 5,200         |
| General Fund     | Engineering Expen   | 001.5412.524000 | Workers' Compensation | 3,800         |
| General Fund     | Library Expenditure | 001.5710.524000 | Workers' Compensation | 5,100         |
| General Fund     | Community Center    | 001.5721.524000 | Workers' Compensation | 5,900         |
| General Fund     | Morgan Sports Cor   | 001.5722.524000 | Workers' Compensation | 4,100         |
| General Fund     | Park Expenditures   | 001.5726.524000 | Workers' Compensation | 6,200         |
| General Fund     | Beachfront Park Ex  | 001.5727.524000 | Workers' Compensation | 4,410         |
| General Fund     | Leonard Destin Pa   | 001.5728.524000 | Workers' Compensation | 600           |
| Florida Building | Building Dept Expe  | 101.5240.524000 | Workers' Compensation | 5,700         |
| Cra Town Cent    | Economic Develop    | 106.5520.524000 | Workers' Compensation | 200           |
| Cra Harbor Dis   | Economic Develop    | 107.5520.524000 | Workers' Compensation | 200           |
|                  |                     |                 |                       | <u>69,210</u> |

SEE ALSO 545000 (allocation based on property premiums by owning dept)

|              |                     |                 |                           | 2027<br>Proposed<br>Budget | Description                                                                                                            |
|--------------|---------------------|-----------------|---------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------|
| Fund         | Department Name     | Account         | Account Description       |                            |                                                                                                                        |
| General Fund | Human Resources     | 001.5131.545000 | Risk Management Insurance | 38,800                     | Risk Management Insurance                                                                                              |
| General Fund | Community Develo    | 001.5150.545000 | Risk Management Insurance | 18,000                     | Property insurance (city hall annex), auto insurance, and % of general liability to insure the Annex + Com Dev vehicle |
| General Fund | Law Enforcement E   | 001.5210.545000 | Risk Management Insurance | 14,000                     | property insurance on EOC and Sheriff's Office                                                                         |
| General Fund | Code Enforcement    | 001.5241.545000 | Risk Management Insurance | 37,000                     | Risk Management Insurance                                                                                              |
| General Fund | Stormwater Manag    | 001.5380.545000 | Risk Management Insurance | 5,700                      | property & auto insurance for heritage run pump and heavy duty vehicles                                                |
| General Fund | Cemetery Expendit   | 001.5390.545000 | Risk Management Insurance | 900                        | Risk Management Insurance                                                                                              |
| General Fund | Public Works Expe   | 001.5410.545000 | Risk Management Insurance | 57,479                     | PROPERTY INSURANCE                                                                                                     |
| General Fund | Animal Control Exp  | 001.5620.545000 | Risk Management Insurance | 2,600                      | Property insurance - Food 4 Thought (56 category)                                                                      |
| General Fund | Library Expenditure | 001.5710.545000 | Risk Management Insurance | 79,180                     | Property Insurance (ks)                                                                                                |
| General Fund | Community Center    | 001.5721.545000 | Risk Management Insurance | 65,561                     | Risk Management                                                                                                        |
| General Fund | Morgan Sports Cor   | 001.5722.545000 | Risk Management Insurance | 44,790                     | Risk Management                                                                                                        |
| General Fund | Park Expenditures   | 001.5726.545000 | Risk Management Insurance | 54,253                     | Property, auto, flood insurance                                                                                        |
| General Fund | Beachfront Park Ex  | 001.5727.545000 | Risk Management Insurance | 65,500                     | property and auto insurance, adding two new parks and 2 more vehicles                                                  |

# **HR MANAGER - JAMIE HAYNES**

|                                     |                   |                           |                           |                             |                    |
|-------------------------------------|-------------------|---------------------------|---------------------------|-----------------------------|--------------------|
| General Fund                        | Leonard Destin Pa | 001.5728.545000           | Risk Management Insurance | 10,140                      | property insurance |
| Florida Building Building Dept Expe | 101.5240.545000   | Risk Management Insurance | 19,950                    | Property and auto insurance |                    |
|                                     |                   |                           |                           | <u>513,853</u>              |                    |

DRAFT

# CITY MANAGER - LARRY JONES

## CITY MANAGER

|              |                   |                 |                                 | 2027     |                                                                                                                                                                                                                                                                                                                                                                                |
|--------------|-------------------|-----------------|---------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              |                   |                 |                                 | Proposed |                                                                                                                                                                                                                                                                                                                                                                                |
| Fund         | Department Name   | Account         | Account Description             | Budget   | Description                                                                                                                                                                                                                                                                                                                                                                    |
| General Fund | City Manager Exp  | 001.5120.511000 | Executive Salaries              | -        | 5% yoy                                                                                                                                                                                                                                                                                                                                                                         |
| General Fund | City Manager Exp  | 001.5120.512000 | Regular Salaries                | 406,575  | 6% yoy (COLA + Merit)                                                                                                                                                                                                                                                                                                                                                          |
| General Fund | City Manager Exp  | 001.5120.515000 | Special Pay                     | -        |                                                                                                                                                                                                                                                                                                                                                                                |
| General Fund | City Manager Exp  | 001.5120.521000 | Fica Taxes                      | 31,129   | 7.65% of regular salaries (SS + medicare)                                                                                                                                                                                                                                                                                                                                      |
| General Fund | City Manager Exp  | 001.5120.522000 | Retirement Contributions        | 49,557   | FRS 14.04% of salaries                                                                                                                                                                                                                                                                                                                                                         |
| General Fund | City Manager Exp  | 001.5120.522001 | City Manager 401A               | -        |                                                                                                                                                                                                                                                                                                                                                                                |
| General Fund | City Manager Exp  | 001.5120.523000 | Life & Health Insurance         | 51,716   | 9% yoy                                                                                                                                                                                                                                                                                                                                                                         |
| General Fund | City Manager Exp  | 001.5120.523003 | Taxable Benefits i.e. Clothin   | 170      |                                                                                                                                                                                                                                                                                                                                                                                |
| General Fund | City Manager Exp  | 001.5120.524000 | Workers' Compensation           | 3,500    |                                                                                                                                                                                                                                                                                                                                                                                |
| General Fund | City Manager Expe | 001.5120.531000 | Professional Services           | 81,000   | Strategic Planning -Visioning Consultant□<br>Misc. Workshops□<br>City Manager Professional Services□<br>Website & YouTube Safety Video□<br>Designer/PR for special campaigns (i.e. newsletters)□<br>Social Media targeted videos and posts□<br>Professional services for PID (i.e. writing, design, video editing) as needed<br>in lieu of hiring a second PT content creator□ |
| General Fund | City Manager Expe | 001.5120.531000 | Professional Services           | 10,506   | Bonus - Annual Review                                                                                                                                                                                                                                                                                                                                                          |
| General Fund | City Manager Expe | 001.5120.531000 | Professional Services           | 275,783  | City Manager Professional Consulting Services                                                                                                                                                                                                                                                                                                                                  |
| General Fund | City Manager Expe | 001.5120.531000 | Professional Services           | 60,000   | State Lobbyist - Kelly Horton (\$5,000 @ 12 months)                                                                                                                                                                                                                                                                                                                            |
| General Fund | City Manager Expe | 001.5120.540000 | Travel And Per Diem             | 15,500   | Travel and Per Diem for Conferences, Certifications, Trainings, Workshops□                                                                                                                                                                                                                                                                                                     |
| General Fund | City Manager Expe | 001.5120.541005 | Communications It Alloc         | 6,150    | 5% of IT Allocation                                                                                                                                                                                                                                                                                                                                                            |
| General Fund | City Manager Expe | 001.5120.542000 | Freight & Postage               | 340      | Freight & postage                                                                                                                                                                                                                                                                                                                                                              |
| General Fund | City Manager Expe | 001.5120.546002 | Facility Repairs And Maintenar  | 2,500    | Promotion Item/Mural Repair & Maintenance                                                                                                                                                                                                                                                                                                                                      |
| General Fund | City Manager Expe | 001.5120.546005 | It Repairs And Maintenance      | 1,250    | 5% of IT Allocation                                                                                                                                                                                                                                                                                                                                                            |
| General Fund | City Manager Expe | 001.5120.547000 | Printing And Binding            | 8,200    | Small & Large Marketing Mailers□<br>Misc. Printing; public information, mailings□<br>Postcards, notecards, and invitations, flyers, mailers associated with<br>anniversary celebrations, etc.□<br>Destin Welcome Sign□                                                                                                                                                         |
| General Fund | City Manager Expe | 001.5120.547005 | Printing - It Ink And Copy Cour | 945      | 5% of IT Allocation                                                                                                                                                                                                                                                                                                                                                            |
| General Fund | City Manager Expe | 001.5120.548000 | Ads And Promotional Activities  | 18,000   | State of the City Reception (food, decorations, etc.)□<br>Misc. promotional events (Ribbon cuttings, receptions, etc.)□<br>Activity of recognizing more students in school systems via linkages with<br>departments□<br>Misc. Promotional Items and Advertising□                                                                                                               |
| General Fund | City Manager Expe | 001.5120.549007 | Contingencies                   | 20,000   | Contingencies                                                                                                                                                                                                                                                                                                                                                                  |
| General Fund | City Manager Expe | 001.5120.551000 | Office Supplies                 | 2,000    | Misc. Office Supplies                                                                                                                                                                                                                                                                                                                                                          |

## CITY MANAGER - LARRY JONES

|               |                                   |                                  |                  |                                                                                                                                                                                                                                                                                                            |
|---------------|-----------------------------------|----------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Fund  | City Manager Expe 001.5120.552000 | Operating Supplies               | 13,125           | CM- Business Lunches Expense □<br>Partnership meetings, Chamber events, statewide collaborations, principal, youth council, leadership team, and emergency management sessions. □<br>Food for various staff meetings, visioning session, partner meetings, training sessions etc. □<br>Fuel for Vehicles □ |
| General Fund  | City Manager Expe 001.5120.552005 | Ops Software & Workstations      | 21,200           | 5% of IT Allocation                                                                                                                                                                                                                                                                                        |
| General Fund  | City Manager Expe 001.5120.554000 | Memberships, Subscriptions, E    | 10,300           | Professional Associations & Training                                                                                                                                                                                                                                                                       |
| General Fund  | City Manager Expe 001.5120.555000 | Training, Education, Conferenc   | 10,000           | Training for Conferences, Certifications, Trainings, Workshops                                                                                                                                                                                                                                             |
|               |                                   |                                  | <u>1,099,445</u> |                                                                                                                                                                                                                                                                                                            |
| 301.5120.5640 | Machinery & Equip                 | 100082 51 Gen Gov RR Equip & Veh | 12,360           | Replace 18791 2014 CITYHALL HP-06 7.5 TON CARRIER                                                                                                                                                                                                                                                          |
| 301.5120.5640 | Machinery & Equip                 | 100082 51 Gen Gov RR Equip & Veh | 6,180            | Replace 18797 2014 CITYHALL HP-05 3.5 TON CARRIER                                                                                                                                                                                                                                                          |
| 301.5120.5640 | Machinery & Equip                 | 100082 51 Gen Gov RR Equip & Veh | 6,180            | Replace 18820 2017 CITYHALL HP-4A 3 TON CARRIER                                                                                                                                                                                                                                                            |
| 301.5120.5640 | Machinery & Equip                 | 100082 51 Gen Gov RR Equip & Veh | 6,180            | Replace 18821 2017 CITYHALL HP-4B 3 TON CARRIER                                                                                                                                                                                                                                                            |
|               |                                   |                                  | <u>30,900</u>    |                                                                                                                                                                                                                                                                                                            |

### LEGAL SERVICES

|              |                    |                 |                              | 2027<br>Proposed<br>Budget | Description                                  |
|--------------|--------------------|-----------------|------------------------------|----------------------------|----------------------------------------------|
| Fund         | Department Name    | Account         | Account Description          |                            |                                              |
| General Fund | Legal Expenditures | 001.5140.531001 | City Attorney                | 294,600                    | Legal Expenditures                           |
| General Fund | Legal Expenditures | 001.5140.531002 | Labor Attorney               | 2,600                      | labor attorney consultations                 |
| General Fund | Legal Expenditures | 001.5140.531003 | Land Use Attorney            | 900                        | com dev/planning (not building) consultation |
| General Fund | Legal Expenditures | 001.5140.531004 | Franchise Attorney           | 5,000                      | Franchise Attorney Fees                      |
| General Fund | Legal Expenditures | 001.5140.531005 | Miscellaneous Representation | 75,000                     | Miscellaneous Representation Fees            |
|              |                    |                 |                              | <u>378,100</u>             |                                              |

## LIBRARY DIRECTOR - WEN LIVINGSTON

### LIBRARY

|                  |                     |                 |                                 | 2027<br>Proposed<br>Budget |                                                                                                                                                          |
|------------------|---------------------|-----------------|---------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fund             | Department Name     | Account         | Account Description             |                            | Description                                                                                                                                              |
| General Fund     | Library Revenue     | 001.3710.338001 | County Library Cooperative      | 80,000                     | current contract \$80k/yr                                                                                                                                |
| Capital Grant F  | Library Revenue     | 305.3710.331715 | Fed - ImIs Cares Library Grant  |                            |                                                                                                                                                          |
| Library Impact F | Library Revenue     | 312.3710.324611 | Library Impact Residential      | 11,500                     |                                                                                                                                                          |
| Library Impact F | Library Revenue     | 312.3710.324621 | Library Impact Commercial       | -                          |                                                                                                                                                          |
| General Fund     | Library Revenue     | 001.3710.347100 | Library Service Fees            | 4,100                      |                                                                                                                                                          |
| General Fund     | Library Revenue     | 001.3710.347101 | Library Misc Fees               | 4,000                      |                                                                                                                                                          |
| General Fund     | Library Revenue     | 001.3710.347102 | Library Concessions & Merch     | 100                        | new coffee service started 2024                                                                                                                          |
| General Fund     | Library Revenue     | 001.3710.352000 | Library Fines                   | -                          | no longer charging library fines                                                                                                                         |
| General Fund     | Library Revenue     | 001.3710.366001 | Library Donations               | 1,500                      | avg \$1500                                                                                                                                               |
| Library Impact F | Library Revenue     | 312.3710.361100 | Bank Interest Earnings          | 800                        |                                                                                                                                                          |
| Library Impact F | Library Revenue     | 312.3710.361102 | Raymond James Interest          | 11,700                     |                                                                                                                                                          |
|                  |                     |                 |                                 | 113,700                    |                                                                                                                                                          |
| General Fund     | Library Expenditure | 001.5710.512000 | Regular Salaries                | 615,217                    | 6% yoy (COLA + Merit)                                                                                                                                    |
| General Fund     | Library Expenditure | 001.5710.514000 | Overtime                        | -                          |                                                                                                                                                          |
| General Fund     | Library Expenditure | 001.5710.521000 | Fica Taxes                      | 47,351                     | 7.65% of regular salaries (SS + medicare)                                                                                                                |
| General Fund     | Library Expenditure | 001.5710.522000 | Retirement Contributions        | 84,351                     | FRS 14.04% of salaries                                                                                                                                   |
| General Fund     | Library Expenditure | 001.5710.523000 | Life & Health Insurance         | 90,430                     | 9% yoy                                                                                                                                                   |
| General Fund     | Library Expenditure | 001.5710.523003 | Taxable Benefits i.e. Clothing  | 1,210                      | 9% yoy                                                                                                                                                   |
| General Fund     | Library Expenditure | 001.5710.524000 | Workers' Compensation           | 5,100                      |                                                                                                                                                          |
| General Fund     | Library Expenditure | 001.5710.525000 | Unemployment Compensation       | -                          |                                                                                                                                                          |
| General Fund     | Library Expenditure | 001.5710.540000 | Travel And Per Diem             | 500                        | Local Mileage                                                                                                                                            |
| General Fund     | Library Expenditure | 001.5710.540000 | Travel And Per Diem             | 800                        | Annual Florida Library Directors' Conference                                                                                                             |
| General Fund     | Library Expenditure | 001.5710.541005 | Communications It Alloc         | 8,610                      | 7% IT Allocation                                                                                                                                         |
| General Fund     | Library Expenditure | 001.5710.542000 | Freight & Postage               | 125                        | Stamps & packages                                                                                                                                        |
| General Fund     | Library Expenditure | 001.5710.543000 | Utilities                       | 29,000                     | Includes Gulf Power & Destin Water users                                                                                                                 |
| General Fund     | Library Expenditure | 001.5710.545000 | Risk Management Insurance       | 79,180                     | Property Insurance (ks)                                                                                                                                  |
| General Fund     | Library Expenditure | 001.5710.546000 | Repairs And Maintenance Ser     | 7,258                      | Landscaping (pw)                                                                                                                                         |
|                  |                     |                 |                                 |                            | Includes pest control, alarm system, heating and air conditioning, and B&C                                                                               |
| General Fund     | Library Expenditure | 001.5710.546000 | Repairs And Maintenance Ser     | 8,500                      | fire and safety (facilities)                                                                                                                             |
|                  |                     |                 |                                 |                            | Library repairs, i.e., furniture, equipment, and replace sound panels (\$1500). Facilities team to replace stucco w/vapor barrier and hardiboard (\$20k) |
| General Fund     | Library Expenditure | 001.5710.546000 | Repairs And Maintenance Ser     | 21,500                     |                                                                                                                                                          |
| General Fund     | Library Expenditure | 001.5710.546000 | Repairs And Maintenance Ser     | 500                        | Termite bond contract renewal for the Library                                                                                                            |
| General Fund     | Library Expenditure | 001.5710.546005 | It Repairs And Maintenance      | 1,750                      | 7% IT Allocation                                                                                                                                         |
| General Fund     | Library Expenditure | 001.5710.547000 | Printing And Binding            | 1,394                      | Library cards                                                                                                                                            |
| General Fund     | Library Expenditure | 001.5710.547000 | Printing And Binding            | 500                        | Summer reading program (SRC) flyers                                                                                                                      |
| General Fund     | Library Expenditure | 001.5710.547000 | Printing And Binding            | 100                        | Business cards                                                                                                                                           |
| General Fund     | Library Expenditure | 001.5710.547000 | Printing And Binding            | 375                        | Registration cards (circulation desk)                                                                                                                    |
| General Fund     | Library Expenditure | 001.5710.547005 | Printing - It Ink And Copy Cour | 1,322                      | 7% IT allocation                                                                                                                                         |

## LIBRARY DIRECTOR - WEN LIVINGSTON

|               |                                     |                                     |                  |                                                                           |
|---------------|-------------------------------------|-------------------------------------|------------------|---------------------------------------------------------------------------|
| General Fund  | Library Expenditure 001.5710.548000 | Ads And Promotional Activities      | 1,000            | Promotional activities: children                                          |
| General Fund  | Library Expenditure 001.5710.548000 | Ads And Promotional Activities      | 500              | Promotional activities: adult                                             |
| General Fund  | Library Expenditure 001.5710.548000 | Ads And Promotional Activities      | 500              | Promotional activities: teen                                              |
| General Fund  | Library Expenditure 001.5710.549001 | Merchant Services                   | 1,700            | Credit card acceptor; Clover via Trustmark                                |
|               |                                     |                                     |                  | Toner cartridges for printers, copy paper, pens, markers, desk chairs,    |
| General Fund  | Library Expenditure 001.5710.551000 | Office Supplies                     | 2,000            | misc.                                                                     |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 995              | Beanstack reading tracker application                                     |
|               |                                     |                                     |                  | Book processing supplies (stickers, labels, cases, book covers, barcodes, |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 2,000            | etc.)                                                                     |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 1,656            | Ristech: hublet software license 4/22/27 - 4/22/28                        |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 1,350            | ILL shipping costs                                                        |
|               |                                     |                                     |                  | Replacement presentation equipment for meeting rooms, including           |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 3,500            | projector for the Calhoun room.                                           |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 2,000            | Cleaning & paper supplies                                                 |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 1,000            | Replacement office and library furniture                                  |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 500              | Children's storytime supplies                                             |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 150              | Community Coffee                                                          |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 800              | Pine straw for the Garden Club                                            |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 500              | Sign holders, shelf markers, book easels, etc.                            |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 500              | Miscellaneous items                                                       |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 850              | WorldShare ILL Interlibrary loan service                                  |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 1,656            | Ristech: hublet software license 4/22/26 - 4/22/27                        |
| General Fund  | Library Expenditure 001.5710.552000 | Operating Supplies                  | 2,156            | License and maintenance of RFID equipment                                 |
| General Fund  | Library Expenditure 001.5710.552005 | Ops Software & Workstations         | 29,680           | 7% IT allocation                                                          |
| General Fund  | Library Expenditure 001.5710.552019 | Library Collection                  | 720              | Collection Development Resources: New York Times newspaper                |
| General Fund  | Library Expenditure 001.5710.552019 | Library Collection                  | 500              | Collection Development Resources: Ancestry (online database)              |
| General Fund  | Library Expenditure 001.5710.552019 | Library Collection                  | 1,800            | Collection Development Resources: EBSCO Periodical Subscriptions          |
|               |                                     |                                     |                  | Collection Development Resources: Hoopla Streaming Services (eBooks,      |
| General Fund  | Library Expenditure 001.5710.552019 | Library Collection                  | 14,000           | eAudio, movies, music, etc.)                                              |
| General Fund  | Library Expenditure 001.5710.552019 | Library Collection                  | 39               | Collection Development Resources: Consumer Reports Online                 |
| General Fund  | Library Expenditure 001.5710.552019 | Library Collection                  | 500              | Collection Development Resources: Northwest Florida (NWF) Daily News      |
| General Fund  | Library Expenditure 001.5710.554000 | Memberships, Subscriptions, E       | 100              | Amazon Capital SE Membership                                              |
| General Fund  | Library Expenditure 001.5710.554000 | Memberships, Subscriptions, E       | 144              | Membership to Florida Library Association (FLA)                           |
| General Fund  | Library Expenditure 001.5710.554000 | Memberships, Subscriptions, E       | 115              | Walmart Membership, for delivery service                                  |
| General Fund  | Library Expenditure 001.5710.554000 | Memberships, Subscriptions, E       | 1,000            | OCLC Cat Express catalog records subscription paid through PLAN           |
| General Fund  | Library Expenditure 001.5710.555000 | Training, Education, Conferen       | 200              | Annual Florida Library Directors Conference registration fee              |
| General Fund  | Library Expenditure 001.5710.555005 | It Training                         | 315              | IT training                                                               |
|               |                                     |                                     | <u>1,079,499</u> |                                                                           |
| 001.5710.5660 | Library Resources                   | 100029 LBOOK-Library Annual additio | 68,000           | 2027 Library Resource Additions                                           |
| 301.5710.5640 | Machinery & Equip                   | 100085 57 Library RR Equip & Veh    | 12,360           | Replace 18785 2002 LIB AH-6 X TON MAGIC AIRE                              |
|               |                                     |                                     |                  | Replace 18793 2014 LIB HP-3A 5 TON CARRIER                                |
| 301.5710.5640 | Machinery & Equip                   | 100085 57 Library RR Equip & Veh    | 6,180            |                                                                           |

# LIBRARY DIRECTOR - WEN LIVINGSTON

|                                 |                                  |                |                                            |
|---------------------------------|----------------------------------|----------------|--------------------------------------------|
| 301.5710.5640 Machinery & Equip | 100085 57 Library RR Equip & Veh | 6,180          | Replace 18795 2014 LIB HP-05 3 TON CARRIER |
| 301.5710.5640 Machinery & Equip | 100085 57 Library RR Equip & Veh | 11,330         | Replace 18825 2018 LIB HP-4A 3 TON CARRIER |
| 301.5710.5640 Machinery & Equip | 100085 57 Library RR Equip & Veh | 11,330         | Replace 18826 2018 LIB HP-4B 3 TON CARRIER |
|                                 |                                  | <u>115,380</u> |                                            |
|                                 | NET                              | (1,081,179)    |                                            |

DRAFT

## IT DIRECTOR - ANDY PETERS

### IT DEPARTMENT

|              |                 |                 |                                  | 2027<br>Proposed<br>Budget | Description                                                              |
|--------------|-----------------|-----------------|----------------------------------|----------------------------|--------------------------------------------------------------------------|
| Fund         | Department Name | Account         | Account Description              |                            |                                                                          |
| General Fund | It Expenditures | 001.5190.512000 | Regular Salaries                 | 288,504                    | 6% yoy (COLA + Merit)                                                    |
| General Fund | It Expenditures | 001.5190.514000 | Overtime                         | -                          |                                                                          |
| General Fund | It Expenditures | 001.5190.521000 | Fica Taxes                       | 22,110                     | 7.65% of regular salaries (SS + medicare)                                |
| General Fund | It Expenditures | 001.5190.522000 | Retirement Contributions         | 40,549                     | FRS 14.04% of salaries                                                   |
| General Fund | It Expenditures | 001.5190.523000 | Life & Health Insurance          | 59,760                     | 9% yoy                                                                   |
| General Fund | It Expenditures | 001.5190.523003 | Taxable Benefits i.e. Clothing   | 255                        | 9% yoy                                                                   |
| General Fund | It Expenditures | 001.5190.524000 | Workers' Compensation            | 3,000                      |                                                                          |
| General Fund | It Expenditures | 001.5190.540000 | Travel And Per Diem              | 3,000                      | IT Travel (lodging, per diem, travel)                                    |
| General Fund | It Expenditures | 001.5190.541005 | Communications It Alloc          | 2,460                      | Communications IT Allocation                                             |
| General Fund | It Expenditures | 001.5190.546000 | Repairs And Maintenance Servi    | 25,000                     | IT Repairs & Maintenance (cables, device repair)                         |
| General Fund | It Expenditures | 001.5190.547005 | Printing - It Ink And Copy Count | 378                        | Dex Imaging Copies and Printing                                          |
|              |                 |                 |                                  |                            | Office supplies - notebooks, printing labels, paper products, pens. 3-yr |
| General Fund | It Expenditures | 001.5190.551000 | Office Supplies                  | 2,000                      | average                                                                  |
| General Fund | It Expenditures | 001.5190.552000 | Operating Supplies               | 8,700                      | average 8500 per year                                                    |
| General Fund | It Expenditures | 001.5190.552005 | Ops Software & Workstations      | 8,480                      | IT Software and Workstations (see allocation)                            |
| General Fund | It Expenditures | 001.5190.554000 | Memberships, Subscriptions, B    | 1,500                      | Professional memberships to maintain certifications, 3-year average      |
| General Fund | It Expenditures | 001.5190.555000 | Training, Education, Conferenc   | 4,500                      | IT Training (CompTIA, O365, CISA, etc.)                                  |
|              |                 |                 |                                  | 470,195                    |                                                                          |

### PERMIT & LICENSE TECHNOLOGY FUND

|                 |                      |                 |                             | 2027<br>Proposed<br>Budget | Description                                                             |
|-----------------|----------------------|-----------------|-----------------------------|----------------------------|-------------------------------------------------------------------------|
| Fund            | Department Name      | Account         | Account Description         |                            |                                                                         |
| Permit & Licens | Protective Inspectio | 105.3243.361100 | Bank Interest Earnings      | 2,100                      |                                                                         |
| Permit & Licens | Protective Inspectio | 105.3243.361102 | Raymond James Interest      | 25,900                     |                                                                         |
| Permit & Licens | Protective Inspectio | 105.3243.383100 | Lease Inception Proceeds    | -                          |                                                                         |
| Permit & Licens | Non-Departmental     | 105.3000.381105 | Transfer In To 105 Tech     | 337,907                    | 10% of permits and licenses                                             |
|                 |                      |                 |                             | 365,907                    |                                                                         |
| Permit & Licens | Lease Expenditure    | 105.5171.571003 | principal - scanner         | 4,900                      | 12/36 mos principal on scanner lease                                    |
| Permit & Licens | Lease Expenditure    | 105.5171.572003 | interest - scanner          | 400                        | 12/36 mos interest on scanner lease                                     |
| Permit & Licens | Protective Inspectio | 105.5243.552000 | Operating Supplies          | 61,000                     | permitting and licensing peripheral tech based on FY 26 actuals         |
| Permit & Licens | Protective Inspectio | 105.5243.552005 | Ops Software & Workstations | 331,500                    | Protective Tech Fund (MGO, Bluebeam, dashboards, AI, Blitzz, Placer.ai) |
|                 |                      |                 |                             | 397,800                    |                                                                         |
|                 |                      |                 |                             | (31,893)                   | Permit Technology - Net                                                 |

### ADDITIONAL IT ITEMS

**Budgeted - apply directly to department as used:**

### IT DIRECTOR - ANDY PETERS

|                  |                     |                 |                            |               |                                  |
|------------------|---------------------|-----------------|----------------------------|---------------|----------------------------------|
| General Fund     | City Council Expen  | 001.5110.546005 | It Repairs And Maintenance | 1,250         | 5% allocation of IT Expenditures |
| General Fund     | City Manager Expe   | 001.5120.546005 | It Repairs And Maintenance | 1,250         | 5% of IT Allocation              |
| General Fund     | City Clerk Expendit | 001.5121.546005 | It Repairs And Maintenance | 750           | 3% of IT Allocation              |
| General Fund     | Finance Expenditu   | 001.5130.546005 | It Repairs And Maintenance | 750           | 3% of IT Allocation              |
| General Fund     | Human Resources     | 001.5131.546005 | It Repairs And Maintenance | 500           | 2% of IT Allocation              |
| General Fund     | Facility Maintenanc | 001.5132.546005 | It Repairs And Maintenance | 750           | 3% of IT allocation              |
| General Fund     | Community Develo    | 001.5150.546005 | It Repairs And Maintenance | 1,750         | 7% of IT Allocation              |
| General Fund     | Code Enforcement    | 001.5241.546005 | It Repairs And Maintenance | 2,250         | 9% of IT Allocation              |
| General Fund     | Stormwater Manag    | 001.5380.546005 | It Repairs And Maintenance | 500           | 2% IT allocation                 |
| General Fund     | Public Works Expe   | 001.5410.546005 | It Repairs And Maintenance | 1,750         | 7% of IT Allocation              |
| General Fund     | Engineering Expen   | 001.5412.546005 | It Repairs And Maintenance | 750           | 3% IT Allocation                 |
| General Fund     | Library Expenditur  | 001.5710.546005 | It Repairs And Maintenance | 1,750         | 7% IT Allocation                 |
| General Fund     | Community Center    | 001.5721.546005 | It Repairs And Maintenance | 3,000         | 12% IT Allocation                |
| General Fund     | Morgan Sports Cor   | 001.5722.546005 | It Repairs And Maintenance | 2,000         | 8% of IT Allocation              |
| General Fund     | Park Expenditures   | 001.5726.546005 | It Repairs And Maintenance | 2,750         | 11% IT allocation                |
| General Fund     | Beachfront Park E   | 001.5727.546005 | It Repairs And Maintenance | 1,250         | 5% of IT Allocation              |
| General Fund     | Leonard Destin Pa   | 001.5728.546005 | It Repairs And Maintenance | 250           | 1% of IT Allocation              |
| Florida Building | Building Dept Expe  | 101.5240.546005 | It Repairs And Maintenance | 1,250         | 5% IT allocation                 |
|                  |                     |                 |                            | <u>24,500</u> |                                  |

### Budgeted - apply directly to department as used:

|                  |                     |                 |                                  |               |                                  |
|------------------|---------------------|-----------------|----------------------------------|---------------|----------------------------------|
| General Fund     | City Council Expen  | 001.5110.547005 | Printing - It Ink And Copy Count | 945           | 5% allocation of IT Expenditures |
| General Fund     | City Manager Expe   | 001.5120.547005 | Printing - It Ink And Copy Count | 945           | 5% of IT Allocation              |
| General Fund     | City Clerk Expendit | 001.5121.547005 | Printing - It Ink And Copy Count | 567           | 3% of IT Allocation              |
| General Fund     | Finance Expenditu   | 001.5130.547005 | Printing - It Ink And Copy Count | 567           | 3% of IT Allocation              |
| General Fund     | Human Resources     | 001.5131.547005 | Printing - It Ink And Copy Count | 378           | 2% of IT Allocation              |
| General Fund     | Facility Maintenanc | 001.5132.547005 | Printing - It Ink And Copy Count | 567           | 3% of IT allocation              |
| General Fund     | Community Develo    | 001.5150.547005 | Printing - It Ink And Copy Count | 1,322         | 7% of IT Allocation              |
| General Fund     | It Expenditures     | 001.5190.547005 | Printing - It Ink And Copy Count | 378           | Dex Imaging Copies and Printing  |
| General Fund     | Code Enforcement    | 001.5241.547005 | Printing - It Ink And Copy Count | 1,700         | 9% of IT Allocation              |
| General Fund     | Stormwater Manag    | 001.5380.547005 | Printing - It Ink And Copy Count | 378           | 2% IT Allocation                 |
| General Fund     | Public Works Expe   | 001.5410.547005 | Printing - It Ink And Copy Count | 1,322         | 7% of IT allocation              |
| General Fund     | Engineering Expen   | 001.5412.547005 | Printing - It Ink And Copy Count | 567           | 3% IT Allocation                 |
| General Fund     | Library Expenditur  | 001.5710.547005 | Printing - It Ink And Copy Count | 1,322         | 7% IT allocation                 |
| General Fund     | Community Center    | 001.5721.547005 | Printing - It Ink And Copy Count | 2,267         | 12% IT allocation                |
| General Fund     | Morgan Sports Cor   | 001.5722.547005 | Printing - It Ink And Copy Count | 1,511         | 8% IT allocation                 |
| General Fund     | Park Expenditures   | 001.5726.547005 | Printing - It Ink And Copy Count | 2,078         | 11% IT allocation                |
| General Fund     | Beachfront Park E   | 001.5727.547005 | Printing - It Ink And Copy Count | 945           | 5% IT allocation                 |
| General Fund     | Leonard Destin Pa   | 001.5728.547005 | Printing - It Ink And Copy Count | 480           |                                  |
| Florida Building | Building Dept Expe  | 101.5240.547005 | Printing - It Ink And Copy Count | 945           | 5% IT allocation                 |
|                  |                     |                 |                                  | <u>19,184</u> |                                  |

## IT DIRECTOR - ANDY PETERS

### ALLOCATED: Operating Supplies (Software; Workstations; etc)

|                                                    |                |                                                                                                                                                                                                                                              |
|----------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acclarian                                          | 65,000         | Acclarian                                                                                                                                                                                                                                    |
| UKG timekeeping + payroll                          | 48,742         | 15000 for timekeeping + 30k for hr. 4% uplift. 3x timeclocks rental 365 days a \$3742.20                                                                                                                                                     |
| Microsoft Office 365 (Liftoff)                     | 66,000         | All user licensing, including MS intune, MS Defender                                                                                                                                                                                         |
| Microsoft Servers (Azure)                          | 25,200         | \$2100/mo x 12 (Two VMs, two web applications)                                                                                                                                                                                               |
| CivicPlus                                          | 76,086         | Clerk; Parks; PIO (engage, archive social, civic send, muni-code, CivicRec); Audio Eye; Civic CD; archive social. Adding See-Click-Fix (7k) and notifications (3k)                                                                           |
| Barracuda Backup (THRU cpu)                        | 11,000         | cloud-to-cloud (reduced from 26000 as On site backups will be abandoned in 2025)                                                                                                                                                             |
| Barracuda Firewall Devices                         | 5,192          | F180 appliances (x2), threat protection, energize updates which is a free replacement evry 4th year, instant replacement promise from Bararcuda if they break, malware protection subscription, and Cloud gen remote access for their techs. |
| ESRI (GIS)                                         | 7,000          | IT, Planning, Public Works                                                                                                                                                                                                                   |
| AutoCad (DLT Solutions)                            | 3,700          | Stormwater & Public Works, Cecil Jackson                                                                                                                                                                                                     |
| Google TV                                          | 1,020          | City Manager and Code Compliance Office                                                                                                                                                                                                      |
| County Cooperative (BoCC) Aerials and ArcGIS Se    | 4,000          | All depts (CivicRec; GIS; Stormwater; Planning; Engineering; Public Works) pay county for access/link                                                                                                                                        |
| BossDesk (Business Oriented So)                    | 6,000          |                                                                                                                                                                                                                                              |
| Adobe                                              | 11,200         | 33 licenses X \$25/month licenses for Everyone (Enterprise version, plus 2 CloudGen licences at \$89                                                                                                                                         |
| ChatGPT and Copilot                                | 3,840          | 30 per month on 10 user accounts, plus Copilot for the Mayor and Library                                                                                                                                                                     |
| Iworq Replacement                                  | 20,000         | 4500 for iworq going up to 20k                                                                                                                                                                                                               |
| Laserfiche annual licenses                         | 8,620          | Annual Cloud subscription and MCCi Support                                                                                                                                                                                                   |
| SMARSH                                             | 7,900          | Council text archiving (up to 70 phones now)                                                                                                                                                                                                 |
| Grammarly                                          | 1,800          | 15 per month per user, requested by staff. 10 users                                                                                                                                                                                          |
| Council Voting System                              | 3,500          | OpenMeeting Voting System initial install 5250 and first annual fee 3500. A 5 year contract beginning April 2024                                                                                                                             |
| County Aerial Flyover                              | 3,200          | Once every 2 years, the County asks for this assistance                                                                                                                                                                                      |
| op supplies                                        | 45,000         | This is set aside for desktop, laptop, networking gear replacments, on an just-in-time basis.                                                                                                                                                |
| <b>SUBTOTAL Allocable IT Ops (803.5190.552005)</b> | <b>424,000</b> |                                                                                                                                                                                                                                              |

### ALLOCATED: Communications

|                                                     |                |                                                                                                                           |
|-----------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------|
| FirstNet (At&t mobility)                            | 48,000         | 4000 per month, for mobile phones & ipads (\$40/mo unlimited cell data for ipad) & mifi's for laptops (\$35/month/laptop) |
| Cox Internet & phones                               | 75,000         | internet & landlines                                                                                                      |
| <b>SUBTOTAL Allocable IT Coms (803.5190.541005)</b> | <b>123,000</b> |                                                                                                                           |

# FINANCE DIRECTOR - KRYSTAL STRICKLAND

## FINANCE

|              |                    |                 |                                 | 2027             |                                                                        |
|--------------|--------------------|-----------------|---------------------------------|------------------|------------------------------------------------------------------------|
|              |                    |                 |                                 | Proposed         |                                                                        |
| Fund         | Department Name    | Account         | Account Description             | Budget           | Description                                                            |
| General Fund | Finance Revenue    | 001.3130.361100 | Bank Interest Earnings          | 148,844          | avg 20% of total cash holdings x avg 2%                                |
| General Fund | Finance Revenue    | 001.3130.361102 | Raymond James Interest          | 893,065          | avg 80% of total cash holdings x avg 3%                                |
| General Fund | Finance Revenue    | 001.3130.361103 | P-Card Interest Earned          | 5,000            | \$4-\$6k yoy                                                           |
| General Fund | Finance Revenue    | 001.3130.361300 | Net Increase/Decrease In Fair   | 5,000            | non cash value change                                                  |
|              |                    |                 |                                 | <u>1,051,909</u> |                                                                        |
| General Fund | Finance Expenditur | 001.5130.512000 | Regular Salaries                | 347,745          | 6% yoy (COLA + Merit)                                                  |
| General Fund | Finance Expenditur | 001.5130.514000 | Overtime                        | 400              | 5% yoy                                                                 |
| General Fund | Finance Expenditur | 001.5130.521000 | Fica Taxes                      | 26,649           | 7.65% of regular salaries (SS + medicare)                              |
| General Fund | Finance Expenditur | 001.5130.522000 | Retirement Contributions        | 47,561           | FRS 14.04% of salaries                                                 |
| General Fund | Finance Expenditur | 001.5130.523000 | Life & Health Insurance         | 32,629           | 9% yoy                                                                 |
| General Fund | Finance Expenditur | 001.5130.523003 | Taxable Benefits i.e. Clothing  | 340              | 9% yoy                                                                 |
| General Fund | Finance Expenditur | 001.5130.524000 | Workers' Compensation           | 2,800            | 5% yoy                                                                 |
| General Fund | Finance Expenditur | 001.5130.525000 | Unemployment Compensation       | -                |                                                                        |
|              |                    |                 |                                 |                  | Annual Arbitrage Reports for 2024 Loan - required FY 2025 to FY 2030   |
| General Fund | Finance Expenditur | 001.5130.531000 | Professional Services           | 3,000            | anticipated defeasance                                                 |
|              |                    |                 |                                 |                  | Financial Advisory Services - quarterly retainer                       |
| General Fund | Finance Expenditur | 001.5130.531000 | Professional Services           | 12,000           |                                                                        |
| General Fund | Finance Expenditur | 001.5130.531006 | Investment Admin Expenses       | 80,000           | Eagle Asset Management for funds at RJ                                 |
|              |                    |                 |                                 |                  | Mauldin & Jenkins, Auditors                                            |
| General Fund | Finance Expenditur | 001.5130.532000 | Audit Services                  | 50,000           |                                                                        |
| General Fund | Finance Expenditur | 001.5130.540000 | Travel And Per Diem             | 5,400            | 2 staff; 2 conferences (1 to FGFOA; 1 to FGFOA Bootcamp_               |
| General Fund | Finance Expenditur | 001.5130.541005 | Communications It Alloc         | 3,690            | 3% of IT Allocation                                                    |
| General Fund | Finance Expenditur | 001.5130.542000 | Freight & Postage               | 100              | Freight and Postage                                                    |
| General Fund | Finance Expenditur | 001.5130.546005 | It Repairs And Maintenance      | 750              | 3% of IT Allocation                                                    |
| General Fund | Finance Expenditur | 001.5130.547000 | Printing And Binding            | 2,500            | ACFR                                                                   |
| General Fund | Finance Expenditur | 001.5130.547005 | Printing - It Ink And Copy Cour | 567              | 3% of IT Allocation                                                    |
| General Fund | Finance Expenditur | 001.5130.549000 | Other Current Charges           | 160,000          | arbitrage on 2024 loan if we miss milestone #4 (Nov 7, 2026)           |
| General Fund | Finance Expenditur | 001.5130.549001 | Merchant Services               | 1,500            | Merchant Services                                                      |
| General Fund | Finance Expenditur | 001.5130.549002 | Bank Fees                       | 5,200            | Bank Fees                                                              |
| General Fund | Finance Expenditur | 001.5130.549005 | Tax Collector Commissions Pa    | 4,100            | Commissions paid to tax collector                                      |
| General Fund | Finance Expenditur | 001.5130.549006 | Write-Off To Bad Debt           | 500              | Bad Debit Write-Off                                                    |
| General Fund | Finance Expenditur | 001.5130.551000 | Office Supplies                 | 600              | supplies to operate the office-pens, paper, etc.                       |
| General Fund | Finance Expenditur | 001.5130.552000 | Operating Supplies              | 900              | Monthly various service fees                                           |
| General Fund | Finance Expenditur | 001.5130.552000 | Operating Supplies              | 1,500            | Various Operating Supplies                                             |
| General Fund | Finance Expenditur | 001.5130.552005 | Ops Software & Workstations     | 12,720           | 3% of IT Allocation                                                    |
| General Fund | Finance Expenditur | 001.5130.554000 | Memberships, Subscriptions, E   | 3,000            | AICPA, FICPA, DBPR, GFOA, FGFOA + CHAPTER X 3                          |
| General Fund | Finance Expenditur | 001.5130.555000 | Training, Education, Conferenc  | 3,500            | \$750 for FGFOA; \$750 for Bootcamp; + webinars for CPE (8 x \$250 ea) |
|              |                    |                 |                                 | <u>809,652</u>   |                                                                        |

# FINANCE DIRECTOR - KRYSTAL STRICKLAND

## DEBT & LEASES

|                                           |                   |                 |                             | 2027             | Description                                     |
|-------------------------------------------|-------------------|-----------------|-----------------------------|------------------|-------------------------------------------------|
| Fund                                      | Department Name   | Account         | Account Description         | Proposed Budget  |                                                 |
| General Fund                              | Lease Revenue     | 001.3171.383100 | Lease Inception Proceeds    | -                |                                                 |
| 2009 Revenue Refun Debt Revenue           |                   | 209.3170.361100 | Bank Interest Earnings      |                  |                                                 |
| 2013 Revenue Refun Debt Revenue           |                   | 213.3170.361100 | Bank Interest Earnings      | 1,153            |                                                 |
| 2014 Revenue Refun Debt Revenue           |                   | 214.3170.361100 | Bank Interest Earnings      | 6,300            |                                                 |
| 2021 Revenue Refun Debt Revenue           |                   | 221.3170.361100 | Bank Interest Earnings      | 600              |                                                 |
| 2024 Capital Project I Debt Revenue       |                   | 224.3170.361100 | Bank Interest Earnings      | 11,300           |                                                 |
| 2021 Revenue Refun Debt Revenue           |                   | 221.3170.384000 | Proceeds From Debt          | -                |                                                 |
| 2021 Revenue Refun Debt Revenue           |                   | 221.3170.385000 | Proceeds From Refunding Bor | -                |                                                 |
| 2023 Tdc Advance Fi Debt Revenue          |                   | 223.3170.384000 | Proceeds From Debt          | -                |                                                 |
| 2024 Capital Project I Debt Revenue       |                   | 224.3170.384000 | Proceeds From Debt          | -                |                                                 |
| 2024 Bond Capital Pr Debt Revenue         |                   | 324.3170.384000 | Proceeds From Debt          | -                |                                                 |
| 2024 Bond Capital Pr Debt Revenue         |                   | 324.3170.384000 | Proceeds From Debt          | -                |                                                 |
|                                           |                   |                 |                             | <u>19,353</u>    |                                                 |
| General Fund                              | Lease Expenditure | 001.5171.571000 | Principal - Copiers         | 18,000           | Copier Lease                                    |
| General Fund                              | Lease Expenditure | 001.5171.572000 | Interest Expense Copiers    | 400              | Copier Lease                                    |
| Permit & License Tec Lease Expenditure    |                   | 105.5171.571003 | principal - scanner         | 4,900            | 12/36 mos principal on scanner lease            |
| Permit & License Tec Lease Expenditure    |                   | 105.5171.572003 | interest - scanner          | 400              | 12/36 mos interest on scanner lease             |
| 2013 Revenue Refun Debt Service Exper     |                   | 213.5170.549002 | Bank Fees                   | 10               | Bank Fees                                       |
| 2013 Revenue Refun Debt Service Exper     |                   | 213.5170.571000 | Principal                   | 474,535          | 2013 loan principal                             |
| 2013 Revenue Refun Debt Service Exper     |                   | 213.5170.572000 | Interest Expense            | 76,345           | 2013 loan interest expense                      |
| 2014 Revenue Refun Debt Service Exper     |                   | 214.5170.549002 | Bank Fees                   | 10               | Bank Fees                                       |
| 2014 Revenue Refun Debt Service Exper     |                   | 214.5170.571000 | Principal                   | 506,187          | 2014 loan principal                             |
| 2014 Revenue Refun Debt Service Exper     |                   | 214.5170.572000 | Interest Expense            | 226,375          | 2014 loan Interest Expense                      |
| 2021 Revenue Refun Debt Service Exper     |                   | 221.5170.549002 | Bank Fees                   | 15               | Bank Fees                                       |
| 2021 Revenue Refun Debt Service Exper     |                   | 221.5170.571000 | Principal                   | 1,267,000        | 2021 loan Principal                             |
| 2021 Revenue Refun Debt Service Exper     |                   | 221.5170.572000 | Interest Expense            | 31,887           | 2021 loan interest expense                      |
| 2023 Tdc Advance Fi Debt Service Exper    |                   | 223.5170.571000 | Principal                   | 750,000          | 2023 Advanced Funding Agreement (AFA) principal |
| 2024 Capital Project I Debt Service Exper |                   | 224.5170.549002 | Bank Fees                   | 20               | Bank Fees                                       |
| 2024 Capital Project I Debt Service Exper |                   | 224.5170.571000 | Principal                   | 1,371,000        | 2024 Construction Loan Principal                |
| 2024 Capital Project I Debt Service Exper |                   | 224.5170.572000 | Interest Expense            | 794,067          | 2024 Construction Loan Interest Expense         |
|                                           |                   |                 |                             | <u>5,521,151</u> |                                                 |

# FINANCE DIRECTOR - KRYSTAL STRICKLAND

## NON DEPARTMENTAL

|                                       |                  |                 |                                | 2027              |                                                                  |
|---------------------------------------|------------------|-----------------|--------------------------------|-------------------|------------------------------------------------------------------|
| Fund                                  | Department Name  | Account         | Account Description            | Proposed Budget   | Description                                                      |
| General Fund                          | Non-Departmental | 001.3000.311001 | Current Ad Valorem Taxes       | 13,841,761        | 06/22/2026 PA data; FY28+ Nov 2026 Homestead exemption increase? |
| General Fund                          | Non-Departmental | 001.3000.311002 | Prior Year Ad Valorem Taxes    | 5,000             |                                                                  |
| General Fund                          | Non-Departmental | 001.3000.311003 | Ad Valorem Int/Pen/Disc        | (758,525)         | 5% of Current Ad Valorem (4% discount, 1% delinquent)            |
| General Fund                          | Non-Departmental | 001.3000.315100 | State Communications Service   | 968,200           | Avg increase 2020 - 2024 1.36%                                   |
| General Fund                          | Non-Departmental | 001.3000.335125 | Municipal Revenue Sharing      | 605,000           | 2023 to 2025 -6% to +4%. Assume 1%                               |
| General Fund                          | Non-Departmental | 001.3000.335140 | State Shared - Mobile Home Li  | 500               |                                                                  |
| General Fund                          | Non-Departmental | 001.3000.335150 | State Shared - Alcoholic Bever | 60,000            | 2022 to 2025 avg 2.5%. Assume 2.5%                               |
| General Fund                          | Non-Departmental | 001.3000.335180 | State Shared - Half-Cent Sales | 1,703,900         | 2023 to 2025 -3% to +5%. Assume 1%                               |
| Okaloosa Half-Penny                   | Non-Departmental | 109.3000.338002 | County 1/2 Penny Infrastructur | 1,720,000         |                                                                  |
| General Fund                          | Non-Departmental | 001.3000.323100 | Electric Franchise Fee (4% Un  | 2,036,300         | Avg increase 2020 - 2024 5%. Assume 3%                           |
| General Fund                          | Non-Departmental | 001.3000.323400 | Gas Franchise Fee              | 357,700           | Avg increase 2020 - 2024 10%. Assume 3%                          |
| General Fund                          | Non-Departmental | 001.3000.323700 | Solid Waste Franchise Fee      | 175,800           | Avg increase 2020 - 2024 5%. Assume 3%                           |
| General Fund                          | Non-Departmental | 001.3000.362000 | Rent Of City Property          | 1                 | Food 4 Thought                                                   |
| General Fund                          | Non-Departmental | 001.3000.364000 | Disposition Of Fixed Assets    | 5,000             |                                                                  |
| General Fund                          | Non-Departmental | 001.3000.365000 | Sale Of Surplus Materials      | 5,000             |                                                                  |
| General Fund                          | Non-Departmental | 001.3000.366000 | Other Contributions            | -                 |                                                                  |
| General Fund                          | Non-Departmental | 001.3000.369900 | Other Miscellaneous Revenue    | 2,000             | 2019 to 2025 range: \$1k-\$32k. Assume \$2k                      |
| General Fund                          | Non-Departmental | 001.3000.369901 | Over/Under                     | 5                 |                                                                  |
| General Fund                          | Non-Departmental | 001.3000.369902 | Settlements                    | -                 |                                                                  |
| Okaloosa Half-Penny                   | Non-Departmental | 109.3000.361100 | Bank Interest Earnings         | 8,500             |                                                                  |
| Okaloosa Half-Penny                   | Non-Departmental | 109.3000.361102 | Raymond James Interest         | 296,000           |                                                                  |
| Renewal & Replacem                    | Non-Departmental | 301.3000.369900 | Other Miscellaneous Revenue    | -                 |                                                                  |
| 2009 Bond Capital Pr                  | Non-Departmental | 309.3000.361100 | Bank Interest Earnings         | -                 |                                                                  |
| <b>TOTAL NON-DEPARTMENTAL REVENUE</b> |                  |                 |                                | <b>21,032,142</b> |                                                                  |

## FINANCE DIRECTOR - KRYSTAL STRICKLAND

|                                           |                  |                 |                                |                  |                         |
|-------------------------------------------|------------------|-----------------|--------------------------------|------------------|-------------------------|
| General Fund                              | Non-Departmental | 001.3000.381001 | Transfer In To General Fund    | -                |                         |
| General Fund                              | Non-Departmental | 001.3000.381305 | Transfer In From 305 Grants    | -                |                         |
| Florida Building Code                     | Non-Departmental | 101.3000.381101 | Transfer In To 101 Bldg        | -                |                         |
| Npeb Water Quality F                      | Non-Departmental | 102.3000.381102 | Transfer In To Npeb            | -                |                         |
| Permit & License Tec                      | Non-Departmental | 105.3000.381105 | Transfer In To 105 Tech        | 337,907          |                         |
| Cra Harbor District F                     | Non-Departmental | 107.3000.381107 | Transfer In To Harbor Cra      | -                |                         |
| Okaloosa Half-Penny                       | Non-Departmental | 109.3000.381109 | Transfer In To 109 Oka Half    | -                |                         |
| 2009 Revenue Refun                        | Non-Departmental | 209.3000.381209 | Transfer In To 209             | -                |                         |
| 2013 Revenue Refun                        | Non-Departmental | 213.3000.381213 | Transfer In To 213             | 550,720          |                         |
| 2014 Revenue Refun                        | Non-Departmental | 214.3000.381214 | Transfer In To 214             | 732,561          |                         |
| 2021 Revenue Refun                        | Non-Departmental | 221.3000.381221 | Transfer In To 221             | 1,298,886        |                         |
| 2023 Tdc Advance F                        | Non-Departmental | 223.3000.381223 | Transfer In To 223             | -                |                         |
| 2024 Capital Project I                    | Non-Departmental | 224.3000.381224 | Transfer In To 224             | 2,164,210        |                         |
| Renewal & Replacerr                       | Non-Departmental | 301.3000.381301 | Transfer In To 301 Rr          | 4,500,000        | as per resolution 24-06 |
| Gas Tax#2 Fund                            | Non-Departmental | 306.3000.381306 | Transfer In To 306 Gastax#2    | -                |                         |
| Electric Franchise Fo                     | Non-Departmental | 307.3000.381307 | Transfer In To 307 Electric    | -                |                         |
| Police Impact Fee Fu                      | Non-Departmental | 310.3000.381310 | Transfer In To 310 Police Imp  | -                |                         |
| Transportation Impac                      | Non-Departmental | 311.3000.381311 | Transfer In To 311 Road Imp    | -                |                         |
| Library Impact Fee F                      | Non-Departmental | 312.3000.381312 | Transfer In To 312 Library Imp | -                |                         |
| Park Impact Fee Fun                       | Non-Departmental | 313.3000.381313 | Transfer In To 313 Park Imp    | -                |                         |
| 2024 Bond Capital Pr                      | Non-Departmental | 324.3000.381324 | Transfer In To 324             | -                |                         |
| <b>TOTAL TRANSFERS IN (between funds)</b> |                  |                 |                                | <u>9,584,284</u> |                         |

|                                            |                   |                 |                          |                  |                                                     |
|--------------------------------------------|-------------------|-----------------|--------------------------|------------------|-----------------------------------------------------|
| General Fund                               | Nondepartmental E | 001.5000.591105 | Transfer Out To 105 Tech | 238,230          | Transfer Out to 105 Tech                            |
| General Fund                               | Nondepartmental E | 001.5000.591213 | Transfer Out To 213      | 550,720          | 2013 loan annual debt service                       |
| General Fund                               | Nondepartmental E | 001.5000.591221 | Transfer Out To 221      | 466,718          | Transfer out to 2021 loan debt service              |
| General Fund                               | Nondepartmental E | 001.5000.591224 | Transfer Out To 224      | 108,211          | Transfer out to 2024 loan debt service              |
| General Fund                               | Nondepartmental E | 001.5000.591301 | Transfer Out To 301 Rr   | 2,500,000        | Transfer out to 301 RR fund as per resolution 24-06 |
| Florida Building Code                      | Nondepartmental E | 101.5000.591105 | Transfer Out To 105 Tech | 99,677           | Transfer out to Tech Fund 10% of building permits   |
| Cra Town Center Fur                        | Nondepartmental E | 106.5000.591214 | Transfer Out To 214      | 732,561          | Transfer out to 2014 debt service                   |
| Cra Town Center Fur                        | Nondepartmental E | 106.5000.591224 | Transfer Out To 224      | 268,362          | Transfer out to 2024 debt service                   |
| Cra Harbor District F                      | Nondepartmental E | 107.5000.591221 | Transfer Out To 221      | 479,054          | Transfer out to 2021 debt service                   |
| Cra Harbor District F                      | Nondepartmental E | 107.5000.591224 | Transfer Out To 224      | 1,047,478        | Transfer out to 2024 loan debt service              |
| Okaloosa Half-Penny                        | Nondepartmental E | 109.5000.591000 | Transfers Out            | 2,000,000        | Transfers out to RR as per Resolution 24-06         |
| Okaloosa Half-Penny                        | Nondepartmental E | 109.5000.591221 | Transfer Out To 221      | 353,114          | Transfer out for 2021 debt service                  |
| Gas Tax#2 Fund                             | Nondepartmental E | 306.5000.591224 | Transfer Out To 224      | 281,347          | Transfer out for 2024 debt service                  |
| Electric Franchise Fo                      | Nondepartmental E | 307.5000.591224 | Transfer Out To 224      | 458,812          | Transfer out for 2024 debt service                  |
| <b>TOTAL TRANSFERS OUT (between funds)</b> |                   |                 |                          | <u>9,584,284</u> |                                                     |

