

City of Flagler Beach 2025-2026 Budget Book

Adopted Budget Oct. 1, 2025- September 30, 2026





City Commission

Mayor Patti King

Commissioner Richard Belhumeur

Commissioner Eric Cooley

Commissioner John Cunningham

Commissioner Scott Spradley

Commissioner James Sherman

City Manager

Dale L. Martin

Finance

Hollie Harlan

Rhonda Allen

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City of Flagler Beach 2022-2032 Vision

Flagler Beach is a diverse coastal community committed to enhancing our quality of life by preserving our environment as a community asset, maintaining our old Florida heritage and small-town charm, providing a safe, healthy, and clean environment, supporting the development of local businesses to provide services to residents, promoting and supporting eco-tourism through our natural resources, providing opportunities for education, culture, and recreation.

10 Year Strategic Plan 2022-2032

Develop resiliency plan for citywide resources to ensure sustainability

- Develop a plan for burying utility lines underground
- Develop private/public partnership for disaster preparedness
- Conduct vulnerability assessment of all City assets-especially infrastructure
- Review changes to Land Development Regulations (LDRs) and development standards-design system to correct future vulnerabilities
- Invest in improving the Community Rating System (CRS) rating
- Plan for and improve telecommunications

Protect and preserve beaches, parks, and golf course

- Sand fencing for entire beach
- Post and rope for portions of A1A
- Install more physical barrier for dunes
- Create vision for each park-conduct assessment of needs
- Use sustainable materials
- Encourage businesses to become more accountable for protection of beaches and the City
- Develop ambassador program to promote and educate beach visitors and our parks
- Explore creation of County/City beach patrol options

Increase revenue streams to decrease cost burden of the City to the residents by becoming being a destination city

- Increase pier fee for non-residents.
- Develop system for paid parking for non-residents and create trolley system for multi-modal solutions with fees
- Analyze possibility of making the Highway 100 bridge a toll bridge
- Explore private partnerships for community center

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- Explore intergovernmental revenue generation options
 - Explore additional federal, state, and private grants

Build effective communication and education with citizens

- Create City social media page
- Create in-print newsletter distributed through library/city hall
- Develop portal for web site
- Hire a full-time Public Information Officer (PIO)
- Conduct specific topic town hall meetings
- Create a regular radio show on 97.3 FM

Recruit and maintain qualified staff

- Explore cafeteria plan for benefits that offers staff more choice of benefit options
- Develop career ladder-provide development training and certification incentive
- Study vacation leave comparability
- Explore employee benefit initiatives
- Explore conversion to FRS-select departments
- Complete a pay comparability study
- Conduct an employee satisfaction study
- Consider work from home policy options

Develop short/long-term infrastructure plan to meet future growth requirements and redevelopment

- Update stormwater master plan
- Prepare vulnerability assessment and 10-year road & utility maintenance plan with creation of reserve fund
- Analyze utility tax structure
- Invest in GIS technology

Develop multi-modal transportation plan to alleviate traffic and pedestrian conflict

- Identify and secure parking area on other side of the bridge
- Develop trolley system as a multi-modal option for the community
- Public private partnership for electric vehicle shuttle-multi-modal solution
- Design permitted golf cart parking in identified right-of-way (ROW)-explore multi-modal solutions
- Explore feasibility and if possible, incentivize an autonomous driver shuttle
- Analyze the synchronization of pedestrian crossing at selected intersections with all lanes crossing at once
- Analyze fly-over pedestrian crossings on A1A and other identified roads
- Analyze road design to create bike / pedestrian use to promote greater safety
- Identify resources that can be developed by City or privately for electric vehicles and develop a plan for development

Build intergovernmental bridges to enhance long-term City sustainability

- Facilitate better representation for Flagler Beach on intergovernmental bodies
- Invite County officials to review City structures-facilitate private tours
- Establish proactive connection with district State Representative
- Identify all possible joint activities where citizens can interact with government officials, invite citizens to attend
- Proactively create more interaction with TDC
- Conduct a citizen survey and identify future acceptable public funding sources



City of Flagler Beach

P.O. Box 70 • 105 South Second Street
Flagler Beach, Florida 32136
Phone (386) 517-2000

October 1, 2025

Dear Mayor, City Commissioners, and Residents:

Please find the City of Flagler Beach Fiscal Year 2025/2026 annual budget attached to this message.

The budget is supported by the same millage rated levied last year: 5.4500 mills. When applied to the Taxable Values of properties located within the City, approximately \$7,100,000 from property taxes will be generated to support City operations and projects. As a result, the City's 2025/2026 budget totals \$87,069,063. This includes several "funds" which is how the City manages its budget. The General Fund is the primary operating fund for the City and it is to this fund that most property taxes are allocated (the remainder are allocated to the Community Redevelopment Agency). The General Fund revenues and expenditures for 2025/2026 are \$15,316,671. The General Fund provides for personnel, projects, and services such as public safety, parks, and streets.

Other funds include the Utility Fund (water and wastewater systems and services; budget: \$43,632,245), Pier Fund (\$19,330,382), Sanitation Fund (\$2,275,680), Impact Fee Fund (\$1,038,000), Stormwater Fund (\$1,292,500), Capital Fund (\$2,323,251), Building Code Inspection Fund (\$922,898), and the Community Redevelopment Agency Fund (\$937,436). Additionally, the City Commission adopted a policy to set aside funds dedicated for emergency use only (as determined by the City Commission): this year, the Emergency Funds total \$7,354,282.

