

Business Impact Estimate

Ordinance 2026-14 Adoption of the FY 2026–2027 Annual Budget and Final Millage Rate

This Business Impact Estimate is provided in accordance with section 125.66(3), Florida Statutes. If one or more boxes are checked below, this means the County is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the County is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☒ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the county government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Development orders and development permits, as those terms are defined in s. 163.3164, and, development agreements, as authorized by the Florida Local Government Development Agreement Act under ss. 163.3220-163.3243;
 - b. Comprehensive Plan amendments and land development regulation amendments initiated by an application by a private party other than the county;
 - c. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - d. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - e. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 125.66(3)(c), Florida Statutes.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the County hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

Public Purpose:

The ordinance adopts the budget for the City of Crescent City for Fiscal Year October 1, 2026 – September 30, 2027, and formally sets the ad valorem millage rate at 8.7164 mills. The budget supports general government operations, public safety, public works, water/wastewater utilities, parks, debt service, and all special funds.

The purpose of the ordinance is to:

- Approve and fix budgets for all departments and special funds
- Establish the millage rate necessary to fund general operations
- Ensure continuity of essential municipal services
- Comply with Florida TRIM (Truth in Millage) requirements
- Authorize administrative implementation by the City Manager

No changes to the millage rate are proposed, this ordinance maintains the same rate used in the prior fiscal year (8.7164 mills).

See next sheet for further information----->

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the County, if any:
- (a) An estimate of direct compliance costs that businesses may reasonably incur;
 - (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
 - (c) An estimate of the County's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

Direct Economic Impact:

The ordinance maintains the existing millage rate of **8.7164**, meaning no new ad valorem tax rate is imposed on businesses.

However, businesses may see **higher tax bills if their assessed property values increased**, consistent with countywide valuation trends.

This impact is indirect and results from property market conditions, not City policy.

Direct Compliance Costs:

None.

The ordinance does not require businesses to complete new filings, reports, or procedures.

No administrative or regulatory burdens are created.

New Charges or Fees:

None.

The ordinance strictly adopts the FY 2026–27 budget and confirms the existing millage rate.

No new fees, service charges, assessments, or utility rate adjustments are created through this ordinance.

City Regulatory Costs:

No changes to City regulatory activities or enforcement programs occur as part of this ordinance.

Normal TRIM notification, budgeting, and financial administration are carried out within existing staff capacity.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

All businesses owning commercial property or leasing commercial space may experience indirect tax impacts if assessed values increased.
Because the millage rate is unchanged, financial impacts result solely from valuation changes and not from a City rate increase.
Estimated number of businesses potentially impacted: **20–40**, consistent with Crescent City's business base.

4. Additional information the governing body deems useful (if any):

- The millage rate remains unchanged at **8.7164**, preventing any tax rate increase for businesses.
- Any ad valorem revenue increases are tied only to rising property values, not to City tax policy changes.
- The ordinance ensures City funding stability without creating new financial or regulatory burdens for local companies.
- The ordinance authorizes the City Manager to implement the adopted budget once enacted.

ORDINANCE NO. 2026-14

AN ORDINANCE PROVIDING FOR, APPROVING, AND FIXING THE BUDGET; SETTING THE MILLAGE LEVY AT 8.7164; ALLOWING FOR GENERAL OPERATIONS OF THE CITY AND ITS VARIOUS DEPARTMENTS; APPROVING AND FIXING BUDGETS FOR SPECIAL FUNDS AND DEBT SERVICE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027.

**BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF CRESCENT CITY,
FLORIDA:**

BUDGET SUMMARY									
CITY OF CRESCENT CITY - FISCAL YEAR 2026-2027									
ESTIMATED REVENUES		GENERAL FUND	SOLID WASTE FUND	GAS FUND	WATER FUND	SEWER FUND	BETTER PLACE PLAN FUND	CRA FUND	TOTAL ALL FUNDS
Taxes:	Millage per \$1000								
Current & Del. Ad Valorem Tax	8.7164	\$1,214,187							\$1,214,187
Local Option Gas Taxes		\$82,000							\$82,000
Gas Sales Non-Tax Res.				\$589,451					\$589,451
Gas Sales Tax Commercial				\$154,942					\$154,942
Gas Sales Non-Tax Commercial				\$64,422					\$64,422
Electricity Franchise		\$132,000							\$132,000
Garbage Franchise		\$25,000							\$25,000
Utility Service Tax		\$317,680							\$317,680
Fines and Forfeitures		\$6,100							\$6,100
Licenses and Permits		\$15,800							\$15,800
State Shared Revenue		\$171,678							\$171,678
Lieu of Taxes		\$5,000							\$5,000
Other General Government		\$12,000						\$434,758	\$446,758
Interest Income		\$47,000							\$47,000
1% Surtax (Better Place Plan)							\$232,722		\$232,722
Rent & Leases		\$27,564							\$27,564
Sales of Surplus Material		\$3,500							\$3,500
Other Revenues		\$107,361		\$7,807					\$115,168
Grant & Loan Proceeds		\$3,000,000		\$1,500,000	\$112,000	\$50,000			\$4,662,000
Charges			\$184,023	\$30,000	\$528,971	\$550,773			\$1,293,767
Carry Over							\$300,000	\$130,782	\$430,782
TOTAL OPERATING REVENUE		\$5,166,870	\$184,023	\$2,346,622	\$640,971	\$600,773	\$532,722	\$565,540	\$10,037,522
Transfers-In		\$432,700							\$432,700
Reserves		\$1,000,000							\$1,000,000
TOTAL REVENUES, TRANSFERS & BALANCES		\$6,599,570	\$184,023	\$2,346,622	\$640,971	\$600,773	\$532,722	\$565,540	\$11,470,222
EXPENDITURES									
Finance & Administration		\$580,288							\$580,288
City Commission		\$120,148							\$120,148
Fire Control		\$3,164,697							\$3,164,697
Law Enforcement		\$496,000							\$496,000
Legal Counsel		\$61,000							\$61,000
Utility Billing/Customer Service		\$306,952							\$306,952
Planning & Zoning		\$71,395							\$71,395
Other General Government		\$101,657	\$170,223						\$271,880
Code Enforcement Operations		\$53,222							\$53,222
Street Department		\$348,992							\$348,992
Parks & Recreation		\$110,688							\$110,688
Gas Utility				\$2,206,522					\$2,206,522
Water Utility					\$508,171				\$508,171
Sewer Utility						\$430,673			\$430,673
Better Place Plan							\$532,722		\$532,722
CRA								\$537,540	\$537,540
Redemption of Long-Term Debt				\$27,000		\$25,100			\$52,100
TOTAL EXPENDITURES		\$5,415,039	\$170,223	\$2,233,522	\$508,171	\$455,773	\$532,722	\$537,540	\$9,852,991
Transfers-Out		\$184,531	\$13,800	\$113,100	\$132,800	\$145,000	\$0	\$28,000	\$617,231
Fund Balances/Reserves/Net Assets		\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		\$6,599,570	\$184,023	\$2,346,622	\$640,971	\$600,773	\$532,722	\$565,540	\$11,470,222
The tentative, adopted, and/or final budgets are on file in the office of the above-referenced taxing authority as public record.									

SECTION 1 – The City Commission of the City of Crescent City, Florida, does hereby make the following appropriation, and set the millage levy at 8.7164 per \$1,000 for the fiscal year starting October 1, 2026, and ending September 30, 2027, inclusive for its several departments as follows:

SECTION 2 – All Ordinances or parts of Ordinances in conflict herewith are hereby repealed and this Ordinance in conflict herewith are hereby repealed and this Ordinance shall take effect as provided for by law.

FIRST READING: approved on this ____ day of _____ 2026.

ADOPTED ON SECOND READING on this ____ day of _____ 2026.

CITY COMMISSION, City of Crescent City, Florida

By: _____

Michele Myers, Mayor

Approved for form and content by:

Donald Holmes, City Attorney

Attest:

Derek Martin, City Manager

**The City of Crescent City Final Budget
Fiscal Years 2026-27**

Prepared by:

Derek Martin- City Manager



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Executive Summary



Executive Summary – FY 2026–2027 Annual Budget

(All Funds)**

The FY **2026–2027 Annual Budget** reflects Crescent City’s commitment to responsible governance, infrastructure modernization, fiscal stability, and service enhancement across all departments and enterprise utilities. This budget cycle is marked by **strong core revenue growth, significant state and federal grant activity, and major capital reinvestment**—alongside careful operational budgeting and cost containment.

Despite inflationary pressures, rising utility costs, aging infrastructure, and expanding service demands, Crescent City has delivered a **balanced citywide budget** supported by sustainable revenue streams, conservative spending, and targeted rate adjustments.

The following executive briefing summarizes the performance and strategic direction of each major fund.

I. General Fund Overview

The **General Fund**—the City’s primary operating budget—shows a **6% year-over-year revenue increase**, driven primarily by:

Key Revenue Drivers

- Property taxes increased by **16%**, due to rising taxable values at the adopted millage rate of **8.7164**.
- State intergovernmental revenues remain stable with slight growth in revenue sharing and half-cent sales tax.
- Administrative fees from enterprise funds remain a major internal revenue source supporting General Fund operations.
- Investment income increased **22–25%** due to higher interest rates and strong returns from Florida PRIME.



Major Expenditures

Spending increases are targeted, aligned with community needs, including:

- City Commission benefit adjustments and training
- City Manager and Administrative Department realignments
- Finance Department salary adjustments and audit cost refinements
- Legal and Planning & Zoning professional service investments
- Public Works Streets modernization (LED upgrades, sidewalk work, vehicle leases)
- Fire Department operational increases with state appropriation for new EMS/Fire Station
- Police services remain stable under the Sheriff's Office contract.

The General Fund remains balanced with revenue growth offsetting moderate expense increases, and the City continues maintaining healthy reserves.

II. Better Place Plan (BPP) – Discretionary Fund

The BPP Fund shows **significant capital investment** and remains fully balanced. FY 2027 revenues grew by **19%**, mostly from increased carry-forward capacity.

Capital Priorities

- Entryway monument signs (North, South, SR-308)
- Sunrise Park deck replacement (Trex)
- Adaptive playground equipment & shade structures
- Eva Lyon Park irrigation and electrical upgrades
- Stormwater improvements along Lake Street
- Citywide camera/security system
- Generator installations at lift stations



- City Hall carpet replacement, pavilion flooring upgrades, and historic signage

The BPP demonstrates long-term commitment to beautification, parks, public safety, and infrastructure modernization.

III. Community Redevelopment Agency (CRA) – Central, North, South

The CRA is experiencing an active redevelopment cycle with **three districts making targeted investments**.

Central CRA (Downtown District)

- Revenues increased 25% from rising property values.
- Major expenditures include façade grants, housing rehab, annual CCDP professional services, and LED conduit installation along Central Avenue.

North CRA

- Revenues declined due to large carry-forward usage in FY 2026.
- Strong capital investment continues with **\$116k in improvement projects**, including roadway work, dirt-to-paved transitions, Grove Street improvements, and infrastructure upgrades.
- Redevelopment grant demand eased after large prior-year investments.

South CRA

- Revenues grew 35% from higher TIF contributions and strategic carry-forward.
- FY 2027 includes major historic and waterfront enhancements:
 - Old jail & waterworks restoration
 - Waterfront benches, plantings, fencing
 - Beautification around Sunrise Park
- Smaller commercial grants proceed cautiously as redevelopment grows organically.



Overall, the CRA remains financially balanced and strategically focused on property value enhancement and community development.

IV. Water Fund

Core Water revenues rose **5%**, driven by the adopted rate increase.

Operational revenues returned to normal following the completion of \$3.4M in state and federal water-main projects (North Main, Prospect, Lake Argenta, South Tower).

Key operational themes

- Strong rate-driven revenue stability
- Increased testing due to new schools and interconnections
- Significant chlorine/material inflation
- Equipment repairs rising due to aging tanks and towers
- Fire hydrant replacements supported by ARPA
- Balanced net position with no deficit

The Water Fund is well positioned for future plant modernization and continued regulatory compliance.

V. Wastewater Fund

Wastewater revenues increased **5%** due to rate adjustments.

Operational costs rose with increased lift station repair needs, chemical costs, insurance, and fuel.

The department received a **\$50,000 state appropriation** to begin treatment facility redesign—an important step toward future modernization.

Key trends

- Lift station repairs up **72%**
- Overtime and personnel costs rising modestly



- Security gate installation for plant safety
- Operating supplies (chlorine) rising with market conditions
- Balanced fund with no deficit

The Wastewater Fund remains operationally stable and grant-supported for strategic long-term upgrades.

VI. Gas Fund

The Gas Fund is entering a major infrastructure renewal period with **\$1.5 million PHMSA federal grant funding** approved for FY 2027.

Core revenue

- Gas sales increased **17%** due to usage growth, new customers, and minimum charge adjustments.

Major capital initiative

PHMSA grant covers replacement of:

- Five regulator stations
 - 3" and 2½" low-pressure steel mains
 - X-Trub mains required for removal by PSC
 - Cathodic protection improvements
 - Farm tap modernization
 - Odorization system upgrades
- This marks the largest gas capital project in decades.

Operational pressures

- Natural gas purchase costs up 21%
- Insurance increases (new CSX liability policy)
- Vehicle and equipment repairs rising



- Other charges increased for school gas-line reimbursement and consulting support
- Personnel costs modestly rising (5% salary increase)

The Gas Fund remains financially strong with grant funding enabling long-term safety improvements.

VII. Solid Waste Fund

The Solid Waste Fund remains **fully balanced**, with revenues matching expenses exactly.

Key details

- 575 customers × \$26.67 monthly (\$24.67 contract + \$2 admin fee)
- Contract rates increased 3% per Waste Pro's June 15, 2026 letter
- Administrative cost allocation remains unchanged
- No deficit; stable pass-through cost recovery structure

Solid Waste continues operating efficiently as a stable enterprise utility.

VIII. Citywide Financial Position and Strategic Outlook

Strengths

- All enterprise funds are **balanced with no deficits**.
- General Fund revenues increased 6%.
- Large grant-funded capital improvements completed or underway.
- LED lighting, security, stormwater, water mains, sewer upgrades, gas mains, CRA revitalization, and parks improvements all advance City livability.
- Rate adjustments remain modest and well-justified.
- Administrative cost allocations provide stable internal funding.

Challenges



- Aging water and wastewater infrastructure requiring continuous reinvestment
- Gas system modernization needed across 1963-era mains
- Public Works fleet and equipment aging
- Rising insurance, chemical, and material costs across utilities
- Continued balancing of CRA district demands with available TIF growth

Overall Outlook

Crescent City enters FY 2026–27 with:

- Stable revenues
- Controlled expenditures
- Significant capital momentum
- Strong financial positioning
- A fully balanced, responsible budget
- Strategic alignment with long-term infrastructure needs

This budget cycle is one of **renewal and modernization**, setting a foundation for sustainable growth, improved safety, and strengthened community services.



General Fund Revenues Summary Report FY 2026–2027

Overview

The General Fund revenue budget for FY **2026–2027** totals **\$2,599,570**, reflecting an increase of **\$156,740 (6%)** over the FY **2025–2026** Adopted budget of **\$2,442,830**. When including the **State Appropriation of \$3,000,000** for the new EMS/Fire Station, total revenues increase to **\$5,599,570**.

Across categories, revenue growth is driven primarily by **Ad Valorem Taxes**, **Intergovernmental Agreements**, and **Investment Income**, with other categories holding steady or decreasing based on updated estimates.

1. Taxes

Total Taxes FY 2027: \$1,630,867

Increase from FY 2026: +\$166,881 (11%)

Highlights:

- **Ad Valorem (Current Taxes)** increased by **\$164,717 (16%)**, driven primarily by rising taxable value at the millage rate of **8.7164**.
- Utility taxes remain **flat**, except Water Utility Tax which increased **5%** due to pass-through adjustment.
- Communication Service Tax shows a slight reduction based on updated state estimate.
- Other taxes remain stable.

Overall, tax revenue shows healthy growth, primarily due to the strength of property values.



2. Licenses and Permits

FY 2027 Total: \$15,800

Increase from FY 2026: +\$1,500 (10%)

- Most categories remain consistent with FY 2026 numbers.
- Alcoholic Beverage License increases notably (+92%).
- Mobile Home Licenses decline by **31%** due to lower expected renewals.

This category remains stable year-over-year with minor adjustments.

3. Intergovernmental Revenues

FY 2027 Total: \$408,039

Increase from FY 2026: +\$3,837 (1%)

- Franchise fees (Electric & Garbage) remain stable.
- FDOT Contracts increase modestly (3%) based on updated maintenance agreements.
- State Revenue Sharing and Half-Cent Sales Tax reflect slight increases based on updated state projections.
- Gasoline Tax Rebate remains unchanged.

This category shows **minimal growth**, based on predictable contract and state allocation adjustments.

4. Charges for Services

FY 2027 Total: \$463,764

Increase from FY 2026: +\$522 (0%)

- Administrative fees for Water, Gas, Wastewater, Solid Waste, and CRA remain unchanged.
- Rent from Putnam County increases slightly due to a 2% lease escalation.



- Sale of surplus equipment remains budgeted the same pending updated estimates.

This category is largely flat due to reliance on stable internal administrative transfers.

5. Fines and Forfeitures

FY 2027 Total: \$6,100

Decrease from FY 2026: -\$25,500 (-81%)

- Code enforcement fines significantly reduced due to removal of prior-year lien revenue and one-time collections (Dunkin project).
- Court fines and recreation fees remain steady.

This revenue category sharply drops due to elimination of one-time lien revenue.

6. Investment Income

FY 2027 Total: \$47,000

Increase from FY 2026: +\$9,500 (25%)

- Increase due to strong earnings from Florida Prime (approx. **4.6%**).
- Quarterly county investment distributions projected at **\$1,000**.

Rising market returns have strengthened this category.

7. Other Revenues

FY 2027 Total: \$3,028,000

Increase from FY 2026: +\$3,000,000

- The increase is due to the **State Appropriation for the new EMS/Fire Station**.
- Miscellaneous revenue categories remain flat.

This category reflects a **major one-time funding source**.



Total General Fund Revenues (Excluding State Appropriation)

FY 2026 Adopted Budget: \$2,442,830

FY 2027 Budget: \$2,599,570

Increase: \$156,740 (6%)

Revenue growth is driven primarily by:

- Property tax increases.
- Modest intergovernmental increases.
- Higher investment returns.

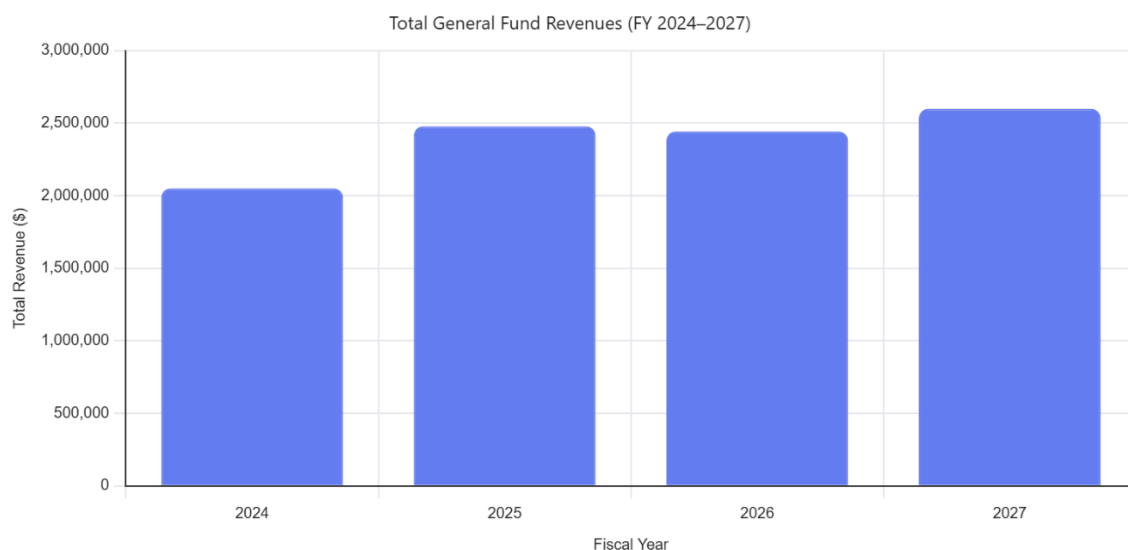
Total Revenues Including EMS/Fire Station funding:

FY 2027: \$5,599,570

Charts comparing General Fund Revenues FY 2024–2027

1. Total General Fund Revenues (FY 2024–2027)

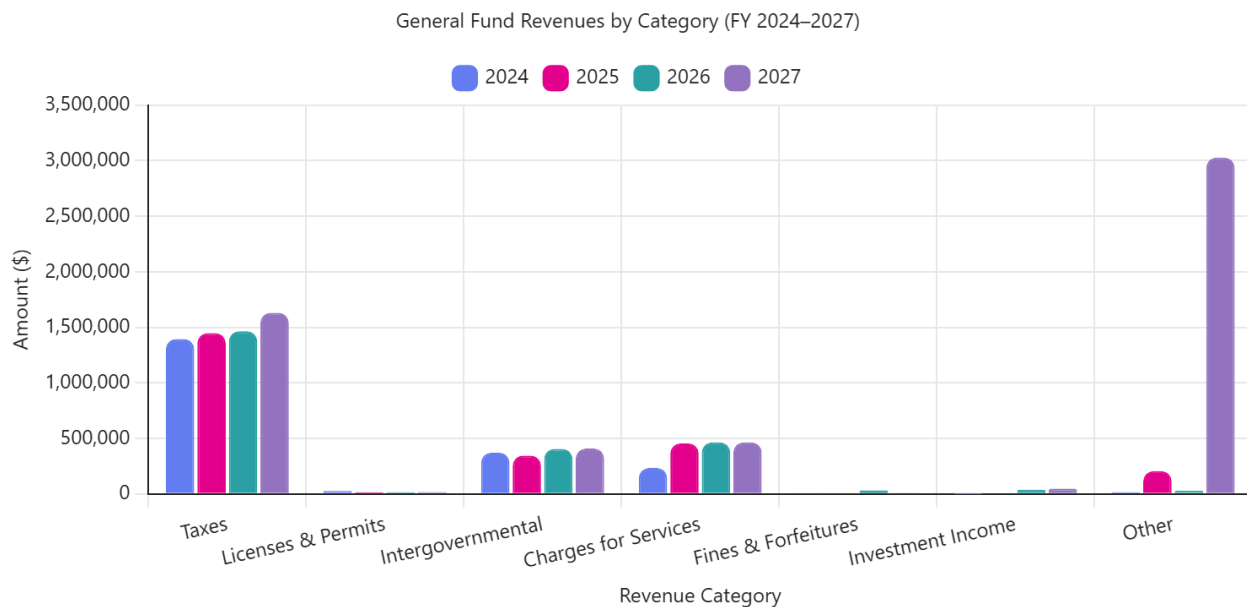
This chart shows year-over-year total revenue changes.





2. Revenues by Major Category (FY 2024–2027)

A grouped bar chart comparing each major revenue category across all four fiscal years.



Summary

The FY 2026–2027 General Fund budget reflects **steady and sustainable revenue growth**, primarily fueled by increased property valuations and strong investment income. Operational revenue categories remain stable, while one-time state funding dramatically boosts total revenues.

Below is your **Financial Summary Report** for the **City Commission – General Fund Expenditures**, comparing FY 2027 to FY 2026 and prior years based on the data in your spreadsheet.



City Commission

Overview

The City Commission's General Fund expenditure budget for **FY 2026–2027** is **\$120,148**, which represents a significant **increase of \$47,121 (65%)** compared to the **FY 2025–2026 Adopted budget of \$73,027**.

This increase is almost entirely attributed to:

- Adjustments to salary and benefits per **ORD 99-04**, including reinstated commissioner benefit costs.
- Addition of **health and life insurance** for one commissioner.
- Expansion of **conference and training allowances**.
- Removal of certain one-time expenditures from prior years (501(c)3 donations, etc.).

1. Salaries

FY 2027: \$25,200

FY 2026 Adopted: \$44,893

Change: –\$19,693 (–44%)

Salary reductions reflect updated compensation rules per **ORD 99-04**, setting:

- **Mayor:** \$500 per month
- **Commissioners:** \$400 per month

Total annualized cost reduces significantly from prior budget allocations.

2. Benefits (FICA, Retirement, Health Insurance)



FICA Taxes

- **FY 2027:** \$1,928
- **FY 2026:** \$3,434
- **Change:** -\$1,506 (-44%)

Retirement for Former Commissioners

- Stable at \$7,200 annually
- Payments made to three retired commissioners.

Health & Life Insurance

- **FY 2027:** \$13,800
- New allocation for one commissioner enrolled in the City's health plan.

Overall increase in benefits is driven entirely by insurance coverage being reinstated to align with Ord. 99-04.

3. Training & Conferences

All five training categories (Mayor + Commissioners 1–4) increase from **\$1,500 to \$2,000**.

Increase per line: +\$500 (33%)

Total training increase: +\$2,500

This reflects a policy decision to expand elected official training support.

4. Advertising

- **FY 2027:** \$5,000
- No change
Covers statutory public meeting notices.



5. Aid to Private Organizations

- **FY 2027:** \$1,500
- **FY 2026:** \$3,000
- **Change:** -\$1,500 (-50%)

This reduction reflects more conservative use of discretionary contributions to local groups (SPCSC, Pink Out, Library).

6. Other

- **FY 2027:** \$2,000
- No change
Includes software subscriptions, annual dues, minor equipment, and office supplies.

Total City Commission Expenditures

FY 2024 Audit: \$68,330

FY 2025 Unaudited: \$68,745

FY 2026 Adopted: \$73,027

FY 2027 Budget: \$120,148

Change from FY 2026 → FY 2027:

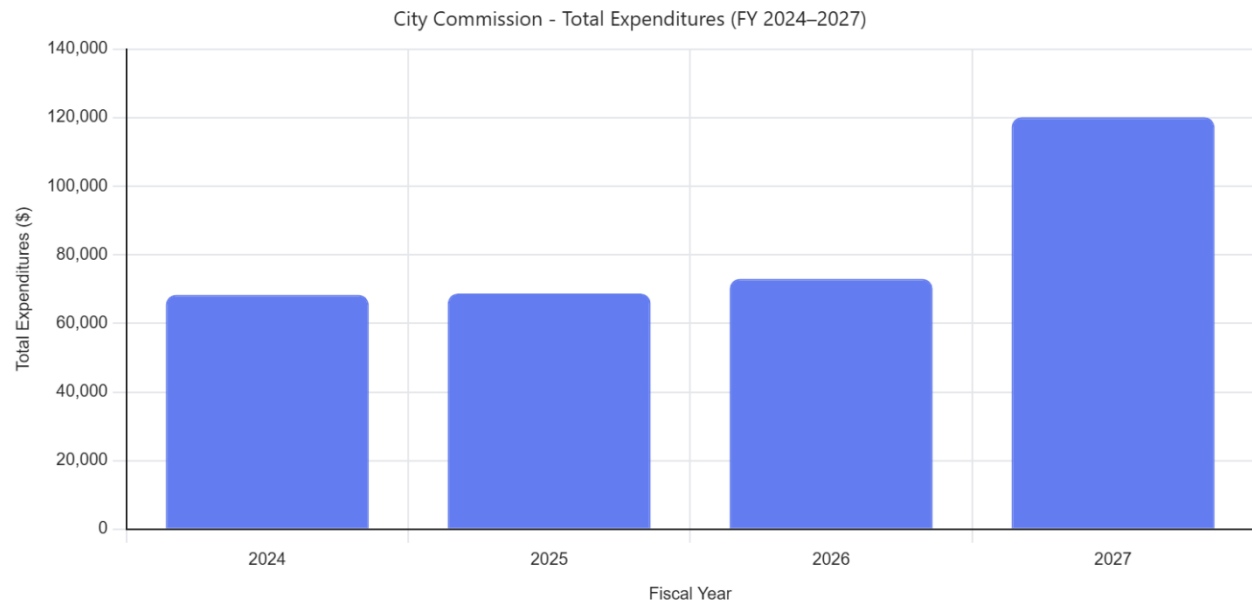
- **+\$47,121 (65% increase)**



Charts for the City Commission

1. Total City Commission Expenditures (FY 2024–2027)

This shows the overall year-over-year change, highlighting the increase in FY 2027.





2. Line-Item Comparison: FY 2026 vs FY 2027

This chart breaks down the changes by category, showing where increases and decreases occurred.



Summary

The FY 2027 City Commission budget reflects **strategic cost adjustments** based on statutory compensation rules provided in Ord. 99-04, expanded training allowances, and reinstated commissioner healthcare coverage. While salaries and FICA decrease due to recalibrated compensation levels in line with Ord. 99-04, the overall budget increases due to benefit costs and training investments.



City Manager

Overview

The City Manager Department's FY **2026–2027** General Fund expenditure budget is **\$277,489**, representing a **decrease of \$21,908 (–7%)** from the FY **2025–2026** Adopted budget of **\$299,397**.

This reduction is due mainly to lower executive salary allocations, elimination of certain line items such as Medicare (moved to FICA) and IT licenses, and removal of professional services for a 1099 administrative employee.

Despite reductions, several personnel-related expenses increased due to salary adjustments, benefit costs, and rising support service allocations.

1. Salaries

Executive Salaries

- **FY 2027:** \$141,750
- **FY 2026:** \$154,020
- **Change: –\$12,270 (–8%)**

Assistant City Manager salary is split 50% with the CRA, reducing General Fund cost.

Staff Salaries

- **FY 2027:** \$54,600
- **FY 2026:** \$53,289
- **Change: + \$1,311 (2%)**

Reflects a 5% increase to Clerk base salary.

Christmas Bonus



- \$200 (unchanged)

2. Taxes & Benefits

FICA

- **FY 2027:** \$15,021
- **FY 2026:** \$12,887
- **Change: + \$2,134 (17%)**

Medicare

- Removed and merged into FICA
- **Change: -\$3,014 (-100%)**

Pension

- **FY 2027:** \$16,690
- **FY 2026:** \$20,785
- **Change: -\$4,095 (-20%)**

Health & Life Insurance

- **FY 2027:** \$22,500 (unchanged)**
Supports Manager and Assistant Manager.

Worker's Compensation

- **FY 2027:** \$1,078
- **FY 2026:** \$371
- **Change: + \$707 (+191%)**

3. Professional & Operating Expenses

Professional Services



- FY 2027 budgeted at **\$0**
Previously used for a contracted 1099 employee.

Travel Per Diem

- Remains **\$3,000**
Covering job search and professional travel expenses.

Conference and Training

- **FY 2027:** \$2,500
- **FY 2026:** \$2,000
- **Change: + \$500 (+25%)**
Includes FCCMA and ICMA participation.

Car Allowance

- \$3,600 (unchanged)
City Manager receives \$300/month.

Supplies

- **FY 2027:** \$3,000
- **FY 2026:** \$2,500
- **Change: + \$500 (20%)**

Operating Supplies

- Removed in FY 2027
Moved to general Supplies category.

4. Memberships & Utilities

Memberships and Dues

- \$1,500 (unchanged)
Includes League of Cities, Chamber, Clerks Association, ICMA, etc.



Telephone/Internet

- **FY 2027:** \$4,959
- **FY 2026:** \$4,300
- **Change:** + \$659 (15%)

Insurance (Auto/Property/General)

- **FY 2027:** \$2,312
- **FY 2026:** \$5,281
- **Change:** -\$2,969 (-56%)

IT Support & Licenses

- **FY 2027:** \$4,280
- **FY 2026:** \$5,800
- **Change:** -\$1,520 (-26%)

IT Licenses

- Eliminated in FY 2027 (Adobe, Cisco, VPN).

5. Incentives

Employee Incentives

- **FY 2027:** \$500
 - **FY 2026:** \$1,500
 - **Change:** -\$1,000 (-67%)
-



Total City Manager Expenditures

FY 2024 Audited: \$218,910

FY 2025 Unaudited: \$243,366

FY 2026 Adopted: \$299,397

FY 2027 Budget: \$277,489

Year-over-Year Change (FY 2026 → FY 2027):

-\$21,908 (-7%)

Visual charts for the City Manager

1. Total City Manager Expenditures (FY 2024–2027)

This chart shows the overall trend across four fiscal years, including the decrease in FY 2027.





2. Line-Item Comparison (FY 2026 vs FY 2027)

This chart illustrates how each expense category changed year-over-year.



Summary

The City Manager Department shows a **moderate reduction** in FY 2027 due to structural changes in personnel allocations, elimination of specific professional and IT expenses, and reduced insurance costs. Personnel-related expenses (FICA, staff salaries, health insurance) increased modestly, reflecting normal cost adjustments.



Finance Department

Overview

The Finance Department's FY **2026–2027** General Fund expenditure budget totals **\$302,799**, an increase of **\$25,282 (9%)** compared to the FY **2025–2026** Adopted budget of **\$277,517**.

The increase is primarily driven by:

- Higher staff salaries due to expanded payroll and accounts payable responsibilities.
- Increased FICA contributions.
- Additional employee incentives introduced for FY 2027.
- Increased supplies and telephone/internet costs.

However, some reductions offset part of the growth:

- Lower IT support cost allocation.
- Elimination of Medicare (merged into FICA).
- Decreased audit fees.
- Removal of operating supplies (consolidated into general supplies).
- Reduction in multiple licensing and insurance expenses.

1. Salaries & Overtime

Executive Salaries

- **FY 2027:** \$93,792
- **FY 2026:** \$89,326



- **Change: + \$4,466 (5%)**
Reflects performance-based increase using a 5% sliding scale.

Staff Salaries

- **FY 2027:** \$109,739
- **FY 2026:** \$88,051
- **Change: + \$21,688 (25%)**
Increase reflects additional demands in payroll and accounts payable operations.

Overtime

- **FY 2027:** \$1,000
- **FY 2026:** \$500
- **Change: + \$500 (100%)**
Needed due to workload addressing outstanding A/P items.

Christmas Bonus

- \$300 (unchanged)

2. Employee Benefits

FICA

- **FY 2027:** \$15,570
- **FY 2026:** \$10,997
- **Change: + \$4,573 (42%)**
Increase due to rise in payroll base and overtime hours; Medicare is now consolidated under FICA.

Medicare

- Removed entirely
- **Change: -\$2,572 (-100%)**



Retirement

- **FY 2027:** \$17,300
- **FY 2026:** \$15,077
- **Change:** + \$2,223 (15%)

Health & Life Insurance

- **FY 2027:** \$30,000
- **FY 2026:** \$30,000
- **Change:** No change

Worker's Compensation

- **FY 2027:** \$1,078
- **FY 2026:** \$1,113
- **Change:** -\$35 (-3%)

3. Operating & Administrative Costs

Travel Per Diem

- **FY 2027:** \$1,025
- **FY 2026:** \$2,000
- **Change:** -\$975 (-49%)

Supplies

- **FY 2027:** \$4,750
- **FY 2026:** \$3,500
- **Change:** + \$1,250 (36%)

Operating Supplies



- Removed and consolidated into Supplies
- **Change: –\$2,000 (–100%)**

IT Support & License

- **FY 2027:** \$4,280
- **FY 2026:** \$8,000
- **Change: –\$3,720 (–46%)**

IT Licenses

- Eliminated for FY 2027
- **Change: –\$500 (–100%)**

Membership & Dues

- **FY 2027:** \$1,000
- **FY 2026:** \$1,400
- **Change: –\$400 (–29%)**

4. Insurance & Professional Services

General Liability Insurance

- **FY 2027:** \$4,150
- **FY 2026:** \$5,281
- **Change: –\$1,131 (–21%)**

Audit Fees

- **FY 2027:** \$7,056
- **FY 2026:** \$10,400
- **Change: –\$3,344 (–32%)**

Reflects anticipated reduction in audit contract costs for FY 2027.



Professional Services

- Remains at **\$2,000**
Future needs will vary (Peacock).