# ENGINEERING DIRECTOR - ROBERT TOMASEK

## ENGINEERING

|               |                   |                 |                                 | 2027<br>Proposed<br>Budget | Description                                                             |
|---------------|-------------------|-----------------|---------------------------------|----------------------------|-------------------------------------------------------------------------|
| Fund          | Department Name   | Account         | Account Description             |                            |                                                                         |
| General Fund  | General Fund      | 001.3412.329503 | Row/Utility Permit Fee          | 2,300                      |                                                                         |
| General Fund  | General Fund      | 001.3412.344900 | Engineering Fees                | 52,800                     | avg \$4400/mo                                                           |
|               |                   |                 |                                 | <u>55,100</u>              |                                                                         |
| General Fund  | Engineering Expen | 001.5412.512000 | Regular Salaries                | 425,688                    | 6% yoy (COLA + Merit)                                                   |
| General Fund  | Engineering Expen | 001.5412.514000 | Overtime                        | -                          |                                                                         |
| General Fund  | Engineering Expen | 001.5412.521000 | Fica Taxes                      | 32,908                     | 7.65% of regular salaries (SS + medicare)                               |
| General Fund  | Engineering Expen | 001.5412.522000 | Retirement Contributions        | 59,486                     | FRS 14.04% of salaries                                                  |
| General Fund  | Engineering Expen | 001.5412.523000 | Life & Health Insurance         | 75,189                     | 9% yoy                                                                  |
| General Fund  | Engineering Expen | 001.5412.523003 | Taxable Benefits i.e. Clothing  | 1,375                      | 9% yoy                                                                  |
| General Fund  | Engineering Expen | 001.5412.524000 | Workers' Compensation           | 3,800                      |                                                                         |
| General Fund  | Engineering Expen | 001.5412.527000 | Other Benefits (Ed; Relo; Etc)  | -                          |                                                                         |
| General Fund  | Engineering Expen | 001.5412.531000 | Professional Services           | 5,000                      | Consulting Services for Engineering, including Survey and Mapping (SAM) |
| General Fund  | Engineering Expen | 001.5412.540000 | Travel And Per Diem             | 8,500                      | Staff x4 CEU training; additional new travel for training, as required. |
| General Fund  | Engineering Expen | 001.5412.541005 | Communications It Alloc         | 3,690                      | 3% IT Allocation                                                        |
| General Fund  | Engineering Expen | 001.5412.542000 | Freight & Postage               | 1,000                      | Certified mailings/notices; mass mailings; return postage               |
| General Fund  | Engineering Expen | 001.5412.546005 | It Repairs And Maintenance      | 750                        | 3% IT Allocation                                                        |
| General Fund  | Engineering Expen | 001.5412.547000 | Printing And Binding            | 1,500                      | Printing maps, plans, reports and project specific documents.           |
| General Fund  | Engineering Expen | 001.5412.547005 | Printing - It Ink And Copy Cour | 567                        | 3% IT Allocation                                                        |
| General Fund  | Engineering Expen | 001.5412.551000 | Office Supplies                 | 1,500                      | General office supplies                                                 |
| General Fund  | Engineering Expen | 001.5412.552000 | Operating Supplies              | 2,500                      | Microstation (Engineering – Tomasek)                                    |
|               |                   |                 |                                 |                            | Replacement/purchase desk, chairs, cabinets, tables, bookcase.          |
| General Fund  | Engineering Expen | 001.5412.552000 | Operating Supplies              | 4,500                      | Clothing/work boots                                                     |
| General Fund  | Engineering Expen | 001.5412.552005 | Ops Software & Workstations     | 12,720                     | 3% IT Allocation                                                        |
|               |                   |                 |                                 |                            | Memberships: APWA,FSA, FFMA                                             |
| General Fund  | Engineering Expen | 001.5412.554000 | Memberships, Subscriptions, E   | 4,000                      | Books: ITE and other books/refrence materials                           |
| General Fund  | Engineering Expen | 001.5412.555000 | Training, Education, Conferen   | 8,500                      | Classes, conferences and other testing & training, as required.         |
|               |                   |                 |                                 | <u>653,172</u>             |                                                                         |
| 301.5412.5640 | Machinery & Equip | 100051          | 54 Transport RR Equip & Veh     | 50,000                     | Replace 2016-49 16-01 2016 FORD F-150 4x2 #16H521                       |
| 301.5412.5640 | Machinery & Equip | 100051          | 54 Transport RR Equip & Veh     | 50,000                     | Replace 2017-44 17-04 2017 FORD F-150 4X4                               |
|               |                   |                 |                                 | <u>100,000</u>             |                                                                         |

# CITY CLERK - LISA WALLACE

## CITY CLERK

|              |                                     |                                | 2027           |                                                                                                                                                   |
|--------------|-------------------------------------|--------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
|              |                                     |                                | Proposed       |                                                                                                                                                   |
| Fund         | Department Name Account             | Account Description            | Budget         | Description                                                                                                                                       |
| General Fund | City Clerk Revenue 001.3121.341300  | Public Records Request Fees    | 7,600          | 3 year average                                                                                                                                    |
| General Fund | City Clerk Revenue 001.3121.341900  | Election Qualifying Fees       | 1              | even years \$25 x 4                                                                                                                               |
|              |                                     |                                | <u>7,601</u>   |                                                                                                                                                   |
| General Fund | City Clerk Expendit 001.5121.512000 | Regular Salaries               | 316,943        | 6% yoy (COLA + Merit)                                                                                                                             |
| General Fund | City Clerk Expendit 001.5121.514000 | Overtime                       | 900            | 5% yoy                                                                                                                                            |
| General Fund | City Clerk Expendit 001.5121.521000 | Fica Taxes                     | 24,458         | 7.65% of regular salaries (SS + medicare)                                                                                                         |
| General Fund | City Clerk Expendit 001.5121.522000 | Retirement Contributions       | 59,443         | FRS 14.04% of salaries                                                                                                                            |
| General Fund | City Clerk Expendit 001.5121.523000 | Life & Health Insurance        | 54,193         | 9% yoy                                                                                                                                            |
| General Fund | City Clerk Expendit 001.5121.523003 | Taxable Benefits i.e. Clothing | 170            | 9% yoy                                                                                                                                            |
| General Fund | City Clerk Expendit 001.5121.524000 | Workers' Compensation          | 2,300          | 5% yoy                                                                                                                                            |
| General Fund | City Clerk Expendit 001.5121.534000 | Other Contracted Services      | 2,800          | Shred-It Company. Mobile Destruction for periodic destruction of records.<br>Travel/Per Diem Florida Certified Records Manager Course; Travel Per |
| General Fund | City Clerk Expendit 001.5121.540000 | Travel And Per Diem            | 2,500          | Diem to FACC Summer Conference.                                                                                                                   |
| General Fund | City Clerk Expendit 001.5121.541005 | Communications It Alloc        | 3,690          | 3% of IT Allocation                                                                                                                               |
| General Fund | City Clerk Expendit 001.5121.542000 | Freight & Postage              | 1,500          | Freight and Postage Services                                                                                                                      |
| General Fund | City Clerk Expendit 001.5121.544000 | Rentals And Leases             | 2,000          | Rents and Leases Quadient leasing USA. Postage Meter                                                                                              |
| General Fund | City Clerk Expendit 001.5121.546005 | It Repairs And Maintenance     | 750            | 3% of IT Allocation                                                                                                                               |
| General Fund | City Clerk Expendit 001.5121.547000 | Printing And Binding           | 2,000          | Printing and Binding. Business cards, presentation folders                                                                                        |
| General Fund | City Clerk Expendit 001.5121.547000 | Printing And Binding           | 2,600          | Municode. Codification of Ordinances                                                                                                              |
| General Fund | City Clerk Expendit 001.5121.547005 | Printing - It Ink And Copy Cou | 567            | 3% of IT Allocation                                                                                                                               |
| General Fund | City Clerk Expendit 001.5121.548000 | Ads And Promotional Activitie  | 21,000         | Advertise public hearings, ordinances, RFPs and other public meetings                                                                             |
| General Fund | City Clerk Expendit 001.5121.549001 | Merchant Services              | 250            | Merchant Services                                                                                                                                 |
| General Fund | City Clerk Expendit 001.5121.551000 | Office Supplies                | 3,000          | Office Supplies<br>Replace 30+ year old office furnishings Clerks Office and Breakroom                                                            |
| General Fund | City Clerk Expendit 001.5121.552000 | Operating Supplies             | 11,000         | Supplies for City Hall                                                                                                                            |
| General Fund | City Clerk Expendit 001.5121.552005 | Ops Software & Workstations    | 12,720         | 3% of IT Allocation                                                                                                                               |
| General Fund | City Clerk Expendit 001.5121.554000 | Memberships, Subscriptions,    | 500            | FACC Annual Membership Dues<br>Subscriptions Northwest Florida Daily News, Destin Log, Florida Sunshine                                           |
| General Fund | City Clerk Expendit 001.5121.554000 | Memberships, Subscriptions,    | 1,500          | Manual, Sam's Wholesale Club Membership                                                                                                           |
| General Fund | City Clerk Expendit 001.5121.554000 | Memberships, Subscriptions,    | 400            | IIMC Annual Dues                                                                                                                                  |
| General Fund | City Clerk Expendit 001.5121.554000 | Memberships, Subscriptions,    | 200            | FRMA annual dues, Notary Services Membership                                                                                                      |
| General Fund | City Clerk Expendit 001.5121.555000 | Training, Education, Conferen  | 500            | Florida Certified Records Manager re-certification courses                                                                                        |
| General Fund | City Clerk Expendit 001.5121.555000 | Training, Education, Conferen  | 500            | FACC 2027 Summer Conference                                                                                                                       |
|              |                                     |                                | <u>528,383</u> |                                                                                                                                                   |

# CITY CLERK - LISA WALLACE

## CITY COUNCIL

|                     |                     |                 |                                  | 2027<br>Proposed<br>Budget | Description                                                                                                                       |
|---------------------|---------------------|-----------------|----------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| General Fund        | City Council Expen  | 001.5110.523000 | Life & Health Insurance          | 27,677                     | 9% yoy (3/8 council members)                                                                                                      |
| General Fund        | City Council Expen  | 001.5110.531000 | Professional Services            | 3,000                      | Recording fees for various easements, agreements, etc                                                                             |
| General Fund        | City Council Expen  | 001.5110.531000 | Professional Services            | 10,000                     | Visioning Session-Professional facilitator<br>Video recording of regular city council meetings, special meetings,                 |
| General Fund        | City Council Expen  | 001.5110.531000 | Professional Services            | 9,000                      | visioning sessions, and workshops                                                                                                 |
| General Fund        | City Council Expen  | 001.5110.531000 | Professional Services            | 3,000                      | Court Reporter for Council Executive Sessions                                                                                     |
| General Fund        | City Council Expen  | 001.5110.540000 | Travel And Per Diem              | 2,000                      | Legislative Action Day                                                                                                            |
| General Fund        | City Council Expen  | 001.5110.540000 | Travel And Per Diem              | 6,000                      | Florida league of cities annual conference for up to two council members                                                          |
| General Fund        | City Council Expen  | 001.5110.540000 | Travel And Per Diem              | 3,000                      | Institute of Elected Official (IEMO) Training                                                                                     |
| General Fund        | City Council Expen  | 001.5110.541005 | Communications It Alloc          | 6,150                      | 5% allocation of IT Expenditures<br>Repairs of sound and/or recording equipment at City Hall Annex and                            |
| General Fund        | City Council Expen  | 001.5110.546000 | Repairs And Maintenance Ser      | 1,000                      | Boardroom                                                                                                                         |
| General Fund        | City Council Expen  | 001.5110.546005 | It Repairs And Maintenance       | 1,250                      | 5% allocation of IT Expenditures                                                                                                  |
| General Fund        | City Council Expen  | 001.5110.547005 | Printing - It Ink And Copy Cour  | 945                        | 5% allocation of IT Expenditures                                                                                                  |
| General Fund        | City Council Expen  | 001.5110.549007 | Contingencies                    | 50,000                     | Contingency fund for the council                                                                                                  |
| General Fund        | City Council Expen  | 001.5110.552000 | Operating Supplies               | 1,500                      | City shirts for elected officials<br>Regular city council meetings, special meetings, workshops, and visioning                    |
| General Fund        | City Council Expen  | 001.5110.552000 | Operating Supplies               | 16,000                     | sessions. Expenses for food, beverage, supplies, etc.<br>Award/Recognition Banquet ( Christmas party) Food, supplies decorations, |
| General Fund        | City Council Expen  | 001.5110.552000 | Operating Supplies               | 10,000                     | plaques, etc.                                                                                                                     |
| General Fund        | City Council Expen  | 001.5110.552000 | Operating Supplies               | 1,000                      | OCLOC Payments for council members and guest to attend subject events.                                                            |
| General Fund        | City Council Expen  | 001.5110.552000 | Operating Supplies               | 1,500                      | Florists, Funeral sprays, hospitalization, and celebratory arrangements                                                           |
| General Fund        | City Council Expen  | 001.5110.552005 | Ops Software & Workstations      | 21,200                     | 5% allocation of IT Expenditures                                                                                                  |
| General Fund        | City Council Expen  | 001.5110.554000 | Memberships, Subscriptions, E    | 300                        | OCLOC annual membership dues                                                                                                      |
| General Fund        | City Council Expen  | 001.5110.554000 | Memberships, Subscriptions, E    | 3,000                      | FLC annual membership dues                                                                                                        |
| General Fund        | City Council Expen  | 001.5110.554000 | Memberships, Subscriptions, E    | 2,800                      | Emerald Coast Regional Council annual dues                                                                                        |
| General Fund        | City Council Expen  | 001.5110.554000 | Memberships, Subscriptions, E    | 800                        | Emerald Coast Regional Utility Authority annual membership dues.                                                                  |
| General Fund        | City Council Expen  | 001.5110.554000 | Memberships, Subscriptions, E    | 500                        | Northwest Florida League of Cities annual dues                                                                                    |
| General Fund        | City Council Expen  | 001.5110.554000 | Memberships, Subscriptions, E    | 400                        | Destin Chamber of Commerce Annual dues                                                                                            |
| General Fund        | City Council Expen  | 001.5110.554000 | Memberships, Subscriptions, E    | 500                        | Florida League of Mayors annual dues                                                                                              |
| General Fund        | City Council Expen  | 001.5110.555000 | Training, Education, Conferen    | 1,000                      | West Florida Regional Planning Conference                                                                                         |
| General Fund        | City Council Expen  | 001.5110.582000 | Grant/Contribution               | 1,000                      | Miss Destin Contest Winner College Fund                                                                                           |
|                     |                     |                 |                                  | <u>184,522</u>             |                                                                                                                                   |
| 001.5110.565<br>000 | Construction in Pro | 100091          | Council Chambers Sound<br>System | \$ 75,000                  | Council Chambers Sound System                                                                                                     |

## CITY CLERK - LISA WALLACE

## CEMETERY

|               |                     |                 |                             | 2027          |                                                                      |  |
|---------------|---------------------|-----------------|-----------------------------|---------------|----------------------------------------------------------------------|--|
|               |                     |                 |                             | Proposed      |                                                                      |  |
| Fund          | Department Name     | Account         | Account Description         | Budget        | Description                                                          |  |
| General Fund  | Cemetery Reven      | 001.3390.343800 | Cemetery Lot/ Sea Memoria   | 20,000        | avg \$20k                                                            |  |
|               |                     |                 |                             | <u>20,000</u> |                                                                      |  |
| General Fund  | Cemetery Expendit   | 001.5390.543000 | Utilities                   | 1,250         | Utilities for Cemetery                                               |  |
| General Fund  | Cemetery Expendit   | 001.5390.543000 | Utilities                   | 1,250         | Utilities for Cemetery                                               |  |
| General Fund  | Cemetery Expendit   | 001.5390.545000 | Risk Management Insurance   | 900           | Risk Management Insurance                                            |  |
|               |                     |                 |                             |               | Additional repairs/maintenance outside of GCE's contract for the two |  |
| General Fund  | Cemetery Expendit   | 001.5390.546000 | Repairs And Maintenance Ser | 10,000        | cemeteries (pathways, etc).                                          |  |
| General Fund  | Cemetery Expendit   | 001.5390.546000 | Repairs And Maintenance Ser | 50,000        | Groundskeeping and Irrigation maintenance                            |  |
| General Fund  | Cemetery Expendit   | 001.5390.552000 | Operating Supplies          | 6,600         | Irrigation parts, small maintenance equipment                        |  |
|               |                     |                 |                             | <u>70,000</u> |                                                                      |  |
| 301.5390.5650 | Construction in Pro | 100083          | 53 Phys Envir RR Other      | 30,000        | Replace CEMETERY @ 111 STAHLMAN LANDSCAPING                          |  |
| 301.5390.5650 | Construction in Pro | 100083          | 53 Phys Envir RR Other      | 30,000        | Replace CEMETERY @ 122 SIBERT LANDSCAPING                            |  |
|               |                     |                 |                             | <u>60,000</u> |                                                                      |  |

## 5-YEAR RR/CIP DETAILS

DRAFT

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Disaster Debris Management****Project Manager:** Public Works/Emergency Management Director**Council Objective:** Not Applicable

**Purpose and Justification:** In event of a hurricane, these funds will be allocated to pre-positioned continuing services contractors to complete expedient debris removal and critical repairs to ensure safety of our citizens and to facilitate mobility immediately after a natural event. These expenditures are often reimbursed by FEMA.

| <b>Capital Expenditure Overview</b> |  |            |      |      |      |
|-------------------------------------|--|------------|------|------|------|
| PROJ: 100023                        |  | FY27       | FY28 | FY29 | FY30 |
| Estimated Project Costs             |  | 100,000    |      |      |      |
| TOTAL                               |  | \$ 100,000 | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: 6-1.10.3: Repair and Cleanup (removal of debris)

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date: N/A

**Operations & Maintenance (O & M) impact(s):** Not Applicable

**Impact on Level of Service:** The hurricane cleanup reserve improves the City's Level of Service (LOS) in emergency management and disaster resilience by:

Enhancing responsiveness and continuity of operations after severe weather events.

Ensuring quicker restoration of roadways, parks, and utility access for residents and emergency vehicles.

Reducing reliance on delayed reimbursements or borrowing, maintaining City liquidity and operational confidence.

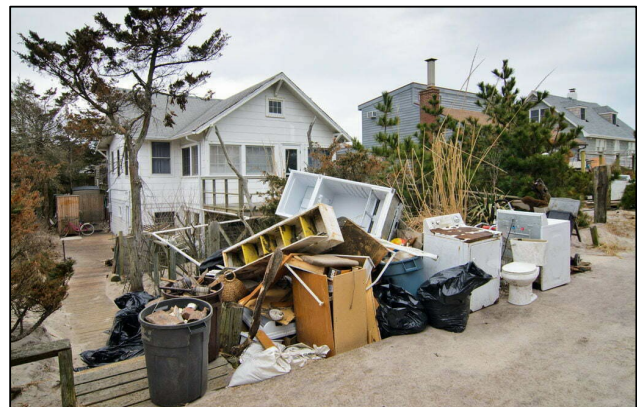
Supporting equitable service delivery by funding response in all neighborhoods simultaneously, regardless of reimbursement status.

| <b>Current Year Total Funding Requirement:</b> |           |
|------------------------------------------------|-----------|
| 531000 Professional Svc                        |           |
| Project Mgmt/Architects/Engineers              |           |
| 565005 Construction Management                 | \$5,000   |
| 565006 Inspection                              | \$5,000   |
| 561000 Land Acquisition                        |           |
| 563000 Infrastructure (Street/Sidewalk)        |           |
| 564000 Machinery/Equipment/Fixtures (Signs)    |           |
| 565000 Permitting & Construction               | \$90,000  |
| TOTAL                                          | \$100,000 |

| <b>Annual Operating Costs</b> |     |
|-------------------------------|-----|
| Personnel                     | \$0 |
| Contractual                   |     |
| Operating Expenses            |     |
| RR Fund                       |     |
| Debt Service                  |     |
| TOTAL                         | \$0 |

# of Additional FTEs

| <b>Funding Source(s)</b> |           |
|--------------------------|-----------|
| General Fund             | \$100,000 |
|                          |           |
|                          |           |
|                          |           |
| TOTAL                    | \$100,000 |



**Estimated Project Cost:** General estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated<br/>Start Date</b> | <b>Estimated<br/>End Date</b> | <b>Responsible<br/>Department</b> |
|------------------------------------------------------|---------------------------------|-------------------------------|-----------------------------------|
| <b>Planning &amp; Design</b>                         |                                 |                               |                                   |
| Project Review Team (PRT) Review                     |                                 | Not Applicable                |                                   |
| Engineering Design<br>(in-house or CCNA procurement) |                                 |                               |                                   |
| 30% Design Committee Review                          |                                 | Not Applicable                |                                   |
| 60% Design Committee Review                          |                                 | Not Applicable                |                                   |
| 90% Design Committee Review                          |                                 | Not Applicable                |                                   |
| Permitting                                           |                                 | Not Applicable                |                                   |
| <b>Procurement &amp; Contracting</b>                 |                                 |                               |                                   |
| <b>Construction</b>                                  |                                 |                               |                                   |
| Construction kick-off & mobilization                 |                                 | Not Applicable                |                                   |
| Construction                                         |                                 | Not Applicable                |                                   |
| <b>Closeout &amp; Acceptance</b>                     |                                 |                               |                                   |
| Punchlists & final inspections                       |                                 | Not Applicable                |                                   |
| As-builts & warranties                               |                                 | Not Applicable                |                                   |
| Ribbon Cutting                                       |                                 | Not Applicable                |                                   |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Morgan Sport Center Bathroom/Fieldhouse****Project Manager:** Park & Recreation Director**Council Objective:** Strategic Goals 2026: 1. Financially sound City providing Service Excellence, 4. Enhanced quality of life and safety for families**Purpose and Justification:** Morgan Sports Center serves as one of Destin's most heavily used athletic and recreational complexes, hosting youth and adult leagues, practices, tournaments, camps, and community events throughout the year. Despite its high level of use, the facility is currently underserved by restroom capacity, leading to overcrowding, limited access during peak times, and accessibility challenges for families, seniors, and individuals with disabilities. In addition, the Parks & Recreation Department lacks adequate on-site storage for maintenance and sports equipment, resulting in inefficient operations, increased response times, and reliance on off-site or unsecured temporary storage solutions.

| <b>Capital Expenditure Overview</b> |                   |             |             |             |             |
|-------------------------------------|-------------------|-------------|-------------|-------------|-------------|
| PROJ: 100039                        | FY27              | FY28        | FY29        | FY30        | FY31        |
| Estimated Project Costs             | 250,000           | 0           |             |             |             |
| <b>TOTAL</b>                        | <b>\$ 250,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy: 7-1.1.2: Maintain Level of Service Standards for Parks and Recreation Facilities

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date: FY 27

**Operations & Maintenance (O & M) impact(s):** The annual operations and maintenance (O&M) cost for the combination bathroom and fieldhouse facility is estimated to range between \$6,000 and \$8,000, depending on usage intensity.**Impact on Level of Service:** The proposed combination bathroom/fieldhouse facility at Morgan's Sports Center will result in a direct improvement in the City's parks and recreation Level of Service (LOS) by increasing the number of restroom fixtures per visitor, enhancing ADA accessibility, and adding on-site operational infrastructure.**Current Year Total Funding Requirement:**

|                                             |                  |
|---------------------------------------------|------------------|
| 531000 Professional Svc                     |                  |
| Project Mgmt/Architects/Engineers           |                  |
| 565005 Construction Management              | \$12,500         |
| 565006 Inspection                           | \$12,500         |
| 561000 Land Acquisition                     |                  |
| 563000 Infrastructure (Street/Sidewalk)     |                  |
| 564000 Machinery/Equipment/Fixtures (Signs) |                  |
| 565000 Permitting & Construction            | \$225,000        |
| <b>TOTAL</b>                                | <b>\$250,000</b> |

**Annual Operating Costs**

|                    |                 |
|--------------------|-----------------|
| Personnel          | \$3,000         |
| Contractual        | \$0             |
| Operating Expenses | \$5,000         |
| RR Fund            | \$8,000         |
| Debt Service       | \$0             |
| <b>TOTAL</b>       | <b>\$16,000</b> |

# of Additional FTEs

-

**Funding Source(s)**

|                  |                  |
|------------------|------------------|
|                  |                  |
|                  |                  |
|                  |                  |
| Park Impact Fees | \$250,000        |
|                  |                  |
| <b>TOTAL</b>     | <b>\$250,000</b> |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             |                           |                               |
| Project Review Team (PRT) Review                     | <b>Oct-26</b>               | <b>Oct-26</b>             | <b>PRT</b>                    |
| Engineering Design<br>(in-house or CCNA procurement) | <b>Nov-26</b>               | <b>Dec-26</b>             | <b>ENG</b>                    |
| 30% Design Committee Review                          |                             |                           |                               |
| 60% Design Committee Review                          |                             |                           |                               |
| 90% Design Committee Review                          |                             |                           |                               |
| Permitting                                           |                             |                           |                               |
| <b>Procurement &amp; Contracting</b>                 |                             |                           |                               |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | <b>Feb-27</b>               |                           | <b>CEI</b>                    |
| Construction                                         | <b>Feb-27</b>               |                           | <b>CEI</b>                    |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | <b>May-27</b>               |                           | <b>CEI</b>                    |
| As-builts & warranties                               |                             |                           |                               |
| Ribbon Cutting                                       | <b>N/A</b>                  |                           |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 51 Gen Gov RR Other****Project Manager:** Public Works Director**Council Objective:**

**Purpose and Justification:** 51 Gen Gov RR Other is to renew/replace major components of general government facilities that are not classified as machinery or equipment. In FY 2028 this will include replacing the parking lot lights at the City Hall Annex where Council meetings are held.

| <b>Capital Expenditure Overview</b> |      |           |        |      |      |      |
|-------------------------------------|------|-----------|--------|------|------|------|
| PROJ: 100043                        |      | FY27      | FY28   | FY29 | FY30 | FY31 |
| Estimated Project Costs             |      |           | 25,460 |      |      |      |
| TOTAL                               | \$ - | \$ 25,460 | \$ -   | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: 7-1.6.1: Utilize the capital improvement program to maintain public facilities.

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date: NA

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.

**Impact on Level of Service:** Renewing the lights in the Annex parking lot will keep the environment safe for council and committee meetings.

**Current Year Total Funding Requirement:**

|                                             |     |
|---------------------------------------------|-----|
| 531000 Professional Svc                     |     |
| Project Mgmt/Architects/Engineers           |     |
| 565005 Construction Management              | \$0 |
| 565006 Inspection                           | \$0 |
| 561000 Land Acquisition                     |     |
| 563000 Infrastructure (Street/Sidewalk)     |     |
| 564000 Machinery/Equipment/Fixtures (Signs) |     |
| 565000 Permitting & Construction            | \$0 |
| TOTAL                                       | \$0 |

**Annual Operating Costs**

|                    |     |
|--------------------|-----|
| Personnel          | \$0 |
| Contractual        | \$0 |
| Operating Expenses | \$0 |
| RR Fund            | \$0 |
| Debt Service       | \$0 |
| TOTAL              | \$0 |

# of Additional FTEs

-

**Funding Source(s)**

|              |     |
|--------------|-----|
|              |     |
|              |     |
| Parking Fund |     |
|              |     |
|              |     |
| TOTAL        | \$0 |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         | <b>Oct-28</b>               | <b>Dec-28</b>             | <b>PW</b>                     |
| Project Review Team (PRT) Review                     | NA                          | NA                        | PW                            |
| Engineering Design<br>(in-house or CCNA procurement) | NA                          | NA                        | PW                            |
| 30% Design Committee Review                          | NA                          | NA                        | PW                            |
| 60% Design Committee Review                          | NA                          | NA                        | PW                            |
| 90% Design Committee Review                          | NA                          | NA                        | PW                            |
| Permitting                                           | NA                          | NA                        | PW                            |
| <b>Procurement &amp; Contracting</b>                 | <b>Oct-28</b>               | <b>Dec-28</b>             | <b>PW</b>                     |
| <b>Construction</b>                                  | <b>Oct-28</b>               | <b>Dec-28</b>             | <b>PW</b>                     |
| Construction kick-off & mobilization                 | Oct-28                      | Dec-28                    | PW                            |
| Construction                                         | Oct-28                      | Dec-28                    | PW                            |
| <b>Closeout &amp; Acceptance</b>                     | <b>Oct-28</b>               | <b>Dec-28</b>             | <b>PW</b>                     |
| Punchlists & final inspections                       | Oct-28                      | Dec-28                    | PW                            |
| As-builts & warranties                               | NA                          | NA                        | PW                            |
| Ribbon Cutting                                       | NA                          | NA                        | PW                            |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 52 Pub Safety RR Equip & Veh****Project Manager:** Public Works Director**Council Objective:**

**Purpose and Justification:** 52 Public Safety RR Equipment & Vehicles is to renew/replace items classified as machinery or equipment used for public safety purposes (code compliance, building inspection, law enforcement, emergency management). In FY 2027 this includes replacing 2020-27 20-G1 JOHN DEERE GATOR XUV835E used for beach duty and Generator donated (used) to the City in 2016 located at the Sheriff's office on Stahlman. In FY 2028 there are 4 vehicles that are scheduled for replacement. In FY 2029 there is one vehicle scheduled for replacement. In 2031 there are 4 vehicles scheduled for replacement.

| <b>Capital Expenditure Overview</b> |                  |                   |                  |             |                   |
|-------------------------------------|------------------|-------------------|------------------|-------------|-------------------|
| PROJ: 100044                        | FY27             | FY28              | FY29             | FY30        | FY31              |
| Estimated Project Costs             | 52,530           | 193,085           | 48,080           | 0           | 158,819           |
| <b>TOTAL</b>                        | <b>\$ 52,530</b> | <b>\$ 193,085</b> | <b>\$ 48,080</b> | <b>\$ -</b> | <b>\$ 158,819</b> |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.**Impact on Level of Service:** [write something here]**Current Year Total Funding Requirement:**

|                                             |                 |
|---------------------------------------------|-----------------|
| 531000 Professional Svc                     |                 |
| Project Mgmt/Architects/Engineers           |                 |
| 565005 Construction Management              |                 |
| 565006 Inspection                           |                 |
| 561000 Land Acquisition                     |                 |
| 563000 Infrastructure (Street/Sidewalk)     |                 |
| 564000 Machinery/Equipment/Fixtures (Signs) | \$52,530        |
| 565000 Permitting & Construction            |                 |
| <b>TOTAL</b>                                | <b>\$52,530</b> |

**Annual Operating Costs**

|                    |            |
|--------------------|------------|
| Personnel          | \$0        |
| Contractual        | \$0        |
| Operating Expenses | \$0        |
| RR Fund            | \$0        |
| Debt Service       | \$0        |
| <b>TOTAL</b>       | <b>\$0</b> |

# of Additional FTEs

-

**Funding Source(s)**

|                    |                 |
|--------------------|-----------------|
|                    |                 |
| Renew/Replace Fund | \$52,530        |
|                    |                 |
|                    |                 |
|                    |                 |
| <b>TOTAL</b>       | <b>\$52,530</b> |



**Estimated Project Cost:** Engineer's cost estimate

| MAJOR MILESTONES                                     | Estimated Start Date | Estimated End Date | Responsible Department |
|------------------------------------------------------|----------------------|--------------------|------------------------|
| <b>Planning &amp; Design</b>                         |                      |                    |                        |
| Project Review Team (PRT) Review                     | n/a                  | n/a                |                        |
| Engineering Design<br>(in-house or CCNA procurement) | n/a                  | n/a                |                        |
| 30% Design Committee Review                          | n/a                  | n/a                |                        |
| 60% Design Committee Review                          | n/a                  | n/a                |                        |
| 90% Design Committee Review                          | n/a                  | n/a                |                        |
| Permitting                                           |                      |                    |                        |
| <b>Procurement &amp; Contracting</b>                 | <b>Oct-26</b>        | <b>Dec-26</b>      | <b>PW</b>              |
| <b>Construction</b>                                  |                      |                    |                        |
| Construction kick-off & mobilization                 | n/a                  | n/a                |                        |
| Construction                                         | n/a                  | n/a                |                        |
| <b>Closeout &amp; Acceptance</b>                     |                      |                    |                        |
| Punchlists & final inspections                       | n/a                  | n/a                |                        |
| As-builts & warranties                               | n/a                  | n/a                |                        |
| Ribbon Cutting                                       | n/a                  | n/a                |                        |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 53 Phys Envir RR Equip & Veh****Project Manager:** Public Works Director**Council Objective:**

**Purpose and Justification:** 53 Physical Environment RR Equipment & Vehicles is to renew/replace items classified as machinery or equipment used for stormwater, harbor water quality, and cemetery. In FY 2027 this includes replacing the generator that provides backup power for the stormwater pump at Heritage Run.

| <b>Capital Expenditure Overview</b> |                  |             |             |             |             |
|-------------------------------------|------------------|-------------|-------------|-------------|-------------|
| PROJ: 100045                        | FY27             | FY28        | FY29        | FY30        | FY31        |
| Estimated Project Costs             | 36,100           | 0           | 0           | 0           | 0           |
| <b>TOTAL</b>                        | <b>\$ 36,100</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.**Impact on Level of Service:** [write something here]

| <b>Current Year Total Funding Requirement:</b> |                 |
|------------------------------------------------|-----------------|
| 531000 Professional Svc                        |                 |
| Project Mgmt/Architects/Engineers              |                 |
| 565005 Construction Management                 |                 |
| 565006 Inspection                              |                 |
| 561000 Land Acquisition                        |                 |
| 563000 Infrastructure (Street/Sidewalk)        |                 |
| 564000 Machinery/Equipment/Fixtures (Signs)    | \$36,100        |
| 565000 Permitting & Construction               |                 |
| <b>TOTAL</b>                                   | <b>\$36,100</b> |

| <b>Annual Operating Costs</b> |            |
|-------------------------------|------------|
| Personnel                     | \$0        |
| Contractual                   | \$0        |
| Operating Expenses            | \$0        |
| RR Fund                       | \$0        |
| Debt Service                  | \$0        |
| <b>TOTAL</b>                  | <b>\$0</b> |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |                 |
|--------------------------|-----------------|
|                          |                 |
|                          |                 |
| Renew/Replace Fund       | \$36,100        |
|                          |                 |
|                          |                 |
| <b>TOTAL</b>             | <b>\$36,100</b> |



**Estimated Project Cost:** Cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         | NA                          | NA                        | PW                            |
| Project Review Team (PRT) Review                     | NA                          | NA                        | PW                            |
| Engineering Design<br>(in-house or CCNA procurement) | NA                          | NA                        | PW                            |
| 30% Design Committee Review                          | NA                          | NA                        | PW                            |
| 60% Design Committee Review                          | NA                          | NA                        | PW                            |
| 90% Design Committee Review                          | NA                          | NA                        | PW                            |
| Permitting                                           | Oct-26                      | Dec-27                    | PW                            |
| <b>Procurement &amp; Contracting</b>                 | Oct-26                      | Dec-27                    | PW                            |
| <b>Construction</b>                                  | Oct-26                      | Dec-27                    | PW                            |
| Construction kick-off & mobilization                 | Oct-26                      | Dec-27                    | PW                            |
| Construction                                         | Oct-26                      | Dec-27                    | PW                            |
| <b>Closeout &amp; Acceptance</b>                     | Oct-26                      | Dec-27                    | PW                            |
| Punchlists & final inspections                       | Oct-26                      | Dec-27                    | PW                            |
| As-builts & warranties                               | Oct-26                      | Dec-27                    | PW                            |
| Ribbon Cutting                                       | NA                          | NA                        | NA                            |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 54 Transport RR Roads, Sidewalks****Project Manager:** Public Works Director**Council Objective:**

**Purpose and Justification:** 54 Transport RR Roads, Sidewalks, Streetlights is to repave and restripe existing roads, to replace sidewalk panels, and to replace streetlights as they break. In 2027 the plan includes 36 sections of roadways that were last repaved 1970-1995. Collector roadways tend to need repaving every 10 years. Other roadways last 20 years or more. The schedule is reviewed and updated every year. A comprehensive plan can be attained from Public Works.

| <b>Capital Expenditure Overview</b> |                     |                     |                     |                     |                     |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| PROJ: 100046                        | FY27                | FY28                | FY29                | FY30                | FY31                |
| Estimated Project Costs             | 3,169,458           | 4,275,206           | 3,078,196           | 2,681,469           | 1,906,958           |
| <b>TOTAL</b>                        | <b>\$ 3,169,458</b> | <b>\$ 4,275,206</b> | <b>\$ 3,078,196</b> | <b>\$ 2,681,469</b> | <b>\$ 1,906,958</b> |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.

**Impact on Level of Service:** This project will preserve and improve the City's transportation infrastructure by replacing aging roads, sidewalks, and streetlights. The improvements will enhance public safety, accessibility, reliability, and overall user experience while reducing long-term maintenance costs and extending asset service life.

**Current Year Total Funding Requirement:**

|                                             |                    |
|---------------------------------------------|--------------------|
| 531000 Professional Svc                     |                    |
| Project Mgmt/Architects/Engineers           |                    |
| 565005 Construction Management              |                    |
| 565006 Inspection                           |                    |
| 561000 Land Acquisition                     |                    |
| 563000 Infrastructure (Street/Sidewalk)     | \$3,169,458        |
| 564000 Machinery/Equipment/Fixtures (Signs) |                    |
| 565000 Permitting & Construction            |                    |
| <b>TOTAL</b>                                | <b>\$3,169,458</b> |

**Annual Operating Costs**

|                    |            |
|--------------------|------------|
| Personnel          | \$0        |
| Contractual        | \$0        |
| Operating Expenses | \$0        |
| RR Fund            | \$0        |
| Debt Service       | \$0        |
| <b>TOTAL</b>       | <b>\$0</b> |

# of Additional FTEs

-

**Funding Source(s)**

|                    |                    |
|--------------------|--------------------|
|                    |                    |
|                    |                    |
| Renew/Replace Fund | \$3,169,458        |
|                    |                    |
|                    |                    |
| <b>TOTAL</b>       | <b>\$3,169,458</b> |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         | NA                          | NA                        | PW                            |
| Project Review Team (PRT) Review                     | NA                          | NA                        | PW                            |
| Engineering Design<br>(in-house or CCNA procurement) | NA                          | NA                        | PW                            |
| 30% Design Committee Review                          | NA                          | NA                        | PW                            |
| 60% Design Committee Review                          | NA                          | NA                        | PW                            |
| 90% Design Committee Review                          | NA                          | NA                        | PW                            |
| Permitting                                           | NA                          | NA                        | PW                            |
| <b>Procurement &amp; Contracting</b>                 | Oct-26                      | Sep-27                    | PW                            |
| <b>Construction</b>                                  | Oct-26                      | Sep-27                    | PW                            |
| Construction kick-off & mobilization                 | Oct-26                      | Sep-27                    | PW                            |
| Construction                                         | Oct-26                      | Sep-27                    | PW                            |
| <b>Closeout &amp; Acceptance</b>                     | NA                          | NA                        | PW                            |
| Punchlists & final inspections                       | NA                          | NA                        | PW                            |
| As-builts & warranties                               | NA                          | NA                        | PW                            |
| Ribbon Cutting                                       | NA                          | NA                        | NA                            |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 57 Parks RR Other****Project Manager:** Park and Rec Director**Council Objective:**

**Purpose and Justification:** 57 Parks RR Other is to renew/replace major components of general park facilities that are not classified as machinery or equipment. In FY 2027 this includes replacing the fence at the Dog Park, replacing **athletic field lighting at Dalton Threadgill** Park, and replacing the playground at Buck Destin park. In FY 2028 this includes replacing the lighting at the dog park, replacing amenities at the Main St park, and replacing the playground equipment at Kell Aire park S. In FY 2029 the landscaping and irrigation is up for renewal at Kell Aire parks North and South. In FY 2030/31 the decking at June White Decker park is scheduled for renewal.

| <b>Capital Expenditure Overview</b> |  |            |            |            |          |           |
|-------------------------------------|--|------------|------------|------------|----------|-----------|
| PROJ: 100048                        |  | FY27       | FY28       | FY29       | FY30     | FY31      |
| Estimated Project Costs             |  | 579,150    | 237,645    | 101,350    | 2,535    | 34,780    |
| TOTAL                               |  | \$ 579,150 | \$ 237,645 | \$ 101,350 | \$ 2,535 | \$ 34,780 |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.

**Impact on Level of Service:** Replacing the existing DLL field lights with LED systems will result in a substantial increase in Level of Service (LOS) for the park by: Enhancing safety and visibility during evening games and practices, Improving lighting uniformity and reducing glare, supporting equitable play conditions, Extending the usable hours of the facility, enabling flexible scheduling and tournament hosting, Minimizing outages and downtime, as LEDs offer longer life spans and fewer failures than metal halide or HID systems, Lowering light spill and skyglow, improving neighborhood compatibility and environmental stewardship.

| <b>Current Year Total Funding Requirement:</b> |           |
|------------------------------------------------|-----------|
| 531000 Professional Svc                        |           |
| Project Mgmt/Architects/Engineers              |           |
| 565005 Construction Management                 | \$0       |
| 565006 Inspection                              | \$0       |
| 561000 Land Acquisition                        |           |
| 563000 Infrastructure (Street/Sidewalk)        |           |
| 564000 Machinery/Equipment/Fixtures (Signs)    |           |
| 565000 Permitting & Construction               | \$579,150 |
| TOTAL                                          | \$579,150 |

| <b>Annual Operating Costs</b> |     |
|-------------------------------|-----|
| Personnel                     | \$0 |
| Contractual                   | \$0 |
| Operating Expenses            | \$0 |
| RR Fund                       | \$0 |
| Debt Service                  | \$0 |
| TOTAL                         | \$0 |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |           |
|--------------------------|-----------|
|                          |           |
| Renew/Replace Fund       | \$579,150 |
|                          |           |
|                          |           |
| TOTAL                    | \$579,150 |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             |                           |                               |
| Project Review Team (PRT) Review                     | n/a                         | n/a                       |                               |
| Engineering Design<br>(in-house or CCNA procurement) | n/a                         | n/a                       |                               |
| 30% Design Committee Review                          | n/a                         | n/a                       |                               |
| 60% Design Committee Review                          | n/a                         | n/a                       |                               |
| 90% Design Committee Review                          | n/a                         | n/a                       |                               |
| Permitting                                           |                             |                           |                               |
| <b>Procurement &amp; Contracting</b>                 | <b>Nov-26</b>               | <b>Mar-27</b>             | <b>P&amp;R</b>                |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | n/a                         | n/a                       |                               |
| Construction                                         | n/a                         | n/a                       |                               |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | n/a                         | n/a                       |                               |
| As-builts & warranties                               | n/a                         | n/a                       |                               |
| Ribbon Cutting                                       | n/a                         | n/a                       |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 57 Parks RR Other****Project Manager:** Park and Rec Director**Council Objective:**

**Purpose and Justification:** 57 Recreation RR Other is to renew/replace major components of recreation facilities (Community Center and Morgan Sport Center) that are not classified as machinery or equipment. In FY 2027 we plan to replace the fencing at Morgan Sport Center, to include around the retention pond, and to replace the Equipment Sheds near the soccer fields. FY 2029 the bleachers affixed in the community center gym are scheduled to be replaced. FY 2030 plan to replace the playground and shade at the community center.

| <b>Capital Expenditure Overview</b> |                   |             |                  |                   |             |
|-------------------------------------|-------------------|-------------|------------------|-------------------|-------------|
| PROJ: 100049                        | FY27              | FY28        | FY29             | FY30              | FY31        |
| Estimated Project Costs             | 594,396           | 0           | 54,636           | 191,336           | 0           |
| <b>TOTAL</b>                        | <b>\$ 594,396</b> | <b>\$ -</b> | <b>\$ 54,636</b> | <b>\$ 191,336</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.**Impact on Level of Service:** [write something here]

| <b>Current Year Total Funding Requirement:</b> |                  |
|------------------------------------------------|------------------|
| 531000 Professional Svc                        |                  |
| Project Mgmt/Architects/Engineers              |                  |
| 565005 Construction Management                 | \$0              |
| 565006 Inspection                              | \$0              |
| 561000 Land Acquisition                        |                  |
| 563000 Infrastructure (Street/Sidewalk)        |                  |
| 564000 Machinery/Equipment/Fixtures (Signs)    |                  |
| 565000 Permitting & Construction               | \$594,396        |
| <b>TOTAL</b>                                   | <b>\$594,396</b> |

| <b>Annual Operating Costs</b> |            |
|-------------------------------|------------|
| Personnel                     | \$0        |
| Contractual                   | \$0        |
| Operating Expenses            | \$0        |
| RR Fund                       | \$0        |
| Debt Service                  | \$0        |
| <b>TOTAL</b>                  | <b>\$0</b> |

# of Additional FTEs -

| <b>Funding Source(s)</b> |                  |
|--------------------------|------------------|
|                          |                  |
|                          |                  |
| Renew/Replace Fund       | \$594,396        |
|                          |                  |
|                          |                  |
| <b>TOTAL</b>             | <b>\$594,396</b> |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             |                           |                               |
| Project Review Team (PRT) Review                     |                             |                           |                               |
| Engineering Design<br>(in-house or CCNA procurement) |                             | 5/19/2025                 |                               |
| 30% Design Committee Review                          |                             |                           |                               |
| 60% Design Committee Review                          |                             |                           |                               |
| 90% Design Committee Review                          | Completed                   |                           |                               |
| Permitting                                           | 9/1/2026                    | 9/15/2026                 |                               |
| <b>Procurement &amp; Contracting</b>                 |                             |                           |                               |
| <b>Construction</b>                                  |                             |                           | P&R                           |
| Construction kick-off & mobilization                 | 10/1/2026                   |                           |                               |
| Construction                                         | 10/1/2026                   | 12/31/2026                |                               |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           | P&R                           |
| Punchlists & final inspections                       | 1/2/2026                    | 1/15/2026                 |                               |
| As-builts & warranties                               |                             |                           |                               |
| Ribbon Cutting                                       |                             |                           |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 54 Transportation RR Equip & Veh****Project Manager:** Public Works Director**Council Objective:** Effective, Efficient, and Aesthetically Pleasing Infrastructure**Purpose and Justification:** 54 Transportation RR Equipment & Vehicles is to renew/replace items classified as machinery or equipment used by Public Works to maintain our roads, sidewalks, medians, right-of-ways, and streetlights. In FY 2027 replacements scheduled include a pipehunter, a skid steer, a backhoe, a dump trailer, a generator, a gator, and two F-150s.

| <b>Capital Expenditure Overview</b> |                   |                  |                   |                   |                  |
|-------------------------------------|-------------------|------------------|-------------------|-------------------|------------------|
| PROJ: 100051                        | FY27              | FY28             | FY29              | FY30              | FY31             |
| Estimated Project Costs             | 598,740           | 84,500           | 300,011           | 171,141           | 83,471           |
| <b>TOTAL</b>                        | <b>\$ 598,740</b> | <b>\$ 84,500</b> | <b>\$ 300,011</b> | <b>\$ 171,141</b> | <b>\$ 83,471</b> |

**Status:**

Comprehensive Plan Policy: 9-1.4.4 – Identify and fund needed replacement and renewal of capital facilities and infrastructure.

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date: NA

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.

**Impact on Level of Service:** Replacement of the mobile vac/jet trailer, skid steer, dump trailer, generator, John Deere Gator, and two F-150 trucks will maintain and improve Public Works' ability to respond to daily operations, emergency repairs, stormwater maintenance, facility support, right-of-way maintenance, and field inspections. Replacing aging equipment will improve reliability, reduce downtime and repair costs, increase crew efficiency, and ensure staff have the necessary vehicles and equipment to provide safe, timely, and effective service to residents and visitors.

| <b>Current Year Total Funding Requirement:</b> |                  |
|------------------------------------------------|------------------|
| 531000 Professional Svc                        |                  |
| Project Mgmt/Architects/Engineers              |                  |
| 565005 Construction Management                 |                  |
| 565006 Inspection                              |                  |
| 561000 Land Acquisition                        |                  |
| 563000 Infrastructure (Street/Sidewalk)        |                  |
| 564000 Machinery/Equipment/Fixtures (Signs)    | \$598,740        |
| 565000 Permitting & Construction               |                  |
| <b>TOTAL</b>                                   | <b>\$598,740</b> |

| <b>Annual Operating Costs</b> |            |
|-------------------------------|------------|
| Personnel                     | \$0        |
| Contractual                   | \$0        |
| Operating Expenses            | \$0        |
| RR Fund                       | \$0        |
| Debt Service                  | \$0        |
| <b>TOTAL</b>                  | <b>\$0</b> |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |                  |
|--------------------------|------------------|
|                          |                  |
| Renew/Replace Fund       | \$598,740        |
|                          |                  |
|                          |                  |
| <b>TOTAL</b>             | <b>\$598,740</b> |



**Estimated Project Cost: Cost Estimates**

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         | NA                          | NA                        | PW                            |
| Project Review Team (PRT) Review                     | NA                          | NA                        | PW                            |
| Engineering Design<br>(in-house or CCNA procurement) | NA                          | NA                        | PW                            |
| 30% Design Committee Review                          | NA                          | NA                        | PW                            |
| 60% Design Committee Review                          | NA                          | NA                        | PW                            |
| 90% Design Committee Review                          | NA                          | NA                        | PW                            |
| Permitting                                           | NA                          | NA                        | PW                            |
| <b>Procurement &amp; Contracting</b>                 | Oct-26                      | Sep-27                    | PW                            |
| <b>Construction</b>                                  | NA                          | NA                        | PW                            |
| Construction kick-off & mobilization                 | NA                          | NA                        | PW                            |
| Construction                                         | NA                          | NA                        | PW                            |
| <b>Closeout &amp; Acceptance</b>                     | NA                          | NA                        | PW                            |
| Punchlists & final inspections                       | NA                          | NA                        | PW                            |
| As-builts & warranties                               | NA                          | NA                        | PW                            |
| Ribbon Cutting                                       | NA                          | NA                        | NA                            |

**CAPITAL IMPROVEMENT PROJECT REQUEST**  
**Citizen/Council Directed Projects: 57 Parks RR Equip & Veh**

**Project Manager:** Public Works Director

**Council Objective:**

**Purpose and Justification:** 57 Parks RR Equipment & Vehicles is to renew/replace items classified as machinery or equipment used to maintain our parks (landscaping, garbage pick-up, amenities repairs). **In FY 2027 schedule for replacement include 3 gators, two mowers, and 5 trucks.**

| <b>Capital Expenditure Overview</b> |                   |             |                   |                   |                  |
|-------------------------------------|-------------------|-------------|-------------------|-------------------|------------------|
| PROJ: 100052                        | FY27              | FY28        | FY29              | FY30              | FY31             |
| Estimated Project Costs             | 323,130           | 0           | 426,171           | 120,768           | 35,940           |
| <b>TOTAL</b>                        | <b>\$ 323,130</b> | <b>\$ -</b> | <b>\$ 426,171</b> | <b>\$ 120,768</b> | <b>\$ 35,940</b> |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.

**Impact on Level of Service:** [write something here]

| <b>Current Year Total Funding Requirement:</b> |                  |
|------------------------------------------------|------------------|
| 531000 Professional Svc                        |                  |
| Project Mgmt/Architects/Engineers              |                  |
| 565005 Construction Management                 |                  |
| 565006 Inspection                              |                  |
| 561000 Land Acquisition                        |                  |
| 563000 Infrastructure (Street/Sidewalk)        |                  |
| 564000 Machinery/Equipment/Fixtures (Signs)    | \$323,130        |
| 565000 Permitting & Construction               |                  |
| <b>TOTAL</b>                                   | <b>\$323,130</b> |

| <b>Annual Operating Costs</b> |            |
|-------------------------------|------------|
| Personnel                     | \$0        |
| Contractual                   | \$0        |
| Operating Expenses            | \$0        |
| RR Fund                       | \$0        |
| Debt Service                  | \$0        |
| <b>TOTAL</b>                  | <b>\$0</b> |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |                  |
|--------------------------|------------------|
|                          |                  |
|                          |                  |
| Renew/Replace Fund       | \$323,130        |
|                          |                  |
|                          |                  |
| <b>TOTAL</b>             | <b>\$323,130</b> |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated<br/>Start Date</b> | <b>Estimated<br/>End Date</b> | <b>Responsible<br/>Department</b> |
|------------------------------------------------------|---------------------------------|-------------------------------|-----------------------------------|
| <b>Planning &amp; Design</b>                         |                                 |                               |                                   |
| Project Review Team (PRT) Review                     | n/a                             | n/a                           |                                   |
| Engineering Design<br>(in-house or CCNA procurement) | n/a                             | n/a                           |                                   |
| 30% Design Committee Review                          | n/a                             | n/a                           |                                   |
| 60% Design Committee Review                          | n/a                             | n/a                           |                                   |
| 90% Design Committee Review                          | n/a                             | n/a                           |                                   |
| Permitting                                           |                                 |                               |                                   |
| <b>Procurement &amp; Contracting</b>                 | <b>Oct-26</b>                   | <b>Dec-26</b>                 | <b>PW</b>                         |
| <b>Construction</b>                                  |                                 |                               |                                   |
| Construction kick-off & mobilization                 | n/a                             | n/a                           |                                   |
| Construction                                         | n/a                             | n/a                           |                                   |
| <b>Closeout &amp; Acceptance</b>                     |                                 |                               |                                   |
| Punchlists & final inspections                       | n/a                             | n/a                           |                                   |
| As-builts & warranties                               | n/a                             | n/a                           |                                   |
| Ribbon Cutting                                       | n/a                             | n/a                           |                                   |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Public Works & Safety Committee****Project Manager:** Public Works Director**Council Objective:** 3.8 Improve sidewalks

**Purpose and Justification:** The City of Destin allocates \$100,000 annually in discretionary funding to the Public Works and Safety Committee to address small- to mid-scale safety improvements throughout the community. This funding allows for timely response to emerging safety concerns and supports proactive investments in public infrastructure that enhance quality of life and reduce risk. The Okaloosa Infrastructure Half Penny Surtax ends December 2029.

| <b>Capital Expenditure Overview</b> |  |            |            |            |      |      |
|-------------------------------------|--|------------|------------|------------|------|------|
| PROJ: 100063                        |  | FY27       | FY28       | FY29       | FY30 | FY31 |
| Estimated Project Costs             |  | 100,000    | 100,000    | 100,000    |      |      |
| TOTAL                               |  | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | \$ - |

**Status:**  
Comprehensive Plan Policy: 3-1.1.3 Promote a safe, convenient, and efficient transportation system for all users, including pedestrians.