As I have become more familiar with the City, it has become apparent that City infrastructure has been overlooked or neglected for many years. Whether due to lack of focus, funding, or staff, the challenges related to improving the infrastructure will be considerable, requiring renewed focus, funding, and staff. The adopted budget, specifically the Capital Fund and Utility Fund include significant projects: a "bucket" truck and a dump truck; computer and software enhancements; paving and lighting; public safety vehicles; water mains, and Wastewater Treatment Plant improvements. The Community Redevelopment Agency (CRA; generally described as the downtown area) will fund additional parking facility improvements; the replacement/expansion of decorative streetlamps; and a new (replacement) playground at Wickline Park. Finally, and perhaps most notably, the anticipated Pier reconstruction will continue and the Beachwalk improvement design (new facilities at the base of the Pier, a new "open air" deck, and reconstructed boardwalks) will be completed and ready for construction as the Pier re-construction nears completion.

Additions to staff include positions in the Facilities, Streets/Stormwater, Human Resources, Planning, Police, Fire, Building Code Inspection, and Wastewater Departments (fourteen new positions funded through the General Fund and various other funds). The proposed budget also includes wage enhancements for City staff earning lower wages to improve recruiting and enhance retention.

Mr. Dale L. Martin, City Manager; dmartin@cityofflaglerbeach; mobile (904) 557-5047

A notable feature of the budget is maintaining the current water and wastewater fees- no increase in those fees is planned for the new fiscal year. City codes do, however, require an inflationary increase for Sanitation services and addressing stormwater issues remains a high priority of the City Commission: both of those fees are recommended to increase by 2.25%.

I have now completed my second year and second budget for the City of Flagler Beach. The transition to this community has been remarkable, including the leadership of the Mayor and the City Commission and other welcoming residents. It has been an active two years- the City's Centennial celebration, the creation of the New Year's Eve Surfboard Drop and fireworks display, holiday parades and ceremonies, special events, and an expanded beach. Key leadership additions over the past eighteen months have significantly enhanced the capacity to manage projects, including a the Finance Director, City Engineer, City Planner, new Information Technology Director, new Sanitation Director, new Community Redevelopment Agency Director, and a new Fire Chief. With the planned retirement of the Police Chief in January, over 60% of the Department Director positions will have transitioned with new appointments over the last two years. These appointments have added additional professional depth and experience to a junior staff that already has decades of experience in City operations. Several other new junior personnel are incorporated into the adopted budget to address the long-standing issues referenced earlier and undertake new projects as directed by the City Commission.

The coming year will continue the excitement as the long-awaited Pier reconstruction begins and other less obvious, but important, infrastructure improvements are made to the City streets and utility systems. It is a privilege to serve this community and work with a dedicated and passionate staff, like Ms. Penny Overstreet (City Clerk) and Ms. Jen Crews (Streets/Stormwater Director) who were recognized as the 2024 Director and Employee of the Year, respectively.

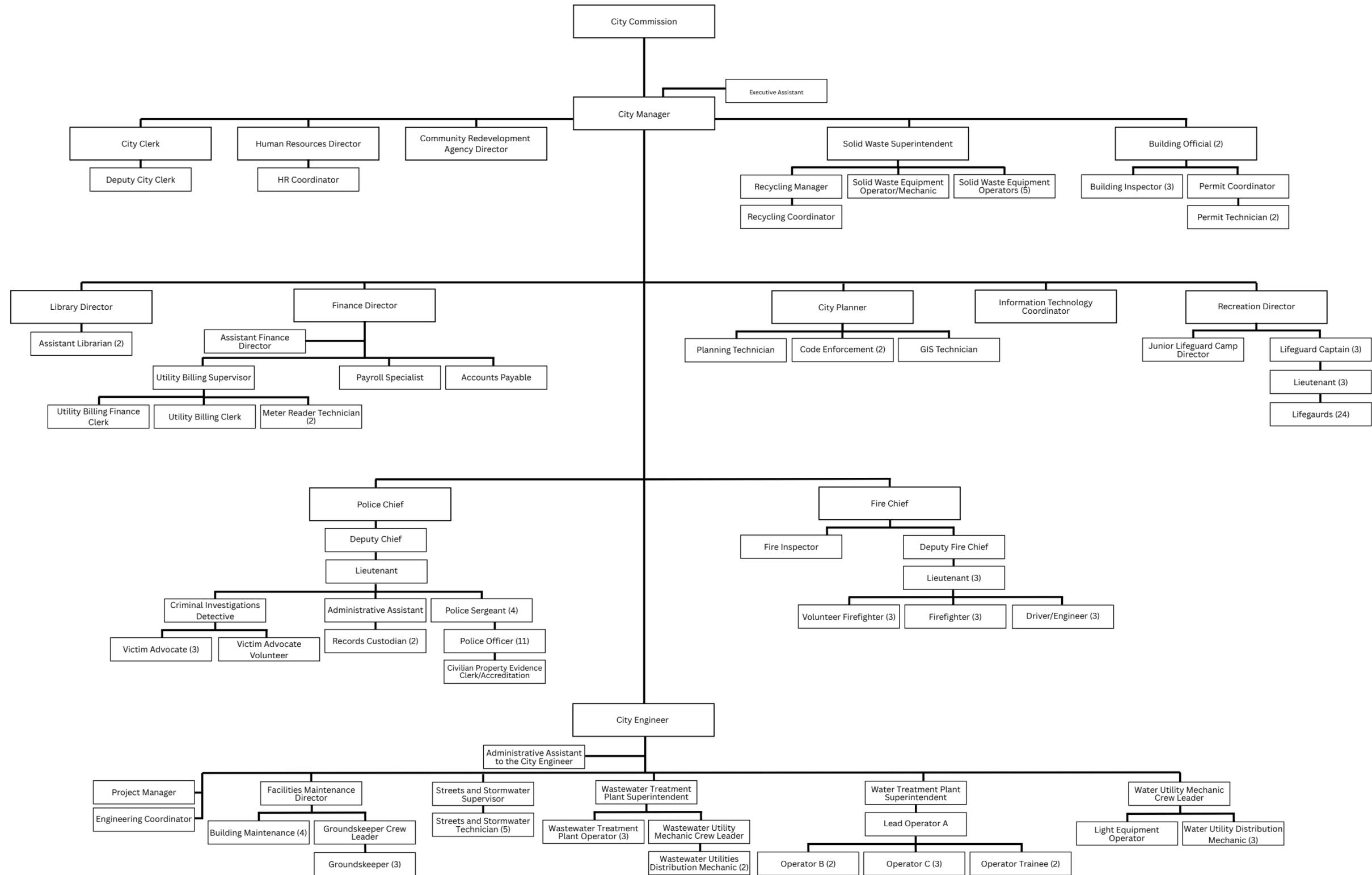
Thank you for your support.