Telephone/Internet

- **FY 2027:** \$4,959
 - **FY 2026:** \$4,500
 - **Change:** + \$459 (10%)
-

Total Finance Expenditures

FY 2024 Audited: \$248,762

FY 2025 Unaudited: \$373,424

FY 2026 Adopted: \$277,517

FY 2027 Budget: \$302,799

Year-over-Year Change (FY 2026 → FY 2027):

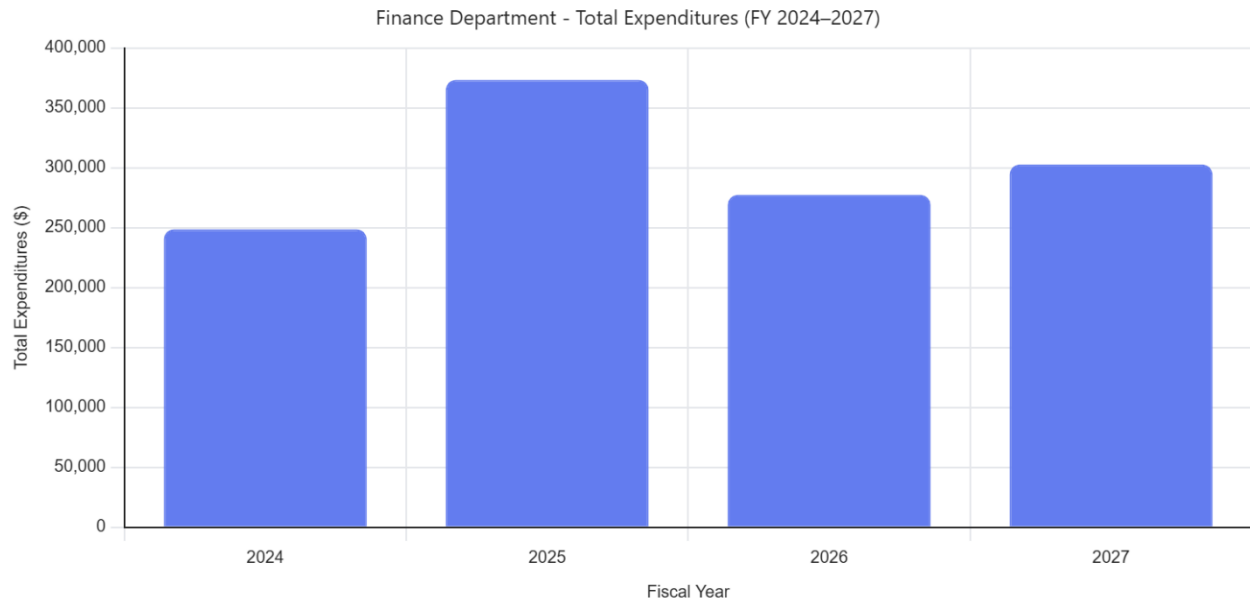
+ \$25,282 (+9%)



Charts for the Finance Department

1. Total Finance Department Expenditures (FY 2024–2027)

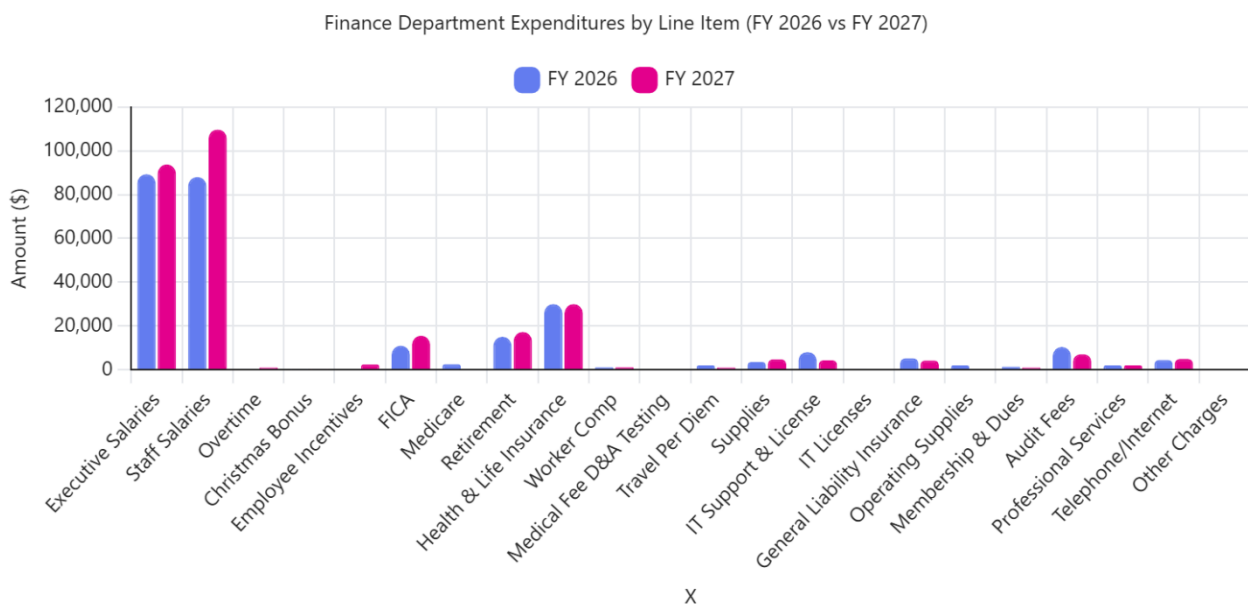
This chart shows multi-year expenditure trends, including the increase planned for FY 2027.





2. Line-Item Comparison (FY 2026 vs FY 2027)

This detailed chart compares every Finance line item, making it easy to see where increases and decreases occur.



Summary

The Finance Department's FY 2027 budget reflects targeted increases in salaries, payroll benefits, and necessary supplies to support growing administrative workload. Strategic reductions in IT and audit-related costs help offset some expenditure growth. Overall, the department sees a moderate 9% increase aligned with staffing needs and operational adjustments.



Legal Department

Overview

The Legal Department's FY **2026–2027** General Fund expenditure budget totals **\$61,000**, which represents **no change (0%)** from the Adopted FY **2025–2026** budget. This department maintains a **stable and predictable cost structure**, reflecting a contractual model of service delivery where legal expenses are largely fixed and driven by required municipal legal support.

The legal function in Crescent City consists of a **contracted City Attorney** supported by **outside counsel** only in special circumstances. Because service levels remain consistent year-over-year, expenditure does not fluctuate significantly.

1. Contractual Fees

FY 2027: \$48,000

FY 2026: \$48,000

Change: \$0 (0%)

Contractual Fees represent the base retainer paid to the City Attorney's firm. This fee is fixed through contract and covers routine municipal legal services such as ordinance drafting, attending meetings, contract review, and advising staff and commission. The FY 2027 budget simply continues the contracted rate with no increase.

2. Other Legal Services

FY 2027: \$10,000

FY 2026: \$10,000

Change: \$0 (0%)

This line item accounts for supplemental legal services beyond the standard retainer. These include unexpected demands such as review of specialized agreements, additional



research, or expanded advisory needs brought on by complex projects. The City anticipates similar needs in FY 2027 and maintains the same allocation.

3. Outside Legal Counsel

FY 2027: \$3,000

FY 2026: \$3,000

Change: \$0 (0%)

Outside legal counsel is occasionally required when the contracted City Attorney needs support due to case complexity, conflicts, or specialty areas of law. This funding acts as a contingency for litigation matters, land-use challenges, development agreements, or other matters where specialized attorneys may be required. Usage fluctuates year-to-year, but the budget remains constant as a precautionary reserve.

Total Legal Department Expenditures

FY 2024 Audited: \$53,746

FY 2025 Unaudited: \$51,090

FY 2026 Adopted: \$61,000

FY 2027 Budget: \$61,000

Change from FY 2026 to FY 2027:

\$0 (0%)

The Legal Department's budget is intentionally stable. The City relies on contracted legal services that are not impacted by staffing levels, wage inflation, or variable operational costs. As a result, trends remain consistent, and FY 2027 preserves the same appropriation as prior years.



Charts for the Legal Department

1. Total Legal Department Expenditures (FY 2024–2027)

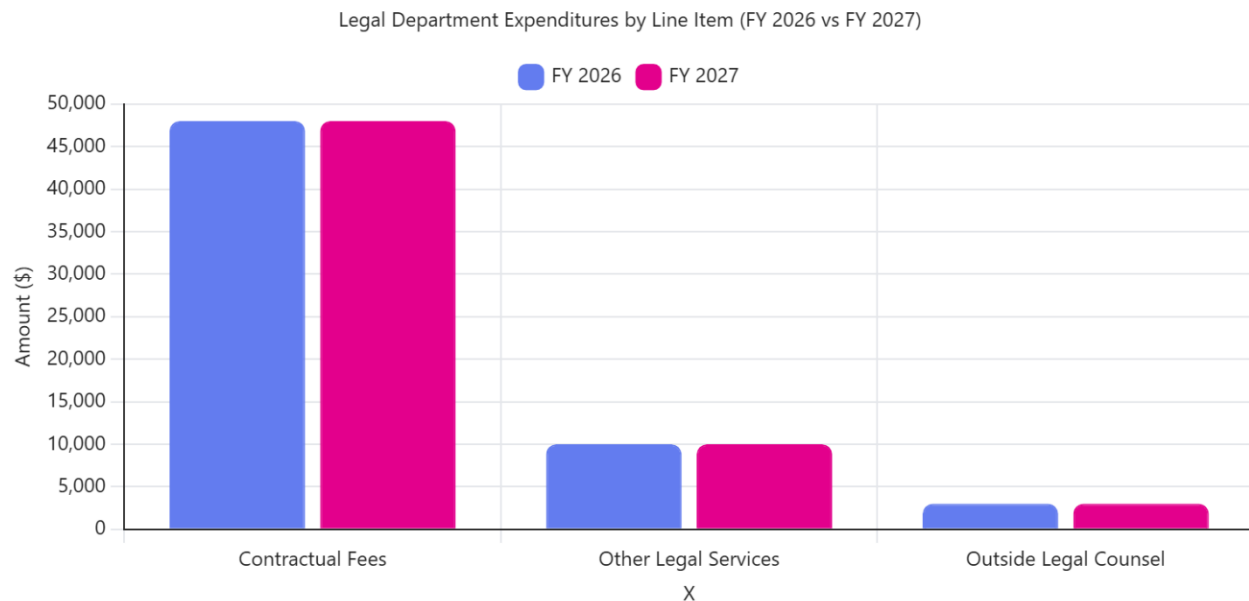
This chart illustrates how legal expenditures have remained stable across all budget years.





2. Line-Item Comparison (FY 2026 vs FY 2027)

This chart shows the side-by-side comparison of the three legal expenditure categories. All values remain unchanged between FY 2026 and FY 2027, demonstrating a fully fixed-cost department.



Summary

The Legal Department continues to operate with **predictable costs and consistent service delivery**, making it one of the most stable components of the General Fund budget. With a fixed contractual retainer for the City Attorney and modest allocations for auxiliary legal needs, the department's expenditure remains unchanged for FY 2027. This approach reflects sound fiscal management and ensures resources are available for both routine and occasional legal requirements.



Utility Billing & Customer Service

Overview

The Utility Billing & Customer Service Department's FY **2026–2027** General Fund expenditure budget totals **\$306,952**, representing an **increase of \$30,060 (11%)** over the FY **2025–2026** Adopted budget of **\$276,892**.

This department supports four core roles:

- Utility Billing Manager
- Customer Service representative
- Meter Reader
- Front Desk Receptionist

The spending increase is primarily driven by personnel cost adjustments, updated benefit allocations, and a one-time investment in metering technology. Operational expenses—such as postage, telecommunications, and equipment maintenance—generally remain stable, reflecting the predictable workflow of billing and customer support operations.

1. Salaries & Personnel Expenses

Executive Salaries

FY 2027: \$58,743

FY 2026: \$55,946

Change: + \$2,797 (5%)

A 5% performance-based increase is applied through the sliding scale evaluation system.

Staff Salaries

FY 2027: \$123,670

FY 2026: \$117,781



Change: + \$5,889 (5%)

Includes the Customer Service, Meter Reader, and Receptionist positions. These increases are standardized for departmental consistency.

Overtime

FY 2027: \$500

FY 2026: \$400

Change: + \$100 (25%)

Overtime has increased modestly due to billing cycle workload peaks.

Christmas Bonus

\$400 (unchanged)

2. Employee Benefits

FICA

FY 2027: \$13,955

FY 2026: \$10,771

Change: + \$3,184 (30%)

Increase reflects higher payroll base plus movement of Medicare into FICA.

Medicare

Removed entirely; consolidated into FICA

Change: -\$2,519 (-100%)

Retirement

FY 2027: \$15,505

FY 2026: \$14,767

Change: + \$738 (5%)

Aligns with salary adjustments.

Health & Life Insurance



FY 2027: \$32,500 (unchanged)**

Actual FY 2026 expense was significantly higher, but the FY 2027 budget reflects regularized premium expectations.

Employee Testing

Annual pre-employment testing holds steady at \$150.

Worker's Compensation

FY 2027: \$1,078

FY 2026: \$1,113

Change: -\$35 (-3%)

3. Professional & Shared Cost Services

Professional Services

FY 2027: \$300 (unchanged)**

Used primarily for hiring support or short-term contract help during staff transitions.

Accounting/Auditing

FY 2027: \$7,056

Newly allocated cost reflecting the fact that Utility Billing contributes proportionally to citywide audit costs across gas, water, and sewer operations.

Telephone & Internet

FY 2027: \$4,959

FY 2026: \$4,500

Change: + \$459 (10%)

Represents updated contract costs with Windstream.

Postage

FY 2027: \$12,800 (unchanged)**

Billing cycles require consistent postage volume. Discussion regarding bill delay timing may influence future expense patterns.



4. Maintaining Vehicles, Equipment & Technology

General Liability Insurance

FY 2027: \$4,780

FY 2026: \$5,329

Change: **-\$549 (-10%)**

Vehicle Repair & Maintenance

FY 2027: \$500

Increase due to repairs performed on the departmental vehicle in FY 2026.

Equipment Repair & Maintenance

FY 2027: \$3,000 (unchanged)**

Includes annual meter reader maintenance and folder machine contract at approximately \$750.

New Digital Meter Reader (One-time Expense)

FY 2027: \$15,400

This is a major capital-related cost for upgrading the handheld digital meter reader. It is a **one-time technology investment** being placed in a capital project account (BPP), ensuring modern, reliable field data collection.

IT Support & Licenses

FY 2027: \$4,280

FY 2026: \$6,841

Change: **-\$2,561 (-37%)**

Reflects revised contract cost-sharing and reduced licensing-related expenses.

IT Hardware & Licensing

Fully removed in FY 2027

Change: **-\$400 (-100%)**



5. Operating Supplies & Memberships

Office Supplies

FY 2027: \$4,000 (unchanged)**

Covers printing supplies, front desk needs, and paper usage.

Operating Supplies

FY 2027: \$375 (unchanged)**

Minimal expenses for cleaning supplies and small items.

Gas & Oil

FY 2027: \$2,000 (unchanged)**

Supports meter reading and field visits.

Membership Training

FY 2027: \$1,000 (unchanged)**

Provides staff with continuing education opportunities related to utility billing and customer service best practices.

Total Utility Billing / Customer Service Expenditures

FY 2024 Audited: \$228,670

FY 2025 Unaudited: \$279,251

FY 2026 Adopted: \$276,892

FY 2027 Budget: \$306,952

Year-over-Year Change (FY 2026 → FY 2027):

+ \$30,060 (+11%)

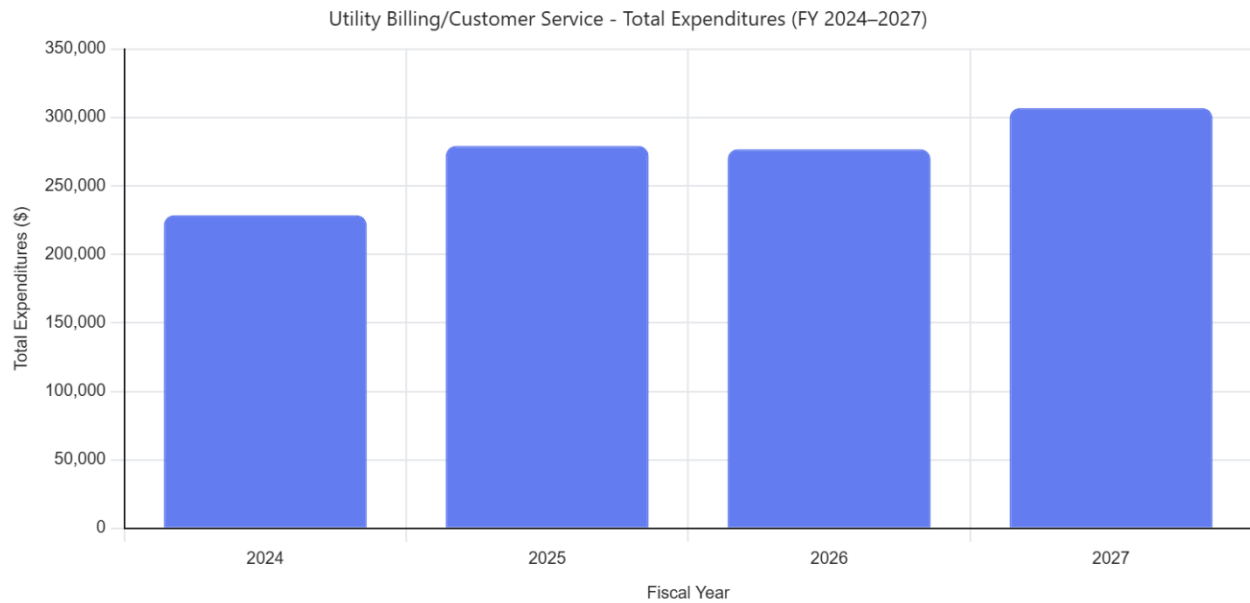
The FY 2027 budget reflects strong alignment with actual operational needs, personnel cost progression, and strategic modernization of meter reading technology. These investments advance billing accuracy, customer satisfaction, and field efficiency while maintaining stable operating practices.



Charts for the Utility Billing / Customer Service Department

1. Total Utility Billing Expenditures (FY 2024–2027)

This chart displays overall spending trends, highlighting the increase in FY 2027.

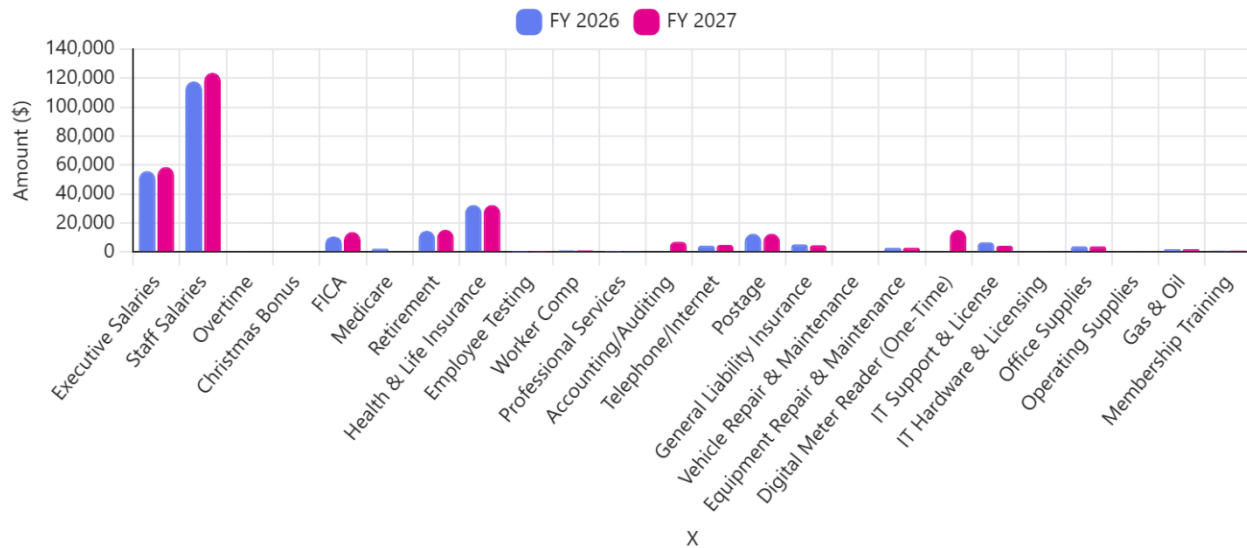




2. Line-Item Comparison (FY 2026 vs FY 2027)

This chart provides a detailed breakdown of changes by expenditure category, including the one-time cost for the handheld digital meter reader upgrade.

Utility Billing/Customer Service Expenditures by Line Item (FY 2026 vs FY 2027)



Summary

The Utility Billing & Customer Service Department's FY 2027 budget showcases an important balance between workforce investment and modernization. Modest increases in salaries and benefits ensure retention and performance alignment for a four-position team supporting vital revenue-generating operations. Additionally, the department introduces a major one-time investment in metering technology to enhance accuracy and efficiency. Most operating costs remain steady or decrease, demonstrating consistent fiscal stewardship.



Planning & Zoning

Overview

The Planning & Zoning Department's FY **2026–2027** General Fund expenditure budget totals **\$71,395**, which reflects a **\$18,877 increase (36%)** over the Adopted FY **2025–2026** budget of **\$52,518**. This growth is due entirely to a strategic restructuring of planning-related contractual services and the addition of two specialized one-time costs tied to codification work and land development updates.

Planning & Zoning is transitioning from the prior model, where broad planning charges were grouped under “Other” to a more transparent and structured allocation of professional planning services, consultant support, and municipal code updates.

1. Professional Services

FY 2027: \$60,000

FY 2026: \$0

Change: + \$60,000

This is the primary driver of the budget increase. Historically, the city paid for planning support, including historical preservation consultation and development review, under the “Other” category. In FY 2027, those costs are properly budgeted as **Professional Services**.

This includes potential engagements with firms providing:

- Historic resource reviews
- Land development guidance
- Zoning interpretation assistance
- Planning document updates (Zev Cohen charges referenced in table)

The reclassification brings clarity to the department's actual operational needs.



2. Land Development Code Update

FY 2027: \$8,500

One-time cost

Change: + \$8,500

This allocation supports a Muni-Code fee for updating the City's Land Development Code (LDC). With evolving development patterns and regulatory guidelines, periodic updates improve consistency, legal compliance, and customer usability.

3. Recodification, Service Supplementation (MuniPro)

FY 2027: \$2,895

Change: + \$2,895

This cost covers fees paid to CivicPlus/MuniPro for digital codification, recodification support, and online maintenance. These services ensure that the City's municipal code is updated, accessible to the public, and properly indexed.

4. Other

FY 2027: \$0

FY 2026: \$50,018

Change: -\$50,018 (-100%)

The significant drop is due to relocating planning services into the **Professional Services** category. What used to be a catch-all line item now becomes a more structured, more accurate representation of planning-related spending.

This change improves reporting accuracy and aligns with best municipal budgeting practices.



5. Consulting Fees

FY 2027: \$0

FY 2026: \$2,500

Change: -\$2,500 (-100%)

Consultant needs are now incorporated into the consolidated **Professional Services** budget line.

Total Planning & Zoning Expenditures

FY 2024 Audited: \$88,024

FY 2025 Unaudited: \$67,578

FY 2026 Adopted: \$52,518

FY 2027 Budget: \$71,395

Change from FY 2026 → FY 2027:

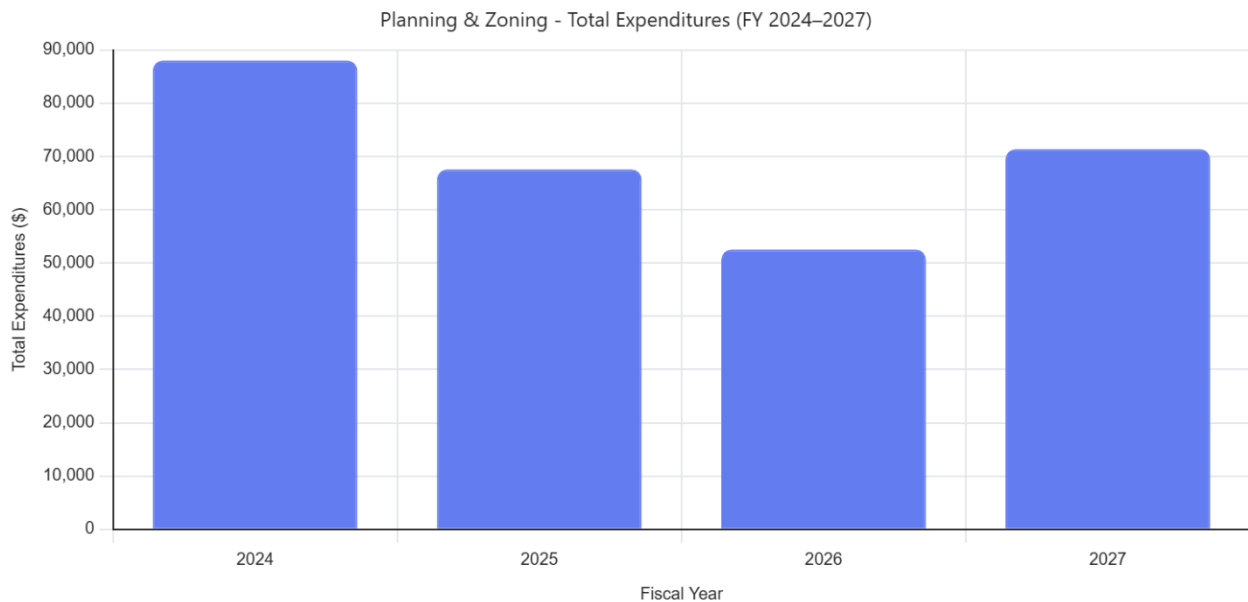
+ \$18,877 (+36%)



Charts for the Planning & Zoning Department

1. Total Planning & Zoning Expenditures (FY 2024–2027)

This chart illustrates multi-year spending trends, including the strategic increase in FY 2027 to support professional planning services and code modernization.



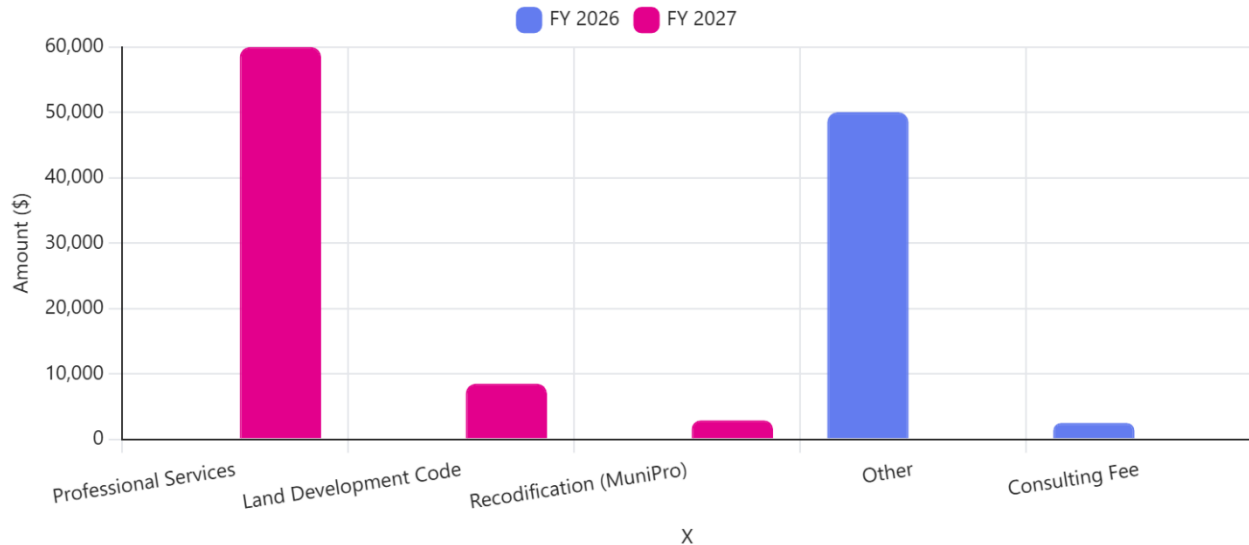
2. Line-Item Comparison (FY 2026 vs FY 2027)

This chart highlights where the changes occurred between FY 2026 and FY 2027, most notably the shift from "Other" expenses into properly categorized line items such as



Professional Services, Land Development Code updates, and Muni-Pro recodification.

Planning & Zoning Expenditures by Line Item (FY 2026 vs FY 2027)



Summary

The Planning & Zoning Department's FY 2027 budget reflects a purposeful restructuring, not an uncontrolled increase. The City consolidates planning-related costs into proper contractual service categories and allocates dedicated funding for code modernization and development regulations.

Key themes include:

- **Modernization** of the Land Development Code
- **Digital transformation** of municipal code management
- **Clearer classification** of planning service expenses
- **More accurate reflection** of consultant and professional needs

The department now has a transparent, better structured budget that supports compliance, public accessibility, and development management.



City Hall

Overview

The City Hall department's FY **2026–2027** General Fund operating budget totals **\$286,188**, showing a slight **decrease from the FY 2025–2026 Adopted budget of \$307,691**. Although the overall change is small, the internal structure of the budget reflects notable adjustments across professional services, liability insurance, utilities, IT systems, and building maintenance.

City Hall acts as the core administrative operations center for the city, supporting general administration, interdepartmental services, public-facing functions, and shared citywide infrastructure. The FY 2027 budget reflects strategic realignment focusing on cost reductions where efficiencies exist, while preserving essential operational support.

1. Personnel-Related Costs

Work Comp Audit

- FY 2027: \$0
- FY 2026: \$0
City Hall previously allocated Work Comp costs directly, but these have now been redistributed across departments using proportional allocation formulas.

Unemployment

- No expenditures budgeted.

No personnel-driven changes occur in this category for FY 2027.

2. Professional & Contractual Services

Professional Services



- **FY 2027:** \$15,066

- **FY 2026:** \$20,000

- **Change: –\$4,934 (–25%)**

FY 2026 included large one-time charges related to the Fire Department building design (Robert Taylor billing). Those project-related costs do not continue into FY 2027, resulting in a leaner allocation.

Audit

- **FY 2027:** \$7,056

- **FY 2026:** \$5,700

- **Change: + \$1,356 (24%)**

City Hall carries a portion of audit expense associated with attorney fees and pension plan actuarial review. Additional costs reflect Julieann Klein's service involvement and proper allocation across City Hall, Gas, Water, and Sewer funds.

Pension Consultant

- **FY 2027:** \$2,500 (unchanged)**

Professional administrative services provided by Wanda Kemp for pension plan administration remain stable.

3. Communications & Postage

Telephone/Internet

- **FY 2027:** \$3,306

- **FY 2026:** \$4,500

- **Change: –\$1,194 (–27%)**

Reductions reflect contract renegotiation, elimination of unused lines, or rate adjustments.

-

Postage



- No budgeted expenditures.

4. Utilities & Facility Operations

Utilities

- **FY 2027:** \$8,500
- **FY 2026:** \$12,000
- **Change: –\$3,500 (–29%)**
Reduced based on actual usage and efficiency improvements. AC replacements and LED updates may have contributed.

Rental & Leases

- **FY 2027:** \$3,000 (unchanged)**
Covers printer leasing (approx. \$143.56/month) and postage machine rental (\$454.17/month).

Liability Insurance

- **FY 2027:** \$15,429
- **FY 2026:** \$20,140
- **Change: –\$4,711 (–23%)**
Reflects improved coverage structure or renegotiated premiums.

Building Repair & Maintenance

- **FY 2027:** \$10,000
- **FY 2026:** \$15,000
- **Change: –\$5,000 (–33%)**
Costs lowered due to recent major repairs (AC replacement in County Office and other facilities). Future repair needs forecast as lighter.

Equipment Repair and Maintenance



- **FY 2027:** \$2,000 (unchanged)**
Includes general equipment upkeep and new service contract initiation.

5. Advertising & General Administrative Costs

Advertising General

- **FY 2027:** \$3,500
- **FY 2026:** \$7,000
- **Change: –\$3,500 (–50%)**
Advertising for events and communications is being shared across multiple departments, reducing City Hall’s allocation.

Other

- **FY 2027:** \$0
- **FY 2026:** \$5,000
- **Change: –\$5,000 (–100%)**
Previously supported RED WHITE & BOOM event expenses; these were pass-through expenditures and are not needed for FY 2027.

Beautification

- **FY 2027:** \$2,000 (unchanged)**
Funds maintenance and improvements primarily for City Hall parking lot.

6. Technology & IT Services

IT Support & License

- **FY 2027:** \$4,280
- **FY 2026:** \$2,820



- **Change: + \$1,460 (52%)**

Reflects increases for Adobe, Cisco, and VPN annual license renewals under the centralized contract cost-share model.

IT Licenses

- **FY 2027:** \$0
- **FY 2026:** \$500
Eliminated for FY 2027.

Accounting/Billing Software

- **FY 2027:** \$16,000 (unchanged)**
City continues using Edmunds Software and Information Management System.
Note: Replacement cost for an up-to-date modern system would exceed \$100,000 and should be considered for future years.

Office Equipment

- No changes.

Office Supplies

- **FY 2027:** \$0
- **FY 2026:** \$2,500
- **Change: -\$2,500 (-100%)**

Supplies

- **FY 2027:** \$4,000
- **FY 2026:** \$2,500
- **Change: + \$1,500 (60%)**

7. Transfers & Special Items

Transfer to CRA



- **FY 2027:** \$184,531
- **FY 2026:** \$184,531
Large and steady allocation supporting CRA operations. The comment suggests further investigation into weighting.

Aid to Private Organizations

- No allocations; policy discussion recommended.

Website ADA Compliance

- **FY 2027:** \$2,500**
One-time cost for ADA website compliance.

IT Audio/Visual Chamber Upgrades

- **FY 2027:** \$2,520**
Covers 60-month support contract for council chamber A/V systems.

Total City Hall Expenditures

FY 2024 Audited: \$303,213

FY 2025 Unaudited: \$582,404

FY 2026 Adopted: \$307,691

FY 2027 Budget: \$286,188

Year-over-Year Change (FY 2026 → FY 2027):

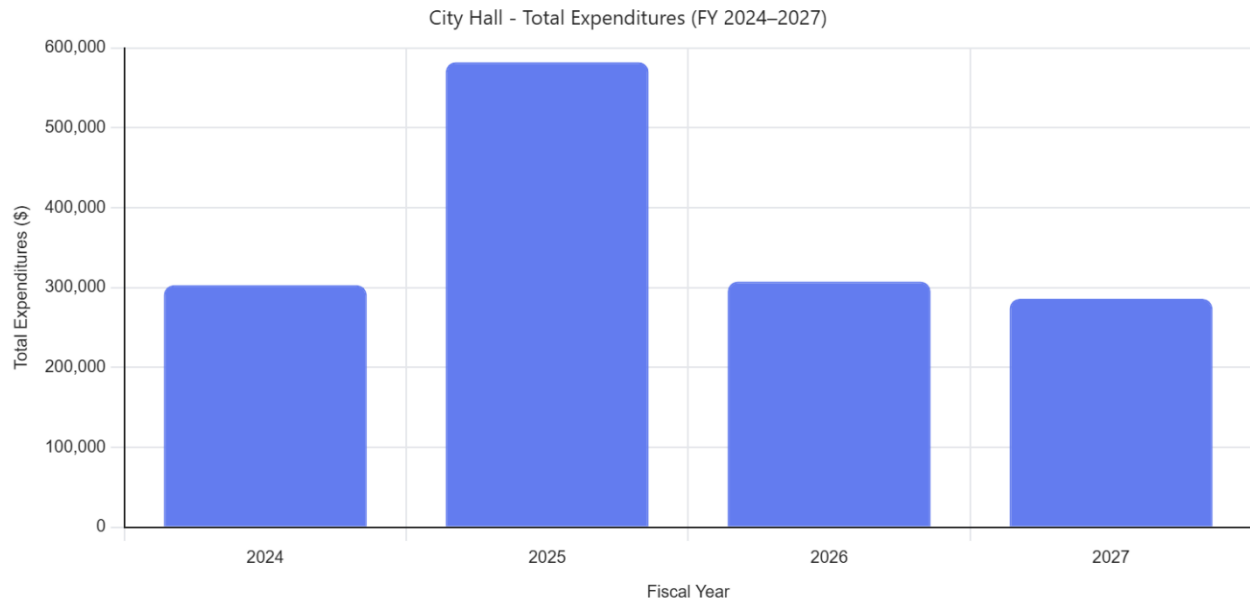
-\$21,503 (approx. -7%)



Charts for the City Hall

1. Total City Hall Expenditures (FY 2024–2027)

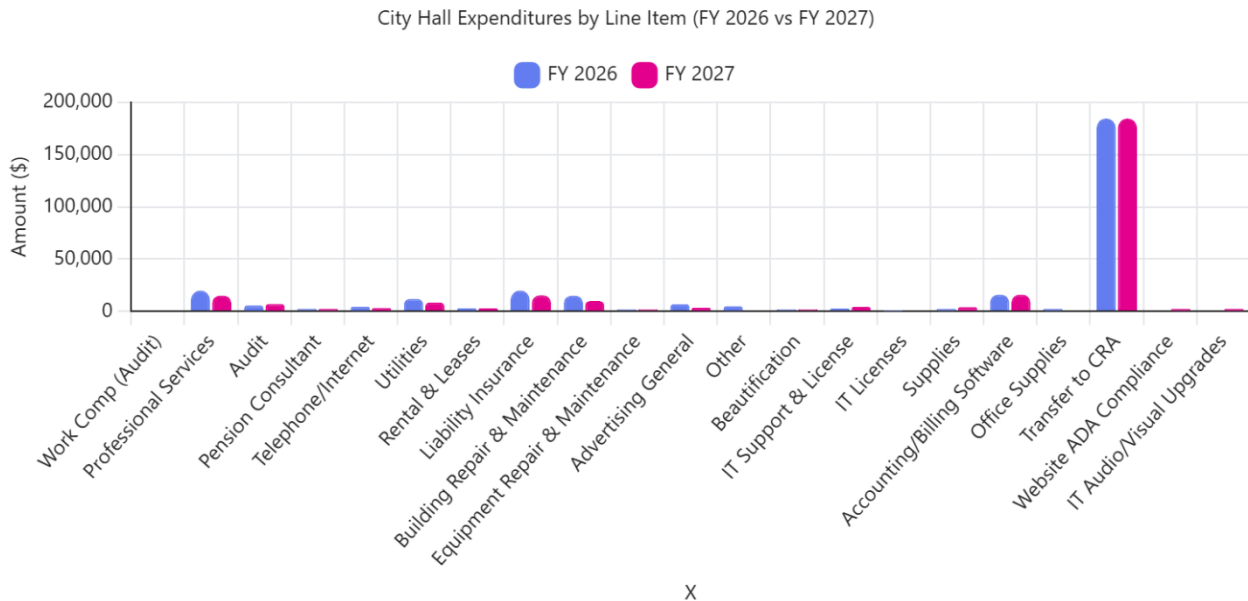
This chart highlights the overall expenditure trend, including the decrease from FY 2026 to FY 2027.





2. Line-Item Comparison (FY 2026 vs FY 2027)

This detailed chart compares expenses across all major City Hall categories, showing where costs increased, decreased, or were eliminated.



Summary

The City Hall department demonstrates a strategic reduction in expenditures, driven mainly by lower professional services (after fire-building design work concluded), reduced utilities and insurance costs, elimination of event pass-throughs, and improved contract pricing for communications. Meanwhile, the budget invests in ADA website modernization, council chamber A/V upgrades, and modest increases in software and IT support.

The FY 2027 budget reflects a more stabilized operational profile while maintaining essential administrative support for all City departments.



Law Enforcement

Overview

The Law Enforcement budget for Crescent City remains one of the most stable and predictable components of the General Fund. For FY **2026–2027**, the City continues its long-standing contractual relationship with the **Putnam County Sheriff's Office**, which provides dedicated policing services for the city under an annual service contract.