Is this a Multi-Year Project: No. Budget reviewed annually.

If yes, what was/is the Project's initiation Date: Not applicable

**Operations & Maintenance (O & M) impact(s):** Not applicable

**Impact on Level of Service:** The discretionary safety funding improves the Level of Service (LOS) across a wide range of City services by enabling: faster response times to fix safety hazards before they escalate, improved pedestrian and cyclist safety infrastructure, especially near schools, parks, and busy intersections, localized improvements that may not qualify for capital projects but have a high public impact, regular investment in ADA compliance and access improvements. This funding mechanism increases Destin's ability to maintain a consistent and responsive standard of care for public infrastructure, enhancing community trust and long-term service performance.

| <b>Current Year Total Funding Requirement:</b> |           |
|------------------------------------------------|-----------|
| 531000 Professional Svc                        |           |
| Project Mgmt/Architects/Engineers              |           |
| 565005 Construction Management                 | \$0       |
| 565006 Inspection                              | \$0       |
| 561000 Land Acquisition                        |           |
| 563000 Infrastructure (Street/Sidewalk)        |           |
| 564000 Machinery/Equipment/Fixtures (Signs)    |           |
| 565000 Permitting & Construction               | \$100,000 |
| TOTAL                                          | \$100,000 |

| <b>Annual Operating Costs</b> |     |
|-------------------------------|-----|
| Personnel                     | \$0 |
| Contractual                   | \$0 |
| Operating Expenses            | \$0 |
| RR Fund                       | \$0 |
| Debt Service                  | \$0 |
| TOTAL                         | \$0 |

# of Additional FTEs -

| <b>Funding Source(s)</b> |           |
|--------------------------|-----------|
| Okaloosa Half Penny      | \$100,000 |
|                          |           |
|                          |           |
|                          |           |
| TOTAL                    | \$100,000 |



**Estimated Project Cost:** Discretionary funding via the Okaloosa 1/2 Penny Surtax

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         | TBD                         | TBD                       | PW                            |
| Project Review Team (PRT) Review                     | TBD                         | TBD                       | PW                            |
| Engineering Design<br>(in-house or CCNA procurement) | TBD                         | TBD                       | PW                            |
| 30% Design Committee Review                          | TBD                         | TBD                       | PW                            |
| 60% Design Committee Review                          | TBD                         | TBD                       | PW                            |
| 90% Design Committee Review                          | TBD                         | TBD                       | PW                            |
| Permitting                                           | TBD                         | TBD                       | PW                            |
| <b>Procurement &amp; Contracting</b>                 | TBD                         | TBD                       | PW                            |
| <b>Construction</b>                                  | TBD                         | TBD                       | PW                            |
| Construction kick-off & mobilization                 | TBD                         | TBD                       | PW                            |
| Construction                                         | TBD                         | TBD                       | PW                            |
| <b>Closeout &amp; Acceptance</b>                     | TBD                         | TBD                       | PW                            |
| Punchlists & final inspections                       | NA                          | NA                        | PW                            |
| As-builts & warranties                               | NA                          | NA                        | PW                            |
| Ribbon Cutting                                       | NA                          | NA                        | NA                            |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Undergrounding of Overhead Utilities****Project Manager:** Grants & Projects Director**Council Objective 1.3 Underground Utilities**

**Purpose and Justification:** This project addresses multiple community goals by: improving resiliency against storms and hurricanes, enhancing public safety, and beautifying the city's appearance, supporting economic vitality, and aligning with long-term planning visions and coastal resilience strategies. City Council approved payment to extend conduit from service boxes to parking lot light fixtures along Hwy 98, which may be completed during FY 27. In addition, Council may request surveys and engineering opinion of probable cost from FPL to consider undergrounding another area.

| <b>Capital Expenditure Overview</b> |  |            |      |      |      |      |
|-------------------------------------|--|------------|------|------|------|------|
| PROJ: 100064                        |  | FY27       | FY28 | FY29 | FY30 | FY31 |
| Estimated Project Costs             |  | 300,000    |      |      |      |      |
| TOTAL                               |  | \$ 300,000 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: Not Applicable

Is this a Multi-Year Project: Yes. Budget to be reviewed and updated annually.

If yes, what was/is the Project's initiation Date: Construction began in FY2024

**Operations & Maintenance (O & M) impact(s):** Upon completion, these improvements should lower the frequency of outages. The assets and all improvements belong to FPL and the telecom providers who become responsible for maintenance upon project completion.

**Impact on Level of Service:** Undergrounding utilities along the US 98 corridor will result in a substantial increase in Level of Service (LOS) across multiple dimensions of municipal and public utility infrastructure by: improving the reliability of electric and communication services, reducing risk of live downed wires, reducing the number of pole collisions, and providing safer post-storm conditions for emergency response, improving community aesthetics and streetscape quality and reducing conflicts between poles, sidewalks, ADA routes, and future utility or transportation elements.

| <b>Current Year Total Funding Requirement:</b> |           |
|------------------------------------------------|-----------|
| 531000 Professional Svc                        |           |
| Project Mgmt/Architects/Engineers              | \$300,000 |
| 565005 Construction Management                 | \$0       |
| 565006 Inspection                              | \$0       |
| 561000 Land Acquisition                        |           |
| 563000 Infrastructure (Street/Sidewalk)        |           |
| 564000 Machinery/Equipment/Fixtures (Signs)    |           |
| 565000 Permitting & Construction               | \$0       |
| TOTAL                                          | \$300,000 |

| <b>Annual Operating Costs</b> |     |
|-------------------------------|-----|
| Personnel                     |     |
| Contractual                   |     |
| Operating Expenses            |     |
| RR Fund                       |     |
| Debt Service                  |     |
| TOTAL                         | \$0 |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |           |
|--------------------------|-----------|
| Electric Franchise       | \$300,000 |
|                          |           |
|                          |           |
|                          |           |
|                          |           |



**Estimated Project Cost:** Cost determined by procurement.

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             |                           |                               |
| Project Review Team (PRT) Review                     | complete                    | complete                  | GPM                           |
| Engineering Design<br>(in-house or CCNA procurement) | complete                    | complete                  | GPM                           |
| 30% Design Committee Review                          | complete                    | complete                  | GPM                           |
| 60% Design Committee Review                          | complete                    | complete                  | GPM                           |
| 90% Design Committee Review                          | complete                    | complete                  | GPM                           |
| Permitting                                           | complete                    | complete                  | GPM                           |
| <b>Procurement &amp; Contracting</b>                 | complete                    | complete                  | GPM                           |
| <b>Construction</b>                                  | complete                    | complete                  | GPM                           |
| Construction kick-off & mobilization                 | Nov-24                      | complete                  | GPM                           |
| Construction                                         | Jan-25                      | Jun-26                    | GPM                           |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | 5/1/2026                    | 6/30/2026                 | GPM                           |
| As-builts & warranties                               | 5/1/2026                    | 6/30/2026                 | GPM                           |
| Pole Removal Celebration                             | 7/1/2026                    | 7/1/2026                  |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Four-Prong Lake Flood Mitigation****Project Manager:** Public Works Director**Council Objective:** Major Projects 4.13 Implement prioritized stormwater improvements based on the Stormwater Master Plan

**Purpose and Justification:** Four-Prong Lake has historically experienced elevated water levels during heavy rainfall events, contributing to flooding in two adjacent neighborhoods within the Crystal Beach area. These events threaten private property, limit access, and degrade both public infrastructure and natural systems. To address this recurring issue, the City of Destin is partnering with the affected neighborhoods to implement a dedicated stormwater discharge system that will provide safe and reliable outfall capacity during high-water conditions. The Destiny East HOA has retained an engineer to design and permit the project, and the City has secured a State appropriation grant through FDEP to assist with implementation.

| <b>Capital Expenditure Overview</b> |                   |                     |             |             |             |
|-------------------------------------|-------------------|---------------------|-------------|-------------|-------------|
| PROJ: 100073; GRANTS: 500014        | FY27              | FY28                | FY29        | FY30        | FY31        |
| Estimated Project Costs             | 300,000           | 2,600,000           | 0           |             |             |
| <b>TOTAL</b>                        | <b>\$ 300,000</b> | <b>\$ 2,600,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy: 6-1.2.1 Implement Stormwater System Improvements

Is this a Multi-Year Project: Yes. Review budget annually.

If yes, what was/is the Project's initiation Date: FY2023; \$300k of BOCC to engineering FY26

**Operations & Maintenance (O & M) impact(s):** The annual operations and maintenance (O&M) costs for the Four-Prong Lake discharge system are expected to range from \$4,000 to \$7,500, depending on the final system design and conveyance path. These costs will support: Annual inspections of the discharge system and any tide valves or control structures, sediment or debris removal, vegetation and access maintenance near the lake, outfall system and bank stabilization maintenance. Costs may be shared or offset in part by partner HOAs, depending on maintenance agreements. Overall, the investment will lower the City's exposure to reactive flood response costs and damage repair in the area.

**Impact on Level of Service:** The improved LOS will reduce risk to property, reduce emergency response needs, and ensure better stormwater management performance in a high-visibility, high-value coastal neighborhood.

| <b>Current Year Total Funding Requirement:</b> |                  |
|------------------------------------------------|------------------|
| 531000 Professional Svc                        |                  |
| Project Mgmt/Architects/Engineers              | \$300,000        |
| 565005 Construction Management                 |                  |
| 565006 Inspection                              |                  |
| 561000 Land Acquisition                        |                  |
| 563000 Infrastructure (Street/Sidewalk)        |                  |
| 564000 Machinery/Equipment/Fixtures (Signs)    |                  |
| 565000 Permitting & Construction               |                  |
| <b>TOTAL</b>                                   | <b>\$300,000</b> |

| <b>Annual Operating Costs</b> |                 |
|-------------------------------|-----------------|
| Personnel                     | \$1,500         |
| Contractual                   |                 |
| Operating Expenses            | \$3,000         |
| RR Fund                       | \$40,000        |
| Debt Service                  |                 |
| <b>TOTAL</b>                  | <b>\$44,500</b> |

# of Additional FTEs

-

| <b>Funding Source(s)</b>           |                    |
|------------------------------------|--------------------|
| FY2027:                            |                    |
| County (BOCC) (500057)             | \$300,000          |
| FY2028:                            |                    |
| O&A 1/2 Stormwater (100073)        | \$600,000          |
| FDEP Grant (State Approp) (500014) | \$1,000,000        |
| County (BOCC) (500057)             | \$700,000          |
| <b>TOTAL</b>                       | <b>\$2,600,000</b> |



**Estimated Project Cost:** Engineer's Opinion of Probable Cost

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             |                           |                               |
| Project Review Team (PRT) Review                     |                             |                           |                               |
| Engineering Design<br>(in-house or CCNA procurement) |                             | TBD                       | ENG                           |
| 30% Design Committee Review                          | 6/1/2026                    | 12/1/2027                 | ENG                           |
| 60% Design Committee Review                          | TBD                         |                           |                               |
| 90% Design Committee Review                          |                             |                           |                               |
| Permitting                                           | TBD                         |                           | ENG                           |
| <b>Procurement &amp; Contracting</b>                 | TBD                         | TBD                       | ENG                           |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | TBD                         | TBD                       | ENG                           |
| Construction                                         |                             |                           |                               |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | TBD                         | TBD                       | ENG                           |
| As-builts & warranties                               |                             |                           |                               |
| Ribbon Cutting                                       | N/A                         | N/A                       |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Dalton Threadgill Parking Expansion****Project Manager:** Parks and Recreation Director**Council Objective:** 1.9 Morgan Sports Center and Dalton Threadgill Park Masterplan for renovations. II. Enhance quality of life and safety for families. IV. Effective, efficient, and aesthetically pleasing infrastructure.**Purpose and Justification:** There are not enough parking splces at Dalton Threadgill Park. In April 2026, the City purchased 446 Calhoun with plans to use this land to augment parking. **In FY 2026 an engineering firm will be hired to make a design. We anticipate RFP and construction for FY 2027.**

| Capital Expenditure Overview |            |      |      |      |      |
|------------------------------|------------|------|------|------|------|
| PROJ: 100081                 | FY27       | FY28 | FY29 | FY30 | FY31 |
|                              |            |      |      |      |      |
| Estimated Project Costs      | 450,000    | 0    |      |      |      |
| TOTAL                        | \$ 450,000 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: 7-1. 1,2: Maintain level of service standards for parks and recreation facilities.

Is this a Multi-Year Project: Yes.

If yes, what was/is the Project's initiation Date: April 2026

**Operations & Maintenance (O & M) impact(s):** Estimated O&M expenses include upkeep, minor repairs, and periodic repaving (every 20 years),**Impact on Level of Service:** Additional parking will improve accessibility, safety, traffic flow, and user convenience at Dalton Threadgill Little League. The project will better accommodate current and future facility demand while enhancing the overall recreational experience for participants and visitors.

| <b>Current Year Total Funding Requirement:</b> |                  |
|------------------------------------------------|------------------|
| 531000 Professional Svc                        |                  |
| Project Mgmt/Architects/Engineers              | \$0              |
| 565005 Construction Management                 | \$22,500         |
| 565006 Inspection                              | \$22,500         |
| 561000 Land Acquisition                        |                  |
| 563000 Infrastructure (Street/Sidewalk)        |                  |
| 564000 Machinery/Equipment/Fixtures (Signs)    |                  |
| 565000 Permitting & Construction               | \$405,000        |
| <b>TOTAL</b>                                   | <b>\$450,000</b> |

| <b>Annual Operating Costs</b> |                |
|-------------------------------|----------------|
| Personnel                     | \$1,500        |
| Contractual                   | \$1,000        |
| Operating Expenses            | \$3,000        |
| RR Fund                       | \$2,500        |
| Debt Service                  |                |
| <b>TOTAL</b>                  | <b>\$8,000</b> |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |                  |
|--------------------------|------------------|
| Parking Fund             | \$450,000        |
|                          |                  |
|                          |                  |
|                          |                  |
| <b>TOTAL</b>             | <b>\$450,000</b> |



**Estimated Project Cost:**

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             |                           |                               |
| Project Review Team (PRT) Review                     | Oct-26                      | Oct-26                    | ENG                           |
| Engineering Design<br>(in-house or CCNA procurement) | Nov-26                      | Nov-26                    | ENG                           |
| 30% Design Committee Review                          | n/a                         | n/a                       | ENG                           |
| 60% Design Committee Review                          | n/a                         | n/a                       | ENG                           |
| 90% Design Committee Review                          | n/a                         | n/a                       | ENG                           |
| Permitting                                           |                             |                           |                               |
| <b>Procurement &amp; Contracting</b>                 | <b>Oct-26</b>               | <b>Dec-26</b>             | ENG                           |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | Jan-27                      | Jan-27                    | P&R                           |
| Construction                                         | Feb-27                      | Feb-27                    | P&R                           |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | Mar-27                      | Mar-27                    | P&R                           |
| As-builts & warranties                               | Apr-27                      | Apr-27                    | ENG                           |
| Ribbon Cutting                                       | Apr-27                      | Apr-27                    | P&R                           |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 51 Gen Gov RR Equip & Veh****Project Manager:** Public Works Director**Council Objective:**

**Purpose and Justification:** 51 General Government Equipment & Vehicles is to renew/replace items classified as machinery or equipment used for general government purposes. In FY 2027 the replacement schedule includes several HVAC components at City Hall (2014-2017) and at the City Hall Annex (2016), replacement of the generator and transfer switch at the City Hall Annex, and replacement of two vehicles used to clean/maintain buildings.

| <b>Capital Expenditure Overview</b> |                   |                  |                  |             |                  |
|-------------------------------------|-------------------|------------------|------------------|-------------|------------------|
| PROJ: 100082                        | FY27              | FY28             | FY29             | FY30        | FY31             |
| Estimated Project Costs             | 192,610           | 53,045           | 38,245           | 0           | 23,184           |
| <b>TOTAL</b>                        | <b>\$ 192,610</b> | <b>\$ 53,045</b> | <b>\$ 38,245</b> | <b>\$ -</b> | <b>\$ 23,184</b> |

**Status:**

Comprehensive Plan Policy: 7-1.6.1: Utilize the capital improvement program to maintain public facilities.

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date: NA

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.

**Impact on Level of Service:** This project will maintain and improve the level of service for general government operations by replacing aging HVAC components, backup power equipment, and support vehicles used for facility maintenance and Community Development/Planning activities. These replacements will improve facility reliability, employee and public comfort, emergency preparedness, operational efficiency, and continuity of government services. Replacing worn or obsolete equipment and vehicles will also reduce downtime, lower maintenance demands, and ensure City facilities and departments remain safe, functional, and responsive to public needs.

| <b>Current Year Total Funding Requirement:</b> |                  |
|------------------------------------------------|------------------|
| 531000 Professional Svc                        |                  |
| Project Mgmt/Architects/Engineers              |                  |
| 565005 Construction Management                 |                  |
| 565006 Inspection                              |                  |
| 561000 Land Acquisition                        |                  |
| 563000 Infrastructure (Street/Sidewalk)        |                  |
| 564000 Machinery/Equipment/Fixtures (Signs)    | \$192,610        |
| 565000 Permitting & Construction               |                  |
| <b>TOTAL</b>                                   | <b>\$192,610</b> |

| <b>Annual Operating Costs</b> |            |
|-------------------------------|------------|
| Personnel                     | \$0        |
| Contractual                   | \$0        |
| Operating Expenses            | \$0        |
| RR Fund                       | \$0        |
| Debt Service                  | \$0        |
| <b>TOTAL</b>                  | <b>\$0</b> |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |                  |
|--------------------------|------------------|
|                          |                  |
| Renew/Replace Fund       | \$192,610        |
|                          |                  |
|                          |                  |
| <b>TOTAL</b>             | <b>\$192,610</b> |



**Estimated Project Cost:** Engineer's cost estimate

| MAJOR MILESTONES                                     | Estimated<br>Start Date | Estimated<br>End Date | Responsible<br>Department |
|------------------------------------------------------|-------------------------|-----------------------|---------------------------|
| <b>Planning &amp; Design</b>                         |                         |                       |                           |
| Project Review Team (PRT) Review                     | n/a                     | n/a                   |                           |
| Engineering Design<br>(in-house or CCNA procurement) | n/a                     | n/a                   |                           |
| 30% Design Committee Review                          | n/a                     | n/a                   |                           |
| 60% Design Committee Review                          | n/a                     | n/a                   |                           |
| 90% Design Committee Review                          | n/a                     | n/a                   |                           |
| Permitting                                           |                         |                       |                           |
| <b>Procurement &amp; Contracting</b>                 | <b>Oct-26</b>           | <b>Dec-26</b>         | <b>PW</b>                 |
| <b>Construction</b>                                  |                         |                       |                           |
| Construction kick-off & mobilization                 | n/a                     | n/a                   |                           |
| Construction                                         | n/a                     | n/a                   |                           |
| <b>Closeout &amp; Acceptance</b>                     |                         |                       |                           |
| Punchlists & final inspections                       | n/a                     | n/a                   |                           |
| As-builts & warranties                               | n/a                     | n/a                   |                           |
| Ribbon Cutting                                       | n/a                     | n/a                   |                           |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 53 Phys Envir RR Other****Project Manager:** Public Works Director**Council Objective:**

**Purpose and Justification:** 53 Physical Environment RR Other is to renew/replace major components of stormwater and cemetery facilities that are not classified as machinery or equipment. In FY 2027 this will include renewing the irrigation and landscaping at our two cemeteries.

| <b>Capital Expenditure Overview</b> |                  |             |             |             |             |
|-------------------------------------|------------------|-------------|-------------|-------------|-------------|
| PROJ: 100083                        | FY27             | FY28        | FY29        | FY30        | FY31        |
| Estimated Project Costs             | 60,000           | 0           | 0           | 0           | 0           |
| <b>TOTAL</b>                        | <b>\$ 60,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy: 7-1.6.1: Utilize the capital improvement program to maintain public facilities.

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date: NA

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.

**Impact on Level of Service:** Replacement of deteriorated turf will improve the appearance, safety, accessibility, and maintainability of the City's cemetery. The project will preserve the quality of this public facility, improve visitor experience, and support more efficient grounds maintenance operations.

**Current Year Total Funding Requirement:**

|                                             |                 |
|---------------------------------------------|-----------------|
| 531000 Professional Svc                     |                 |
| Project Mgmt/Architects/Engineers           |                 |
| 565005 Construction Management              |                 |
| 565006 Inspection                           |                 |
| 561000 Land Acquisition                     |                 |
| 563000 Infrastructure (Street/Sidewalk)     |                 |
| 564000 Machinery/Equipment/Fixtures (Signs) | \$60,000        |
| 565000 Permitting & Construction            |                 |
| <b>TOTAL</b>                                | <b>\$60,000</b> |

**Annual Operating Costs**

|                    |            |
|--------------------|------------|
| Personnel          | \$0        |
| Contractual        | \$0        |
| Operating Expenses | \$0        |
| RR Fund            | \$0        |
| Debt Service       | \$0        |
| <b>TOTAL</b>       | <b>\$0</b> |

# of Additional FTEs

-

**Funding Source(s)**

|                    |                 |
|--------------------|-----------------|
|                    |                 |
|                    |                 |
| Renew/Replace Fund | \$60,000        |
|                    |                 |
|                    |                 |
| <b>TOTAL</b>       | <b>\$60,000</b> |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         | NA                          | NA                        | PW                            |
| Project Review Team (PRT) Review                     | NA                          | NA                        | PW                            |
| Engineering Design<br>(in-house or CCNA procurement) | NA                          | NA                        | PW                            |
| 30% Design Committee Review                          | NA                          | NA                        | PW                            |
| 60% Design Committee Review                          | NA                          | NA                        | PW                            |
| 90% Design Committee Review                          | NA                          | NA                        | PW                            |
| Permitting                                           | NA                          | NA                        | PW                            |
| <b>Procurement &amp; Contracting</b>                 | Oct-26                      | Dec-26                    | PW                            |
| <b>Construction</b>                                  | Oct-26                      | Dec-26                    | PW                            |
| Construction kick-off & mobilization                 | Oct-26                      | Dec-26                    | PW                            |
| Construction                                         | Oct-26                      | Dec-26                    | PW                            |
| <b>Closeout &amp; Acceptance</b>                     | NA                          | NA                        | PW                            |
| Punchlists & final inspections                       | NA                          | NA                        | PW                            |
| As-builts & warranties                               | NA                          | NA                        | PW                            |
| Ribbon Cutting                                       | NA                          | NA                        | PW                            |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 57 Library RR Equip & Veh****Project Manager:** Public Works Director**Council Objective:**

**Purpose and Justification:** 57 Library RR Equipment & Vehicles is to renew/replace items classified as machinery or equipment used at our Library. In FY 2027 the replacement schedule includes 5 major HVAC components installed 2002 to 2018.

| <b>Capital Expenditure Overview</b> |                  |             |                 |                  |             |
|-------------------------------------|------------------|-------------|-----------------|------------------|-------------|
| PROJ: 100085                        | FY27             | FY28        | FY29            | FY30             | FY31        |
| Estimated Project Costs             | 47,380           | 0           | 8,740           | 72,034           | 0           |
| <b>TOTAL</b>                        | <b>\$ 47,380</b> | <b>\$ -</b> | <b>\$ 8,740</b> | <b>\$ 72,034</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy: 9-1.4.4 – Identify and fund needed replacement and renewal of capital facilities and infrastructure.

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date: NA

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.

**Impact on Level of Service:** [write something here]

| <b>Current Year Total Funding Requirement:</b> |                 |
|------------------------------------------------|-----------------|
| 531000 Professional Svc                        |                 |
| Project Mgmt/Architects/Engineers              |                 |
| 565005 Construction Management                 |                 |
| 565006 Inspection                              |                 |
| 561000 Land Acquisition                        |                 |
| 563000 Infrastructure (Street/Sidewalk)        |                 |
| 564000 Machinery/Equipment/Fixtures (Signs)    | \$47,380        |
| 565000 Permitting & Construction               |                 |
| <b>TOTAL</b>                                   | <b>\$47,380</b> |

| <b>Annual Operating Costs</b> |            |
|-------------------------------|------------|
| Personnel                     | \$0        |
| Contractual                   | \$0        |
| Operating Expenses            | \$0        |
| RR Fund                       | \$0        |
| Debt Service                  | \$0        |
| <b>TOTAL</b>                  | <b>\$0</b> |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |                 |
|--------------------------|-----------------|
|                          |                 |
| Renew/Replace Fund       | \$47,380        |
|                          |                 |
|                          |                 |
| <b>TOTAL</b>             | <b>\$47,380</b> |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         | NA                          | NA                        | PW                            |
| Project Review Team (PRT) Review                     | NA                          | NA                        | PW                            |
| Engineering Design<br>(in-house or CCNA procurement) | NA                          | NA                        | PW                            |
| 30% Design Committee Review                          | NA                          | NA                        | PW                            |
| 60% Design Committee Review                          | NA                          | NA                        | PW                            |
| 90% Design Committee Review                          | NA                          | NA                        | PW                            |
| Permitting                                           | Oct-26                      | Dec-27                    | PW                            |
| <b>Procurement &amp; Contracting</b>                 | Oct-26                      | Dec-27                    | PW                            |
| <b>Construction</b>                                  | Oct-26                      | Dec-27                    | PW                            |
| Construction kick-off & mobilization                 | Oct-26                      | Dec-27                    | PW                            |
| Construction                                         | Oct-26                      | Dec-27                    | PW                            |
| <b>Closeout &amp; Acceptance</b>                     | NA                          | NA                        | PW                            |
| Punchlists & final inspections                       | NA                          | NA                        | PW                            |
| As-builts & warranties                               | NA                          | NA                        | PW                            |
| Ribbon Cutting                                       | NA                          | NA                        | NA                            |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 57 Recreation RR Equip & Veh****Project Manager:** Public Works Director**Council Objective:**

**Purpose and Justification:** 57 Recreation RR Equipment & Vehicles is to renew/replace items classified as machinery or equipment used to maintain our recreation facilities (Community Center and Morgan Sport Center). In FY 2027 the replacement schedule includes 5 major HVAC components at the Community Center (installed 2016-2018), a Gator (2012) for Morgan Sport Center, and replacement of the Sand Pros (2013 and 2019) used to maintain the ball fields at MSC.

| <b>Capital Expenditure Overview</b> |                   |                  |                  |                  |             |
|-------------------------------------|-------------------|------------------|------------------|------------------|-------------|
| PROJ: 100086                        | FY27              | FY28             | FY29             | FY30             | FY31        |
| Estimated Project Costs             | 169,950           | 23,340           | 52,450           | 13,506           | 0           |
| <b>TOTAL</b>                        | <b>\$ 169,950</b> | <b>\$ 23,340</b> | <b>\$ 52,450</b> | <b>\$ 13,506</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** No change from current level is expected.**Impact on Level of Service:** [write something here]**Current Year Total Funding Requirement:**

|                                             |                  |
|---------------------------------------------|------------------|
| 531000 Professional Svc                     |                  |
| Project Mgmt/Architects/Engineers           |                  |
| 565005 Construction Management              |                  |
| 565006 Inspection                           |                  |
| 561000 Land Acquisition                     |                  |
| 563000 Infrastructure (Street/Sidewalk)     |                  |
| 564000 Machinery/Equipment/Fixtures (Signs) | \$169,950        |
| 565000 Permitting & Construction            |                  |
| <b>TOTAL</b>                                | <b>\$169,950</b> |

**Annual Operating Costs**

|                    |            |
|--------------------|------------|
| Personnel          | \$0        |
| Contractual        | \$0        |
| Operating Expenses | \$0        |
| RR Fund            | \$0        |
| Debt Service       | \$0        |
| <b>TOTAL</b>       | <b>\$0</b> |

# of Additional FTEs

-

**Funding Source(s)**

|                    |                  |
|--------------------|------------------|
|                    |                  |
|                    |                  |
| Renew/Replace Fund | \$169,950        |
|                    |                  |
|                    |                  |
| <b>TOTAL</b>       | <b>\$169,950</b> |



**Estimated Project Cost:** Engineer's cost estimate

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             |                           |                               |
| Project Review Team (PRT) Review                     | n/a                         | n/a                       |                               |
| Engineering Design<br>(in-house or CCNA procurement) | n/a                         | n/a                       |                               |
| 30% Design Committee Review                          | n/a                         | n/a                       |                               |
| 60% Design Committee Review                          | n/a                         | n/a                       |                               |
| 90% Design Committee Review                          | n/a                         | n/a                       |                               |
| Permitting                                           |                             |                           |                               |
| <b>Procurement &amp; Contracting</b>                 | <b>Dec-26</b>               | <b>Mar-27</b>             | <b>PW</b>                     |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | n/a                         | n/a                       |                               |
| Construction                                         | n/a                         | n/a                       |                               |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | n/a                         | n/a                       |                               |
| As-builts & warranties                               | n/a                         | n/a                       |                               |
| Ribbon Cutting                                       | n/a                         | n/a                       |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Sibert-Zerbe Parking Lot Consolidation****Project Manager:** Public Works Director**Council Objective:** 1.7 Improve parking, explore options (e.g., parking garage, surface parking)

**Purpose and Justification:** The City of Destin currently manages three separate gravel paid parking areas that are inefficient, inconsistent in quality, and difficult to maintain. These lots experience issues such as poor drainage, unclear traffic flow, dust generation, and reduced accessibility for individuals with mobility challenges. This project proposes to consolidate the three gravel lots into a single, paved parking facility that will: Improve parking efficiency through optimized layout and clearly marked spaces, enhance safety and ADA accessibility for all users, reduce ongoing maintenance and dust control costs associated with gravel surfaces, and provide aesthetically consistent, professionally designed parking infrastructure that supports tourism, downtown activity, and local businesses.

| <b>Capital Expenditure Overview</b> |  |            |      |      |      |      |
|-------------------------------------|--|------------|------|------|------|------|
| PROJ: 100087                        |  | FY27       | FY28 | FY29 | FY30 | FY31 |
| Estimated Project Costs             |  | 525,000    | -    |      |      |      |
| TOTAL                               |  | \$ 525,000 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: 2-1.3.17 Prioritize Community Parking over On-Site Parking

Is this a Multi-Year Project: No. Budget reviewed annually.

If yes, what was/is the Project's initiation Date: Spring 2026

**Operations & Maintenance (O & M) impact(s):** The annual operations and maintenance (O&M) cost for the new consolidated paved parking lot is estimated at \$10,000 to \$18,000, depending on the level of use and seasonal demands. Primary cost components include: cleaning and sweeping, lighting, striping and signage, storm system maintenance, and landscaping.

**Impact on Level of Service:** Consolidating and paving the existing gravel parking areas will result in a clear Level of Service (LOS) improvement for public parking operations in Destin. Specifically, the project will: increase the efficiency of space utilization, allowing more vehicles to be accommodated in a smaller footprint through striping and circulation planning, improve LOS for accessibility and safety, including compliance with ADA regulations and better pedestrian circulation, enhance the visual and functional quality of public parking infrastructure, which directly impacts tourism experience and public satisfaction, reduce confusion and user frustration by consolidating fragmented lots into a single, well-marked facility with consistent signage and payment systems.

| <b>Current Year Total Funding Requirement:</b> |           |
|------------------------------------------------|-----------|
| 531000 Professional Svc                        |           |
| Project Mgmt/Architects/Engineers              |           |
| 565005 Construction Management                 | \$26,250  |
| 565006 Inspection                              | \$26,250  |
| 561000 Land Acquisition                        |           |
| 563000 Infrastructure (Street/Sidewalk)        |           |
| 564000 Machinery/Equipment/Fixtures (Signs)    |           |
| 565000 Permitting & Construction               | \$472,500 |
| TOTAL                                          | \$525,000 |

| <b>Annual Operating Costs</b> |          |
|-------------------------------|----------|
| Personnel                     | \$2,000  |
| Contractual                   |          |
| Operating Expenses            | \$8,000  |
| RR Fund                       | \$13,500 |
| Debt Service                  |          |
| TOTAL                         | \$23,500 |

# of Additional FTEs

| <b>Funding Source(s)</b> |           |
|--------------------------|-----------|
| Parking Fund             | \$525,000 |
|                          |           |
|                          |           |
|                          |           |
| TOTAL                    | \$525,000 |



**Estimated Project Cost:** Quote from H&T, the City's Continuing Service Contractor

| <b>MAJOR MILESTONES</b>                           | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|---------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                      | design complete             | design complete           | PW                            |
| Project Review Team (PRT) Review                  | design complete             | design complete           | PW                            |
| Engineering Design (in-house or CCNA procurement) | design complete             | design complete           | PW                            |
| 30% Design Committee Review                       | design complete             | design complete           | PW                            |
| 60% Design Committee Review                       | design complete             | design complete           | PW                            |
| 90% Design Committee Review                       | design complete             | design complete           | PW                            |
| Permitting                                        | Oct-26                      | Oct-26                    | PW                            |
| <b>Procurement &amp; Contracting</b>              | Oct-26                      | Dec-26                    | PW                            |
| <b>Construction</b>                               | Oct-26                      | Dec-26                    | PW                            |
| Construction kick-off & mobilization              | Oct-26                      | Dec-26                    | PW                            |
| Construction                                      | Oct-26                      | Dec-26                    | PW                            |
| <b>Closeout &amp; Acceptance</b>                  | Dec-26                      | Dec-26                    | PW                            |
| Punchlists & final inspections                    | Dec-26                      | Dec-26                    | PW                            |
| As-builts & warranties                            | NA                          | NA                        | PW                            |
| Ribbon Cutting                                    | NA                          | NA                        | NA                            |

## **CAPITAL IMPROVEMENT PROJECT REQUEST**

### **Citizen/Council Directed Projects: Community Center Windows/Doors/Stucco**

**Project Manager:** Parks and Recreation Director

**Council Objective:** .

**Purpose and Justification:** The Destin Community Center serves as a central hub for recreational programming, community meetings, cultural events, and civic engagement. Many of the facility's existing exterior windows and doors are original to the building and have deteriorated over time, resulting in poor energy efficiency, reduced security, and increased vulnerability to water intrusion during storms. In addition, the aging roof requires sealing and painting to prevent further degradation and extend its service life.

| <b>Capital Expenditure Overview</b> |  |            |      |      |      |      |
|-------------------------------------|--|------------|------|------|------|------|
| PROJ: 100089                        |  | FY27       | FY28 | FY29 | FY30 | FY31 |
| Estimated Project Costs             |  | 150,000    |      |      |      |      |
| TOTAL                               |  | \$ 150,000 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: 7-1. 1,2: Maintain level of service standards for parks and recreation facilities.

Is this a Multi-Year Project: NO. Budget reviewed annually.

If yes, what was/is the Project's initiation Date: The roof replacement was initiated in June 2026.

**Operations & Maintenance (O & M) impact(s):** The upgrades are expected to reduce annual operations and maintenance (O&M) costs by improving the building envelope and preventing damage-related expenses. Estimated O&M impacts include:

Energy Savings: High-efficiency windows and doors could reduce HVAC energy consumption by 10–15%, translating to \$2,000–\$4,000/year in utility cost reductions, Maintenance Reduction: Roof sealing and window replacement will reduce reactive maintenance costs by \$3,000–\$6,000/year related to water intrusion, door hardware failure, and sealing repairs.

Custodial & Safety Benefits: Improved water-tightness and durability reduce the frequency of interior repairs and moisture-related cleaning.

**Impact on Level of Service:** This project will directly increase the Level of Service (LOS) provided by the Destin Community Center in the following ways: Safety & Resilience: Upgraded windows and doors enhance building security and storm protection, improving user safety and compliance with current codes, Comfort & Energy Efficiency: Improved insulation and weatherproofing will regulate indoor temperatures and reduce HVAC strain, benefiting patrons and reducing system wear, Facility Reliability: Sealing and painting the roof addresses active water intrusion risks, ensuring the Community Center remains operable and accessible without interruption from weather-related closures or facility degradation, Programming Continuity: Preventing structural water damage protects interior finishes and equipment, preserving the Center's ability to deliver uninterrupted recreation, wellness, and cultural programming.

| <b>Current Year Total Funding Requirement:</b> |           |
|------------------------------------------------|-----------|
| 531000 Professional Svc                        |           |
| Project Mgmt/Architects/Engineers              |           |
| 565005 Construction Management                 | \$7,500   |
| 565006 Inspection                              | \$7,500   |
| 561000 Land Acquisition                        |           |
| 563000 Infrastructure (Street/Sidewalk)        |           |
| 564000 Machinery/Equipment/Fixtures (Signs)    |           |
| 565000 Permitting & Construction               | \$135,000 |
| TOTAL                                          | \$150,000 |

| <b>Annual Operating Costs</b> |          |
|-------------------------------|----------|
| Personnel                     | \$3,000  |
| Contractual                   |          |
| Operating Expenses            | \$3,000  |
| RR Fund                       | \$20,000 |
| Debt Service                  |          |
| TOTAL                         | \$26,000 |

# of Additional FTEs -

| Funding Source(s) |           |
|-------------------|-----------|
| General Fund      | \$150,000 |
|                   |           |
|                   |           |
|                   |           |
|                   |           |
| TOTAL             | \$150,000 |

Estimated Project Cost:



| MAJOR MILESTONES                                     | Estimated Start Date | Estimated End Date | Responsible Department |
|------------------------------------------------------|----------------------|--------------------|------------------------|
| <b>Planning &amp; Design</b>                         |                      |                    | P&R                    |
| Project Review Team (PRT) Review                     |                      |                    | PRT                    |
| Engineering Design<br>(in-house or CCNA procurement) | N/A                  |                    |                        |
| 30% Design Committee Review                          | N/A                  |                    |                        |
| 60% Design Committee Review                          | N/A                  |                    |                        |
| 90% Design Committee Review                          | N/A                  |                    |                        |
| Permitting                                           | Sep-26               | Sep-26             | P&R                    |
| <b>Procurement &amp; Contracting</b>                 | Oct-26               | Nov-26             |                        |
| <b>Construction</b>                                  |                      |                    |                        |
| Construction kick-off & mobilization                 | Jan-27               |                    | P&R                    |
| Construction                                         | Jan-27               |                    | P&R                    |
| <b>Closeout &amp; Acceptance</b>                     |                      |                    |                        |
| Punchlists & final inspections                       | Mar-27               | Mar-27             | P&R                    |
| As-builts & warranties                               |                      |                    |                        |
| Ribbon Cutting                                       | N/A                  |                    |                        |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: 51 Gen Gov RR Other****Project Manager:** IT Director

**Council Objective:** Maintain reliable and uninterrupted audio and audiovisual services for City Council meetings, workshops, and public hearings through replacement of aging and unsupported infrastructure.

**Purpose and Justification:** The Council Chambers audio and audiovisual systems are approximately 26 years old and contain several mission-critical components that are no longer supported by the manufacturer and for which replacement parts are unavailable. While the system currently remains operational, failure of key components could result in significant service disruptions, emergency procurement costs, and delays in conducting public meetings.

This project will replace aging microphones, audio distribution equipment, switching infrastructure, recording and streaming components,

| <b>Capital Expenditure Overview</b> |  |           |      |      |      |      |
|-------------------------------------|--|-----------|------|------|------|------|
| PROJ: 100091                        |  | FY27      | FY28 | FY29 | FY30 | FY31 |
| Estimated Project Costs             |  | 75,000    | 0    |      |      |      |
| TOTAL                               |  | \$ 75,000 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: Supports effective and efficient delivery of municipal services and public governance functions.

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** No significant increase in annual operating costs is anticipated. Replacement of aging and unsupported equipment is expected to reduce maintenance risk and minimize the potential for emergency repairs or expedited replacement purchases. Existing staff will continue to support the system as part of normal operations.

**Impact on Level of Service:** This project is expected to maintain the current level of service while improving system reliability and reducing the risk of unplanned outages. Replacement of unsupported equipment will provide access to manufacturer support, replacement parts, and modern maintenance options. No additional staffing or operating costs are anticipated.

| <b>Current Year Total Funding Requirement:</b> |          |
|------------------------------------------------|----------|
| 531000 Professional Svc                        |          |
| Project Mgmt/Architects/Engineers              |          |
| 565005 Construction Management                 | \$0      |
| 565006 Inspection                              | \$0      |
| 561000 Land Acquisition                        |          |
| 563000 Infrastructure (Street/Sidewalk)        |          |
| 564000 Machinery/Equipment/Fixtures (Signs)    |          |
| 565000 Permitting & Construction               | \$75,000 |
| TOTAL                                          | \$75,000 |

| <b>Annual Operating Costs</b> |     |
|-------------------------------|-----|
| Personnel                     | \$0 |
| Contractual                   | \$0 |
| Operating Expenses            | \$0 |
| RR Fund                       | \$0 |
| Debt Service                  | \$0 |
| TOTAL                         | \$0 |

# of Additional FTEs

-

| <b>Funding Source(s)</b> |          |
|--------------------------|----------|
|                          |          |
| General Fund             | \$75,000 |
|                          |          |
|                          |          |
| TOTAL                    | \$75,000 |



**Estimated Project Cost:** Engineer's cost estimate

| MAJOR MILESTONES                     | Estimated<br>Start Date | Estimated<br>End Date | Responsible<br>Department |
|--------------------------------------|-------------------------|-----------------------|---------------------------|
| <b>Planning &amp; Design</b>         | Oct-26                  | Dec-26                | IT                        |
| Project Review Team (PRT) Review     |                         |                       |                           |
| <b>Procurement &amp; Contracting</b> | Jan-27                  | Mar-27                | IT/FInance                |
| <b>Construction</b>                  |                         |                       |                           |
| Equipment Aquisition                 | Mar-27                  | Apr-27                | IT                        |
| Installation & Configuration         | Apr-27                  | Jun-27                | IT                        |
| <b>Closeout &amp; Acceptance</b>     |                         |                       |                           |
| Testing & Acceptance                 | Jun-27                  | Jul-27                | IT                        |
| Project Closeout                     | Jul-27                  | Jul-27                | IT                        |
|                                      |                         |                       |                           |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: MATTIE M. KELLY BLVD Multi-Use Trail****Project Manager:** CITY ENGINEER**Council Objective:**

**Purpose and Justification:** Extend existing MUT along a proposed ROW and an existing ROW. This trail is identified in the City's Mobility Plan for connectivity & multi-use aspects. This project has also been identified by the Town Center CRA's advisory committee as a high priority project. This project is to add a multi-use path along the western edge of the roadway that does not currently have one. This project to be built along with Mattie M. Kelly Blvd Connection Project. The acquisition of ROW will be required to construct this project and is shown here as well as sister project.

| <b>Capital Expenditure Overview</b> |  |            |      |      |      |      |
|-------------------------------------|--|------------|------|------|------|------|
| PROJ: 100093                        |  | FY27       | FY28 | FY29 | FY30 | FY31 |
| Estimated Project Costs             |  | 500,000    | 0    |      |      |      |
| TOTAL                               |  | \$ 500,000 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: Comp Plan, Mobility Plan and TC CRA Master Plan

Is this a Multi-Year Project:

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):****Impact on Level of Service:****Current Year Total Funding Requirement:**

|                                             |           |
|---------------------------------------------|-----------|
| 531000 Professional Svc                     |           |
| Project Mgmt/Architects/Engineers           | \$42,000  |
| 565005 Construction Management              | \$3,000   |
| 565006 Inspection                           | \$5,000   |
| 561000 Land Acquisition                     | \$35,000  |
| 563000 Infrastructure (Street/Sidewalk)     | \$0       |
| 564000 Machinery/Equipment/Fixtures (Signs) | \$0       |
| 565000 Permitting & Construction            | \$415,000 |
| TOTAL                                       | \$500,000 |

**Annual Operating Costs**

|                    |     |
|--------------------|-----|
| Personnel          |     |
| Contractual        |     |
| Operating Expenses |     |
| RR Fund            |     |
| Debt Service       |     |
| TOTAL              | \$0 |

# of Additional FTEs

-

**Funding Source(s)**

|                         |           |
|-------------------------|-----------|
|                         |           |
|                         |           |
| 106.5410.56500 - TC CRA | \$500,000 |
|                         |           |
|                         |           |
| TOTAL                   | \$500,000 |



**Estimated Project Cost:**

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
|                                                      |                             |                           |                               |
| Project Review Team (PRT) Review                     | <b>6/23/2026</b>            |                           | <b>PRT</b>                    |
| Engineering Design<br>(in-house or CCNA procurement) | 10/1/2026                   |                           | ENGR                          |
| 30% Design Committee Review                          |                             |                           |                               |
| 60% Design Committee Review                          | 7/31/2027                   |                           | ENGR                          |
| 90% Design Committee Review                          | 10/31/2027                  |                           | ENGR                          |
| Permitting                                           | 1/1/2028                    |                           |                               |
| <b>Procurement &amp; Contracting</b>                 | 4/1/2028                    |                           | ENGR                          |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | 6/1/2028                    |                           | ENGR                          |
| Construction                                         | 7/1/2028                    | 5/31/2029                 | ENGR                          |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | 6/1/2029                    | 7/1/2029                  | ENGR                          |
| As-builts & warranties                               |                             |                           |                               |
| Ribbon Cutting                                       |                             |                           |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: MATTIE M. KELLY BLVD CONNECTION****Project Manager:** CITY ENGINEER**Council Objective:**

**Purpose and Justification:** Place new location roadway along a proposed ROW and an existing ROW. This roadway is identified in the City's Mobility Plan for connectivity & multi-use aspects. This project has also been identified by the Town Center CRA's advisory committee as a high priority project. The project is to construct a new location roadway for approx. 750 feet. The acquisition of ROW will be required to construct this project. This project to be built along with Mattie M. Kelly Blvd Multi-Use Trail Project. The acquisition of ROW will be required to construct this project and is shown here as well as sister project.

| <b>Capital Expenditure Overview</b> |                     |             |             |             |             |
|-------------------------------------|---------------------|-------------|-------------|-------------|-------------|
| PROJ: 100094                        | FY27                | FY28        | FY29        | FY30        | FY31        |
| Estimated Project Costs             | 1,000,000           | 0           |             |             |             |
| <b>TOTAL</b>                        | <b>\$ 1,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy: Comp Plan, Mobility Plan and TC CRA Master Plan

Is this a Multi-Year Project:

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):****Impact on Level of Service:****Current Year Total Funding Requirement:**

|                                             |                    |
|---------------------------------------------|--------------------|
| 531000 Professional Svc                     |                    |
| Project Mgmt/Architects/Engineers           | \$70,000           |
| 565005 Construction Management              | \$3,000            |
| 565006 Inspection                           | \$5,000            |
| 561000 Land Acquisition                     | \$250,000          |
| 563000 Infrastructure (Street/Sidewalk)     | \$0                |
| 564000 Machinery/Equipment/Fixtures (Signs) | \$0                |
| 565000 Permitting & Construction            | \$672,000          |
| <b>TOTAL</b>                                | <b>\$1,000,000</b> |

**Annual Operating Costs**

|                    |            |
|--------------------|------------|
| Personnel          |            |
| Contractual        |            |
| Operating Expenses |            |
| RR Fund            |            |
| Debt Service       |            |
| <b>TOTAL</b>       | <b>\$0</b> |

# of Additional FTEs

-

**Funding Source(s)**

|                         |                    |
|-------------------------|--------------------|
|                         |                    |
| 106.5410.56500 - TC CRA | \$1,000,000        |
|                         |                    |
|                         |                    |
| <b>TOTAL</b>            | <b>\$1,000,000</b> |



**Estimated Project Cost:**

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
|                                                      |                             |                           |                               |
| Project Review Team (PRT) Review                     | <b>6/23/2026</b>            |                           | <b>PRT</b>                    |
| Engineering Design<br>(in-house or CCNA procurement) | 10/1/2026                   |                           | ENGR                          |
| 30% Design Committee Review                          |                             |                           |                               |
| 60% Design Committee Review                          | 7/31/2027                   |                           | ENGR                          |
| 90% Design Committee Review                          | 10/31/2027                  |                           | ENGR                          |
| Permitting                                           | 1/1/2028                    |                           |                               |
| <b>Procurement &amp; Contracting</b>                 | 4/1/2028                    |                           | ENGR                          |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | 6/1/2028                    |                           | ENGR                          |
| Construction                                         | 7/1/2028                    | 5/31/2029                 | ENGR                          |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | 6/1/2029                    | 7/1/2029                  | ENGR                          |
| As-builts & warranties                               |                             |                           |                               |
| Ribbon Cutting                                       |                             |                           |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: DOLPHIN ST RECONSTRUCTION****Project Manager:** CITY ENGINEER**Council Objective:**

**Purpose and Justification:** Dolphin St is currently less than 18 foot wide between Scenic 98 and Luke Ave with a 4 to 5 foot sidewalk along the western side. This roadway will be the most direct route to the new Tarpon Beach Park. The project is to widen the roadway and re-establish drainage swales between Scenic 98 & Luke Ave. The project is to also place 8 foot wide sidewalks on both sides of the roadway from Scenic 98 to US 98. This roadway is identified in the City's Mobility Plan for multi-use path construction. This project will open the ROW for a more efficient use for the city's residents and visitors alike.

| <b>Capital Expenditure Overview</b> |  |              |      |      |      |
|-------------------------------------|--|--------------|------|------|------|
| PROJ: 100095                        |  | FY27         | FY28 | FY29 | FY30 |
| Estimated Project Costs             |  | 1,853,311    |      |      |      |
| TOTAL                               |  | \$ 1,853,311 | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: Comp Plan and Mobility Plan

Is this a Multi-Year Project:

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):****Impact on Level of Service:**

| <b>Current Year Total Funding Requirement:</b> |             |
|------------------------------------------------|-------------|
| 531000 Professional Svc                        |             |
| Project Mgmt/Architects/Engineers              | \$167,756   |
| 565005 Construction Management                 | \$3,000     |
| 565006 Inspection                              | \$5,000     |
| 561000 Land Acquisition                        | \$0         |
| 563000 Infrastructure (Street/Sidewalk)        | \$0         |
| 564000 Machinery/Equipment/Fixtures (Signs)    | \$0         |
| 565000 Permitting & Construction               | \$1,677,555 |
| TOTAL                                          | \$1,853,311 |

| <b>Annual Operating Costs</b> |     |
|-------------------------------|-----|
| Personnel                     |     |
| Contractual                   |     |
| Operating Expenses            |     |
| RR Fund                       |     |
| Debt Service                  |     |
| TOTAL                         | \$0 |

# of Additional FTEs

-

| <b>Funding Source(s)</b>        |             |
|---------------------------------|-------------|
| 109.5410.565000 - Oka 1/2 Penny | \$853,311   |
| 311.5410.565000 - Mobility Fee  | \$1,000,000 |
|                                 |             |
|                                 |             |
|                                 |             |
| TOTAL                           | \$1,853,311 |



**Estimated Project Cost:**

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
|                                                      |                             |                           |                               |
| Project Review Team (PRT) Review                     | <b>6/23/2026</b>            |                           | <b>PRT</b>                    |
| Engineering Design<br>(in-house or CCNA procurement) | 10/1/2026                   |                           | ENGR                          |
| 30% Design Committee Review                          |                             |                           |                               |
| 60% Design Committee Review                          | 3/31/2027                   |                           | ENGR                          |
| 90% Design Committee Review                          | 5/31/2027                   |                           | ENGR                          |
| Permitting                                           | 6/1/2027                    |                           |                               |
| <b>Procurement &amp; Contracting</b>                 | 8/1/2027                    |                           | ENGR                          |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | 10/1/2027                   |                           | ENGR                          |
| Construction                                         | 11/1/2027                   | 9/30/2028                 | ENGR                          |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | 10/1/2028                   | 11/1/2028                 | ENGR                          |
| As-builts & warranties                               |                             |                           |                               |
| Ribbon Cutting                                       |                             |                           |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: JOHN AVE: DOLPHIN ST. TO SUNFISH ST.****Project Manager:** CITY ENGINEER**Council Objective:**

**Purpose and Justification:** Place new location roadway along existing ROW. Place new location roadway along existing ROW. This roadway is identified in the City's Mobility Plan for connectivity along with the safety aspects. This roadway has been a long-requested item to be constructed. The connectivity of John Ave along with the safety aspects that will allow the residents along Sunfish St a second way out of their area in case the main through roadway is blocked. The new roadway will have ribbon curbs along with sidewalks on both sides.

| <b>Capital Expenditure Overview</b> |  |            |      |      |      |
|-------------------------------------|--|------------|------|------|------|
| PROJ: 100096                        |  | FY27       | FY28 | FY29 | FY30 |
| Estimated Project Costs             |  | \$ 500,000 |      |      |      |
| TOTAL                               |  | \$ 500,000 | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: Comp Plan and Mobility Plan

Is this a Multi-Year Project:

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):****Impact on Level of Service:****Current Year Total Funding Requirement:**

|                                             |           |
|---------------------------------------------|-----------|
| 531000 Professional Svc                     |           |
| Project Mgmt/Architects/Engineers           | \$46,450  |
| 565005 Construction Management              | \$3,000   |
| 565006 Inspection                           | \$5,000   |
| 561000 Land Acquisition                     | \$0       |
| 563000 Infrastructure (Street/Sidewalk)     | \$0       |
| 564000 Machinery/Equipment/Fixtures (Signs) | \$0       |
| 565000 Permitting & Construction            | \$445,550 |
| TOTAL                                       | \$500,000 |

**Annual Operating Costs**

|                    |     |
|--------------------|-----|
| Personnel          |     |
| Contractual        |     |
| Operating Expenses |     |
| RR Fund            |     |
| Debt Service       |     |
| TOTAL              | \$0 |

# of Additional FTEs

-

**Funding Source(s)**

|                              |           |
|------------------------------|-----------|
| 306.5410.56500 - Gas Tax # 2 | \$500,000 |
|                              |           |
|                              |           |
|                              |           |
| TOTAL                        | \$500,000 |



**Estimated Project Cost:**

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
|                                                      |                             |                           |                               |
| Project Review Team (PRT) Review                     | <b>6/23/2026</b>            |                           | <b>PRT</b>                    |
| Engineering Design<br>(in-house or CCNA procurement) | 10/1/2026                   |                           | ENGR                          |
| 30% Design Committee Review                          |                             |                           |                               |
| 60% Design Committee Review                          | 3/31/2027                   |                           | ENGR                          |
| 90% Design Committee Review                          | 5/31/2027                   |                           | ENGR                          |
| Permitting                                           | 6/1/2027                    |                           |                               |
| <b>Procurement &amp; Contracting</b>                 | 8/1/2027                    |                           | ENGR                          |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | 10/1/2027                   |                           | ENGR                          |
| Construction                                         | 11/1/2027                   | 9/30/2028                 | ENGR                          |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | 10/1/2028                   | 11/1/2028                 | ENGR                          |
| As-builts & warranties                               |                             |                           |                               |
| Ribbon Cutting                                       |                             |                           |                               |

## CAPITAL IMPROVEMENT PROJECT REQUEST

### Citizen/Council Directed Projects: Main Street Beautification/ADA Improvements

**Project Manager:** Public Works Director

**Council Objective:** Enhance the safety, accessibility, appearance, and functionality of the Main Street corridor while supporting economic development, tourism, and quality-of-life improvements through infrastructure and streetscape enhancements. **Purpose and Justification:** The Main Street Beautification and ADA Improvements Project will enhance approximately 2,800 linear feet of public right-of-way through accessibility, drainage, landscaping, and streetscape improvements. Project elements include repairing and modifying existing irrigation systems, regrading roadside swales, resodding green spaces, installing low-growing landscape materials, and repairing ADA landings and detectable warning surfaces along existing sidewalks.