Sincerely,



Dale L. Martin
City Manager

Mr. Dale L. Martin, City Manager; dmartin@cityofflaglerbeach; mobile (904) 557-5047



CITY OF FLAGLER BEACH PERSONNEL

General Government

	2024		2025		2026	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Executive	1		2		2	
City Clerk	2		2		2	
Human Resources	1		1		2	
Finance	7	1	9		9	
Planning	2		4		5	
Information Tech.	0		1		1	

Public Safety

Police	17		20		21	1
Victims' Advocate	1	2	1	1	1	2
Fire	10	4	11	4	12	

Public Works

Public Works	0		3	1	3	1
Facilities	7		7		9	

Recreation

Library	2		2	1	2	1
Recreation	1	23	1	22	1	23

Special Revenue Funds

Building	5	1	7	1	7	1
Comm. Redevel.	1		1		1	

Enterprise Funds

Water	7	1	9		9	
Wastewater	3		3		4	
Sanitation	7		8		8	1
Stormwater	2		4		6	
Maintenance	0		5		8	

TOTAL PERSONNEL	76	32	101	30	113	30
CHANGE			25	-2	12	0

Reader's Guide to the Budget

The City of Flagler Beach's budget document is its most crucial publication. As it is filled with dense information, the reader's guide is meant to assist all audiences who would like to learn about the City's budget. The Reader's Guide serves to facilitate an increased understanding of the 2024-2025 City of Flagler Beach budget document. The budget serves as a policy document, financial plan, and operating guide for City services. In this section, readers can find general information, answers to frequently asked questions, and directions to other sections of the document to find information.

General Information About Flagler Beach

Historical Background

The City of Flagler Beach is a vibrant seaside community on the northeast central coast of Florida with six miles of beautiful coquina shell beach along the Atlantic Ocean. It occupies a portion of the barrier island bounded by Matanzas Inlet to the north, Ponce Inlet to the south, and the Atlantic Intracoastal Waterway to the west, and it includes a portion of the Florida mainland adjoining the western shoreline of the Intracoastal Waterway.

In the past, the area was inhabited by Ice Age mammals and reptiles, including giant ground sloths, mammoths, and mastodons. The Timucua Indigenous people lived in the area before the arrival of French and Spanish colonizers. The French attempted to establish a settlement in Florida in 1564, but the Spanish ultimately took control and founded St. Augustine. French attempts to colonize Florida ended in 1565, marking the beginning of the First Spanish Period.

In the British Period (1763-1783), a road called the King's Road was built to link settlements along the east coast. Major Charles Wilhelm Bulow established a plantation in the early 19th century, which was later destroyed during the Second Seminole War. The United States Life-Saving Service constructed the Smith's Creek House of Refuge in 1885, which later became the Bulow House of Refuge and then the Flagler Beach Coast Guard Station. The Florida East Coast Canal, now known as the Atlantic Intracoastal Waterway, was completed in 1907, transforming Flagler Beach from a peninsula to a barrier island. The town of Flagler Beach was incorporated in 1925 and renamed Ocean City Beach in honor of Henry Flagler,

a railroad tycoon, and promoter of tourism in the area. Ocean Shore Boulevard, now known as State Road A1A, was completed in 1927, providing a scenic coastal highway and now a Nationally recognized Scenic Byway since 2002.

The Flagler Beach Pier, originally built in 1928, has undergone several repairs and extensions over the years and is scheduled to be rebuilt beginning in October 2024. The Flagler Beach Hotel, built in 1925, was a prominent landmark until its demolition in 1972. A new hotel, the Compass Hotel by Margaritaville, is currently under construction with an estimated completion date of late Spring/Early Summer 2025. The Wickline Complex, named after George E. Wickline, includes a community center and park on the site of the former Flagler Beach School. Flagler Beach is known for its surfing culture, with many local surfers achieving international recognition. The town hosts several surfing events throughout the year.