The FY **2027** General Fund budget allocates **\$496,000** for law enforcement services—an increase of only **\$1,175** over the Adopted FY **2026** budget of **\$494,825**. This increase reflects a small adjustment tied to a **having extra funds to cover larger city events and not attributed to the contract extension**, ensuring continuity of police protection without major cost changes.

1. Contract – Putnam County Sheriff

FY 2027: \$496,000

FY 2026: \$494,825

Change: + \$1,175 (0%)

The contract with the Putnam County Sheriff's Office covers:

- Patrol staffing and supervision
- Community policing and crime prevention
- Emergency response
- Case investigation
- Coordination with countywide law enforcement resources

The cost structure is fixed through an interlocal services agreement. The slight increase for FY 2027 ensures uninterrupted service while maintaining a virtually level budget and having extra funds if needed for additional officers at larger city events.



2. Total Law Enforcement Expenditures

FY 2024 Audited: \$494,825

FY 2025 Unaudited: \$494,825

FY 2026 Adopted: \$494,825

FY 2027 Budget: \$496,000

Change from FY 2026 → FY 2027:

+ \$1,175 (0%)

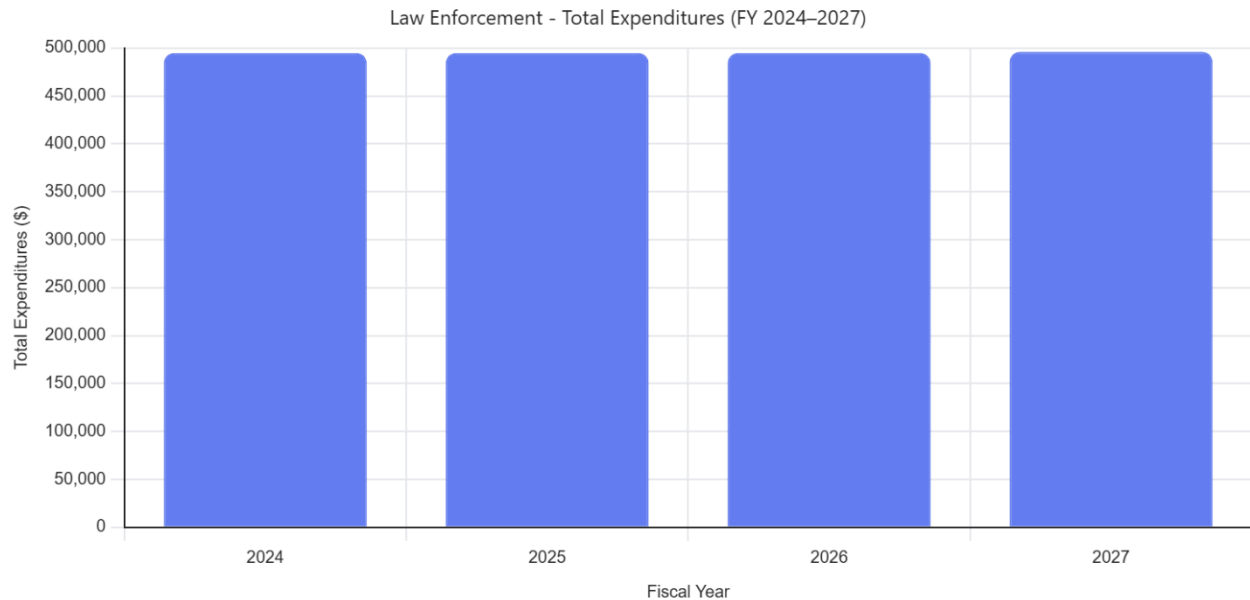
Law enforcement costs have remained unchanged for multiple fiscal years, demonstrating ongoing contract stability and predictability in service expenditures.



Charts for Law Enforcement

1. Total Law Enforcement Expenditures (FY 2024–2027)

This chart shows how the Sheriff's contract cost has remained stable across all four fiscal years.

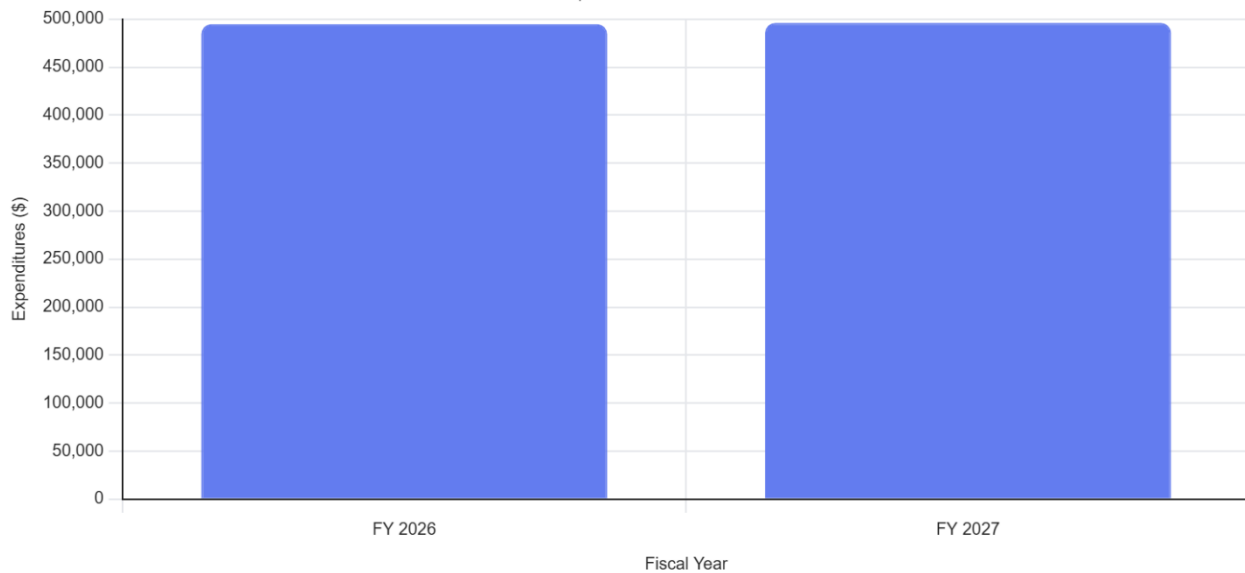


2. FY 2026 vs FY 2027 Comparison

A simple comparison chart showing the very small increase of **\$1,175** due to the one-year contract extension.



Law Enforcement Expenditures: FY 2026 vs FY 2027



Summary

Law enforcement services in Crescent City continue to be provided through a contractual agreement with the Putnam County Sheriff's Office. The FY 2027 budget reflects a minimal increase of **\$1,175**, attributable solely to having extra funds to cover larger city events and not attributed to the contract extension. With no new expenditures or service level changes, this department maintains a highly consistent financial profile.

This stability allows the city to forecast long-term policing costs with confidence while ensuring public safety services remain uninterrupted and professionally delivered.



Fire Department

Overview

The Fire Department's FY **2026–2027** General Fund expenditure budget totals **\$164,697** (excluding the \$3,000,000 state appropriation for the new EMS/Fire Station). This represents a **\$17,024 increase (12%)** over the FY **2025–2026** Adopted operational budget of **\$147,673**.

The department consists of:

- One **part-time Fire Chief**,
- Four **paid firefighters**, 3 scheduled for days and 1 fill in
- A team of **volunteer firefighters**,
whose availability is essential for emergency response readiness.
Volunteer incentives remain necessary to ensure sufficient staffing during
high-demand seasons.

FY 2027 includes several cost increases tied to operational readiness, equipment maintenance, and pension contributions. Significant changes also stem from transitioning benefit structures, modernization of emergency response apparatus, and actual year spending trends.

1. Personnel Costs

Executive Salaries (Fire Chief)

FY 2027: \$23,437

FY 2026: \$22,321

Change: + \$1,116 (5%)

Reflects standard 5% performance-based increase.

Staff Salaries (Paid Firefighter)



FY 2027: \$35,310

FY 2026: \$33,629

Change: + \$1,681 (5%)

Christmas Bonus

Remains constant at \$200 for paid personnel.

Bonus

No bonus funded in FY 2027.

Employee Incentives

\$5,400 in 2024 and \$4,050 in 2025 were removed from current budgets.

Previously supported training/credential incentives but discontinued for FY 2027.

2. Benefits & Payroll-Related Costs

FICA

FY 2027: \$4,494

FY 2026: \$2,622

Change: + \$1,872 (71%)

Increase reflects benefit reclassification, including consolidation of Medicare into FICA.

Medicare

Eliminated; previous \$613 removed as part of FICA consolidation.

Pension – City Share

FY 2027: \$4,994

FY 2026: \$1,224

Change: + \$3,770 (308%)

Reflects adjusted employer contribution requirements for firefighter pension obligations.

Life Insurance

Remains stable at **\$700**.



Worker's Compensation

FY 2027: \$809

FY 2026: \$1,670

Change: – \$861 (–52%)

Decrease due to updated payroll allocation and reduced claims experience.

Audit

A line item showing a general allocation for auditing services.

3. Operating Costs

Telephone & Internet

Stable at **\$1,800**.

General Liability Insurance

FY 2027: \$19,951

FY 2026: \$24,494

Change: – \$4,543 (–19%)

Reflects reduced premium costs.

4. Building & Equipment Maintenance

Building Repair & Maintenance

FY 2027: \$1,000

FY 2026: \$2,500

Change: –\$1,500 (–60%)

Facilities received major repairs in FY 2026 (roof sections, ice machines, AC).

Vehicle Repair & Maintenance (Quick Response Unit)

FY 2027: \$14,165

FY 2026: \$7,500

Change: + \$6,665 (89%)



Includes lease option at \$1,387/month with no down payment, a \$10,000 equipment uplift (lights, flashers, decals), and \$1,500 maintenance plan.

Equipment Repair & Maintenance

FY 2027: \$4,500

FY 2026: \$2,000

Change: + \$2,500 (125%)

Includes annual fire truck inspection (~\$2,600) and boat repairs.

5. Staffing Support & Volunteer Incentives

Volunteer Incentives

FY 2027: \$36,000

FY 2026: \$35,000

Change: + \$1,000 (3%)

Increase reflects high activity and unusually dry season impacting fire call frequency.

Other

No funds in FY 2027.

Unemployment

No allocations.

6. IT, Software & Operational Supplies

IT Support

FY 2027: \$4,280

FY 2026: \$3,000

Change: + \$1,280 (43%)

IT Licensing

Eliminated (\$400 reduction).



Operating Supplies

Stable at **\$2,000**.

Gas, Oil & Tires

FY 2027: \$2,000

FY 2026: \$2,500

Change: – \$500 (–20%)

Training

FY 2027: \$2,000

FY 2026: \$3,500

Change: – \$1,500 (–43%)

Reflects underutilization in FY 2025–26.

7. State Appropriation for New EMS/Fire Station

FY 2027: \$3,000,000 (one-time)

Massive state-funded infrastructure investment, not counted in operational totals.

8. Total Fire Expenditures

Total Operations (without State Appropriation):

FY 2027: \$164,697

FY 2026: \$147,673

Increase: \$17,024 (12%)

Total Including State Appropriation:

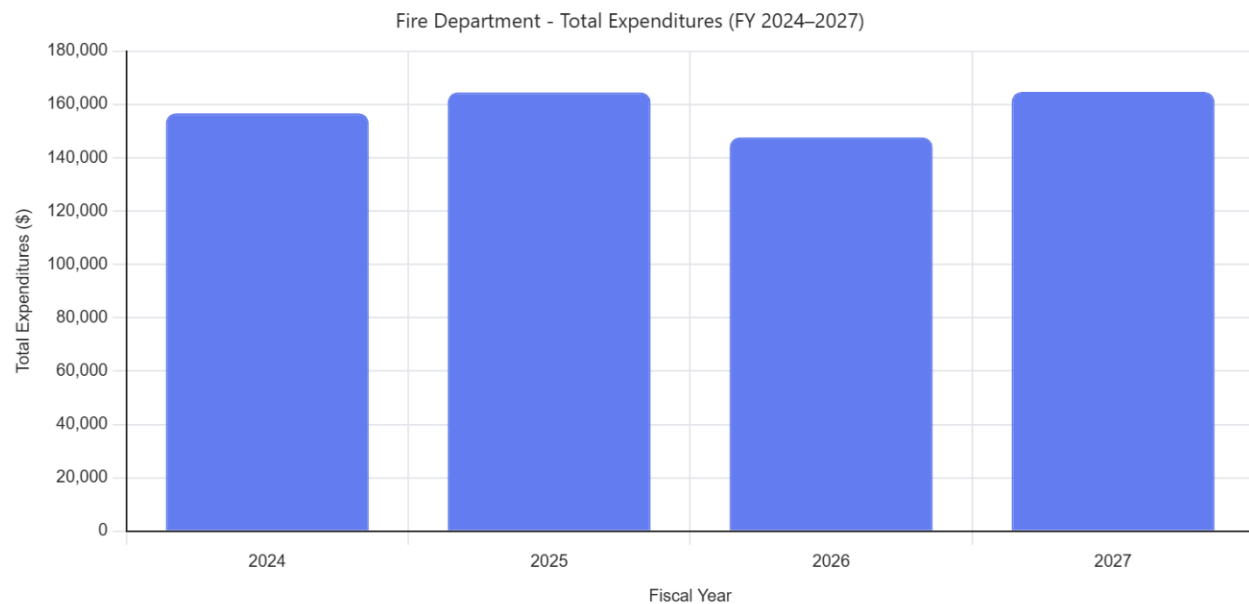
FY 2027: \$3,164,697



Charts for the Fire Department

1. Total Fire Department Expenditures (FY 2024–2027)

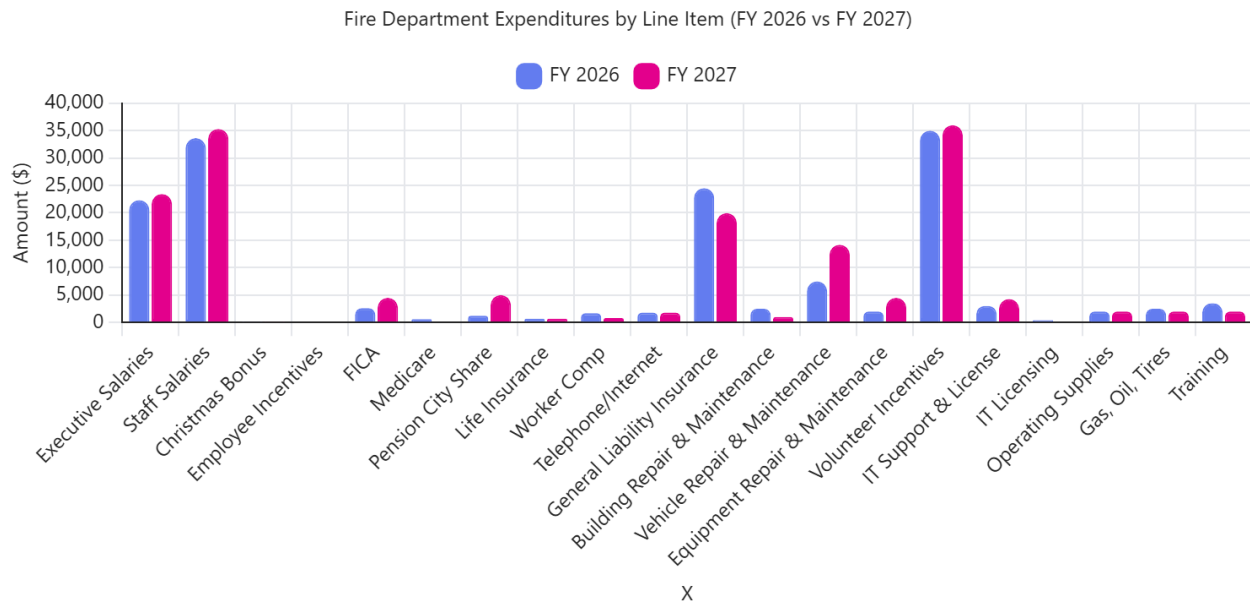
This chart illustrates multi-year spending trends, highlighting the operational increase for FY 2027 (excluding the large \$3M state appropriation).





2. Line-Item Comparison (FY 2026 vs FY 2027)

This chart breaks down every major expenditure category, making it easy to see where increases occurred—such as pension costs, vehicle maintenance, and equipment repairs.



Summary

The Fire Department's FY 2027 budget reflects a combination of operational stabilization and strategic upgrades.

Key drivers of increased expenditures include:

- Adjusted pension contributions
- Significant vehicle maintenance and fleet lease arrangements
- Enhanced equipment upkeep (fire truck inspections, boat repair)
- Increased volunteer support due to elevated seasonal fire activity

Meanwhile, reductions in insurance, building repairs, and training partially offset these increases. The department also benefits from a major one-time state appropriation for a new EMS/Fire Station, marking a critical infrastructure milestone.



Code Enforcement

Overview

The Code Enforcement Department's FY **2026–2027** General Fund budget totals **\$53,222**, reflecting an **increase of \$8,392 (19%)** over the FY **2025–2026** Adopted budget of **\$44,830**. This department is staffed by one part-time Code Enforcement Officer (30 hours/week), responsible for maintaining compliance with city ordinances, abatement actions, and enforcement proceedings through Special Magistrate.

The FY 2027 increase is driven mainly by technology costs, FICA updates, health and life insurance, expanded abatement actions, and adjusted operational allocations.

1. Personnel Costs

Salaries

FY 2027: \$30,840

FY 2026: \$29,371

Change: + \$1,469 (5%)

This reflects the citywide 5% performance-based salary increase.

Christmas Bonus

Remains at **\$100**.

2. Benefits

FICA

FY 2027: \$2,359

FY 2026: \$1,827

Change: + \$532 (29%)

Increase driven by payroll increase and movement of Medicare line items into FICA.



Medicare

Eliminated, previously at \$427.

Change: – \$427 (–100%)

Moved into FICA allocation.

Retirement

FY 2027: \$2,621

FY 2026: \$2,505

Change: + \$116 (5%)

Stable increase reflecting salary growth.

Health & Life Insurance

FY 2027: \$2,505

New allocation in FY 2027

Provides Medicare reimbursement payments for the employee.

Worker's Compensation

FY 2027: \$1,348

Added in FY 2027

Based on updated risk and payroll allocation.

Liability & Auto Insurance

FY 2027: \$869

New department allocation reflecting risk distribution.

3. Technology & Connectivity

Telephone & Internet

FY 2027: \$1,500

FY 2026: \$700

Change: + \$800 (114%)

Increase due to field technology needs including:

- WiFi hotspot for mobile enforcement



- Dedicated phone line
- Printer connectivity in vehicle or office

IT Support & License

FY 2027: \$4,280

FY 2026: \$2,800

Change: + \$1,480 (53%)

Reflects share of contract-wide IT support (Adobe, Cisco, VPN).

IT Licensing

FY 2027: \$0

FY 2026: \$2,000

Change: – \$2,000 (–100%)

Licensing costs consolidated across departments.

4. Operating Costs

Misc. Operating Supplies

FY 2027: \$500

Small increase for minor equipment and consumables.

Gas, Oil & Tires

Stable at **\$1,500**

Supports field patrol travel.

5. Enforcement Proceedings & Abatement

Operations and Abatement (Special Magistrate)

FY 2027: \$4,000

FY 2026: \$2,000

Change: + \$2,000 (100%)

Increase reflects:



- Higher number of violations being processed
- Greater abatement workload
- Return of cases as properties transition ownership
- Increased legal filings requiring magistrate hearings

With rising code compliance actions, cost growth in this line item aligns with activity levels.

6. Membership & Training

Membership and Training

FY 2027: \$800

FY 2026: \$1,600

Change: -\$800 (-50%)

Membership in the Florida Code Enforcement Association was not utilized in FY 2026, so the budget is reduced.

Total Code Enforcement Expenditures

FY 2024 Audited: \$39,316

FY 2025 Unaudited: \$41,898

FY 2026 Adopted: \$44,830

FY 2027 Budget: \$53,222

Year-over-Year Increase:

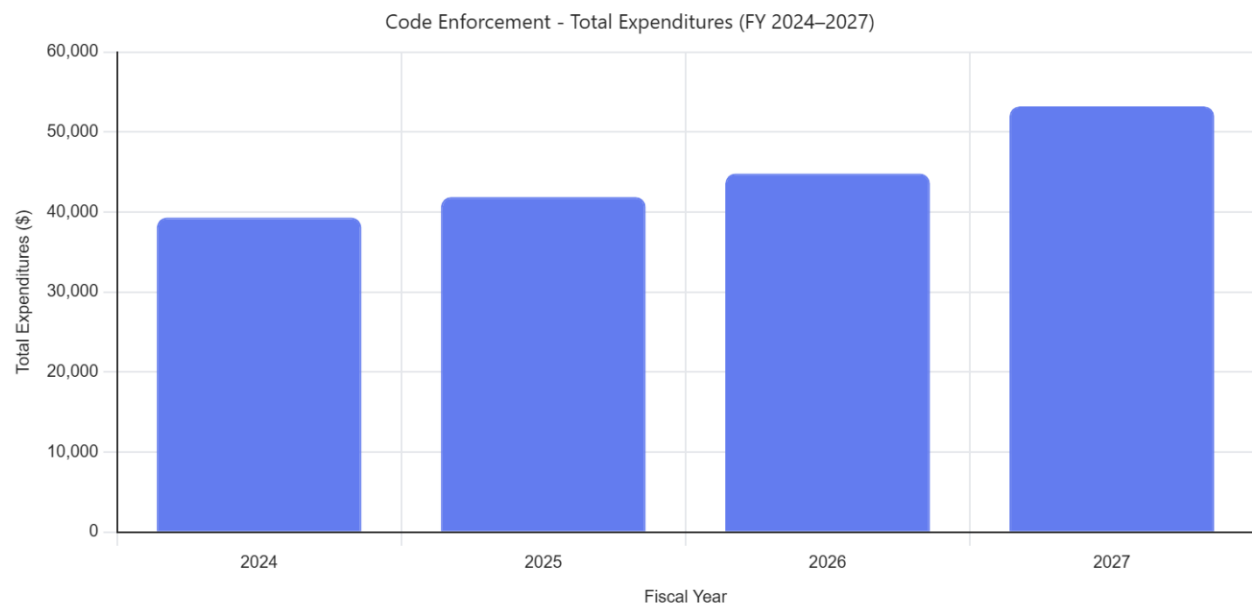
+ \$8,392 (19%)



Charts for the Code Enforcement Department

1. Total Code Enforcement Expenditures (FY 2024–2027)

This chart shows the steady growth of the Code Enforcement budget over four fiscal years, with a notable increase in FY 2027 driven by technology, benefits, and abatement costs.

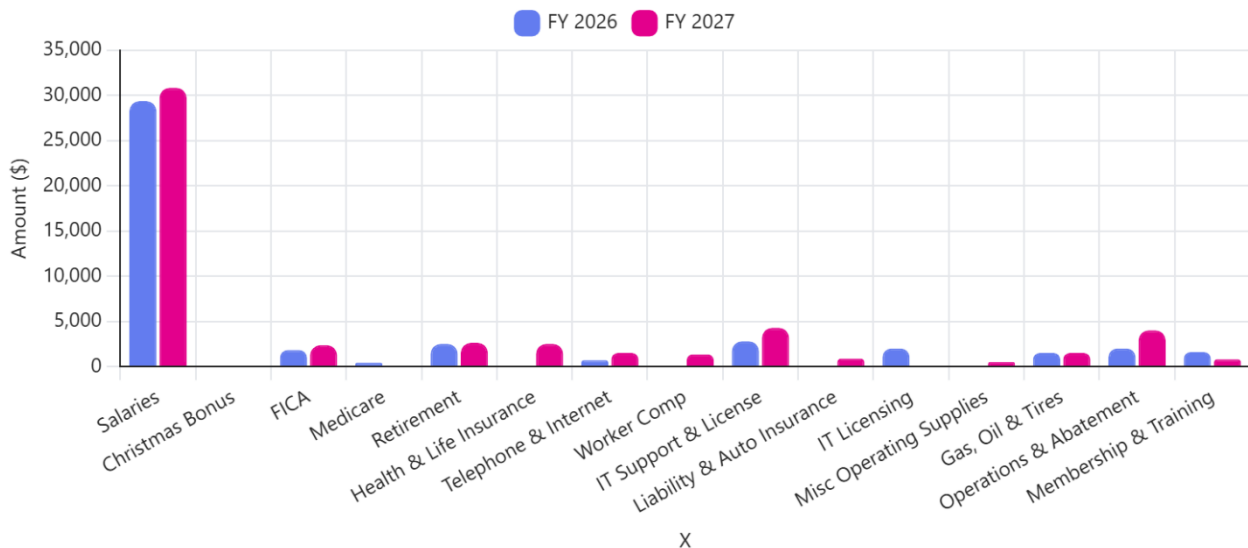




2. Line-Item Comparison (FY 2026 vs FY 2027)

This chart highlights the major changes in cost categories—from increases in FICA, insurance, IT support, and abatement actions to removal of Medicare and IT licensing.

Code Enforcement Expenditures by Line Item (FY 2026 vs FY 2027)



Summary

The Code Enforcement Department's FY 2027 budget reflects increased operational demand and modernization of technology resources needed to support field enforcement. While personnel-related changes are modest, technology, abatement actions, and insurance allocations drive most cost increases. The department continues to ensure compliance with city codes and maintain neighborhood standards through proactive inspection and enforcement.



Public Works (Streets)

Overview

The Public Works – Streets Division is responsible for maintaining the City's roadway infrastructure, street lighting network, traffic control equipment, sidewalks, tree trimming and removal, small equipment, vehicles, and general operations. The FY **2026–2027** budget totals **\$348,992**, an increase of **\$42,561 (14%)** from the FY **2025–2026** amended budget of **\$306,431**.

The department includes **two full-time employees**, as well as allocating one-third of the Public Works Director's salary to Streets. FY 2027 reflects substantial increases in electrical costs related to LED lighting upgrades, vehicle lease enhancements, and FICA adjustments, balanced by reductions in several maintenance and material categories.

1. Personnel Costs

Salaries

FY 2027:

- Executive Salaries (1/3 allocation): **\$19,271**
- Staff Salaries: **\$111,133**
These represent 5% increases aligned with citywide performance-based adjustments.

Overtime

Stable at **\$1,000**, covering after-hours response and emergency repairs.

Employee Incentives / Training

A continued allocation of **\$500** for certifications such as APWA and Stormwater Management.

Christmas Bonus



Remains unchanged at **\$200**.

2. Benefits

FICA

FY 2027: \$9,976

FY 2026: \$7,700

Change: + \$2,276 (30%)

Increase reflects salary adjustments and Medicare consolidation.

Medicare

Removed as a standalone item (**-\$1,801**) and included under FICA.

Retirement

FY 2027: \$11,084

FY 2026: \$10,556

Change: + \$528 (5%)

Increases correspond directly to salary changes.

Health Insurance

Remains **flat at \$32,300**, consistent with current employee benefits.

Worker's Compensation

FY 2027: \$4,313

FY 2026: \$7,792

Change: -\$3,479 (-45%)

Significant decrease due to updated risk distribution and claim experience.

3. Communications & Technology

Telephone & Internet

A new allocation of **\$1,500** for departmental connectivity.



IT Support & Licenses

FY 2027: \$1,128

Previously \$0

Supports Adobe, Cisco, and VPN licensing, and shared contract costs across departments.

4. Street Lighting & Traffic Control

Street Lights – FPL Billing

FY 2027: \$67,200

FY 2026: \$40,000

Change: + \$27,200 (68%)

This increase is one of the biggest drivers of the Streets budget and reflects the City's contractual update for **137 LED street lights** billed at approximately **\$5,600 per month**. LED conversion increases upfront costs but yields future energy and maintenance savings.

Traffic Lights – FPL Billing

Remains at **\$6,000**, covering:

- Pedestrian flashing beacons (x2)
 - Intersection control beacon
 - Traffic signal
 - Illuminated street sign
-

5. Insurance & Facilities

General Liability Insurance

FY 2027: \$18,372

FY 2026: \$20,153

Change: – \$1,781 (–9%)

Building Repair & Maintenance



No funds budgeted for FY 2027.

6. Tree Maintenance

FY 2027: \$10,000

FY 2026: \$11,133

Change: **-\$1,133 (-10%)**

Covers trimming, removal, and hazard mitigation.

7. Vehicle & Equipment Maintenance

Vehicle Repair & Maintenance (New Lease Option)

FY 2027: \$12,621

FY 2026: \$4,000

Change: **+\$8,621 (216%)**

Breakdown:

- Lease option: \$1,387/mo with **no down payment**
- Includes *\$10,000 uplift* for lights, flashers, decals
- Plus *\$1,500 annual maintenance plan*
- Revised quote yields monthly savings of **\$460.25**

Equipment Repair & Maintenance

Decreases slightly to **\$3,886 (-3%)**

Small Tools

Minor reduction to **\$2,000**

8. Street & Sidewalk Repairs

Sidewalk Repairs



FY 2027: \$8,000

FY 2026: \$15,000

Change: –\$7,000 (–47%)

Sidewalk repair workload has declined; repairs will be conducted as needed.

Operating Supplies

Stable at **\$5,000**

Oil & Tires

FY 2027: \$3,500

FY 2026: \$7,000

Change: –\$3,500 (–50%)

Street Repair Supplies

Remains at **\$5,000** for painting, patch repair, and miscellaneous materials.

Improvements Other Than Buildings

Reduced to **\$500** (–50%)

Equipment & Machinery

No new purchases budgeted for FY 2027.

9. Total Public Works – Streets

FY 2024 Audited: \$415,568

FY 2025 Unaudited: \$336,355

FY 2026 Adopted: \$306,431

FY 2027 Budget: \$348,992

Year-over-Year Increase:

+ \$42,561 (14%)

Major drivers include:

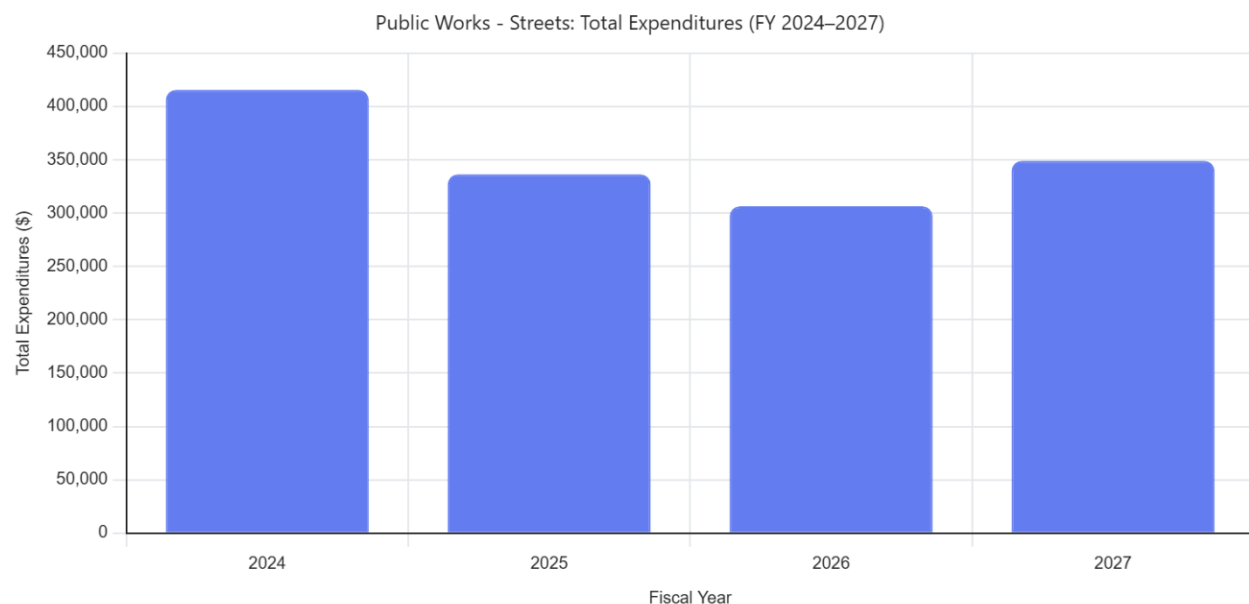


- Significant increases in FPL-powered LED street lighting
- New vehicle lease and equipment uplift package
- Higher FICA contribution
- New technology cost allocations

Charts for Public Works

1. Total Public Works – Streets Expenditures (FY 2024–2027)

This chart shows the spending trend across four fiscal years, including the significant rise in FY 2027 tied to new LED street-lighting costs and fleet lease adjustments.

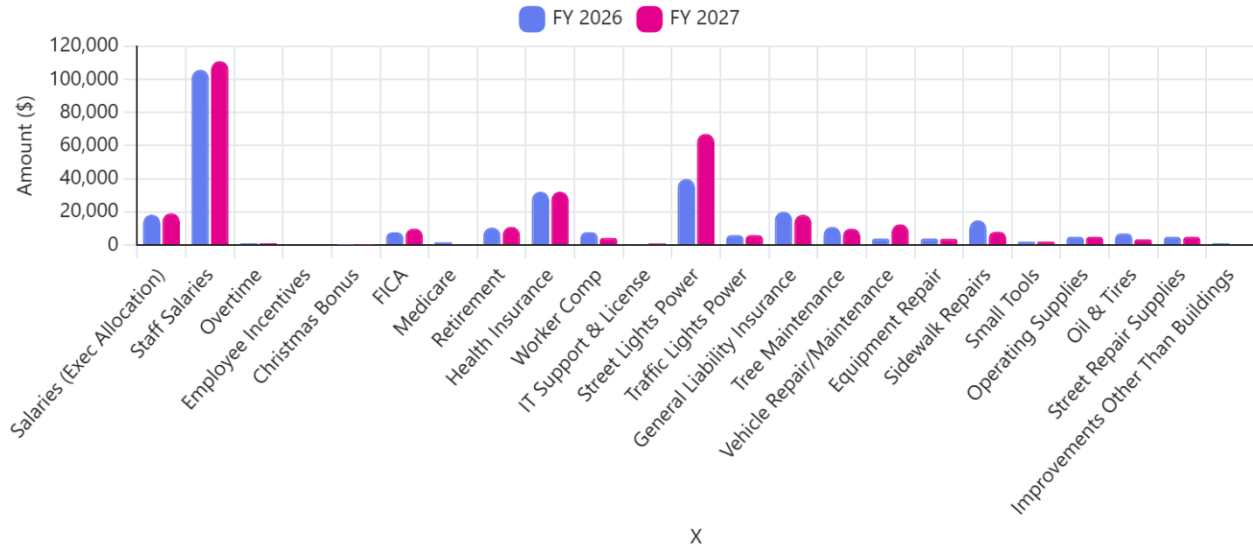


2. Line-Item Comparison (FY 2026 vs FY 2027)



This chart highlights the major cost drivers such as street lighting (FPL), vehicle maintenance lease, and FICA increases, along with reductions in worker comp, sidewalks, and materials.

Public Works - Streets: Expenditures by Line Item (FY 2026 vs FY 2027)



Summary

The Public Works, Streets budget for FY 2027 strengthens infrastructure management capacity while aligning operational costs with modernized street lighting and updated fleet needs. Reductions in tree maintenance, sidewalks, and several insurance categories help offset rising utility and workforce costs.

The balanced increase supports reliable street lighting, safer traffic control, improved vehicle readiness, and essential street repair materials, ensuring the city continues providing safe, well-maintained public streets



Parks & Recreation

Overview

The Parks & Recreation Department's FY **2026–2027** General Fund expenditure budget totals **\$110,688**, reflecting an increase of **\$9,159 (9%)** over the amended FY **2025–2026** budget of **\$101,529**.

This department maintains all City parks, open spaces, event grounds, and recreation facilities. The increase in FY 2027 is primarily driven by overtime needs created by growing park events, expansions in operating supplies, and adjustments to benefits and insurance allocations. Several cost reductions offset increases, including maintenance items moved to capital projects and lower vehicle and equipment repair costs.

1. Personnel Costs

Salaries

FY 2027: \$37,296

FY 2026: \$35,520

Change: + \$1,776 (5%)

Reflects citywide performance-based salary adjustments.

Overtime

FY 2027: \$1,000

FY 2026: \$200

Change: + \$800 (400%)

This large increase aligns with increasing event activity in parks, including festivals, concerts, community events, and weekend demands requiring extra staff coverage.

Employee Incentives

FY 2027: \$500

FY 2026: \$250



Change: + \$250 (100%)

Supports training, certifications, or incentives for parks maintenance staff.

Christmas Bonus

Stable at \$200.

2. Benefits

FICA

FY 2027: \$2,853

FY 2026: \$2,233

Change: + \$620 (28%)

Medicare

Removed from FY 2027 (**-\$522**) as this cost is now included in FICA.

Retirement

FY 2027: \$3,170

FY 2026: \$3,062

Change: + \$108 (4%)

Health Insurance

Budgeted at **\$10,450**, unchanged.

Worker's Compensation

FY 2027: \$4,313

FY 2026: \$7,792

Change: -\$3,479 (-45%)

Reflects an updated cost allocation model and reduced risk pool usage.

3. Contractual & Operational Services



Contractual Services

FY 2027: \$2,000

FY 2026: \$1,500

Change: + \$500 (33%)

This covers contracted lake spraying services to control aquatic vegetation.

Telephone & Internet

A new allocation of **\$1,500**, not included in earlier budgets.

Ensures proper communication lines for park operations and staff support.

IT Support & License

New allocation for FY 2027: **\$1,128**

Reflects the department's share of citywide IT contract support.

4. Utilities & Rentals

Utility Service – Electric

Stable at **\$10,500**, supporting lighting and electrical usage across all parks.

Rentals & Leases

Continues at **\$2,500**, mainly for portable restrooms (porta-potties) during events and heavy park usage periods.