The project will also construct drainage improvements at Main Street and Palms Boulevard as identified in the City's Stormwater Master Plan Update to improve stormwater conveyance and reduce localized flooding. These improvements will enhance pedestrian safety and accessibility, improve corridor aesthetics, address aging infrastructure, and support the City's goals of maintaining public assets, improving mobility, and promoting economic vitality within the Main Street corridor.

| Capital Expenditure Overview |  |            |      |      |      |      |
|------------------------------|--|------------|------|------|------|------|
| PROJ: 100097                 |  | FY27       | FY28 | FY29 | FY30 | FY31 |
| Estimated Project Costs      |  | 333,720    |      |      |      |      |
| TOTAL                        |  | \$ 333,720 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: 1-1.1.1 Urban Design Standards (improve community appearance, create attractive streetscapes, etc.)

Is this a Multi-Year Project: No

If yes, what was/is the Project's initiation Date: NA

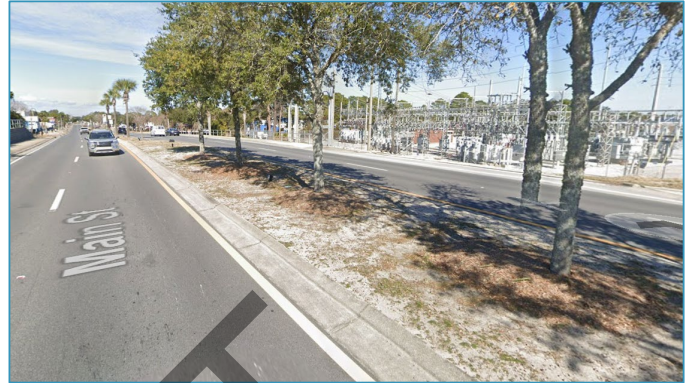
**Operations & Maintenance (O & M) impact(s):** Minimal increase in ongoing maintenance associated with landscaped areas, irrigation infrastructure, and drainage facilities. Maintenance activities are expected to be performed by existing Public Works personnel within current operational resources.

**Impact on Level of Service:** The project will improve the level of service by enhancing pedestrian accessibility, reducing stormwater-related issues, improving corridor aesthetics, and creating a safer and more attractive public environment. ADA-compliant facilities will improve accessibility for all users while drainage improvements will increase system reliability and reduce maintenance demands associated with recurring stormwater concerns.

| Current Year Total Funding Requirement:     |           |
|---------------------------------------------|-----------|
| 531000 Professional Svc                     |           |
| Project Mgmt/Architects/Engineers           |           |
| 565005 Construction Management              | \$16,686  |
| 565006 Inspection                           | \$16,686  |
| 561000 Land Acquisition                     |           |
| 563000 Infrastructure (Street/Sidewalk)     |           |
| 564000 Machinery/Equipment/Fixtures (Signs) |           |
| 565000 Permitting & Construction            | \$300,348 |
| TOTAL                                       | \$333,720 |

| Annual Operating Costs |     |
|------------------------|-----|
| Personnel              |     |
| Contractual            |     |
| Operating Expenses     |     |
| RR Fund                |     |
| Debt Service           |     |
| TOTAL                  | \$0 |
| # of Additional FTEs   | -   |

| Funding Source(s) |           |
|-------------------|-----------|
| General Fund      | \$333,720 |
|                   |           |
|                   |           |
|                   |           |
|                   |           |
| TOTAL             | \$333,720 |



**Estimated Project Cost:** The project cost is estimated at \$333,720 in 2026 dollars for approximately 2,800 linear feet of right-of-way improvements.

| MAJOR MILESTONES                                     | Estimated Start Date | Estimated End Date | Responsible Department |
|------------------------------------------------------|----------------------|--------------------|------------------------|
| <b>Planning &amp; Design</b>                         | <b>10/1/2026</b>     |                    | <b>PW</b>              |
| Project Review Team (PRT) Review                     | NA                   |                    | PW                     |
| Engineering Design<br>(in-house or CCNA procurement) | NA                   |                    | PW                     |
| 30% Design Committee Review                          | NA                   |                    | PW                     |
| 60% Design Committee Review                          | NA                   |                    | PW                     |
| 90% Design Committee Review                          | NA                   |                    | PW                     |
| Permitting                                           | NA                   |                    | PW                     |
| <b>Procurement &amp; Contracting</b>                 | <b>11/1/2026</b>     |                    | <b>PW</b>              |
| <b>Construction</b>                                  |                      |                    | <b>PW</b>              |
| Construction kick-off & mobilization                 | 11/1/2026            |                    | PW                     |
| Construction                                         | 11/1/2026            |                    | PW                     |
| <b>Closeout &amp; Acceptance</b>                     |                      |                    | <b>PW</b>              |
| Punchlists & final inspections                       |                      | 2/28/2027          | PW                     |
| As-builts & warranties                               |                      | 2/28/2027          | PW                     |
| Ribbon Cutting                                       |                      | 2/28/2027          | PW                     |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Clement Taylor Park Renovations****Project Manager:** Parks and Recreation Director**Council Objective: Major Project 4.7 Renovate Clement Taylor Park**

**Purpose and Justification:** The project is funded partially by a RESTORE grant, which is Deep Horizon oil spill settlement funds paid to the US Treasury. Okaloosa County is the awardee, and the City of Destin is the subawardee. With nearly \$1 million in City funds for match, this project is updating and improving the existing Clement Taylor Park.

| <b>Capital Expenditure Overview</b> |    |         |      |      |      |      |
|-------------------------------------|----|---------|------|------|------|------|
|                                     |    | FY27    | FY28 | FY29 | FY30 | FY31 |
| Estimated Project Costs             |    | 185,000 |      |      |      |      |
| TOTAL                               | \$ | 185,000 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: Yes. Budget reviewed annually.

If yes, what was/is the Project's initiation Date: October 2022

**Operations & Maintenance (O & M) impact(s):** These grant-funded upgrades are not expected to change the current operations and maintenance costs for this park.

**Impact on Level of Service:** Improve park facilities

| <b>Current Year Total Funding Requirement:</b> |           |
|------------------------------------------------|-----------|
| 531000 Professional Svc                        |           |
| Project Mgmt/Architects/Engineers              |           |
| 565005 Construction Management                 |           |
| 565006 Inspection                              |           |
| 561000 Land Acquisition                        |           |
| 563000 Infrastructure (Street/Sidewalk)        |           |
| 564000 Machinery/Equipment/Fixtures (Signs)    |           |
| 565000 Permitting & Construction               | \$185,000 |
| TOTAL                                          | \$185,000 |

| <b>Annual Operating Costs</b> |          |
|-------------------------------|----------|
| Personnel                     | \$5,000  |
| Contractual                   | \$0      |
| Operating Expenses            | \$7,300  |
| RR Fund                       | \$34,000 |
| Debt Service                  | \$0      |
| TOTAL                         | \$46,300 |

# of Additional FTEs

| <b>Funding Source(s)</b> |           |
|--------------------------|-----------|
|                          |           |
|                          |           |
| Fed-RESTORE Grant 500009 | \$185,000 |
|                          |           |
|                          |           |
| TOTAL                    | \$185,000 |



**Estimated Project Cost:** Determined by bid price

| MAJOR MILESTONES                                     | Estimated Start Date | Estimated End Date | Responsible Department |
|------------------------------------------------------|----------------------|--------------------|------------------------|
| <b>Planning &amp; Design</b>                         |                      |                    |                        |
| Project Review Team (PRT) Review                     |                      | n/a                |                        |
| Engineering Design<br>(in-house or CCNA procurement) |                      | done               |                        |
| 30% Design Committee Review                          |                      | done               |                        |
| 60% Design Committee Review                          |                      | done               |                        |
| 90% Design Committee Review                          |                      | done               |                        |
| Permitting                                           |                      | done               |                        |
| <b>Procurement &amp; Contracting</b>                 |                      |                    |                        |
| <b>Construction</b>                                  |                      |                    |                        |
| Construction kick-off & mobilization                 | 7/1/2025             |                    |                        |
| Construction                                         | 9/1/2025             | 10/31/2026         |                        |
| <b>Closeout &amp; Acceptance</b>                     |                      |                    |                        |
| Punchlists & final inspections                       | 10/31/2026           | 11/15/2026         |                        |
| As-builts & warranties                               |                      |                    |                        |
| Ribbon Cutting                                       |                      | 12/15/2026         |                        |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: Crystal Shores Beach Park Development****Project Manager:** Parks and Recreation Director**Council Objective: 1.2 Public Waterfront Initiative**

**Purpose and Justification:** Previous land purchases, including parcels at Shores at Crystal Beach, have laid the foundation for this expansion. The remaining \$2.5 million allocated for FY2026 will fund the design and construction of new park amenities, including additional public parking, ADA-compliant access, landscaping, and visitor enhancements that support equitable use and improved safety. This project is a strategic investment in: public access equity, environmental stewardship, and tourism infrastructure. This completion of this park expansion reinforces the City's identity as a premier coastal community committed to both conservation and quality of life.

| <b>Capital Expenditure Overview</b> |  |              |      |      |      |
|-------------------------------------|--|--------------|------|------|------|
| GRANTS: 500025 and 500029           |  | FY27         | FY28 | FY29 | FY30 |
| Estimated Project Costs             |  | 1,909,765    |      |      |      |
| TOTAL                               |  | \$ 1,909,765 | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy: 7-1.6.4: Identify Future Recreation Facilities

Is this a Multi-Year Project: Yes. Budget reviewed annually.

If yes, what was/is the Project's initiation Date: FY 2020

**Operations & Maintenance (O & M) impact(s):** The annual operations and maintenance (O&M) cost for the expanded beachfront park is estimated at \$50,000 to \$80,000, depending on final design, visitation patterns, and landscaping features. This cost range reflects typical O&M expenses associated with a high-use public waterfront facility.

**Impact on Level of Service:** The Crystal Beach Park expansion project significantly enhances the Level of Service (LOS) provided by the City's public recreation and coastal access network. Key LOS improvements include: increased linear feet of public beachfront per capita, additional parking capacity, enhanced ADA access and landscaping, improved LOS for coastal management, as City ownership allows for sustainable beach maintenance, erosion control, and habitat protection. This project ensures that Destin continues to meet the recreational and environmental expectations of its population while managing access pressure in a responsible and resilient way.

| <b>Current Year Total Funding Requirement:</b> |             |
|------------------------------------------------|-------------|
| 531000 Professional Svc                        |             |
| Project Mgmt/Architects/Engineers              |             |
| 565005 Construction Management                 |             |
| 565006 Inspection                              |             |
| 561000 Land Acquisition                        |             |
| 563000 Infrastructure (Street/Sidewalk)        |             |
| 564000 Machinery/Equipment/Fixtures (Signs)    |             |
| 565000 Permitting & Construction               | \$1,909,765 |
| TOTAL                                          | \$1,909,765 |

| <b>Annual Operating Costs</b> |          |
|-------------------------------|----------|
| Personnel                     | \$3,750  |
| Contractual                   | \$0      |
| Operating Expenses            | \$5,000  |
| RR Fund                       | \$50,000 |
| Debt Service                  | \$0      |
| TOTAL                         | \$58,750 |

# of Additional FTEs

| <b>Funding Source(s)</b> |             |
|--------------------------|-------------|
|                          |             |
| TDC 12.5% Grant (500029) | \$420,800   |
| BOCC Grant (500025)      | \$1,488,965 |
|                          |             |
| TOTAL                    | \$1,909,765 |



**Estimated Project Cost:** Engineer's Opinion of Probable Cost

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             |                           |                               |
| Project Review Team (PRT) Review                     |                             | n/a                       |                               |
| Engineering Design<br>(in-house or CCNA procurement) |                             | Completed                 |                               |
| 30% Design Committee Review                          |                             | Completed                 |                               |
| 60% Design Committee Review                          |                             | Completed                 | County                        |
| 90% Design Committee Review                          |                             | Completed                 | County                        |
| Permitting                                           | 11/1/2025                   |                           | County                        |
| <b>Procurement &amp; Contracting</b>                 |                             | 7/1/2026                  | County                        |
| <b>Construction</b>                                  |                             |                           |                               |
| Construction kick-off & mobilization                 | 9/1/2026                    |                           | County                        |
| Construction                                         | 10/1/2026                   | 10/31/2027                | County                        |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       |                             | 11/30/2027                | County                        |
| As-builts & warranties                               |                             |                           | County                        |
| Ribbon Cutting                                       |                             | 2/1/2028                  | County                        |

CAPITAL IMPROVEMENT PROJECT REQUEST

Citizen/Council Directed Projects: Crosstown Connector AKA Azalea Dr Extension

Project Manager: Public Works Director

Council Objective: 1.6 Complete Two-Lane Crosstown Connector (aka Azalea Drive Extension)

Purpose and Justification: Since 2004, the City of Destin has pursued the development of an alternative east-west corridor to alleviate congestion on US Highway 98 to enhance connectivity within the city. The Azalea Drive Extension aims to provide residents and visitors with improved access to city amenities, commercial areas, and recreational facilities. The stormwater infiltration system was completed in January 2026. Road construction began in February 2026 and is expected to be completed by July 2027.

| Capital Expenditure Overview |  |              |      |      |      |      |
|------------------------------|--|--------------|------|------|------|------|
| GRANTS: 500028 and 500055    |  | FY27         | FY28 | FY29 | FY30 | FY31 |
|                              |  |              |      |      |      |      |
| Estimated Project Costs      |  | 3,550,000    |      |      |      |      |
| TOTAL                        |  | \$ 3,550,000 | \$ - | \$ - | \$ - | \$ - |

Status:

Comprehensive Plan Policy: 2-1.1.2, 2-1.1.12, et al.  
Is this a Multi-Year Project: Yes - Budget reviewed annually.  
If yes, what was/is the Project's initiation Date: 2004

Operations & Maintenance (O & M) impact(s): This road extension will need to be restriped approximately every 7 years (\$3000) and will need to be resurfaced approximately every 15 years (\$200,000). Median maintenance (mowing, edging, other landscape maintenance, street lighting, pavement marking, maintenance, etc.) will be several thousand dollars per year post-construction.

Impact on Level of Service: Increased level of service with improved vehicle, bicycle and pedestrian access to west Destin.

| Current Year Total Funding Requirement:     |             |
|---------------------------------------------|-------------|
| 531000 Professional Svc                     |             |
| Project Mgmt/Architects/Engineers           |             |
| 565005 Construction Management              |             |
| 565006 Inspection                           |             |
| 561000 Land Acquisition                     |             |
| 563000 Infrastructure (Street/Sidewalk)     |             |
| 564000 Machinery/Equipment/Fixtures (Signs) |             |
| 565000 Permitting & Construction            | \$3,550,000 |
| TOTAL                                       | \$3,550,000 |

| Annual Operating Costs |           |
|------------------------|-----------|
| Personnel              |           |
| Contractual            |           |
| Operating Expenses     | \$2,000   |
| RR Fund                | \$13,762  |
| Debt Service           | \$150,000 |
| TOTAL                  | \$165,762 |

# of Additional FTEs

| Funding Source(s)      |             |
|------------------------|-------------|
|                        |             |
|                        |             |
| BOCC Grant 500028      | \$1,600,000 |
| FDOT TRIP Grant 500055 | \$1,950,000 |
|                        |             |
| TOTAL                  | \$3,550,000 |



**Estimated Project Cost:** Determined by bid price

| MAJOR MILESTONES                                     | Estimated Start Date | Estimated End Date | Responsible Department |
|------------------------------------------------------|----------------------|--------------------|------------------------|
| Planning & Design                                    |                      |                    |                        |
| Project Review Team (PRT) Review                     |                      | n/a                |                        |
| Engineering Design<br>(in-house or CCNA procurement) |                      | done               |                        |
| 30% Design Committee Review                          |                      | done               |                        |
| 60% Design Committee Review                          |                      | done               |                        |
| 90% Design Committee Review                          |                      | done               |                        |
| Permitting                                           |                      | done               |                        |
| Procurement & Contracting                            |                      |                    |                        |
| Construction                                         |                      |                    |                        |
| Construction kick-off & mobilization                 | 1/15/2026            |                    |                        |
| Construction                                         | 2/1/2026             | 7/15/2027          |                        |
| Closeout & Acceptance                                |                      |                    |                        |
| Punchlists & final inspections                       | 5/15/2027            | 6/15/2027          |                        |
| As-builts & warranties                               |                      |                    |                        |
| Ribbon Cutting                                       |                      | 7/15/2027          |                        |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: TDC 12.5% 2 Trucks for Beachfront Maintenance****Project Manager:** Parks and Recreation Director**Council Objective:****Purpose and Justification:** City has requested \$80k of TDC 12.5% funds to purchase two trucks to increase staff servicing the new waterfront parks with bathrooms and garbage cans that have come online since 2023 (Captain Royal Melvin, Norriego Point, Tarpon Beach).

| <b>Capital Expenditure Overview</b> |                  |             |             |             |             |
|-------------------------------------|------------------|-------------|-------------|-------------|-------------|
| GRANT: 500044                       | FY27             | FY28        | FY29        | FY30        | FY31        |
| Estimated Project Costs             | 80,000           |             |             |             |             |
| <b>TOTAL</b>                        | <b>\$ 80,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No. Budget reviewed annually.

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** The two trucks will be assigned to the two new employees (TDC paid) who will expand the staffing and coverage to maintain waterfront parks.**Impact on Level of Service:** Increased level of service.

| <b>Current Year Total Funding Requirement:</b> |                 |
|------------------------------------------------|-----------------|
| 531000 Professional Svc                        |                 |
| Project Mgmt/Architects/Engineers              |                 |
| 565005 Construction Management                 |                 |
| 565006 Inspection                              |                 |
| 561000 Land Acquisition                        |                 |
| 563000 Infrastructure (Street/Sidewalk)        |                 |
| 564000 Machinery/Equipment/Fixtures (Signs)    | \$80,000        |
| 565000 Permitting & Construction               | \$0             |
| <b>TOTAL</b>                                   | <b>\$80,000</b> |

| <b>Annual Operating Costs</b> |                |
|-------------------------------|----------------|
| Personnel                     | \$0            |
| Contractual                   | \$0            |
| Operating Expenses            | \$2,200        |
| RR Fund                       | \$0            |
| Debt Service                  | \$0            |
| <b>TOTAL</b>                  | <b>\$2,200</b> |

# of Additional FTEs

| <b>Funding Source(s)</b> |                 |
|--------------------------|-----------------|
|                          |                 |
|                          |                 |
| TDC 12.5% Grant (500044) | \$80,000        |
|                          |                 |
|                          |                 |
| <b>TOTAL</b>             | <b>\$80,000</b> |



**Estimated Project Cost:** Engineer's Opinion of Probable Cost

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         | n/a                         | n/a                       |                               |
| Project Review Team (PRT) Review                     | n/a                         | n/a                       |                               |
| Engineering Design<br>(in-house or CCNA procurement) | n/a                         | n/a                       |                               |
| 30% Design Committee Review                          | n/a                         | n/a                       |                               |
| 60% Design Committee Review                          | n/a                         | n/a                       |                               |
| 90% Design Committee Review                          | n/a                         | n/a                       |                               |
| Permitting                                           | n/a                         | n/a                       |                               |
| <b>Procurement &amp; Contracting</b>                 |                             |                           |                               |
| <b>Construction</b>                                  |                             |                           | <b>P&amp;R</b>                |
| Construction kick-off & mobilization                 | n/a                         | n/a                       |                               |
| Construction                                         | n/a                         | n/a                       |                               |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       | n/a                         | n/a                       |                               |
| As-builts & warranties                               | n/a                         | n/a                       |                               |
| Ribbon Cutting                                       | n/a                         | n/a                       |                               |

**CAPITAL IMPROVEMENT PROJECT REQUEST****Citizen/Council Directed Projects: TDC 12.5%- Beach Access Decking****Project Manager:** Parks and Recreation Director**Council Objective:****Purpose and Justification:** City has requested \$70k of TDC 12.5% funds to replace decking at the following beach accesses:

| Description of Item/Project                           | Year | Amount 1  |
|-------------------------------------------------------|------|-----------|
| Replace 2016-51 SHIRAH BEACH ACCESS- 1X6X16 TREX DECK | 2027 | \$ 9,000  |
| Replace 2016-56 POMPANO BEACH ACCESS - 1X6X16 TREX D  | 2027 | \$ 11,000 |
| Replace 2016-58 CRYSTAL BEACH ACCESS-1X6X16 TREX DECK | 2027 | \$ 20,000 |
| Replace 2016-59 BARACUDA BEACH ACCESS-1X6X16 TREX DE  | 2027 | \$ 21,000 |
| Replace CALHOUN BEACH ACCESS-1X6X16 DECK PLANKING     | 2027 | \$ 9,000  |

| Capital Expenditure Overview |           |      |      |      |      |
|------------------------------|-----------|------|------|------|------|
| GRANT: 500060                | FY27      | FY28 | FY29 | FY30 | FY31 |
| Estimated Project Costs      | 70,000    |      |      |      |      |
| TOTAL                        | \$ 70,000 | \$ - | \$ - | \$ - | \$ - |

**Status:**

Comprehensive Plan Policy:

Is this a Multi-Year Project: No. Budget reviewed annually.

If yes, what was/is the Project's initiation Date:

**Operations & Maintenance (O & M) impact(s):** The planks and hardware are worn, and coming loose in certain areas. It's time to replace with fresh hardware and a hardier plank at these five beach access points.

**Impact on Level of Service:** To maintain current level of service**Current Year Total Funding Requirement:**

|                                             |          |
|---------------------------------------------|----------|
| 531000 Professional Svc                     |          |
| Project Mgmt/Architects/Engineers           |          |
| 565005 Construction Management              |          |
| 565006 Inspection                           |          |
| 561000 Land Acquisition                     |          |
| 563000 Infrastructure (Street/Sidewalk)     |          |
| 564000 Machinery/Equipment/Fixtures (Signs) |          |
| 565000 Permitting & Construction            | \$70,000 |
| TOTAL                                       | \$70,000 |

**Annual Operating Costs**

|                    |         |
|--------------------|---------|
| Personnel          | \$0     |
| Contractual        | \$0     |
| Operating Expenses | \$0     |
| RR Fund            | \$3,500 |
| Debt Service       | \$0     |
| TOTAL              | \$3,500 |

# of Additional FTEs

**Funding Source(s)**

|                          |          |
|--------------------------|----------|
|                          |          |
|                          |          |
| TDC 12.5% Grant (500060) | \$70,000 |
|                          |          |
|                          |          |
| TOTAL                    | \$70,000 |



**Estimated Project Cost:** Engineer's Opinion of Probable Cost

| <b>MAJOR MILESTONES</b>                              | <b>Estimated Start Date</b> | <b>Estimated End Date</b> | <b>Responsible Department</b> |
|------------------------------------------------------|-----------------------------|---------------------------|-------------------------------|
| <b>Planning &amp; Design</b>                         |                             | n/a                       |                               |
| Project Review Team (PRT) Review                     |                             |                           |                               |
| Engineering Design<br>(in-house or CCNA procurement) |                             | n/a                       |                               |
| 30% Design Committee Review                          |                             | n/a                       |                               |
| 60% Design Committee Review                          |                             | n/a                       |                               |
| 90% Design Committee Review                          |                             | n/a                       |                               |
| Permitting                                           | 9/1/2026                    | 9/15/2026                 |                               |
| <b>Procurement &amp; Contracting</b>                 |                             |                           |                               |
| <b>Construction</b>                                  |                             |                           | <b>P&amp;R</b>                |
| Construction kick-off & mobilization                 | 10/1/2026                   |                           |                               |
| Construction                                         |                             | 3/1/2027                  |                               |
| <b>Closeout &amp; Acceptance</b>                     |                             |                           |                               |
| Punchlists & final inspections                       |                             | 3/1/2027                  |                               |
| As-builts & warranties                               |                             |                           |                               |
| Ribbon Cutting                                       |                             |                           |                               |

## 5-YEAR RR/CIP DETAILS

DRAFT

Aclarian Budgeting/Reports/Capital Budget Details  
**PROPOSED: 2027 5-year CAPITAL IMPROVEMENT PROJECTS**  
Downloaded: 7/8/2026 3:17 PM

| GL Account Number | Account   | Project/Grant Number | Asset/Project Title   | Description of Item/Project                            | Fiscal Year 2027 | Fiscal Year 2028 | Fiscal Year 2029 | Fiscal Year 2030 | Fiscal Year 2031 |
|-------------------|-----------|----------------------|-----------------------|--------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 109.5410.565000   | Construct | 100012               | CRH60-Pedestrian Pat  | CRH60-Pedestrian Pathway Under Marler Bridge           | \$ -             | \$ -             | \$ -             | \$ 2,100,000     | \$ -             |
| 001.5250.565000   | Construct | 100023               | HURRC-Hurricane Res   | Hurricane Response. Usually reimbursed 75-85% by FEMA. | \$ 100,000       | \$ 100,000       | \$ 100,000       | \$ 100,000       | \$ 100,000       |
| 001.5710.566000   | Library R | 100029               | LBOOK-Library Annual  | 2027 Library Resource Additions                        | \$ 68,000        | \$ -             | \$ -             | \$ -             | \$ -             |
| 001.5710.566000   | Library R | 100029               | LBOOK-Library Annual  | 2028 Library Resource Additions                        | \$ -             | \$ 70,000        | \$ -             | \$ -             | \$ -             |
| 001.5710.566000   | Library R | 100029               | LBOOK-Library Annual  | 2029 Library Resource Additions                        | \$ -             | \$ -             | \$ 72,100        | \$ -             | \$ -             |
| 001.5710.566000   | Library R | 100029               | LBOOK-Library Annual  | 2030 Library Resource Additions                        | \$ -             | \$ -             | \$ -             | \$ 74,300        | \$ -             |
| 001.5710.566000   | Library R | 100029               | LBOOK-Library Annual  | 2031 Library Resource Additions                        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 76,500        |
| 313.5722.565000   | Construct | 100039               | RC128-Morgan Restroi  | RC128-Morgan Restrooms/Fieldhouse                      | \$ 250,000       | \$ -             | \$ -             | \$ -             | \$ -             |
| 103.5450.565000   | Construct | 100043               | 51 Gen Gov RR Other   | Replace 08-058 PW638 - PARKING LOT LIGHTING @ANNEX     | \$ -             | \$ 25,460        | \$ -             | \$ -             | \$ -             |
| 301.5210.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2016-71a 06-GE1 GENERAC 32W PROTECTOR          | \$ 36,050        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5241.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2020-27 20-G1 JOHN DEERE GATOR XUV835E         | \$ 16,480        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5241.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2020-44 20-07 FORD F-150 4WD                   | \$ -             | \$ 51,500        | \$ -             | \$ -             | \$ -             |
| 301.5241.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2020-59 20-08 FORD F-150                       | \$ -             | \$ 51,500        | \$ -             | \$ -             | \$ -             |
| 301.5241.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2021-26 21-01 FORD F150 CREW CAB               | \$ -             | \$ 51,500        | \$ -             | \$ -             | \$ -             |
| 301.5240.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2021-38 21-02 FORD EXPLORER XLT                | \$ -             | \$ 53,045        | \$ -             | \$ -             | \$ -             |
| 301.5241.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2022-17 22-07 FORD F-150 SUPERCAB XL 4WD       | \$ -             | \$ -             | \$ 53,045        | \$ -             | \$ -             |
| 301.5241.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2024-V03 24-03 FORD F-150 SUPERCAB (CODE)      | \$ -             | \$ -             | \$ -             | \$ -             | \$ 56,275        |
| 301.5240.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2024-V04 24-04 Ford Maverick XLT (BLDG)        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 35,937        |
| 301.5240.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 2024-V05 24-05 Ford Maverick XLT (BLDG)        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 35,937        |
| 301.5240.564000   | Machiner  | 100044               | 52 Pub Safety RR Equi | Replace 24-08 FORD MAVERICK SUPER CREW                 | \$ -             | \$ -             | \$ -             | \$ -             | \$ 35,937        |
| 301.5380.564000   | Machiner  | 100045               | 53 Phys Envir RR Equi | Replace 2016-65 HERITAGE RUN 150KW/480V GENERATOR 16-  | \$ 36,100        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1970-RD234 Vera Cruz Dr                         | \$ 121,080       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1972-RD217 STAHLMAN AVE (BENNING TO DEAD END)   | \$ 96,934        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1973-RD196 SEA OATS                             | \$ 87,505        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1973-RD197 SEA VIEW CIR                         | \$ 36,218        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1973-RD206 SIXTH ST                             | \$ 53,755        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1973-RD214 SPRING LN                            | \$ 145,137       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1973-RD241 WHIPPOORWILL LN                      | \$ 66,268        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1974-RD081 HERON LN                             | \$ -             | \$ 54,732        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1974-RD119 LEE LN                               | \$ 118,260       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1974-RD198 SEA VIEW DR                          | \$ 106,364       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1974-RD200 SEAGULL LN                           | \$ 51,199        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1974-RD223 SWAN LN                              | \$ 55,781        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1978-RD107 KELL-AIRE DR                         | \$ 302,964       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1978-RD120 LEGION CT                            | \$ 9,253         | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1978-RD208 SNAPPER DR (AZALEA TO MALTEZO)       | \$ 44,061        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1978-RD209 SNAPPER DR (KELLY TO MALTEZO)        | \$ 44,061        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1979-RD067 FLESHMAN DR                          | \$ 77,900        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1979-RD100 JUANITA AVE                          | \$ 69,352        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1979-RD106 KELL-AIRE CT                         | \$ 74,287        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1979-RD133 MALTEZOS ST                          | \$ 109,536       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1979-RD243 WILD OAK AVE                         | \$ 60,981        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1980-RD023 CAHABA CT                            | \$ -             | \$ 27,230        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1980-RD024 CAHABA LN                            | \$ -             | \$ 58,090        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1980-RD032 CEDAR ST                             | \$ 157,034       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1980-RD042 COUNTRY CLUB DR E                    | \$ -             | \$ -             | \$ 434,349       | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1980-RD078 HARBOR LN (IT TO DEAD END)           | \$ 36,747        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1980-RD090 INDIAN OAKS                          | \$ 68,471        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: | Repave 1980-RD114 KNOTS PL                             | \$ 11,015        | \$ -             | \$ -             | \$ -             | \$ -             |

| GL Account Number | Account   | Project/Grant Number | Asset/Project Title          | Description of Item/Project             | Fiscal Year 2027 | Fiscal Year 2028 | Fiscal Year 2029 | Fiscal Year 2030 | Fiscal Year 2031 |
|-------------------|-----------|----------------------|------------------------------|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1980-RD175 QUAIL CIR                    | \$ 61,069        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1981-RD007 ANN CIR                      | \$ 31,548        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1981-RD050 DAWN LN                      | \$ -             | \$ 13,615        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1981-RD160 OVERSTREET DR                | \$ -             | \$ 83,958        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1981-RD176 QUAIL LAKE BLVD              | \$ 59,218        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1981-RD230 TOMAHWAK CT                  | \$ -             | \$ 25,233        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1982-RD006 ANDERSON DR                  | \$ -             | \$ 86,228        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1982-RD150 MUSKOGEE LN                  | \$ -             | \$ 46,744        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1982-RD178 QUAIL WOOD DR                | \$ -             | \$ 33,583        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1982-RD225 Teepee Ct                    | \$ -             | \$ 24,325        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1983-RD039 COOSA CT                     | \$ -             | \$ 17,336        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1983-RD043 COUNTRY CLUB DR W            | \$ -             | \$ -             | \$ 375,077       | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1983-RD177 QUAIL RIDGE DR               | \$ -             | \$ 33,583        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1983-RD189 SANDALWOOD CT                | \$ -             | \$ 49,104        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1983-RD211 SPANISH MOSS TR              | \$ -             | \$ 233,631       | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1984-RD049 CYPRESS ST                   | \$ 95,172        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1984-RD124 LOG PL                       | \$ 8,812         | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1984-RD229 Timber Ct                    | \$ -             | \$ 13,615        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1985-RD238 Weekewachee Cir              | \$ -             | \$ 58,181        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1986-RD028 Canoe Ct                     | \$ -             | \$ 19,152        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1987-RD101 Juniper St                   | \$ 144,813       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1987-RD156 Okeechobee Ct                | \$ -             | \$ 21,784        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1989-RD187 Sailfish Cir                 | \$ 79,839        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1989-RD219 Stingray St                  | \$ -             | \$ -             | \$ -             | \$ 128,456       | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1990-RD008 Anna St                      | \$ -             | \$ 33,130        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1990-RD033 Chickamauga Ln               | \$ -             | \$ 36,306        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1990-RD115 Kokomo Row                   | \$ -             | \$ -             | \$ -             | \$ 44,584        | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1990-RD220 Sunfish St                   | \$ -             | \$ -             | \$ -             | \$ 128,456       | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1990-RD231 Trail Ct                     | \$ -             | \$ 10,257        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1991-RD025 Calatrava Ct                 | \$ -             | \$ 17,609        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1991-RD045 Crest Pl                     | \$ -             | \$ 25,778        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1991-RD168 Pine Ridge Tr                | \$ 149,984       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1992-RD030 Cardinal Ln                  | \$ 51,111        | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1992-RD041 Cord Pl                      | \$ -             | \$ 14,341        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1992-RD143 Mira Flores Ct               | \$ -             | \$ 22,782        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1992-RD183 Ridge Wood Cir               | \$ 152,716       | \$ -             | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1992-RD226 Terra Cotta Way              | \$ -             | \$ -             | \$ 117,516       | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1993-RD014 Baywood Ct                   | \$ -             | \$ 15,249        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1993-RD044 Creek Ct                     | \$ -             | \$ 18,425        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1993-RD059 Emm Lou Ln                   | \$ -             | \$ 25,414        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1993-RD085 Hutchinson St (Luke to SC98) | \$ -             | \$ 115,386       | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1993-RD125 Lola Cir                     | \$ -             | \$ 133,789       | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1993-RD155 Ocean View Dr                | \$ -             | \$ -             | \$ -             | \$ 224,942       | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1993-RD237 Wedge Ct                     | \$ -             | \$ 9,077         | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1994-RD022 Burning Tree Dr              | \$ -             | \$ 133,789       | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1994-RD051 Deerfield Dr                 | \$ -             | \$ 44,748        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1994-RD070 Fox Den Ct                   | \$ -             | \$ 15,158        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1994-RD071 Goldsby's Way                | \$ -             | \$ 54,369        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1994-RD072 Grand Oaks Way               | \$ -             | \$ 22,419        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1994-RD159 Osceola Dr                   | \$ -             | \$ 105,379       | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1995-RD093 Indigo Cir                   | \$ -             | \$ 88,315        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1995-RD104 Kats Ct                      | \$ -             | \$ 60,269        | \$ -             | \$ -             | \$ -             |
| 301.5410.565000   | Construct | 100046               | 54 Transport RR Road: Repave | 1995-RD117 Lan Rob Ln                   | \$ -             | \$ 50,647        | \$ -             | \$ -             | \$ -             |

| GL Account Number | Account   | Project/<br>Grant Number | Asset/Project Title          | Description of Item/Project                    | Fiscal Year<br>2027 | Fiscal Year<br>2028 | Fiscal Year<br>2029 | Fiscal Year<br>2030 | Fiscal Year<br>2031 |
|-------------------|-----------|--------------------------|------------------------------|------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1995-RD118 Lauren Ct                           | \$ -                | \$ 259,046          | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1995-RD141 Mesa Rd                             | \$ 232,643          | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1995-RD144 Misty Ct                            | \$ -                | \$ 52,009           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1995-RD151 Nautica Way                         | \$ -                | \$ 39,937           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1995-RD167 PELICAN PL                          | \$ -                | \$ 18,153           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1995-RD207 SKYLER RUN                          | \$ -                | \$ 59,179           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1995-RD210 SONORA RD                           | \$ 36,571           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1995-RD218 STERLING CT                         | \$ -                | \$ 9,893            | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1996-RD245 WINDSTARR DR                        | \$ -                | \$ -                | \$ -                | \$ 155,033          | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1996-RD247 WOOD WIND DR                        | \$ -                | \$ -                | \$ -                | \$ 52,480           | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1997-RD020 BENT ARROW DR                       | \$ -                | \$ 186,705          | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1997-RD073 GULF MIST CT                        | \$ -                | \$ 17,155           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1997-RD079 HARBOR WIND CT                      | \$ -                | \$ 17,790           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1997-RD221 SUNSAIL CIR                         | \$ -                | \$ -                | \$ -                | \$ 114,012          | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1998-RD034 CHICKASAW WAY                       | \$ -                | \$ 33,039           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1998-RD126 LOUISE CIR                          | \$ -                | \$ 58,816           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1998-RD242 WILD CAT CT                         | \$ -                | \$ 11,618           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 1999-RD179 REDDIN BRUNSON RD                   | \$ -                | \$ 77,968           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2001-RD165 PANTHER CT                          | \$ -                | \$ -                | \$ 9,349            | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2003-RD054 DOPHIN ST                           | \$ -                | \$ -                | \$ -                | \$ -                | \$ 115,250          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2004-RD164 PALMS ST                            | \$ -                | \$ -                | \$ -                | \$ 73,472           | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2005-RD004 98 PALMS                            | \$ -                | \$ 175,360          | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD010 BARRACUDA ST                        | \$ -                | \$ -                | \$ -                | \$ 122,293          | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD012 BAYOU DR (MAIN TO INDIAN TRAIL)     | \$ -                | \$ -                | \$ -                | \$ -                | \$ 0                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD037 COBIA ST                            | \$ -                | \$ -                | \$ -                | \$ -                | \$ 114,952          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD087 INDIAN BAYOU NORTH                  | \$ -                | \$ -                | \$ -                | \$ 304,962          | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD105 KAYLA CT                            | \$ -                | \$ -                | \$ -                | \$ 20,222           | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD127 LUKE AVE                            | \$ -                | \$ -                | \$ 415,465          | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD134 MARK ST                             | \$ -                | \$ -                | \$ -                | \$ 108,523          | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD135 MARLER ST                           | \$ -                | \$ -                | \$ -                | \$ 74,820           | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD163 PALMETTO ST                         | \$ -                | \$ -                | \$ 104,801          | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD203 SHIRAH ST                           | \$ -                | \$ -                | \$ -                | \$ -                | \$ 116,043          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD224 Tarpon St                           | \$ -                | \$ -                | \$ -                | \$ 128,456          | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2006-RD248 Woodward St                         | \$ -                | \$ -                | \$ -                | \$ -                | \$ 128,044          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2007-RD099 Old Pass Court                      | \$ -                | \$ 16,783           | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2007-RD121 Legion Dr (Beach to Benning)        | \$ -                | \$ -                | \$ 163,606          | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2007-RD130 Main St (Airport to Kelly)          | \$ -                | \$ 272,298          | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2007-RD131 Main St (Bayou to IT)               | \$ -                | \$ 476,521          | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2007-RD132 Main St (Kelly to Bayou)            | \$ -                | \$ 476,521          | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2007-RD192 Scenic 98 (Cobia to Walton County)  | \$ -                | \$ -                | \$ 669,567          | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2007-RD204 Sibert Ave (98 to Winton Ct)        | \$ -                | \$ -                | \$ -                | \$ 633,323          | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2008-RD009 Azalea Dr                           | \$ -                | \$ -                | \$ -                | \$ -                | \$ 0                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2008-RD011 Bay Ct                              | \$ -                | \$ -                | \$ -                | \$ -                | \$ 252,915          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2008-RD047 Crystal Beach Dr (Luke to Hwy 98)   | \$ -                | \$ -                | \$ -                | \$ 218,249          | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2008-RD057 Durango Rd                          | \$ -                | \$ -                | \$ -                | \$ -                | \$ 97,199           |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2008-RD108 Kelly St (from Beach to Benning)    | \$ -                | \$ -                | \$ -                | \$ -                | \$ 198,365          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2009-RD038 Commons Dr                          | \$ -                | \$ -                | \$ -                | \$ -                | \$ 304,539          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2010-RD148 Mountain Dr (Benning to Stahlman)   | \$ -                | \$ -                | \$ -                | \$ 11,173           | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2011-RD094 Industrial Park Ln (Airport to IPR) | \$ -                | \$ -                | \$ 60,207           | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2011-RD140 Melvin St                           | \$ -                | \$ -                | \$ 113,215          | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2012-RD188 Sailfish Dr                         | \$ -                | \$ -                | \$ -                | \$ 70,487           | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2013-RD021 Blue Marlin Ct                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ 50,087           |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave | 2016-RD084 Hutchinson St (98 to Luke)          | \$ -                | \$ -                | \$ 115,692          | \$ -                | \$ -                |

| GL Account Number | Account   | Project/<br>Grant Number | Asset/Project Title                                                              | Description of Item/Project | Fiscal Year<br>2027 | Fiscal Year<br>2028 | Fiscal Year<br>2029 | Fiscal Year<br>2030 | Fiscal Year<br>2031 |
|-------------------|-----------|--------------------------|----------------------------------------------------------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave 2016-RD091 Indian Trail (Bayou to Mesa)             |                             | \$ -                | \$ -                | \$ 433,788          | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave 2019-RD138 MATTIE M. KELLY BLVD                     |                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 172,280          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave 2019-RD182 RESTAURANT ROW                           |                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 108,109          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Repave 2019-RD193 SCENIC 98 (REST ROW TO 98)               |                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 179,619          |
| 301.5410.565000   | Construct | 100046                   | 54 Transport RR Road: Sidewalk panel replacements                                |                             | \$ 61,800           | \$ 63,654           | \$ 65,564           | \$ 67,530           | \$ 69,556           |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace 08-062 RC701 PLAYGROUND EQUIP- KELL AIRE PRK S         |                             | \$ -                | \$ -                | \$ 159,135          | \$ -                | \$ -                |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace 2012-8 RC705 - DOG PARK FENCE                          |                             | \$ 95,050           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace 2015-34 RC705-DOG PARK LIGHTING                        |                             | \$ -                | \$ 25,465           | \$ -                | \$ -                | \$ -                |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace 2020-47 ADA WALKOVER JUNE WHITE BEACH                  |                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 2,535            |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace 2021-JWD JUNE WHITE DECKER DECK REPLACEMENT            |                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 34,780           |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace DESTIN PK BUCK DESTIN PLAY EQUIPMENT                   |                             | \$ 154,500          | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace LAND 057 MAIN STREET PARK DEVELOPMENT                  |                             | \$ -                | \$ 53,045           | \$ -                | \$ -                | \$ -                |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace LTLGE SPRTS DALTON THREADGILL SPORTS LIGHTI            |                             | \$ 329,600          | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace RC701 - KELL AIRE N PRK IRRIGATION/LNDSCP              |                             | \$ -                | \$ -                | \$ 50,675           | \$ -                | \$ -                |
| 301.5726.565000   | Construct | 100048                   | 57 Parks RR Other Replace RC702 - KELL AIRE S PRK IRRIGATION/LNDSCP              |                             | \$ -                | \$ -                | \$ 50,675           | \$ -                | \$ -                |
| 301.5721.565000   | Construct | 100049                   | 57 Recreation RR Other Replace 08-051 PLAYGROUND AND SHADE                       |                             | \$ -                | \$ -                | \$ -                | \$ 191,336          | \$ -                |
| 301.5722.565000   | Construct | 100049                   | 57 Recreation RR Other Replace 2016-38 MORGAN SPORTS COMPLEX FENCING - 6FT)      |                             | \$ 559,170          | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5721.565000   | Construct | 100049                   | 57 Recreation RR Other Replace 2020-19 BLEACHERS (HUSSEY AFFIXED IN COMMUNI      |                             | \$ -                | \$ -                | \$ 54,636           | \$ -                | \$ -                |
| 301.5722.565000   | Construct | 100049                   | 57 Recreation RR Other Replace MSC Maintenance Equipment Shed                    |                             | \$ 0                | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5722.565000   | Construct | 100049                   | 57 Recreation RR Other Replace MSC Retention Pond fencing                        |                             | \$ 35,226           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 18846 2020 PW HP-1 X TON AMERICAN STD              |                             | \$ -                | \$ -                | \$ 6,556            | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 18877 2021 PW HP-2 4 TON AMERICAN STD              |                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 6,956            |
| 301.5412.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2016-49 16-01 2016 FORD F-150 4x2 #16H521          |                             | \$ 50,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2017-22 16-DT BIG TEX DUMP TRAILER 7x14            |                             | \$ 11,330           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5412.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2017-44 17-04 2017 FORD F-150 4X4                  |                             | \$ 50,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2017-50 17-03 JOHN DEERE MODEL 410L BACKHOE        |                             | \$ 144,200          | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2017-51 17-PH PIPEHUNTER MINI-COMBO W/JET EYE      |                             | \$ 190,550          | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2018-38 18-03 FORD F-150 4WD CREW CAB              |                             | \$ -                | \$ 51,500           | \$ -                | \$ -                | \$ -                |
| 301.5412.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2019-56 19-02 2019 FORD ESCAPE 4X4                 |                             | \$ -                | \$ 33,000           | \$ -                | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2019-57 19-T1 LOW BOY TRAILER 30,000lb             |                             | \$ -                | \$ -                | \$ -                | \$ 22,515           | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2020-26 20-WW WATER TANK AFFIXED TO TRAILER        |                             | \$ -                | \$ -                | \$ -                | \$ 13,510           | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2020-29 17-01 JOHN DEERE SKID STEER 317G           |                             | \$ 130,000          | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2020-32 20-02 FORD F-550 CREW CAB                  |                             | \$ -                | \$ -                | \$ 65,565           | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2020-35 20-T1 ELITE TRAILERS - 20' UTILITY TRAILER |                             | \$ -                | \$ -                | \$ 65,565           | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2020-38 20-06 FORD F-250 4WD                       |                             | \$ -                | \$ -                | \$ 54,640           | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2021-28 22-GE1 48KW GENERAC GENERATOR -METR        |                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 40,575           |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2021-41 22-01 FORD F-250 SUPER DUTY                |                             | \$ -                | \$ -                | \$ 54,640           | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2021-42 21-G1 JOHN DEERE GATOR XUV835E             |                             | \$ 16,480           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2022-10 22-04 FORD F-250 SUPER DUTY SUPER CREW     |                             | \$ -                | \$ -                | \$ -                | \$ 56,275           | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2022-16 22-06 FORD F-150 SUPERCAB XL 4WD           |                             | \$ -                | \$ -                | \$ 53,045           | \$ -                | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2022-38 22-CT1 7X16 ENCLOSED CARGO TRAILER         |                             | \$ -                | \$ -                | \$ -                | \$ 9,570            | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2023-02 23-02 FORD F-150 SUPERCAB XL 4WD           |                             | \$ -                | \$ -                | \$ -                | \$ 54,636           | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2023-06 23-T1 TILT TRAILER 20X7 DIAMOND            |                             | \$ -                | \$ -                | \$ -                | \$ 14,635           | \$ -                |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace 2024-V06 24-06 2023 FORD BRONCO SPORT 4WD (PW      |                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 35,940           |
| 301.5410.564000   | Machiner  | 100051                   | 54 Transport RR Equip Replace P/W FACILITY GENERATOR TRANSFER SWITCH 01-TS       |                             | \$ 6,180            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \ Replace 2016-32 16-M3 JOHN DEERE COMPACT UTILITY TRAC      |                             | \$ -                | \$ -                | \$ -                | \$ 22,510           | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \ Replace 2016-47 16-04 2016 FORD F-150 4x4 STOCK#16H541     |                             | \$ 50,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \ Replace 2017-33 17-05 2017 FORD F-150 4X4                  |                             | \$ 50,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \ Replace 2018-35 18-M1 TORO GROUNDMASTER 4300D CROSS        |                             | \$ -                | \$ -                | \$ 38,246           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \ Replace 2018-36 18-01 FORD F-150 REG CAB 4WD               |                             | \$ 50,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \ Replace 2018-37 18-02 FORD F-150 4WD W/TOWING PACK         |                             | \$ 50,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \ Replace 2018-52 18-G2 JOHN DEERE GATOR TX school           |                             | \$ 16,480           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \ Replace 2018-53 18-G3 JOHN DEERE GATOR TX                  |                             | \$ 16,480           | \$ -                | \$ -                | \$ -                | \$ -                |

| GL Account Number | Account   | Project/<br>Grant Number | Asset/Project Title     | Description of Item/Project                                | Fiscal Year<br>2027 | Fiscal Year<br>2028 | Fiscal Year<br>2029 | Fiscal Year<br>2030 | Fiscal Year<br>2031 |
|-------------------|-----------|--------------------------|-------------------------|------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2018-54 18-G1 JOHN DEERE GATOR HPX615E 4x4         | \$ 16,480           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2019-43 19-M2 JOHN DEERE 1550 TERRAIN CUT MOW      | \$ 18,025           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2019-44 19-M2D JOHN DEERE 72 INCH IRON PRO SIDE    | \$ 5,665            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2019-58 20-01 2020 CHEVY SILVERADO 1500 4W         | \$ 50,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2020-33 20-T2 ELITE TRAILERS - 20' UTILITY TRAILER | \$ -                | \$ -                | \$ 6,560            | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2020-39 20-05 FORD F-250 4WD                       | \$ -                | \$ -                | \$ 54,635           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2020-40 20-04 FORD F-250 4WD                       | \$ -                | \$ -                | \$ 54,635           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2020-41 20-03 FORD F-250 4WD                       | \$ -                | \$ -                | \$ 54,635           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2021-48 22-03 FORD F-250 SUPER DUTY                | \$ -                | \$ -                | \$ 54,635           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2021-49 22-02 FORD F-250 SUPER DUTY                | \$ -                | \$ -                | \$ 54,635           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2023-01 23-01 FORD F-150 SUPERCAB XL 4WD           | \$ -                | \$ -                | \$ -                | \$ 54,363           | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2024-DB1 24-DB1 TORO PROFORCE BLOWER               | \$ -                | \$ -                | \$ 12,020           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2024-G1 24-G1 JOHN DEERE GATOR HPX615E             | \$ -                | \$ -                | \$ 17,485           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2024-G2 24-G2 JOHN DEERE GATOR HPX615E             | \$ -                | \$ -                | \$ 17,485           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2024-G3 24-G3 JOHN DEERE GATOR HPX615E             | \$ -                | \$ -                | \$ 17,485           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2024-G4 24-G4 JOHN DEERE GATOR HPX615E             | \$ -                | \$ -                | \$ 17,485           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2024-M1 20-M1 JOHN DEERE Z920M ZTRAK               | \$ -                | \$ -                | \$ 13,115           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2024-SPR01 24-FS1 Toro Spray Master Lean to Steer  | \$ -                | \$ -                | \$ 13,115           | \$ -                | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 2024-V02 24-02 2024 Ford Maverick XLT (Parks)      | \$ -                | \$ -                | \$ -                | \$ -                | \$ 35,940           |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 25-M1 TORO Z MASTER 4000 60" MOWER W/BLOWER        | \$ -                | \$ -                | \$ -                | \$ 19,135           | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 25-M2 TORO 48" TF DECK 24.5 HP KAWASAKI MOWER      | \$ -                | \$ -                | \$ -                | \$ 12,380           | \$ -                |
| 301.5726.564000   | Machiner  | 100052                   | 57 Parks RR Equip & \   | Replace 25-M3 TORO GRANDSTAND TURBO FORCE 48" MOWE         | \$ -                | \$ -                | \$ -                | \$ 12,380           | \$ -                |
| 109.5410.565000   | Construct | 100063                   | TRSAF-Intersection Sa   | TRSAF-Intersection Safety                                  | \$ 100,000          | \$ 100,000          | \$ 100,000          | \$ -                | \$ -                |
| 307.5392.565000   | Construct | 100064                   | UNDER-Undergroundir     | Underground overhead utilities                             | \$ 300,000          | \$ -                | \$ -                | \$ -                | \$ -                |
| 109.5380.565000   | Construct | 100073                   | SW60-4 Prong Lake SI    | SW60-4 Prong Lake Stormwater                               | \$ -                | \$ 600,000          | \$ -                | \$ -                | \$ -                |
| 103.5450.565000   | Construct | 100081                   | Dalton Threadgill Parki | Dalton Threadgill Parking Expansion at 446 Calhoun         | \$ 450,000          | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5120.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 18791 2014 CITYHALL HP-06 7.5 TON CARRIER          | \$ 12,360           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5120.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 18797 2014 CITYHALL HP-05 3.5 TON CARRIER          | \$ 6,180            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5150.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 18799 2016 ANNEX HP-2 15 TON CARRIER               | \$ 10,300           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5150.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 18800 2016 ANNEX HP-2B 15 TON CARRIER              | \$ 10,300           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5120.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 18820 2017 CITYHALL HP-4A 3 TON CARRIER            | \$ 6,180            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5120.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 18821 2017 CITYHALL HP-4B 3 TON CARRIER            | \$ 6,180            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5150.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 18879 2021 ANNEX HP-3A 15 TON CARRIER              | \$ -                | \$ -                | \$ -                | \$ -                | \$ 11,592           |
| 301.5150.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 18880 2021 ANNEX HP-3B 15 TON CARRIER              | \$ -                | \$ -                | \$ -                | \$ -                | \$ 11,592           |
| 301.5132.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 2016-48 16-03 2016 FORD TRANSIT STOCK#16H536       | \$ 49,440           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5132.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 2018-47 19-01 2019 FORD TRANSIT CONNECT VAN        | \$ 49,440           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5120.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 2020-31 21-GE1 130KW GENERAC GENERATOR @CIT        | \$ -                | \$ -                | \$ 38,245           | \$ -                | \$ -                |
| 301.5120.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace 2021-37 21-03 2021 FORD EXPLORER XLT CM            | \$ -                | \$ 53,045           | \$ -                | \$ -                | \$ -                |
| 301.5150.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace EMMG0605 GENERATOR 07-GE1                          | \$ 36,050           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5150.564000   | Machiner  | 100082                   | 51 Gen Gov RR Equip     | Replace EMMG0605 TRANSFER SWITCH 06-TS1                    | \$ 6,180            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5390.565000   | Construct | 100083                   | 53 Phys Envir RR Othe   | Replace CEMETERY @ 111 STAHLMAN LANDSCAPING                | \$ 30,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5390.565000   | Construct | 100083                   | 53 Phys Envir RR Othe   | Replace CEMETERY @ 122 SIBERT LANDSCAPING                  | \$ 30,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100084                   | 54 Transport RR Other   | Replace 09-064 EN614 - AIRPORT RD LANDSCAPING              | \$ -                | \$ -                | \$ 100              | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100084                   | 54 Transport RR Other   | Replace 2010-19 CRH36 - MOUNTAIN DR-LANDSCAPING            | \$ -                | \$ -                | \$ 100              | \$ -                | \$ -                |
| 301.5410.565000   | Construct | 100084                   | 54 Transport RR Other   | Replace 2010-55 CDD85F SCENIC HWY 98 LANDSCAPING           | \$ -                | \$ -                | \$ -                | \$ 100              | \$ -                |
| 301.5410.565000   | Construct | 100084                   | 54 Transport RR Other   | Replace RDS0502 MATTIE KELLY PK/BEACH DR RDSIDE IMPRV      | \$ -                | \$ 100              | \$ -                | \$ -                | \$ -                |
| 301.5710.564000   | Machiner  | 100085                   | 57 Library RR Equip &   | Replace 18785 2002 LIB AH-6 X TON MAGIC AIRE               | \$ 12,360           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5710.564000   | Machiner  | 100085                   | 57 Library RR Equip &   | Replace 18793 2014 LIB HP-3A 5 TON CARRIER                 | \$ 6,180            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5710.564000   | Machiner  | 100085                   | 57 Library RR Equip &   | Replace 18795 2014 LIB HP-05 3 TON CARRIER                 | \$ 6,180            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5710.564000   | Machiner  | 100085                   | 57 Library RR Equip &   | Replace 18825 2018 LIB HP-4A 3 TON CARRIER                 | \$ 11,330           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5710.564000   | Machiner  | 100085                   | 57 Library RR Equip &   | Replace 18826 2018 LIB HP-4B 3 TON CARRIER                 | \$ 11,330           | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5710.564000   | Machiner  | 100085                   | 57 Library RR Equip &   | Replace 18841 2019 LIB HP-06 8 TON TRANE                   | \$ -                | \$ -                | \$ 8,740            | \$ -                | \$ -                |
| 301.5710.564000   | Machiner  | 100085                   | 57 Library RR Equip &   | Replace 18863 2020 LIB EVAPORATOR- X TON FRESH AIRE        | \$ -                | \$ -                | \$ -                | \$ 72,034           | \$ -                |