Today's Flagler Beach features charming inns and hotels, outstanding restaurants, lively beachfront bars and coffeehouses, funky shops, and a historical museum sharing the community's rich heritage. It is a pet-friendly zone, with miles of shore where dogs on leash may have some saltwater fun and leave nothing behind but their paw prints. Its beach, waterway, and parks abound with recreational opportunities that include surfing, swimming, fishing, sunbathing, boating, kayaking, picnicking, bicycling, walking, and frequent special events. Its people are friendly, protective of its heritage, and are very keen on keeping the skyline low and the atmosphere laid back and natural. It retains a quaint beach-town vibe and was in 2013 chosen as one of fifteen "Coolest Small Towns in America" by *Budget Travel* magazine.

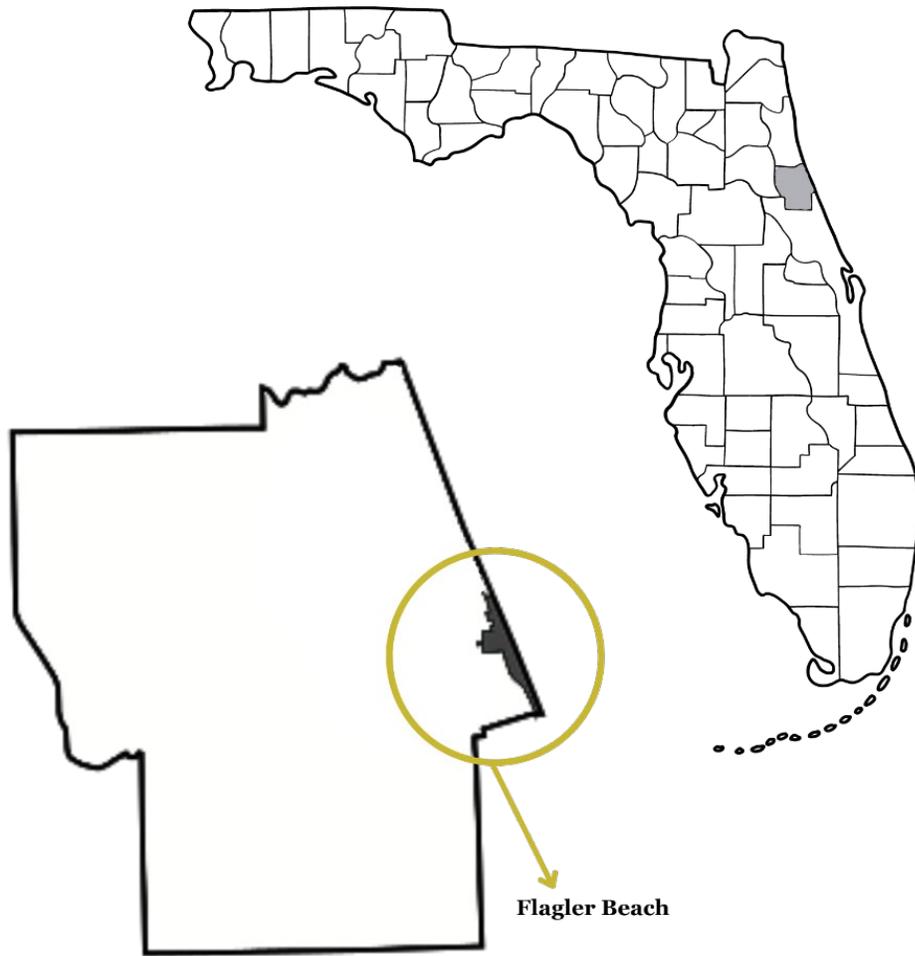
Description of Government

The City of Flagler Beach has a Commission/City Manager form of government. Under this division of power, the Commission has the power to adopt ordinances, approve regulations and budgets, and appoint the City Attorney and City Manager.

The City of Flagler Beach City Commission consists of a Mayor and five Commissioners, all of who are elected at large. A Chairman Commissioner is elected from the board and presides at all meetings of the Commission.

Location of Flagler Beach

The City of Flagler Beach is located in east central Florida, below St. Augustine and above Ormond Beach. The Intracoastal Waterway runs through and separates the barrier island and mainland of Flagler Beach. The most active part of the City is, of course, the barrier island section.



Budget Tab Descriptions

Budget Message	The Budget Message is the City Manager’s notes of the proposed budget. In this letter, key changes are highlighted, such as department changes, additional staff, and major capital projects.
Budget Summaries	This high-level overview summarizes the City’s entire financial plan. It includes estimation of ad valorem taxes, licenses and permits, charges for services, and other related revenues. Estimated expenses are also depicted. The total budget will be found here. Department summaries are included for ease of information finding.
General Fund	The General Fund is the largest fund in the City. It is comprised of the many City departments and it supports all services not assigned to the Enterprise Fund.
Enterprise Funds	The Enterprise Funds operate separately from the General Fund. This section provides information used to account for the operations and services of the City. The City has multiple enterprise funds: Pier, Utilities, Impact Fee, Sanitation, and Stormwater. Utility Rates are also illustrated in this section.
Special Funds	Special Funds operate separately from the General Fund. They account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.
Capital Funds	This section provides detail for capital projects approved for the fiscal year by funding source and includes the 5-Year Capital Plan.