5. Building & Equipment Maintenance

Building Repair & Maintenance

FY 2027: \$2,000

FY 2026: \$6,000

Change: -\$4,000 (-67%)

Many repairs for park bathrooms are being moved to capital projects (BPP), leaving only vandalism-related repairs in the operating budget.

Liability & Auto Insurance



New allocation of **\$869** based on city-wide insurance distribution.

Vehicle Repair & Maintenance

Remains at **\$1,000**.

Equipment Repair & Maintenance

FY 2027: \$2,000

FY 2026: \$6,000

Change: **-\$4,000 (-67%)**

6. Operating & Event Support Costs

Other

FY 2027: \$5,000

FY 2026: \$1,800

Change: **+\$3,200 (178%)**

Includes payments to 1099 contractors:

- Cecil Bullard
- Ronnie Grant

These contractors assist with project labor, repairs, and event setups.

Operating Supplies

FY 2027: \$8,000

FY 2026: \$6,000

Change: **+\$2,000 (33%)**

Supports equipment, tools, janitorial supplies, event materials, and grounds maintenance.

Oil & Tires

FY 2027: \$2,500

FY 2026: \$6,000

Change: **-\$3,500 (-58%)**

Gas was separated out from this line item in FY 2027.



Gas

New allocation: **\$3,500**, separated for transparency.

Improvements Other Than Buildings

No funding for FY 2027.

Uniforms

Previously budgeted in a separate line.

7. Total Parks & Recreation Expenditures

FY 2024 Audited: \$87,081

FY 2025 Unaudited: \$105,882

FY 2026 Adopted: \$101,529

FY 2027 Budget: \$110,688

Year-over-Year Increase:

+ \$9,159 (9%)



Charts for the Parks & Recreation Department

1. Parks & Recreation – Total Expenditures Trend (FY 2024–2027)

This chart illustrates the department’s upward trend in operating costs, driven by rising event activity, staffing burdens, and increased operating supply needs.





2. Parks & Recreation – Expenditures Comparison (FY 2026 vs FY 2027)

This chart shows the increases and decreases across all major line items, highlighting overtime growth, shifts to capital projects, increases in operating supplies, and reductions in vehicle/equipment maintenance.



Summary

The Parks & Recreation department's FY 2027 budget supports expanding community activity, rising park attendance, and increased event programming. Higher overtime costs and operating supplies reflect these operational realities. Several capital-related repairs have been removed from the operating budget, creating both savings and clearer financial tracking. IT support, insurance allocations, and enhanced use of contracted labor explain many of the new or increased budgeting items. Overall, the department is positioned to maintain well-kept parks, facilitate growing recreational activity, and provide reliable amenities for residents and visitors.



Better Place Plan (BPP) / Discretionary Fund



Better Place Plan (BPP) / Discretionary Fund

Overview

The Better Place Plan (BPP), also known as the City's **Discretionary Fund**, provides a flexible and critical source of funding for capital improvements, infrastructure upgrades, beautification work, and public facilities enhancements. It is funded primarily through Putnam County's **One Cent Sales Tax**, along with **carry-forward balances** from prior-year unspent allocations.

For FY **2026–2027**, the BPP reflects substantial capital investment across City facilities, parks, infrastructure, signage, stormwater, and equipment modernization. These expenditures directly support quality-of-life improvements, resilience upgrades, beautification, and operational efficiency across multiple departments.

1. Revenues

Putnam County One Cent Sales Tax

- **FY 2027: \$232,722**
- **FY 2026: \$250,766**
- **Change: –\$18,044 (–7%)**

This revenue stream is provided by the Florida Department of Revenue and is subject to annual fluctuations based on county-wide sales activity. The updated projection (Aug. 21, 2026) reflects a modest decline, but still provides strong support for capital needs.

Prior Year Fund Balance (Carry-Forward)

- **FY 2027: \$300,000**
- **FY 2026: \$197,176**



- **Change: + \$102,824 (52%)**

BPP carry-forward increased substantially due to unspent FY 2024 capital allocations. Once FY 2026 reconciliation is finalized, the city will have a clear and complete forward balance, strengthening long-term capital funding stability.

Total BPP Revenues

- **FY 2027: \$532,722**
- **FY 2026: \$447,942**
- **Change: + \$84,780 (19%)**

This increase is driven entirely by improved carry-forward capacity, enabling major capital initiatives in FY 2027.

2. Expenditures

The Better Place Plan supports four main capital categories:

Category 1: Improvements (#1)

FY 2027: \$135,500

FY 2026: \$167,500

Change: -\$32,000 (-19%)

This category funds a wide range of community improvements aimed at beautification, accessibility, and upgrade of public spaces. FY 2027 priorities include:

- **Finalization of three City entryway signs** (North, South, and SR-308 corridors)
- Installation of **lighting, irrigation, and landscaping** supporting these entry monuments
- **Citywide street sign upgrades**, including consistency upgrades and new four-way stop signage
- **Fletcher Park Pavilion restoration**, including wood rot replacement



- **Sunrise Park boardwalk deck replacement** (Trex composite material)
- Purchase and installation of **adaptive & inclusive playground equipment**
- New **shade structures** at parks and high-use recreation areas

These projects emphasize public safety, recreation enhancements, and beautification.

Category 2: Infrastructure (#2)

FY 2027: \$104,722

FY 2026: \$178,200

Change: -\$73,478 (-41%)

This category supports infrastructure-heavy capital improvements. FY 2027 spending focuses on:

- **Stormwater drainage upgrades along Lake Street**
- Stormwater improvements at multiple easements and critical points throughout the City
- Upgrades to **electrical systems and irrigation infrastructure** at Eva Lyon Park

The reduction in budget reflects completion of several FY 2026 projects but maintains commitment to stormwater resiliency.

Category 3: Equipment (#3)

FY 2027: \$235,000

FY 2026: \$72,242

Change: + \$162,758 (225%)

This dramatic expansion provides structural upgrades to Citywide safety and operational capabilities:

- **Generators for City lift stations** (critical systems supporting water/wastewater operations)



- **Citywide asset camera system** for enhanced security and monitoring of public facilities
- Modernization investments across Public Safety and Public Works

This category strengthens continuity-of-operations, emergency preparedness, and City asset protection.

Category 4: Public Buildings Improvements (#4)

FY 2027: \$57,500

FY 2026: \$30,000

Change: + \$27,500 (92%)

Major FY 2027 initiatives include:

- New **carpet installation** in City Hall
- Expansion of the **citywide camera system** in public buildings
- **Flooring upgrades** for Eva Lyon Pavilion
- **Park bathroom stainless-steel upgrades**
- Installation of **historic monument signs** to support heritage tourism

These improvements enhance safety, aesthetics, public accessibility, and facility durability.

Category 5: Capital Contingency

No new allocation for FY 2027.

FY 2026 included a small contingency (\$7,150).

Total Expenditures

- **FY 2027: \$532,722**
- **FY 2026: \$447,942**



- **Change: + \$84,780 (19%)**

Expenditures fully match revenue for FY 2027.

This ensures a **balanced BPP capital plan** with no deficits.

3. Excess / Deficit Analysis

FY 2027: balanced

FY 2026: balanced

FY 2025: \$0

FY 2024: (\$143,992) deficit due to capital transfers

FY 2023: +\$27,761 surplus

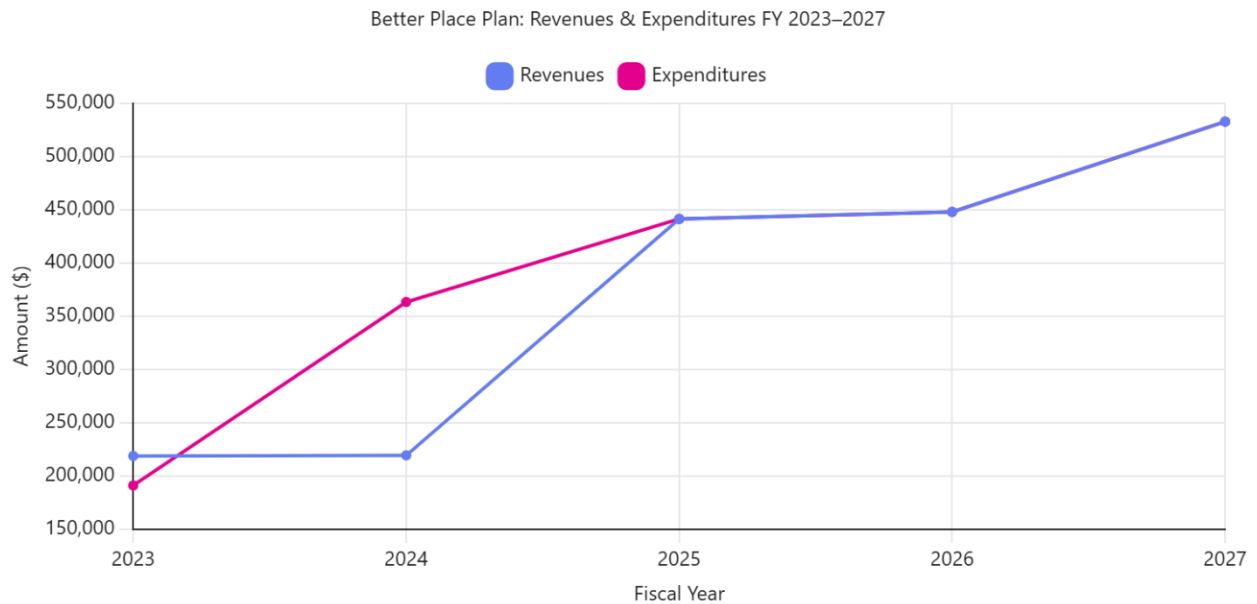
FY 2027's balanced position reflects strong fiscal discipline, use of carry-forward funds, and strategic capital prioritization.



Charts for the Better Place Plan (BPP) / Discretionary Fund

1. Revenues & Expenditures Trend (FY 2023–2027)

This chart shows how both revenues and expenditures have grown over time, with FY 2027 reflecting the highest levels for both due to enhanced carry-forward capacity and major capital initiatives.





2. Expenditures by Category (FY 2026 vs FY 2027)

This chart highlights significant shifts in capital priorities, especially the large increase in Equipment (#3) for generators and citywide camera systems, as well as notable reductions in Infrastructure (#2) as stormwater projects wind down.



Narrative Summary & Strategic Significance

The **Better Place Plan** continues to serve as a critical capital funding tool for Crescent City. The FY 2027 BPP budget is focused on **beautification, public safety enhancements, infrastructure resiliency, and modernization of City equipment & facilities.**

Key themes include:

1. Beautification & Quality of Life

Entryway signs, playground accessibility improvements, shade structures, park upgrades, and City Hall interior enhancements elevate Crescent City's visual identity and public space usability.



2. Safety & Security

Citywide asset camera systems and generator installations directly support emergency readiness, disaster resilience, and public safety.

3. Infrastructure Stability

Stormwater improvements at Lake Street and across multiple easements reduce flooding risk and improve long-term drainage performance.

4. Modernized Capital Management

The large carry-forward balance enables more flexible planning and ensures capital projects are executed without operational financing strain.

Ultimately, the BPP remains an essential resource that empowers the City to address both immediate capital needs and long-term community enhancements without increasing the General Fund burden.



Community Redevelopment Agency



Community Redevelopment Agency

The Crescent City CRA is divided into **three distinct redevelopment districts**:

- **Central CRA District**
- **North CRA District**
- **South CRA District**

Each district operates with its own revenue stream, its own TIF base year, and its own capital priorities based on redevelopment needs, economic conditions, and community development goals.

FY **2027** shows substantial activity across all districts, with major increases in redevelopment grants, improvement projects, and administrative restructuring of CRA Manager costs among the three districts.

I. CENTRAL CRA DISTRICT

Revenues

City & County Tax Increment (TIF) Payments

- **City Contribution (FY 2027):** \$106,264 (+19%)
- **County Contribution (FY 2027):** \$106,574 (+19%)

The increase reflects rising taxable values within the Central CRA district.

Prior Year Fund Balance

- **FY 2027: \$11,975**
Only \$5,000 was used in FY 2025–26 for Central housing initiatives, leaving a modest carry-forward.



Total Central CRA Revenue

- **FY 2027: \$224,813 (+25%)**

This provides strong funding for new redevelopment work.

Expenditures

1. Administrative (CRA Manager)

The CRA Manager's position was restructured:

- 50% allocated to the City Manager department
- Remaining 50% split across Central, North, and South

Result:

- Central salary costs drop to **\$544** (–29%)
- FICA, pension, and health insurance also moved largely to North CRA

2. Professional Services (CCDP)

- Remain steady at **\$50,000**
Supports:
 - Redevelopment planning
 - Market studies
 - Main Street coordination
 - Festival/event guidance
 - Community engagement activities

3. Training & Travel

- Training: **\$1,500**



- **Travel: \$2,000**
Covers Main Street, Preservation, Florida Festivals & Events Association, and National conferences.

4. Improvement Projects (Central District Capital Work)

- **FY 2027: \$30,000 (+2%)**
Major project:
Directional drilling for new 1" conduit along Central Avenue (both sides) to support LED lighting upgrades with FPL

5. Redevelopment Grants

- **FY 2027: \$92,040 (+100%)**
High demand from commercial businesses in the Central district for:
- Façade improvements
- Downtown storefront modernization
- Property rehabilitation

Significant unmet demand existed in FY 2025–26.

6. Housing Rehabilitation Grants

- **FY 2027: \$21,448 (+26%)**
Supports rehabilitation of residential units within Central CRA, where house stock qualifies for improvement assistance.

Total Central CRA Expenditures

- **FY 2027: \$224,813 (+25%)**
Balanced with revenues.



II. NORTH CRA DISTRICT

Revenues

City & County TIF

- City: **\$95,566** (+13%)
- County: **\$95,844** (+13%)

Prior Year Carry Forward

- FY 2027: **\$73,353**
FY 2026 carry-forward was unusually high (\$198,678).
The City utilized:
 - \$207,400 for redevelopment
 - \$0 for housing
 - \$0 for improvements

Total North CRA Revenue

- **FY 2027: \$264,763 (–28%)**
A significant decrease driven by the exhaustion of carry-forward funds.

Expenditures

1. Administrative (CRA Manager)

Half of CRA Manager costs are now allocated to North CRA.

Results:

- Salaries drop to **\$30,412 (–29%)**
- FICA decreases (–29%)
- Pension decreases (–30%)
- Health insurance remains at **\$10,300**



- Training stays at **\$3,500** (FRA, FEDC, FREDA conferences)

2. Professional Services

- FY 2027: **\$2,500 (-49%)**
Reflects lower demand for:
- Appraisals
- Surveys
- Concept renderings

3. Improvement Projects (Major Capital Work)

- FY 2027: **\$116,246 (+535%)**
Major focus areas:
- Road paving
- Dirt road conversions
- Asphalt work across North CRA
- **Fixing Grove Street**
This is the largest capital allocation in North CRA this year.

4. Housing Rehabilitation Grants

- FY 2027: **\$25,000 (-50%)**
FY 2025–26 had **zero applicants**, despite door-to-door canvassing.

5. Redevelopment Grants

- FY 2026 allocation: **\$212,435**
- FY 2027: **\$50,000 (-76%)**

Demand lowered due to:

- A prior-year surge in commercial applications
- Reduced carry-forward
- The district stabilizing from prior major investments



6. Other Costs

- Advertising: **\$1,000**
- Misc. Expenses: **\$400 (-60%)**
- Indirect cost allocation: **\$11,000**

Total North CRA Expenditures

- **FY 2027: \$264,763 (-28%)**
Balanced to revenue adjustments.

III. SOUTH CRA DISTRICT

Revenues

City & County TIF

- City: **\$15,233 (+20%)**
- County: **\$15,277 (+20%)**

Prior Year Carry Forward

- **FY 2027: \$45,454 (+48%)**
This reflects unused funds in FY 2025–26, where only:
 - \$8,100 used for redevelopment
 - No use of improvement funds
 - No use of car allowance
 - No use of professional services

Total South CRA Revenue

- **FY 2027: \$75,964 (+35%)**



Expenditures

1. Administrative (CRA Manager)

Costs mirror Central/North allocations:

- Salaries: **\$544 (-29%)**
- FICA: **\$42 (-34%)**
- Pension: **\$46 (+45%)**
- Training: **\$500 (-50%)**
- Insurance moved to North CRA

2. Redevelopment Projects (Major Growth Area)

- FY 2027: **\$56,839 (+591%)**

South CRA's major redevelopment initiative: **Historic Remaining Structures & Park Enhancements** Includes:

- Old City Jail rehabilitation
- Water wheel & waterworks restoration
- Fencing
- Trail systems
- New benches & plantings along waterfront (Crescent Lake)
- Sunrise Park improvements
- Other beautification projects throughout South CRA

This is the most significant increase in the entire CRA system.

3. Professional Services

- FY 2027: **\$2,000 (-43%)**
Appraisal/survey/rendering needs reduced.



4. Redevelopment Grants

- FY 2027: **\$10,000 (-73%)**
Lower business demand than Central/North, but expected to grow slowly.

5. Other Costs

- Misc. Other: **\$0 (-100%)**
- Mileage: **\$500 (-50%)**
- Telephone: **\$667 (shared)**
- Indirect cost: **\$1,000**

Total South CRA Expenditures

- **FY 2027: \$75,965 (+35%)**

Balanced with revenue.

IV. TOTAL CRA SUMMARY

Total Revenue (All Districts)

- **FY 2026: \$604,362**
- **FY 2027: \$565,540 (-6%)**

Total Expenditures

- Match revenue at **\$565,540**

The CRA remains balanced across all districts.

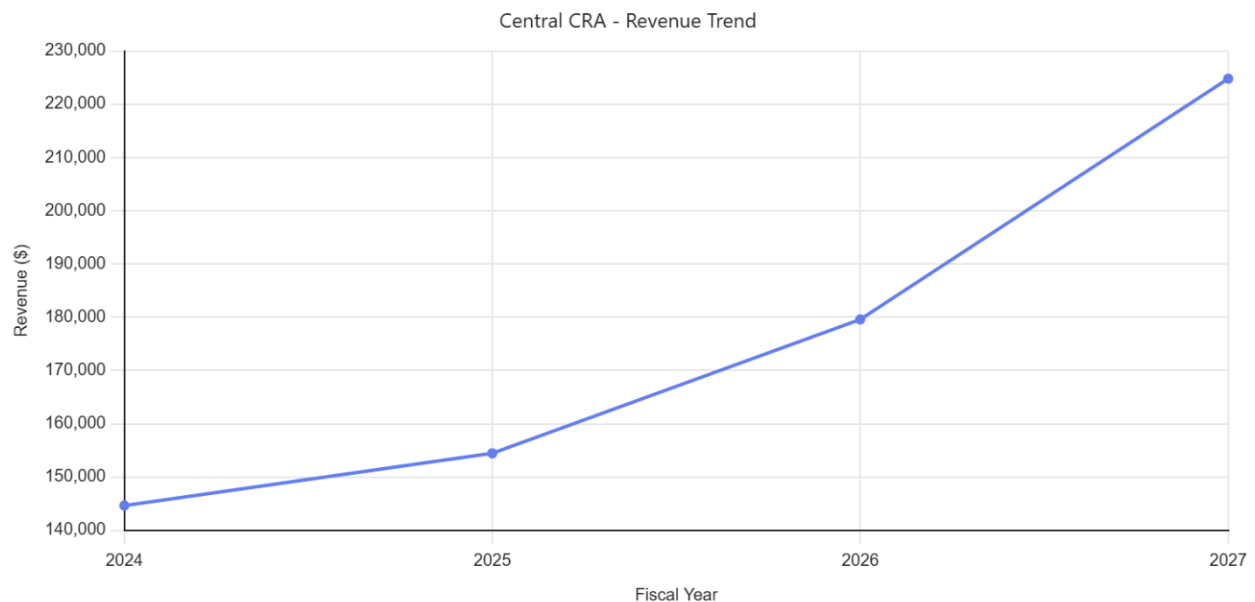


Charts for all three CRA Districts — Central, North, and South

CENTRAL CRA DISTRICT

1. Revenue Trend (FY 2024–2027)

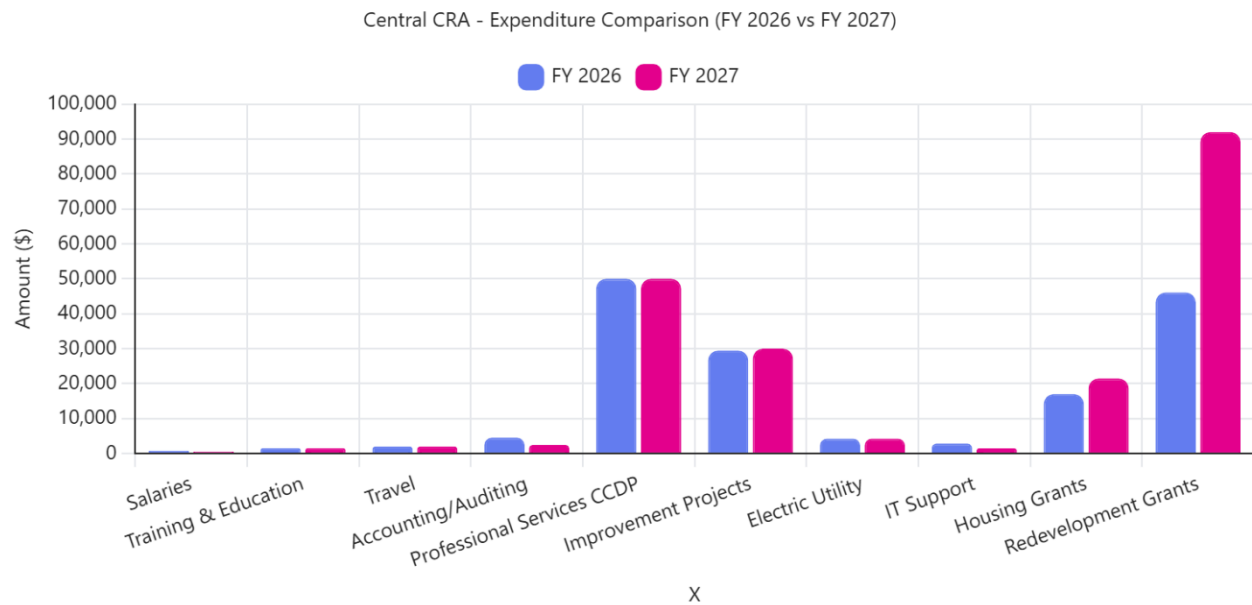
Shows strong, steady growth due to rising taxable values and new carry-forward capacity.





2. Expenditures Comparison (FY 2026 vs FY 2027)

Highlights major increases in redevelopment grants and housing rehabilitation.





NORTH CRA DISTRICT

1. Revenue Trend (FY 2024–2027)

Reflects a reduction in FY 2027 due to prior-year carry-forward being fully utilized.

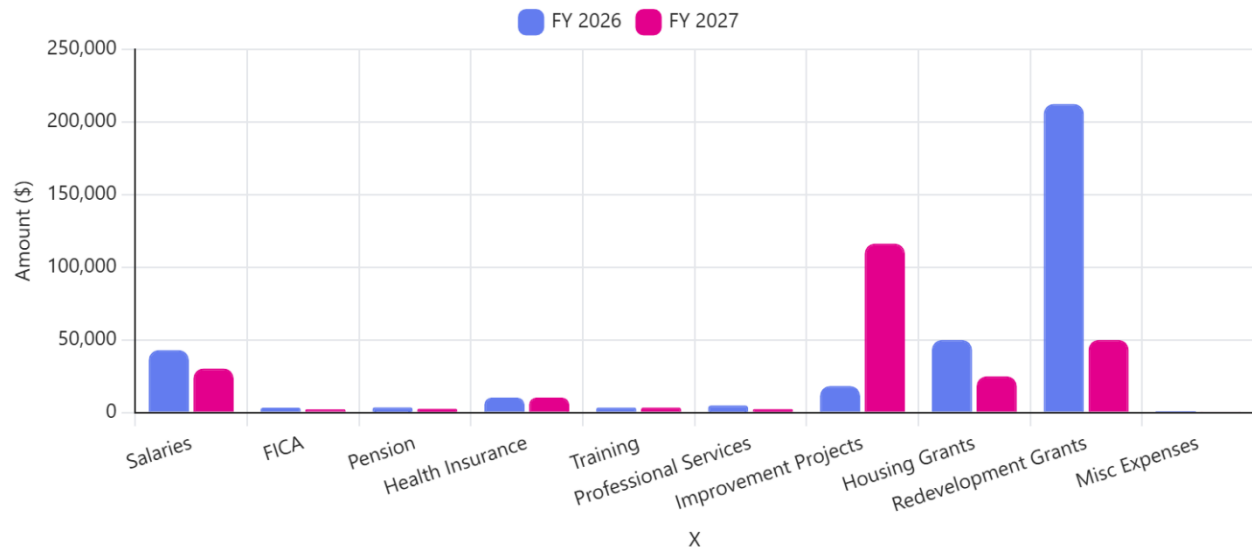




2. Expenditures Comparison (FY 2026 vs FY 2027)

Shows large shifts, particularly the dramatic increase in improvement projects and decreases in redevelopment grants.

North CRA - Expenditure Comparison (FY 2026 vs FY 2027)





SOUTH CRA DISTRICT

1. Revenue Trend (FY 2024–2027)

Shows consistent growth with expanding redevelopment capacity.

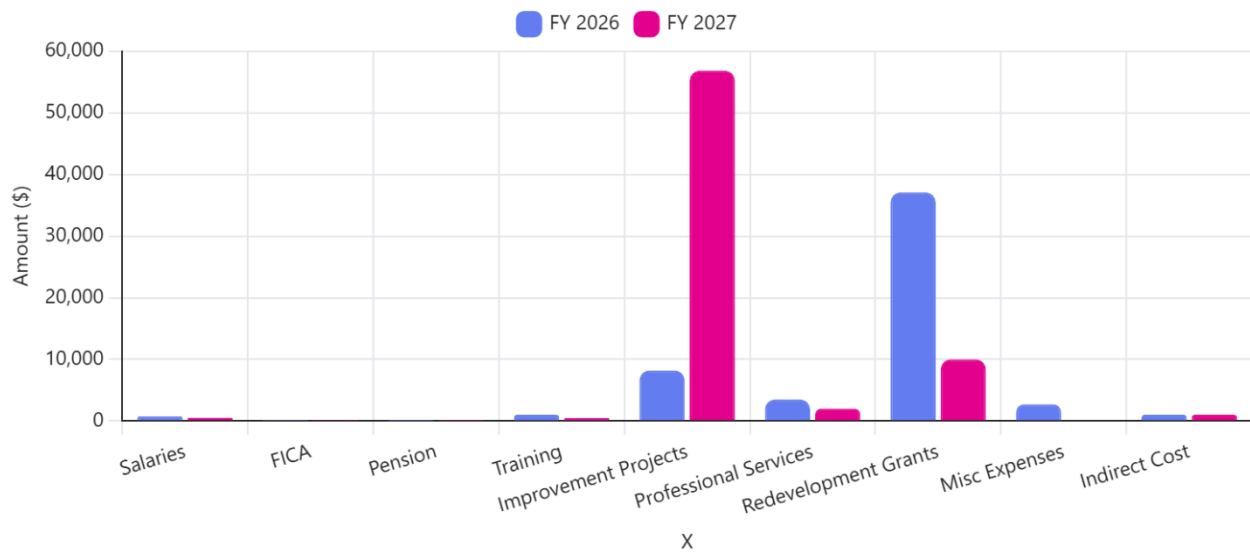




2. Expenditures Comparison (FY 2026 vs FY 2027)

Demonstrates a massive increase in improvement projects (historic jail, waterworks, waterfront trail, benches, beautification).

South CRA - Expenditure Comparison (FY 2026 vs FY 2027)





CRA Conclusion

The Crescent City CRA continues to serve as a targeted redevelopment engine, directing tax increment revenue to the highest-priority community revitalization needs across three districts.

Central CRA Focus:

- High demand for commercial façade improvements
- Directional drilling for LED lighting
- Housing rehabilitation investments
- Heavy utilization of CCDP professional services

North CRA Focus:

- Major road paving and infrastructure work
- Stabilizing redevelopment grant demand
- Consolidation of administrative costs
- Lower housing rehabilitation participation

South CRA Focus:

- Historic site preservation
- Park and waterfront enhancements
- Trail expansion
- Beautification of Sunrise Park area

As taxable values rise, the CRA is projecting steady growth in City and County contributions. Small carry-forward balances are being deployed strategically, ensuring that each district is progressively revitalized.



Enterprise Funds



Wastewater Fund

I. Overview

The Wastewater Fund supports the City's wastewater collection, lift station management, treatment facility operations, fleet and equipment maintenance, and regulatory compliance. For FY **2026–2027**, the Wastewater Fund demonstrates both **rate-driven revenue growth** and **moderate expenditure increases** aligned with staffing adjustments, aging infrastructure, rising chemical costs, and ongoing lift station repair needs.

Total revenues including grants reach **\$600,773**, an increase of **\$76,075 (14%)** from FY 2025–2026.

Operating revenues alone increase **5%**, reflecting the adopted rate increase.

II. Revenues

1. Charges for Services

Wastewater Charges

- **FY 2027: \$547,573**
- **FY 2026: \$521,498**
- **Increase: + \$26,075 (5%)**

This is the planned **5% wastewater rate increase** applied uniformly across customers. The revenue calculation aligns exactly:

$$\text{\$521,498} \times 5\% = \text{\$26,075}$$

This category continues to comprise the **majority of the Wastewater Fund's revenue**.

Cut-in Charge



- **Stable at: \$3,200**

Based on \$800 per customer.

10% Sales for Maintenance

This line has been moved to the **Wastewater Repair & Replacement Fund** to meet best practice accounting standards.

Total Charges for Services

- **FY 2027: \$550,773 (+5%)**

This demonstrates a stable and predictable revenue structure closely tied to user rates.

2. Other Revenue

All other revenue sources (interest income, surplus equipment sales, agency fees, ARPA, transfers from General Fund) are projected **at zero** for FY 2027.

Total Other Revenue: \$0

3. Grants

Bay Street CDBG Project

- FY 2026 included **\$60,000**
- FY 2027: **\$0 (-100%)**

The project will conclude in FY 2025–26. Funds were budgeted previously but not received.

Wastewater Treatment Facility Improvement (Design)

- FY 2027: **\$50,000** (State Appropriation)

This represents a **non-recurring capital grant** for preliminary design work to upgrade the wastewater treatment facility.



Total Grants

- **FY 2027:** \$50,000
 - FY 2026: \$60,000
 - Change: **-\$10,000 (-17%)**
-

4. Total Revenues and Grants

- **FY 2027: \$600,773 (+14%)**
- **FY 2026: \$524,698**

A clear majority of the increase is due to rate adjustments and the facility design grant.

III. Expenditures

The Wastewater Fund expenditures consist of **Personnel Services, Operational Expenses, and Grant/Capital Projects.**

A. Personnel Services

Total Personnel Services FY 2027: \$133,069 (+4%)

Driven by salary increases, benefit adjustments, and realigned staffing allocations.

Staffing Details

- 1/3 of Public Works Director allocation
 - Open position at **\$17/hr**
 - 50% of employee Matt
 - 100% of operator Herschel Vandriver
- Remaining 2/3 of Director is allocated to Water and Streets departments.

Staff Salaries



- **FY 2027:** \$97,508
- **FY 2026:** \$92,865
- Increase: +\$4,643 (5%)

Overtime

Steady at \$2,000.

Employee Incentives

\$2,000 for training and certifications.

FICA/Medicare

- FICA increases **30%** due to salary growth and elimination of Medicare line.
- Medicare eliminated (-100%) as part of consolidation.

Pension

- **+\$394 (5%)** increase matching pay adjustments.

Health & Life Insurance

Constant at **\$11,200**.

Worker's Compensation

Minor rise from \$4,267 to **\$4,313**.

B. Operational Expenses

Total Operational Expenses FY 2027: \$417,703 (+7%)

Operational costs are heavily influenced by:

- Lift station repairs
- Chemical price increases



- Insurance premium changes
 - Aging infrastructure
 - IT and licensing demands
-

Major Operational Cost Categories

1. Other Professional Services

- **\$67,291 (unchanged)**
Includes:
 - Biofermentation
 - Lab services
 - Misc. specialized services

Note: Department recommends an RFQ/piggyback due to heavy usage and rising cost.

2. Audit

Reduced to **\$7,056 (-32%)**
Reflects updated allocation modeling.

3. Telephone/internet

- Decreases to **\$1,757 (-24%)**
-

4. Utility – Electric

Steady at **\$30,000**

5. Insurance (Auto/Property/General)



- **\$46,496 (+15%)**
Reflects 2025 renewal expectations.
-

6. Building Repair

- **\$4,744 (+90%)**
Increasing need for deferred maintenance on 20-year-old facility.
-

7. Vehicle Repair & Maintenance

Flat at **\$3,198**, including \$2,500 for tires/oil.

8. Equipment Repair & Maintenance

- **\$39,487 (+72%)**
Lift stations require significant work; costs are unpredictable across locations.
Additional surplus was added to this line to anticipate failures.
-

9. Electric Security Gate

- **\$15,000**
New security gate installation for facility.
-

10. IT Support & Licenses

- **\$4,280 (+43%)**
Annual VPN, Cisco Smart Net, Microsoft 365, Adobe, and other support fees.
-

11. Operating Supplies

- **\$16,543 (+18%)**
Chlorine prices have increased considerably.
-



12. Fuel

- Gas: **\$1,500 (+11%)**
- Diesel: **\$500 (+25%)**

13. Membership & Training

- **\$500 (+67%)**
Florida Rural Water Association renewal

14. Cost Allocation – General Fund

- **\$145,000 (flat)**
Administrative transfer for citywide support.

15. Equipment & Machinery

- **\$6,500 (+30%)**
Aging equipment needing gradual replacement.

16. Bond Interest (Southstate)

Constant at **\$25,100**

C. Grant / Capital Projects

FY 2027 Grants: \$50,000

For wastewater treatment facility design.

Bay Street CDBG



FY 2026: \$60,000

FY 2027: \$0 (project completion expected in 2026)

IV. Total Expenses (Personnel + Operations + Grants)

FY 2027: \$600,773

FY 2026: \$577,324

Change: + \$23,449 (4%)

Despite escalating costs in materials, chemicals, and infrastructure, the department kept increases modest.

V. Change in Net Position

FY 2026: (\$7,374) Surplus

FY 2027: \$0 (balanced)

Non-recurring grant revenue and expenses have been **excluded** in fund performance evaluation to show true operational sustainability.

VI. Strategic Observations

1. Rate Increase Provides Stability

The 5% rate increase allows the department to keep pace with inflation and rising utility/chemical costs.

2. Lift Station Repairs Remain Critical

Aging lift stations are driving costs and require long-term planning.

3. Deferred Maintenance Rising at Treatment Facility

The building needs structural upkeep and is 20+ years old.

4. IT & Support Costs Rising



Reflect broader citywide trend due to cybersecurity and software compliance.

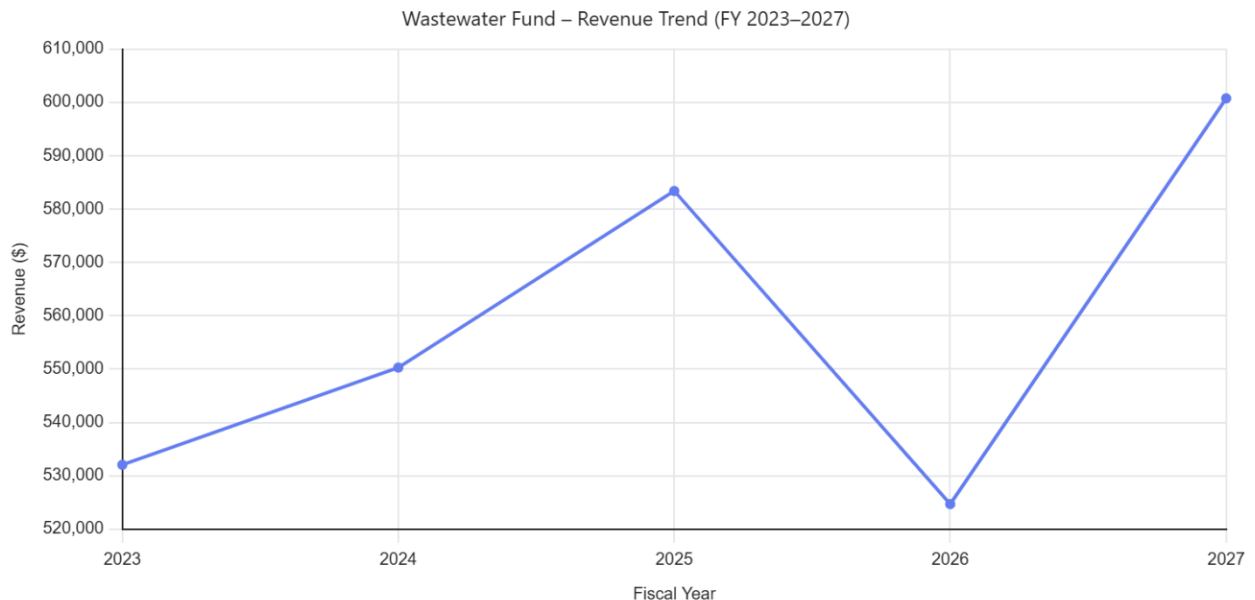
5. Grant-funded Design Work is Positive

The \$50,000 state grant to begin facility redesign work positions the City for future modernization.