| GL Account<br>Number | Account   | Project/<br>Grant<br>Number | Asset/Project Title                                                                   | Description of Item/Project | Fiscal Year<br>2027  | Fiscal Year<br>2028 | Fiscal Year<br>2029 | Fiscal Year<br>2030 | Fiscal Year<br>2031 |
|----------------------|-----------|-----------------------------|---------------------------------------------------------------------------------------|-----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 301.5721.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 18806 2016 COMCTR HP-3A 7.5 TON TRANE                   |                             | \$ 36,050            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5721.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 18807 2016 COMCTR HP-3B 7.5 TON TRANE                   |                             | \$ 36,050            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5721.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 18808 2016 COMCTR HP-BACK STAGE 7.5 TON ARMST           |                             | \$ 36,050            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5721.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 18815 2022 COMCTR HP-6 5 TON AMERICAN STD               |                             | \$ 6,180             | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5721.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 18816 2017 COMCTR HP-5 5 TON CARRIER                    |                             | \$ -                 | \$ 6,365            | \$ -                | \$ -                | \$ -                |
| 301.5721.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 18837 2018 COMCTR HP-4 5 TON TRANE                      |                             | \$ 6,180             | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5722.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 2012-46 12-G1 JOHN DEERE GATOR TS                       |                             | \$ 16,480            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5722.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 2013-44 TORO SAND PRO 3040 MODEL #8703                  |                             | \$ 16,480            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5722.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 2020-17 TORO SAND PRO 3040                              |                             | \$ 16,480            | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5722.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 2020-42 20-TD1 TORO TURF TOPDRESSER 2500                |                             | \$ -                 | \$ -                | \$ -                | \$ 13,506           | \$ -                |
| 301.5722.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 2020-46 BEARD VERTICUTTER WITH CARBIDE TIP              |                             | \$ -                 | \$ -                | \$ -                | \$ -                | \$ -                |
| 301.5721.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 2022-11 22-05 FORD TRANSIT 150 VAN                      |                             | \$ -                 | \$ -                | \$ 52,450           | \$ -                | \$ -                |
| 301.5722.564000      | Machiner  | 100086                      | 57 Recreation RR Equi Replace 2023-04 23-G1 JOHN DEERE GATOR HPX615E                  |                             | \$ -                 | \$ 16,975           | \$ -                | \$ -                | \$ -                |
| 103.5450.565000      | Construct | 100087                      | Sibert-Zerbe Parking L Sibert-Zerbe parking lot consolidation and paving              |                             | \$ 525,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 001.5721.565000      | Construct | 100089                      | Community Center Wir Community Center Windows Doors Stucco                            |                             | \$ 150,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 001.5110.565000      | Construct | 100091                      | Council Chambers Sou Council Chambers Sound System                                    |                             | \$ 75,000            | \$ -                | \$ -                | \$ -                | \$ -                |
| 106.5410.565000      | Construct | 100093                      | Mattie M Kelly Blvd N S 2027 Mattie M Kelly Blvd N Sidewalks, Bike lane               |                             | \$ 500,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 106.5410.565000      | Construct | 100094                      | Mattie M Kelly Blvd N/S Mattie M Kelly Blvd N/S Connect Roadway                       |                             | \$ 1,000,000         | \$ -                | \$ -                | \$ -                | \$ -                |
| 311.5410.565000      | Construct | 100095                      | Dolphin St Reconstruct Dolphin St Reconstruction                                      |                             | \$ 1,000,000         | \$ -                | \$ -                | \$ -                | \$ -                |
| 109.5410.565000      | Construct | 100095                      | Dolphin St Reconstruct Dolphin St Reconstruction                                      |                             | \$ 853,311           | \$ -                | \$ -                | \$ -                | \$ -                |
| 306.5410.565000      | Construct | 100096                      | John Ave (Dolphin-Sun John Ave (Dolphin-Sunfish)                                      |                             | \$ 500,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 001.5410.565000      | Construct | 100097                      | Main St Beautification ( Main St Beautification (98 to Airport) Landscaping           |                             | \$ 333,720           | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500009                      | Fed-RESTORE-Cleme Fed-RESTORE-Clement Taylor Park Renovations                         |                             | \$ 185,000           | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5380.565000      | Construct | 500014                      | State-FDEP-4Prong La 4Prong Lake stormwater outfall                                   |                             | \$ -                 | \$ 1,000,000        | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500025                      | BOCC-Crystal Beach F Shores at Crystal Beach Park Development                         |                             | \$ 1,488,965         | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5410.565000      | Construct | 500028                      | BOCC-CrossTown Cor BOCC-CrossTown Construction                                        |                             | \$ 1,600,000         | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500029                      | TDC 12.5%-Crystal Be. Replace 2016-60 SHORES AT CRYSTAL BEACH-1X6X16 TREX D           |                             | \$ 24,420            | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500029                      | TDC 12.5%-Crystal Be. Shores at Crystal Beach Park Development                        |                             | \$ 396,380           | \$ -                | \$ -                | \$ -                | \$ -                |
| 001.5727.564000      | Machiner  | 500044                      | TDC 12.5%-FY25+ Be: 2 Trucks to expand daily maintenance to Norriego, Tarpon, Crystal |                             | \$ 80,000            | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5410.565000      | Construct | 500055                      | State-FDOT TRIP-Cros State-FDOT TRIP-CrossTown Construction                           |                             | \$ 1,950,000         | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5380.565000      | Construct | 500057                      | BOCC - 4Prong Outfall 4Prong Lake stormwater outfall                                  |                             | \$ 300,000           | \$ 483,250          | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500060                      | TDC 12.5% -Beach Ac Replace 2016-51 SHIRAH BEACH ACCESS- 1X6X16 TREX DECK             |                             | \$ 9,000             | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500060                      | TDC 12.5% -Beach Ac Replace 2016-56 POMPANO BEACH ACCESS - 1X6X16 TREX DE             |                             | \$ 11,000            | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500060                      | TDC 12.5% -Beach Ac Replace 2016-58 CRYSTAL BEACH ACCESS-1X6X16 TREX DECI             |                             | \$ -                 | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500060                      | TDC 12.5% -Beach Ac Replace 2016-59 BARACUDA BEACH ACCESS-1X6X16 TREX DE              |                             | \$ 21,000            | \$ -                | \$ -                | \$ -                | \$ -                |
| 305.5726.565000      | Construct | 500060                      | TDC 12.5% -Beach Ac Replace CALHOUN BEACH ACCESS-1X6X16 DECK PLANKING                 |                             | \$ 9,000             | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>GRAND TOTAL</b>   |           |                             |                                                                                       |                             | <b>\$ 18,103,240</b> | <b>\$ 7,100,956</b> | <b>\$ 4,544,279</b> | <b>\$ 5,524,655</b> | <b>\$ 2,427,455</b> |

## **TREND details by fund**

DRAFT

# Revenue/Expense Trend Report

last updated: 7/8/2026 3:55 PM

| Department         | Account         | Account Description              | FY 2025<br>Actuals | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|--------------------|-----------------|----------------------------------|--------------------|-----------------------------------------------------|------------------------------|-------------------------------|-----------------------|
| Non-Departmental R | 001.3000.311001 | Current Ad Valorem Taxes         | 12,612,409         | -                                                   | 13,831,037                   | 13,841,761                    | 13,570,493            |
| Non-Departmental R | 001.3000.311002 | Prior Year Ad Valorem Taxes      | 238,460            | -                                                   | 1,066                        | 5,000                         | 5,000                 |
| Non-Departmental R | 001.3000.311003 | Ad Valorem Int/Pen/Disc          | (452,847)          | -                                                   | (487,380)                    | (758,525)                     | (747,436)             |
| Non-Departmental R | 001.3000.315100 | State Communications Services    | 1,016,367          | -                                                   | 962,026                      | 968,200                       | 981,400               |
| Non-Departmental R | 001.3000.323100 | Electric Franchise Fee (4% Unres | 1,847,155          | -                                                   | 1,914,932                    | 2,036,300                     | 2,060,000             |
| Non-Departmental R | 001.3000.323400 | Gas Franchise Fee                | 361,923            | -                                                   | 419,705                      | 357,700                       | 346,100               |
| Non-Departmental R | 001.3000.323700 | Solid Waste Franchise Fee        | 181,079            | -                                                   | 125,711                      | 175,800                       | 130,800               |
| Non-Departmental R | 001.3000.335125 | Municipal Revenue Sharing        | 603,600            | -                                                   | 546,573                      | 605,000                       | 611,100               |
| Non-Departmental R | 001.3000.335140 | State Shared - Mobile Home Lice  | 453                | -                                                   | 451                          | 500                           | 500                   |
| Non-Departmental R | 001.3000.335150 | State Shared - Alcoholic Beverag | 72,914             | -                                                   | 52,110                       | 60,000                        | 66,600                |
| Non-Departmental R | 001.3000.335180 | State Shared - Half-Cent Sales T | 1,675,633          | -                                                   | 1,636,264                    | 1,703,900                     | 1,727,300             |
| Non-Departmental R | 001.3000.362000 | Rent Of City Property            | 50                 | -                                                   | -                            | 1                             | -                     |
| Non-Departmental R | 001.3000.364000 | Disposition Of Fixed Assets      | 49,257             | -                                                   | -                            | 5,000                         | 5,000                 |
| Non-Departmental R | 001.3000.365000 | Sale Of Surplus Materials        | 61,896             | -                                                   | 3,970                        | 5,000                         | 5,000                 |
| Non-Departmental R | 001.3000.366000 | Other Contributions              | -                  | -                                                   | -                            | -                             | -                     |
| Non-Departmental R | 001.3000.369900 | Other Miscellaneous Revenue      | 15,444             | -                                                   | 1,436                        | 2,000                         | 2,000                 |
| Non-Departmental R | 001.3000.369901 | Over/Under                       | 0                  | -                                                   | (23)                         | 5                             | 5                     |
| Non-Departmental R | 001.3000.369902 | Settlements                      | -                  | -                                                   | -                            | -                             | -                     |
| Non-Departmental R | 001.3000.381001 | Transfer In To General Fund      | -                  | -                                                   | -                            | -                             | -                     |
| Non-Departmental R | 001.3000.381305 | Transfer In From 305 Grants      | -                  | -                                                   | -                            | -                             | -                     |
| City Clerk Revenue | 001.3121.341300 | Public Records Request Fees      | 1,164              | -                                                   | 8,763                        | 7,600                         | 7,600                 |
| City Clerk Revenue | 001.3121.341900 | Election Qualifying Fees         | -                  | -                                                   | -                            | 1                             | 100                   |
| Finance Revenue    | 001.3130.361100 | Bank Interest Earnings           | 84,902             | -                                                   | 168,704                      | 148,844                       | 152,343               |
| Finance Revenue    | 001.3130.361102 | Raymond James Interest           | 1,132,742          | -                                                   | 1,067,466                    | 893,065                       | 914,056               |
| Finance Revenue    | 001.3130.361103 | P-Card Interest Earned           | 6,114              | -                                                   | 5,797                        | 5,000                         | 5,000                 |
| Finance Revenue    | 001.3130.361300 | Net Increase/Decrease In Fair Va | 268,268            | -                                                   | (383,852)                    | 5,000                         | 5,000                 |
| Community Developm | 001.3150.316000 | Local Business Tax Receipt       | 103,049            | -                                                   | 126,451                      | 110,000                       | 110,000               |
| Community Developm | 001.3150.316001 | Florida League Collected Lbtr    | 1,325              | -                                                   | 375                          | 400                           | 1,000                 |
| Community Developm | 001.3150.316002 | Delinquent Local Btr             | 39,211             | -                                                   | 8,511                        | 1,000                         | 1,000                 |
| Community Developm | 001.3150.329502 | Zoning/Planning Review Fee       | 206,000            | -                                                   | 155,746                      | 200,000                       | 206,000               |

| Department                | Account         | Account Description                   | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |   | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------------|-----------------|---------------------------------------|-----------------------------------------------------|---|------------------------------|-------------------------------|-----------------------|
|                           |                 |                                       | FY 2025<br>Actuals                                  |   |                              |                               |                       |
| Community Development     | 001.3150.329507 | Marine Application Fee                | (250)                                               | - | 1,500                        | 1,000                         | 1,000                 |
| Community Development     | 001.3150.329508 | Developer fee in lieu of installation | -                                                   | - | -                            | 25,000                        | -                     |
| Community Development     | 001.3150.341302 | Other Administrative Service Fees     | 150,056                                             | - | 30,450                       | 2,600                         | 2,700                 |
| Lease Revenue             | 001.3171.383100 | Lease Inception Proceeds              | 51,712                                              | - | -                            | -                             | -                     |
| It Revenue                | 001.3190.369900 | Other Miscellaneous Revenue           | -                                                   | - | -                            | -                             | -                     |
| Public Works Revenue      | 001.3410.351500 | Traffic Fines                         | -                                                   | - | 6,098                        | 7,000                         | 7,200                 |
| Law Enforcement Revenue   | 001.3210.331100 | Fed - Cares Act Op Grant              | -                                                   | - | -                            | -                             | -                     |
| Law Enforcement Revenue   | 001.3210.351500 | Traffic Fines                         | 19,885                                              | - | 820                          | -                             | -                     |
| Code Enforcement Revenue  | 001.3241.329500 | Rental Registration Permits           | 658,725                                             | - | 2,328,225                    | 2,100,000                     | 2,100,000             |
| Code Enforcement Revenue  | 001.3241.329504 | Beach Vendor/Wheeled Veh Permits      | 29,600                                              | - | 8,950                        | 10,000                        | 10,000                |
| Code Enforcement Revenue  | 001.3241.338000 | County Occupational Licenses          | 19,849                                              | - | 15,873                       | 16,000                        | 16,000                |
| Code Enforcement Revenue  | 001.3241.354001 | Code Violation Fines                  | 143,306                                             | - | 11,663                       | 20,000                        | 21,000                |
| Code Enforcement Revenue  | 001.3241.354002 | Construction Board Fines              | -                                                   | - | -                            | -                             | -                     |
| Code Enforcement Revenue  | 001.3241.369903 | Opioid Settlement                     | 4,326                                               | - | 6,083                        | 4,000                         | 4,000                 |
| Harbor Water Quality      | 001.3370.329400 | Livery Vessel Permits                 | 49,300                                              | - | 47,000                       | 45,000                        | 45,000                |
| Stormwater Mgmt Revenue   | 001.3380.334390 | State - Fdep Vulnerability            | 214,000                                             | - | -                            | 457,900                       | -                     |
| Stormwater Mgmt Revenue   | 001.3380.369900 | Other Miscellaneous Revenue           | -                                                   | - | -                            | -                             | -                     |
| Cemetery Revenue          | 001.3390.343800 | Cemetery Lot/ Sea Memorial            | 3,159                                               | - | 17,220                       | 20,000                        | 20,000                |
| Beach Restoration Revenue | 001.3391.334360 | State - Physical Environment          | -                                                   | - | -                            | -                             | -                     |
| Beach Restoration Revenue | 001.3391.337300 | County -Phys Envir Beach Restoration  | -                                                   | - | -                            | -                             | -                     |
| Public Works Revenue      | 001.3410.325100 | Special Assessment - Regioniswal      | -                                                   | - | -                            | -                             | -                     |
| Public Works Revenue      | 001.3410.334492 | State - Fdot Traffic Signal/Hwy Lig   | 106,698                                             | - | 109,898                      | 113,190                       | 113,190               |
| Public Works Revenue      | 001.3410.335450 | State Shared - Fuel Tax Refunds       | -                                                   | - | -                            | -                             | -                     |
| Public Works Revenue      | 001.3410.344901 | Other Transportation Charges          | 1,036                                               | - | -                            | -                             | -                     |
| Public Works Revenue      | 001.3410.362000 | Rent Of City Property                 | -                                                   | - | -                            | -                             | 1                     |
| Median Maintenance        | 001.3411.334490 | State - Fdot Median Maint             | 39,618                                              | - | 39,618                       | 39,500                        | 39,500                |
| Engineering Revenue       | 001.3412.329503 | Row/Utility Permit Fee                | 2,333                                               | - | 858                          | 2,300                         | 2,300                 |
| Engineering Revenue       | 001.3412.344900 | Engineering Fees                      | 68,829                                              | - | 50,352                       | 52,800                        | 52,800                |
| Parking Revenues          | 001.3450.354004 | Parking Fines                         | 6,518                                               | - | 3,771                        | 4,000                         | 8,000                 |
| Parking Revenues          | 001.3450.354005 | Passport Parking Fines                | 12,142                                              | - | 79,509                       | 50,000                        | 52,000                |
| Economic Dev Revenue      | 001.3520.331500 | Fed - Fema                            | 351,785                                             | - | -                            | -                             | -                     |
| Economic Dev Revenue      | 001.3520.331501 | Fed - Fema Ctp Seawall Michael        | -                                                   | - | -                            | -                             | -                     |
| Economic Dev Revenue      | 001.3520.334500 | State - Fema                          | 58,631                                              | - | -                            | -                             | -                     |
| Library Revenue           | 001.3710.338001 | County Library Cooperative            | 79,227                                              | - | 83,098                       | 80,000                        | 80,000                |

| Department                  | Account         | Account Description              | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |          | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|-----------------------------|-----------------|----------------------------------|-----------------------------------------------------|----------|------------------------------|-------------------------------|-----------------------|
|                             |                 |                                  | FY 2025<br>Actuals                                  |          |                              |                               |                       |
| Library Revenue             | 001.3710.347100 | Library Service Fees             | 4,092                                               | -        | 4,370                        | 4,100                         | 4,100                 |
| Library Revenue             | 001.3710.347101 | Library Misc Fees                | 4,306                                               | -        | 4,504                        | 4,000                         | 4,000                 |
| Library Revenue             | 001.3710.347102 | Library Concessions & Merch - T  | 131                                                 | -        | 301                          | 100                           | 100                   |
| Library Revenue             | 001.3710.352000 | Library Fines                    | -                                                   | -        | -                            | -                             | -                     |
| Library Revenue             | 001.3710.366001 | Library Donations                | 10,380                                              | -        | 4,076                        | 1,500                         | 1,500                 |
| Community Center R          | 001.3721.347202 | Parks & Rec Concessions & Merch  | 6,199                                               | -        | 4,836                        | 4,000                         | 4,000                 |
| Community Center R          | 001.3721.347210 | Community Center                 | 176,504                                             | -        | 160,492                      | 180,100                       | 181,900               |
| Community Center R          | 001.3721.366002 | Park/Rec Donations               | 586                                                 | -        | 3,871                        | 500                           | 500                   |
| Morgan Sports Complex       | 001.3722.347201 | Concessions Agreement - Nontax   | 10,196                                              | -        | 13,548                       | 9,100                         | 9,100                 |
| Morgan Sports Complex       | 001.3722.347220 | Morgan Sports Complex            | 216,591                                             | -        | 226,427                      | 227,000                       | 227,000               |
| Morgan Sports Complex       | 001.3722.347221 | Sports Complex Sponsoship        | -                                                   | -        | -                            | -                             | -                     |
| Morgan Sports Complex       | 001.3722.366002 | Park/Rec Donations               | 4,880                                               | -        | 5,400                        | 1,000                         | 1,000                 |
| Parks Revenue               | 001.3726.331702 | Fed-USDA FRACS Tree Grant        | -                                                   | -        | 2,783                        | -                             | -                     |
| Parks Revenue               | 001.3726.337701 | Bocc/Tdc Beach Park Ops          | -                                                   | -        | -                            | -                             | -                     |
| Parks Revenue               | 001.3726.337702 | Bocc/Tdc Beach Park Op           | -                                                   | -        | -                            | -                             | -                     |
| Parks Revenue               | 001.3726.347260 | Henderson Beach Park Pass        | 16,100                                              | -        | 15,360                       | 16,000                        | 16,000                |
| Parks Revenue               | 001.3726.347270 | Joe's Bayou Annual Pass          | 17,925                                              | -        | 16,615                       | 13,000                        | -                     |
| Parks Revenue               | 001.3726.347271 | Joe's Bayou Honor Box            | 100,917                                             | -        | 94,739                       | 96,000                        | 96,000                |
| Parks Revenue               | 001.3726.347290 | Park Service Fees                | 22,621                                              | -        | 19,385                       | 20,000                        | 20,000                |
| Parks Revenue               | 001.3726.354005 | Passport Parking Fines (Joe's)   | -                                                   | -        | 3,575                        | 4,000                         | 4,000                 |
| Parks Revenue               | 001.3726.366002 | Park/Rec Donations               | 3,696                                               | -        | 472                          | 1,500                         | 1,500                 |
| Parks Revenue               | 001.3726.366003 | Dog Park Donations               | 374                                                 | -        | 260                          | 350                           | 350                   |
| Beachfront Parks Revenue    | 001.3727.337712 | Tdc 12.5%                        | 498,774                                             | -        | 600,674                      | 884,922                       | 877,050               |
| Leonard Destin Park         | 001.3728.334700 | State - Fdep Leonard Destin Park | 66,724                                              | -        | 135,785                      | 187,788                       | 196,550               |
| <b>GENERAL FUND CASH IN</b> |                 |                                  | <b>23,358,050</b>                                   | <b>-</b> | <b>24,324,300</b>            | <b>25,083,802</b>             | <b>24,385,301</b>     |
| Nondepartmental Ex          | 001.5000.591000 | Transfers Out                    | -                                                   | -        | -                            | -                             | -                     |
| Nondepartmental Ex          | 001.5000.591101 | Transfer Out To 101 Bldg         | -                                                   | -        | -                            | -                             | -                     |
| Nondepartmental Ex          | 001.5000.591105 | Transfer Out To 105 Tech         | 94,571                                              | -        | 243,731                      | 238,230.00                    | 236,330               |
| Nondepartmental Ex          | 001.5000.591107 | Transfer Out To 107 Harbor Cra   | -                                                   | -        | -                            | -                             | -                     |
| Nondepartmental Ex          | 001.5000.591109 | Transfer Out To 109 Oka Half     | -                                                   | -        | -                            | -                             | -                     |
| Nondepartmental Ex          | 001.5000.591213 | Transfer Out To 213              | 552,698                                             | -        | 551,498                      | 550,720.06                    | 549,766               |
| Nondepartmental Ex          | 001.5000.591221 | Transfer Out To 221              | 464,975                                             | -        | 466,898                      | 466,718.00                    | 465,518               |

| Department           | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|-----------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                      |                 |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Nondepartmental Ex   | 001.5000.591224 | Transfer Out To 224               | 90,065                                              | -      | 119,812                      | 108,211.00                    | 108,214               |
| Nondepartmental Ex   | 001.5000.591301 | Transfer Out To 301 Rr            | 3,600,000                                           | -      | 2,500,000                    | 2,500,000.00                  | 3,000,000             |
| Nondepartmental Ex   | 001.5000.591305 | Transfer Out To 305 Grants        | -                                                   | -      | -                            | -                             | -                     |
| Nondepartmental Ex   | 001.5000.591306 | Transfer Out To 306 Gastax#2      | -                                                   | -      | -                            | -                             | -                     |
| Nondepartmental Ex   | 001.5000.591310 | Transfer Out To 310 Police Imp    | -                                                   | -      | -                            | -                             | -                     |
| Nondepartmental Ex   | 001.5000.591311 | Transfer Out To 311 Road Imp      | -                                                   | -      | -                            | -                             | -                     |
| Nondepartmental Ex   | 001.5000.591312 | Transfer Out To 312 Library Imp   | -                                                   | -      | -                            | -                             | -                     |
| Nondepartmental Ex   | 001.5000.591313 | Transfer Out To 313 Park Imp      | -                                                   | -      | -                            | -                             | -                     |
| Nondepartmental Ex   | 001.5000.591324 | Transfer Out To 324               | 82,378                                              | -      | -                            | -                             | -                     |
| City Council Expendi | 001.5110.523000 | Life & Health Insurance           | 56,790                                              | -      | 37,545                       | 27,677                        | 29,100                |
| City Council Expendi | 001.5110.531000 | Professional Services             | 850                                                 | 77,340 | 117,240                      | 25,000.00                     | 50,000                |
| City Council Expendi | 001.5110.534000 | Other Contracted Services         | 7,255                                               | -      | 4,038                        | -                             | -                     |
| City Council Expendi | 001.5110.540000 | Travel And Per Diem               | 10,813                                              | -      | 9,565                        | 11,000.00                     | 11,300                |
| City Council Expendi | 001.5110.541005 | Communications It Alloc           | 1,669                                               | -      | 1,283                        | 6,150.00                      | 6,300                 |
| City Council Expendi | 001.5110.544000 | Rentals And Leases                | -                                                   | -      | -                            | -                             | -                     |
| City Council Expendi | 001.5110.546000 | Repairs And Maintenance Service   | 1,619                                               | -      | -                            | 1,000.00                      | 1,000                 |
| City Council Expendi | 001.5110.546005 | It Repairs And Maintenance        | -                                                   | -      | -                            | 1,250.00                      | 1,300                 |
| City Council Expendi | 001.5110.547000 | Printing And Binding              | 115                                                 | -      | 2,548                        | -                             | -                     |
| City Council Expendi | 001.5110.547005 | Printing - It Ink And Copy Counts | -                                                   | -      | 945                          | 944.55                        | 1,000                 |
| City Council Expendi | 001.5110.548000 | Ads And Promotional Activities    | 5                                                   | -      | -                            | -                             | -                     |
| City Council Expendi | 001.5110.549007 | Contingencies                     | 2,750                                               | -      | -                            | 50,000.00                     | 50,000                |
| City Council Expendi | 001.5110.552000 | Operating Supplies                | 28,434                                              | -      | 25,740                       | 30,000.00                     | 30,900                |
| City Council Expendi | 001.5110.552005 | Ops Software & Workstations       | 5,903                                               | -      | 19,964                       | 21,200.01                     | 21,800                |
| City Council Expendi | 001.5110.554000 | Memberships, Subscriptions, Boc   | 5,507                                               | -      | 6,183                        | 8,300.00                      | 8,500                 |
| City Council Expendi | 001.5110.555000 | Training, Education, Conferences  | 1,993                                               | -      | 829                          | 1,000.00                      | 1,000                 |
| City Council Expendi | 001.5110.561000 | Land                              | -                                                   | -      | -                            | -                             | -                     |
| City Council Expendi | 001.5110.565000 | Construction in Progress          | -                                                   | -      | -                            | 75,000                        | -                     |
| City Council Expendi | 001.5110.582000 | Grant/Contribution                | 1,000                                               | -      | -                            | 1,000                         | 1,000                 |
| City Manager Expen   | 001.5120.511000 | Executive Salaries                | 47,713                                              | -      | -                            | -                             | -                     |
| City Manager Expen   | 001.5120.512000 | Regular Salaries                  | 338,874                                             | -      | 328,227                      | 406,575                       | 426,900               |
| City Manager Expen   | 001.5120.515000 | Special Pay                       | -                                                   | -      | -                            | -                             | -                     |
| City Manager Expen   | 001.5120.521000 | Fica Taxes                        | 9,060                                               | -      | 16,929                       | 31,129                        | 32,700                |
| City Manager Expen   | 001.5120.522000 | Retirement Contributions          | 35,122                                              | -      | 38,728                       | 49,557                        | 52,000                |
| City Manager Expen   | 001.5120.522001 | City Manager 401A                 | 2,336                                               | -      | -                            | -                             | -                     |

| Department             | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|------------------------|-----------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                        |                 |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| City Manager Expense   | 001.5120.523000 | Life & Health Insurance           | 107,135                                             | -      | 50,051                       | 51,716                        | 54,300                |
| City Manager Expense   | 001.5120.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -      | -                            | 170                           | 170                   |
| City Manager Expense   | 001.5120.524000 | Workers' Compensation             | 8,888                                               | -      | 3,313                        | 3,500                         | 3,700                 |
| City Manager Expense   | 001.5120.531000 | Professional Services             | 334,428                                             | 86,570 | 432,910                      | 427,288.50                    | 324,000               |
| City Manager Expense   | 001.5120.534000 | Other Contracted Services         | -                                                   | -      | 900                          | -                             | -                     |
| City Manager Expense   | 001.5120.540000 | Travel And Per Diem               | 2,821                                               | -      | 2,051                        | 15,500.00                     | 16,000                |
| City Manager Expense   | 001.5120.541005 | Communications It Alloc           | 3,401                                               | -      | 1,309                        | 6,150.00                      | 6,300                 |
| City Manager Expense   | 001.5120.542000 | Freight & Postage                 | 4,799                                               | -      | 4,812                        | 340.00                        | 400                   |
| City Manager Expense   | 001.5120.544000 | Rentals And Leases                | -                                                   | -      | -                            | -                             | -                     |
| City Manager Expense   | 001.5120.546002 | Facility Repairs And Maintenance  | 75                                                  | -      | 174                          | 2,500.00                      | 2,600                 |
| City Manager Expense   | 001.5120.546005 | It Repairs And Maintenance        | -                                                   | -      | -                            | 1,250.00                      | 1,300                 |
| City Manager Expense   | 001.5120.547000 | Printing And Binding              | 8,101                                               | -      | 1,367                        | 8,200.00                      | 8,400                 |
| City Manager Expense   | 001.5120.547005 | Printing - It Ink And Copy Counts | -                                                   | -      | -                            | 945.00                        | 1,000                 |
| City Manager Expense   | 001.5120.548000 | Ads And Promotional Activities    | 17,432                                              | -      | 11,269                       | 18,000.00                     | 18,500                |
| City Manager Expense   | 001.5120.549000 | Other Current Charges             | -                                                   | -      | -                            | -                             | -                     |
| City Manager Expense   | 001.5120.549007 | Contingencies                     | 541                                                 | -      | 605                          | 20,000.00                     | 20,000                |
| City Manager Expense   | 001.5120.551000 | Office Supplies                   | 863                                                 | -      | 1,033                        | 2,000.00                      | 2,100                 |
| City Manager Expense   | 001.5120.552000 | Operating Supplies                | 19,728                                              | -      | 22,319                       | 13,125.00                     | 13,500                |
| City Manager Expense   | 001.5120.552005 | Ops Software & Workstations       | 3,776                                               | -      | 20,042                       | 21,200.00                     | 21,800                |
| City Manager Expense   | 001.5120.554000 | Memberships, Subscriptions, Boc   | 3,327                                               | -      | 2,334                        | 10,300.00                     | 10,600                |
| City Manager Expense   | 001.5120.555000 | Training, Education, Conferences  | -                                                   | -      | -                            | 10,000.00                     | 10,300                |
| City Manager Expense   | 001.5120.555005 | It Training                       | -                                                   | -      | -                            | -                             | -                     |
| City Manager Expense   | 001.5120.561000 | Land                              | -                                                   | -      | -                            | -                             | -                     |
| City Clerk Expenditure | 001.5121.512000 | Regular Salaries                  | 252,304                                             | -      | 285,840                      | 316,943                       | 332,800               |
| City Clerk Expenditure | 001.5121.514000 | Overtime                          | 1,468                                               | -      | 1,047                        | 900                           | 500                   |
| City Clerk Expenditure | 001.5121.521000 | Fica Taxes                        | 3,611                                               | -      | 11,735                       | 24,458                        | 25,700                |
| City Clerk Expenditure | 001.5121.522000 | Retirement Contributions          | 31,779                                              | -      | 37,388                       | 59,443                        | 62,400                |
| City Clerk Expenditure | 001.5121.523000 | Life & Health Insurance           | 50,817                                              | -      | 39,446                       | 54,193                        | 56,900                |
| City Clerk Expenditure | 001.5121.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -      | -                            | 170                           | 170                   |
| City Clerk Expenditure | 001.5121.524000 | Workers' Compensation             | 3,637                                               | -      | 2,229                        | 2,300                         | 2,400                 |
| City Clerk Expenditure | 001.5121.534000 | Other Contracted Services         | 1,826                                               | -      | 2,074                        | 2,800.00                      | 2,900                 |
| City Clerk Expenditure | 001.5121.540000 | Travel And Per Diem               | -                                                   | -      | -                            | 2,500.00                      | 2,600                 |
| City Clerk Expenditure | 001.5121.541005 | Communications It Alloc           | 1,315                                               | -      | 964                          | 3,690.00                      | 3,800                 |
| City Clerk Expenditure | 001.5121.542000 | Freight & Postage                 | 1,806                                               | -      | 140                          | 1,500.00                      | 1,500                 |

| Department            | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|-----------------------|-----------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                       |                 |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| City Clerk Expenditur | 001.5121.543000 | Utilities                         | -                                                   | -      | -                            | -                             | -                     |
| City Clerk Expenditur | 001.5121.544000 | Rentals And Leases                | 1,114                                               | -      | 1,549                        | 2,000.00                      | 2,100                 |
| City Clerk Expenditur | 001.5121.546005 | It Repairs And Maintenance        | -                                                   | -      | 366                          | 750.00                        | 800                   |
| City Clerk Expenditur | 001.5121.547000 | Printing And Binding              | 2,125                                               | -      | 38                           | 4,600.00                      | 4,700                 |
| City Clerk Expenditur | 001.5121.547005 | Printing - It Ink And Copy Counts | 1,223                                               | -      | 1,093                        | 567.00                        | 600                   |
| City Clerk Expenditur | 001.5121.548000 | Ads And Promotional Activities    | 24,204                                              | -      | 19,579                       | 21,000.00                     | 21,600                |
| City Clerk Expenditur | 001.5121.549000 | Other Current Charges             | -                                                   | -      | 40,000                       | -                             | -                     |
| City Clerk Expenditur | 001.5121.549001 | Merchant Services                 | -                                                   | -      | -                            | 250.00                        | 300                   |
| City Clerk Expenditur | 001.5121.551000 | Office Supplies                   | 2,719                                               | -      | 1,499                        | 3,000.00                      | 3,100                 |
| City Clerk Expenditur | 001.5121.552000 | Operating Supplies                | 4,200                                               | -      | 11,320                       | 11,000.00                     | 11,300                |
| City Clerk Expenditur | 001.5121.552005 | Ops Software & Workstations       | 1,368                                               | -      | 7,134                        | 12,720.00                     | 13,100                |
| City Clerk Expenditur | 001.5121.554000 | Memberships, Subscriptions, Boc   | 1,114                                               | -      | 2,509                        | 2,600.00                      | 2,700                 |
| City Clerk Expenditur | 001.5121.555000 | Training, Education, Conferences  | -                                                   | -      | -                            | 1,000.00                      | 1,000                 |
| Finance Expenditure   | 001.5130.512000 | Regular Salaries                  | 294,165                                             | -      | 306,043                      | 347,745                       | 365,100               |
| Finance Expenditure   | 001.5130.514000 | Overtime                          | 476                                                 | -      | 99                           | 400                           | 400                   |
| Finance Expenditure   | 001.5130.521000 | Fica Taxes                        | 4,756                                               | -      | 18,049                       | 26,649                        | 28,000                |
| Finance Expenditure   | 001.5130.522000 | Retirement Contributions          | 32,086                                              | -      | 38,646                       | 47,561                        | 49,900                |
| Finance Expenditure   | 001.5130.523000 | Life & Health Insurance           | 49,581                                              | -      | 32,382                       | 32,629                        | 34,300                |
| Finance Expenditure   | 001.5130.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -      | -                            | 340                           | 340                   |
| Finance Expenditure   | 001.5130.524000 | Workers' Compensation             | 4,393                                               | -      | 2,711                        | 2,800                         | 2,900                 |
| Finance Expenditure   | 001.5130.525000 | Unemployment Compensation         | -                                                   | -      | -                            | -                             | -                     |
| Finance Expenditure   | 001.5130.531000 | Professional Services             | 14,217                                              | 10,783 | 21,829                       | 15,000.00                     | 15,500                |
| Finance Expenditure   | 001.5130.531006 | Investment Admin Expenses         | 85,498                                              | -      | 127,002                      | 80,000.00                     | 82,400                |
| Finance Expenditure   | 001.5130.532000 | Audit Services                    | 43,222                                              | -      | 39,922                       | 50,000.00                     | 51,500                |
| Finance Expenditure   | 001.5130.534000 | Other Contracted Services         | -                                                   | -      | -                            | -                             | -                     |
| Finance Expenditure   | 001.5130.540000 | Travel And Per Diem               | 3,253                                               | -      | 673                          | 5,400.00                      | 5,600                 |
| Finance Expenditure   | 001.5130.541005 | Communications It Alloc           | 1,669                                               | -      | 930                          | 3,690.00                      | 3,800                 |
| Finance Expenditure   | 001.5130.542000 | Freight & Postage                 | 525                                                 | -      | 141                          | 100.00                        | 100                   |
| Finance Expenditure   | 001.5130.544000 | Rentals And Leases                | -                                                   | -      | -                            | -                             | -                     |
| Finance Expenditure   | 001.5130.546005 | It Repairs And Maintenance        | -                                                   | -      | -                            | 750.00                        | 800                   |
| Finance Expenditure   | 001.5130.547000 | Printing And Binding              | 2,046                                               | -      | 2,872                        | 2,500.00                      | 2,600                 |
| Finance Expenditure   | 001.5130.547005 | Printing - It Ink And Copy Counts | 713                                                 | -      | 1,008                        | 567.00                        | 600                   |
| Finance Expenditure   | 001.5130.549000 | Other Current Charges             | (0)                                                 | -      | 19                           | 160,000.00                    | -                     |
| Finance Expenditure   | 001.5130.549001 | Merchant Services                 | 1,118                                               | -      | 1,287                        | 1,500.00                      | 1,500                 |

| Department          | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |   | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------|-----------------|-----------------------------------|-----------------------------------------------------|---|------------------------------|-------------------------------|-----------------------|
|                     |                 |                                   | FY 2025<br>Actuals                                  |   |                              |                               |                       |
| Finance Expenditure | 001.5130.549002 | Bank Fees                         | 4,559                                               | - | 5,156                        | 5,200.00                      | 5,400                 |
| Finance Expenditure | 001.5130.549003 | Parking Fine Processing           | -                                                   | - | -                            | -                             | -                     |
| Finance Expenditure | 001.5130.549005 | Tax Collector Commissions Paid    | 4,980                                               | - | 3,980                        | 4,100.00                      | 4,200                 |
| Finance Expenditure | 001.5130.549006 | Write-Off To Bad Debt             | -                                                   | - | -                            | 500.00                        | 500                   |
| Finance Expenditure | 001.5130.551000 | Office Supplies                   | 627                                                 | - | 115                          | 600.00                        | 600                   |
| Finance Expenditure | 001.5130.552000 | Operating Supplies                | 1,319                                               | - | 1,223                        | 2,400.00                      | 2,500                 |
| Finance Expenditure | 001.5130.552005 | Ops Software & Workstations       | 3,155                                               | - | 11,643                       | 12,720.00                     | 13,100                |
| Finance Expenditure | 001.5130.554000 | Memberships, Subscriptions, Boc   | 2,785                                               | - | 1,305                        | 3,000.00                      | 3,100                 |
| Finance Expenditure | 001.5130.555000 | Training, Education, Conferences  | 725                                                 | - | 2,619                        | 3,500.00                      | 3,600                 |
| Finance Expenditure | 001.5130.555005 | It Training                       | -                                                   | - | -                            | -                             | -                     |
| Finance Expenditure | 001.5130.564000 | Machinery & Equipment             | -                                                   | - | -                            | -                             | -                     |
| Human Resources E   | 001.5131.512000 | Regular Salaries                  | 169,366                                             | - | 172,134                      | 247,281                       | 259,600               |
| Human Resources E   | 001.5131.514000 | Overtime                          | 111                                                 | - | -                            | -                             | -                     |
| Human Resources E   | 001.5131.515000 | Special Pay                       | -                                                   | - | -                            | -                             | -                     |
| Human Resources E   | 001.5131.521000 | Fica Taxes                        | 2,423                                               | - | 10,159                       | 18,950                        | 19,900                |
| Human Resources E   | 001.5131.522000 | Retirement Contributions          | 20,689                                              | - | 22,842                       | 34,753                        | 36,500                |
| Human Resources E   | 001.5131.523000 | Life & Health Insurance           | (18,204)                                            | - | 14,339                       | 25,898                        | 27,200                |
| Human Resources E   | 001.5131.523003 | Taxable Benefits i.e. Clothing    | -                                                   | - | -                            | 255                           | 255                   |
| Human Resources E   | 001.5131.524000 | Workers' Compensation             | 2,518                                               | - | 1,442                        | 1,500                         | 1,600                 |
| Human Resources E   | 001.5131.527000 | Other Benefits (Ed; Relo; Etc)    | -                                                   | - | -                            | -                             | -                     |
| Human Resources E   | 001.5131.531000 | Professional Services             | 13,507                                              | - | 15,147                       | 48,500.00                     | 14,500                |
| Human Resources E   | 001.5131.534000 | Other Contracted Services         | -                                                   | - | -                            | 15,000.00                     | 15,500                |
| Human Resources E   | 001.5131.535000 | Investigations                    | 75                                                  | - | -                            | 2,500.00                      | 2,600                 |
| Human Resources E   | 001.5131.540000 | Travel And Per Diem               | 2,664                                               | - | 985                          | 6,000.00                      | 6,200                 |
| Human Resources E   | 001.5131.541005 | Communications It Alloc           | 417                                                 | - | 380                          | 2,460.00                      | 2,500                 |
| Human Resources E   | 001.5131.542000 | Freight & Postage                 | 190                                                 | - | 151                          | 200.00                        | 200                   |
| Human Resources E   | 001.5131.545000 | Risk Management Insurance         | 36,794                                              | - | 33,170                       | 38,800.00                     | 40,000                |
| Human Resources E   | 001.5131.546002 | Facility Repairs And Maintenance  | -                                                   | - | 1,839                        | 1,500.00                      | 1,500                 |
| Human Resources E   | 001.5131.546005 | It Repairs And Maintenance        | -                                                   | - | -                            | 500.00                        | 500                   |
| Human Resources E   | 001.5131.547005 | Printing - It Ink And Copy Counts | -                                                   | - | 245                          | 378.00                        | 400                   |
| Human Resources E   | 001.5131.548000 | Ads And Promotional Activities    | -                                                   | - | -                            | 500.00                        | 500                   |
| Human Resources E   | 001.5131.549000 | Other Current Charges             | 533                                                 | - | 567                          | 600.00                        | 600                   |
| Human Resources E   | 001.5131.551000 | Office Supplies                   | 678                                                 | - | 657                          | 5,800.00                      | 6,000                 |
| Human Resources E   | 001.5131.552000 | Operating Supplies                | 5,963                                               | - | 7,488                        | 13,000.00                     | 13,400                |

| Department           | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|-----------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                      |                 |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Human Resources E    | 001.5131.552001 | Operating Supplies - Wellness     | -                                                   | -      | -                            | 2,500.00                      | 2,600                 |
| Human Resources E    | 001.5131.552005 | Ops Software & Workstations       | 1,766                                               | -      | 8,645                        | 8,480.00                      | 8,700                 |
| Human Resources E    | 001.5131.554000 | Memberships, Subscriptions, Boc   | 299                                                 | -      | 1,388                        | 2,640.00                      | 2,700                 |
| Human Resources E    | 001.5131.555000 | Training, Education, Conferences  | 490                                                 | 11,368 | 14,763                       | 7,500.00                      | 7,700                 |
| Human Resources E    | 001.5131.555001 | Training - Wellness               | -                                                   | -      | -                            | 1,800.00                      | 1,900                 |
| Human Resources E    | 001.5131.568000 | Lease                             | -                                                   | -      | -                            | -                             | -                     |
| Facility Maintenance | 001.5132.512000 | Regular Salaries                  | 92,875                                              | -      | 92,088                       | 157,647                       | 165,500               |
| Facility Maintenance | 001.5132.514000 | Overtime                          | 498                                                 | -      | 230                          | 600                           | 600                   |
| Facility Maintenance | 001.5132.521000 | Fica Taxes                        | 1,261                                               | -      | 2,856                        | 12,624                        | 13,300                |
| Facility Maintenance | 001.5132.522000 | Retirement Contributions          | 8,623                                               | -      | 10,694                       | 17,329                        | 18,200                |
| Facility Maintenance | 001.5132.523000 | Life & Health Insurance           | 44,241                                              | -      | 32,554                       | 39,885                        | 41,900                |
| Facility Maintenance | 001.5132.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -      | 8,567                        | 700                           | 700                   |
| Facility Maintenance | 001.5132.524000 | Workers' Compensation             | 1,101                                               | -      | 1,341                        | 1,400                         | 1,500                 |
| Facility Maintenance | 001.5132.531000 | Professional Services             | -                                                   | -      | -                            | -                             | -                     |
| Facility Maintenance | 001.5132.534000 | Other Contracted Services         | -                                                   | -      | 3,592                        | -                             | -                     |
| Facility Maintenance | 001.5132.541005 | Communications It Alloc           | 2,224                                               | -      | 1,482                        | 3,690.00                      | 3,800                 |
| Facility Maintenance | 001.5132.543000 | Utilities                         | 41,940                                              | -      | 38,935                       | 50,000.00                     | 51,500                |
| Facility Maintenance | 001.5132.544000 | Rentals And Leases                | -                                                   | -      | -                            | 1,500.00                      | 1,500                 |
| Facility Maintenance | 001.5132.546000 | Repairs And Maintenance Service   | 33,556                                              | 29,200 | 57,514                       | 75,000.00                     | 77,300                |
| Facility Maintenance | 001.5132.546005 | It Repairs And Maintenance        | -                                                   | -      | -                            | 750.00                        | 800                   |
| Facility Maintenance | 001.5132.547005 | Printing - It Ink And Copy Counts | -                                                   | -      | -                            | 567.00                        | 600                   |
| Facility Maintenance | 001.5132.551000 | Office Supplies                   | -                                                   | -      | -                            | 350.00                        | 400                   |
| Facility Maintenance | 001.5132.552000 | Operating Supplies                | 24,364                                              | 1,108  | 8,252                        | 30,000.00                     | 30,900                |
| Facility Maintenance | 001.5132.552005 | Ops Software & Workstations       | 1,525                                               | -      | 7,131                        | 12,720.00                     | 13,100                |
| Facility Maintenance | 001.5132.554000 | Memberships, Subscriptions, Boc   | -                                                   | -      | -                            | -                             | -                     |
| Facility Maintenance | 001.5132.555000 | Training, Education, Conferences  | -                                                   | -      | -                            | -                             | -                     |
| Facility Maintenance | 001.5132.555005 | It Training                       | -                                                   | -      | -                            | -                             | -                     |
| Legal Expenditures   | 001.5140.531001 | City Attorney                     | 278,178                                             | -      | 259,765                      | 294,600.00                    | 303,400               |
| Legal Expenditures   | 001.5140.531002 | Labor Attorney                    | 2,500                                               | -      | 2,500                        | 2,600.00                      | 2,700                 |
| Legal Expenditures   | 001.5140.531003 | Land Use Attorney                 | 907                                                 | -      | 907                          | 900.00                        | 900                   |
| Legal Expenditures   | 001.5140.531004 | Franchise Attorney                | 5,928                                               | -      | -                            | 5,000.00                      | 5,200                 |
| Legal Expenditures   | 001.5140.531005 | Miscellaneous Representation      | 107,184                                             | -      | 73,542                       | 75,000.00                     | 77,300                |
| Community Develop    | 001.5150.512000 | Regular Salaries                  | 628,030                                             | -      | 480,700                      | 743,629                       | 780,800               |
| Community Develop    | 001.5150.514000 | Overtime                          | 313                                                 | -      | -                            | -                             | -                     |

| Department                | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |         | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------------|-----------------|-----------------------------------|-----------------------------------------------------|---------|------------------------------|-------------------------------|-----------------------|
|                           |                 |                                   | FY 2025<br>Actuals                                  |         |                              |                               |                       |
| Community Development     | 001.5150.521000 | Fica Taxes                        | 8,947                                               | -       | 23,237                       | 56,958                        | 59,800                |
| Community Development     | 001.5150.522000 | Retirement Contributions          | 70,713                                              | -       | 57,651                       | 92,666                        | 97,300                |
| Community Development     | 001.5150.523000 | Life & Health Insurance           | 107,783                                             | -       | 73,276                       | 87,195                        | 91,600                |
| Community Development     | 001.5150.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -       | 17,485                       | 425                           | 425                   |
| Community Development     | 001.5150.524000 | Workers' Compensation             | 10,921                                              | -       | 5,888                        | 6,200                         | 6,500                 |
| Community Development     | 001.5150.527000 | Other Benefits (Ed; Relo; Etc)    | -                                                   | -       | -                            | -                             | -                     |
| Community Development     | 001.5150.531000 | Professional Services             | 113,217                                             | 150,281 | 206,556                      | 105,000.00                    | 108,200               |
| Community Development     | 001.5150.534000 | Other Contracted Services         | -                                                   | -       | -                            | -                             | -                     |
| Community Development     | 001.5150.540000 | Travel And Per Diem               | 4,604                                               | -       | 7,203                        | 12,800.00                     | 13,200                |
| Community Development     | 001.5150.541005 | Communications It Alloc           | 2,944                                               | -       | 1,809                        | 8,610.00                      | 8,900                 |
| Community Development     | 001.5150.542000 | Freight & Postage                 | 1,923                                               | -       | 2,152                        | 2,000.00                      | 2,100                 |
| Community Development     | 001.5150.544000 | Rentals And Leases                | -                                                   | -       | -                            | -                             | -                     |
| Community Development     | 001.5150.545000 | Risk Management Insurance         | 12,528                                              | -       | 17,458                       | 18,000.00                     | 18,500                |
| Community Development     | 001.5150.546000 | Repairs And Maintenance Services  | 1,997                                               | 1,059   | 3,166                        | -                             | -                     |
| Community Development     | 001.5150.546002 | Facility Repairs And Maintenance  | 2,438                                               | -       | 461                          | 2,500.00                      | 2,600                 |
| Community Development     | 001.5150.546005 | It Repairs And Maintenance        | -                                                   | -       | 75                           | 1,750.00                      | 1,800                 |
| Community Development     | 001.5150.547000 | Printing And Binding              | 1,488                                               | -       | 1,156                        | 4,000.00                      | 4,100                 |
| Community Development     | 001.5150.547005 | Printing - It Ink And Copy Counts | 376                                                 | -       | 437                          | 1,322.00                      | 1,400                 |
| Community Development     | 001.5150.548000 | Ads And Promotional Activities    | 7,357                                               | -       | 10,426                       | 19,200.00                     | 19,800                |
| Community Development     | 001.5150.549000 | Other Current Charges             | -                                                   | -       | -                            | -                             | -                     |
| Community Development     | 001.5150.549001 | Merchant Services                 | 33,145                                              | -       | 9,128                        | 5,000.00                      | 5,200                 |
| Community Development     | 001.5150.551000 | Office Supplies                   | 3,764                                               | -       | 2,077                        | 5,000.00                      | 5,200                 |
| Community Development     | 001.5150.552000 | Operating Supplies                | 8,312                                               | 1,108   | 8,858                        | 34,000.00                     | 35,000                |
| Community Development     | 001.5150.552003 | Uniforms & PPE (nontaxable)       | -                                                   | -       | 22                           | -                             | -                     |
| Community Development     | 001.5150.552005 | Ops Software & Workstations       | 6,413                                               | -       | 25,117                       | 29,680.00                     | 30,600                |
| Community Development     | 001.5150.554000 | Memberships, Subscriptions, Books | 3,389                                               | -       | 2,708                        | 4,239.00                      | 4,400                 |
| Community Development     | 001.5150.555000 | Training, Education, Conferences  | 5,093                                               | -       | 2,195                        | 7,960.00                      | 8,200                 |
| Community Development     | 001.5150.564005 | It Equipment                      | -                                                   | -       | -                            | -                             | -                     |
| Community Development     | 001.5150.565000 | Construction In Progress          | -                                                   | 8,114   | 16,160                       | -                             | -                     |
| Debt Service Expenditures | 001.5170.571000 | Principal                         | -                                                   | -       | -                            | -                             | -                     |
| Debt Service Expenditures | 001.5170.572000 | Interest Expense                  | -                                                   | -       | -                            | -                             | -                     |
| Lease Expenditures        | 001.5171.568000 | Lease                             | 51,712                                              | -       | -                            | -                             | -                     |
| Lease Expenditures        | 001.5171.571000 | Principal - Copiers               | 25,235                                              | 23,833  | 36,642                       | 18,000.00                     | 14,000                |
| Lease Expenditures        | 001.5171.571001 | Principal - Aclarian              | -                                                   | -       | -                            | -                             | -                     |