Frequently Asked Questions

Question	Refer to Tab(s)	Page(s)
What is the total budget?	Budget Summary	27
What is the City's millage rate?	Budget Summary	27
Where can I find the organization chart of Flagler Beach?	Introduction	12
How many employees does the City employ?	Introduction	13
Where does the money come from and where does the money go?	Budget Summary	27
Where can I find the Flagler Beach area population?	Reader's Guide	14
Where can I learn about the capital budget?	Capital	94
What are the goals of the City of Flagler Beach Commission?	Introduction	7
Where can I find the budget book?	The Budget Book can be found on the City's website https://www.cityofflaglerbeach.com/ . City Hall and the Flagler Beach Library have a hard copy as well.	N/A
Can I get a printed version of the budget book?	The Budget Book may be printed at 15 cents a page. City staff will gladly send an email with the budget as an attachment, and can be accessed on the City's website.	N/A
Where is the budget calendar?	Reader's Guide	26
Where can I find the 5-year capital plan?	Capital	96

Glossary

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control or fund balance.

Ad Valorem Taxes – Property taxes which are computed by applying the millage rate to the assessed value of property after all exemptions have been subtracted. Property taxes are paid to the various local governments through a single payment to the county tax collector.

Amendment – Change to an adopted budget which may increase or decrease a fund total.

Annual Budget – A budget applicable to a single fiscal year.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time it may be expended.

Assessed Valuation – County Property Appraiser’s estimation of the fair market value of real or personal property.

Asset – Resources, owned or held by a government, which have monetary value. Assets may be tangible or intangible and are expressed in terms of cost or some other value.

Audit – A comprehensive review of the manner in which the City’s resources were actually utilized. The main purpose of an audit is to issue an opinion on the fair presentation of the financial statements and to test the controls over the safekeeping of assets while making recommendations for improvement where necessary.

Balanced Budget – All the City’s estimated sources of revenues, including uses of fund balances, equal expenditure appropriations for the fiscal year.

Bond – A written promise to pay a specified sum of money (called the face value or principle amount), at a specified date or dates in the future, i.e. maturity date(s), together with periodic interest at a specified rate. Sometimes, all or a substantial portion of the interest is included in the face value of the security.

Budget – A financial statement listing a governmental agency’s expected income and expenses for a 12-month period. Florida law requires that governments have a balanced budget, with expenses not exceeding revenues. A proposed budget is prepared by the City Manager and it becomes formal when adopted by the City Commission. If changes occur during the year, local governments can transfer funds within a budget or raise fees, etc., to keep the budget in balance.

Budget Hearing – Public Hearing conducted to consider and adopt the annual budget.

Capital Improvement Program (CIP) – Governmental agencies set up five-year programs for major long-term costs such as the purchase of fire trucks, buildings, and land. Capital expenses are listed separately from operating expenses within the budget document.

Capital Outlay: Costs for the purchase or additions to the land, buildings, vehicles or other equipment with a useful life greater than one year.

Contingency Fund – Money set aside for emergencies or unexpected expenses that were not anticipated when the budget was being prepared.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit – The maximum amount of outstanding gross or net debt legally permitted.

Deficit – A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.

Department – An administrative agency of the City having management responsibility for an operation or a group of related services within a functional area.

Enterprise Fund – A fund established to support a single service from which revenues are received from charges for services to fund the delivery of that service.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements, and shared revenues.

Fiscal Year – The budget year. A 12-month period to which the Operating Budget applies, at the end of which the City determines its financial position and its results of operations. The City’s fiscal year runs from October 1 – September 30.

Franchise Fees – Money collected, usually from a private utility, in exchange for use of a governmental agency’s easements and rights-of-way. Cities and counties authorize the use of these and collect a fee in return.

Full-Time Position – Position that qualifies for full City benefits, usually 40 hours.

Fund – A listing within the budget, indicating the revenues and expenditures for a specific category of operation. The largest fund is the General Fund. This fund includes subcategories that support most of the City’s operations. Other funds include those for sewer and garbage, state and federal grants, etc.

General Fund – Typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bond – A general obligation bond is a common type of municipal bond in the United States that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Accounting Standards Board (GASB) – The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental Funds – Funds used to account for tax-supported activities. There are seven different types of governmental funds: (1) General Fund; (2) Enterprise Fund; (3) Special Funds; (4) Debt Service Funds; (5) Capital Projects Funds; (6) Internal Service Funds; and (7) Trust Funds.

Grant – Contributions by one organization to another for a specific purpose.

Impact Fee – A fee to fund the cost of a new development’s impact on various City services. This fee is charged to those responsible for the new development as a condition for obtaining a building permit.

Infrastructure – Assets that are immovable and of value only to the governmental unit such as drainage and sewer systems.

Liabilities – Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Mill – A tax rate of one dollar (\$1) per one thousand (\$1,000) of taxable property value.

Millage – A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and how much an individual property owner pays by applying the millage rate to the value of property within the City.

Objective – A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objectives should simply be a specific standard of performance for a given program.

Operating Expenses – The costs associated with day-to-day activities of a government not including personal services or capital outlay costs.

Ordinance – A law set forth by a governmental entity, usually a municipal government.

Over Budget – Over budget in revenue means that more income was received than budgeted.

Over budget in expenses means costs were more than budgeted figures, and generally, necessitates that spending must stop or money be transferred into the appropriate account to balance the budget by year-end.