Charts for the Wastewater Fund

1. Wastewater Fund – Revenue Trend (FY 2023–2027)

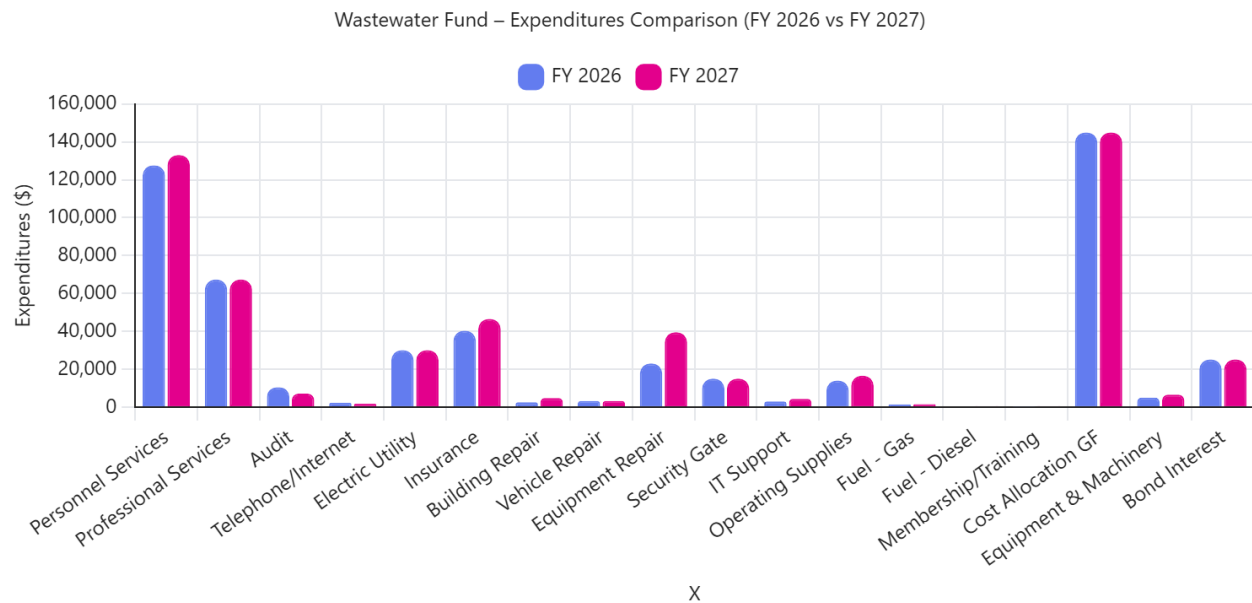
This chart illustrates total revenue growth over five fiscal years, including the 5% rate increase and the FY 2027 state appropriation.





2. Wastewater Fund – Expenditure Comparison (FY 2026 vs FY 2027)

This detailed bar chart visualizes how major expenditure categories change year-over-year, highlighting increases in personnel services, equipment repairs, chemicals (operating supplies), insurance, and IT support.



VII. Conclusion

The Wastewater Fund's FY 2026–27 budget is **stable, modestly increasing**, and adequately supports operational reliability. The rate increase, careful cost management, grant funding, and deferred maintenance planning create a sustainable foundation heading into major infrastructure updates.



Gas Fund

I. Overview

The Gas Fund is one of Crescent City's largest enterprise utilities and operates independently from the General Fund. It supports gas distribution throughout Crescent City, Pomona Park, Welaka, Lake Como, San Mateo, and surrounding service areas. The FY **2026–2027** budget reflects both **strong core revenue growth** and **major one-time grant funding** designated for critical pipeline safety and infrastructure replacement.

The City's gas system, originally constructed in **1963**, is now undergoing a historically significant modernization phase. The FY 2027 budget includes a **\$1.5 million Pipeline Hazardous Material Safety Administration (PHMSA) grant** and reflects major operational upgrades in accordance with federal regulatory expectations.

II. Revenue Summary

A. Charges for Services (Core Operating Revenue)

Total FY 2027: \$846,622 (↑ \$122,597 / 17%)

The Gas Fund's core revenue comes from monthly gas billing across:

- Residential customers
- Commercial customers
- Non-taxed institutions (churches, schools, City facilities)
- Service charges for new hookups

Gas usage revenues are increasing sharply due to:

- **Rising customer base** (approx. 1,300 active customers)



- **Adjustments to minimum charges**
 - Residential: move from \$16 → **\$18 minimum**
 - Commercial: increase to **\$22 minimum**
- **Higher consumption resulting from growth areas**
- Increased cost recovery through service fees

Residential Sales

- **FY 2027:** \$589,451
- ↑ \$114,451 (+22%)

Commercial Sales

- **FY 2027:** \$154,942
- ↑ \$8,146 (+6%)

Service Charges

- **FY 2027:** \$30,000
Includes:
 - \$50 admin fee
 - \$85 service fee
 - New service hookups (\$1,000–\$1,500)
 - Potential additions for school gas service

B. Other Revenue

No secondary revenue streams are budgeted for FY 2027 (equipment sale, deposits, transfer from General Fund).

C. Grants



1. Gas Line Relocation Grant – Highway 17 (State)

FY 2026 Budget: \$1,500,000

FY 2027: **\$0**

Funds held by State (~\$40k) for a future highway expansion project starting FY 27–28.

2. PHMSA Pipeline Modernization Grant

- **FY 2027: \$1,500,000**
- Released approx. June 2026
- Managed through Florida Gas Utilities (FGU)
- 10% interest repayment structure (treated as a revolving credit line)
- **\$51,353** already spent as of July 7, 2026

This grant rebuilds **five critical regulator stations** and replaces **aging steel and X-Trub mains**, improving safety, reducing regulatory risk, and modernizing gas infrastructure.

Total Revenues & Grants FY 2027

\$2,346,622 (↑ \$122,597 / 16%)

III. Expenditures

Total expenditures including personnel, operations, and grants equal:

FY 2027: \$2,346,622

However, non-recurring grant expenditures are **excluded** from operational expenditure analysis to maintain a clear view of core financial performance.

A. Personnel Services

FY 2027: \$329,685 (↑ \$13,974 / 5%)

Staffing:



- Natural Gas Manager (1 FTE)
- Four existing gas utility employees (4 FTEs)
- **Total: 5 employees**, servicing ~1,300 customers
- *(325 customers per employee)*

Key Adjustments:

- 5% salary increases across all positions
- Stand-by pay held constant at \$5,000
- Overtime increased due to field work, emergencies, and hook-ups
- Medicare eliminated (folded into FICA)

Positive trends include:

- Stable health insurance
- Controlled worker compensation rates
- No inflationary increases outside salary-linked benefits

B. Operational Expenses

FY 2027: \$516,937 (↑ \$111,031 / 24%)

This increase reflects both inflationary pressures and major fuel and regulatory cost changes.

Highlights:

1. Natural Gas Purchase

- **FY 2027: \$211,225**
- ↑ \$39,698 (21%)

Gas wholesale cost volatility is the largest operational driver.

New FGU initiatives aim to suppress costs for both:



- City-level supply
- End user bills

2. Auto/Property/General Insurance

- FY 2027: **\$33,137 (↑ \$12,984 / 23%)**
Includes a new **CSX liability insurance** payment (\$13,300).

3. Vehicle Repair & Maintenance

- FY 2027: \$5,000
Gas fleet aging → City evaluating **lease option**
(Similar to Wastewater/Public Works lease structure)

4. Equipment Repair

- FY 2027: \$2,000
Includes repair of critical fusion machine components (one-off high cost in FY 2026).

5. Operating Supplies

- FY 2027: **\$17,000**
Parts purchased and resold to customers, cleaning supplies, repair components.

6. Telephone & Internet

- Reduced significantly to **\$1,756 (-56%)**

7. Advertising

Required for:

- 811 / Call Before You Dig
- Regulatory notices
- Emergency information
Remains stable at \$1,500.

8. Other Charges



- FY 2027: **\$35,000 (+\$20,000)**

Includes:

- **Consulting assistance until a new Gas Director is hired**

9. Natural Gas Resale Items

- FY 2027: **\$8,000 (↑ 400%)**

Reflects increased demand for appliances and gas-related materials.

10. IT Support

- FY 2027: **\$4,280 (-5%)**

IT license eliminated entirely (-100%).

11. Cost Allocation – General Fund

Stable at **\$113,100**

Represents administrative support.

12. Bond Interest

- FY 2027: **\$27,000**

5% interest on 1997 steel gas main (remaining debt > \$200k).

Moved from debt service to bond interest line.

C. Grant Expenditures

PHMSA Grant:

FY 2027 — **\$1,500,000**

Covers:

- Regulator station rebuild
- Low-pressure steel main replacement (5+ miles)
- X-Trub gas main eradication (PSC directive)
- Cathodic protection installations
- Odorization system modernization



- Anti-static suppression system initiative
 - Up to **12 farm tap replacements**
Significantly improves:
 - Safety
 - Reliability
 - Compliance
 - Modernization
-

IV. Net Position

FY 2027 Change in Net Position: \$0 (Balanced)

(After accounting for grant flows)

Operational (Non-Grant) Performance

The Gas Fund remains **financially healthy**, with:

- Strong core revenues
 - Moderate personnel cost growth
 - Predictable cost allocation transfers
 - Manageable insurance and administrative expenses
-

V. Strategic Considerations & Interesting Facts

The Gas Fund manages:

- **1300 active customers**
 - **A system originating from 1963**
 - **Over 325 customers per employee**
 - **Miles of mains/services:** Extensive, aging infrastructure
-



- Regulated by the **Florida Public Service Commission (PSC)**

Key improvements coming from grant funding:

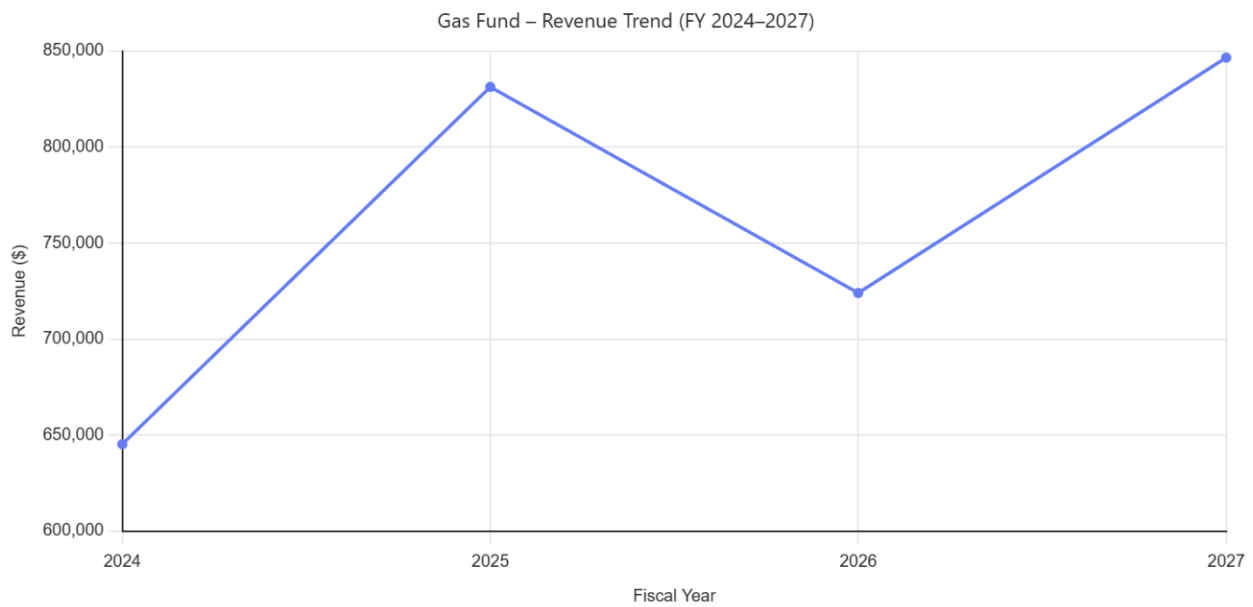
- Rebuild **five regulator stations** (Crescent City, Lake Como, Pomona Park, Welaka, San Mateo)
 - Replacement of:
 - 3" / 2.5" steel mains
 - X-Trub mains (PSC mandates removal)
 - 1.5" steel/PE mains (~15+ miles)
 - Installation of modern odorization and cathodic protection systems
 - Farm tap modernization
 - Correct gating systems at FGT/CCNG station
-



Charts for the Gas Fund

1. Gas Fund – Revenue Trend (FY 2024–2027)

This chart shows how core gas revenues have grown steadily over time, with 2027 reflecting strong increases driven by higher residential/commercial usage and expanded customer base.

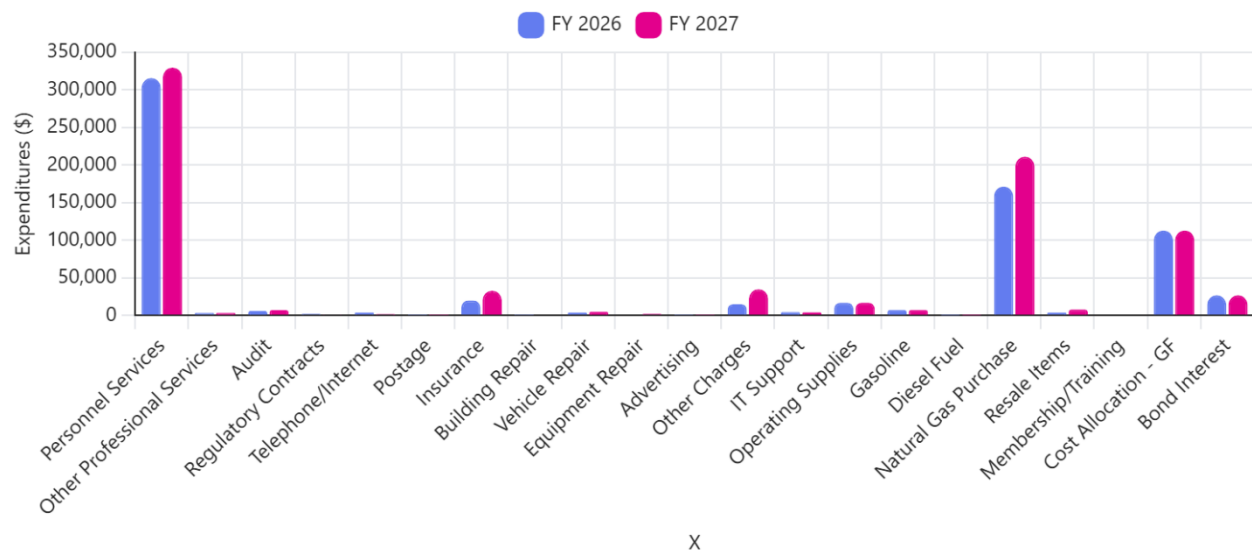




2. Gas Fund – Expenditures Comparison (FY 2026 vs FY 2027)

This chart highlights spending increases in insurance, natural gas purchases, personnel, vehicle/equipment repairs, and “Other Charges” (school reimbursement + consulting), while showing stability or reductions in other operational areas.

Gas Fund – Expenditures Comparison (FY 2026 vs FY 2027)



VI. Summary

The FY 2026–27 Gas Fund budget reflects a period of **major modernization** supported by significant **federal grant funding**, predictable rate-driven revenue growth, and modest operational cost increases due to aging infrastructure and increased fuel/material costs.

The Gas Fund is financially stable and well-positioned to:

- Improve safety, Prepare for major future capital expansions (e.g., Hwy 17 widening)
- Enhance system reliability
- Meet regulatory expectations
- Support planned growth, Reduce long-term risk exposure



Solid Waste Fund

I. Overview

The Solid Waste Fund provides garbage collection services for Crescent City residential customers through a contracted provider. The fund operates as a pass-through utility with revenues and expenses tightly aligned to customer counts and contract rates.

For FY **2026–2027**, both solid waste revenues and expenses increase modestly by approximately **2–3%**, reflecting contractual rate adjustments and stable administrative recoveries. The Solid Waste Fund remains financially balanced with **no deficit** projected.

All solid waste service fees were moved out of the Water Department into the standalone Solid Waste fund beginning in FY 2025–2026, improving transparency and aligning cost accounting with best practice.

II. Revenue Summary

1. Charges for Services – Solid Waste Fees

- **FY 2027: \$184,023**
- **FY 2026: \$179,814**
- **Increase: + \$4,209 (2%)**

Solid Waste Fees are calculated based on:

- **575 residential customers**
- **Monthly rate: \$24.67 (contract rate)**
- **City administrative fee: \$2.00**
- **Total monthly charge per customer: \$26.67**



- **Annual revenue formula:**
575 customers × \$26.67 × 12 months = \$184,023

Note:

- The City **did not increase its administrative fee.**
- Customer base remains stable at 575 customers.

Total Charges for Services:

\$184,023 (2% increase)

There are no additional revenue categories; Solid Waste operates on a single revenue stream.

III. Expenditure Summary

A. Operational Expenses

1. Garbage Contract

- **FY 2027: \$170,223**
- **FY 2026: \$166,000**
- **Increase: + \$4,223 (3%)**

This reflects:

- Contracted rate increases provided via letter received June 15, 2026.
- Base contractual calculation matches revenue formula:
575 × \$24.67 × 12 months = \$170,223

The contract escalator matches industry trends for waste collection.

2. Garbage Administrative Fee (Indirect Cost Allocation)

- **FY 2027: \$13,800**



- **FY 2026: \$13,814**
- **Change: – \$14 (0%)**

This is the administrative cost reimbursed to the General Fund for handling utility billing, customer service, and accounting.

Calculation provided for verification:

- City Admin Fee = \$2.00
- 575 customers × \$2.00 × 12 = **\$13,800**

This aligns precisely with the adopted budget.

Total Operational Expenses

- **FY 2027: \$184,023**
- Matches revenue exactly.

IV. Change in Net Position

FY 2027: \$0 (balanced)

This continues a trend from FY 2025–26, where the fund remained stable.

In FY 2023–2024, the Solid Waste Fund carried small deficits:

- FY 2023: –\$8,564
- FY 2024: –\$4,575

But the shift to a standalone fund in FY 2025 corrected structural imbalances.

V. Strategic Notes & Observations

1. Rates are stable and predictable

- Residential rate negotiated through contract is unchanged.



- City administrative fee remains at \$2.00, sustaining General Fund cost recovery without burdening customers.

2. Customer base has remained level

- 575 customers produce stable monthly billed revenue.
- No major growth or decline anticipated in FY 2027.

3. Contract escalation is normal

- Waste providers increased service rates by 3%.
- Fuel, landfill fees, and regulatory costs continue to influence solid waste contract pricing.

4. Fund is structurally balanced

- Revenues = Expenses
- No reliance on reserves or transfers.
- Ideal for a pass-through enterprise fund.

5. Administrative fee calculation verified

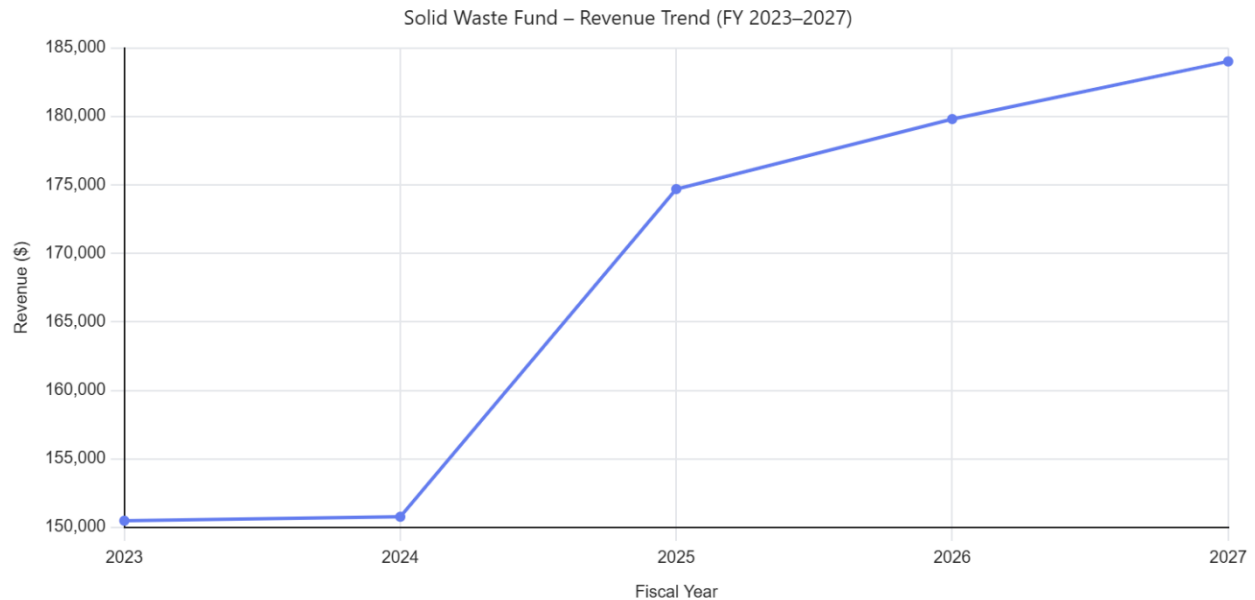
- \$1151.57 monthly (per Jocelyn's method):
 - $575 \text{ customers} \times \$2 \text{ administrative fee} = \$1,150$
 - Rounding explains slight variation.
-



Charts for the Solid Waste Fund

1. Solid Waste Fund – Revenue Trend (FY 2023–2027)

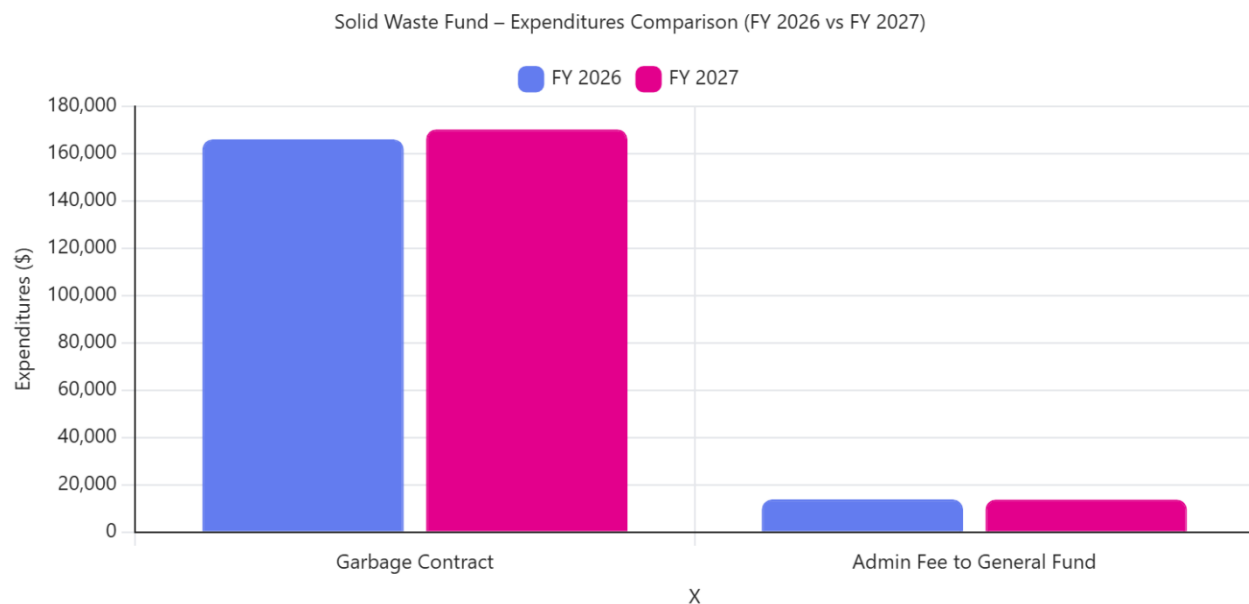
This chart shows the slow, steady growth in solid waste revenue due to incremental increases in contract rates and a stable customer base (575 accounts).





2. Solid Waste Fund – Expenditures Comparison (FY 2026 vs FY 2027)

This chart highlights how operational expenses closely track revenues, with slight increases in the garbage collection contract and neutral movement in the administrative fee.



VI. Summary

The Solid Waste Fund for FY 2026–27 demonstrates:

- **Financial stability**
- **Accurate cost recovery**
- **Reliable contracted service delivery**
- **Low administrative overhead**
- **Minimal rate or cost volatility**

With solid waste fees matching operating expenses, the fund exemplifies efficient municipal utility management and maintains a **zero-deficit balanced budget**.



Water Fund

I. Overview

The Water Fund is a major enterprise operation responsible for potable water production, distribution, treatment, storage, water main maintenance, plant operations, regulatory testing, and customer services. The FY **2026–2027** budget reflects a return to **normal revenue levels**, following the completion of several one-time grants that temporarily amplified prior-year totals.

Although grant activity declines dramatically in FY 2027 (–91%), the Water Fund’s **core operating revenue increases by 5%**, driven by rate adjustments and steady customer demand. Personnel costs rise modestly due to staffing allocations and overtime impacts from operational disruptions. Operational expenses increase where plant inspections, chlorine costs, and gas consumption have grown.

Overall, the Water Fund remains financially stable with a **balanced FY 2027 net position**.

II. Revenue Summary

A. Charges for Services

Water Sales

- **FY 2027: \$488,421**
- **FY 2026: \$465,163**
- **Increase: + \$23,258 (5%)**

This growth directly reflects the **5% rate increase** applied across the system.

Formula aligns with your calculation:

$$\text{\$465,163} \times 5\% = \text{\$23,258}$$



Service Charges

- Steady at **\$10,500**
Includes:
 - \$50 admin fee for new accounts
 - \$15 fee for water turn-on/turn-off requestsThese are flat due to stable customer turnover.

Cut-in Charge

- Remains at **\$3,000**
Used for new meter installations and varies by size.

10% Water Sales Utility Tax

Previously a pass-through to the General Fund—budgeted in 2025 but removed for FY 2026–27.

Total Charges for Services

- **FY 2027: \$501,971 (↑ 5%)**

A stable customer base and predictable usage continue to drive core revenues.

B. Other Revenue

Non-recurring or irregular revenue categories:

- **Sale of Surplus Equipment:** \$10,000 (new for FY 2027)
- **Water Deposits:** \$50

All other categories (credit card fees, miscellaneous income, transfers) are zero in FY 27.

Total Other Revenue

- **FY 2027: \$27,000**

C. Grants (Non-Recurring – Excluded from Operating Analysis)



Grant activity in FY 2027 **drops sharply**, from **\$1,285,000** in FY 2026 to **\$112,000**.

Major FY 2026 Projects Completed or Near Completion

- **North Main CDBG:** \$585,000
- **Lake Argenta & North Tower Improvements:** \$700,000

These major capital projects will be completed around **October 2026**, significantly reducing grant revenue needs in FY 2027.

FY 2027 Grant Activity

- **City Lake Street & South Tower Water Main Improvements (Design):** \$112,000

Total Grants FY 2027:

\$112,000 (-91%)

D. Total Revenues and Grants

- **FY 2027:** \$640,971
- **FY 2026:** \$1,763,713
- **Decrease:** -\$1,122,742 (-64%)

This large decrease is expected due to the conclusion of major grant-funded projects; operating revenues continue to rise steadily.

III. Expenditure Summary

A. Personnel Services

Total FY 2027: \$177,375 (↑ \$8,289 / +5%)

Staff allocations include:

- **1/3 Director (Keith Harris)**
- **1/2 Supervisor (Matt McNamara — remaining 1/2 in Streets)**



- **100% Water Plant Operator (Jason Brammeier)**
- 1 additional employee supporting plant and line operations

Key Drivers:

- **5% salary increases**
- **Overtime up 20%** due to tank malfunction & manual plant management
- **Higher FICA (+30%)** due to elimination of the Medicare line
- **Pension +5%** linked to salary increases
- **Health Insurance constant at \$35,500**

Personnel costs remain proportional to operational needs and reflect improved staffing stability.

B. Operational Expenses

Total FY 2027: \$351,596 (↑ \$42,118 / +14%)

Operational costs show a combination of inflationary increases, chemical cost increases, and adjustments to align budgeting with actual 2025–26 expenditures.

Major Categories:

1. Water Testing & Professional Services

- **\$7,000 (flat)**
Includes additional tests required for new schools and tie-ins.

2. Audit

- **\$7,056 (+41%)**

3. Telephone & Internet

Flat at **\$8,400**; likely to decrease after new quotes are received.

4. Utility (Electric)



Flat at **\$25,000**

5. Insurance

- **\$46,496 (+15%)**
Reflects updated renewal allocations.

6. Equipment Repair & Maintenance

- **FY 2027: \$34,970 (+17%)**
Quarterly inspections:
 - Water Plant
 - South Water Tower
Annual inspection:
 - Walnut Street Water Tank

Additional lift station-type costs are emerging due to aging infrastructure.

7. Fire Hydrant Repair & Maintenance

- **\$17,000 (new)**
Funded by ARPA. Four remaining hydrants scheduled for replacement before **12/31/2026**.

8. Operating Supplies

- **\$60,000 (+20%)**
Driven by chlorine and material costs.

9. Fuel

- **Gas: \$6,000 (+82%)**
More trips due to new lines, repairs, testing.
- **Diesel: \$400 (flat)**

10. Cost Allocation – General Fund

Remains steady at **\$132,800**

11. IT Support



Decreases to **\$2,024 (-28%)** as licensing is removed.

C. Grant Expenditures

- **FY 2027 Grants: \$112,000**

All other grant-funded projects from FY 2025–26 have concluded.

IV. Total Expenditures

FY 2027: \$640,971

FY 2026: \$1,763,564

Decrease: -\$1,122,593 (-64%)

Like the revenue side, the large decrease is due to the completion of major grant-funded capital improvements.

V. Change in Net Position

FY 2027: \$0 (balanced)

FY 2026 ended with just **\$149** in net surplus.

FY 2023–24 had much higher positive net positions due to heavy grant injections.

FY 2027 returns the Water Fund to **normal operating balance**, with major capital work completed.

VI. Strategic Observations

1. Core Utility Revenue Strong & Growing

The 5% rate increase ensures long-term sustainability and covers inflationary pressures.

2. Grant Cycle Completed



Multiple water main projects (North Main, South Main, Prospect, Lake Argenta, South Tower) are completed or finishing in 2026. FY 2027 capital activity is minimal.

3. Rising Operational Costs

- Chlorine and materials
- Gas and transportation
- Insurance
- Tower inspections

These reflect industry-wide cost trends.

4. Infrastructure Aging

Increasing maintenance for:

- Tanks
- Towers
- Water plant equipment

Signals likely future capital spending cycles.

5. Fund is Structurally Balanced

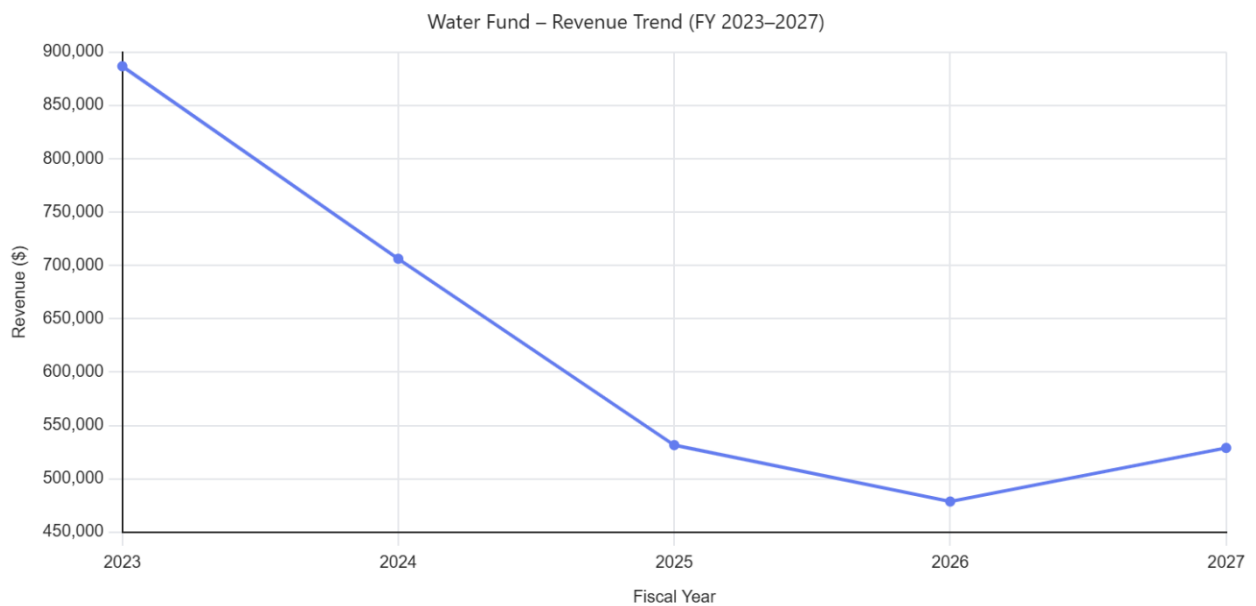
No deficits, no fund transfers needed.



Water Fund charts

1. Water Fund – Revenue Trend (FY 2023–2027)

This chart shows how water revenues cycle down after major grant-funded years and rise again in FY 2027 due to the 5% rate increase and stable service fee revenues.

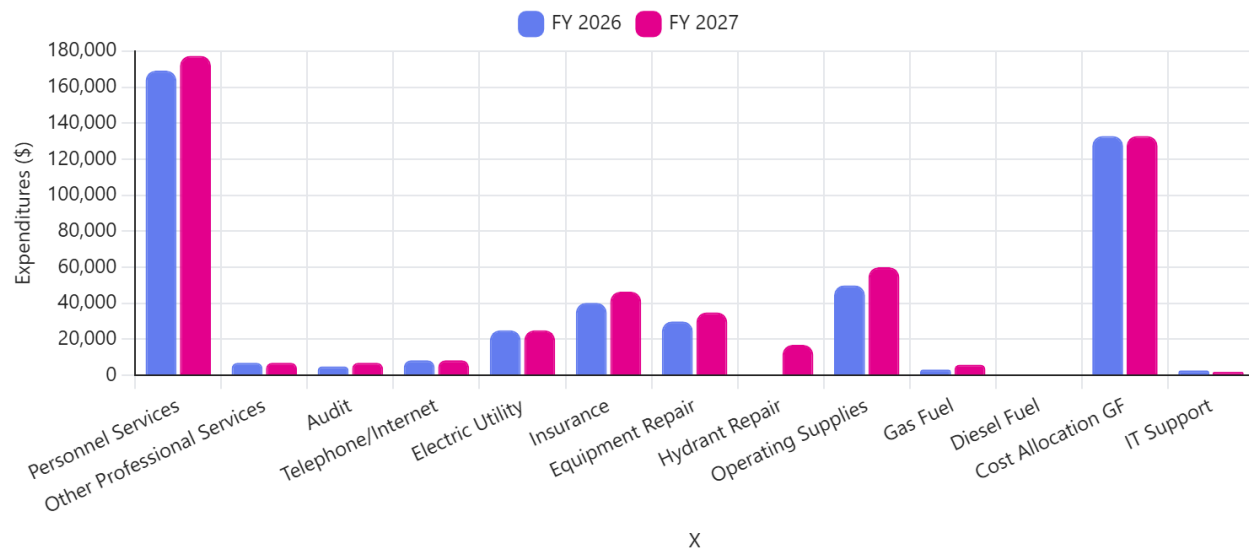




2. Water Fund – Expenditures Comparison (FY 2026 vs FY 2027)

This chart highlights notable changes such as increases in personnel services, operating supplies, hydrant repair, insurance, gas usage, and equipment repair.

Water Fund – Expenditures Comparison (FY 2026 vs FY 2027)



VII. Summary

The FY 2026–27 Water Fund demonstrates solid financial performance with structurally stable revenues, controlled operating costs, and the conclusion of major state and federal capital grants. The utility is positioned for normal operations following an intense multi-year infrastructure improvement cycle.

The rate increase provides revenue stability, while operational adjustments reflect prudent management. The Water Fund remains in strong financial condition with a balanced net position and adequate resources for regulatory compliance and system maintenance.



Five-Year Capital Improvement Plan (CIP) FY 2026–2030

The City of Crescent City’s Five-Year Capital Improvement Plan (CIP) for FY **2026–2030** outlines a comprehensive and forward-looking strategy for rebuilding critical infrastructure, modernizing utilities, enhancing parks and public facilities, improving public safety, and reinvesting in redevelopment districts. The plan totals **\$33,805,482** over five fiscal years and leverages a combination of:

- **General Fund capital**
- **Better Place Plan (BPP) / Half-Cent Sales Tax financing**
- **CRA District capital funds**
- **Gas Fund capital and federal PHMSA funding**
- **Water Fund capital (CDBG, State Appropriations)**
- **Wastewater/Sewer Fund capital (CDBG, State Appropriations, Debt service)**
- **Grant Revenues (multiple state/federal sources)**

The CIP focuses heavily on aging water, wastewater, and natural gas infrastructure, critical public safety investments, and significant improvements to parks, recreation facilities, and public spaces. The plan balances **operational level-of-service needs (A, H, I, L)** with **grant-leveraged system expansion (J, K)** to maximize fiscal sustainability.

****I. General Fund Capital Improvements**

Total Five-Year Investment: \$4,700,000**

General Fund capital priorities focus primarily on **transportation, fire protection, administration, and historic preservation.**



1. Transportation – Street Paving

- Annual investment of **\$150,000** for paving dirt roads (FY 27–30)
- Supports long-term mobility and roadway quality
- Total: **\$600,000**

2. Fire Department

- **Replacement fire truck** (reserve-funded): \$400,000 over four years
- **New Fire Station Appropriation** (State funded): **\$3,000,000** in FY 26/27
- Ensures modern public safety capacity as population grows

3. City Administration

- **Parking Lot Reconstruction (RBDG grant):** \$300,000
- **Historic District National Register Nomination Update:** \$50,000

Total General Fund Capital

FY 26/27 includes a large one-time investment of **\$3.35M**, then stabilizes annually at \$325k.

****II. Better Place Plan (BPP) – Half-Cent Sales Tax Program**

Total Five-Year Investment: \$1,325,000**

The Better Place Plan provides capital funding for parks, recreation facilities, signage, stormwater improvements, and lift station resilience.