| Department         | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |     | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|--------------------|-----------------|-----------------------------------|-----------------------------------------------------|-----|------------------------------|-------------------------------|-----------------------|
|                    |                 |                                   | FY 2025<br>Actuals                                  |     |                              |                               |                       |
| Lease Expenditures | 001.5171.571002 | Principal - Ukg                   | 24,254                                              | 901 | 12,593                       | -                             | -                     |
| Lease Expenditures | 001.5171.572000 | Interest Expense Copiers          | 1,168                                               | 486 | 1,229                        | 400.00                        | 1,500                 |
| Lease Expenditures | 001.5171.572001 | Interest - Aclarian               | -                                                   | -   | -                            | -                             | -                     |
| Lease Expenditures | 001.5171.572002 | Interest Expense- Ukg             | 1,223                                               | 97  | 702                          | -                             | -                     |
| It Expenditures    | 001.5190.512000 | Regular Salaries                  | 312,705                                             | -   | 271,309                      | 288,504                       | 302,900               |
| It Expenditures    | 001.5190.514000 | Overtime                          | -                                                   | -   | -                            | -                             | -                     |
| It Expenditures    | 001.5190.521000 | Fica Taxes                        | 4,403                                               | -   | 15,694                       | 22,110                        | 23,200                |
| It Expenditures    | 001.5190.522000 | Retirement Contributions          | 33,942                                              | -   | 34,698                       | 40,549                        | 42,600                |
| It Expenditures    | 001.5190.523000 | Life & Health Insurance           | 61,905                                              | -   | 55,586                       | 59,760                        | 62,700                |
| It Expenditures    | 001.5190.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -   | -                            | 255                           | 255                   |
| It Expenditures    | 001.5190.524000 | Workers' Compensation             | 5,018                                               | -   | 2,816                        | 3,000                         | 3,200                 |
| It Expenditures    | 001.5190.531000 | Professional Services             | 90,345                                              | -   | (24,634)                     | -                             | -                     |
| It Expenditures    | 001.5190.534000 | Other Contracted Services         | -                                                   | -   | -                            | -                             | -                     |
| It Expenditures    | 001.5190.540000 | Travel And Per Diem               | 2,960                                               | -   | 3,564                        | 3,000.00                      | 3,100                 |
| It Expenditures    | 001.5190.541000 | Communication Services And De     | 3,489                                               | -   | 428                          | -                             | -                     |
| It Expenditures    | 001.5190.541005 | Communications It Alloc           | 15,942                                              | -   | 786                          | 2,460.00                      | 2,500                 |
| It Expenditures    | 001.5190.544000 | Rentals And Leases                | -                                                   | -   | -                            | -                             | -                     |
| It Expenditures    | 001.5190.546000 | Repairs And Maintenance Service   | -                                                   | -   | -                            | 25,000.00                     | 25,800                |
| It Expenditures    | 001.5190.546005 | It Repairs And Maintenance        | -                                                   | -   | -                            | -                             | -                     |
| It Expenditures    | 001.5190.547005 | Printing - It Ink And Copy Counts | -                                                   | -   | -                            | 378.00                        | 400                   |
| It Expenditures    | 001.5190.551000 | Office Supplies                   | -                                                   | -   | -                            | 2,000.00                      | 2,100                 |
| It Expenditures    | 001.5190.552000 | Operating Supplies                | 12,117                                              | -   | 8,479                        | 8,700.00                      | 9,000                 |
| It Expenditures    | 001.5190.552005 | Ops Software & Workstations       | 87,707                                              | -   | 8,437                        | 8,480.00                      | 8,700                 |
| It Expenditures    | 001.5190.554000 | Memberships, Subscriptions, Boc   | 1,909                                               | -   | 300                          | 1,500.00                      | 1,500                 |
| It Expenditures    | 001.5190.555000 | Training, Education, Conferences  | 3,350                                               | -   | -                            | 4,500.00                      | 4,600                 |
| It Expenditures    | 001.5190.555005 | It Training                       | 692                                                 | -   | 692                          | -                             | -                     |
| It Expenditures    | 001.5190.564005 | It Equipment                      | -                                                   | -   | -                            | -                             | -                     |
| It Expenditures    | 001.5190.565000 | Construction In Progress          | 13,671                                              | -   | -                            | -                             | -                     |
| Law Enforcement Ex | 001.5210.512000 | Regular Salaries                  | -                                                   | -   | -                            | -                             | -                     |
| Law Enforcement Ex | 001.5210.521000 | Fica Taxes                        | -                                                   | -   | -                            | -                             | -                     |
| Law Enforcement Ex | 001.5210.522000 | Retirement Contributions          | -                                                   | -   | -                            | -                             | -                     |
| Law Enforcement Ex | 001.5210.523000 | Life & Health Insurance           | -                                                   | -   | -                            | -                             | -                     |
| Law Enforcement Ex | 001.5210.524000 | Workers' Compensation             | -                                                   | -   | -                            | -                             | -                     |
| Law Enforcement Ex | 001.5210.531000 | Professional Services             | -                                                   | -   | -                            | -                             | -                     |

| Department                         | Account | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |         | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|------------------------------------|---------|-----------------------------------|-----------------------------------------------------|---------|------------------------------|-------------------------------|-----------------------|
|                                    |         |                                   | FY 2025<br>Actuals                                  |         |                              |                               |                       |
| Law Enforcement Ex 001.5210.534000 |         | Other Contracted Services         | -                                                   | -       | -                            | -                             | -                     |
| Law Enforcement Ex 001.5210.534001 |         | Sheriff Contract                  | 3,063,695                                           | 550,843 | 3,029,637                    | 3,469,501                     | 3,573,600             |
| Law Enforcement Ex 001.5210.534002 |         | Lifeguard Contact                 | 282,000                                             | 282,000 | 282,000                      | 282,000                       | 290,500               |
| Law Enforcement Ex 001.5210.545000 |         | Risk Management Insurance         | 13,331                                              | -       | 13,049                       | 14,000                        | 14,400                |
| Law Enforcement Ex 001.5210.546000 |         | Repairs And Maintenance Service   | 653                                                 | 4,136   | 5,675                        | 2,000                         | 2,100                 |
| Law Enforcement Ex 001.5210.546002 |         | Facility Repairs And Maintenance  | 90                                                  | -       | 788                          | -                             | -                     |
| Law Enforcement Ex 001.5210.552000 |         | Operating Supplies                | -                                                   | -       | -                            | -                             | -                     |
| Law Enforcement Ex 001.5210.581001 |         | It Aids To Government Agencies    | -                                                   | -       | -                            | -                             | -                     |
| Code Enforcement E 001.5241.512000 |         | Regular Salaries                  | 447,291                                             | -       | 502,764                      | 611,285                       | 641,800               |
| Code Enforcement E 001.5241.514000 |         | Overtime                          | 1,904                                               | -       | 1,445                        | 2,250                         | 2,000                 |
| Code Enforcement E 001.5241.521000 |         | Fica Taxes                        | 6,275                                               | -       | 19,144                       | 47,282                        | 49,600                |
| Code Enforcement E 001.5241.522000 |         | Retirement Contributions          | 48,693                                              | -       | 58,257                       | 70,903                        | 74,400                |
| Code Enforcement E 001.5241.523000 |         | Life & Health Insurance           | 105,555                                             | -       | 108,694                      | 108,949                       | 114,400               |
| Code Enforcement E 001.5241.523003 |         | Taxable Benefits i.e. Clothing    | -                                                   | -       | 140                          | 2,270                         | 2,270                 |
| Code Enforcement E 001.5241.524000 |         | Workers' Compensation             | 8,756                                               | -       | 5,252                        | 5,500                         | 5,800                 |
| Code Enforcement E 001.5241.527000 |         | Other Benefits (Ed; Relo; Etc)    | -                                                   | -       | -                            | -                             | -                     |
| Code Enforcement E 001.5241.531000 |         | Professional Services             | 4,688                                               | -       | 5,301                        | 3,600.00                      | 3,700                 |
| Code Enforcement E 001.5241.531007 |         | Billing & Collection Services     | -                                                   | -       | -                            | -                             | -                     |
| Code Enforcement E 001.5241.534000 |         | Other Contracted Services         | 750                                                 | -       | -                            | 60,000.00                     | 5,000                 |
| Code Enforcement E 001.5241.540000 |         | Travel And Per Diem               | 5,654                                               | -       | 2,559                        | 2,700.00                      | 2,800                 |
| Code Enforcement E 001.5241.541000 |         | Communication Services And De     | 1,236                                               | -       | 1,710                        | -                             | -                     |
| Code Enforcement E 001.5241.541005 |         | Communications It Alloc           | 7,796                                               | -       | 2,646                        | 11,070.00                     | 11,400                |
| Code Enforcement E 001.5241.542000 |         | Freight & Postage                 | 4,492                                               | -       | 6,111                        | 6,200.00                      | 6,400                 |
| Code Enforcement E 001.5241.544000 |         | Rentals And Leases                | -                                                   | -       | -                            | -                             | -                     |
| Code Enforcement E 001.5241.545000 |         | Risk Management Insurance         | 36,725                                              | -       | 25,335                       | 37,000.00                     | 38,100                |
| Code Enforcement E 001.5241.546000 |         | Repairs And Maintenance Service   | 2,938                                               | -       | -                            | 4,500.00                      | 4,600                 |
| Code Enforcement E 001.5241.546002 |         | Facility Repairs And Maintenance  | 60                                                  | -       | -                            | 1,000.00                      | 1,000                 |
| Code Enforcement E 001.5241.546005 |         | It Repairs And Maintenance        | 2,406                                               | -       | -                            | 2,250.00                      | 2,300                 |
| Code Enforcement E 001.5241.547000 |         | Printing And Binding              | 6,350                                               | -       | 6,229                        | 4,500.00                      | 4,600                 |
| Code Enforcement E 001.5241.547005 |         | Printing - It Ink And Copy Counts | 1,617                                               | -       | 1,295                        | 1,700.00                      | 1,800                 |
| Code Enforcement E 001.5241.549000 |         | Other Current Charges             | 1,607                                               | -       | 563                          | 1,500.00                      | 1,500                 |
| Code Enforcement E 001.5241.549001 |         | Merchant Services                 | 51,109                                              | -       | 2,954                        | 2,000.00                      | 2,100                 |
| Code Enforcement E 001.5241.549003 |         | Parking Fine Processing           | 2,899                                               | -       | -                            | -                             | -                     |
| Code Enforcement E 001.5241.551000 |         | Office Supplies                   | 1,229                                               | -       | 439                          | 3,000.00                      | 3,100                 |

| Department           | Account         | Account Description              | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |         | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|-----------------|----------------------------------|-----------------------------------------------------|---------|------------------------------|-------------------------------|-----------------------|
|                      |                 |                                  | FY 2025<br>Actuals                                  |         |                              |                               |                       |
| Code Enforcement E   | 001.5241.552000 | Operating Supplies               | 28,067                                              | -       | 15,055                       | 31,500.00                     | 32,400                |
| Code Enforcement E   | 001.5241.552005 | Ops Software & Workstations      | 24,798                                              | -       | 31,344                       | 38,160.00                     | 39,300                |
| Code Enforcement E   | 001.5241.554000 | Memberships, Subscriptions, Boc  | 402                                                 | -       | 799                          | 600.00                        | 600                   |
| Code Enforcement E   | 001.5241.555000 | Training, Education, Conferences | 8,570                                               | -       | 3,200                        | 2,700.00                      | 2,800                 |
| Code Enforcement E   | 001.5241.555005 | It Training                      | -                                                   | -       | -                            | -                             | -                     |
| Code Enforcement E   | 001.5241.564005 | It Equipment                     | -                                                   | -       | -                            | -                             | -                     |
| Code Enforcement E   | 001.5241.565000 | Construction In Progress         | -                                                   | -       | -                            | -                             | -                     |
| Emergency Manager    | 001.5250.512000 | Regular Salaries                 | 26,991                                              | -       | 31,979                       | 32,247                        | 33,900                |
| Emergency Manager    | 001.5250.521000 | Fica Taxes                       | 379                                                 | -       | 1,935                        | 2,467                         | 2,600                 |
| Emergency Manager    | 001.5250.522000 | Retirement Contributions         | 3,151                                               | -       | 4,190                        | 4,524                         | 4,800                 |
| Emergency Manager    | 001.5250.523000 | Life & Health Insurance          | 3,995                                               | -       | 3,596                        | 4,200                         | 4,400                 |
| Emergency Manager    | 001.5250.524000 | Workers' Compensation            | 343                                                 | -       | 260                          | 300                           | 300                   |
| Emergency Manager    | 001.5250.534000 | Other Contracted Services        | -                                                   | -       | -                            | -                             | -                     |
| Emergency Manager    | 001.5250.540000 | Travel And Per Diem              | 1,066                                               | -       | 1,070                        | 2,300.00                      | 2,400                 |
| Emergency Manager    | 001.5250.541000 | Communication Services And De    | 86                                                  | -       | -                            | -                             | -                     |
| Emergency Manager    | 001.5250.546000 | Repairs And Maintenance Service  | 3,384                                               | -       | 6,407                        | 10,000.00                     | 10,300                |
| Emergency Manager    | 001.5250.547000 | Printing And Binding             | -                                                   | -       | 802                          | 600.00                        | 600                   |
| Emergency Manager    | 001.5250.548000 | Ads And Promotional Activities   | -                                                   | -       | -                            | 2,500.00                      | 2,600                 |
| Emergency Manager    | 001.5250.551000 | Office Supplies                  | -                                                   | -       | -                            | 250.00                        | 300                   |
| Emergency Manager    | 001.5250.552000 | Operating Supplies               | 1,108                                               | -       | 500                          | 4,000.00                      | 4,100                 |
| Emergency Manager    | 001.5250.554000 | Memberships, Subscriptions, Boc  | -                                                   | -       | -                            | 500.00                        | 500                   |
| Emergency Manager    | 001.5250.555000 | Training, Education, Conferences | -                                                   | -       | -                            | 2,000.00                      | 2,100                 |
| Emergency Manager    | 001.5250.565000 | Construction In Progress         | -                                                   | -       | -                            | 100,000                       | 100,000               |
| Harbor Water Quality | 001.5370.531000 | Professional Services            | -                                                   | -       | -                            | -                             | -                     |
| Harbor Water Quality | 001.5370.544000 | Rentals And Leases               | -                                                   | -       | -                            | -                             | -                     |
| Stormwater Manager   | 001.5380.512000 | Regular Salaries                 | 92,141                                              | -       | 123,992                      | 148,659                       | 156,100               |
| Stormwater Manager   | 001.5380.514000 | Overtime                         | 438                                                 | -       | 1,697                        | -                             | -                     |
| Stormwater Manager   | 001.5380.521000 | Fica Taxes                       | 1,243                                               | -       | 6,021                        | 11,759                        | 12,300                |
| Stormwater Manager   | 001.5380.522000 | Retirement Contributions         | 9,252                                               | -       | 14,522                       | 16,620                        | 17,500                |
| Stormwater Manager   | 001.5380.523000 | Life & Health Insurance          | 26,594                                              | -       | 29,014                       | 55,655                        | 58,400                |
| Stormwater Manager   | 001.5380.523003 | Taxable Benefits i.e. Clothing   | -                                                   | -       | -                            | 700                           | 700                   |
| Stormwater Manager   | 001.5380.524000 | Workers' Compensation            | 2,819                                               | -       | 1,231                        | 1,300                         | 1,400                 |
| Stormwater Manager   | 001.5380.527000 | Other Benefits (Ed; Relo; Etc)   | -                                                   | -       | -                            | -                             | -                     |
| Stormwater Manager   | 001.5380.531000 | Professional Services            | 222,052                                             | 396,200 | 480,518                      | 495,913.33                    | 510,800               |

| Department          | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------|-----------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                     |                 |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Stormwater Manager  | 001.5380.534000 | Other Contracted Services         | -                                                   | -      | -                            | -                             | -                     |
| Stormwater Manager  | 001.5380.540000 | Travel And Per Diem               | -                                                   | -      | -                            | 3,500.00                      | 3,600                 |
| Stormwater Manager  | 001.5380.541000 | Communication Services And De     | -                                                   | -      | -                            | -                             | -                     |
| Stormwater Manager  | 001.5380.541005 | Communications It Alloc           | 1,608                                               | -      | 924                          | 2,460.00                      | 2,500                 |
| Stormwater Manager  | 001.5380.543000 | Utilities                         | -                                                   | -      | 1,018                        | 4,500.00                      | 4,600                 |
| Stormwater Manager  | 001.5380.543008 | Harbor Pump Utilities             | 15,393                                              | -      | 76                           | -                             | -                     |
| Stormwater Manager  | 001.5380.544000 | Rentals And Leases                | 2,999                                               | -      | 10,720                       | 7,000.00                      | 7,200                 |
| Stormwater Manager  | 001.5380.545000 | Risk Management Insurance         | 5,868                                               | -      | 5,581                        | 5,700.00                      | 5,900                 |
| Stormwater Manager  | 001.5380.546000 | Repairs And Maintenance Service   | 9,906                                               | 443    | 16,453                       | 4,500.00                      | 4,600                 |
| Stormwater Manager  | 001.5380.546005 | It Repairs And Maintenance        | 650                                                 | -      | -                            | 500.00                        | 500                   |
| Stormwater Manager  | 001.5380.547000 | Printing And Binding              | -                                                   | -      | -                            | -                             | -                     |
| Stormwater Manager  | 001.5380.547005 | Printing - It Ink And Copy Counts | -                                                   | -      | -                            | 378.00                        | 400                   |
| Stormwater Manager  | 001.5380.548000 | Ads And Promotional Activities    | -                                                   | -      | 644                          | 2,700.00                      | 2,800                 |
| Stormwater Manager  | 001.5380.552000 | Operating Supplies                | 27,113                                              | 15,742 | 19,476                       | 61,000.00                     | 62,800                |
| Stormwater Manager  | 001.5380.552005 | Ops Software & Workstations       | 4,464                                               | -      | 7,006                        | 8,480.00                      | 8,700                 |
| Stormwater Manager  | 001.5380.554000 | Memberships, Subscriptions, Boc   | 1,074                                               | -      | 879                          | 2,000.00                      | 2,100                 |
| Stormwater Manager  | 001.5380.555000 | Training, Education, Conferences  | 1,153                                               | -      | 375                          | 5,000.00                      | 5,200                 |
| Stormwater Manager  | 001.5380.555005 | It Training                       | -                                                   | -      | -                            | -                             | -                     |
| Stormwater Manager  | 001.5380.565000 | Construction In Progress          | -                                                   | -      | -                            | -                             | -                     |
| Cemetery Expenditur | 001.5390.543000 | Utilities                         | 1,016                                               | -      | 878                          | 2,500.00                      | 2,600                 |
| Cemetery Expenditur | 001.5390.545000 | Risk Management Insurance         | 851                                                 | -      | 825                          | 900.00                        | 900                   |
| Cemetery Expenditur | 001.5390.546000 | Repairs And Maintenance Service   | 35,333                                              | 27,481 | 61,397                       | 60,000.00                     | 61,800                |
| Cemetery Expenditur | 001.5390.552000 | Operating Supplies                | 6,229                                               | -      | 4,070                        | 6,600.00                      | 6,800                 |
| Public Works Expen  | 001.5410.512000 | Regular Salaries                  | 669,673                                             | -      | 612,858                      | 598,411                       | 628,300               |
| Public Works Expen  | 001.5410.514000 | Overtime                          | 2,806                                               | -      | 4,864                        | 3,500                         | 3,500                 |
| Public Works Expen  | 001.5410.521000 | Fica Taxes                        | 9,161                                               | -      | 23,764                       | 47,218                        | 49,600                |
| Public Works Expen  | 001.5410.522000 | Retirement Contributions          | 67,374                                              | -      | 66,372                       | 80,462                        | 84,500                |
| Public Works Expen  | 001.5410.523000 | Life & Health Insurance           | 202,015                                             | -      | 135,485                      | 121,435                       | 127,500               |
| Public Works Expen  | 001.5410.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -      | 38                           | 2,185                         | 2,185                 |
| Public Works Expen  | 001.5410.524000 | Workers' Compensation             | 9,524                                               | -      | 4,915                        | 5,200                         | 5,500                 |
| Public Works Expen  | 001.5410.525000 | Unemployment Compensation         | -                                                   | -      | -                            | -                             | -                     |
| Public Works Expen  | 001.5410.531000 | Professional Services             | 494                                                 | -      | 455                          | 60,000.00                     | 61,800                |
| Public Works Expen  | 001.5410.534000 | Other Contracted Services         | -                                                   | -      | -                            | -                             | -                     |
| Public Works Expen  | 001.5410.540000 | Travel And Per Diem               | -                                                   | -      | -                            | 2,100.00                      | 2,200                 |

| Department           | Account         | Account Description                | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|-----------------|------------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                      |                 |                                    | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Public Works Expense | 001.5410.541000 | Communication Services And De      | -                                                   | -      | -                            | -                             | -                     |
| Public Works Expense | 001.5410.541005 | Communications It Alloc            | 10,058                                              | -      | 4,667                        | 8,610.00                      | 8,900                 |
| Public Works Expense | 001.5410.542000 | Freight & Postage                  | -                                                   | -      | 3,126                        | 1,000.00                      | 1,000                 |
| Public Works Expense | 001.5410.543000 | Utilities                          | 294                                                 | -      | 20                           | -                             | -                     |
| Public Works Expense | 001.5410.543001 | Utility Services - Street Lights   | 258,492                                             | -      | 238,276                      | 245,000.00                    | 252,400               |
| Public Works Expense | 001.5410.543002 | Utility Services - Traffic Signals | 6,987                                               | -      | 7,241                        | 9,200.00                      | 9,500                 |
| Public Works Expense | 001.5410.543003 | Utility Services - Water (Shop)    | 3,674                                               | -      | 2,827                        | 4,300.00                      | 4,400                 |
| Public Works Expense | 001.5410.543004 | Utility Services - Electric (Shop) | 8,334                                               | -      | 7,100                        | 11,160.00                     | 11,500                |
| Public Works Expense | 001.5410.543005 | Utility Services - Elect Pumps     | 11,307                                              | -      | 11,076                       | 15,000.00                     | 15,500                |
| Public Works Expense | 001.5410.543006 | Utility Services - Gas             | 167                                                 | -      | 235                          | 600.00                        | 600                   |
| Public Works Expense | 001.5410.544000 | Rentals And Leases                 | 1,450                                               | -      | 378                          | 3,100.00                      | 3,200                 |
| Public Works Expense | 001.5410.545000 | Risk Management Insurance          | 52,059                                              | -      | 47,162                       | 57,479.00                     | 59,200                |
| Public Works Expense | 001.5410.546000 | Repairs And Maintenance Service    | 24,953                                              | 544    | 3,904                        | 40,000.00                     | 41,200                |
| Public Works Expense | 001.5410.546005 | It Repairs And Maintenance         | 1,277                                               | -      | -                            | 1,750.00                      | 1,800                 |
| Public Works Expense | 001.5410.547000 | Printing And Binding               | 294                                                 | -      | 38                           | -                             | -                     |
| Public Works Expense | 001.5410.547005 | Printing - It Ink And Copy Counts  | 1,551                                               | -      | 1,646                        | 1,322.00                      | 1,400                 |
| Public Works Expense | 001.5410.551000 | Office Supplies                    | 1,185                                               | -      | 757                          | 2,000.00                      | 2,100                 |
| Public Works Expense | 001.5410.552000 | Operating Supplies                 | 109,710                                             | 5,795  | 140,581                      | 140,000.00                    | 144,200               |
| Public Works Expense | 001.5410.552003 | Uniforms & PPE (nontaxable)        | -                                                   | -      | 376                          | 5,000.00                      | 5,200                 |
| Public Works Expense | 001.5410.552005 | Ops Software & Workstations        | 34,257                                              | -      | 28,287                       | 29,680.00                     | 30,600                |
| Public Works Expense | 001.5410.553000 | Road Materials & Supplies          | 16,081                                              | 12,382 | 51,977                       | 75,000.00                     | 77,300                |
| Public Works Expense | 001.5410.554000 | Memberships, Subscriptions, Boc    | 2,166                                               | -      | 2,143                        | 3,000.00                      | 3,100                 |
| Public Works Expense | 001.5410.555000 | Training, Education, Conferences   | 2,422                                               | -      | 4,479                        | 4,500.00                      | 4,600                 |
| Public Works Expense | 001.5410.555005 | It Training                        | -                                                   | -      | -                            | -                             | -                     |
| Public Works Expense | 001.5410.563000 | Infrastructure                     | -                                                   | -      | -                            | -                             | -                     |
| Public Works Expense | 001.5410.564000 | Machinery & Equipment              | -                                                   | -      | 22,645                       | -                             | -                     |
| Public Works Expense | 001.5410.565000 | Construction In Progress           | 93,454                                              | 47,627 | 72,997                       | 333,720                       | -                     |
| Median Maintenance   | 001.5411.534000 | Other Contracted Services          | -                                                   | -      | -                            | -                             | -                     |
| Median Maintenance   | 001.5411.546000 | Repairs And Maintenance Service    | 51,554                                              | -      | 650                          | 6,000.00                      | 6,200                 |
| Median Maintenance   | 001.5411.546001 | Median Maintenance                 | 72,749                                              | 87,591 | 163,424                      | 145,000.00                    | 149,400               |
| Median Maintenance   | 001.5411.552000 | Operating Supplies                 | 1,371                                               | -      | 926                          | 5,000.00                      | 5,200                 |
| Median Maintenance   | 001.5411.563000 | Infrastructure                     | -                                                   | -      | -                            | -                             | -                     |
| Engineering Expendi  | 001.5412.512000 | Regular Salaries                   | 188,170                                             | -      | 305,968                      | 425,688                       | 447,000               |
| Engineering Expendi  | 001.5412.514000 | Overtime                           | 74                                                  | -      | 45                           | -                             | -                     |

| Department           | Account            | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|--------------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                      |                    |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Engineering Expendi  | 001.5412.521000    | Fica Taxes                        | 2,679                                               | -      | 15,807                       | 32,908                        | 34,600                |
| Engineering Expendi  | 001.5412.522000    | Retirement Contributions          | 20,356                                              | -      | 38,474                       | 59,486                        | 62,500                |
| Engineering Expendi  | 001.5412.523000    | Life & Health Insurance           | 38,028                                              | -      | 55,059                       | 75,189                        | 78,900                |
| Engineering Expendi  | 001.5412.523003    | Taxable Benefits i.e. Clothing    | -                                                   | -      | -                            | 1,375                         | 1,375                 |
| Engineering Expendi  | 001.5412.524000    | Workers' Compensation             | 4,033                                               | -      | 3,592                        | 3,800                         | 4,000                 |
| Engineering Expendi  | 001.5412.527000    | Other Benefits (Ed; Relo; Etc)    | -                                                   | -      | -                            | -                             | -                     |
| Engineering Expendi  | 001.5412.531000    | Professional Services             | 64,715                                              | 25,912 | 32,012                       | 5,000.00                      | 5,200                 |
| Engineering Expendi  | 001.5412.534000    | Other Contracted Services         | -                                                   | -      | -                            | -                             | -                     |
| Engineering Expendi  | 001.5412.540000    | Travel And Per Diem               | 852                                                 | -      | -                            | 8,500.00                      | 8,800                 |
| Engineering Expendi  | 001.5412.541005    | Communications It Alloc           | 1,252                                               | -      | 786                          | 3,690.00                      | 3,800                 |
| Engineering Expendi  | 001.5412.542000    | Freight & Postage                 | 80                                                  | -      | -                            | 1,000.00                      | 1,000                 |
| Engineering Expendi  | 001.5412.546002    | Facility Repairs And Maintenance  | -                                                   | -      | -                            | -                             | -                     |
| Engineering Expendi  | 001.5412.546005    | It Repairs And Maintenance        | -                                                   | -      | -                            | 750.00                        | 800                   |
| Engineering Expendi  | 001.5412.547000    | Printing And Binding              | 107                                                 | -      | 92                           | 1,500.00                      | 1,500                 |
| Engineering Expendi  | 001.5412.547001    | Printing - Npdes Info             | -                                                   | -      | -                            | -                             | -                     |
| Engineering Expendi  | 001.5412.547005    | Printing - It Ink And Copy Counts | -                                                   | -      | -                            | 567.00                        | 600                   |
| Engineering Expendi  | 001.5412.551000    | Office Supplies                   | 444                                                 | -      | 128                          | 1,500.00                      | 1,500                 |
| Engineering Expendi  | 001.5412.552000    | Operating Supplies                | 1,769                                               | -      | 4,538                        | 7,000.00                      | 7,200                 |
| Engineering Expendi  | 001.5412.552005    | Ops Software & Workstations       | 5,200                                               | -      | 13,318                       | 12,720.00                     | 13,100                |
| Engineering Expendi  | 001.5412.554000    | Memberships, Subscriptions, Boc   | 1,475                                               | -      | 1,069                        | 4,000.00                      | 4,100                 |
| Engineering Expendi  | 001.5412.555000    | Training, Education, Conferences  | 1,470                                               | -      | -                            | 8,500.00                      | 8,800                 |
| Engineering Expendi  | 001.5412.564000    | Machinery & Equipment             | -                                                   | -      | -                            | -                             | -                     |
| Harbor Channel Exp   | 001.5430.546003    | Dredging                          | -                                                   | -      | 549,318                      | -                             | -                     |
| Parking Expenditure: | 001.5450.549003    | Parking Fine Processing           | 335                                                 | -      | 15,809                       | 40,000.00                     | 41,200                |
| Economic Developm    | 001.5520.546000    | Repairs And Maintenance Service   | -                                                   | -      | -                            | -                             | -                     |
| Economic Developm    | 001.5520.552000    | Operating Supplies                | -                                                   | -      | -                            | -                             | -                     |
| Economic Developm    | 001.5520.563000    | Infrastructure                    | -                                                   | -      | -                            | -                             | -                     |
| Economic Developm    | 001.5520.565000    | Construction In Progress          | -                                                   | -      | -                            | -                             | -                     |
| Economic Developm    | 001.5520.582000    | Grant/Contribution                | 14,452                                              | -      | 14,452                       | 16,000                        | 16,500                |
| Economic Developm    | 001.5520.591305 (I | Transfer Out To 305 Grants        | -                                                   | -      | -                            | -                             | -                     |
| Animal Control Expe  | 001.5620.531000    | Professional Services             | -                                                   | -      | -                            | -                             | -                     |
| Animal Control Expe  | 001.5620.534000    | Other Contracted Services         | 63,397                                              | 30,921 | 95,012                       | 95,000.00                     | 97,900                |
| Animal Control Expe  | 001.5620.545000    | Risk Management Insurance         | 2,407                                               | -      | 2,335                        | 2,600.00                      | 2,700                 |
| Animal Control Expe  | 001.5620.582000    | Grant/Contribution                | -                                                   | -      | -                            | -                             | -                     |

| Department           | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|-----------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                      |                 |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Public Assistance Se | 001.5640.582000 | Grant/Contribution                | -                                                   | -      | -                            | -                             | -                     |
| Library Expenditures | 001.5710.512000 | Regular Salaries                  | 526,356                                             | -      | 523,630                      | 615,217                       | 646,000               |
| Library Expenditures | 001.5710.514000 | Overtime                          | 480                                                 | -      | 171                          | -                             | -                     |
| Library Expenditures | 001.5710.521000 | Fica Taxes                        | 11,324                                              | -      | 25,462                       | 47,351                        | 49,700                |
| Library Expenditures | 001.5710.522000 | Retirement Contributions          | 52,106                                              | -      | 64,277                       | 84,351                        | 88,600                |
| Library Expenditures | 001.5710.523000 | Life & Health Insurance           | 110,531                                             | -      | 85,321                       | 90,430                        | 95,000                |
| Library Expenditures | 001.5710.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -      | -                            | 1,210                         | 1,210                 |
| Library Expenditures | 001.5710.524000 | Workers' Compensation             | 7,137                                               | -      | 4,818                        | 5,100                         | 5,400                 |
| Library Expenditures | 001.5710.525000 | Unemployment Compensation         | -                                                   | -      | -                            | -                             | -                     |
| Library Expenditures | 001.5710.531000 | Professional Services             | -                                                   | -      | -                            | -                             | -                     |
| Library Expenditures | 001.5710.534000 | Other Contracted Services         | -                                                   | -      | 2,239                        | -                             | -                     |
| Library Expenditures | 001.5710.540000 | Travel And Per Diem               | 37                                                  | -      | 417                          | 1,300.00                      | 1,300                 |
| Library Expenditures | 001.5710.541000 | Communication Services And De     | -                                                   | -      | -                            | -                             | -                     |
| Library Expenditures | 001.5710.541005 | Communications It Alloc           | 6,856                                               | -      | 3,737                        | 8,610.00                      | 8,900                 |
| Library Expenditures | 001.5710.542000 | Freight & Postage                 | 73                                                  | -      | 151                          | 125.00                        | 100                   |
| Library Expenditures | 001.5710.543000 | Utilities                         | 23,302                                              | -      | 21,323                       | 29,000.00                     | 29,900                |
| Library Expenditures | 001.5710.544000 | Rentals And Leases                | 995                                                 | -      | -                            | -                             | -                     |
| Library Expenditures | 001.5710.545000 | Risk Management Insurance         | 68,756                                              | -      | 68,034                       | 79,180.00                     | 81,600                |
| Library Expenditures | 001.5710.546000 | Repairs And Maintenance Service   | 12,650                                              | 11,493 | 23,875                       | 37,757.75                     | 38,900                |
| Library Expenditures | 001.5710.546002 | Facility Repairs And Maintenance  | 15,705                                              | -      | 3,978                        | -                             | -                     |
| Library Expenditures | 001.5710.546005 | It Repairs And Maintenance        | -                                                   | -      | -                            | 1,750.00                      | 1,800                 |
| Library Expenditures | 001.5710.547000 | Printing And Binding              | 195                                                 | -      | 199                          | 2,369.00                      | 2,400                 |
| Library Expenditures | 001.5710.547005 | Printing - It Ink And Copy Counts | 1,021                                               | -      | 1,322                        | 1,322.00                      | 1,400                 |
| Library Expenditures | 001.5710.548000 | Ads And Promotional Activities    | 374                                                 | -      | 1,084                        | 2,000.00                      | 2,100                 |
| Library Expenditures | 001.5710.549001 | Merchant Services                 | 1,246                                               | -      | 1,429                        | 1,700.00                      | 1,800                 |
| Library Expenditures | 001.5710.549002 | Bank Fees                         | -                                                   | -      | -                            | -                             | -                     |
| Library Expenditures | 001.5710.551000 | Office Supplies                   | 2,389                                               | -      | 1,616                        | 2,000.00                      | 2,100                 |
| Library Expenditures | 001.5710.552000 | Operating Supplies                | 20,985                                              | 1,108  | 48,934                       | 19,613.00                     | 20,200                |
| Library Expenditures | 001.5710.552005 | Ops Software & Workstations       | 19,269                                              | -      | 28,570                       | 29,680.00                     | 30,600                |
| Library Expenditures | 001.5710.552019 | Library Collection                | 14,097                                              | -      | 7,357                        | 17,559.00                     | 18,100                |
| Library Expenditures | 001.5710.554000 | Memberships, Subscriptions, Boc   | 1,197                                               | -      | 933                          | 1,359.00                      | 1,400                 |
| Library Expenditures | 001.5710.555000 | Training, Education, Conferences  | 290                                                 | -      | -                            | 200.00                        | 200                   |
| Library Expenditures | 001.5710.555005 | It Training                       | -                                                   | -      | -                            | 315.00                        | 300                   |
| Library Expenditures | 001.5710.562000 | Buildings & Fixtures              | -                                                   | -      | -                            | -                             | -                     |

| Department           | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|-----------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                      |                 |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Library Expenditures | 001.5710.564000 | Machinery & Equipment             | -                                                   | -      | -                            | -                             | -                     |
| Library Expenditures | 001.5710.566000 | Library Resources                 | 63,635                                              | -      | 56,204                       | 68,000                        | 70,000                |
| Community Center E   | 001.5721.512000 | Regular Salaries                  | 478,782                                             | -      | 560,123                      | 669,931                       | 703,400               |
| Community Center E   | 001.5721.514000 | Overtime                          | 6,237                                               | -      | 2,719                        | 3,500                         | 3,500                 |
| Community Center E   | 001.5721.521000 | Fica Taxes                        | 11,068                                              | -      | 24,610                       | 53,106                        | 55,800                |
| Community Center E   | 001.5721.522000 | Retirement Contributions          | 50,117                                              | -      | 67,919                       | 80,642                        | 84,700                |
| Community Center E   | 001.5721.523000 | Life & Health Insurance           | 104,338                                             | -      | 105,948                      | 124,218                       | 130,400               |
| Community Center E   | 001.5721.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -      | 165                          | 3,635                         | 3,635                 |
| Community Center E   | 001.5721.524000 | Workers' Compensation             | 6,152                                               | -      | 5,601                        | 5,900                         | 6,200                 |
| Community Center E   | 001.5721.525000 | Unemployment Compensation         | -                                                   | -      | -                            | -                             | -                     |
| Community Center E   | 001.5721.531000 | Professional Services             | 24,000                                              | 9,500  | 24,000                       | -                             | -                     |
| Community Center E   | 001.5721.534000 | Other Contracted Services         | 8,679                                               | 739    | 9,243                        | 3,000.00                      | 3,100                 |
| Community Center E   | 001.5721.534004 | Contracted Sports Officials       | 6,791                                               | -      | 4,778                        | 16,000.00                     | 16,500                |
| Community Center E   | 001.5721.535000 | Investigations                    | -                                                   | -      | -                            | 1,800.00                      | 1,900                 |
| Community Center E   | 001.5721.540000 | Travel And Per Diem               | -                                                   | -      | -                            | -                             | -                     |
| Community Center E   | 001.5721.541005 | Communications It Alloc           | 10,201                                              | -      | 5,905                        | 14,760.00                     | 15,200                |
| Community Center E   | 001.5721.542000 | Freight & Postage                 | 749                                                 | -      | 1,463                        | 1,500.00                      | 1,500                 |
| Community Center E   | 001.5721.543000 | Utilities                         | 31,393                                              | -      | 27,776                       | 43,000.00                     | 44,300                |
| Community Center E   | 001.5721.544000 | Rentals And Leases                | 3,617                                               | -      | -                            | 7,000.00                      | 7,200                 |
| Community Center E   | 001.5721.545000 | Risk Management Insurance         | 61,716                                              | -      | 60,918                       | 65,561.00                     | 67,500                |
| Community Center E   | 001.5721.546000 | Repairs And Maintenance Service   | 21,619                                              | 12,795 | 27,541                       | 32,400.00                     | 33,400                |
| Community Center E   | 001.5721.546002 | Facility Repairs And Maintenance  | 2,920                                               | -      | 1,582                        | -                             | -                     |
| Community Center E   | 001.5721.546005 | It Repairs And Maintenance        | -                                                   | -      | -                            | 3,000.00                      | 3,100                 |
| Community Center E   | 001.5721.547000 | Printing And Binding              | 316                                                 | -      | 74                           | 1,300.00                      | 1,300                 |
| Community Center E   | 001.5721.547005 | Printing - It Ink And Copy Counts | 1,818                                               | -      | 2,130                        | 2,267.00                      | 2,300                 |
| Community Center E   | 001.5721.548000 | Ads And Promotional Activities    | -                                                   | -      | 400                          | -                             | -                     |
| Community Center E   | 001.5721.549001 | Merchant Services                 | -                                                   | -      | 2,296                        | 4,000.00                      | 4,100                 |
| Community Center E   | 001.5721.551000 | Office Supplies                   | 1,313                                               | -      | 1,059                        | 1,500.00                      | 1,500                 |
| Community Center E   | 001.5721.552000 | Operating Supplies                | 73,889                                              | 2,788  | 62,846                       | 46,250.03                     | 47,600                |
| Community Center E   | 001.5721.552003 | Uniforms & PPE (nontaxable)       | -                                                   | -      | -                            | 4,000.00                      | 4,100                 |
| Community Center E   | 001.5721.552005 | Ops Software & Workstations       | 26,144                                              | -      | 40,425                       | 50,880.00                     | 52,400                |
| Community Center E   | 001.5721.554000 | Memberships, Subscriptions, Boc   | 1,451                                               | -      | 1,020                        | 562.00                        | 600                   |
| Community Center E   | 001.5721.555000 | Training, Education, Conferences  | 30                                                  | -      | 55                           | 1,300.00                      | 1,300                 |
| Community Center E   | 001.5721.562000 | Buildings & Fixtures              | -                                                   | -      | -                            | -                             | -                     |

| Department         | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |       | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|--------------------|-----------------|-----------------------------------|-----------------------------------------------------|-------|------------------------------|-------------------------------|-----------------------|
|                    |                 |                                   | FY 2025<br>Actuals                                  |       |                              |                               |                       |
| Community Center E | 001.5721.563000 | Infrastructure                    | -                                                   | -     | -                            | -                             | -                     |
| Community Center E | 001.5721.564000 | Machinery & Equipment             | -                                                   | -     | -                            | -                             | -                     |
| Community Center E | 001.5721.565000 | Construction In Progress          | -                                                   | -     | -                            | 150,000                       | -                     |
| Morgan Sports Com  | 001.5722.512000 | Regular Salaries                  | 434,772                                             | -     | 428,707                      | 528,798                       | 555,200               |
| Morgan Sports Com  | 001.5722.514000 | Overtime                          | 5,021                                               | -     | 6,565                        | 2,500                         | 2,500                 |
| Morgan Sports Com  | 001.5722.521000 | Fica Taxes                        | 6,357                                               | -     | 21,642                       | 41,047                        | 43,100                |
| Morgan Sports Com  | 001.5722.522000 | Retirement Contributions          | 44,608                                              | -     | 53,206                       | 68,360                        | 71,800                |
| Morgan Sports Com  | 001.5722.523000 | Life & Health Insurance           | 140,205                                             | -     | 126,587                      | 110,612                       | 116,100               |
| Morgan Sports Com  | 001.5722.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -     | -                            | 2,800                         | 2,800                 |
| Morgan Sports Com  | 001.5722.524000 | Workers' Compensation             | 5,380                                               | -     | 3,859                        | 4,100                         | 4,300                 |
| Morgan Sports Com  | 001.5722.525000 | Unemployment Compensation         | -                                                   | -     | -                            | -                             | -                     |
| Morgan Sports Com  | 001.5722.531000 | Professional Services             | 1,809                                               | -     | -                            | -                             | -                     |
| Morgan Sports Com  | 001.5722.534000 | Other Contracted Services         | 249                                                 | -     | -                            | 17,500.00                     | 18,000                |
| Morgan Sports Com  | 001.5722.534004 | Contracted Sports Officials       | 11,255                                              | -     | 14,150                       | 24,000.00                     | 24,700                |
| Morgan Sports Com  | 001.5722.535000 | Investigations                    | -                                                   | -     | -                            | 6,000.00                      | 6,200                 |
| Morgan Sports Com  | 001.5722.540000 | Travel And Per Diem               | 1,768                                               | -     | -                            | 1,500.03                      | 1,500                 |
| Morgan Sports Com  | 001.5722.541005 | Communications It Alloc           | 8,784                                               | -     | 3,698                        | 9,840.00                      | 10,100                |
| Morgan Sports Com  | 001.5722.542000 | Freight & Postage                 | -                                                   | -     | -                            | 750.00                        | 800                   |
| Morgan Sports Com  | 001.5722.543000 | Utilities                         | 27,582                                              | -     | 29,194                       | 29,300.00                     | 30,200                |
| Morgan Sports Com  | 001.5722.544000 | Rentals And Leases                | 2,700                                               | -     | 4,970                        | 3,000.01                      | 3,100                 |
| Morgan Sports Com  | 001.5722.545000 | Risk Management Insurance         | 42,060                                              | -     | 40,177                       | 44,790.00                     | 46,100                |
| Morgan Sports Com  | 001.5722.546000 | Repairs And Maintenance Service   | 24,964                                              | 1,645 | 17,845                       | 31,000.01                     | 31,900                |
| Morgan Sports Com  | 001.5722.546002 | Facility Repairs And Maintenance  | 2,393                                               | -     | 7,070                        | 1,875.00                      | 1,900                 |
| Morgan Sports Com  | 001.5722.546005 | It Repairs And Maintenance        | -                                                   | -     | -                            | 2,000.00                      | 2,100                 |
| Morgan Sports Com  | 001.5722.547000 | Printing And Binding              | 849                                                 | -     | -                            | 3,000.00                      | 3,100                 |
| Morgan Sports Com  | 001.5722.547005 | Printing - It Ink And Copy Counts | 1,814                                               | -     | 1,334                        | 1,511.28                      | 1,600                 |
| Morgan Sports Com  | 001.5722.548000 | Ads And Promotional Activities    | 889                                                 | -     | 416                          | 0.01                          | -                     |
| Morgan Sports Com  | 001.5722.549001 | Merchant Services                 | -                                                   | -     | 13,082                       | 20,500.00                     | 21,100                |
| Morgan Sports Com  | 001.5722.549002 | Bank Fees                         | (30)                                                | -     | -                            | -                             | -                     |
| Morgan Sports Com  | 001.5722.551000 | Office Supplies                   | -                                                   | -     | -                            | 2,000.00                      | 2,100                 |
| Morgan Sports Com  | 001.5722.552000 | Operating Supplies                | 98,848                                              | 7,587 | 117,586                      | 122,200.01                    | 125,900               |
| Morgan Sports Com  | 001.5722.552002 | Operating Supplies - Leagues      | 28,625                                              | 900   | 51,416                       | 39,250.00                     | 40,400                |
| Morgan Sports Com  | 001.5722.552003 | Uniforms & PPE (nontaxable)       | -                                                   | -     | 383                          | 4,000.00                      | 4,100                 |
| Morgan Sports Com  | 001.5722.552005 | Ops Software & Workstations       | 21,194                                              | -     | 24,742                       | 33,920.02                     | 34,900                |

| Department        | Account         | Account Description              | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|-------------------|-----------------|----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                   |                 |                                  | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Morgan Sports Com | 001.5722.554000 | Memberships, Subscriptions, Boc  | 117                                                 | -      | -                            | 800.00                        | 800                   |
| Morgan Sports Com | 001.5722.555000 | Training, Education, Conferences | 745                                                 | -      | -                            | 1,165.03                      | 1,200                 |
| Morgan Sports Com | 001.5722.555005 | It Training                      | -                                                   | -      | -                            | -                             | -                     |
| Morgan Sports Com | 001.5722.563000 | Infrastructure                   | -                                                   | -      | -                            | -                             | -                     |
| Morgan Sports Com | 001.5722.564000 | Machinery & Equipment            | -                                                   | -      | -                            | -                             | -                     |
| Morgan Sports Com | 001.5722.565000 | Construction In Progress         | 13,000                                              | 16,602 | 16,602                       | -                             | -                     |
| Morgan Sports Com | 001.5722.568000 | Lease                            | -                                                   | -      | -                            | -                             | -                     |
| Morgan Sports Com | 001.5722.571000 | Principal                        | 3,289                                               | -      | 6,661                        | 3,500.00                      | 3,600                 |
| Morgan Sports Com | 001.5722.572000 | Interest Expense                 | 3,711                                               | -      | 7,339                        | 3,600.00                      | 3,500                 |
| Park Expenditures | 001.5726.512000 | Regular Salaries                 | 483,761                                             | -      | 527,621                      | 803,089                       | 843,200               |
| Park Expenditures | 001.5726.514000 | Overtime                         | 5,422                                               | -      | 5,349                        | 2,000                         | 2,000                 |
| Park Expenditures | 001.5726.521000 | Fica Taxes                       | 8,453                                               | -      | 25,973                       | 63,564                        | 66,700                |
| Park Expenditures | 001.5726.522000 | Retirement Contributions         | 47,142                                              | -      | 66,780                       | 109,979                       | 115,500               |
| Park Expenditures | 001.5726.523000 | Life & Health Insurance          | 74,522                                              | -      | 112,537                      | 175,281                       | 184,000               |
| Park Expenditures | 001.5726.523003 | Taxable Benefits i.e. Clothing   | -                                                   | -      | 216                          | 3,185                         | 3,185                 |
| Park Expenditures | 001.5726.524000 | Workers' Compensation            | 10,662                                              | -      | 5,907                        | 6,200                         | 6,500                 |
| Park Expenditures | 001.5726.525000 | Unemployment Compensation        | -                                                   | -      | -                            | -                             | -                     |
| Park Expenditures | 001.5726.531000 | Professional Services            | 43,248                                              | -      | 42,952                       | -                             | -                     |
| Park Expenditures | 001.5726.531007 | Billing & Collection Services    | -                                                   | -      | 30,540                       | 35,000.00                     | 22,575                |
| Park Expenditures | 001.5726.534000 | Other Contracted Services        | -                                                   | -      | 357                          | 10,000.00                     | 10,300                |
| Park Expenditures | 001.5726.534003 | Henderson Park Access            | 1,110                                               | -      | 37,092                       | 30,000.00                     | 30,900                |
| Park Expenditures | 001.5726.534004 | (If Contracted Sports Officials  | -                                                   | -      | -                            | -                             | -                     |
| Park Expenditures | 001.5726.535000 | (If Investigations               | -                                                   | -      | -                            | -                             | -                     |
| Park Expenditures | 001.5726.540000 | Travel And Per Diem              | 2,114                                               | -      | 1,595                        | 7,700.00                      | 7,900                 |
| Park Expenditures | 001.5726.541000 | Communication Services And De    | -                                                   | -      | -                            | -                             | -                     |
| Park Expenditures | 001.5726.541005 | Communications It Alloc          | 8,735                                               | -      | 3,933                        | 13,530.00                     | 13,900                |
| Park Expenditures | 001.5726.542000 | Freight & Postage                | 189                                                 | -      | 1                            | 800.00                        | 800                   |
| Park Expenditures | 001.5726.543000 | Utilities                        | 26,359                                              | -      | 30,765                       | 42,000.00                     | 43,300                |
| Park Expenditures | 001.5726.543007 | Utilities - Dalton Threadgill    | 6,121                                               | -      | 1,379                        | 22,000.00                     | 22,700                |
| Park Expenditures | 001.5726.544000 | Rentals And Leases               | -                                                   | -      | 770                          | 4,000.00                      | 4,100                 |
| Park Expenditures | 001.5726.545000 | Risk Management Insurance        | 49,532                                              | -      | 49,992                       | 54,253.00                     | 55,900                |
| Park Expenditures | 001.5726.546000 | Repairs And Maintenance Service  | 36,570                                              | 10,076 | 34,694                       | 77,960.50                     | 80,300                |
| Park Expenditures | 001.5726.546002 | Facility Repairs And Maintenance | 1,230                                               | -      | 918                          | -                             | -                     |
| Park Expenditures | 001.5726.546005 | It Repairs And Maintenance       | 165                                                 | -      | -                            | 2,750.00                      | 2,800                 |

| Department          | Account                                | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |         | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------|----------------------------------------|-----------------------------------|-----------------------------------------------------|---------|------------------------------|-------------------------------|-----------------------|
|                     |                                        |                                   | FY 2025<br>Actuals                                  |         |                              |                               |                       |
| Park Expenditures   | 001.5726.547000                        | Printing And Binding              | 4,349                                               | -       | 506                          | 7,000.00                      | 7,200                 |
| Park Expenditures   | 001.5726.547005                        | Printing - It Ink And Copy Counts | -                                                   | -       | -                            | 2,078.00                      | 2,100                 |
| Park Expenditures   | 001.5726.548000                        | Ads And Promotional Activities    | -                                                   | -       | 325                          | -                             | -                     |
| Park Expenditures   | 001.5726.549001                        | Merchant Services                 | 35,703                                              | -       | 36,149                       | 41,000.00                     | 42,200                |
| Park Expenditures   | 001.5726.549003                        | Parking Fine Processing (Joe's)   | -                                                   | -       | 764                          | 1,000.00                      | 1,000                 |
| Park Expenditures   | 001.5726.551000                        | Office Supplies                   | 163                                                 | -       | 142                          | 200.00                        | 200                   |
| Park Expenditures   | 001.5726.552000                        | Operating Supplies                | 170,927                                             | 5,951   | 176,192                      | 94,000.00                     | 96,800                |
| Park Expenditures   | 001.5726.552003                        | Uniforms & PPE (nontaxable)       | -                                                   | -       | 513                          | 8,000.00                      | 8,200                 |
| Park Expenditures   | 001.5726.552005                        | Ops Software & Workstations       | 31,039                                              | -       | 35,258                       | 46,640.00                     | 48,000                |
| Park Expenditures   | 001.5726.553000                        | Road Materials & Supplies         | -                                                   | -       | -                            | -                             | -                     |
| Park Expenditures   | 001.5726.554000                        | Memberships, Subscriptions, Boc   | 2,654                                               | -       | 3,152                        | 2,347.00                      | 2,400                 |
| Park Expenditures   | 001.5726.555000                        | Training, Education, Conferences  | 2,946                                               | -       | 3,785                        | 11,500.01                     | 11,800                |
| Park Expenditures   | 001.5726.555005                        | It Training                       | -                                                   | -       | -                            | -                             | -                     |
| Park Expenditures   | 001.5726.561000                        | Land                              | -                                                   | -       | -                            | -                             | -                     |
| Park Expenditures   | 001.5726.563000                        | Infrastructure                    | -                                                   | -       | -                            | -                             | -                     |
| Park Expenditures   | 001.5726.564000                        | Machinery & Equipment             | -                                                   | 46,380  | 57,484                       | -                             | -                     |
| Park Expenditures   | 001.5726.565000                        | Construction In Progress          | 422,574                                             | 354,203 | 840,646                      | -                             | -                     |
| Park Expenditures   | 001.5726.582001                        | Grant/Contribution Aquatic Center | -                                                   | -       | -                            | -                             | -                     |
| Beachfront Park Exp | 001.5727.512000                        | Regular Salaries                  | 279,144                                             | -       | 305,939                      | 414,447                       | 435,200               |
| Beachfront Park Exp | 001.5727.514000                        | Overtime                          | 1,064                                               | -       | 3,182                        | 7,500                         | 1,000                 |
| Beachfront Park Exp | 001.5727.521000                        | Fica Taxes                        | 5,216                                               | -       | 23,648                       | 32,183                        | 33,800                |
| Beachfront Park Exp | 001.5727.522000                        | Retirement Contributions          | 27,047                                              | -       | 39,638                       | 58,835                        | 61,800                |
| Beachfront Park Exp | 001.5727.522001 (Il City Manager 401A) |                                   | -                                                   | -       | -                            | -                             | -                     |
| Beachfront Park Exp | 001.5727.523000                        | Life & Health Insurance           | 74,216                                              | -       | 66,251                       | 108,536                       | 114,000               |
| Beachfront Park Exp | 001.5727.523003                        | Taxable Benefits i.e. Clothing    | -                                                   | -       | 217                          | 2,450                         | 2,450                 |
| Beachfront Park Exp | 001.5727.524000                        | Workers' Compensation             | 4,057                                               | -       | 2,719                        | 4,410                         | 4,600                 |
| Beachfront Park Exp | 001.5727.534000                        | Other Contracted Services         | 6,270                                               | -       | 6,900                        | 15,000.00                     | 15,500                |
| Beachfront Park Exp | 001.5727.540000                        | Travel And Per Diem               | -                                                   | -       | -                            | 2,000.00                      | 2,100                 |
| Beachfront Park Exp | 001.5727.541000                        | Communication Services And De     | -                                                   | -       | -                            | -                             | -                     |
| Beachfront Park Exp | 001.5727.541005                        | Communications It Alloc           | 4,388                                               | -       | 2,606                        | 6,150.00                      | 6,300                 |
| Beachfront Park Exp | 001.5727.543000                        | Utilities                         | 17,469                                              | -       | 15,883                       | 30,500.00                     | 31,400                |
| Beachfront Park Exp | 001.5727.544000                        | Rentals And Leases                | -                                                   | -       | -                            | 1,000.00                      | 1,000                 |
| Beachfront Park Exp | 001.5727.545000                        | Risk Management Insurance         | 55,558                                              | -       | 56,932                       | 65,500.00                     | 67,500                |
| Beachfront Park Exp | 001.5727.546000                        | Repairs And Maintenance Service   | 6,388                                               | 310     | 5,738                        | 40,000.00                     | 41,200                |