Pay-As-You-Go Basis – A term used to describe a financial policy by which capital outlay is financed from current revenues rather than through borrowing.

Personnel Services – Costs for employee salaries, wages and fringe benefits.

Prior Year Carryover – Money not spent on one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year before tax revenue are collected, or during a fiscal year if anticipated revenues have not yet been collected.

Proposed Budget - The budget proposed by the City Manager to the City Commission for review and approval.

Recurring Revenues – Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum – A question voted on by the citizens of the local government.

Resolution – An expression of a governing body concerning matters of administration, an expression of a temporary character, or a provision for the disposition of a particular item of the administrative business of the governing body.

Revenue – Income received by the City from a variety of sources including taxes, fees, charges for services, grants, borrowing, or other governmental agencies.

Rolled-Back Millage Rate – A tax rate the County Property Appraiser determines is necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year.

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a special improvement or service deemed to primarily benefit those properties.

State-Shared Revenue – Money that cities and counties receive from the state. It includes the local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes and sales taxes based on a distribution formula set by State law.

Statute – A written law enacted by a duly organized and constituted legislative body.

Taxable Valuation – The value of property after all allowable exemptions have been subtracted; the value on which ad valorem taxes are computed.

Trim Bill – Florida’s Truth in Millage Law requires cities to calculate next year’s budget on the same tax dollars, they received during the current fiscal year.

Under Budget – Under budget in expenses means either the agency has been spending at a slower rate than expected, or that expenses were overestimated when the budget was prepared. Under budget in revenues means that money being collected from the various sources are not as much as was anticipated; it might necessitate spending adjustments.

User fee – The charging of fees for the use of services such as recreational, sewer and garbage services.

Utility Taxes – Taxes paid to municipalities by users of telecommunication services, electricity, water, natural gas, bottled gas and fuel oil.

Valuation – The dollar value of property assigned by the county property appraiser.

Frequently Used Acronyms

ADA	Americans with Disabilities Act	GFOA	Government Finance Officers Association
APY	Annual Percentage Yield	GIS	Geographic Information System
BCI	Building Code Inspection	HVAC	Heating, Ventilating, and Air Conditioning
CEMP	County Emergency Management Plan	IT	Information Technology
CIP	Capital Improvement Plan	LBTR	License Business Tax Receipt
CRA	Community Redevelopment Area	LDC	Land Development Code
DOS	Department of State	N/A	Not Applicable
EMPA	Emergency Management Preparedness and Assistance	OPEB	Other Post-Employment Benefits
EMS	Emergency Medical Services	PARB	Planning and Architectural Review Board
EPA	Environmental Protection Agency	PSA	Public Service Announcement
EPH	Environmental Public Health	PT	Part-Time
FDEP	Florida Department of Environmental Protection	R/M	Repair/Maintenance
FDOS	Florida Department of State	RFI	Request for Information
FDOT	Florida Department of Transportation	RFP	Request for Proposal
FEMA	Federal Emergency Management Agency	S	Seasonal
FGFOA	Florida Government Finance Officers Association	SJRWMD	Saint Johns River Water Management District
FICA	Federal Insurance Contributions Act	SOP	Standard Operating Procedure
FIND	Florida Inland Navigation District	TBD	To Be Determined
FLUM	Future Land Use Map	TDC	Tourist Development Council
FRDAP	Florida Recreation Development Assistance Program	TDO	Tourism Development Office
FT	Full-Time	TRC	Technical Review Committee
FTE	Full-Time Equivalent	UB	Utility Billing
FS	Financial Statement	UCR	Uniform Crime Report
GAAP	Generally Accepted Accounting Principles	URL	Uniform Resource Locator
GASB	Governmental Accounting Standard Board	VPN	Virtual Private Network
GF	General Fund	VR	Variable Rate



City of Flagler Beach FY 2025-2026 Annual Budget Calendar

Date	Action
February 19, 2025	<ul style="list-style-type: none"> - Budget/ Staff Meeting Kick-Off - Department Capital Improvements, Department Mission Statements, Department Descriptions, Goals and Objectives, and Performance Measures will be discussed. - Grant Opportunities
March 14, 2025	Five-Year Capital Plan due to City Manager and Finance Director.
March 17-21, 2025	City Manager and Finance to review Capital Improvement funding requests.
March 31 - April 2, 2025	City Manager and Finance Director meet with Department Directors to review Capital Improvement funding requests.
April 4, 2025	Preliminary Five-Year Capital Plan Completed.
April 10, 2025	Present Preliminary Capital Plan to City Commission.
April 24th, 2025	Audit results presented at City Commission meeting.
April 28-30th, 2025	Strategic Planning Session - Date TBD
May 7, 2025	Initial Budget Requests, Revenue Projections, Department Mission Statements, Goals and Objectives due to Finance Director.
May 8-16, 2025	City Manager and Finance Director review departmental budget requests.
May 22 & 23, 2025	City Manager and Finance Director meet with Department Directors to review and discuss departmental budgets.
May 30, 2025	Departmental Budget Revisions are due.
June 9-13, 2025	City Manager meets with City Commissioners individually to discuss preliminary budget proposals.
July 1, 2025	Property Appraiser certifies Taxable Value.
July 2-11, 2025	City Manager prepares proposed budget.
July 15, 2025	Submission of Proposed Budget to City Commission.
July 24, 2025	City Commission adopts Proposed Millage Rate. Presentation of FY26 Budget.
August 1, 2025	Deadline for Proposed Millage Rate to Property Appraiser.
August 6, 2025	Budget Workshop
August 7, 2025	Budget Workshop (as needed)
August 11, 2025	Budget Workshop (as needed)
August 12, 2025	Budget Workshop (as needed)
September 8, 2025	Budget Hearing and City Commission reading of Statement regarding Millage Rate.
September 22, 2025	Advertise Budget Summary and Hearing Date.
September 25, 2025	City Commission Final Budget Hearing and Approval of Budget and Millage Rate.
October 1, 2025	New Fiscal Year begins.