Major Projects

- Citywide camera system (asset security): \$100,000
- Sunrise Park deck replacement (Trex): \$35,000
- Stainless steel bathroom upgrades across all parks: \$20,000
- Street sign upgrades & new 4-way stops: \$25,000



- Stormwater upgrades for Lake Street: \$75,000
- Generators for lift stations (multi-year): \$300,000
- Tennis/Basketball resurfacing: \$125,000
- Fletcher & Eva Lyon Park improvements: \$60,000
- Adaptive/inclusive playground equipment (Dexter, Banks, Colbert, Harry Banks): \$410,000
- Shade structures for all parks: \$100,000

Impact

This plan modernizes Crescent City's park system, improves accessibility, supports sports recreation, enhances stormwater capacity, and strengthens utility resilience.

****III. Community Redevelopment Agency (CRA) Capital**

Total Five-Year Investment: \$211,138**

CRA North

- Paving Grove Ave (North CRA): **\$119,973**

CRA South

- Historic preservation: Old Jail, Water Wheel, Waterworks upgrades
 - Total: **\$61,165**

CRA Central

- Directional drilling for new LED lighting conduit along Central Avenue
 - Total: **\$30,000**
-

****IV. Natural Gas Capital Improvements**

Total Five-Year Investment: \$9,208,444**



The Gas Fund is entering a historic modernization phase with major safety and reliability investments.

Major Projects

- **Regulator Stations Replacement (PHMSA Grant):**
 - FY 26/27: **\$1,691,200**
- **Gas Line Upgrades (Future Grants):**
 - FY 27/28: **\$7,300,000**
- **Debt Service for 1997 Gas Main:**
 - Annual payments through 2039
 - CIP allocation: **\$217,244**

Impact

These improvements will replace aging steel gas mains, remove X-Trub pipe, install new regulators, improve cathodic protection, replace outdated farm taps, and bring the system into full federal compliance.

****V. Water Fund Capital Improvements**

Total Five-Year Investment: \$7,400,500**

Water system capital investments continue the multi-year City effort to replace aging mains, expand flow capacity, and modernize the treatment plant.

Key Projects

- **CDBG 23:**
 - North Main St. Water Main Replacement & Lift Station upgrades
 - **\$588,000**
- **Lake Street Water Main Improvements (Phases 1 & 2):**
 - FY 27–28: **\$1,612,500**



- FY 30/31: **\$1,500,000**
- **Lake Argenta Water Main Improvements:**
 - **\$250,000**
- **Main Street Water Main Improvements (Ph 3):**
 - **\$450,000**
- **Water Plant Upgrades:**
 - FY 2030/31: **\$3,000,000** (major modernization)

Impact

This CIP significantly improves water quality, flow reliability, fire suppression capacity, and regulatory compliance across the entire city.

****VI. Wastewater (Sewer) Fund Capital Improvements**

Total Five-Year Investment: \$10,960,400**

The Wastewater Fund continues major reinvestment phases to modernize treatment operations and collection systems.

Key Projects

- **Septic-to-Sewer Conversion (Cherry Street) – Design:**
 - **\$400,000**
- **CDBG Wastewater Project:**
 - **\$4,000**
- **Wastewater Plant Modernization:**
 - FY 26/27: Design \$50,000
 - FY 28/29: \$5,000,000
 - FY 29/30: \$4,500,000



- Total: **\$9,550,000**
- **Bond Debt Service (Plant Expansion):**
 - **\$606,400**
- **Collection System SSES Plan:**
 - Multi-year \$200,000
- **Lift Station Maintenance:**
 - Multi-year \$200,000

Impact

These upgrades create a modernized wastewater system prepared for future capacity, helping Crescent City maintain compliance with state and federal environmental regulations.

VII. Total Citywide Capital Investment

Total FY 2026–2030 CIP:

\$33,805,482

By Category

- **General Fund:** \$4.7M
- **Better Place Plan:** \$1.325M
- **CRA Districts:** \$211K
- **Natural Gas:** \$9.2M
- **Water Fund:** \$7.4M
- **Wastewater:** \$11M

This plan represents one of the largest capital investment periods in Crescent City history, leveraging federal/state grants, enterprise revenue, CRA tax increments, and local option taxes.



VIII. Strategic Advantages of the CIP

1. Proactive Infrastructure Renewal

Addresses critical aging systems in:

- Water
- Wastewater
- Natural Gas
- Stormwater
- Streets and traffic control

2. Grant Maximization

The City is leveraging more than **\$15 million** in federal/state awards for:

- Water mains
- Sewer plant modernization
- Gas system modernization
- CRA redevelopment
- Fire station construction
- Parks development

3. Strong Focus on Public Safety

Investments include:

- Fire apparatus
- Fire station
- Water capacity expansion
- Wastewater plant modernization



- Natural gas regulator station replacements
- Lift station generators
- Park safety upgrades (lighting, bathrooms, cameras)

4. Community Experience Improvements

- ADA and inclusive playgrounds
- New sport courts
- Shade structures
- Park irrigation & lighting
- Sunrise Park deck replacement
- Signage and beautification expansions
- CRA historic restoration projects

5. Long-Term Financial Stability

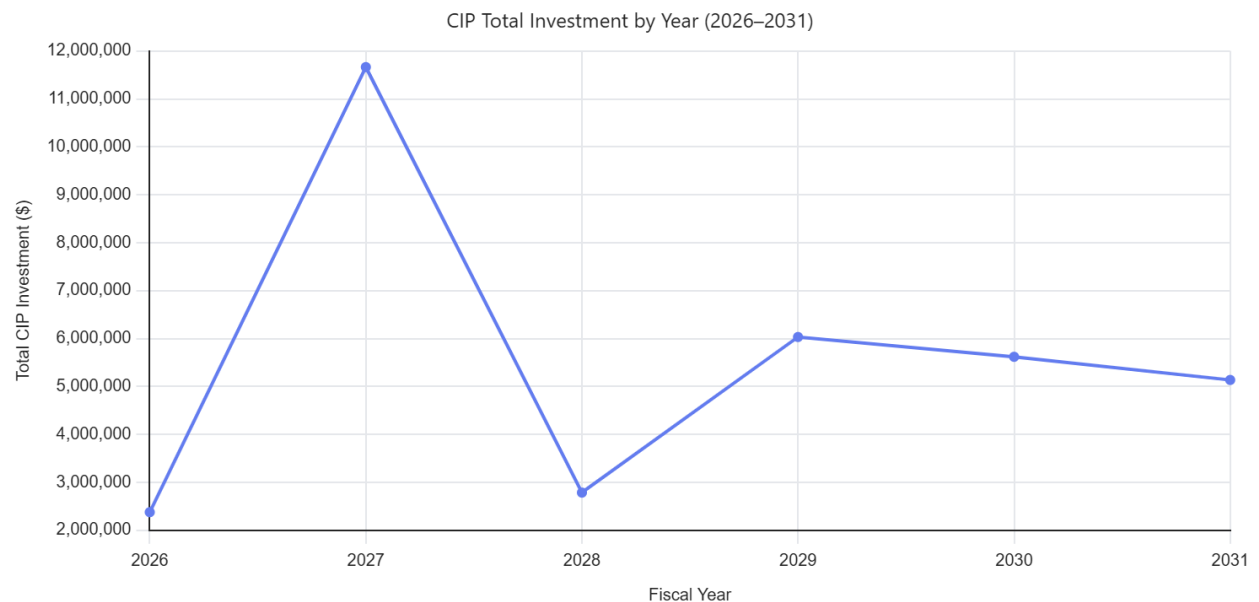
By using grant funding, local option sales taxes, and disciplined enterprise fund management, the plan minimizes General Fund burden while delivering maximum benefit.



Charts for the City of Crescent City Five-Year Capital Improvement Plan (CIP)

1. CIP Total Investment by Fiscal Year (2026–2031)

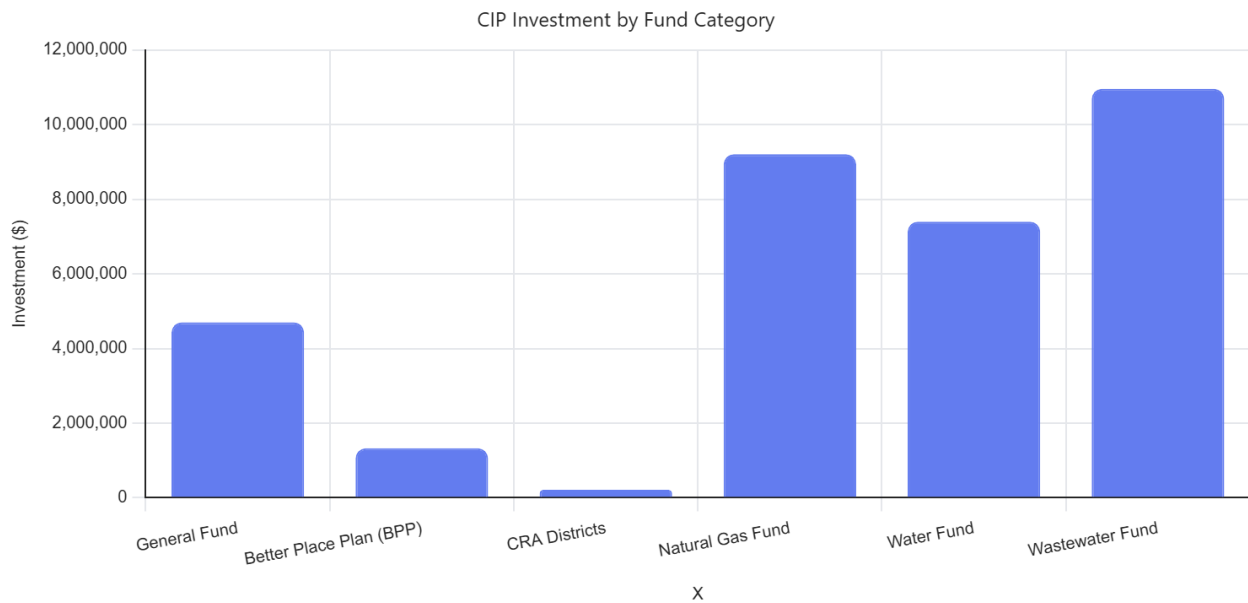
This visual highlights major multi-year capital peaks driven by large Water, Sewer, and Natural Gas grant-funded infrastructure projects.





2. CIP Investment by Fund Category

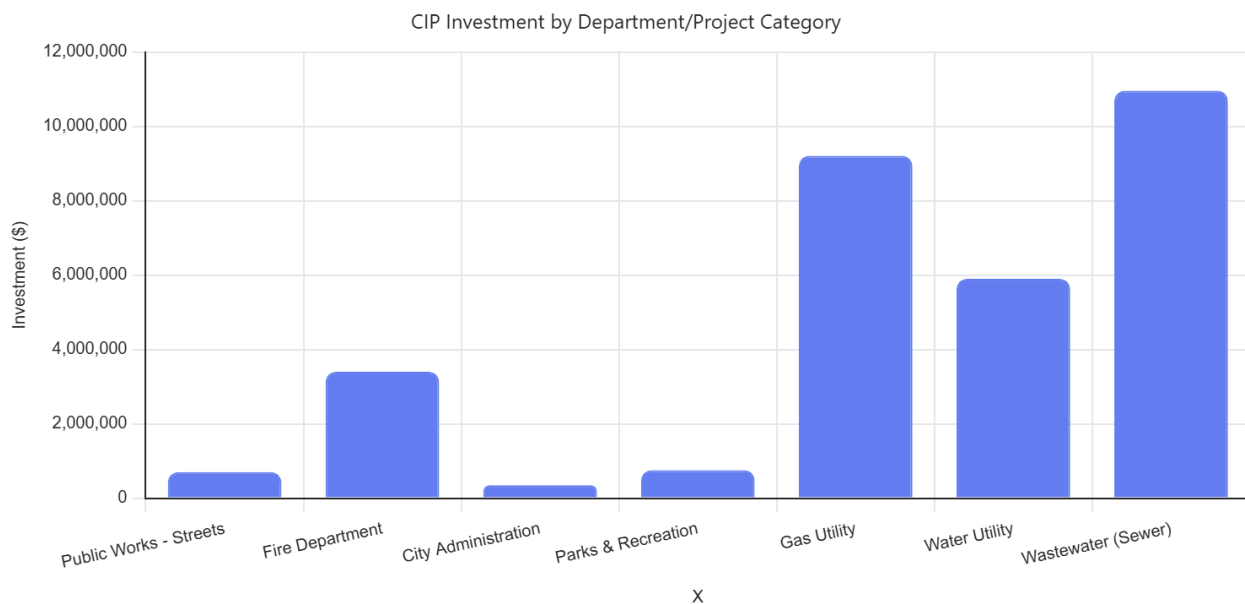
This chart shows how major capital investment is distributed across major funds, with Wastewater, Natural Gas, and Water dominating the five-year plan.





3. CIP Investment by Department / Project Category

This graphic provides a departmental view of CIP investment, showing precisely how capital funds are allocated across Streets, Fire, Parks, Gas, Water, and Sewer systems.



IX. Conclusion

The Crescent City Five-Year Capital Improvement Plan (2026–2030) positions the community for **modernized utility infrastructure**, enhanced public safety, vibrant parks and public spaces, and revitalized redevelopment districts.

This CIP is forward-thinking, financially responsible, grant-leveraged, and strategically aligned with Crescent City’s long-term operational and community goals.

It represents a transformative investment period, securing the city’s infrastructure for decades ahead.

Millage Rate 8.7164

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2026-27 General Fund
Millage Rate **8.7164**

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted	Amended	YTD August	8.7164	Increase	Increase	
Line			Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	(Decrease)	Comments
No			2024	2025	2026	2026	2026	2027	2027	2027	
		Intergovernmental									
18	001-313-0050-00	Electric Franchise	\$131,587	\$137,376	\$132,000	\$132,000	\$125,948	\$132,000	\$0	0%	FPL Charged Fee (Based on Previous Data)
19	001-313-0150-00	Garbage Franchise	\$22,968	\$31,705	\$25,000	\$25,000	\$23,607	\$25,000	\$0	0%	Waste Pro Charged Fee
20	001-369-0400-00	FDOT Greenspace Agreement	\$17,396	\$8,709	\$17,396	\$17,396	\$17,396	\$17,396	\$0	0%	
21	001-369-0315-00	Putnam County Landscape Agreement	\$872	\$0	\$3,500	\$3,500	\$872	\$3,488	(\$12)	0%	Currently updated (Bertie updating) \$872
22	001-335-0050-00	State Revenue Sharing	\$75,106	\$70,882	\$73,191	\$73,191	\$58,125	\$75,528	\$2,337	3%	QRTLY (Actual Amount Paid)
23	001-335-0300-00	State of FI Half cent Sales Tax	\$92,407	\$95,868	\$96,280	\$96,280	\$79,248	\$96,150	(\$130)	0%	State Estimate Updated 8/21/2026
24	001-369-0305-00	FDOT Traffic Signal Maint. Agreement	\$652	\$0	\$7,174	\$7,174	\$9,757	\$7,386	\$212	3%	Updated based on 2026 Maint&Operations FDOT Exhibit A (Billing up to Date took in more for 2026 from previous non billing
25	001-369-0310-00	FDOT Street Light Maintenance	\$30,174	\$0	\$47,661	\$47,661	\$47,661	\$49,091	\$1,430	3%	Contract #ASO59
26	001-335-0810-00	Gasoline Tax Rebate - State	\$0	\$0	\$2,000	\$2,000	\$0	\$2,000	\$0	0%	Used 2025 Budget Amount (State rebate system)
27		Total Intergovernmental	\$371,161	\$344,540	\$404,202	\$404,202	\$362,612	\$408,039	\$3,837	1%	

2026-27 General Fund
Millage Rate 8.7164

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted	Amended	YTD August	8.7164	Increase	Increase	
					Budget	Budget	Actual	Budgeted	(Decrease)	(Decrease)	Comments
			Audited	Un-Audited							
			2024	2025	2026	2026	2026	2027	2027		
Line		Revenues									
No		Charges for Services									
										\$2252.32 per month (=2208.16*12*2%+26497.92)=27027.87 (New Cost included 2% Increase (Cost estimated does not inc. 2% increase, based on 2026 Lease renewal))	
28	001-362-0100-00	Rent - Putnam County	\$26,152	\$26,498	\$27,028	\$27,028	\$6,624	\$27,564	\$536	2%	
29	001-362-0200-00	Rent - 117 N. Summit (Sheriff's Office)	\$6,600	\$1,200	\$0	\$0	\$0	\$0	\$0	0%	
30	001-365-0100-00	Sale of Surplus Equipment	\$260	\$0	\$3,500	\$3,500	\$8,000	\$3,500	\$0	0%	
										Keith needs to update	
31	001-343-0200-00	Administration Fees- Gas	\$35,075	\$113,100	\$113,100	\$113,100	\$56,550	\$113,100	\$0	0%	
										Used 2026 Budget Amount (Need Rationale) Formula	
32	001-343-0300-00	Administration Fees- Water	\$43,811	\$132,800	\$132,800	\$132,800	\$66,400	\$132,800	\$0	0%	
										Used 2026 Budget Amount (Need Rationale) Formula	
33	001-343-0500-00	Administration Fees- Wastewater	\$72,500	\$145,000	\$145,000	\$145,000	\$72,500	\$145,000	\$0	0%	
										Used 2026 Budget Amount (Need Rationale) Formula	
34	001-343-0400-00	Administration Fees- Solid Waste	\$20,600	\$8,050	\$13,814	\$13,814	\$0	\$13,800	(\$14)	0%	
										Used 2026 Budget Amount (Need Rationale) Formula	
35	001-343-0450-00	Administration Fees - CRA	\$27,950	\$28,000	\$28,000	\$28,000	\$14,000	\$28,000	\$0	0%	
36		Total Charges for Services	\$232,948	\$454,648	\$463,242	\$463,242	\$224,074	\$463,764	\$522	0%	

2026-27 General Fund
Millage Rate 8.7164

			2026-2027 Annual Budget								
			General Fund								
					Adopted	Amended	YTD August	8.7164	Dollar Increase	Percent Increase	
				Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	Comments
				2024	2025	2026	2026	2026	2027	2027	
Line		Revenues									
No		Fines and Forfeitures									
37	001-321-0101-00	Code Enforcement	\$7,506	\$4,355	\$30,500	\$30,500	\$30,356	\$5,000	(\$25,500)	-83.61%	Used 2026 Projected Amount of \$5500 + Lein reduction admin fee 25k Dunkin (Allocation needs to take place for an amended budget on Funds from 2025/26 rec.)
38	001-347-0200-00	Parks and Recreation User Fees	\$0	\$500	\$500	\$500	\$360	\$500	\$0	0%	Used 2026 Projected Amount
39	001-351-0100-00	Court Fines	\$1,842	\$576	\$600	\$600	\$961	\$600	\$0	0%	Used 2026 Projected Amount
40		Total Fines and Forfeitures	\$9,348	\$5,431	\$31,600	\$31,600	\$31,676	\$6,100	(\$25,500)	-81%	
41	001-361-0100-00	Interest Income	\$0	\$5,000	\$37,500	\$37,500	\$25,361	\$46,000	\$8,500	22.67%	\$1m in Florida Prime earning 4.6%
42	001-311-0250-00	Qtly Investment Income Dist	\$158	\$1,184	\$0	\$0	\$918	\$1,000			Received from County
43		Total Investment Income	\$158	\$6,184	\$37,500	\$37,500	\$26,279	\$47,000	\$9,500	25%	

2026-27 General Fund
Millage Rate **8.7164**

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted	Amended	YTD August	8.7164	Increase	Increase	
				Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	Comments
				2024	2025	2026	2026	2026	2027	2027	
Line		Revenues									
No		Other									
44	001-351-0400-00	Law Enforcement Education	\$176	\$78	\$0	\$0	\$136	\$0	\$0	0%	
45	001-369-0300-00	Other Misc Revenues	\$12,724	\$84,625	\$28,000	\$28,000	73,784.11	\$28,000	\$0	0%	
46	001-321-0101-99	Admin Fee	\$322	\$0	\$0	\$0	\$0	\$0	\$0	0%	
47	001-331-0370-00	ARPA Revenue GF	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0		
48	001-341-0970-00	Cert Coping/Misc Rev	\$70	\$2	\$0	\$0	\$11	\$0	\$0	0%	
49	001-366-0990-00	Donations-CC Cares	\$360	\$360	\$0	\$0	\$285	\$0	\$0	0%	
50	001-382-0100-00	Misc Revenues	\$992	\$56	\$0	\$0	\$0	\$0	\$0	0%	
51	001-341-0980-00	Misc. Rev (Gain or Loss FA)	\$3	\$0	\$0	\$0	\$0	\$0	\$0	0%	
52	001-900-0000-00	Cancel Revenue	\$934	\$0	\$0	\$0	\$0	\$0	\$0	0%	
		State Appropriation (New EMS/Fire Station)						\$3,000,000			
53		Total Other	\$15,580	\$205,121	\$28,000	\$28,000	\$74,216	\$3,028,000	\$3,000,000	10714%	
54		Total Revenues	\$2,050,900	\$2,478,495	\$2,442,830	\$2,442,830	\$2,164,597	\$2,599,570	\$156,740	6%	
1		Total Revenues Including Fire Department Appropriations						\$5,599,570	\$5,599,570		

2026-27 General Fund
Millage Rate **8.7164**

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted	Amended	YTD August	8.7164	Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	(Decrease)	Comments
			2024	2025	2026	2026	2026	2027	2027	2027	
Line		Expenditures									
No	Account #	City Commission									
55	001-0011-511-1111-00	Salaries	\$44,164	\$44,164	\$44,893	\$44,893	\$45,843	\$25,200	(\$19,693)	-44%	Updated from ORD99-04 Salary @ 500/Mayor and 400/Commissioner
		Benefits						\$53,520			Benefits per ORD99-04 Costs are \$1115/Commissioner, Excludes Mayor- Recieves Healthcare Insurance
56	001-0011-511-1211-00	FICA Taxes	\$3,379	\$3,379	\$3,434	\$3,434	\$3,476	\$1,928	(\$1,506)	-44%	
57	001-0011-511-1221-00	Retirement for Former Commissioners	\$4,800	\$6,800	\$7,200	\$7,200	\$6,000	\$7,200	\$0	0%	Retired Commissioner Pension Payments to Judy West, Joseph Froehlich and Harry Banks
58	001-0011-511-1231-00	Health & Life Insurance	\$0	\$0	\$0	\$0	\$4,456	\$13,800			1 Commissioner Participant (Mayor)
59	001-0011-511-3400-50	Conference Training - Mayor	\$826	\$0	\$1,500	\$1,500	\$0	\$2,000	\$500	33%	
60	001-0011-511-3400-60	Conference Training - Commissioner 1	\$2,121	\$1,487	\$1,500	\$1,500	\$325	\$2,000	\$500	33%	
61	001-0011-511-3400-70	Conference Training - Commissioner 2	\$2,786	\$1,824	\$1,500	\$1,500	\$1,292	\$2,000	\$500	33%	
62	001-0011-511-3400-80	Conference Training - Commissioner 3	\$1,527	\$1,787	\$1,500	\$1,500	\$542	\$2,000	\$500	33%	
63	001-0011-511-3400-90	Conference Training - Commissioner 4	\$74	\$1,401	\$1,500	\$1,500	\$1,440	\$2,000	\$500	33%	
64	001-0011-511-3480-50	Advertising	\$5,315	\$876	\$5,000	\$5,000	\$130	\$5,000	\$0	0%	Public Meeting Advertising
65	001-0011-511-3521-00	Misc. Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	
66	001-0011-511-3500-00	Aid to Private Organizations	\$1,000	\$5,700	\$3,000	\$3,000	\$2,200	\$1,500	(\$1,500)	-50%	SPCSC, Pink out, CC Library
67	001-0011-511-3491-00	Other	\$2,338	\$1,327	\$2,000	\$2,000	\$1,641	\$2,000	\$0	0%	1. Adobe Pro for Commissioners 2. FLM Annual Dues 3. Laptop cases 4. Copy paper
68		Total City Commission	\$68,330	\$68,745	\$73,027	\$73,027	\$67,345	\$120,148	\$47,121	65%	

Millage Rate 8.7164

2026-27 General Fund
Millage Rate 8.7164

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted	Amended	YTD August	8.7164	Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	(Decrease)	Comments
			2024	2025	2026	2026	2026	2027	2027	2027	
Line	FTE's (3)	Expenditures									
No		Finance									
87	001-0013-513-1111-00	Excutive Salaries	\$6,923	\$71,889	\$89,326	\$89,326	\$76,720	\$93,792	\$4,466	5%	5% SLIDING SCALE FOR PERFORMANCE Evals
88	001-0013-513-1121-00	Staff Salaries	\$126,607	\$94,710	\$88,051	\$88,051	\$77,455	\$109,739	\$21,688	25%	Payroll and Accounts payable
89	001-0013-513-1141-00	Overtime	\$319	\$1,750	\$500	\$500	\$1,838	\$1,000	\$500	100%	Shelia Walker working to complete A/P
90	001-0013-513-1151-00	Christmas Bonus	\$0	\$0	\$300	\$300	\$0	\$300	\$0	0%	
91	001-0013-513-1160-00	Employee Incentives	\$0	\$0	\$0	\$0	\$0	\$2,400	\$2,400	0%	
92	001-0013-513-1211-00	FICA	\$10,421	\$12,149	\$10,997	\$10,997	\$11,333	\$15,570	\$4,573	42%	
93	001-0013-513-1211-50	Medicare	\$0	\$0	\$2,572	\$2,572	\$0	\$0	(\$2,572)	-100%	Moved to FICA Allocation
94	001-0013-513-1221-00	Retirement	\$4,603	\$10,807	\$15,077	\$15,077	\$14,206	\$17,300	\$2,223	15%	
95	001-0013-513-1231-00	Health & Life Insurance	\$27,804	\$36,563	\$30,000	\$30,000	\$23,766	\$30,000	\$0	0%	
96	001-0013-513-1241-00	Worker Comp	\$611	\$1,390	\$1,113	\$1,113	\$587	\$1,078	(\$35)	-3%	
97	001-0013-513-3311-00	Medical Fee D&A Testing	\$0	\$0	\$0	\$0	\$75	\$0			
98	001-0013-513-3401-00	Travel Per Diem	\$648	\$0	\$2,000	\$2,000	\$148	\$1,025	(\$975)	-49%	
99	001-0013-513-3410-00	Employee Incentive	\$0	\$0	\$0	\$0	\$0	\$2,400	\$2,400	0%	
100	001-0013-513-3511-00	Supplies	\$2,884	\$2,143	\$3,500	\$3,500	\$3,071	\$4,750	\$1,250	36%	Misc. Supplies, Paper etc.
101	001-0013-513-3500-00	IT Support & License	\$8,873	\$8,494	\$8,000	\$8,000	\$6,520	\$4,280	(\$3,720)	-46%	Monthly contract cost share (Check distribution among depts.)
102	001-0013-513-3501-00	IT Licenses	\$677	\$539	\$500	\$500	\$191	\$0	(\$500)	-100%	Adobe, Cisco and VPN annual license renewal. Need to add Acct. # in 2025
103	001-0013-513-3451-00	General Liability Insurance	\$11,643	\$7,856	\$5,281	\$5,281	\$6,225	\$4,150	(\$1,131)	-21%	
104	001-0013-513-3521-00	Operating Supplies	\$1,965	\$560	\$2,000	\$2,000	\$1,419	\$0	(\$2,000)	-100%	Moved to Supplies to combine
105	001-0013-513-3541-00	Membership and Dues	\$4,759	\$160	\$1,400	\$1,400	\$0	\$1,000	(\$400)	-29%	GFOA & FGFOA (Added 600)
106	001-0013-513-3321-00	Audit Fees	\$33,290	\$115,569	\$10,400	\$10,400	\$11,338	\$7,056	(\$3,344)	-32%	Auditing Firm (Cost is from Audit 23-24 (Anticipate drop in cost for FY26) May need to change Weighting. J. Klien fees
107	001-0013-513-3314-00	Professional Services	\$2,116	\$3,765	\$2,000	\$2,000	\$4,580	\$2,000	\$0	0%	Peacock, 2027 plan will differ
108	001-0013-513-3411-00	Telephone/Internet	\$4,140	\$5,080	\$4,500	\$4,500	\$3,868	\$4,959	\$459	10%	We have 1 more year in contract with Windstream
109	001-0013-513-3491-00	Other Charges	\$478	\$0	\$0	\$0	\$0	\$0	\$0	0%	
110		Total Finance	\$248,762	\$373,424	\$277,517	\$277,517	\$243,340	\$302,799	\$25,282	9%	
		Footnote: One Director of Finance, One Accounts Payable Clerk, and One Payroll Clerk are within this									
		department. The years prior to fiscal 2024 included the City Manager and his staff.									

2026-27 General Fund
Millage Rate 8.7164

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted	Amended	YTD August	8.7164	Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	(Decrease)	Comments
			2024	2025	2026	2026	2026	2027	2027	2027	
Line		Expenditures									
No		Legal									
111	001-0014-514-3311-00	Contractual Fees	\$49,173	\$50,775	\$48,000	\$48,000	\$40,000	\$48,000	\$0	0%	Changed to match contractual set fee
112	001-0014-514-3311-20	Other Legal Services	\$0	\$0	\$10,000	\$10,000	\$7,500	\$10,000	\$0	0%	Additional Legal Costs
113	001-0014-514-3311-10	Outside Legal Counsel	\$4,574	\$315	\$3,000	\$3,000	\$0	\$3,000	\$0	0%	Additional Cost for Special Circumstances
114		Total Legal	\$53,746	\$51,090	\$61,000	\$61,000	\$47,500	\$61,000	\$0	0%	
		Footnote- the City Attorney is a contractual position with an outside firm.									
		Outside legal counsel is sought if the City Attorney needs assistance in a legal case.									

2026-27 General Fund
Millage Rate **8.7164**

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
			Audited	Un-Audited	Adopted Budget	Amended Budget	YTD August Actual	8.7164 Budgeted	Increase (Decrease)	Increase (Decrease)	Comments
			2024	2025	2026	2026	2026	2027	2027	2027	
Line	FTE's (4)	Expenditures									
No		Utility Billing/Customer Service									
114	001-0015-515-1111-00	Excutive Salaries	\$46,990	\$51,996	\$55,946	\$55,946	\$46,815	\$58,743	\$2,797	5%	5% SLIDING SCALE FOR PERFORMANCE Evals
115	001-0015-515-1121-00	Staff Salaries	\$94,985	\$101,169	\$117,781	\$117,781	\$94,690	\$123,670	\$5,889	5%	5% SLIDING SCALE FOR PERFORMANCE Evals
116	001-0015-515-1141-00	Overtime	\$191	\$454	\$400	\$400	\$544	\$500	\$100	25%	
117	001-0015-515-1151-00	Christmas Bonus	\$0	\$0	\$400	\$400	\$0	\$400	\$0	0%	
118	001-0015-515-1211-00	FICA	\$10,533	\$11,239	\$10,771	\$10,771	\$10,632	\$13,955	\$3,184	30%	
119	001-0015-515-1211-50	Medicare	\$0	\$0	\$2,519	\$2,519	\$0	\$0	(\$2,519)	-100%	Moved to FICA Allocation
120	001-0015-515-1221-00	Retirement	\$5,671	\$11,859	\$14,767	\$14,767	\$12,933	\$15,505	\$738	5%	
121	001-0015-515-1231-00	Health and Life Insurance	\$30,529	\$50,638	\$32,500	\$32,500	\$47,604	\$32,500	\$0	0%	
122	001-0015-515-3311-00	Employee Testing	\$150	\$150	\$150	\$150	\$0	\$150	\$0	0%	
123	001-0015-515-1241-00	Worker Comp	\$611	\$4,777	\$1,113	\$1,113	\$2,554	\$1,078	(\$35)	-3%	
124	001-0015-515-3314-00	Professional Services	\$117	\$431	\$300	\$300	\$0	\$300	\$0	0%	Employee Search services
125	001-0015-515-3321-00	Accounting/Auditing	\$0	\$0	\$0	\$0	\$0	\$7,056	\$7,056	0%	Gas, water and sewer all shared, pays for audit.
126	001-0015-515-3411-00	Telephone/Internet	\$4,422	\$4,621	\$4,500	\$4,500	\$3,904	\$4,959	\$459	10%	
127		Accounting Specialist	\$0	\$0	\$0	\$0	\$1,450	\$0	\$0		Julieann Klein Services
128	001-0015-515-3412-00	Postage	\$13,001	\$14,593	\$12,800	\$12,800	\$11,961	\$12,800	\$0	0%	Incentives Discussion (Discuss bill delay with Jocelyn)
129	001-0015-515-3451-00	General Liability Insurance	\$1,672	\$0	\$5,329	\$5,329	\$4,559	\$4,780	(\$549)	-10%	
130	001-0015-515-3462-00	Vehicle Repair and Maintenance	\$0	\$73	\$0	\$0	\$469	\$500	\$500	0%	
131	001-0015-515-3463-00	Equipment Repair and Maintenance	\$12	\$230	\$3,000	\$3,000	\$950	\$3,000	\$0	0%	Handheld Meter Reader Annual Fee & Foler Machine Maint. Contract at 750/yr
132	001-0015-515-3491-00	Other (New Handheld Digital Upgrade Meter Reader Device)	\$0	\$0	\$0	\$0	\$0	\$15,400	\$15,400	0%	Move to BPP (20k) Handheld Ditigal Meter Reader (ONE-TIME COST)
133	001-0015-515-3500-00	IT Support & License	\$11,993	\$8,518	\$6,841	\$6,841	\$6,520	\$4,280	(\$2,561)	-37%	Monthly contract cost share Adobe, Cisco and VPN annual license renewal.
134	001-0015-515-3501-00	IT Hardware and Licensing	\$319	\$734	\$400	\$400	\$1,205	\$0	(\$400)	-100%	
135	001-0015-515-3511-00	Office supplies	\$4,087	\$11,718	\$4,000	\$4,000	\$341	\$4,000	\$0	0%	
136	001-0015-515-3521-00	Operating Supplies	\$639	\$377	\$375	\$375	\$717	\$375	\$0	0%	Misc. cleaning suppplies
137	001-0015-515-3522-00	Gas and Oil	\$2,747	\$1,715	\$2,000	\$2,000	\$1,812	\$2,000	\$0	0%	
138	001-0015-515-1160-00	Employee Incentives	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	
139	001-0015-515-3541-00	Membership Training	\$0	\$3,958	\$1,000	\$1,000	\$0	\$1,000	\$0	0%	
140		Total Utility Billing/Customer Service	\$228,670	\$279,251	\$276,892	\$276,892	\$249,660	\$306,952	\$30,060	11%	
		Footnote- This department includes 1 Utility Billing Manager, 1 Customer Service position, 1 Meter Reader, & 1 Receptionist									

2026-27 General Fund
Millage Rate **8.7164**

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted	Amended	YTD August	8.7164	Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	(Decrease)	Comments
			2024	2025	2026	2026	2026	2027	2027	2027	
Line		Expenditures									
No		Planning and Zoning									
141	001-0016-516-3314-00	Professional Services	\$8,473	\$0	\$0	\$0	\$0	\$60,000	\$60,000	0%	These were Zev Cohen charges (historic Specialist) Double check on cost for contractor
142	001-0016-516-3475-00	Land Development Code	\$0	\$0	\$0	\$0	\$0	\$8,500	\$8,500	0%	one time Muni-code Fee
143	001-0016-516-3470-00	Recodification, Service Supplementation, MuniPro	\$0	\$0	\$0	\$0	\$0	\$2,895	\$2,895	0%	(Fees for Civic Plus)
144	001-0016-516-3491-00	Other	\$77,468	\$67,578	\$50,018	\$50,018	\$51,990	\$0	(\$50,018)	-100%	Moved to Professional Services
145	001-0016-516-3491-99	Consulting fee	\$2,082	\$0	\$2,500	\$2,500	\$0	\$0	(\$2,500)	-100%	
146		Total Planning and Zoning	\$88,024	\$67,578	\$52,518	\$52,518	\$51,990	\$71,395	\$18,877	36%	

2026-27 General Fund
Millage Rate 8.7164

		Footnote-The Planner is a contracted position with Zev Cohen & Associates on an hourly basis. Budget is an estimate.										
			2026-2027 Annual Budget									
			General Fund									
					Adopted	Amended	YTD August	8.7164	Dollar	Percent		
			Audited	Un-Audited	Budget	Budget	Actual	Budgeted	Increase	Increase		
			2024	2025	2026	2026	2026	2027	(Decrease)	(Decrease)	Comments	
Line		Expenditures										
No		City Hall										
147	001-0019-519-1241-00	Work Comp (Audit)	\$3,345	\$4,201	\$0	\$0	\$3,345	\$0	\$0	0%	4800 reallocated % to separate funds	
148	001-0019-519-1251-00	Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%		
149	001-0019-519-3312-00	Professional Services	\$42,701	\$265,447	\$20,000	\$20,000	\$147,153	\$15,066	(\$4,934)	-25%	Robert Taylor Billing for Fire Dept Building	
150	001-0019-519-3321-00	Audit	\$16,290	\$7,400	\$5,700	\$5,700	\$11,664	\$7,056	\$1,356	24%	Attorney fees and pension plan actuary reports for the audit. (Juliane Services as well) Julieann services are located in Audit Expense Account in City Hall , Gas, Water and Sewer	
151	001-0019-519-3345-00	Pension consultant	\$2,475	\$3,175	\$2,500	\$2,500	\$2,225	\$2,500	\$0	0%	Wanda Kemp employee pension plan admin.	
152	001-0019-519-3411-00	Telephone/Internet	\$2,519	\$3,437	\$4,500	\$4,500	\$2,510	\$3,306	(\$1,194)	-27%		
153	001-0019-519-3412-00	Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%		
154	001-0019-519-3431-00	Utilities	\$9,252	\$11,918	\$12,000	\$12,000	\$7,299	\$8,500	(\$3,500)	-29%	Reduction	
155	001-0019-519-3441-00	Rental and Leases	\$2,911	\$5,506	\$3,000	\$3,000	\$2,654	\$3,000	\$0	0%	Machine \$454.17 per month	
156	001-0019-519-3451-00	Liability Insurance	\$35,639	\$41,387	\$20,140	\$20,140	\$17,985	\$15,429	(\$4,711)	-23%		
157	001-0019-519-3461-00	Building Repair and Maintenance	\$15,679	\$41,329	\$15,000	\$15,000	\$34,876	\$10,000	(\$5,000)	-33%	COUNTY OFFICE and other buildings Maintenance Needs (Ac's have been recently replaced)	
158	001-0019-519-3463-00	Equipment Repair and Maintenance	\$354	\$1,381	\$2,000	\$2,000	\$616	\$2,000	\$0	0%	No service contract in place, new service contract for above	
159	001-0019-519-3463-50	Trans to W&S/Gas/Better Place	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%		
160	001-0019-519-3480-50	Advertising General	\$3,162	\$3,431	\$7,000	\$7,000	\$3,768	\$3,500	(\$3,500)	-50%	shared with Advertising in other Dept.	