| Department          | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |     | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------|-----------------|-----------------------------------|-----------------------------------------------------|-----|------------------------------|-------------------------------|-----------------------|
|                     |                 |                                   | FY 2025<br>Actuals                                  |     |                              |                               |                       |
| Beachfront Park Exp | 001.5727.546002 | Facility Repairs And Maintenance  | 72                                                  | -   | 645                          | 2,600.00                      | 2,700                 |
| Beachfront Park Exp | 001.5727.546005 | It Repairs And Maintenance        | 270                                                 | -   | -                            | 1,250.00                      | 1,300                 |
| Beachfront Park Exp | 001.5727.547000 | Printing And Binding              | 1,235                                               | -   | 534                          | 1,500.00                      | 1,500                 |
| Beachfront Park Exp | 001.5727.547005 | Printing - It Ink And Copy Counts | -                                                   | -   | -                            | 945.00                        | 1,000                 |
| Beachfront Park Exp | 001.5727.548000 | Ads And Promotional Activities    | -                                                   | -   | -                            | -                             | -                     |
| Beachfront Park Exp | 001.5727.551000 | Office Supplies                   | -                                                   | -   | -                            | -                             | -                     |
| Beachfront Park Exp | 001.5727.552000 | Operating Supplies                | 21,105                                              | 505 | 52,260                       | 30,000.00                     | 30,900                |
| Beachfront Park Exp | 001.5727.552005 | Ops Software & Workstations       | 10,862                                              | -   | 17,585                       | 21,200.00                     | 21,800                |
| Beachfront Park Exp | 001.5727.554000 | Memberships, Subscriptions, Boc   | 52                                                  | -   | -                            | -                             | -                     |
| Beachfront Park Exp | 001.5727.555005 | It Training                       | -                                                   | -   | -                            | -                             | -                     |
| Beachfront Park Exp | 001.5727.563000 | Infrastructure                    | -                                                   | -   | -                            | -                             | -                     |
| Beachfront Park Exp | 001.5727.564000 | Machinery & Equipment             | -                                                   | -   | -                            | 80,000                        | -                     |
| Leonard Destin Park | 001.5728.512000 | Regular Salaries                  | 68,888                                              | -   | 36,606                       | 72,779                        | 76,400                |
| Leonard Destin Park | 001.5728.514000 | Overtime                          | 409                                                 | -   | 66                           | -                             | -                     |
| Leonard Destin Park | 001.5728.521000 | Fica Taxes                        | 2,825                                               | -   | 2,947                        | 5,621                         | 5,900                 |
| Leonard Destin Park | 001.5728.522000 | Retirement Contributions          | 4,812                                               | -   | 3,404                        | 10,309                        | 10,800                |
| Leonard Destin Park | 001.5728.523000 | Life & Health Insurance           | 14,449                                              | -   | 4,990                        | 13,160                        | 13,800                |
| Leonard Destin Park | 001.5728.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -   | 4,057                        | 350                           | 350                   |
| Leonard Destin Park | 001.5728.524000 | Workers' Compensation             | 723                                                 | -   | 570                          | 600                           | 600                   |
| Leonard Destin Park | 001.5728.534000 | Other Contracted Services         | 5,153                                               | 43  | 3,575                        | 23,000.00                     | 23,700                |
| Leonard Destin Park | 001.5728.541000 | Communication Services And De     | -                                                   | -   | -                            | -                             | -                     |
| Leonard Destin Park | 001.5728.541005 | Communications It Alloc           | 110                                                 | -   | 89                           | 1,230.00                      | 1,300                 |
| Leonard Destin Park | 001.5728.543000 | Utilities                         | 12,936                                              | -   | 14,707                       | 16,000.00                     | 16,500                |
| Leonard Destin Park | 001.5728.544000 | Rentals And Leases                | 1,102                                               | -   | -                            | -                             | -                     |
| Leonard Destin Park | 001.5728.545000 | Risk Management Insurance         | 9,567                                               | -   | 12,109                       | 10,140.00                     | 10,400                |
| Leonard Destin Park | 001.5728.546000 | Repairs And Maintenance Service   | 5,576                                               | 155 | 5,330                        | 16,000.00                     | 16,500                |
| Leonard Destin Park | 001.5728.546002 | Facility Repairs And Maintenance  | 105                                                 | -   | 926                          | -                             | -                     |
| Leonard Destin Park | 001.5728.546005 | It Repairs And Maintenance        | -                                                   | -   | -                            | 250.00                        | 300                   |
| Leonard Destin Park | 001.5728.547000 | Printing And Binding              | 180                                                 | -   | -                            | -                             | -                     |
| Leonard Destin Park | 001.5728.547005 | Printing - It Ink And Copy Counts | -                                                   | -   | -                            | 480.00                        | 500                   |
| Leonard Destin Park | 001.5728.552000 | Operating Supplies                | 15,501                                              | 253 | 11,347                       | 14,000.00                     | 14,400                |
| Leonard Destin Park | 001.5728.552005 | Ops Software & Workstations       | 28                                                  | -   | -                            | 4,240.00                      | 4,400                 |
| Leonard Destin Park | 001.5728.554000 | Memberships, Subscriptions, Boc   | 50                                                  | -   | -                            | -                             | -                     |
| Leonard Destin Park | 001.5728.555000 | Training, Education, Conferences  | -                                                   | -   | -                            | 700.00                        | 700                   |

| Department                   | Account                  | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                 | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|------------------------------|--------------------------|-----------------------------------|-----------------------------------------------------|-----------------|------------------------------|-------------------------------|-----------------------|
|                              |                          |                                   | FY 2025<br>Actuals                                  |                 |                              |                               |                       |
| Leonard Destin Park          | 001.5728.555005          | It Training                       | -                                                   | -               | -                            | -                             | -                     |
| Leonard Destin Park          | 001.5728.565000          | Construction In Progress          | -                                                   | -               | -                            | -                             | -                     |
| Special Event Expen          | 001.5740.531000          | Professional Services             | 1,730                                               | -               | 800                          | -                             | -                     |
| Special Event Expen          | 001.5740.534000          | Other Contracted Services         | 42,996                                              | 14,905          | 56,089                       | 70,000.00                     | 72,100                |
| Special Event Expen          | 001.5740.544000          | Rentals And Leases                | 4,520                                               | -               | 3,051                        | 2,000.00                      | 2,100                 |
| Special Event Expen          | 001.5740.546002          | Facility Repairs And Maintenance  | -                                                   | -               | -                            | -                             | -                     |
| Special Event Expen          | 001.5740.547000          | Printing And Binding              | 1,652                                               | 1,286           | 1,527                        | 3,700.00                      | 3,800                 |
| Special Event Expen          | 001.5740.548000          | Ads And Promotional Activities    | 500                                                 | -               | 2,153                        | 2,500.00                      | 2,600                 |
| Special Event Expen          | 001.5740.552000          | Operating Supplies                | 18,880                                              | -               | 24,164                       | 30,000.03                     | 30,900                |
| Special Event Expen          | 001.5740.554000          | Memberships, Subscriptions, Boc   | -                                                   | -               | -                            | -                             | -                     |
| Special Event Expen          | 001.5740.564000          | Machinery & Equipment             | -                                                   | -               | -                            | -                             | -                     |
| <b>GENERAL FUND CASH OUT</b> |                          |                                   | 21,425,543                                          | 2,389,087       | 22,165,122                   | 24,950,455                    | 25,250,679            |
| 001 GF                       | <b>NET CHANGE</b>        |                                   | 1,932,506                                           | (2,389,087)     | 2,159,178                    | 133,347                       | (865,377)             |
| 001 GF                       | <b>BEGINNING BALANCE</b> |                                   | 33,860,625                                          |                 | 35,793,131                   | 37,952,308                    | 38,085,656            |
| 001 GF                       | <b>ENDING BALANCE</b>    |                                   | 35,793,131                                          |                 | 37,952,308                   | 38,085,656                    | 37,220,278            |
| <b>BUILDING FUND</b>         | <b>BUILDING FUND</b>     | <b>BUILDING FUND</b>              | <b>BUILDING FI</b>                                  | <b>BUILDING</b> | <b>BUILDING FI</b>           | <b>BUILDING F</b>             | <b>BUILDING F</b>     |
| Non-Departmental R           | 101.3000.381101          | Transfer In To 101 Bldg           | -                                                   | -               | -                            | -                             | -                     |
| Building Dept Reven          | 101.3240.322000          | Building Permit Fees              | 776,761                                             | -               | 999,031                      | 650,000                       | 650,000               |
| Building Dept Reven          | 101.3240.322001          | Dbpr Fbc Admin Fee                | 1,068                                               | -               | 3,575                        | 750                           | 750                   |
| Building Dept Reven          | 101.3240.322002          | Dbpr Bcaib Admin Fee              | 1,453                                               | -               | 1,402                        | 1,000                         | 1,000                 |
| Building Dept Reven          | 101.3240.322003          | Building Inspection Fees          | -                                                   | -               | 400                          | 144,768                       | 150,000               |
| Building Dept Reven          | 101.3240.329505          | Building Plan Review Fee          | 225,209                                             | -               | 250,596                      | 200,000                       | 200,000               |
| Building Dept Reven          | 101.3240.329506          | Contractor Registration           | 3,578                                               | -               | 4,480                        | 2,000                         | 2,000                 |
| Building Dept Reven          | 101.3240.341301          | Clear Title Search (Open Permit S | 27,265                                              | -               | 41,230                       | 28,900                        | 29,800                |
| Building Dept Reven          | 101.3240.354002          | Construction Board Fines          | -                                                   | -               | -                            | -                             | -                     |
| Building Dept Reven          | 101.3240.354003          | Building Code Fines               | 27,778                                              | -               | 10,571                       | 20,000                        | 20,600                |
| Building Dept Reven          | 101.3240.361100          | Bank Interest Earnings            | 5,347                                               | -               | 6,789                        | 2,280                         | 17,291                |
| Building Dept Reven          | 101.3240.361102          | Raymond James Interest            | -                                                   | -               | 7,253                        | 13,665                        | 14,177                |
| <b>BUILDING FUND CASH IN</b> |                          |                                   | 1,068,458                                           | -               | 1,325,326                    | 1,063,363                     | 1,085,618             |
| Nondepartmental Ex           | 101.5000.591001          | Transfer Out To General Fund      | -                                                   | -               | -                            | -                             | -                     |

| Department          | Account         | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |        | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------|-----------------|-----------------------------------|-----------------------------------------------------|--------|------------------------------|-------------------------------|-----------------------|
|                     |                 |                                   | FY 2025<br>Actuals                                  |        |                              |                               |                       |
| Nondepartmental Ex  | 101.5000.591105 | Transfer Out To 105 Tech          | 103,281                                             | -      | 113,638                      | 99,677.00                     | 100,200               |
| Building Dept Expen | 101.5240.512000 | Regular Salaries                  | 551,330                                             | -      | 571,275                      | 661,842                       | 694,900               |
| Building Dept Expen | 101.5240.514000 | Overtime                          | 201                                                 | -      | 105                          | 1,000                         | 1,000                 |
| Building Dept Expen | 101.5240.521000 | Fica Taxes                        | 7,781                                               | -      | 22,790                       | 51,338                        | 53,900                |
| Building Dept Expen | 101.5240.522000 | Retirement Contributions          | 68,271                                              | -      | 75,913                       | 88,122                        | 92,500                |
| Building Dept Expen | 101.5240.523000 | Life & Health Insurance           | 137,901                                             | -      | 115,070                      | 140,197                       | 147,200               |
| Building Dept Expen | 101.5240.523003 | Taxable Benefits i.e. Clothing    | -                                                   | -      | -                            | 2,310                         | 2,310                 |
| Building Dept Expen | 101.5240.524000 | Workers' Compensation             | 9,653                                               | -      | 5,407                        | 5,700                         | 6,000                 |
| Building Dept Expen | 101.5240.527000 | Other Benefits (Ed; Relo; Etc)    | -                                                   | -      | -                            | -                             | -                     |
| Building Dept Expen | 101.5240.531000 | Professional Services             | (2,862)                                             | -      | -                            | 10,000.00                     | 10,300                |
| Building Dept Expen | 101.5240.531003 | Land Use Attorney                 | 1,258                                               | -      | -                            | 25,000.00                     | 25,800                |
| Building Dept Expen | 101.5240.534000 | Other Contracted Services         | -                                                   | -      | -                            | -                             | -                     |
| Building Dept Expen | 101.5240.540000 | Travel And Per Diem               | 1,779                                               | -      | 2,880                        | 8,300.00                      | 8,500                 |
| Building Dept Expen | 101.5240.541000 | Communication Services And De     | -                                                   | -      | -                            | -                             | -                     |
| Building Dept Expen | 101.5240.541005 | Communications It Alloc           | 3,939                                               | -      | 1,545                        | 6,150.00                      | 6,300                 |
| Building Dept Expen | 101.5240.542000 | Freight & Postage                 | 123                                                 | -      | 455                          | 1,500.00                      | 1,500                 |
| Building Dept Expen | 101.5240.544000 | Rentals And Leases                | -                                                   | -      | -                            | -                             | -                     |
| Building Dept Expen | 101.5240.545000 | Risk Management Insurance         | 18,348                                              | -      | 19,801                       | 19,950.00                     | 20,500                |
| Building Dept Expen | 101.5240.546000 | Repairs And Maintenance Service   | 27                                                  | -      | 11                           | 1,000.00                      | 1,000                 |
| Building Dept Expen | 101.5240.546002 | Facility Repairs And Maintenance  | 8                                                   | -      | -                            | -                             | -                     |
| Building Dept Expen | 101.5240.546005 | It Repairs And Maintenance        | -                                                   | -      | -                            | 1,250.00                      | 1,300                 |
| Building Dept Expen | 101.5240.547000 | Printing And Binding              | 332                                                 | -      | -                            | 1,280.00                      | 1,300                 |
| Building Dept Expen | 101.5240.547005 | Printing - It Ink And Copy Counts | 376                                                 | -      | 52                           | 945.00                        | 1,000                 |
| Building Dept Expen | 101.5240.548000 | Ads And Promotional Activities    | -                                                   | -      | -                            | 600.00                        | 600                   |
| Building Dept Expen | 101.5240.549001 | Merchant Services                 | 66,216                                              | -      | 2,162                        | 2,000.00                      | 2,000                 |
| Building Dept Expen | 101.5240.549002 | Bank Fees                         | 1                                                   | -      | -                            | -                             | -                     |
| Building Dept Expen | 101.5240.551000 | Office Supplies                   | 917                                                 | -      | 90                           | 2,500.00                      | 2,600                 |
| Building Dept Expen | 101.5240.552000 | Operating Supplies                | 21,613                                              | 15,742 | 19,693                       | 5,775.00                      | 5,900                 |
| Building Dept Expen | 101.5240.552005 | Ops Software & Workstations       | 15,400                                              | -      | 24,804                       | 21,200.00                     | 21,800                |
| Building Dept Expen | 101.5240.554000 | Memberships, Subscriptions, Boc   | 2,576                                               | -      | 1,661                        | 4,480.00                      | 4,600                 |
| Building Dept Expen | 101.5240.555000 | Training, Education, Conferences  | 3,847                                               | -      | 2,081                        | 5,050.00                      | 5,200                 |
| Building Dept Expen | 101.5240.555005 | It Training                       | -                                                   | -      | -                            | -                             | -                     |
| Building Dept Expen | 101.5240.564000 | Machinery & Equipment             | 28,375                                              | -      | -                            | -                             | -                     |
| Building Dept Expen | 101.5240.564005 | It Equipment                      | -                                                   | -      | -                            | -                             | -                     |

| Department                | Account         | Account Description              | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                     | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------------|-----------------|----------------------------------|-----------------------------------------------------|---------------------|------------------------------|-------------------------------|-----------------------|
|                           |                 |                                  | FY 2025<br>Actuals                                  |                     |                              |                               |                       |
|                           |                 | <b>BUILDING FUND CASH OUT</b>    | 1,040,690                                           | 15,742              | 979,432                      | 1,167,165                     | 1,218,210             |
|                           | 101 BLDG        | <b>NET CHANGE</b>                | 27,768                                              | (15,742)            | 345,894                      | (103,802)                     | (132,592)             |
|                           | 101 BLDG        | <b>BEGINNING BALANCE</b>         | 202,698                                             |                     | 230,466                      | 576,360                       | 472,557               |
|                           | 101 BLDG        | <b>ENDING BALANCE</b>            | 230,466                                             |                     | 576,360                      | 472,557                       | 339,965               |
| <b>NPEB WATER QUALITY</b> |                 |                                  | <b>NPEB WATER</b>                                   | <b>NPEB WATER</b>   | <b>NPEB WATER</b>            | <b>NPEB WATER</b>             | <b>NPEB WATER</b>     |
| Non-Departmental R        | 102.3000.381102 | Transfer In To Npeb              | -                                                   | -                   | -                            | -                             | -                     |
| Harbor Water Quality      | 102.3370.322900 | Npeb                             | 57,937                                              | -                   | 59,251                       | 25,000                        | 25,000                |
| Harbor Water Quality      | 102.3370.361100 | Bank Interest Earnings           | 464                                                 | -                   | 1,289                        | 1,420                         | 1,072                 |
| Harbor Water Quality      | 102.3370.361102 | Raymond James Interest           | 10,172                                              | -                   | 7,309                        | 8,519                         | 6,433                 |
|                           |                 | <b>NPEB HARBOR FUND CASH IN</b>  | 68,573                                              | -                   | 67,849                       | 34,938                        | 32,506                |
| Nondepartmental Ex        | 102.5000.591000 | Transfers Out                    | -                                                   | -                   | -                            | -                             | -                     |
| Harbor Water Quality      | 102.5370.531000 | Professional Services            | 6,368                                               | -                   | -                            | 9,255                         | 14,679.18             |
| Harbor Water Quality      | 102.5370.543008 | Harbor Pump Utilities            | 29,565                                              | -                   | 27,664                       | 31,400                        | 32,300.00             |
| Harbor Water Quality      | 102.5370.544000 | Rentals And Leases               | -                                                   | -                   | -                            | -                             | 20,700.00             |
| Harbor Water Quality      | 102.5370.549002 | Bank Fees                        | 1                                                   | -                   | -                            | -                             | -                     |
| Harbor Channel Exp        | 102.5430.546003 | Dredging                         | -                                                   | -                   | 109,690                      | -                             | -                     |
| Harbor Water Quality      | 102.5370.565000 | Harbor Pump Renew/Replace        | -                                                   | -                   | -                            | -                             | -                     |
|                           |                 | <b>NPEB HARBOR FUND CASH OUT</b> | 35,934                                              | -                   | 137,354                      | 40,655                        | 67,679                |
|                           | 102 NPEB        | <b>NET CHANGE</b>                | 32,639                                              |                     | (69,505)                     | (5,717)                       | (35,174)              |
|                           | 102 NPEB        | <b>BEGINNING BALANCE</b>         | 251,314                                             |                     | 283,953                      | 214,448                       | 208,731               |
|                           | 102 NPEB        | <b>ENDING BALANCE</b>            | 283,953                                             |                     | 214,448                      | 208,731                       | 173,558               |
| <b>PARKING FUND</b>       |                 |                                  | <b>PARKING FUND</b>                                 | <b>PARKING FUND</b> | <b>PARKING FUND</b>          | <b>PARKING FUND</b>           | <b>PARKING FUND</b>   |
| Parking Revenues          | 103.3450.344500 | Parking Fees                     | 874,201                                             | -                   | 1,483,156                    | 927,400                       | 955,200               |
| Parking Revenues          | 103.3450.344501 | Parking Passes                   | 5,791                                               | -                   | 14,760                       | 6,100                         | 6,300                 |
| Parking Revenues          | 103.3450.361100 | Bank Interest Earnings           | 6,462                                               | -                   | 24,176                       | 6,900                         | 37,276                |
| Parking Revenues          | 103.3450.361102 | Raymond James Interest           | 75,391                                              | -                   | 68,211                       | 80,000                        | 74,551                |
|                           |                 | <b>PARKING FUND CASH IN</b>      | 961,846                                             | -                   | 1,590,303                    | 1,020,400                     | 1,073,327             |
| Nondepartmental Ex        | 103.5000.591000 | Transfers Out                    | -                                                   | -                   | -                            | -                             | -                     |
| Public Works Expense      | 103.5410.546000 | Repairs And Maintenance Services | -                                                   | -                   | -                            | -                             | -                     |

| Department                   | Account                  | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                 | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|------------------------------|--------------------------|-----------------------------------|-----------------------------------------------------|-----------------|------------------------------|-------------------------------|-----------------------|
|                              |                          |                                   | FY 2025<br>Actuals                                  |                 |                              |                               |                       |
| Parking Expenditures:        | 103.5450.531000          | Professional Services             | -                                                   | -               | 6,850                        | -                             | -                     |
| Parking Expenditures:        | 103.5450.531007          | Billing & Collection Services     | -                                                   | -               | 286,608                      | 197,789.00                    | 203,172               |
| Parking Expenditures:        | 103.5450.543000          | Utilities                         | 14,819                                              | -               | 13,893                       | 16,050.00                     | 16,500                |
| Parking Expenditures:        | 103.5450.546000          | Repairs And Maintenance Services  | 2,344                                               | 11,452          | 14,126                       | 6,500.00                      | 6,700                 |
| Parking Expenditures:        | 103.5450.546001          | Median Maintenance                | -                                                   | -               | 73                           | -                             | -                     |
| Parking Expenditures:        | 103.5450.549001          | Merchant Services                 | -                                                   | -               | 16,405                       | 37,100.00                     | 38,208                |
| Parking Expenditures:        | 103.5450.549002          | Bank Fees                         | 1                                                   | -               | -                            | -                             | -                     |
| Parking Expenditure:         | 103.5450.549003          | Parking Fine Processing           | 57,558                                              | -               | 6,305                        | -                             | -                     |
| Parking Expenditure:         | 103.5450.552000          | Operating Supplies                | 3,006                                               | -               | 8,674                        | 15,000.00                     | 15,500                |
| Parking Expenditure:         | 103.5450.565000          | Construction In Progress          | -                                                   | 3,000           | 3,000                        | 975,000.00                    | 25,460                |
| <b>PARKING FUND CASH OUT</b> |                          |                                   | <b>77,729</b>                                       | <b>14,452</b>   | <b>355,934</b>               | <b>1,247,439</b>              | <b>305,540</b>        |
| 103 PARKING                  | <b>NET CHANGE</b>        |                                   | 884,117                                             | (14,452)        | 1,234,369                    | (227,039)                     | 767,787               |
| 103 PARKING                  | <b>BEGINNING BALANCE</b> |                                   | 1,836,115                                           |                 | 2,720,233                    | 3,954,602                     | 3,727,563             |
| 103 PARKING                  | <b>ENDING BALANCE</b>    |                                   | 2,720,233                                           |                 | 3,954,602                    | 3,727,563                     | 4,495,350             |
| <b>PERMIT TECHNOLOGY</b>     | <b>PERMIT TECHNOLOGY</b> | <b>PERMIT TECHNOLOGY</b>          | <b>PERMIT TEC</b>                                   | <b>PERMIT T</b> | <b>PERMIT TEC</b>            | <b>PERMIT TEC</b>             | <b>PERMIT TEC</b>     |
| Non-Departmental R           | 105.3000.381105          | Transfer In To 105 Tech           | 197,852                                             | -               | 357,369                      | 337,907                       | 336,530               |
| Protective Inspection        | 105.3243.383100          | Lease Inception Proceeds          | -                                                   | -               | -                            | -                             | -                     |
| Protective Inspection        | 105.3243.361100          | Bank Interest Earnings            | 1,939                                               | -               | 4,066                        | 2,100                         | 9,845                 |
| Protective Inspection        | 105.3243.361102          | Raymond James Interest            | 24,418                                              | -               | 24,213                       | 25,900                        | 19,691                |
| <b>TECH FUND CASH IN</b>     |                          |                                   | <b>224,209</b>                                      | <b>-</b>        | <b>385,648</b>               | <b>365,907</b>                | <b>366,066</b>        |
| Protective Inspection        | 105.5243.531000          | Professional Services             | -                                                   | -               | -                            | -                             | -                     |
| Protective Inspection        | 105.5243.534000          | Other Contracted Services         | -                                                   | -               | -                            | -                             | -                     |
| Protective Inspection        | 105.5243.546005          | It Repairs And Maintenance        | -                                                   | -               | -                            | -                             | -                     |
| Protective Inspection        | 105.5243.547005          | Printing - It Ink And Copy Counts | -                                                   | -               | -                            | -                             | -                     |
| Protective Inspection        | 105.5243.549002          | Bank Fees                         | 2                                                   | -               | -                            | -                             | -                     |
| Protective Inspection        | 105.5243.552000          | Operating Supplies                | 69,290                                              | 16,558          | 60,288                       | 61,000.00                     | 25,000                |
| Protective Inspection        | 105.5243.552005          | Ops Software & Workstations       | 5,700                                               | -               | 54,184                       | 331,500.00                    | 202,700               |
| Lease Expenditures           | 105.5171.571003          | principal - scanner               |                                                     |                 |                              | 4,900.00                      | 5,000                 |
| Lease Expenditures           | 105.5171.572003          | interest - scanner                |                                                     |                 |                              | 400.00                        | 250                   |
| Protective Inspection        | 105.5243.564005          | It Equipment                      | -                                                   | -               | -                            | -                             | -                     |
| Protective Inspection        | 105.5243.565000          | Construction In Progress          | -                                                   | -               | -                            | -                             | -                     |
| Protective Inspection        | 105.5243.568000          | Leased Equipment                  | -                                                   | -               | -                            | -                             | -                     |

| Department         | Account         | Account Description             | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |               | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|--------------------|-----------------|---------------------------------|-----------------------------------------------------|---------------|------------------------------|-------------------------------|-----------------------|
|                    |                 |                                 | FY 2025<br>Actuals                                  |               |                              |                               |                       |
|                    |                 | <b>TECH FUND CASH OUT</b>       | 74,992                                              | 16,558        | 114,473                      | 397,800                       | 232,950               |
|                    | 105 TECH FUND   | <b>NET CHANGE</b>               | 149,217                                             | (16,558)      | 271,175                      | (31,893)                      | 133,116               |
|                    | 105 TECH FUND   | <b>BEGINNING BALANCE</b>        | 596,035                                             |               | 745,252                      | 1,016,427                     | 984,534               |
|                    | 105 TECH FUND   | <b>ENDING BALANCE</b>           | 745,252                                             |               | 1,016,427                    | 984,534                       | 1,117,650             |
| <b>TC CRA</b>      |                 |                                 | <b>TC CRA</b>                                       | <b>TC CRA</b> | <b>TC CRA</b>                | <b>TC CRA</b>                 | <b>TC CRA</b>         |
| Economic Dev Revei | 106.3520.311004 | Tiff Revenue - City             | 678,487                                             | -             | 674,157                      | 687,569                       | 713,176               |
| Economic Dev Revei | 106.3520.311005 | Tiff Revenue - County           | 1,586,771                                           | -             | 1,599,108                    | 1,630,090                     | 1,691,662             |
| Economic Dev Revei | 106.3520.361100 | Bank Interest Earnings          | 19,493                                              | -             | 15,518                       | 20,700                        | 23,958                |
| Economic Dev Revei | 106.3520.361102 | Raymond James Interest          | 96,226                                              | -             | 88,737                       | 102,100                       | 47,915                |
|                    |                 | <b>TC CRA FUND CASH IN</b>      | 2,380,978                                           | -             | 2,377,519                    | 2,440,459                     | 2,476,711             |
|                    |                 |                                 |                                                     |               |                              | 2,317,659                     | 44,394                |
| Nondepartmental Ex | 106.5000.591001 | Transfer Out To General Fund    | -                                                   | -             | -                            | -                             | -                     |
| Nondepartmental Ex | 106.5000.591214 | Transfer Out To 214             | 732,080                                             | -             | 732,477                      | 732,560.59                    | 732,814               |
| Nondepartmental Ex | 106.5000.591224 | Transfer Out To 224             | 266,667                                             | -             | 267,634                      | 268,362.00                    | 268,371               |
| Public Works Expen | 106.5410.565000 | Construction In Progress        | 181,033                                             | -             | 8,875                        | 1,500,000                     | -                     |
| Economic Developm  | 106.5520.512000 | Regular Salaries                | 17,270                                              | -             | 22,540                       | 23,955                        | 25,200                |
| Economic Developm  | 106.5520.514000 | Overtime                        | 25                                                  | -             | 8                            | 25                            | 25                    |
| Economic Developm  | 106.5520.521000 | Fica Taxes                      | 258                                                 | -             | 1,309                        | 1,835                         | 1,900                 |
| Economic Developm  | 106.5520.522000 | Retirement Contributions        | 1,882                                               | -             | 3,056                        | 3,366                         | 3,500                 |
| Economic Developm  | 106.5520.523000 | Life & Health Insurance         | 2,879                                               | -             | 2,703                        | 2,948                         | 3,100                 |
| Economic Developm  | 106.5520.524000 | Workers' Compensation           | 284                                                 | -             | 186                          | 200                           | 200                   |
| Economic Developm  | 106.5520.532000 | Audit Services                  | 3,150                                               | -             | 3,200                        | 9,000.00                      | 9,300                 |
| Economic Developm  | 106.5520.534000 | Other Contracted Services       | -                                                   | -             | -                            | -                             | -                     |
| Economic Developm  | 106.5520.543000 | Utilities                       | 21,923                                              | -             | 19,085                       | 23,751.40                     | 24,500                |
| Economic Developm  | 106.5520.546000 | Repairs And Maintenance Service | -                                                   | -             | -                            | 5,000.00                      | 5,200                 |
| Economic Developm  | 106.5520.546001 | Median Maintenance              | 43,398                                              | 29,840        | 63,943                       | 46,000.00                     | 47,400                |
| Economic Developm  | 106.5520.549002 | Bank Fees                       | 0                                                   | -             | -                            | -                             | -                     |
| Economic Developm  | 106.5520.552000 | Operating Supplies              | -                                                   | -             | -                            | -                             | -                     |
| Economic Developm  | 106.5520.554000 | Memberships, Subscriptions, Boc | 585                                                 | -             | 113                          | 600.00                        | 600                   |
| Economic Developm  | 106.5520.565000 | Construction In Progress        | -                                                   | -             | -                            | -                             | -                     |
|                    |                 | <b>TC CRA FUND CASH OUT</b>     | 1,271,435                                           | 29,840        | 1,125,128                    | 2,617,602                     | 1,122,110             |
|                    | 106 TC CRA      | <b>NET CHANGE</b>               | 1,109,543                                           | (29,840)      | 1,252,391                    | (177,143)                     | 1,354,601             |

| Department         | Account           | Account Description             | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |               | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|--------------------|-------------------|---------------------------------|-----------------------------------------------------|---------------|------------------------------|-------------------------------|-----------------------|
|                    |                   |                                 | FY 2025<br>Actuals                                  |               |                              |                               |                       |
|                    | 106 TC CRA        | <b>BEGINNING BALANCE</b>        | 210,970                                             |               | 1,320,512                    | 2,572,903                     | 2,395,760             |
|                    | 106 TC CRA        | <b>ENDING BALANCE</b>           | 1,320,512                                           |               | 2,572,903                    | 2,395,760                     | 3,750,361             |
| <b>HARBOR CRA</b>  | <b>HARBOR CRA</b> | <b>HARBOR CRA (ENDS 2043)</b>   | <b>HARBOR CR</b>                                    | <b>HARBOR</b> | <b>HARBOR CR</b>             | <b>HARBOR CR</b>              | <b>HARBOR CR</b>      |
| Non-Departmental R | 107.3000.381107   | Transfer In To Harbor Cra       | 9,000,000                                           | -             | -                            | -                             | -                     |
| Economic Dev Revei | 107.3520.311004   | Tiff Revenue - City             | 557,572                                             | -             | 610,862                      | 641,176                       | 640,000               |
| Economic Dev Revei | 107.3520.311005   | Tiff Revenue - County           | 557,572                                             | -             | 610,862                      | 645,831                       | 640,000               |
| Economic Dev Revei | 107.3520.361100   | Bank Interest Earnings          | 4,815                                               | -             | 5,760                        | 5,100                         | 1,242                 |
| Economic Dev Revei | 107.3520.361102   | Raymond James Interest          | 33,990                                              | -             | 25,390                       | 36,100                        | 2,483                 |
| Economic Dev Revei | 107.3520.362000   | Rent Of City Property           | 11,682                                              | -             | -                            | -                             | -                     |
|                    |                   | <b>HARBOR CRA FUND CASH IN</b>  | 10,165,631                                          | -             | 1,252,873                    | 1,328,207                     | 1,283,725             |
| Nondepartmental Ex | 107.5000.591001   | Transfer Out To General Fund    | -                                                   | -             | -                            | -                             | -                     |
| Nondepartmental Ex | 107.5000.591209   | Transfer Out To 209             | -                                                   | -             | -                            | -                             | -                     |
| Nondepartmental Ex | 107.5000.591221   | Transfer Out To 221             | 477,641                                             | -             | 484,385                      | 479,054.01                    | 482,689               |
| Nondepartmental Ex | 107.5000.591224   | Transfer Out To 224             | 1,013,133                                           | -             | 1,046,855                    | 1,047,478.00                  | 1,047,513             |
| Economic Developm  | 107.5520.512000   | Regular Salaries                | 17,269                                              | -             | 22,540                       | 23,955                        | 25,200                |
| Economic Developm  | 107.5520.514000   | Overtime                        | 25                                                  | -             | 8                            | 25                            | 25                    |
| Economic Developm  | 107.5520.521000   | Fica Taxes                      | 258                                                 | -             | 1,309                        | 1,835                         | 1,900                 |
| Economic Developm  | 107.5520.522000   | Retirement Contributions        | 1,933                                               | -             | 3,056                        | 3,366                         | 3,500                 |
| Economic Developm  | 107.5520.523000   | Life & Health Insurance         | 2,815                                               | -             | 2,703                        | 2,948                         | 3,100                 |
| Economic Developm  | 107.5520.524000   | Workers' Compensation           | 284                                                 | -             | 186                          | 200                           | 200                   |
| Economic Developm  | 107.5520.532000   | Audit Services                  | 3,150                                               | -             | 3,200                        | 5,670.00                      | 5,800                 |
| Economic Developm  | 107.5520.534000   | Other Contracted Services       | -                                                   | -             | -                            | 29,452.00                     | 30,300                |
| Economic Developm  | 107.5520.543000   | Utilities                       | 3,711                                               | -             | 3,779                        | 3,900.00                      | 4,000                 |
| Economic Developm  | 107.5520.544000   | Rentals And Leases              | -                                                   | -             | -                            | -                             | -                     |
| Economic Developm  | 107.5520.546000   | Repairs And Maintenance Service | -                                                   | -             | -                            | 5,000.00                      | 5,200                 |
| Economic Developm  | 107.5520.546001   | Median Maintenance              | 23,963                                              | 19,520        | 50,195                       | 25,400.00                     | 26,200                |
| Economic Developm  | 107.5520.549002   | Bank Fees                       | 1                                                   | -             | -                            | -                             | -                     |
| Economic Developm  | 107.5520.552000   | Operating Supplies              | -                                                   | -             | -                            | -                             | -                     |
| Economic Developm  | 107.5520.554000   | Memberships, Subscriptions, Boc | 585                                                 | -             | 113                          | 600.00                        | 600                   |
| Economic Developm  | 107.5520.561000   | Land                            | -                                                   | -             | -                            | -                             | -                     |
| Economic Developm  | 107.5520.565000   | Construction In Progress        | -                                                   | -             | -                            | -                             | -                     |
|                    |                   | <b>HARBOR CRA FUND CASH OU</b>  | 1,544,768                                           | 19,520        | 1,618,328                    | 1,628,882                     | 1,636,227             |

| Department                           | Account              | Account Description             | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|--------------------------------------|----------------------|---------------------------------|-----------------------------------------------------|----------------|------------------------------|-------------------------------|-----------------------|
|                                      |                      |                                 | FY 2025<br>Actuals                                  |                |                              |                               |                       |
|                                      | 107 HARBOR CRA       | <b>NET CHANGE</b>               | 8,620,862                                           |                | (365,455)                    | (300,675)                     | (352,502)             |
|                                      | 107 HARBOR CRA       | <b>BEGINNING BALANCE</b>        | (7,830,558)                                         |                | 790,304                      | 424,849                       | 124,174               |
|                                      | 107 HARBOR CRA       | <b>ENDING BALANCE</b>           | 790,304                                             |                | 424,849                      | 124,174                       | (228,328)             |
| <b>FDEP WATER QU</b>                 | <b>FDEP WATER QI</b> | <b>FDEP WATER QUAL</b>          | <b>FDEP WATER</b>                                   | <b>FDEP WA</b> | <b>FDEP WATER</b>            | <b>FDEP WATER</b>             | <b>FDEP WATER</b>     |
| Harbor Water Quality 108.3370.361100 |                      | Bank Interest Earnings          | 62                                                  | -              | 601                          | 100                           | -                     |
| Harbor Water Quality 108.3370.361102 |                      | Raymond James Interest          | 3,853                                               | -              | 2,933                        | 4,100                         | -                     |
|                                      |                      | <b>FDEP WATER FUND CASH IN</b>  | 3,915                                               | -              | 3,534                        | 4,200                         | -                     |
| Harbor Water Quality 108.5370.544000 |                      | Rentals And Leases              | 11,996                                              | 10,710         | 16,065                       | 20,700.00                     | -                     |
| Harbor Water Quality 108.5370.546000 |                      | Repairs And Maintenance Service | -                                                   | -              | 52,655                       | 11,085.00                     | -                     |
| Harbor Water Quality 108.5370.549002 |                      | Bank Fees                       | -                                                   | -              | -                            | -                             | -                     |
| Harbor Water Quality 108.5370.565000 |                      | Construction In Progress        | -                                                   | -              | -                            | -                             | -                     |
|                                      |                      | <b>FDEP WATER FUND CASH OUT</b> | 11,996                                              | 10,710         | 68,720                       | 31,785                        | -                     |
| 108 FDEP                             |                      | <b>NET CHANGE</b>               | (8,081)                                             | (10,710)       | (65,186)                     | (27,585)                      | -                     |
| 108 FDEP                             |                      | <b>BEGINNING BALANCE</b>        | 100,852                                             |                | 92,771                       | 27,585                        | (0)                   |
| 108 FDEP                             |                      | <b>ENDING BALANCE</b>           | 92,771                                              |                | 27,585                       | (0)                           | (0)                   |
| <b>OKA HALF</b>                      | <b>OKA HALF</b>      | <b>OKA HALF (ENDS 12/2029)</b>  | <b>OKA HALF</b>                                     | <b>OKA HAL</b> | <b>OKA HALF</b>              | <b>OKA HALF</b>               | <b>OKA HALF</b>       |
| Non-Departmental R 109.3000.338002   |                      | County 1/2 Penny Infrastructure | 1,767,304                                           | -              | 1,675,527                    | 1,720,000                     | 1,771,600             |
| Non-Departmental R 109.3000.361100   |                      | Bank Interest Earnings          | 8,050                                               | -              | 23,556                       | 8,500                         | 51,763                |
| Non-Departmental R 109.3000.361102   |                      | Raymond James Interest          | 278,999                                             | -              | 207,526                      | 296,000                       | 103,525               |
| Non-Departmental R 109.3000.381109   |                      | Transfer In To 109 Oka Half     | 229,151                                             | -              | -                            | -                             | -                     |
|                                      |                      | <b>OKA HALF PENNY FUND CASH</b> | 2,283,504                                           | -              | 1,906,609                    | 2,024,500                     | 1,926,888             |
| Nondepartmental Ex 109.5000.591000   |                      | Transfers Out                   | -                                                   | -              | 1,500,000                    | 2,000,000.00                  | 1,500,000             |
| Nondepartmental Ex 109.5000.591221   |                      | Transfer Out To 221             | 353,866                                             | -              | 353,976                      | 353,114.34                    | 353,208               |
| Finance Expenditure 109.5130.549002  |                      | Bank Fees                       | 1                                                   | -              | -                            | -                             | -                     |
| Stormwater Manager 109.5380.564000   |                      | Machinery & Equipment           | -                                                   | -              | -                            | -                             | -                     |
| Stormwater Manager 109.5380.565000   |                      | Construction In Progress        | 23,140                                              | -              | -                            | -                             | 600,000               |
| Undergrounding Exp 109.5392.565000   |                      | Construction In Progress        | 373,608                                             | 387,868        | 541,185                      | -                             | -                     |
| Public Works Expen 109.5410.565000   |                      | Construction In Progress        | 1,411,969                                           | 38,318         | 234,332                      | 953,311                       | 100,000               |

| Department                      | Account          | Account Description              | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                 | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------------------|------------------|----------------------------------|-----------------------------------------------------|-----------------|------------------------------|-------------------------------|-----------------------|
|                                 |                  |                                  | FY 2025<br>Actuals                                  |                 |                              |                               |                       |
| Park Expenditures               | 109.5726.561000  | Land                             | -                                                   | -               | -                            | -                             | -                     |
| Park Expenditures               | 109.5726.565000  | Construction In Progress         | -                                                   | -               | -                            | -                             | -                     |
| <b>OKA HALF PENNY FUND CASH</b> |                  |                                  | 2,162,584                                           | 426,186         | 2,629,494                    | 3,306,425                     | 2,553,208             |
|                                 | 109 OKA HALF     | <b>NET CHANGE</b>                | 120,920                                             | (426,186)       | (722,885)                    | (1,281,925)                   | (626,320)             |
|                                 | 109 OKA HALF     | <b>BEGINNING BALANCE</b>         | 7,060,159                                           |                 | 7,181,078                    | 6,458,193                     | 5,176,268             |
|                                 | 109 OKA HALF     | <b>ENDING BALANCE</b>            | 7,181,078                                           |                 | 6,458,193                    | 5,176,268                     | 4,549,948             |
| <b>2009 LOAN</b>                | <b>2009 LOAN</b> | <b>2009 LOAN</b>                 | <b>2009 LOAN</b>                                    | <b>2009 LOA</b> | <b>2009 LOAN</b>             | <b>2009 LOAN</b>              | <b>2009 LOAN</b>      |
| Non-Departmental R              | 209.3000.381209  | Transfer In To 209               |                                                     |                 |                              |                               |                       |
| Debt Revenue                    | 209.3170.361100  | Bank Interest Earnings           |                                                     |                 |                              |                               |                       |
| <b>2009 DS FUND CASH IN</b>     |                  |                                  | -                                                   | -               | -                            | -                             | -                     |
| Nondepartmental Ex              | 209.5000.591000  | Transfers Out                    |                                                     |                 |                              |                               |                       |
| Debt Service Expenc             | 209.5170.571000  | Principal                        |                                                     |                 |                              |                               |                       |
| Debt Service Expenc             | 209.5170.572000  | Interest Expense                 |                                                     |                 |                              |                               |                       |
| <b>2009 DS FUND CASH OUT</b>    |                  |                                  | -                                                   | -               | -                            | -                             | -                     |
|                                 | 2009 LOAN        | <b>NET CHANGE</b>                | -                                                   | -               | -                            | -                             | -                     |
|                                 | 2009 LOAN        | <b>BEGINNING BALANCE</b>         | -                                                   |                 | -                            | -                             | -                     |
|                                 | 2009 LOAN        | <b>ENDING BALANCE</b>            | -                                                   |                 | -                            | -                             | -                     |
| <b>2013 LOAN</b>                | <b>2013 LOAN</b> | <b>2013 LOAN (PAYOFF 08/2031</b> | <b>2013 LOAN</b>                                    | <b>2013 LOA</b> | <b>2013 LOAN</b>             | <b>2013 LOAN</b>              | <b>2013 LOAN</b>      |
| Non-Departmental R              | 213.3000.381213  | Transfer In To 213               | 552,698                                             | -               | 551,498                      | 550,720                       | 549,766               |
| Debt Revenue                    | 213.3170.361100  | Bank Interest Earnings           | 5,772                                               | -               | 7,844                        | 1,153                         | 1,167                 |
| <b>2013 DS FUND CASH IN</b>     |                  |                                  | 558,470                                             | -               | 559,341                      | 551,873                       | 550,933               |
| Debt Service Expenc             | 213.5170.549002  | Bank Fees                        | 2                                                   | -               | 2                            | 10                            | 10                    |
| Debt Service Expenc             | 213.5170.571000  | Principal                        | 448,687                                             | -               | 461,429                      | 474,535.00                    | 488,011               |
| Debt Service Expenc             | 213.5170.572000  | Interest Expense                 | 104,012                                             | -               | 90,372                       | 76,345.00                     | 61,918                |
| <b>2013 DS FUND CASH OUT</b>    |                  |                                  | 552,701                                             | -               | 551,803                      | 550,890                       | 549,939               |
|                                 | 2013 LOAN        | <b>NET CHANGE</b>                | 5,770                                               | -               | 7,538                        | 983                           | 994                   |
|                                 | 2013 LOAN        | <b>BEGINNING BALANCE</b>         | 102,400                                             |                 | 108,169                      | 115,707                       | 116,690               |
|                                 | 2013 LOAN        | <b>ENDING BALANCE</b>            | 108,169                                             |                 | 115,707                      | 116,690                       | 117,684               |

| Department          | Account          | Account Description               | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                 | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|---------------------|------------------|-----------------------------------|-----------------------------------------------------|-----------------|------------------------------|-------------------------------|-----------------------|
|                     |                  |                                   | FY 2025<br>Actuals                                  |                 |                              |                               |                       |
| <b>2014 LOAN</b>    | <b>2014 LOAN</b> | <b>2014 LOAN (PAYOFF 06/2037)</b> | <b>2014 LOAN</b>                                    | <b>2014 LOA</b> | <b>2014 LOAN</b>             | <b>2014 LOAN</b>              | <b>2014 LOAN</b>      |
| Non-Departmental R  | 214.3000.381214  | Transfer In To 214                | 732,080                                             | -               | 732,477                      | 732,561                       | 732,814               |
| Debt Revenue        | 214.3170.361100  | Bank Interest Earnings            | 5,938                                               | -               | 10,654                       | 6,300                         | 2,810                 |
|                     |                  | <b>2014 DS FUND CASH IN</b>       | <b>738,018</b>                                      | <b>-</b>        | <b>743,130</b>               | <b>738,861</b>                | <b>735,624</b>        |
| Debt Service Expenc | 214.5170.549002  | Bank Fees                         | 3                                                   | -               | 3                            | 10                            | 10                    |
| Debt Service Expenc | 214.5170.571000  | Principal                         | 472,896                                             | -               | 489,258                      | 506,187.00                    | 523,700               |
| Debt Service Expenc | 214.5170.572000  | Interest Expense                  | 259,271                                             | -               | 243,103                      | 226,375.00                    | 209,114               |
|                     |                  | <b>2014 DS FUND CASH OUT</b>      | <b>732,169</b>                                      | <b>-</b>        | <b>732,364</b>               | <b>732,572</b>                | <b>732,824</b>        |
|                     | 2014 LOAN        | <b>NET CHANGE</b>                 | <b>5,849</b>                                        | <b>-</b>        | <b>10,766</b>                | <b>6,289</b>                  | <b>2,800</b>          |
|                     | 2014 LOAN        | <b>BEGINNING BALANCE</b>          | <b>258,085</b>                                      |                 | <b>263,934</b>               | <b>274,700</b>                | <b>280,989</b>        |
|                     | 2014 LOAN        | <b>ENDING BALANCE</b>             | <b>263,934</b>                                      |                 | <b>274,700</b>               | <b>280,989</b>                | <b>283,788</b>        |
| <b>2021 LOAN</b>    | <b>2021 LOAN</b> | <b>2021 LOAN (PAYOFF 03/2029)</b> | <b>2021 LOAN</b>                                    | <b>2021 LOA</b> | <b>2021 LOAN</b>             | <b>2021 LOAN</b>              | <b>2021 LOAN</b>      |
| Non-Departmental R  | 221.3000.381221  | Transfer In To 221                | 1,296,482                                           | -               | 1,305,259                    | 1,298,886                     | 1,301,415             |
| Debt Revenue        | 221.3170.361100  | Bank Interest Earnings            | 589                                                 | -               | 1,168                        | 600                           | 88                    |
| Debt Revenue        | 221.3170.384000  | Proceeds From Debt                | -                                                   | -               | -                            | -                             | -                     |
| Debt Revenue        | 221.3170.385000  | Proceeds From Refunding Bonds     | -                                                   | -               | -                            | -                             | -                     |
|                     |                  | <b>2021 DS FUND CASH IN</b>       | <b>1,297,071</b>                                    | <b>-</b>        | <b>1,306,427</b>             | <b>1,299,486</b>              | <b>1,301,503</b>      |
| Nondepartmental Ex  | 221.5000.591000  | Transfers Out                     | -                                                   | -               | -                            | -                             | -                     |
| Debt Service Expenc | 221.5170.549002  | Bank Fees                         | 7                                                   | -               | 5                            | 15                            | 15                    |
| Debt Service Expenc | 221.5170.571000  | Principal                         | 1,236,000                                           | -               | 1,259,000                    | 1,267,000.00                  | 1,284,000             |
| Debt Service Expenc | 221.5170.572000  | Interest Expense                  | 60,482                                              | -               | 46,259                       | 31,887.00                     | 17,415                |
| Debt Service Expenc | 221.5170.573000  | Cost Of Issuance                  | -                                                   | -               | -                            | -                             | -                     |
|                     |                  | <b>2021 DS FUND CASH OUT</b>      | <b>1,296,489</b>                                    | <b>-</b>        | <b>1,305,263</b>             | <b>1,298,902</b>              | <b>1,301,430</b>      |
|                     | 2021 LOAN        | <b>NET CHANGE</b>                 | <b>581</b>                                          | <b>-</b>        | <b>1,163</b>                 | <b>584</b>                    | <b>73</b>             |
|                     | 2021 LOAN        | <b>BEGINNING BALANCE</b>          | <b>2,168</b>                                        |                 | <b>2,749</b>                 | <b>3,912</b>                  | <b>4,497</b>          |
|                     | 2021 LOAN        | <b>ENDING BALANCE</b>             | <b>2,749</b>                                        |                 | <b>3,912</b>                 | <b>4,497</b>                  | <b>4,570</b>          |
| <b>2023 LOAN</b>    | <b>2023 LOAN</b> | <b>2023 LOAN (PAYOFF 09/2032)</b> | <b>2023 LOAN</b>                                    | <b>2023 LOA</b> | <b>2023 LOAN</b>             | <b>2023 LOAN</b>              | <b>2023 LOAN</b>      |
| Non-Departmental R  | 223.3000.381223  | Transfer In To 223                | -                                                   | -               | -                            | -                             | -                     |
| Debt Revenue        | 223.3170.384000  | Proceeds From Debt                | -                                                   | -               | -                            | -                             | -                     |

| Department           | Account              | Account Description            | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                 | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|----------------------|--------------------------------|-----------------------------------------------------|-----------------|------------------------------|-------------------------------|-----------------------|
|                      |                      |                                | FY 2025<br>Actuals                                  |                 |                              |                               |                       |
| Parks Revenue        | 223.3726.337712      | Tdc 12.5%                      | 750,000                                             | -               | 750,000                      | 750,000                       | 750,000               |
|                      |                      | <b>2023 DS FUND CASH IN</b>    | 750,000                                             | -               | 750,000                      | 750,000                       | 750,000               |
| Nondepartmental Ex   | 223.5000.591000      | Transfers Out                  | -                                                   | -               | -                            | -                             | -                     |
| Debt Service Expenc  | 223.5170.571000      | Principal                      | 750,000                                             | -               | 750,000                      | 750,000.00                    | 750,000               |
| Park Expenditures    | 223.5726.561000      | Land                           | -                                                   | -               | -                            | -                             | -                     |
|                      |                      | <b>2023 DS FUND CASH OUT</b>   | 750,000                                             | -               | 750,000                      | 750,000                       | 750,000               |
|                      | 2023 LOAN            | <b>NET CHANGE</b>              | -                                                   | -               | -                            | -                             | -                     |
|                      | 2023 LOAN            | <b>BEGINNING BALANCE</b>       | -                                                   | -               | -                            | -                             | -                     |
|                      | 2023 LOAN            | <b>ENDING BALANCE</b>          | -                                                   | -               | -                            | -                             | -                     |
| <b>2024 LOAN</b>     | <b>2024 LOAN</b>     | <b>2024 LOAN (PAYOFF 2039)</b> | <b>2024 LOAN</b>                                    | <b>2024 LOA</b> | <b>2024 LOAN</b>             | <b>2024 LOAN</b>              | <b>2024 LOAN</b>      |
| Non-Departmental R   | 224.3000.381224      | Transfer In To 224             | 2,073,518                                           | -               | 2,165,829                    | 2,164,210                     | 2,164,283             |
| Debt Revenue         | 224.3170.361100      | Bank Interest Earnings         | 10,681                                              | -               | 17,415                       | 11,300                        | 11,154                |
| Debt Revenue         | 224.3170.384000      | Proceeds From Debt             | -                                                   | -               | -                            | -                             | -                     |
|                      |                      | <b>2024 DS FUND CASH IN</b>    | 2,084,199                                           | -               | 2,183,244                    | 2,175,510                     | 2,175,437             |
| Nondepartmental Ex   | 224.5000.591000      | Transfers Out                  | -                                                   | -               | -                            | -                             | -                     |
| Debt Service Expenc  | 224.5170.549002      | Bank Fees                      | 6                                                   | -               | 2                            | 20                            | 15                    |
| Debt Service Expenc  | 224.5170.571000      | Principal                      | 586,000                                             | -               | 1,259,000                    | 1,371,000.00                  | 1,418,000             |
| Debt Service Expenc  | 224.5170.572000      | Interest Expense               | 348,000                                             | -               | 839,411                      | 794,067.00                    | 745,955               |
| Debt Service Expenc  | 224.5170.573000      | Cost Of Issuance               | 130,040                                             | -               | -                            | -                             | -                     |
|                      |                      | <b>2024 DS FUND CASH OUT</b>   | 1,064,046                                           | -               | 2,098,413                    | 2,165,087                     | 2,163,970             |
|                      | 2024 LOAN            | <b>NET CHANGE</b>              | 1,020,154                                           | -               | 84,831                       | 10,423                        | 11,467                |
|                      | 2024 LOAN            | <b>BEGINNING BALANCE</b>       | -                                                   | -               | 1,020,154                    | 1,104,985                     | 1,115,408             |
|                      | 2024 LOAN            | <b>ENDING BALANCE</b>          | 1,020,154                                           | -               | 1,104,985                    | 1,115,408                     | 1,126,875             |
| <b>Renew/Replace</b> | <b>Renew/Replace</b> | <b>Renew/Replace</b>           | <b>Renew/Repl</b>                                   | <b>Renew/R</b>  | <b>Renew/Repl</b>            | <b>Renew/Repl</b>             | <b>Renew/Repl</b>     |
| Non-Departmental R   | 301.3000.369900      | Other Miscellaneous Revenue    | -                                                   | -               | -                            | -                             | -                     |
| Non-Departmental R   | 301.3000.381301      | Transfer In To 301 Rr          | 3,600,000                                           | -               | 4,000,000                    | 4,500,000                     | 4,500,000             |
| Facility Maintenance | 301.3132.361100      | Bank Interest Earnings         | 39,926                                              | -               | 50,418                       | 42,400                        | 15,624                |
| Facility Maintenance | 301.3132.361102      | Raymond James Interest         | 97,806                                              | -               | 157,285                      | 103,800                       | 31,249                |
| Facility Maintenance | 301.3132.366000      | Other Contributions            | -                                                   | -               | -                            | -                             | -                     |