CITY OF FLAGLER BEACH - FISCAL YEAR 2025/2026

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF FLAGLER BEACH ARE 8.6% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	CRA FUND	BUILDING CODE INSPECTION FUND	PIER ENTERPRISE FUND	UTILITY FUND	IMPACT FEE FUND	SANITATION FUND	STORM WATER FUND	CAPITAL FUND	TOTAL BUDGET
ESTIMATED REVENUES:										
Taxes: Millage per \$1000 = Flagler Co.	5.4500									
Taxes: Millage per \$1000 = Volusia Co.	5.4500									
Ad Valorem Taxes	\$6,428,625	\$701,725								\$7,130,350
Sales and Use Taxes	\$2,031,782									\$0
Licenses and Permits	\$259,000	\$2,000	\$307,900							\$2,031,782
Intergovernmental	\$747,876			\$8,707,382	\$4,573,677				\$317,502	\$568,900
Charges for Services	\$20,000				\$6,879,000		\$1,942,000	\$1,174,000		\$14,346,437
Fines and Forfeitures	\$96,000				\$65,000		\$15,000			\$10,015,000
Miscellaneous Revenue	\$931,652	\$12,000	\$18,270	\$10,107,000	\$28,148,000	\$1,038,000	\$51,000	\$1,000		\$176,000
TOTAL SOURCES	\$10,514,935	\$715,725	\$326,170	\$18,814,382	\$39,665,677	\$1,038,000	\$2,008,000	\$1,175,000	\$317,502	\$74,575,391
Transfers In				\$516,000			\$60,800		\$2,005,749	\$40,306,922
Fund Balances/Reserves/Net Assets	\$4,801,736	\$221,711	\$596,728		\$3,966,568		\$206,880	\$117,500		\$2,582,549
TOTAL ESTIMATED REVENUES, TRANSFERS AND BALANCES	\$15,316,671	\$937,436	\$922,898	\$19,330,382	\$43,632,245	\$1,038,000	\$2,275,680	\$1,292,500	\$2,323,251	\$87,069,063
EXPENSES										
General Government Services	\$1,674,575	\$242,327							\$1,171,502	\$3,088,404
Public Safety	\$4,834,695		\$887,082						\$469,649	\$6,191,426
Physical Environment	\$573,006				\$3,519,817	\$1,038,000	\$1,647,935	\$1,056,767	\$11,000	\$7,846,525
Transportation	\$512,972								\$510,000	\$1,022,972
Human Services										\$0
Culture and Recreation	\$652,458			\$11,373,483					\$35,000	\$12,060,941
Debt Services		\$75,109		\$7,956,899	\$1,444,256			\$118,233		\$9,594,497
Financial and Administrative	\$2,078,898				\$34,701,604		\$420,865		\$126,100	\$37,327,467
TOTAL EXPENSES	\$10,326,604	\$317,436	\$887,082	\$19,330,382	\$39,665,677	\$1,038,000	\$2,068,800	\$1,175,000	\$2,323,251	\$77,132,232
Transfers Out	\$1,926,733	\$620,000	\$35,816							\$2,582,549
Revenue Net Expenses	\$0									\$0
Fund Balance Policy - For Emergencies	\$3,063,334				\$3,966,568		\$206,880	\$117,500		\$7,354,282
TOTAL APPROPRIATED EXPENDITURES										
TRANSFERS, RESERVES AND BALANCE	\$15,316,671	\$937,436	\$922,898	\$19,330,382	\$43,632,245	\$1,038,000	\$2,275,680	\$1,292,500	\$2,323,251	\$87,069,063

The tentative, adopted, and / or final budgets are on file in the clerk's office of the City of Flagler Beach as a public record

Must show at least 95% Ad Valorem for each millage

General Fund

Function

The General Fund is the City's primary fund that pays for most day-to-day services. It supports police and fire protection, parks and recreation, street and facility maintenance, and the general administration of government. As the broadest fund, it provides the best overall view of the City's financial condition.

	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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GENERAL FUND REVENUES

AD VALOREM, SALES AND USE TAXES

AD VALOREM TAXES	5,410,983	5,812,816	5,812,816	6,428,625	10.59%
DISCRETIONARY STATE (INFRAS SURT)	278,478	265,806	265,806	283,282	6.57%
FRANCHISE FEES	424,698	420,000	420,000	430,000	2.38%
TECO FRANCHISE FEES	2,337	2,200	2,200	2,500	13.64%
SERVICE TAX FPL	624,260	585,000	585,000	675,000	15.38%
COMM SERV TAX(PHONE,CABLE,SAT)	201,934	206,496	206,496	209,000	1.21%
SERVICE TAX-GAS	28,764	35,000	35,000	40,000	14.29%
UTILITY TAX - WATER	351,059	380,000	380,000	392,000	3.16%
Totals for AD VALOREM, SALES AND USE TAXES	7,322,513	7,707,318	7,707,318	8,460,407	9.77%