2026-27 General Fund
Millage Rate **8.7164**

161	001-0019-519-3491-00	Other	\$3,974	\$15,634	\$5,000	\$5,000	\$13,207	\$0	(\$5,000)	-100%	Current expense RED WHITE BOOM (PASS THROUGH HOW MUCH RECEIVED AND EXPENDED
162	001-0019-519-3492-00	Beautification	\$2,710	\$0	\$2,000	\$2,000	\$3,525	\$2,000	\$0	0%	City hall parking lot
164	001-0019-519-3500-00	IT Support & License	\$373	\$0	\$2,820	\$2,820	\$0	\$4,280	\$1,460	52%	Monthly contract cost share Adobe, Cisco and VPN annual license renewal.
165	001-0019-519-3501-00	IT Licenses	\$0	\$458	\$500	\$500	\$660	\$0	(\$500)	-100%	
166	001-0019-519-3521-00	Supplies	\$1,115	\$4,096	\$2,500	\$2,500	\$4,497	\$4,000	\$1,500	60%	
167	001-0019-519-6629-00	Accounting/billing Software	\$20,413	\$19,515	\$16,000	\$16,000	\$14,852	\$16,000	\$0	0%	Edmunds Software and Information Management System Service (Old software system) SERIOUS CONSIDERATION OF AN UP-TO-DATE SOFTWARE SYSTEM SHOULD BE ON THE TABLE. COST WILL EXCEED 100K
168	001-0019-519-6630-00	Office Equipment	\$374	\$0	\$0	\$0	\$0	\$0	\$0	0%	
169	001-0019-519-7000-00	Misc. (Carry Forward)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	
170	001-0019-519-3511-00	Office Supplies	\$2,035	\$3,788	\$2,500	\$2,500	\$1,715	\$0	(\$2,500)	-100%	
171	001-0019-519-3461-10	Transfer to CRA	\$137,894	\$150,300	\$184,531	\$184,531	\$187,217	\$184,531	\$0	0%	STEVE >> Why higher than budgeted - looking into
172	001-0019-519-8821-00	Aid to Private Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0		Talk to Don and other Commissh about This Aid for Non-Profits, should look into all private sectors and Talk to Auditors , working with non-profits, Need Policy (ALSO NEED TO TALK ABOUT PEACOCKS)
173		WEBSITE						\$2,500			One time cost for ADA compliance
174		IT Audio/Visual Chamber Upgrades						\$2,520			60 Month contract for Support and Warranty (210.00/mo.)---- MOVE TO CITY HALL
								\$286,188		0%	

2026-27 General Fund
Millage Rate **8.7164**

			2026-2027 Annual Budget								
				General Fund					Dollar	Percent	
						Adopted	Amended	YTD August	8.7164	Increase	Increase
				Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	(Decrease)
				2024	2025	2026	2026	2026	2027	2027	2027
Line		Expenditures									
No		Law Enforcement									
1	001-0019-589-3595-00	Contract - Putnam County Sherriff		\$494,825	\$494,825	\$494,825	\$494,825	\$495,308	\$496,000	\$1,175	0%
2		Total Law Enforcement		\$494,825	\$494,825	\$494,825	\$494,825	\$495,308	\$496,000	\$1,175	0%

2026-27 General Fund
Millage Rate **8.7164**

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted Budget	Amended Budget	YTD August Actual	8.7164 Budgeted	Increase (Decrease)	Increase (Decrease)	Comments
			Audited	Un-Audited							
			2024	2025	2026	2026	2026	2027	2027	2027	
Line		Expenditures									
No		Fire									
3	001-0022-522-1111-00	Executive Salaries	\$25,236	\$20,177	\$22,321	\$22,321	\$20,985	\$23,437	\$1,116	5%	Chief Salary
4	001-0022-522-1121-00	Staff Salaries	\$27,602	\$39,193	\$33,629	\$33,629	\$29,824	\$35,310	\$1,681	5%	On Staff paid Firefighter
5	001-0022-522-1151-00	Christmas Bonus	\$0	\$0	\$200	\$200	\$0	\$200	\$0	0%	This will be for paid firefighters
6	001-0022-522-1153-00	Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	
7	001-0022-522-1160-00	Employee Incentives	\$5,400	\$4,050	\$0	\$0	\$0	\$0	\$0	0%	Training and certification incentive reward
8	001-0022-522-1211-00	FICA	\$7,305	\$7,393	\$2,622	\$2,622	\$6,545	\$4,494	\$1,872	71%	
9	001-0022-522-1211-50	Medicare	\$0	\$0	\$613	\$613	\$0	\$0	(\$613)	-100%	Moved to FICA Allocation
10	001-0022-522-1222-00	PEN FIRE CITY SHARE	\$0	\$641	\$1,224	\$1,224	\$0	\$4,994	\$3,770	308%	
11	001-0022-522-1241-00	Life Insurance	\$305	\$428	\$700	\$700	\$0	\$700	\$0	0%	
12	001-0022-522-1242-00	Worker Comp	\$1,257	\$1,283	\$1,670	\$1,670	\$557	\$809	(\$861)	-52%	
12		Audit						\$7,056			
12	001-0022-522-3411-00	Telephone& Internet	\$1,517	\$1,762	\$1,800	\$1,800	\$1,607	\$1,800	\$0	0%	
13	001-0022-522-3451-00	General Liability Insurance	\$30,735	\$31,964	\$24,494	\$24,494	\$22,243	\$19,951	(\$4,543)	-19%	
14	001-0022-522-3461-00	Building Repair and Maintenance	\$3,238	\$316	\$2,500	\$2,500	\$665	\$1,000	(\$1,500)	-60%	Reduction, Roof sections, ice machines, AC, repaired this year.
15	001-0022-522-3462-00	Vehicle Repair and Maintenance (Quick Response)	\$6,969	\$9,771	\$7,500	\$7,500	\$3,968	\$14,165	\$6,665	89%	Lease Option at 1387/mo No down payment (Includes 10k Uplift- Lights, flashers, decals) + 1500 for Maintenance Plan (New Quote Savings of 331.58/mo. Or \$3,978.96/year

2026-27 General Fund
Millage Rate 8.7164

16	001-0022-522-3463-00	Equipment Repair and Maintenance (Includes Boat Repair)	\$1,394	\$843	\$2,000	\$2,000	\$1,252	\$4,500	\$2,500	125%	Includes Boat and Firetruck Yearly inspection of 2600
17	001-0022-522-3491-00	Volunteer Incentives	\$37,442	\$35,150	\$35,000	\$35,000	\$35,888	\$36,000	\$1,000	3%	Increase from this Last year unforeseen very dry season
18	001-0022-522-3491-50	Other	\$693	\$2,066	\$0	\$0	\$158	\$0	\$0	0%	
19	001-0022-522-1251-00	Unemployment	\$0	\$25	\$0	\$0	\$0	\$0	\$0	0%	
20	001-0022-522-3500-00	IT Support & License	\$3,312	\$3,339	\$3,000	\$3,000	\$2,282	\$4,280	\$1,280	43%	Monthly contract cost share
21	001-0022-522-3501-00	IT licensing	\$51	\$998	\$400	\$400	\$215	\$0	(\$400)	-100%	Adobe, Cisco and VPN annual license renewal. Need to add Acct. # in 2025
22	001-0022-522-3521-00	Operating Supplies	\$2,298	\$2,324	\$2,000	\$2,000	\$2,653	\$2,000	\$0	0%	we are over - \$537.20 for Radio Chest Packs, \$647 for copier ink
23	001-0022-522-3522-00	Gas, Oil, Tires	\$1,952	\$2,022	\$2,500	\$2,500	\$1,537	\$2,000	(\$500)	-20%	
24	001-0022-522-3541-00	Training	\$5	\$804	\$3,500	\$3,500	\$415	\$2,000	(\$1,500)	-43%	2025/26 underutilized
		State Appropriation (New EMS/Fire Station)						\$3,000,000			
		Total Fire without State Appropriation						\$164,697		112%	In line with 2024-2025 Spending (Increase from Prior 2025-26 Year Budget)
25		Total Fire	\$156,712	\$164,548	\$147,673	\$147,673	\$130,796	\$3,164,697	\$3,017,024	2043%	
		Footnote: This department is overseen by a part-time fire chief, paid fire fighters and volunteer fire fighters. The volunteer incentives is for the									
		volunteer firefighters to secure their time in a moment of need to maintain the team of firefighters.									

Millage Rate 8.7164

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2026-27 General Fund
Millage Rate **8.7164**

			2026-2027 Annual Budget								
			General Fund								
					Adopted	Amended	YTD August	8.7164	Dollar	Percent	
			Audited	Un-Audited	Budget	Budget	Actual	Budgeted	Increase	Increase	
			2024	2025	2026	2026	2026	2027	(Decrease)	(Decrease)	Comments
Line		Expenditures									
No		Public Works- Streets									
43	001-0041-541-1111-00	Salaries	\$16,420	\$18,627	\$18,353	\$18,353	\$17,664	\$19,271	\$918	5%	1/3 of Keith Harris Salary allocated to Streets
44	001-0041-541-1121-00	Staff Salaries	\$83,645	\$107,649	\$105,841	\$105,841	\$80,449	\$111,133	\$5,292	5%	
45	001-0041-541-1141-00	Overtime	\$682	\$1,020	\$1,000	\$1,000	\$1,386	\$1,000	\$0	0%	Extra Reponse to local issues
46	001-0041-541-1160-00	Employee Incentives/Certifications/Training	\$0	\$0	\$500	\$500	\$0	\$500	\$0	0%	APWA Certs/Strom Water Certification
47	001-0041-541-1151-00	Christmas Bonus	\$0	\$0	\$200	\$200	\$0	\$200	\$0	0%	
48	001-0041-541-1211-00	FICA	\$7,655	\$9,044	\$7,700	\$7,700	\$7,364	\$9,976	\$2,276	30%	
49	001-0041-541-1211-50	Medicare	\$0	\$0	\$1,801	\$1,801	\$0	\$0	(\$1,801)	-100%	Moved to FICA Allocation
50	001-0041-541-1221-00	Retirement	\$4,369	\$10,800	\$10,556	\$10,556	\$14,001	\$11,084	\$528	5%	
51	001-0041-541-1231-00	Health Insurance	\$27,644	\$40,786	\$32,300	\$32,300	\$27,592	\$32,300	\$0	0%	
52	001-0041-541-1241-00	Worker Comp	\$5,485	\$19,143	\$7,792	\$7,792	\$2,019	\$4,313	(\$3,479)	-45%	
53		Audit						\$7,056			
54	001-0024-524-3411-00	Telephone & Internet						\$1,500		0%	
55		IT Support & License	\$0	\$0	\$0	\$0	\$0	\$1,128	\$1,128	0%	Monthly contract cost share
56	001-0041-541-3431-00	Street Lights (FPL Billing) POWER	\$34,100	\$55,708	\$40,000	\$40,000	\$50,497	\$67,200	\$27,200	68%	CONTRACT UPDATE FOR 137 LED Lights (5600/mo Billing)

2026-27 General Fund
Millage Rate **8.7164**

57	001-0041-541-3432-00	Traffic Lights (FPL Billing) POWER	\$5,048	\$8,140	\$6,000	\$6,000	\$3,011	\$6,000	\$0	0%	Pedestrian Flashing Beacons(x2) Intersection control Beacon (x1) Traffic Signals (x1) and Illuminated Street Sign (x1)
58	001-0041-541-3451-00	General Liability Insurance	\$34,982	\$36,211	\$20,153	\$20,153	\$19,044	\$18,372	(\$1,781)	-9%	
59	001-0041-541-3461-00	Building Repair & Maintenance	\$1,321	\$15	\$0	\$0	\$168	\$0	\$0		
60	001-0041-541-3461-50	Tree Maintenance	\$12,675	\$6,870	\$11,133	\$11,133	\$12,000	\$10,000	(\$1,133)	-10%	Maintenance of Trees (trimming and or removal)
61	001-0041-541-3462-00	Vehicle Repair and Maintenance (New Lease Option)	\$844	\$3,941	\$4,000	\$4,000	\$1,007	\$12,621	\$8,621	216%	Lease Option at 1387/mo No down payment (10k Uplift- Lights, flashers, decals) + 1500 for Maintenance Plan (REVISED QUOTE SAVVING OF 460.25/mo
62	001-0041-541-3463-00	Equipment Repair and Maintenance	\$6,827	\$3,274	\$4,000	\$4,000	\$857	\$3,886	(\$114)	-3%	
63	001-0041-541-3464-00	Repairs for Sidewalks/Streets	\$7	\$0	\$15,000	\$15,000	\$2,500	\$8,000	(\$7,000)	-47%	Sidewalks will be marked out and replaced as needed
64	001-0041-541-3500-00	Small Tools	\$2,337	\$1,252	\$2,102	\$2,102	\$976	\$2,000	(\$102)	-5%	
65	001-0041-541-3521-00	Operating Supplies	\$5,510	\$4,162	\$5,000	\$5,000	\$3,932	\$5,000	\$0	0%	
66	001-0041-541-3522-00	Oil and Tires	\$12,190	\$8,098	\$7,000	\$7,000	\$12,225	\$3,500	(\$3,500)	-50%	
		Gas (Regular Fuel)						\$6,100			
67	001-0041-541-3531-00	Street Repair Supplies	\$13,774	\$528	\$5,000	\$5,000	\$3,153	\$5,000	\$0	0%	Misc. paint, patch repair, etc.
68	001-0041-541-6631-00	Improvements Other Than Buildings	\$1,000	\$1,000	\$1,000	\$1,000	\$66	\$500	(\$500)	-50%	Misc. repair of signs
69	001-0041-541-6641-00	Equip and Machinery	\$139,053	\$88	\$0	\$0	\$0	\$0	\$0	0%	
		Uniforms						\$1,352			
70		Total Public Works	\$415,568	\$336,355	\$306,431	\$306,431	\$259,914	\$348,992	\$42,561	14%	Footnote- Streets includes 2 Full Time Equivalents.

2026-27 General Fund
Millage Rate 8.7164

			2026-2027 Annual Budget								
			General Fund						Dollar	Percent	
					Adopted	Amended	YTD August	8.7164	Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Actual	Budgeted	(Decrease)	(Decrease)	Comments
			2024	2025	2026	2026	2026	2027	2027	2027	
Line		Expenditures									
No		Parks and Recreation									
71	001-0072-572-1121-00	Salaries	\$24,226	\$35,689	\$35,520	\$35,520	\$31,955	\$37,296	\$1,776	5%	
72	001-0072-572-1141-00	Overtime	\$70	\$183	\$200	\$200	\$64	\$1,000	\$800	400%	Consistant with Events in Parks
73	001-0072-572-1151-00	Christmas Bonus	\$0	\$0	\$200	\$200	\$0	\$200	\$0	0%	
74	001-0072-572-1160-00	Employee Incentives	\$0	\$0	\$250	\$250	\$0	\$500	\$250	100%	
75	001-0072-572-1211-00	FICA	\$1,851	\$2,566	\$2,233	\$2,233	\$2,360	\$2,853	\$620	28%	
76	001-0072-572-1211-50	Medicare	\$0	\$0	\$522	\$522	\$0	\$0	(\$522)	-100%	Moved to FICA Allocation
77	001-0072-572-1221-00	Retirement	\$0	\$2,057	\$3,062	\$3,062	\$2,852	\$3,170	\$108	4%	
78	001-0072-572-1231-00	Health Insurance	\$8,160	\$2,322	\$10,450	\$10,450	\$11,141	\$10,450	\$0	0%	
79	001-0072-572-1242-00	Worker Comp	\$5,486	\$0	\$7,792	\$7,792	\$4,068	\$4,313	(\$3,479)	-45%	
80	001-0072-572-3313-00	Contractual Services	\$5,087	\$10,836	\$1,500	\$1,500	\$2,592	\$2,000	\$500	33%	Spraying of lakes
81		Audit						\$7,056			
82	001-0024-524-3411-00	Telephone & Internet						\$1,500		0%	Share opf cost not included in previous budgets
83		IT Support & License	\$0	\$0	\$0	\$0	\$0	\$1,128	\$1,128	0%	Monthly contract cost share
84	001-0072-572-3431-00	Utility Service/Electric	\$10,072	\$10,758	\$10,500	\$10,500	\$13,980	\$10,500	\$0	0%	
85	001-0072-572-3441-00	Rentals and Leases	\$2,447	\$2,867	\$2,500	\$2,500	\$3,126	\$2,500	\$0	0%	Porta Potty
86	001-0072-572-3461-00	Building Repair and Maintenance	\$7,959	\$5,208	\$6,000	\$6,000	\$461	\$2,000	(\$4,000)	-67%	Moved to BPP (Updates to Parks Bathrooms) This is for Vandalism
87	001-0072-572-3451-00	Liability & Auto Insurance	\$0	\$0	\$0		\$0	\$869	\$869	0%	New Allocation
88	001-0072-572-3462-00	Vehicle Repair and Maintenance	\$472	\$178	\$1,000	\$1,000	\$668	\$1,000	\$0	0%	
89	001-0072-572-3463-00	Equipment Repair and Maintenance	\$6,977	\$1,325	\$6,000	\$6,000	\$1,049	\$2,000	(\$4,000)	-67%	
90	001-0072-572-3491-00	Other	\$1,075	\$12,960	\$1,800	\$1,800	\$10,450	\$5,000	\$3,200	178%	Cecil Bullard - 1099 work ND Ronnie Grant -1099
91	001-0072-572-3521-00	Operating Supplies	\$6,674	\$7,046	\$6,000	\$6,000	\$9,137	\$8,000	\$2,000	33%	
92	001-0072-572-3522-00	Oil and Tires	\$6,527	\$11,887	\$6,000	\$6,000	\$5,794	\$2,500	(\$3,500)	-58%	
		Gas						\$3,500			Separated Gas from Oil and Tires
93	001-0072-572-6631-00	Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	
		Uniforms						\$1,352			
95		Total Parks and Recreation	\$87,081	\$105,882	\$101,529	\$101,529	\$99,696	\$110,688	\$9,159	9%	#REF!
		Total Expenses	\$2,099,943	\$2,226,961	\$2,135,639	\$2,135,639	\$1,908,244	\$5,480,930			
		Millage Rate Impacts									
		Adopted Millage Rate: 8.7164 mills									
		Total Revenue Not Including Fire Station Appropriation: \$2,599,732									
		Balanced Budget									
		If alternative rates were used:									
		Rollback Rate (8.1734) – deficit \$75,328									
		Historic Average (8.5914) – deficit \$17,340									
Both Alternative Rates would fail to meet required funding.											

2026-27
Better Place Discretionary Fund

			2026-2027 Annual Budget							
			Discretionary Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
Line			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
No			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	
		Better Place								
	<u>Account #</u>	<u>Revenues</u>								
1	002-335-0500-00	Putnam County One Cent Sales	\$218,777	\$219,322	\$211,350	\$250,766	\$232,722	(\$18,044)	-7%	Provided by State (DOR) updated 8/21/202
4	002-335-0976-00	Prior Year Fund Balance (Carry forward)	\$0	\$0	\$230,000	\$197,176	\$300,000	\$102,824	52%	Once we complete the FY26 reconciliation we will have complete carry forward for BPP (Carry Forward from 2024) Originally not include in 25-26 Budget
5		Total Charges BPP Revenue	\$218,777	\$219,322	\$441,350	\$447,942	\$532,722	\$84,780	19%	
		Expenditures								
6	002-0018-518-6631-00	Improvements #1	\$9,035	\$2,754	\$95,000	\$167,500	\$135,500	(\$32,000)	-19%	Finalize Entryway Signs to the City x 3 (N,S and 308) Lighting, Irrigation & Landscape, CityWide Steet Sign Upgrades & 4 Way Stops, Fletcher Park Pavillion (Wood Rot Replacement) Replacement Deck at Sunrise Park (Trex) Adaptive and inclusive playground equipment and Shade Structures
7	002-0018-518-6640-00	Infrastructure #2	\$23,530	\$5,250	\$327,200	\$178,200	\$104,722	(\$73,478)	-41%	Stormwater upgrades along Lake Street, Several locations and easements/Electrical and Irigation Upgrades for Eva Lyon
	002-0018-518-6640-10	Transfer to General Fund	\$64,051	\$202,266	\$0	\$0	\$0			
8	002-0018-518-6641-00	Equipment #3	\$27,373	\$145,544	\$12,000	\$72,242	\$235,000	\$162,758	225%	Generators for Liftstations and City Wide Camera System for city assets
9	002-0018-518-6644-00	Public Buildings Improvements #4	\$64,534	\$7,500	\$0	\$30,000	\$57,500	\$27,500	92%	New Carpet in City Hall, City Wide Asset Camera System, Flooring cover for Eva Lyon Pavillion,Park Bathroom SS Upgrades
10	002-0018-518-6645-00	Capital Purchases (Contingency)	\$2,493	\$0	\$7,150	\$0	\$0	\$0	0.00%	Historical signs (Monuments)
11		Total Expenditures	\$191,016	\$363,314	\$441,350	\$447,942	\$532,722	\$84,780	19%	
12		Excess (Deficiency) of Revenues over Expenses	\$27,761	(\$143,992)	\$0	\$0	\$0	\$0	0.00%	

Better Place Discretionary Fund

Improvements #1			
		Finalize Entryway Signs to the City x 3 (N,S and 308)	
\$10,500		Lighting & Landscape & Irrigation (\$3500 each)	
\$20,000		CityWide Steet Sign Upgrades & 4 Way Stops	
\$10,000		Fletcher Park Pavillion (Wood Rot Replacement)	
\$35,000		Replacement Deck at Sunrise Park (Trex)	
		Adaptive and inclusive playground equipment and Shade	
\$60,000		Structures	
	<u>\$135,500</u>		
Infrastructure #2			
\$74,722		Stormwater Upgrades for Lake Street	
\$30,000		Electrical & Irrigation Upgrade for Eva Lyon	
	<u>\$104,722</u>		
Equipment #3			
\$85,000		City Wide Camera System (Verkada)	
\$150,000		Generators for Liftstations	
	<u>\$235,000</u>		
Public Building Improvements #4			
\$12,500		New Carpet in Chamber and City Hall	
\$5,000		Flooring cover for Eva Lyon Pavillion	
\$20,000		Park Bathroom SS Upgrades	
\$20,000		Historical Signs (Monuments)	
	<u>\$57,500</u>		

\$	532,722.00	All Projects Combined
\$	532,722.00	Total Budget to Expend
\$	-	Remaining Balance



2026/27 CRA Budget

			2026-2027 Annual Budget						
			Community Redevelopment Agency				Dollar	Percent	
					Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>	<u>2027</u>	
Line									
No									
1		Revenues							
2		Central							
3	109-311-0105-00	City	\$71,282	\$77,200	\$89,670	\$106,264	\$16,594	19%	
4	109-311-0106-00	County	\$73,368	\$77,251	\$89,932	\$106,574	\$16,642	19%	
5	109-369-0311-00	Prior Year Fund Balance (Carry forward 2025-26)	\$0	\$0	\$0	\$11,975	\$11,975	0%	Used only 5k for current FY25-26 (Housing) All funds for Redevelopment are being utilized
6		Total Central	\$144,650	\$154,451	\$179,602	\$224,813	\$45,211	25%	
7		North							
8	109-311-0500-10	City	\$59,202	\$63,100	\$84,874	\$95,566	\$10,692	13%	
9	109-311-0500-20	County	\$60,944	\$63,127	\$85,121	\$95,844	\$10,723	13%	
10	109-311-0500-30	Prior Year Fund Balance (Carry forward)	\$0	\$0	\$198,678	\$73,353	(\$125,325)	-63%	Utilized \$207,400 from Redevelopment, \$0 from housing and \$0 for Improvements
11		Total North	\$120,146	\$126,227	\$368,673	\$264,763	(\$103,910)	-28%	
12		South							
13	109-311-0600-10	City	\$7,410	\$10,000	\$12,673	\$15,233	\$2,560	20%	
14	109-311-0600-20	County	\$7,628	\$9,917	\$12,709	\$15,277	\$2,568	20%	
15	109-311-0600-30	Prior Year Fund Balance (Carry forward)	\$0	\$0	\$30,705	\$45,454	\$14,749	48%	Utilized on \$8,100 from Deddevelopment \$0 from improvement projects, no car allowance, none used from Professional Services.
16		Total South	\$15,038	\$19,917	\$56,087	\$75,964	\$19,877	35%	
17	109-364-0100-00	ARPA Revenue	\$72,188	\$0	\$0	\$0	\$0	0%	
18	109-311-0700-00	Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	0%	
19		Total Other Revenue	\$72,188	\$0	\$0	\$0	\$0	0%	
20		Total Revenue	\$352,021	\$300,595	\$604,362	\$565,540	(\$38,822)	-6%	

2026/27 CRA Budget

			2026-2027 Annual Budget					
			Community Redevelopment Agency				Dollar	Percent
					Adopted		Increase	Increase
			Audited	Un-Audited	Budget	Budgeted	(Decrease)	(Decrease)
			2024	2025	2026	2027	2027	2027
Line								
No		Expenditures						
21		Central						
22	109-0059-559-3200-00	Salaries	\$33,034	\$1,000	\$771	\$544	(\$227)	-29%
23	109-0059-559-3211-00	FICA	\$4,038	\$63	\$51	\$42	(\$9)	-18%
24	109-0059-559-3212-00	Pension	\$1,163	\$75	\$66	\$46	(\$20)	-30%
25	109-0059-559-3213-00	Health Insurance	\$6,634	\$14,382	\$0	\$0	\$0	0%
26	109-0059-559-3214-00	Training and Education	\$620	\$549	\$1,500	\$1,500	\$0	0%
27	109-0059-559-3220-00	Travel	\$449	\$248	\$2,000	\$2,000	\$0	0%
28	109-0059-559-3321-00	Accounting/Auditing	\$0	\$0	\$4,500	\$2,400	(\$2,100)	-47%
29	109-0059-559-3410-00	Car Allowance	\$3,000	\$7,250	\$1,000	\$0	(\$1,000)	-100%
30	109-0059-559-3311-00	Professional Services CCDP	\$12,204	\$52,900	\$50,000	\$50,000	\$0	0%
31	109-0059-559-3411-00	Telephone	\$1,153	\$1,998	\$667	\$667	\$0	0%
32	109-0059-559-3431-00	Utility Services	\$0	\$5,231	\$0	\$0	\$0	0%
33	109-0059-559-3464-00	Improvement Projects	\$29,927	\$641	\$29,475	\$30,000	\$525	2%

2026/27 CRA Budget

34	109-0059-559-3480-00	Advertising	\$932	\$0	\$0	\$0	\$0	0%	We are not allowed to advertise
35	109-0059-559-3491-00	Other - Charges	\$1,314	\$210	\$0	\$0	\$0	0%	
36	109-0059-559-3492-00	Other - Charges	\$1,704	\$86	\$0	\$0	\$0	0%	
37	109-0059-559-3492-50	Utility - Electric	\$4,277	\$389	\$4,199	\$4,199	\$0	0%	
38	109-0059-559-3500-00	IT support & licenses	\$3,383	\$3,383	\$2,800	\$1,427	(\$1,373)	-49%	Support Services Contract and Annual VPN License, Annual Cisco Smart Net, Microsoft 365, Adobe renewal
39	109-0059-559-3501-00	IT licenses	\$0	\$10,688	\$1,000	\$0	(\$1,000)	-100%	
40	109-0059-559-3521-00	Operating supplies	\$1,174	\$414	\$500	\$500	\$0	0%	
41	109-0059-559-3541-00	Membership	\$175	\$2,919	\$2,000	\$2,000	\$0	0%	Florida Main Street Assoc., National Main Street Assoc., Florida Festival and Event Assoc.
42	109-0059-559-3542-00	Indirect Cost Allocation	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%	
43	109-0059-559-6630-00	Housing Rehabilitation Grants	\$10,006	\$0	\$16,975	\$21,448	\$4,473	26%	Grant program homes (Limited homes in this area)
44	109-0059-559-6630-10	Redevelopment Grants	\$0	\$36,918	\$46,099	\$92,040	\$45,941	100%	Grants for commercial projects This mainly for businesses, façade, improvements of commercial properties in the downtown District. (We had a significant amount of need in this area and not enough budget for 2025-26 FY)
45		<u>Total Central Expenditures</u>	\$131,186	\$155,343	\$179,603	\$224,813	\$45,210	25%	

2026/27 CRA Budget

[illegible]

2026/27 CRA Budget

55	109-0060-560-3321-00	Accounting/Auditing	\$0	\$0	\$4,500	\$4,500	\$0	0%	Accounting Firm (Share of cost) STEVE
55	109-0060-560-3405-00	Professional Services	\$60,000	\$0	\$4,900	\$2,500	(\$2,400)	-49%	Appraisals, surveys, renderings, etc.
56		IT support & licenses	\$0	\$0	\$0	\$1,427	\$1,427	0%	Support Services Contract and Annual VPN License, Annual Cisco Smart Net, Microsoft 365, Adobe renewal
56	109-0060-560-3409-00	Improvement Projects	\$9,178	\$0	\$18,318	\$116,246	\$97,928	535%	Asphalt Work in North, pave dirt roads, fix Grove
57	109-0060-560-3409-50	Housing Rehabilitation Grants	\$0	\$0	\$50,000	\$25,000	(\$25,000)	-50%	We went to every house. We had zero applicants or request
58	109-0060-560-3409-60	Redevelopment Grants	\$0	\$0	\$212,435	\$50,000	(\$162,435)	-76%	Grants for commercial projects This mainly for businesses, façade, improvements of commercial properties in the downtown District N.
59	109-0060-560-3410-00	Advertising	\$0	\$0	\$1,000	\$1,000	\$0	0%	Advertising CRA programs
60	109-0060-560-3491-00	North CRA Misc. Expenses	\$36	\$0	\$1,000	\$400	(\$600)	-60%	
61	109-0060-560-3492-00	Other	\$0	\$0	\$0	\$0	\$0	0%	Moved funds from Other to Misc Expenses
62	109-0060-560-3542-00	Indirect Cost Allocation	\$11,000	\$11,000	\$11,000	\$11,000	\$0	0%	Admin Fees that go to General Fund
63		<u>Total North Expenditures</u>	\$102,201	\$60,965	\$368,673	\$264,763	(\$103,910)	-28%	

2026/27 CRA Budget



Line

			2026-2027 Annual Budget						
			Community Redevelopment Agency				Dollar	Percent	
			Audited	Un-Audited	Adopted		Increase	Increase	
			2024	2025	2026	Budgeted	(Decrease)	(Decrease)	Comments
						2027	2027	2027	
No		Expenditures							
64		<u>South</u>							
65	109-0070-570-3200-00	Salaries	\$2,815	\$1,000	\$771	\$544	(\$227)	-29%	CRA Manager allocated 50% to City Manager Dept. and 50% to CRA.
66	109-0070-570-3497-00	FICA	\$17	\$0	\$63	\$42	(\$21)	-34%	
67	109-0070-570-3498-00	Pension	\$300	\$243	\$32	\$46	\$14	45%	
68	109-0070-570-3499-00	Health Insurance	\$2,321	\$0	\$0	\$0	\$0	0%	
69		Audit				\$2,400			
70	109-0070-570-3494-00	Training and Education	\$0	\$54	\$1,000	\$500	(\$500)	-50%	Training and Conferences
71	109-0070-570-3490-50	Other Misc.	\$0	\$0	\$2,730	\$0	(\$2,730)	-100%	Misc. Cost for unforeseen items
72	109-0070-570-3492-00	Improvement Projects	\$0	\$0	\$8,222	\$56,839	\$48,617	591%	Redevelopment Projects: Historic Remanence of City Jail and waterworks (Old Jail, Water Wheel, Waterworks) Includes Fencing, trail, plantings, signs and new benches at waterfront (Crescent Lake) (Or other projects pertaining to Sunrise Park) Including beautification in other areas within S CRA
73	109-0070-570-3410-00	Car (Mileage)	\$0	\$0	\$1,000	\$500	(\$500)	-50%	
74	109-0070-570-3411-00	Telephone	\$0	\$0	\$667	\$667	\$0	0%	
75	109-0070-570-3493-00	Professional Services	\$5,000	\$0	\$3,500	\$2,000	(\$1,500)	-43%	
76		IT support & licenses	\$0	\$0	\$0	\$1,427	\$1,427	0%	Support Services Contract and Annual VPN License, Annual Cisco Smart Net, Microsoft 365, Adobe renewal
77	109-0070-570-3409-50	Redevelopment Grants	\$0	\$0	\$37,102	\$10,000	(\$27,102)	-73%	Grants for commercial projects (Newer growth will take time, anticipated business will need assistance.) (Housing Limited) Only 8100 used FY2025-26
78	109-0070-570-3542-00	Indirect Cost Allocation	\$950	\$1,000	\$1,000	\$1,000	\$0	0%	General Fund transfer
79	109-0075-580-3900-00	ARPA Projects	72187.5	\$0	\$0	\$0	\$0	0%	
80		<u>Total South Expenditures</u>	\$83,590	\$2,297	\$56,087	\$75,965	\$19,878	35%	
							\$0		

2026/27 CRA Budget

81		<u>Total Expenditures</u>	\$316,977	\$218,605	\$604,363	\$565,540	(\$38,823)	-6%	0%
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2026/27 Enterprise Funds
Water Fund

			2026-2027 Annual Budget Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
Line			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	
No		*note: Non-Recurring Grant Revenue has been excluded from Total Revenues in order to get a clear picture of how much revenue the Water Dept. is generating.								
	<u>Account #</u>	<u>Revenues</u>								
		<u>Charges for Services</u>								
1	402-115-0010-00	Accounts Receivable	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
2	402-220-0050-00	Water Deposits	\$0	\$0	\$0	\$50	\$50	\$0	0%	
3	402-229-0100-00	Utility Tax Crescent City	\$0	\$0	\$47,100	\$0	\$0	\$0	0.00%	10% of water sales (pass through t
4	402-343-0100-00	Water Sales	\$390,515	\$443,012	\$471,000	\$465,163	\$488,421	\$23,258	5%	5% increase in water rate. Based on \$465,163 x 5% increase
5	402-343-0110-00	10% Sales for Maintenance	\$36,144	\$47,078	\$0	\$0	\$0	\$0	0.00%	Posted in the Water Repair and Replacement Fund.
6	402-343-0230-00	Service Charge	\$8,251	\$13,245	\$10,500	\$10,500	\$10,500	\$0	0%	\$50 admin. fee for new account and \$15 per instance to turn water on and off for existing customer.
7	402-343-0910-00	Cut in charge	\$1,575	\$2,524	\$3,000	\$3,000	\$3,000	\$0	0%	Price varies depending on meter size. (New Services)
8		Total Charges for Services	\$436,485	\$505,859	\$531,600	\$478,713	\$501,971	\$23,258	5%	
9	402-335-0800-00	American Rescue Plan Act (ARPA)	\$417,300	\$154,697	\$0	\$0	\$0	\$0	0.00%	
		American Rescue Plan Act (ARPA) Carry Forward					\$17,000			
10	402-365-0100-00	Sales of Surplus Eqpt.	\$12,814	\$0	\$0	\$0	\$10,000	\$10,000	0.00%	
11	402-365-0200-00	Credit Card Convenience Fee	\$1	\$0	\$0	\$0	\$0	\$0	0.00%	
12	402-369-0210-00	Other income	\$20,177	\$28,620	\$0	\$0	\$0	\$0	0.00%	
13	402-381-1000-00	Transfer from Other Funds	\$0	\$17,116	\$0	\$0	\$0	\$0	0.00%	
14		Total Other	\$450,292	\$200,433	\$0	\$0	\$27,000	\$27,000	0.00%	
15		Total Revenues	\$886,777	\$706,292	\$531,600	\$478,713	\$528,971	\$50,258	10%	

2026/27 Enterprise Funds
Water Fund

			2026-2027 Annual Budget Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
Line			2023	2024	2025	2026	2027	2026	2026	
16	402-369-0200-10	Grant- Water Line Replace	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	Talk to Keith (This moved to Waste
17	402-369-0200-20	North Main -CDBG	\$0	\$5,000	\$585,000	\$585,000	\$0	(\$585,000)	-100%	\$6280 was paid out to CPH for eng, services (Project being worked on now, will be completed by Oct. 2026)
18	402-369-0200-30	South Main -State Approp	\$0	\$9,605	\$439,145	\$0	\$0	\$0	0.00%	
19	402-369-0200-40	Prospect - State Approp	\$0	\$721,538	\$1,452,738	\$0	\$0	\$0	0.00%	
20	402-369-0200-50	Prospect - REDI Grant	\$0	\$0	\$1,000,000	\$0	\$0	\$0	0.00%	
21	402-369-0200-60	Lake Argenta & North Tower Water Main Improvements	\$0	\$0	\$0	\$700,000	\$0	(\$700,000)		(Project being worked on now, will be completed by Oct. 2026)State Appropriations
		City Lake Street & South Tower Water Main Improvements (Design)					\$112,000			State Appropriations
		Total Grants	\$0	\$736,143	\$3,476,883	\$1,285,000	\$112,000	(\$1,173,000)	-91%	
22		Total Revenues and Grants	\$886,777	\$1,442,435	\$4,008,483	\$1,763,713	\$640,971	(\$1,122,742)	-64%	
			2026-2027 Annual Budget Water Fund							
			Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	

2026/27 Enterprise Funds
Water Fund

			2026-2027 Annual Budget Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
Line			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	
Line		Expenditures								
No		Personnel Services								
23	402-0033-533-1121-00	Staff Salaries *	\$80,613	\$85,536	\$96,607	\$101,437	\$106,509	\$5,072	5%	1/3 Keith Harris, 1/2 Matt McNamara and 100% Jason Brammeier. Remaining 2/3 for Keith Harris allocated to Public Works - Streets and Wastewater Depts. Remaining 1/2 for Matt McNamara allocated to Streets Dept.
24	402-0033-533-1141-00	Overtime	\$8,742	\$4,529	\$3,600	\$5,000	\$6,000	\$1,000	20%	Overrun is from Tank work. Company did not have resources needed and Jason had to
25	402-0033-533-1151-00	Christmas Bonus	\$0	\$0	\$300	\$300	\$300	\$0	0%	
26	402-0033-533-1152-00	Stand by Pay	\$3,825	\$5,075	\$5,200	\$5,200	\$5,200	\$0	0%	On call
27	402-0033-533-1153-00	Employee Incentives	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0%	Certifications and training incentiv
28	402-0033-533-1211-00	FICA	\$6,769	\$7,073	\$6,125	\$6,289	\$8,148	\$1,859	30%	
29	402-0033-533-1211-50	Medicare	\$0	\$0	\$1,983	\$1,471	\$0	(\$1,471)	-100%	Moved to FICA Allocation
30	402-0033-533-1221-00	Pension	\$4,154	\$4,153	\$8,831	\$8,622	\$9,053	\$431	5%	
31	402-0033-533-1231-00	Health & Life Insurance	\$10,544	\$31,984	\$35,500	\$35,500	\$35,500	\$0	0%	We will have a a savings this year
32	402-0033-533-1241-00	Worker Comp	\$2,103	\$3,639	\$4,000	\$4,267	\$4,313	\$46	1%	
33		Uniforms					\$1,352	\$0		
34		Total Personnel Services	\$116,751	\$141,989	\$162,146	\$169,086	\$177,375	\$8,289	5%	
		* Staff Salaries includes the Water Plant Operator and a portion of the Director, Supervisor & and one employee.								