| Department              | Account         | Account Description                   | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |           | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|-------------------------|-----------------|---------------------------------------|-----------------------------------------------------|-----------|------------------------------|-------------------------------|-----------------------|
|                         |                 |                                       | FY 2025<br>Actuals                                  |           |                              |                               |                       |
| Public Works Revenue    | 301.3410.329508 | Developer fee in lieu of installation | -                                                   | -         | 54,168                       | -                             | -                     |
| Gas Tax#1 Revenue       | 301.3413.312410 | Gas Tax#1                             | 528,883                                             | -         | 529,000                      | 530,000                       | 530,000               |
| <b>RR FUND CASH IN</b>  |                 |                                       | 4,266,615                                           | -         | 4,790,871                    | 5,176,200                     | 5,076,873             |
| Nondepartmental Ex      | 301.5000.591000 | Transfers Out                         | -                                                   | -         | -                            | -                             | -                     |
| Finance Expenditure     | 301.5130.549002 | Bank Fees                             | 0                                                   | -         | -                            | -                             | -                     |
| City Manager Expense    | 301.5120.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 30,900                        | 53,045                |
| Facility Maintenance    | 301.5132.562000 | Buildings & Fixtures                  | -                                                   | -         | -                            | -                             | -                     |
| Facility Maintenance    | 301.5132.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 98,880                        | -                     |
| Facility Maintenance    | 301.5132.565000 | Construction In Progress              | -                                                   | -         | -                            | -                             | -                     |
| Community Development   | 301.5150.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 62,830                        | -                     |
| Law Enforcement Ex      | 301.5210.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 36,050                        | -                     |
| Law Enforcement Ex      | 301.5210.565000 | Construction In Progress              | -                                                   | -         | -                            | -                             | -                     |
| Building Dept Expense   | 301.5240.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | -                             | 53,045                |
| Building Dept Expense   | 301.5240.565000 | Construction In Progress              | -                                                   | -         | -                            | -                             | -                     |
| Code Enforcement E      | 301.5241.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 16,480                        | 154,500               |
| Code Enforcement E      | 301.5241.565000 | Construction In Progress              | -                                                   | -         | -                            | -                             | -                     |
| Harbor Water Quality    | 301.5370.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | -                             | -                     |
| Stormwater Management   | 301.5380.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 36,100                        | -                     |
| Stormwater Management   | 301.5380.565000 | Construction In Progress              | 16,133                                              | -         | -                            | -                             | -                     |
| Cemetery Expenditure    | 301.5390.565000 | Construction In Progress              | -                                                   | -         | -                            | 60,000                        | -                     |
| Public Works Expense    | 301.5410.564000 | Machinery & Equipment                 | 211,577                                             | -         | 9,048                        | 498,740                       | 51,500                |
| Public Works Expense    | 301.5410.565000 | Construction In Progress              | 699,746                                             | 3,297,928 | 5,113,792                    | 3,169,458                     | 4,275,306             |
| Engineering Expenditure | 301.5412.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 100,000                       | 33,000                |
| Gas Tax#1 Expenditure   | 301.5413.549002 | Bank Fees                             | 1                                                   | -         | -                            | -                             | -                     |
| Gas Tax#1 Expenditure   | 301.5413.565000 | Construction In Progress              | 563,855                                             | -         | -                            | -                             | -                     |
| Library Expenditures    | 301.5710.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 47,380                        | -                     |
| Library Expenditures    | 301.5710.565000 | Construction In Progress              | -                                                   | 10,494    | 130,494                      | -                             | -                     |
| Community Center E      | 301.5721.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 120,510                       | 6,365                 |
| Community Center E      | 301.5721.565000 | Construction In Progress              | -                                                   | 682,103   | 719,103                      | -                             | -                     |
| Morgan Sports Complex   | 301.5722.564000 | Machinery & Equipment                 | -                                                   | -         | -                            | 49,440                        | 16,975                |
| Morgan Sports Complex   | 301.5722.565000 | Construction In Progress              | 1,443,246                                           | -         | 184,270                      | 594,396                       | -                     |
| Park Expenditures       | 301.5726.564000 | Machinery & Equipment                 | 77,513                                              | -         | 87,978                       | 323,130                       | -                     |
| Park Expenditures       | 301.5726.565000 | Construction In Progress              | -                                                   | 20,240    | 40,240                       | 579,150                       | 78,510                |

| Department            | Account               | Account Description              | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|-----------------------|-----------------------|----------------------------------|-----------------------------------------------------|----------------|------------------------------|-------------------------------|-----------------------|
|                       |                       |                                  | FY 2025<br>Actuals                                  |                |                              |                               |                       |
|                       |                       | <b>RR FUND CASH OUT</b>          | 3,012,070                                           | 4,010,765      | 6,284,925                    | 5,823,444                     | 4,722,246             |
|                       | 301 RR                | <b>NET CHANGE</b>                | 1,254,545                                           | (4,010,765)    | (1,494,054)                  | (647,244)                     | 354,627               |
|                       | 301 RR                | <b>BEGINNING BALANCE</b>         | 2,449,191                                           |                | 3,703,735                    | 2,209,681                     | 1,562,437             |
|                       | 301 RR                | <b>ENDING BALANCE</b>            | 3,703,735                                           |                | 2,209,681                    | 1,562,437                     | 1,917,064             |
| <b>CAPITAL GRANTS</b> | <b>CAPITAL GRANTS</b> | <b>CAPITAL GRANTS</b>            | <b>CAPITAL GR</b>                                   | <b>CAPITAL</b> | <b>CAPITAL GR</b>            | <b>CAPITAL GR</b>             | <b>CAPITAL GR</b>     |
| Stormwater Mgmt R     | 305.3380.331393       | Fed - American Recovery Plan A   | 716,606                                             | -              | -                            | -                             | -                     |
| Stormwater Mgmt R     | 305.3380.334361       | State - Fdem Stormwater Equipm   | -                                                   | -              | -                            | -                             | -                     |
| Stormwater Mgmt R     | 305.3380.334362       | State - Fdep Mattie and 4Prong   | -                                                   | -              | 577,319                      | -                             | 1,000,000             |
| Stormwater Mgmt R     | 305.3380.337301       | BOCC-4Prong Outfall              | -                                                   | -              | 279,050                      | 300,000                       | 483,250               |
| Public Works Reven    | 305.3410.334491       | State - Fdot Crosstown           | -                                                   | -              | 2,000,000                    | 1,950,000                     | -                     |
| Public Works Reven    | 305.3410.334493       | State - Fdot Multi-Use Trail     | 8,520                                               | -              | 25,184                       | -                             | -                     |
| Public Works Reven    | 305.3410.337402       | Bocc-Crosstown                   | -                                                   | -              | 2,938,054                    | 1,600,000                     | -                     |
| Public Works Reven    | 305.3410.366004       | Private Donation                 | -                                                   | -              | -                            | -                             | -                     |
| Harbor Channel Rev    | 305.3430.334494       | State-Fdep-Dredging Op Grant     | -                                                   | -              | 100,000                      | -                             | -                     |
| Harbor Channel Rev    | 305.3430.337401       | Bocc-Dredging                    | -                                                   | -              | 400,000                      | -                             | -                     |
| Library Revenue       | 305.3710.331715       | Fed - Imls Cares Library Grant   | -                                                   | -              | -                            | -                             | -                     |
| Morgan Sports Com     | 305.3722.361100       | Bank Interest Earnings           | 681                                                 | -              | -                            | -                             | -                     |
| Parks Revenue         | 305.3726.331701       | Fed - Restore Park Cip Grant     | -                                                   | -              | 672,830                      | 185,000                       | -                     |
| Parks Revenue         | 305.3726.334701       | State-Fdep-Pickleball Court Cons | -                                                   | -              | 50,000                       | -                             | -                     |
| Parks Revenue         | 305.3726.334702       | State-FDEP-Parks Capital Projec  | -                                                   | -              | 5,451,227                    | -                             | -                     |
| Parks Revenue         | 305.3726.337703       | Bocc-Crystal & Tarpon Beach      | 41,293                                              | -              | 2,684,107                    | 1,488,965                     | -                     |
| Parks Revenue         | 305.3726.337712       | Tdc 12.5%                        | 30,317                                              | -              | 3,490,860                    | 470,800                       | -                     |
| Parks Revenue         | 305.3726.366004       | Private Donation                 | -                                                   | -              | 103,637                      | -                             | -                     |
|                       |                       | <b>CIP GRANTS CASH IN</b>        | 797,417                                             | -              | 18,772,268                   | 5,994,765                     | 1,483,250             |
| Stormwater Manager    | 305.5380.549002       | Bank Fees                        | 7                                                   | -              | -                            | -                             | -                     |
| Stormwater Manager    | 305.5380.564000       | Machinery & Equipment            | -                                                   | -              | -                            | -                             | -                     |
| Stormwater Manager    | 305.5380.565000       | Construction In Progress         | 716,599                                             | 246,700        | 856,369                      | 300,000                       | 1,483,250             |
| Public Works Expen    | 305.5410.561000       | Land                             | -                                                   | -              | -                            | -                             | -                     |
| Public Works Expen    | 305.5410.565000       | Construction In Progress         | 27,369                                              | 3,861,715      | 4,944,391                    | 3,550,000                     | -                     |
| Harbor Channel Exp    | 305.5430.546003       | Dredging                         | -                                                   | -              | 500,000                      | -                             | -                     |
| Economic Developm     | 305.5520.563000       | Infrastructure                   | -                                                   | -              | -                            | -                             | -                     |
| Library Expenditures  | 305.5710.564005       | It Equipment                     | -                                                   | -              | -                            | -                             | -                     |

| Department              | Account                 | Account Description              | FY 2026                 |                                          | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection   |
|-------------------------|-------------------------|----------------------------------|-------------------------|------------------------------------------|------------------------------|-------------------------------|-------------------------|
|                         |                         |                                  | FY 2025<br>Actuals      | Open<br>Encumbrances<br>at<br>07/08/2026 |                              |                               |                         |
| Morgan Sports Com       | 305.5722.565000         | Construction In Progress         | 25,907                  | -                                        | -                            | -                             | -                       |
| Park Expenditures       | 305.5726.561000         | Land                             | -                       | -                                        | -                            | -                             | -                       |
| Park Expenditures       | 305.5726.565000         | Construction In Progress         | 128,691                 | 4,530,149                                | 12,444,873                   | 2,144,765                     | -                       |
| CIP GRANTS CASH OUT     |                         |                                  | 898,572                 | 8,638,563                                | 18,745,632                   | 5,994,765                     | 1,483,250               |
|                         | 305 CAPITAL GRANTS      | NET CHANGE                       | (101,155)               | (8,638,563)                              | 26,636                       | -                             | -                       |
|                         | 305 CAPITAL GRANTS      | BEGINNING BALANCE                | 74,519                  |                                          | (26,635)                     | 0                             | 0                       |
|                         | 305 CAPITAL GRANTS      | ENDING BALANCE                   | (26,635)                |                                          | 0                            | 0                             | 0                       |
|                         |                         |                                  |                         |                                          |                              |                               |                         |
| Gas Tax#2               | Gas Tax#2               | Gas Tax#2                        | Gas Tax#2               | Gas Tax#2                                | Gas Tax#2                    | Gas Tax#2                     | Gas Tax#2               |
| Non-Departmental R      | 306.3000.381306         | Transfer In To 306 Gastax#2      | -                       | -                                        | -                            | -                             | -                       |
| Public Works Revenue    | 306.3410.312430         | Gas Tax#2                        | 225,519                 | -                                        | 237,203                      | 239,300                       | 246,500                 |
| Public Works Revenue    | 306.3410.361100         | Bank Interest Earnings           | 3,550                   | -                                        | 1,879                        | 3,800                         | 3,900                   |
| Public Works Revenue    | 306.3410.361102         | Raymond James Interest           | 35,098                  | -                                        | 31,316                       | 37,200                        | 38,300                  |
| GAS TAX#2 FUND CASH IN  |                         |                                  | 264,167                 | -                                        | 270,397                      | 280,300                       | 288,700                 |
|                         |                         |                                  |                         |                                          |                              |                               |                         |
| Nondepartmental Ex      | 306.5000.591000         | Transfers Out                    | -                       | -                                        | -                            | -                             | -                       |
| Nondepartmental Ex      | 306.5000.591224         | Transfer Out To 224              | 260,000                 | -                                        | 271,123                      | 281,347.00                    | 281,357                 |
| Public Works Expense    | 306.5410.531000         | Professional Services            | -                       | -                                        | -                            | -                             | -                       |
| Public Works Expense    | 306.5410.549002         | Bank Fees                        | 1                       | -                                        | 1                            | -                             | -                       |
| Public Works Expense    | 306.5410.565000         | Construction In Progress         | 16,556                  | -                                        | -                            | 500,000                       | -                       |
| GAS TAX#2 FUND CASH OUT |                         |                                  | 276,556                 | -                                        | 271,124                      | 781,347                       | 281,357                 |
|                         | 306 GAS TAX#2           | NET CHANGE                       | (12,389)                | -                                        | (727)                        | (501,047)                     | 7,343                   |
|                         | 306 GAS TAX#2           | BEGINNING BALANCE                | 931,545                 |                                          | 919,156                      | 918,429                       | 417,382                 |
|                         | 306 GAS TAX#2           | ENDING BALANCE                   | 919,156                 |                                          | 918,429                      | 417,382                       | 424,725                 |
|                         |                         |                                  |                         |                                          |                              |                               |                         |
| ELECTRIC UNDERGROUNDING | ELECTRIC UNDERGROUNDING | ELECTRIC UNDER (END 2051)        | ELECTRIC UNDERGROUNDING | ELECTRIC UNDERGROUNDING                  | ELECTRIC UNDERGROUNDING      | ELECTRIC UNDERGROUNDING       | ELECTRIC UNDERGROUNDING |
| Non-Departmental R      | 307.3000.381307         | Transfer In To 307 Electric      | 765,054                 | -                                        | -                            | -                             | -                       |
| Undergrounding Revenue  | 307.3392.323101         | Electric Franchise Fee (2% Restr | 923,578                 | -                                        | 930,692                      | 930,000                       | 930,000                 |
| Undergrounding Revenue  | 307.3392.361100         | Bank Interest Earnings           | 7,294                   | -                                        | 19,729                       | 7,700                         | 33,105                  |

| Department             | Account               | Account Description                                     | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                 | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|------------------------|-----------------------|---------------------------------------------------------|-----------------------------------------------------|-----------------|------------------------------|-------------------------------|-----------------------|
|                        |                       |                                                         | FY 2025<br>Actuals                                  |                 |                              |                               |                       |
| Undergrounding Rev     | 307.3392.361102       | Raymond James Interest<br><b>ELECTRIC UNDER CASH IN</b> | 100,895                                             | -               | 96,844                       | 107,000                       | 66,210                |
|                        |                       |                                                         | 1,796,820                                           | -               | 1,047,265                    | 1,044,700                     | 1,029,315             |
| Nondepartmental Ex     | 307.5000.591224       | Transfer Out To 224                                     | 361,276                                             | -               | 460,405                      | 458,812.00                    | 458,828               |
| Undergrounding Exp     | 307.5392.549002       | Bank Fees                                               | 1                                                   | -               | -                            | -                             | -                     |
| Undergrounding Exp     | 307.5392.565000       | Construction In Progress                                | 97,500                                              | 868,000         | 908,000                      | 300,000                       | -                     |
|                        |                       | <b>ELECTRIC UNDER CASH OUT</b>                          | 458,777                                             | 868,000         | 1,368,405                    | 758,812                       | 458,828               |
|                        | 307 ELEC UNDER        | <b>NET CHANGE</b>                                       | 1,338,043                                           | (868,000)       | (321,139)                    | 285,888                       | 570,487               |
|                        | 307 ELEC UNDER        | <b>BEGINNING BALANCE</b>                                | 2,007,713                                           |                 | 3,345,756                    | 3,024,617                     | 3,310,505             |
|                        | 307 ELEC UNDER        | <b>ENDING BALANCE</b>                                   | 3,345,756                                           |                 | 3,024,617                    | 3,310,505                     | 3,880,992             |
| <b>310 POLICE IMPA</b> | <b>310 POLICE IMP</b> | <b>310 POLICE IMPACT</b>                                | <b>310 POLICE</b>                                   | <b>310 POLI</b> | <b>310 POLICE</b>            | <b>310 POLICE</b>             | <b>310 POLICE</b>     |
| Non-Departmental R     | 310.3000.381310       | Transfer In To 310 Police Imp                           | -                                                   | -               | -                            | -                             | -                     |
| Code Enforcement R     | 310.3241.324110       | Public Safety Impact Residential                        | 1,549                                               | -               | 3,496                        | 1,600                         | 1,600                 |
| Code Enforcement R     | 310.3241.324120       | Public Safety Impact Commercial                         | 316                                                 | -               | 464                          | 300                           | 300                   |
| Code Enforcement R     | 310.3241.361100       | Bank Interest Earnings                                  | 147                                                 | -               | 121                          | 200                           | 263                   |
| Code Enforcement R     | 310.3241.361102       | Raymond James Interest                                  | 481                                                 | -               | 585                          | 500                           | 526                   |
|                        |                       | <b>POLICE IMPACT CASH IN</b>                            | 2,493                                               | -               | 4,666                        | 2,600                         | 2,689                 |
| Code Enforcement E     | 310.5241.549002       | Bank Fees                                               | 11                                                  | -               | 11                           | -                             | -                     |
| Code Enforcement E     | 310.5241.565000       | Construction In Progress                                | -                                                   | -               | -                            | -                             | -                     |
|                        |                       | <b>POLICE IMPACT CASH OUT</b>                           | 11                                                  | -               | 11                           | -                             | -                     |
|                        | 310 POLICE IMPACT     | <b>NET CHANGE</b>                                       | 2,483                                               | -               | 4,656                        | 2,600                         | 2,689                 |
|                        | 310 POLICE IMPACT     | <b>BEGINNING BALANCE</b>                                | 16,549                                              |                 | 19,031                       | 23,687                        | 26,287                |
|                        | 310 POLICE IMPACT     | <b>ENDING BALANCE</b>                                   | 19,031                                              |                 | 23,687                       | 26,287                        | 28,975                |
| <b>311 TRANSPORT</b>   | <b>311 TRANSPORT</b>  | <b>311 TRANSPORT IMPACT</b>                             | <b>311 TRANSP</b>                                   | <b>311 TRAN</b> | <b>311 TRANSP</b>            | <b>311 TRANSP</b>             | <b>311 TRANSP</b>     |
| Non-Departmental R     | 311.3000.381311       | Transfer In To 311 Road Imp                             | -                                                   | -               | -                            | -                             | -                     |
| Public Works Reven     | 311.3410.324310       | Transportation Impact Residential                       | 96,114                                              | -               | 308,423                      | 102,000                       | 105,100               |
| Public Works Reven     | 311.3410.324320       | Transportation Impact Commercial                        | 31,279                                              | -               | 117,690                      | 33,200                        | 34,200                |
| Public Works Reven     | 311.3410.361100       | Bank Interest Earnings                                  | 1,559                                               | -               | 10,983                       | 1,700                         | 4,968                 |
| Public Works Reven     | 311.3410.361102       | Raymond James Interest                                  | 73,272                                              | -               | 65,094                       | 35,000                        | 9,936                 |

| Department             | Account               | Account Description              | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                  | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|------------------------|-----------------------|----------------------------------|-----------------------------------------------------|------------------|------------------------------|-------------------------------|-----------------------|
|                        |                       |                                  | FY 2025<br>Actuals                                  |                  |                              |                               |                       |
|                        |                       | <b>TRANSPORT IMPACT CASH IN</b>  | 202,224                                             | -                | 502,190                      | 171,900                       | 154,204               |
| Nondepartmental Ex     | 311.5000.591000       | Transfers Out                    | -                                                   | -                | -                            | -                             | -                     |
| Public Works Expense   | 311.5410.531000       | Professional Services            | -                                                   | -                | -                            | -                             | -                     |
| Public Works Expense   | 311.5410.549002       | Bank Fees                        | 1                                                   | -                | -                            | -                             | -                     |
| Public Works Expense   | 311.5410.565000       | Construction In Progress         | 18,209                                              | 1,141,021        | 1,166,780                    | 1,000,000                     | -                     |
|                        |                       | <b>TRANSPORT IMPACT CASH OUT</b> | 18,210                                              | 1,141,021        | 1,166,780                    | 1,000,000                     | -                     |
| 311 TRANSPORT IMPACT   |                       | <b>NET CHANGE</b>                | 184,014                                             | (1,141,021)      | (664,589)                    | (828,100)                     | 154,204               |
| 311 TRANSPORT IMPACT   |                       | <b>BEGINNING BALANCE</b>         | 1,805,488                                           |                  | 1,989,502                    | 1,324,912                     | 496,812               |
| 311 TRANSPORT IMPACT   |                       | <b>ENDING BALANCE</b>            | 1,989,502                                           |                  | 1,324,912                    | 496,812                       | 651,017               |
| <b>312 LIBRARY IMP</b> | <b>312 LIBRARY IM</b> | <b>312 LIBRARY IMPACT</b>        | <b>312 LIBRARY</b>                                  | <b>312 LIBR/</b> | <b>312 LIBRARY</b>           | <b>312 LIBRAR</b>             | <b>312 LIBRAR</b>     |
| Non-Departmental R     | 312.3000.381312       | Transfer In To 312 Library Imp   | -                                                   | -                | -                            | -                             | -                     |
| Library Revenue        | 312.3710.324611       | Library Impact Residential       | 10,838                                              | -                | 15,321                       | 11,500                        | 11,800                |
| Library Revenue        | 312.3710.324621       | Library Impact Commercial        | -                                                   | -                | -                            | -                             | -                     |
| Library Revenue        | 312.3710.361100       | Bank Interest Earnings           | 760                                                 | -                | 1,230                        | 800                           | 2,862                 |
| Library Revenue        | 312.3710.361102       | Raymond James Interest           | 10,990                                              | -                | 8,690                        | 11,700                        | 5,724                 |
|                        |                       | <b>LIBRARY IMPACT CASH IN</b>    | 22,588                                              | -                | 25,241                       | 24,000                        | 20,386                |
| Library Expenditures   | 312.5710.549002       | Bank Fees                        | 1                                                   | -                | -                            | -                             | -                     |
| Library Expenditures   | 312.5710.565000       | Construction In Progress         | 24,185                                              | 20,670           | 38,028                       | -                             | -                     |
|                        |                       | <b>LIBRARY IMPACT CASH OUT</b>   | 24,186                                              | 20,670           | 38,028                       | -                             | -                     |
| 312 LIBRARY IMPACT     |                       | <b>NET CHANGE</b>                | (1,598)                                             | (20,670)         | (12,786)                     | 24,000                        | 20,386                |
| 312 LIBRARY IMPACT     |                       | <b>BEGINNING BALANCE</b>         | 276,594                                             |                  | 274,996                      | 262,209                       | 286,209               |
| 312 LIBRARY IMPACT     |                       | <b>ENDING BALANCE</b>            | 274,996                                             |                  | 262,209                      | 286,209                       | 306,596               |
| <b>313 PARKS IMPA</b>  | <b>313 PARKS IMP/</b> | <b>313 PARKS IMPACT</b>          | <b>313 PARKS I</b>                                  | <b>313 PARK</b>  | <b>313 PARKS I</b>           | <b>313 PARKS</b>              | <b>313 PARKS</b>      |
| Non-Departmental R     | 313.3000.381313       | Transfer In To 313 Park Imp      | -                                                   | -                | -                            | -                             | -                     |
| Parks Revenue          | 313.3726.324612       | Park Impact Residential          | 32,463                                              | -                | 41,422                       | 34,400                        | 35,400                |
| Parks Revenue          | 313.3726.324622       | Park Impact Commercial           | -                                                   | -                | 972                          | -                             | -                     |
| Parks Revenue          | 313.3726.361100       | Bank Interest Earnings           | 1,138                                               | -                | 3,363                        | 1,200                         | 3,306                 |
| Parks Revenue          | 313.3726.361102       | Raymond James Interest           | 19,545                                              | -                | 12,710                       | 20,700                        | 6,612                 |

| Department           | Account              | Account Description              | FY 2026<br>Open<br>Encumbrances<br>at<br>07/08/2026 |                 | FY 2026<br>Current<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2028<br>Projection |
|----------------------|----------------------|----------------------------------|-----------------------------------------------------|-----------------|------------------------------|-------------------------------|-----------------------|
|                      |                      |                                  | FY 2025<br>Actuals                                  |                 |                              |                               |                       |
|                      |                      | <b>PARK IMPACT FUND CASH IN</b>  | 53,146                                              | -               | 58,467                       | 56,300                        | 45,318                |
| Morgan Sports Com    | 313.5722.565000      | Construction In Progress         | 98,772                                              | -               | -                            | 250,000                       | -                     |
| Park Expenditures    | 313.5726.549002      | Bank Fees                        | 1                                                   | -               | -                            | -                             | -                     |
| Park Expenditures    | 313.5726.563000      | Infrastructure                   | -                                                   | -               | -                            | -                             | -                     |
| Park Expenditures    | 313.5726.565000      | Construction In Progress         | -                                                   | -               | -                            | -                             | -                     |
|                      |                      | <b>PARK IMPACT FUND CASH OU</b>  | 98,772                                              | -               | -                            | 250,000                       | -                     |
|                      | 313 PARKS IMPACT     | <b>NET CHANGE</b>                | (45,626)                                            | -               | 58,467                       | (193,700)                     | 45,318                |
|                      | 313 PARKS IMPACT     | <b>BEGINNING BALANCE</b>         | 511,473                                             |                 | 465,847                      | 524,314                       | 330,614               |
|                      | 313 PARKS IMPACT     | <b>ENDING BALANCE</b>            | 465,847                                             |                 | 524,314                      | 330,614                       | 375,933               |
| <b>2024 CONSTRUC</b> | <b>2024 CONSTRUC</b> | <b>2024 CONSTRUCTION</b>         | <b>2024 CONST</b>                                   | <b>2024 CON</b> | <b>2024 CONST</b>            | <b>2024 CONS</b>              | <b>2024 CONST</b>     |
| Non-Departmental R   | 324.3000.381324      | Transfer In To 324               | 82,378                                              | -               | -                            | -                             | -                     |
| Debt Revenue         | 324.3170.384000      | Proceeds From Debt               | 25,000,000                                          | -               | -                            | -                             | -                     |
| Undergrounding Rev   | 324.3392.361100      | Bank Interest Earnings           | 498,244                                             | -               | 227,311                      | -                             | -                     |
|                      |                      | <b>2024 CONSTRUCTION CASH IN</b> | 25,580,622                                          | -               | 227,311                      | -                             | -                     |
| Nondepartmental Ex   | 324.5000.591000      | Transfers Out                    | 82,377                                              | -               | -                            | -                             | -                     |
| Nondepartmental Ex   | 324.5000.591107      | Transfer Out To 107 Harbor Cra   | 9,000,000                                           | -               | -                            | -                             | -                     |
| Nondepartmental Ex   | 324.5000.591109      | Transfer Out To 109 Oka Half     | 229,151                                             | -               | -                            | -                             | -                     |
| Nondepartmental Ex   | 324.5000.591307      | Transfer Out To 307 Electric     | 765,054                                             | -               | -                            | -                             | -                     |
| Undergrounding Exp   | 324.5392.549002      | Bank Fees                        | 26                                                  | -               | 0                            | -                             | -                     |
| Stormwater Manager   | 324.5380.565000      | Construction In Progress         | -                                                   | -               | 17,844                       | -                             | -                     |
| Undergrounding Exp   | 324.5392.565000      | Construction In Progress         | 6,236,254                                           | 1,254,034       | 4,495,197                    | -                             | -                     |
| Public Works Expen   | 324.5410.565000      | Construction In Progress         | 778,135                                             | 790,278         | 2,953,685                    | -                             | -                     |
| Parking Expenditure  | 324.5450.561000      | Construction In Progress         | -                                                   | -               | 454,167                      | -                             | -                     |
| Morgan Sports Com    | 324.5722.565000      | Construction In Progress         | -                                                   | -               | 126,609                      | -                             | -                     |
| Park Expenditures    | 324.5726.565000      | Construction In Progress         | -                                                   | -               | 669,432                      | -                             | -                     |
|                      |                      | <b>2024 CONSTRUCTION CASH O</b>  | 17,090,997                                          | 2,044,312       | 8,716,936                    | -                             | -                     |
|                      | 324 ELECTR FRANCH    | <b>NET CHANGE</b>                | 8,489,625                                           | (2,044,312)     | (8,489,625)                  | -                             | -                     |
|                      | 324 ELECTR FRANCH    | <b>BEGINNING BALANCE</b>         | -                                                   |                 | 8,489,625                    | (0)                           | (0)                   |
|                      | 324 ELECTR FRANCH    | <b>ENDING BALANCE</b>            | 8,489,625                                           |                 | (0)                          | (0)                           | (0)                   |

| Account Character Name        | Account Name                  | Number | Object Code Description                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------|-------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>USES/CASH OUT</b>          |                               |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 20 Personnel Services         | Regular Salaries              | 512000 |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 20 Personnel Services         | Overtime                      | 514000 |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 21 Personnel Taxes & Benefits | Fica Taxes                    | 521000 |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 21 Personnel Taxes & Benefits | Retirement Contributions      | 522000 |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 21 Personnel Taxes & Benefits | Life & Health Insurance       | 523000 |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 21 Personnel Taxes & Benefits | Workers' Compensation         | 524000 |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 22 Operating Expenses         | Professional Services         | 531000 | Medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys. |
| 22 Operating Expenses         | City Attorney                 | 531001 | Legal fees for general city attorney business.                                                                                                                                                                                                                                                                                                                                                                                                             |
| 22 Operating Expenses         | Land Use Attorney             | 531003 | Legal fees for items related to land use for community development and for enforcement of Florida Building Code.                                                                                                                                                                                                                                                                                                                                           |
| 22 Operating Expenses         | Franchise Attorney            | 531004 | Legal fees for franchise attorneys as relates to franchise ordinance and oversight of contracts and agreements with franchisees (power, gas, solid waste).                                                                                                                                                                                                                                                                                                 |
| 22 Operating Expenses         | Miscellaneous Representation  | 531005 | Legal fees for miscellaneous litigation and other items not otherwise categorized.                                                                                                                                                                                                                                                                                                                                                                         |
| 22 Operating Expenses         | Billing & Collection Services | 531007 | Billing, collection, transaction, gateway, and other fees related to outsourced billing and collection services                                                                                                                                                                                                                                                                                                                                            |
| 22 Operating Expenses         | Audit Services                | 532000 | Generally, includes all services received from independent certified public accountants.                                                                                                                                                                                                                                                                                                                                                                   |

| Account Character Name | Account Name                       | Number | Object Code Description                                                                                                                                                                                                                                                                                                              |
|------------------------|------------------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22 Operating Expenses  | Other Contracted Services          | 534000 | Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Does not include contracts or services, which are defined under object codes 531xxx, 532xxx, 546xxx, or 547xxx.                                                              |
| 22 Operating Expenses  | Sheriff Contract                   | 534001 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Lifeguard Contact                  | 534002 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Henderson Park Access              | 534003 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Contracted Sports Officials        | 534004 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Investigations                     | 535000 | Cost incurred for confidential matters handled pursuant to criminal investigations.                                                                                                                                                                                                                                                  |
| 22 Operating Expenses  | Travel And Per Diem                | 540000 | This includes the costs of public transportation, motor pool charges, and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.                                                                                                                                                               |
| 22 Operating Expenses  | Communications It Alloc            | 541005 | Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal.<br>Examples: Telephone, internet, cellular telephone |
| 22 Operating Expenses  | Freight & Postage                  | 542000 | Use for freight and express charges along with drayage, postage, and messenger service.                                                                                                                                                                                                                                              |
| 22 Operating Expenses  | Utilities                          | 543000 | Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.                                                                                                                                                                                                                                 |
| 22 Operating Expenses  | Utility Services - Street Lights   | 543001 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Utility Services - Traffic Signals | 543002 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Utility Services - Water (Shop)    | 543003 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Utility Services - Electric (Shop) | 543004 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Utility Services - Elect Pumps     | 543005 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Utility Services - Gas             | 543006 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Utilities - Dalton Threadgill      | 543007 |                                                                                                                                                                                                                                                                                                                                      |
| 22 Operating Expenses  | Harbor Pump Utilities              | 543008 |                                                                                                                                                                                                                                                                                                                                      |

| Account Character Name | Account Name                      | Number | Object Code Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------|-----------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22 Operating Expenses  | Rentals And Leases                | 544000 | Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.                                                                                                                                                                                                                                                                                                                                                                                       |
| 22 Operating Expenses  | Risk Management Insurance         | 545000 | Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.                                                                                                                                                                                                                                                                                                                              |
| 22 Operating Expenses  | Repairs And Maintenance Service   | 546000 | Repairs and maintenance of facilities and equipment budgeted by the Department Director. This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts as well as non-capital renovation. Do not include custodial or janitorial services, which are recorded under object code 534xxx. Do not include communications maintenance (phone systems, etc.), which are recorded under object code 541xxx |
| 22 Operating Expenses  | Median Maintenance                | 546001 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 22 Operating Expenses  | Facility Repairs And Maintenance  | 546002 | Repairs and maintenance budgeted by the Facilities department.                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 22 Operating Expenses  | Dredging                          | 546003 | Maintaining the Habor and occasional cooperation with County and State to maintain the East pass.                                                                                                                                                                                                                                                                                                                                                                                                           |
| 22 Operating Expenses  | It Repairs And Maintenance        | 546005 | Maintenance and repairs of workstations and peripherals as budgeted and overseen by the IT department                                                                                                                                                                                                                                                                                                                                                                                                       |
| 22 Operating Expenses  | Printing And Binding              | 547000 | Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, includes charges for printing, etc., which is performed by an in-house print shop.                                                                                                                                                                                                                                                                                            |
| 22 Operating Expenses  | Printing - It Ink And Copy Counts | 547005 | Budgeted and overseen by the IT department for leased printing/scanning equipment.                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 22 Operating Expenses  | Ads And Promotional Activities    | 548000 | Examples include legal ads for meetings, items with city/department logos to hand out to public, and may include promotional event items such as food and music for special events.                                                                                                                                                                                                                                                                                                                         |

| Account Character Name | Account Name                      | Number | Object Code Description                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------|-----------------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22 Operating Expenses  | Other Current Charges             | 549000 | Includes current charges and obligations not otherwise classified. Includes items such as Recording Fees paid to the Okaloosa Clerk.                                                                                                                                                                                                                                                                     |
| 22 Operating Expenses  | Merchant Services                 | 549001 | Fees charged for credit card processing.                                                                                                                                                                                                                                                                                                                                                                 |
| 22 Operating Expenses  | Bank Fees                         | 549002 |                                                                                                                                                                                                                                                                                                                                                                                                          |
| 22 Operating Expenses  | Parking Fine Processing           | 549003 |                                                                                                                                                                                                                                                                                                                                                                                                          |
| 22 Operating Expenses  | Tax Collector Commissions Paid    | 549005 |                                                                                                                                                                                                                                                                                                                                                                                                          |
| 22 Operating Expenses  | Write-Off To Bad Debt             | 549006 |                                                                                                                                                                                                                                                                                                                                                                                                          |
| 22 Operating Expenses  | Contingencies                     | 549007 | Budgetary account only. Uses of these funds need to be classified for financial reporting purposes, usually with a budget transfer from the contingency account.                                                                                                                                                                                                                                         |
| 22 Operating Expenses  | Office Supplies                   | 551000 | This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.                                                                                                                                                                                                                                                                                               |
| 22 Operating Expenses  | Operating Supplies                | 552000 | All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges. |
| 22 Operating Expenses  | Operating Supplies - Wellness     | 552001 | For HR use only.                                                                                                                                                                                                                                                                                                                                                                                         |
| 22 Operating Expenses  | Operating Supplies - Leagues      | 552002 |                                                                                                                                                                                                                                                                                                                                                                                                          |
| 22 Operating Expenses  | Ops Software & Workstations       | 552005 | Computers, software, and workstation peripherals as budgeted and overseen by the IT Department.                                                                                                                                                                                                                                                                                                          |
| 22 Operating Expenses  | Library Collection                | 552019 |                                                                                                                                                                                                                                                                                                                                                                                                          |
| 22 Operating Expenses  | Road Materials & Supplies         | 553000 | Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.                                                                                                                                                                                                                                                                                                     |
| 22 Operating Expenses  | Memberships, Subscriptions, Books | 554000 | Includes books, or sets of books if purchased by set, and <b><i>not purchases for use by libraries</i></b> . This object also includes subscriptions, memberships, and professional data costs.                                                                                                                                                                                                          |
| 22 Operating Expenses  | Training, Education, Conferences  | 555000 | Includes training and educational costs.                                                                                                                                                                                                                                                                                                                                                                 |
| 22 Operating Expenses  | Training - Wellness               | 555001 | For HR use only.                                                                                                                                                                                                                                                                                                                                                                                         |

| Account Character Name | Account Name             | Number | Object Code Description                                                                                                                                                                    |
|------------------------|--------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22 Operating Expenses  | It Training              | 555005 | IT trainings budgeted, scheduled, and overseen by the IT Department.                                                                                                                       |
| 25 Capital Outlay      | Machinery & Equipment    | 564000 | TAGGED ITEMS in asset ledger, to include items of installation cost over \$10,000 OR items tracked for Renewal & Replacement program.                                                      |
| 25 Capital Outlay      | Construction In Progress | 565000 | Default account for capital purchases to accumulate all costs to purchase all components of assets for consolidation into asset upon completion/installation upon date that use may begin. |
| 25 Capital Outlay      | Library Resources        | 566000 | Includes all books, publications, and other media, regardless of value, when purchased for use by libraries. Budgeted annually, depreciated over 5 years.                                  |
| 24 Debt Service        | Principal - Copiers      | 571000 |                                                                                                                                                                                            |
| 24 Debt Service        | Principal                | 571000 |                                                                                                                                                                                            |
| 24 Debt Service        | Principal - Ukg          | 571002 |                                                                                                                                                                                            |
| 24 Debt Service        | Interest Expense Copiers | 572000 |                                                                                                                                                                                            |
| 24 Debt Service        | Interest Expense         | 572000 |                                                                                                                                                                                            |
| 24 Debt Service        | Interest Expense- Ukg    | 572002 |                                                                                                                                                                                            |
| 23 Grants And Aids     | Grant/Contribution       | 582000 | Include all grants, subsidies and contributions to private organizations. For example, annual contributions to OneOkaloosa and educational grant to Destin Fishing Rodeo Queen.            |
| 26 Transfers Out       | Transfers Out            | 591000 |                                                                                                                                                                                            |
| 26 Transfers Out       | Transfer Out To 105 Tech | 591105 |                                                                                                                                                                                            |
| 26 Transfers Out       | Transfer Out To 213      | 591213 |                                                                                                                                                                                            |
| 26 Transfers Out       | Transfer Out To 214      | 591214 |                                                                                                                                                                                            |
| 26 Transfers Out       | Transfer Out To 221      | 591221 |                                                                                                                                                                                            |
| 26 Transfers Out       | Transfer Out To 224      | 591224 |                                                                                                                                                                                            |
| 26 Transfers Out       | Transfer Out To 301 Rr   | 591301 |                                                                                                                                                                                            |
| 26 Transfers Out       | Addition to Fund Balance | 595000 | Budgetary only.                                                                                                                                                                            |

| SOURCES/CASH IN |                             |        |  |
|-----------------|-----------------------------|--------|--|
| 10 Taxes        | Current Ad Valorem Taxes    | 311001 |  |
| 10 Taxes        | Prior Year Ad Valorem Taxes | 311002 |  |

| Account Character Name      | Account Name                             | Number | Object Code Description |
|-----------------------------|------------------------------------------|--------|-------------------------|
| 10 Taxes                    | Ad Valorem Int/Pen/Disc                  | 311003 |                         |
| 10 Taxes                    | Tiff Revenue - City                      | 311004 |                         |
| 10 Taxes                    | Tiff Revenue - County                    | 311005 |                         |
| 10 Taxes                    | Gas Tax#1                                | 312410 |                         |
| 10 Taxes                    | Gas Tax#2                                | 312430 |                         |
| 10 Taxes                    | State Communications Services Tax        | 315100 |                         |
| 10 Taxes                    | Local Business Tax Receipt               | 316000 |                         |
| 10 Taxes                    | Florida League Collected Lbtr            | 316001 |                         |
| 10 Taxes                    | Delinquent Local Btr                     | 316002 |                         |
| 12 Permits, Licenses & Fees | Building Permit Fees                     | 322000 |                         |
| 12 Permits, Licenses & Fees | Dbpr Fbc Admin Fee                       | 322001 |                         |
| 12 Permits, Licenses & Fees | Dbpr Bcaib Admin Fee                     | 322002 |                         |
| 12 Permits, Licenses & Fees | Npeb                                     | 322900 |                         |
| 12 Permits, Licenses & Fees | Electric Franchise Fee (4% Unrestricted) | 323100 |                         |
| 12 Permits, Licenses & Fees | Electric Franchise Fee (2% Restricted)   | 323101 |                         |
| 12 Permits, Licenses & Fees | Gas Franchise Fee                        | 323400 |                         |
| 12 Permits, Licenses & Fees | Solid Waste Franchise Fee                | 323700 |                         |
| 12 Permits, Licenses & Fees | Public Safety Impact Residential         | 324110 |                         |
| 12 Permits, Licenses & Fees | Public Safety Impact Commercial          | 324120 |                         |
| 12 Permits, Licenses & Fees | Transportation Impact Residential        | 324310 |                         |
| 12 Permits, Licenses & Fees | Transportation Impact Commercial         | 324320 |                         |

| Account Character Name       | Account Name                                   | Number | Object Code Description |
|------------------------------|------------------------------------------------|--------|-------------------------|
| 12 Permits, Licenses & Fees  | Library Impact Residential                     | 324611 |                         |
| 12 Permits, Licenses & Fees  | Park Impact Residential                        | 324612 |                         |
| 12 Permits, Licenses & Fees  | Park Impact Commercial                         | 324622 |                         |
| 12 Permits, Licenses & Fees  | Livery Vessel Permits                          | 329400 |                         |
| 12 Permits, Licenses & Fees  | Rental Registration Permits                    | 329500 |                         |
| 12 Permits, Licenses & Fees  | Zoning/Planning Review Fee                     | 329502 |                         |
| 12 Permits, Licenses & Fees  | Row/Utility Permit Fee                         | 329503 |                         |
| 12 Permits, Licenses & Fees  | Beach Vendor/Wheeled Veh Permits               | 329504 |                         |
| 12 Permits, Licenses & Fees  | Building Plan Review Fee                       | 329505 |                         |
| 12 Permits, Licenses & Fees  | Contractor Registration                        | 329506 |                         |
| 12 Permits, Licenses & Fees  | Marine Application Fee                         | 329507 |                         |
| 11 Intergovernmental Revenue | State - Fdep Mattie and 4Prong                 | 334362 |                         |
| 11 Intergovernmental Revenue | State - Fdot Median Maint                      | 334490 |                         |
| 11 Intergovernmental Revenue | State - Fdot Traffic Signal/Hwy Lighting Maint | 334492 |                         |
| 11 Intergovernmental Revenue | State-Fdep-Dredging Op Grant                   | 334494 |                         |
| 11 Intergovernmental Revenue | State - Fdep Leonard Destin Park Ops           | 334700 |                         |
| 11 Intergovernmental Revenue | State-Fdep-Pickleball Court Construction       | 334701 |                         |

| Account Character Name       | Account Name                              | Number | Object Code Description                                   |
|------------------------------|-------------------------------------------|--------|-----------------------------------------------------------|
| 11 Intergovernmental Revenue | Municipal Revenue Sharing                 | 335125 |                                                           |
| 11 Intergovernmental Revenue | State Shared - Mobile Home License        | 335140 |                                                           |
| 11 Intergovernmental Revenue | State Shared - Alcoholic Beverage License | 335150 |                                                           |
| 11 Intergovernmental Revenue | State Shared - Half-Cent Sales Tax        | 335180 |                                                           |
| 11 Intergovernmental Revenue | Bocc-Dredging                             | 337401 |                                                           |
| 11 Intergovernmental Revenue | Bocc-Crosstown                            | 337402 |                                                           |
| 11 Intergovernmental Revenue | Bocc-Crystal & Tarpon Beach               | 337703 |                                                           |
| 11 Intergovernmental Revenue | Tdc 12.5%                                 | 337712 |                                                           |
| 11 Intergovernmental Revenue | County Occupational Licenses              | 338000 |                                                           |
| 11 Intergovernmental Revenue | County Library Cooperative                | 338001 |                                                           |
| 11 Intergovernmental Revenue | County 1/2 Penny Infrastructure           | 338002 |                                                           |
| 13 Charges For Services      | Public Records Request Fees               | 341300 |                                                           |
| 13 Charges For Services      | Clear Title Search (Open Permit Search)   | 341301 |                                                           |
| 13 Charges For Services      | Other Administrative Service Fees         | 341302 |                                                           |
| 13 Charges For Services      | Election Qualifying Fees                  | 341900 | Collected from candidates in election years (even years). |
| 13 Charges For Services      | Cemetery Lot/ Sea Memorial                | 343800 |                                                           |
| 13 Charges For Services      | Parking Fees                              | 344500 |                                                           |
| 13 Charges For Services      | Parking Passes                            | 344501 |                                                           |
| 13 Charges For Services      | Engineering Fees                          | 344900 |                                                           |
| 13 Charges For Services      | Library Service Fees                      | 347100 |                                                           |
| 13 Charges For Services      | Library Misc Fees                         | 347101 |                                                           |

| Account Character Name           | Account Name                              | Number | Object Code Description |
|----------------------------------|-------------------------------------------|--------|-------------------------|
| 13 Charges For Services          | Library Concessions & Merch - Taxable     | 347102 |                         |
| 13 Charges For Services          | Concessions Agreement - Nontaxable        | 347201 |                         |
| 13 Charges For Services          | Parks & Rec Concessions & Merch - Taxable | 347202 |                         |
| 13 Charges For Services          | Community Center                          | 347210 |                         |
| 13 Charges For Services          | Morgan Sports Complex                     | 347220 |                         |
| 13 Charges For Services          | Henderson Beach Park Pass                 | 347260 |                         |
| 13 Charges For Services          | Joe's Bayou Annual Pass                   | 347270 |                         |
| 13 Charges For Services          | Joe's Bayou Honor Box                     | 347271 |                         |
| 13 Charges For Services          | Park Service Fees                         | 347290 |                         |
| 14 Judgements, Fines, & Forfeits | Traffic Fines                             | 351500 |                         |
| 14 Judgements, Fines, & Forfeits | Code Violation Fines                      | 354001 |                         |
| 14 Judgements, Fines, & Forfeits | Building Code Fines                       | 354003 |                         |
| 14 Judgements, Fines, & Forfeits | Parking Fines                             | 354004 |                         |
| 14 Judgements, Fines, & Forfeits | Passport Parking Fines                    | 354005 |                         |
| 15 Miscellaneous Revenues        | Bank Interest Earnings                    | 361100 |                         |
| 15 Miscellaneous Revenues        | Money Market Interest                     | 361102 |                         |
| 15 Miscellaneous Revenues        | P-Card Interest Earned                    | 361103 |                         |
| 15 Miscellaneous Revenues        | Sale Of Fixed Assets                      | 364000 |                         |
| 15 Miscellaneous Revenues        | Sale Of Surplus Materials                 | 365000 |                         |
| 15 Miscellaneous Revenues        | Library Donations                         | 366001 |                         |

| Account Character Name    | Account Name                | Number | Object Code Description |
|---------------------------|-----------------------------|--------|-------------------------|
| 15 Miscellaneous Revenues | Park/Rec Donations          | 366002 |                         |
| 15 Miscellaneous Revenues | Dog Park Donations          | 366003 |                         |
| 15 Miscellaneous Revenues | Other Miscellaneous Revenue | 369900 |                         |
| 15 Miscellaneous Revenues | Opioid Settlement           | 369903 |                         |
| 17 Transfers In           | Transfer In To 105 Tech     | 381105 |                         |
| 17 Transfers In           | Transfer In To 213          | 381213 |                         |
| 17 Transfers In           | Transfer In To 214          | 381214 |                         |
| 17 Transfers In           | Transfer In To 221          | 381221 |                         |
| 17 Transfers In           | Transfer In To 224          | 381224 |                         |
| 17 Transfers In           | Transfer In To 301 Rr       | 381301 |                         |
| 17 Transfers In           | Deduction of Fund Balance   | 395000 | Budgetary only.         |



**THE END**

**City of Destin  
Calendar to Adopt FY 2027 Budget**

**UPDATED: 2/23/2026 3:40 PM**

**Date**                      **Event/Deadlines**

**Truth-In-Millage Compliance Schedule**

**January Events/Deadlines**

**1/23/2026**                      **Strategic Visioning Session**

**April Events/Deadlines**

4/15/2026                      Aclarian Budget Entry Refresher - All Administrative Assistants & Senior Leaders

4/15/2026 to  
5/8/2026                      Operating Budget Entry

4/29/2026                      City Manager requests budget from Sheriff and Fire Department

**May Events/Deadlines**

5/1/2026                      All Personnel Budget requests due to HR (Tuition Reimbursements, OT, FTEs, Position  
Reclassifications)

5/8/2026                      "Next Year Operating Expense Budget" and "Next Year Revenue Budget" -  
Administrative Assistants Complete Input into ACLARIAN

5/13/2026                      "Next Year Operating Expense Budget" and "Next Year Revenue Budget" - Directors  
Review & APPROVE in ACLARIAN

5/13/2026                      "Next Year *Personnel* Budget" - HR "APPROVE" in Aclarian

5/14/2026 to                      Finance -Consolidate data for Budget Committee Review

5/18/2026

**5/20/2026**                      **Budget Committee (Senior Leaders) REVIEW & PRIORITIZE**

5/22/2026 to                      Finance/City Manager Create Operating Budget Slide Presentation

5/28/2026

5/25/2026                      *HOLIDAY - MEMORIAL DAY*

**June Events/Deadlines**

6/3/2026                      Publish Agenda Packet for City Council Budget Workshop#1

**6/8/2026**                      **City Council Budget Workshop #1 Operations**

6/9/2026                      PRT Meeting - Review RR, discuss new Capital Projects and Forms

6/12/2026                      Renewal & Replacement Requests Due to Public Works Director

6/16/2026                      Grant Revenue Estimate Review (Grants Manager and Finance Director)

6/22/2026                      Capital Improvement Project Request Sheets - Prep for review at 06/23/2026 PRT  
Meeting

**City of Destin**  
**Calendar to Adopt FY 2027 Budget**

**UPDATED: 2/23/2026 3:40 PM**

| <u>Date</u> | <u>Event/Deadlines</u>                                    |
|-------------|-----------------------------------------------------------|
| 6/23/2026   | PRT Meeting - Review Capital Project Forms and prioritize |
| 6/25/2026   | 5-year Capital Improvement Plan Review with City Manager  |

**Truth-In-Millage Compliance Schedule**

**July Events/Deadlines**

|                  |                                                                                           |
|------------------|-------------------------------------------------------------------------------------------|
| <b>7/1/2026</b>  | <b>Property Appraiser Certifies Taxable Value (Day 1)</b>                                 |
| 7/3/2026         | HOLIDAY - INDEPENDENCE DAY                                                                |
| 7/6/2026         | Discussion Tentative Millage Rate & Revenue Figures with City Manager                     |
| 7/7/2026         | Revise and Update Operating and 5-Year CIP Budgets                                        |
| 7/8/2026         | Publish Agenda Packet for City Council Budget Workshop#2                                  |
| 7/8/2026         | Harbor CRA Review Tentative Budget                                                        |
| <b>7/13/2026</b> | <b>City Council Budget Workshop #2 Capital &amp; Millage</b>                              |
| 7/15/2026        | Town Center CRA Review Tentative Budget                                                   |
| <b>7/20/2026</b> | <b>Council Adopts Tentative Millage Rate Adopt (due to Property Appraiser August 4th)</b> |

**Day 1: Property Appraiser Certifies Taxable Value**

**August Events/Deadlines**

|                      |                                                                                                   |                                                                                             |
|----------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| 8/2/2026             | Tentative Budget Document Draft Due                                                               |                                                                                             |
| 8/3/2026 to 8/7/2026 | Individual Budget Briefs with City Council                                                        |                                                                                             |
| <b>8/4/2026</b>      | <b>Certify Millage Rate and Public Hearing#1 Date with Property Apprasier Form DR420 (Day 35)</b> | <b>Day 35 (Aug 4th): Certify Millage Rate and Public Hearing #1 with Property Appraiser</b> |
| <b>8/10/2026</b>     | <b>OPTIONAL - Budget Workshop #3 with Council</b>                                                 |                                                                                             |
| 8/12/2026            | Optional - Harbor CRA Review Tentative Budget Review#2                                            |                                                                                             |
| 8/19/2026            | Optional - Town Center CRA Review Tentative Budget Review#2                                       |                                                                                             |
| 8/24/2026            | Publish Tentative Budget online                                                                   |                                                                                             |
| <b>8/25/2026</b>     | <b>TRIM Notice mailed by Property Appraiser to property owners (Day 55)</b>                       | <b>Day 55 (Aug 25th): TRIM Notices mailed by Property Appraiser to property owners</b>      |
| 8/26/2026            | Send draft budget ad that will be published after 1st Public Hearing to DOR for review            |                                                                                             |

**City of Destin  
Calendar to Adopt FY 2027 Budget**

**UPDATED: 2/23/2026 3:40 PM**

**Date**                      **Event/Deadlines**

**September Events/Deadlines**

|           |                                                                                        |
|-----------|----------------------------------------------------------------------------------------|
| 9/3/2026  | Okaloosa County Budget Public Hearing #1)                                              |
| 9/4/2026  | Post Tentative Budget to Website (hard deadline)                                       |
| 9/7/2026  | LABOR DAY                                                                              |
| 9/8/2026  | 1st Public Hearing - Millage Rate & Budget Ordinances                                  |
| 9/15/2026 | Budget Ad submitted to Destin Log for publication on 9/18/26                           |
| 9/18/2026 | Budget Ad Published and distributed by Destin Log                                      |
| 9/21/2026 | Final Public Hearing - Millage Rate & Budget Ordinances and Regular Council Meeting    |
| 9/23/2026 | Ordinances adopting Millage Rate & Budget sent to Property Appraiser and Tax Collector |

**Truth-In-Millage Compliance Schedule**

Budget Public Hearings cannot be on same day as hearings for the County and for the School District

**Tentative Budget must be posted to Website at least 2 days before Public Hearing #1 FS 166.251**

**Days 65-80 (September 3-18): Public Hearing #1 (aka Tentative Budget and Proposed Millage Rate Hearing)**

Send budget ad on the Friday before the Wednesday printing  
(or on Wednesday for a Friday printing)

**Day 95 (Sept 18-Oct 3): Within 15 days after Public Hearing #1, advertise intent to adopt final millage and budget**

**Days 97-100: Hold Final Public Hearing to adopt final millage and budget 2-5 days after the newspaper advertisement**

**Within 3 days after the Final Budget Hearing, send the resolution/ordinance adopting final millage to property appraiser, tax collector and DOR**

**City of Destin  
Calendar to Adopt FY 2027 Budget**

**UPDATED: 2/23/2026 3:40 PM**

| <b><u>Date</u></b> | <b><u>Event/Deadlines</u></b>                                                                                           |
|--------------------|-------------------------------------------------------------------------------------------------------------------------|
| 9/25/2026          | Certification of Final Taxable Rev (DR-422 sent to Property Appraiser, Tax Collector, and Department of Revenue (FDOR)) |

**Truth-In-Millage Compliance Schedule**

**Within 3 days after receiving DR-422, the taxing authority certifies final millage to the property appraiser.**

**October Events/Deadlines**

|                   |                                                      |
|-------------------|------------------------------------------------------|
| <b>10/20/2026</b> | <b>Remit DR-487 Certification of TRIM compliance</b> |
|-------------------|------------------------------------------------------|

**Other Important Dates**

|          |                                      |
|----------|--------------------------------------|
| 07/27/26 | School Board 1st Budget Hearing      |
| 09/03/26 | Okaloosa County 1st Budget Hearing   |
| 09/14/26 | School Board Final Budget Hearing    |
| 09/15/26 | Okaloosa County Final Budget Hearing |