2026/27 Enterprise Funds
Water Fund

			2026-2027 Annual Budget Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
Line			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	

			2026-2027 Annual Budget Water Fund							
			Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
Line			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
No			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	
		Operational Expenses								
35	402-0033-533-1261-00	OPEB Expense/Audit	\$989	\$0	\$0	\$0	\$0	\$0	0.00%	
36	402-0033-533-3313-00	Other Professional Services	\$8,166	\$7,269	\$7,000	\$7,000	\$7,000	\$0	0%	Water testing and misc services (Overages have taken place from extra testing with 2 new schools and tie ins)
37	402-0033-533-3321-00	Audit	\$8,973	\$16,290	\$10,400	\$5,000	\$7,056	\$2,056	41%	
38	402-0033-533-3341-00	Garbage Contract	\$143,333	\$141,632	\$0	\$0	\$0	\$0	0.00%	Moved to Solid Waste Dept.
39	402-0033-533-3411-00	Telephone/Internet	\$7,421	\$9,452	\$8,400	\$8,400	\$ 8,400.00	\$0	0%	Should be seeing some savings, currently working on getting quotes
40	402-0033-533-3412-00	Postage	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
41	402-0033-533-3431-00	Utility -electric	\$26,302	\$27,944	\$28,000	\$25,000	\$25,000	\$0	0%	
42	402-0033-533-3441-00	Rentals & Leases	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
43	402-0033-533-3451-00	Auto/Property/General Insurance	\$37,909	\$55,696	\$45,500	\$40,304	\$46,496	\$6,192	15%	
44	402-0033-533-3461-00	Building Repair	\$222	\$51	\$1,200	\$0	\$0	\$0	0.00%	
45	402-0033-533-3462-00	Vehicle Repair and Maint	\$1,879	\$901	\$3,500	\$2,000	\$2,000	\$0	0%	Jason's Truck
46	402-0033-533-3463-00	Equipment Repair and Maint	\$48,683	\$84,055	\$38,000	\$30,000	\$34,970	\$4,970	17%	Qtrly. Water Plant and South Water Tower inspections. Annual inspection of Walnut St. Water Tank. Also includes misc. repair and maintenance items. Need to increase based on billing this last year and aligning closer with 2025 original amended budget

2026/27 Enterprise Funds
Water Fund

			2026-2027 Annual Budget Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
Line			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	
47	402-0033-533-3464-00	Fire Hydrant Repair & Maint	\$0	\$63,467	\$0	\$0	\$17,000	\$17,000	0.00%	ARPA -Previously (Keith Calling Contractor about remaining hydrants. We have 4 more to replace. With a budget of 17k to use before 12/31/2026
48	402-0033-533-3491-00	Other Charges	\$8,469	\$1,422	\$1,700	\$1,700	\$1,700	\$0	0%	
49	402-0033-533-3491-50	Bad Debt Expense/Coll. Agency	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
50	402-0033-533-3500-00	IT Support & License	\$2,663	\$3,422	\$2,800	\$2,800	\$2,024	(\$776)	-28%	IT Services contract & Cisco Smart Net Annual Renewal
51	402-0033-533-3501-00	IT License	\$0	\$0	\$24	\$24	\$0	(\$24)	-100%	
52	402-0033-533-3511-00	Office Supplies	\$405	\$1,129	\$450	\$450	\$450	\$0	0%	
53	402-0033-533-3521-00	Operating Supplies	\$54,005	\$77,659	\$63,000	\$50,000	\$60,000	\$10,000	20%	Chlorine and misc. supplies (material costs have increased.)
54	402-0033-533-3522-00	Gas	\$5,398	\$4,884	\$3,300	\$3,300	\$6,000	\$2,700	82%	Price of gas has increased, with new lines and testing more trips to the lab will also be taking place and have taken place.
55	402-0033-533-3522-10	Diesel Fuel	\$0	\$0	\$400	\$400	\$400	\$0	0%	
56	402-0033-533-3541-00	Membership & Training	\$1,439	\$5,220	\$300	\$300	\$300	\$0	0%	\$300 Florida Rural Water Assoc. Membership renewal.
57	402-0033-533-3542-00	Cost Allocation- Gen Fund	\$132,800	\$43,811	\$132,800	\$132,800	\$132,800	\$0	0%	
58	402-0033-533-3545-00	Garbage Adm fee - Gen Fund	\$15,711	\$13,714	\$0	\$0	\$0	\$0	0.00%	Moved to Solid Waste Dept.
59	402-0033-533-6620-00	Water Main on Main St. Design (ARPA)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
60	402-0033-581-7730-00	IFT Surplus to Gen Fund unrestricted bal	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
61	402-0033-581-7740-00	Depreciation	\$92,219	\$83,328	\$0	\$0	\$0	\$0	0.00%	
62		Total Operational Expenses*	\$596,986	\$641,346	\$346,774	\$309,478	\$351,596	\$42,118	14%	

2026/27 Enterprise Funds
Water Fund

			2026-2027 Annual Budget Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
Line			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	
63	402-0033-533-6630-00	EPA-SNAP Grant	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
64	402-0033-533-6630-85	North Main -CDBG**	\$0	\$0	\$585,000	\$585,000	\$0	(\$585,000)	-100%	
65	402-0033-533-6630-90	South Main -State Approp	\$0	\$0	\$439,145	\$0	\$0	\$0	0.00%	
66	402-0033-533-6630-95	Prospect - State Approp	\$0	\$0	\$1,452,738	\$0	\$0	\$0	0.00%	
67	402-0033-533-6630-98	Prospect - REDI grant	\$0	\$0	\$1,000,000	\$0	\$0	\$0	0.00%	
???	402-0033-533-6630-99	Lake Argenta & North Tower Water Main Improvements	\$0	\$0	\$0	\$700,000	\$0	(\$700,000)		
		City Lake Street & South Tower Water Main Improvements (DESIGN)					\$112,000			New State Appropriations
		Total Grants	\$0	\$0	\$3,476,883	\$1,285,000	\$112,000	(\$1,173,000)	-91%	

			2026-2027 Annual Budget Water Fund							
			Water Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
Line			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
No			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2026</u>	<u>2026</u>	
68		Total Operational Expenses and Grants+ Personnel	\$713,738	\$783,335	\$3,985,803	\$1,763,564	\$640,971.2	(\$1,122,593)	-64%	
69		Change in Net Position	\$173,039	\$659,100	\$22,680	\$149	(\$0)	(\$149)	-100%	(Total Revenue- Total personnel Services- Total Grant expenses)

* Footnote: Non-Recurring Grant Expenses havebeen excluded from Total Operational Expenses in order to get a clear picture of the Water Dept. expenses.

2026/27 Enterprise Funds
Wastewater Budget

			2026-2027 Annual Budget							
			Wastewater Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2023	2024	2025	2026	2027	2027	2027	
Line		Revenues								
No	Account #									
1		Charges for Services								
2	403-343-0200-00	Wastewater Charges	\$422,406	\$496,665	\$520,200	\$521,498	\$547,573	\$26,075	5%	5% increase in wasterwater rate. \$521498 x 5% for this line item
3	403-343-0220-00	10% Sales for Maintenance	\$44,407	\$48,122	\$0	\$0	\$0	\$0	0.00%	Posted in the Wastewater Repair and Replacement Fund. STEVE Check
4	403-343-0910-00	Cut in Charge	\$1,200	\$800	\$3,200	\$3,200	\$3,200	\$0	0%	\$800 per customer
5		Total Charges for Services	\$468,013	\$545,917	\$523,400	\$524,698	\$550,773	\$26,075	5%	
6	403-361-0100-00	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
7	403-365-0100-00	Sale of Surplus Equipment	\$0	\$4,050	\$0	\$0	\$0	\$0	0.00%	
8	403-202-0051-00	17% Collection Agency Fee	\$0	\$330	\$0	\$0	\$0	\$0	0.00%	
9	403-369-0210-00	Uneraned Revenue - ARPA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
10	403-381-1000-00	Transfer from General Fund	\$64,051	\$0	\$0	\$0	\$0	\$0	0.00%	
11		Total Other	\$64,051	\$4,380	\$0	\$0	\$0	\$0	0.00%	
12		Total Revenues	\$532,064	\$550,298	\$523,400	\$524,698	\$550,773	\$26,075	5%	
13	403-369-0200-10	Bay Street - CDBG	\$0	\$0	60000	\$0	0	0	0.00%	Project is to take place in FY26, 60k
14		Wastewater Treatment Facility Improvements (Design)					\$50,000	\$50,000	0.00%	State Appropriations for 26-27
15		Total Grants	\$0	\$0	\$60,000	\$60,000	\$50,000	(\$10,000)	-17%	
16		Total Revenues and Grants	\$532,064	\$550,298	\$583,400	\$584,698	\$600,773	\$16,075	3%	

* Footnote: Non-Recurring Grant Revenue has been excluded from Total Revenues in order to get a clear picture of how much revenue the Wastewater Dept. is generating.

2026/27 Enterprise Funds
Wastewater Budget

			2026-2027 Annual Budget							
			Wastewater Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2023	2024	2025	2026	2027	2027	2027	
			2026-2027 Annual Budget							
			Wastewater Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2023	2024	2025	2026	2027	2026	2026	
			2026-2027 Annual Budget							
Line		<u>Expenditures</u>								
No		Personnel Services								
17	403-0035-535-1121-00	Staff Salaries *		\$39,892	\$69,550	\$88,443	\$92,865	\$97,508	\$4,643	5% 1/3 Keith Harris, Open Position (\$17/hr.) - 50% Matt and 100% Herschel Vandriver. Remaining 2/3 for Keith Harris allocated to Public Works - Streets and Water Depts.
18	403-0035-535-1141-00	Overtime		\$665	\$1,228	\$2,000	\$2,000	\$2,000	\$0	0%
19	403-0035-535-1151-00	Christmas Bonus		\$0	\$0	\$300	\$300	\$300	\$0	0%
20	403-0035-535-1153-00	Employee Incentives		\$0	\$0	\$0	\$2,000	\$2,000	\$0	0% Certifications and training incentive
20	403-0035-535-1211-00	FICA		\$2,042	\$4,598	\$5,373	\$5,758	\$7,459	\$1,701	30%
21	403-0035-535-1211-50	Medicare		\$0	\$0	\$1,513	\$1,347	\$0	(\$1,347)	-100% Moved to FICA Allocation
22	403-0035-535-1221-00	Pension		\$1,923	\$2,034	\$7,529	\$7,894	\$8,288	\$394	5%
23	403-0035-535-1231-00	Health & Life Insurance		\$10,708	\$12,849	\$11,200	\$11,200	\$11,200	\$0	0%
24	403-0035-535-1241-00	Worker Comp		\$2,103	\$3,639	\$4,000	\$4,267	\$4,313	\$46	1% Based on Actual 2025 Renewal allocation spreadsheet
25		Total Personnel Services		\$57,332	\$93,898	\$120,358	\$127,631	\$133,069	\$5,438	4%

2026/27 Enterprise Funds
Wastewater Budget

			2026-2027 Annual Budget							
			Wastewater Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2023	2024	2025	2026	2027	2027	2027	
			2026-2027 Annual Budget							
			Wastewater Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2023	2024	2025	2026	2027	2026	2026	
			2026-2027 Annual Budget							
Line										
No		Operational Expenses								
26	403-0035-535-3312-00	Other Professional Services	\$98,666	\$67,291	\$50,000	\$67,291	\$67,291	\$0	0%	Biofermentation, lab services/misc. services. (We need to shop this) We need to put an RFQ and or find a piggy back contract. We are using a significant amount of this material. We need to find an alt solution.
27	403-0035-535-3321-00	Audit	\$10,140	\$16,290	\$10,400	\$10,400	\$7,056	(\$3,344)	-32%	
28	403-0035-535-3411-00	Telephone/Internet	\$3,267	\$1,292	\$2,300	\$2,300	\$ 1,756.77	(\$543)	-24%	
29	403-0035-535-3431-00	Utility -electric	\$31,065	\$28,810	\$30,000	\$30,000	\$30,000	\$0	0%	
30	403-0035-535-3441-00	Rentals & Leases	\$833	\$608	\$1,000	\$1,000	\$1,000	\$0	0%	
31	403-0035-535-3451-00	Auto/Property/General Insurance	\$37,909	\$69,130	\$60,500	\$40,304	\$46,496	\$6,192	15%	Based on Actual 2025 Renewal allocation spreadsheet (Steve See Comment)
32	403-0035-535-3461-00	Building Repair	\$600	\$16,335	\$1,000	\$2,500	\$4,744	\$2,244	90%	Needed Repairs to Facility (Building was constructed in early 2000's) We need to work on a deffered maintance program. Cost for repair are increasing
33	403-0035-535-3462-00	Vehicle Repair and Maint	\$392	\$1,010	\$3,500	\$3,198	\$3,198	\$0	0%	Includes \$2,500 for Tires & Oil
34	403-0035-535-3463-00	Equipment Repair and Maint	\$26,943	\$22,633	\$23,000	\$23,000	\$39,487	\$16,487	72%	Lift Station Repair is needed throughout the city. There are some that are more expensive than others. Unforeseen costs can occur. That is the reason I have taken the surplus and added it to this line item.

**2026/27 Enterprise Funds
Wastewater Budget**

			2026-2027 Annual Budget							
			Wastewater Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2023	2024	2025	2026	2027	2027	2027	
35	403-0035-535-3464-00	Loss on Disposal of Equipment	\$0	\$255	\$0	\$0	\$0	\$0	0.00%	
36	403-0035-535-3491-00	Other Charges	\$7	\$0	\$0	\$15,000	\$15,000	\$0	0%	2026-27 New Electric Security Gate
37	403-0035-535-3491-50	Bad Debt Expense/Coll. Agency	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
38	403-0035-535-3500-00	IT Support & License	\$2,632	\$3,294	\$3,000	\$3,000	\$4,280	\$1,280	43%	
39	403-0035-535-3501-00	IT License	\$0	\$0	\$30	\$150	\$0	(\$150)	-100%	Cisco Smart Net Renewal
40	403-0035-535-3511-00	Office Supplies	\$0	\$450	\$400	\$400	\$400	\$0	0%	
41	403-0035-535-3521-00	Operating Supplies	\$11,454	\$19,867	\$14,000	\$14,000	\$16,543	\$2,543	18%	Chlorine and misc. supplies (Chlorine cost have significantly increased)
42	403-0035-535-3522-00	Gas	\$5,564	\$2,936	\$1,350	\$1,350	\$1,500	\$150	11%	Xost of fuel has increased
43	403-0035-535-3522-10	Diesel Fuel	\$0	\$0	\$400	\$400	\$500	\$100	25%	Xost of fuel has increased
44		Uniforms					\$1,352			
45	403-0035-535-3541-00	Membership & Training	\$530	\$0	\$300	\$300	\$500	\$200	67%	Florida Rural Water Association renewal
46	403-0035-535-3542-00	Cost Allocation- Gen Fund	\$143,368	\$72,500	\$145,000	\$145,000	\$145,000	\$0	0%	
47	403-0035-535-6630-00	Septic to Sewer Conversion Proj (ARPA)	\$8,806	\$0	\$0	\$0		\$0	0.00%	
48	403-0035-535-6641-00	Equip & Machinery	\$0	\$0	\$5,000	\$5,000	\$6,500	\$1,500	30%	All equipment and machinery is aging, we need several upgrades.
49	403-0035-581-7730-00	IFT Surplus to Gen Fund unrestricted bal	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
50	403-0035-581-7733-00	WW Bond Payment Interest (Southstate)	\$30,777	\$26,579	\$25,100	\$25,100	\$25,100	\$0	0%	
51	403-0035-581-7740-00	Depreciation	\$103,109	\$105,827	\$0	\$0	\$0	\$0	0.00%	
52		Total Operational Expenses	\$516,059	\$455,107	\$376,280	\$389,693	\$417,703	\$28,010	7%	
53	403-0035-535-6620-60	Bay Street - CDBG	\$0	\$0	\$60,000	\$60,000	\$0	(\$60,000)	-100%	Will be completed in 25-26 per PW Director
53		Wastewater Treatment Facility Improvements (Design)	\$0	\$0		\$0	\$50,000			2026-27 State Appropriations
		Total Grants	\$0	\$0	\$60,000	\$60,000	\$50,000	(\$10,000)	-17%	
`		Total Operational Expenses and Grants+ Personnel	\$573,392	\$549,005	\$556,638	\$577,324	\$600,773	\$23,449	4%	
##		Change in Net Position	(\$41,328)	\$1,293	\$26,762	\$7,374	\$0	(\$7,374)	-100%	
* Footnote: Non-Recurring Grant Expenses have been excluded from Total Operational Expenses in order to get a clear picture of the Wastewater Dept. expenses.										

* Footnote: Non-Recurring Grant Expenses have been excluded from Total Operational Expenses in order to get a clear picture of the Wastewater Dept. expenses.

2026/27 Enterprise Funds
Wastewater Budget

			2026-2027 Annual Budget							
			Wastewater Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>	<u>2027</u>	

**2026/27 Enterprise Funds
Gas Fund**

			2026-2027 Annual Budget							
			Gas Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2024	2025	2025	2026	2027	2027	2026	
Line		note: Non-Recurring Grant Revenue has been excluded from Total Revenues in order to get a clear picture of how much revenue the Gas Dept. is generating.								
No	Account #	Revenues								
1		Charges for Services								
2	401-115-0010-00	Accounts Receivable	\$0	\$0	\$0	\$0	\$0	0.00%		
3	401-220-0050-00	Customer Deposits	\$0	\$0	\$0	\$0	\$0	0.00%		
4	401-229-0050-00	Gross receipt tax	\$0	\$0	\$0	\$0	\$0	0%	Pass-Through acct. Not budgeted	
5	401-229-0100-00	Utility Tax- Crescent City	\$0	\$0	\$0	\$0	\$0	0%	Pass-Through acct. Not budgeted	
6	401-229-0200-00	Utility Tax- Pomona Park	\$0	\$0	\$0	\$0	\$0	0%	Pass-Through acct. Not budgeted	
7	401-229-0250-00	Franchise Fee - Pomona Park	\$0	\$0	\$0	\$0	\$0	0%	Pass-Through acct. Not budgeted	
8	401-229-0400-00	Utility Tax- Welaka	\$0	\$0	\$0	\$0	\$0	0%	Pass-Through acct. Not budgeted	
9	401-229-0450-00	Franchise Fee - Welaka	\$0	\$0	\$0	\$0	\$0	0%	Pass-Through acct. Not budgeted	
10	401-229-0600-00	State Sales Tax	\$0	\$0	\$0	\$0	\$0	0%	Pass-Through acct. Not budgeted	
11	401-343-0050-00	Gas Sales Non-Tax Resident (Sales and Usage)	\$415,407	\$434,787	\$527,400	\$475,000	\$589,451	\$114,451	22%	Current minimum charges \$16/residential per/customer + usage AJDUSTMENTS NEED TO BE MADE (\$18)+ Usage for this number
12	401-343-0100-00	Sales Tax Non-Resident	\$5,880	\$0	\$0	\$0	\$0	\$0	0%	
13	401-343-0300-00	Gas Sale - Taxable Commercial (Sales and Usage)	\$138,756	\$135,833	\$146,796	\$146,796	\$154,942	\$8,146	6%	Current minimum charges \$22/ commercial/ per customer + usage ADJUSTMENTS NEED TO BE MADE (\$22) + Usage for this number
14	401-343-0400-00	Gas Sales Comm- Non Tax (Churches & Schools) FD City Hall etc.	\$50,690	\$43,676	\$61,354	\$64,422	\$64,422	\$0	0%	Current minimum charges \$22. (Usage + Min.)
15	401-343-0500-00	Misc. Tax Sales	\$3,580	\$8,620	\$4,750	\$7,807	\$7,807	\$0	0%	5% over actuals in 2025
16	401-343-0980-00	Service Charge	\$27,723	\$23,306	\$30,600	\$30,000	\$30,000	\$0	0%	\$50 admin fee for new account and minimum \$85 service fee. New gas service minimum charge \$1,000 -\$1,500. (Need to look at adding the school into this from other income) Maybe take it and have spelled out as too what it is
17		Total Charges for Services	\$642,036	\$646,222	\$770,900	\$724,025	\$846,622	\$122,597	17%	

**2026/27 Enterprise Funds
Gas Fund**

			2026-2027 Annual Budget							
			Gas Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>	<u>2026</u>	
						\$0		\$0		
18	401-369-0200-00	Other income	\$3,263	\$0	\$0	\$0	\$0	\$0	0%	New Elementary School Gas Hook-Up
19	401-365-0100-00	Sale of Surplus Equipment	\$0	\$0	\$0	\$0	\$0	\$0		
	401-381-1000-00	Transfer from General Fund	\$0	\$185,150	\$0	\$0	\$0	\$0	0%	
21	20	Total Other	\$3,263	\$185,150	\$0	\$0	\$0	\$0	0%	
								\$0		
22		Total Revenues*	\$645,299	\$831,372	\$770,900	\$724,025	\$846,622	\$122,597	17%	
								\$0	0%	
23	401-369-0250-00	Grant - Gas line relocation	\$1,096,305	\$0	\$0	\$1,500,000	\$0	(\$1,500,000)	0%	State is holding approx. \$40K Hwy 17 future use (4 lane project in satsuma, to start in FY27-28) Money to be set in for future possible work for construction DESIGN CHANGES. Katie Hall set this up with FGU
24	401-369-0260-00	Grant - PHMSA	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000	0%	Rec. Grant released approx. June (FGU will hold funds send bill and we pay that back with 10% interest. (Credit Line) Pipeline Hazardous Material Safety Administration <u>(We have spent Approx. \$51,353 as of July 7, 2026)</u>
25		Total Grants	\$1,096,305	\$0	\$0	\$1,500,000	\$1,500,000	\$0	0%	
								\$0		
26		Total Revenues and Grants	\$1,741,604	\$831,372	\$770,900	\$2,224,025	\$2,346,622	\$122,597	16%	

2026/27 Enterprise Funds
Gas Fund

			2026-2027 Annual Budget							
			Gas Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2024	2025	2025	2026	2027	2027	2026	
								\$0		
	<u>Interesting facts:</u>									
a	Active customers	1300		Number of employees						
	Average number of customers per employee	325		Miles of gas system (Mains + Services)						
b										
c	The Florida Public Service Commission governs the City Gas System except for rate increases									
d	The current gas system was created in 1963 with the original cost of \$350,000									
e	The gas line to Satsuma is completed and was not included in fiscal year 2024. 2.5 miles of 4 inch plastic gas main with 100psi									
f	The PHMSA grant will rebuild five of the 1963 regulator stations at the City, Lake Como, Pomona Park, Welaka and									
g	San Mateo. Also replace all 3 and 2 1/2 inch low pressure steel gas mains/ 5 miles or more plus replace all 1 1/2 in ch gas mains									
h	(Steel & PE) 15 miles or more. / Gas industry does not use 1-1/2” pipe in new construction. Replace all X-Trub gas mains of all									
i	sizes / PSC wants all x-Trub removed from all gas systems! Replace 12 out of date farm taps. Rework I steel casing with Cathodic									
j	protection problems. Possibly install modern odorization system at the FGT/CCNC gate station in E. Palatka on Hwy 17.									
k	Possibly install an anti-static suppression system in the FGT/CCNG gate station in east Palatka on Hwy 17.									

2026/27 Enterprise Funds
Gas Fund

			2026-2027 Annual Budget							
			Gas Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2024	2025	2025	2026	2027	2027	2026	

			2026-2027 Annual Budget							
			Gas Fund					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
			2023	2024	2025	2026	2027	2026	2026	

Line		<u>Expenditures</u>								
No		<u>Personnel Services</u>								
27	401-0032-532-1111-00	Executive Salaries *	\$50,456	\$53,280	\$60,930	\$63,977	\$67,176	\$3,199	5%	5% Increase
28	401-0032-532-1121-00	Staff Salaries **	\$93,345	\$122,887	\$154,110	\$161,816	\$169,907	\$8,091	5%	5% Increase
29	401-0032-532-1141-00	Overtime	\$1,641	\$878	\$2,200	\$1,000	\$2,000	\$1,000	45%	
30	401-0032-532-1151-00	Christmas Bonus	\$0	\$0	\$500	\$500	\$500	\$0	0%	5 total employees, this includes Dave Frank @ \$100 each
31	401-0032-532-1153-00	Employee Incentives	\$0	\$0	\$0	\$500	\$500	\$0	0%	Separate pay for Certifications/Associations
32	401-0032-532-1152-00	Stand by Pay	\$3,900	\$5,075	\$5,200	\$5,000	\$5,000	\$0	0%	
33	401-0032-532-1211-00	FICA	\$11,051	\$13,754	\$12,937	\$14,000	\$18,137	\$4,137	32%	
34	401-0032-532-1211-50	Medicare	\$0	\$0	\$4,013	\$3,274	\$0	(\$3,274)	-82%	Moved to FICA Allocation
35	401-0032-532-1221-00	Pension	\$7,481	\$7,192	\$18,888	\$19,192	\$20,152	\$960	5%	
36	401-0032-532-1231-00	Health & Life Insurance	\$38,220	\$11,134	\$42,000	\$42,000	\$42,000	\$0	0%	
37	401-0032-532-1241-00	Worker Comp	\$2,103	\$3,639	\$4,000	\$4,452	\$4,313	(\$139)	-3%	
38		Total Personnel Services	\$208,196	\$217,839	\$304,778	\$315,711	\$329,685	\$13,974	5%	
		* Natural Gas Manager Position								
		** 4 existing positions								
		Footnote:	Salaries include five current employees							

**2026/27 Enterprise Funds
Gas Fund**

			2026-2027 Annual Budget							
			Gas Fund		Amended	Adopted		Dollar	Percent	
			Audited	Un-Audited	Budget	Budget	Budgeted	Increase	Increase	
			<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	(Decrease)	(Decrease)	Comments
								<u>2027</u>	<u>2026</u>	
			2026-2027 Annual Budget							
			Gas Fund		Amended	Adopted		Dollar	Percent	
			Audited	Un-Audited	Budget	Budget	Budgeted	Increase	Increase	
			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	(Decrease)	(Decrease)	Comments
								<u>2026</u>	<u>2026</u>	
Line			Operational Expenses							
No										
39	401-0032-532-1261-00	OPEB Expense/Audit	\$0	\$175	\$0	\$0	\$0	\$0	0%	
40	401-0032-532-3313-00	Medical Testing	\$151	\$0	\$150	\$120	\$120	\$0	0%	
41	401-0032-532-3314-00	Other Professional Services	\$14,584	\$3,576	\$3,500	\$3,500	\$3,500	\$0	0%	Sunshine State One Call and misc. services (Need to find out where direction bore cost are) DAVE
42	401-0032-532-3321-00	Audit	\$11,970	\$16,290	\$10,400	\$6,000	\$7,056	\$1,056	10%	Look into spread
43		Accounting Specialist	\$0	\$0	\$0	\$0	\$0	\$0	0%	Julieann Klein Services
44	401-0032-532-3342-00	Other contracts	\$1,371	\$2,022	\$2,000	\$2,000	\$1,200	(\$800)	-40%	Gas Regulatory Assessment Fee (Reduction discussion with Dave, felt comfortable with reducing to 1200 from 2k) looking at history and usage
45	401-0032-532-3411-00	Telephone/Internet	\$3,996	\$3,907	\$4,000	\$4,000	\$ 1,756.77	(\$2,243)	-56%	
46	401-0032-532-3412-00	Postage	\$25	\$108	\$1,300	\$506	\$506	\$0	0%	
47	401-0032-532-3441-00	Rental and Leases	\$0	\$0	\$0	\$0	\$0	\$0	0%	
48	401-0032-532-3451-00	Auto/Property/General Insurance	\$14,771	\$56,101	\$55,500	\$20,153	\$33,137	\$12,984	23%	(Based on n allocation spreadsheet) CSX Liability Ins. \$13,300
49	401-0032-532-3461-00	Building Repair and Maintenance	\$0	\$0	\$500	\$500	\$900	\$400	80%	maintenance and roof repairs etc. will need worked on this year
50	401-0032-532-3462-00	Vehicle Repair and Maint	\$3,060	\$4,705	\$8,500	\$4,000	\$5,000	\$1,000	12%	Need to continue looking into Lease for (Maint, etc...Fuel economy would be better with newer trucks
51	401-0032-532-3463-00	Equipment Repair and Maint	\$1,538	\$1,859	\$3,000	\$1,000	\$2,000	\$1,000	33%	Computer fusion machine this year cost was 1800 for just a cord. It was a one-off

**2026/27 Enterprise Funds
Gas Fund**

			2026-2027 Annual Budget							
			Gas Fund		Amended	Adopted		Dollar	Percent	
			Audited	Un-Audited	Budget	Budget	Budgeted	Increase	Increase	
			2024	2025	2025	2026	2027	(Decrease)	(Decrease)	Comments
52	401-0032-532-3480-50	Advertising	\$1,750	\$2,151	\$2,000	\$1,500	\$1,500	\$0	0%	Paper and internet advertising (Cost are increasing and we have to advertise 811 and call before you dig, also emergency items such as disasters or special billings.)
53	401-0032-532-3491-00	Other Charges	\$2,956	\$0	\$0	\$15,000	\$35,000	\$20,000	0%	75K CC Elementary Gas line extension 37K (Reimbursements have already been made. Dave Frank is retiring in December 2025. Dave will be helping out when needed until a new Natural Gas Director is hired. (Consulting cost)
54		Uniforms					\$1,352			
55	401-0032-532-3500-00	IT Support & License	\$2,486	\$5,194	\$4,500	\$4,500	\$4,280	(\$220)	-5%	IT Support and License for Adobe, Cicso and year renewal
56	401-0032-532-3501-00	IT License	\$78	\$302	\$800	\$800	\$0	(\$800)	-100%	
57	401-0032-532-3511-00	Office Supplies	\$2,347	\$1,223	\$1,200	\$1,000	\$1,000	\$0	0%	
58	401-0032-532-3521-00	Operating Supplies	\$21,896	\$27,295	\$30,000	\$17,000	\$17,000	\$0	0%	We are having to order things not budgeted but then being reimbursed for them after the fact. VERIFY W/DAVE
59	401-0032-532-3522-00	Gasoline	\$12,682	\$9,412	\$8,500	\$7,500	\$7,500	\$0	0%	Cost of fuel has increased and as sytem expands we will need more fuel. A more fuel eff truck/fleet will save money in the long run.
60	401-0032-532-3522-10	Diesel Fuel	\$0	\$0	\$200	\$200	\$200	\$0	0%	
61	401-0032-532-3523-00	Natural Gas Purchase	\$178,736	\$152,589	\$190,000	\$171,527	\$211,225	\$39,698	21%	Projections provided Dave we cannot predict cost but new inititiave by FGU will surpress costs for end users and the city.

**2026/27 Enterprise Funds
Gas Fund**

			2026-2027 Annual Budget							
			Gas Fund		Amended	Adopted		Dollar	Percent	
			Audited	Un-Audited	Budget	Budget	Budgeted	Increase	Increase	
			2024	2025	2025	2026	2027	(Decrease)	(Decrease)	Comments
62	401-0032-532-3524-00	Resale Items	\$1,329	\$5,809	\$1,000	\$4,000	\$8,000	\$4,000	400%	Parts sales 25% over last year. Demand for gas parts for appliances is increasing. (This is Parts we purchase) Those parts are then sold to customers when needed. VERIFY W/DAVE
63	401-0032-532-3541-00	Membership/Training	\$820	\$0	\$1,000	\$1,000	\$1,000	\$0	0%	Each employee (we pay FGU and FMGU and SHRIMP)
64	401-0032-532-3542-00	Cost Allocation- Gen Fund	\$113,128	\$35,075	\$113,100	\$113,100	\$113,100	\$0	0%	General Fund Administration Cost
65	401-0032-532-6645-50	Gas Line Relocation	\$0	\$0	\$0	\$0	\$0	\$0	0%	
66	401-0032-581-7721-00	Interest Debt Service	\$0	\$0	\$27,000	\$0	\$0	\$0	0%	
67	401-0032-581-7721-50	Interest expense-FGU gas line of credit	\$0	\$0	\$0	\$0	\$0	\$0	0%	
68	401-0032-581-7731-00	IFT Surplus to Gen Fund unrestricted bal	\$0	\$0	\$0	\$0	\$0	\$0	0%	
69	401-0032-581-7736-00	Bond interest	\$25,552	\$26,388	\$0	\$27,000	\$27,000	\$0	0%	Paying 5% interest. (Yearly payment for1997 6" steel gas main hwy 17 main. Moved from Intrest Debt Service. Remaining debt exceeds \$200K
70	401-0032-581-7740-00	Depreciation	\$99,619	\$171,002	\$0	\$0	\$0	\$0	0%	
		Truck Allowance(Purchase or Lease Options)					\$33,604			Lease Option at 1387/mo No down payment (10k Uplift- Lights, flashers, decals) + 1500 for Maintenance Plan (Savings of 111.84/mo or \$1342.08/ year
		Total Operational Expenses*	\$514,845	\$525,183	\$468,150	\$405,906	\$516,937	\$111,031	24%	
71	401-0032-532-6645-60	PHMSA Grant	\$0	\$0	\$0	\$1,500,000	\$1,500,000		0%	
72		Total Operational Expenses and Grants+ Personnel	\$723,042	\$743,022	\$772,928	\$2,221,617	\$2,346,622		0%	
73		Change in Net Position	\$1,018,562	\$88,350	(\$2,028)	\$2,408	\$0	\$1,502,028	-100%	(Total Revenue- Total personnel Services- Total Grant expenses)
* Footnote: Non-Recurring Grant Expenses have been excluded from Total Operational Expenses in order to get a clear picture of the Gas Dept. expenses.										

2026-27 Solid Waste Fund

			2026-2027 Annual Budget							
			Solid Waste					Dollar	Percent	
					Amended	Adopted		Increase	Increase	
Line			Audited	Un-Audited	Budget	Budget	Budgeted	(Decrease)	(Decrease)	Comments
No			2023	2024	2025	2026	2027	2027	2027	
	<u>Account #</u>	<u>Revenues</u>								
1		Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
2	402-343-0130-00	Solid Waste Fees	\$150,481	\$150,770	\$174,700	\$179,814	\$184,023	\$4,209	2%	Moved from Water Dept. 575 Customers x \$24.67 plus \$2 CC Admin Fee =(\$26.67) /mo (575x26.67)x12=Total Yearly (Current\$26.06) CC not increasing admin fees
3		Total Charges for Services	\$150,481	\$150,770	\$174,700	\$179,814	\$184,023	\$4,209	2%	
		<u>Expenditures</u>								
		<u>Operational Expenses</u>								
4	402-0033-533-3341-00	Garbage Contract	\$143,333	\$141,632	\$160,300	\$166,000	\$170,223	\$4,223	3%	(Base Contract = 575x\$24.67x12mo) Received Letter on June 15, 2026
5	402-0033-533-3545-00	Garbage Adm fee - Gen Fund (Indi	\$15,711	\$13,714	\$14,400	\$13,814	\$13,800	(\$14)	0%	VERIFY WITH JOCELYN Per Month cost back to General Fund (\$1151.57)/mo ---(2 x 575 x 12)
6		Total Operational Expenses	\$159,044	\$155,346	\$174,700	\$179,814	\$184,023	\$4,209	2%	
		Change in Net Position	(\$8,564)	(\$4,575)	\$0	\$0	\$0	\$0	0.00%	