LICENSE & PERMITS

LBTR'S	35,719	40,000	40,000	40,000	0.00%
BUILDING PERMITS	6,327	8,000	8,000	8,000	0.00%
CITY ENGINEER REVIEW		5,000	5,000		-100.00%
MOBILE HOME LICENSES	4,940	6,000	6,000	6,000	0.00%
LICENSES ALCHOL & BEVERAG	21,086	18,000	18,000	20,000	11.11%
PLAN REVIEW FEES	81,293	65,000	65,000	67,000	3.08%
FIRE INSPECTIONS	9,300	10,450	10,450	12,000	14.83%
RENTAL PERMITS - SHORT TERM	18,674	12,000	12,000	15,000	25.00%
OTHER SPECIAL PERMITS	4,068	4,000	4,000	4,000	0.00%
TREE REMOVAL REVIEW	60				0.00%
APPLICATION FEE	45,836	50,000	50,000	55,000	10.00%
ESTOPPEL RESEARCH FEES	6,730	8,000	8,000	7,000	-12.50%
PENALTIES	168	500	500		-100.00%
ADMINISTRATIVE REVENUE	4,804	7,000	7,000	5,000	-28.57%
ANIMAL LICENSES	133				0.00%
DOGGIE DINING LICENSE	2,000	1,000	1,000	0	-100.00%
WAYFINDER SIGNS	1,875				0.00%
GOLF CART REGISTRATION FEES	19,340	20,000	20,000	20,000	0.00%
Totals for LICENSE & PERMITS	262,353	254,950	254,950	259,000	1.59%

INTERGOVERNMENTAL

LOCAL OPTION FUEL TAX	106,372	105,000	105,000	107,000	1.90%
FEDERAL GRANT-FEMA	86,367				0.00%
STATE GRANT - V.O.C.A.	85,054	67,492	67,492	92,688	37.33%
STATE GRANT OFFICE OF CRIMINAL JUSTICE	630				0.00%
STATE REVENUE SHARING MUNICIPAL FUEL TAX	158,140	157,057	157,057	162,673	3.58%
1/2 CENT LOCAL GOV'T SALES TAX	233,514	228,825	228,825	231,715	1.26%
FDOT LANDSCAPE MAINT	45,460	45,460	45,460		-100.00%
MOTOR FUEL REBATE	8,958	7,500	7,500	7,500	0.00%
LIFEGUARD GRANT - COUNTY	98,864	102,700	102,700	100,000	-2.63%
STATE-FDOT HWG LIGHT MAINT	57,550	59,277	59,277	46,300	-21.89%
Totals for INTERGOVERNMENTAL	880,909	773,311	773,311	747,876	-3.29%

CHARGES FOR SERVICE

PHOTO COPY	999	1,000	1,000	1,000	0.00%
CANDIDATE FILING FEE	595				0.00%
CANDIDATE 1% STATE ASSESS	99				0.00%
LIBRARY DUES	2,290	2,000	2,000	2,000	0.00%
SPECIAL RECREATION FEES	9,600	9,000	9,000	9,000	0.00%
SPECIAL EVENT FEES/SPONSORSHIPS	6,962	8,000	8,000	8,000	0.00%
WICKLINE RENTAL REVENUE	240				0.00%
Totals for CHARGES FOR SERVICE	20,785	20,000	20,000	20,000	0.00%

FINES & FORFEITURES

COURT FINES	15,760	11,000	11,000	15,000	36.36%
POLICE EDUCATION/TRAINING	1,206	1,000	1,000	1,000	0.00%
PARKING TICKETS	79,623	75,000	75,000	80,000	6.67%
Totals for FINES & FORFEITURES	96,589	87,000	87,000	96,000	10.34%

MISCELLANEOUS REVENUE

INTEREST INCOME	21,795	35,000	35,000	20,000	-42.86%
SBA INTEREST INCOME - ALL FUNDS ROLLUP HERE	341,690	320,000	320,000	750,000	134.38%
FL MUNICIPAL INVESTMENT INTEREST	211,627	154,000	154,000	120,000	-22.08%
INTEREST ARPA FUNDS	1,123				0.00%
UNREALIZED GAIN/(LOSS)	(2,447)				0.00%
GOLF COURSE LEASE	2,610	3,100	3,100	3,100	0.00%
FCCMA GRANT			10,000		-100.00%

SALE OF FIXED ASSETS			13,276		-100.00%
DONATIONS				9,300	0.00%
MISCELLANEOUS REVENUE	35,211	23,000	23,000	29,252	27.18%
PASS THROUGH REVENUE	26,049				0.00%
INSURANCE PROCEEDS	448,542				0.00%
OTHER FUNDING SOURCES	3,593		460	1,222,402	265639.57%
FLAGLER GOLF MGMNT COURT REGISTRY PMT	825				0.00%
Totals for MISCELLANEOUS REVENUE	1,090,618	535,100	558,836	2,154,054	285.45%

NON-REVENUES

APPROPRIATED FUND BALANCE		1,908,600	1,908,600	516,000	-72.96%
Totals for NON-REVENUES	-	1,908,600	1,908,600	516,000	-72.96%

TOTAL GENERAL FUND REVENUES	9,673,767	11,286,279	11,310,015	12,253,337	8.34%
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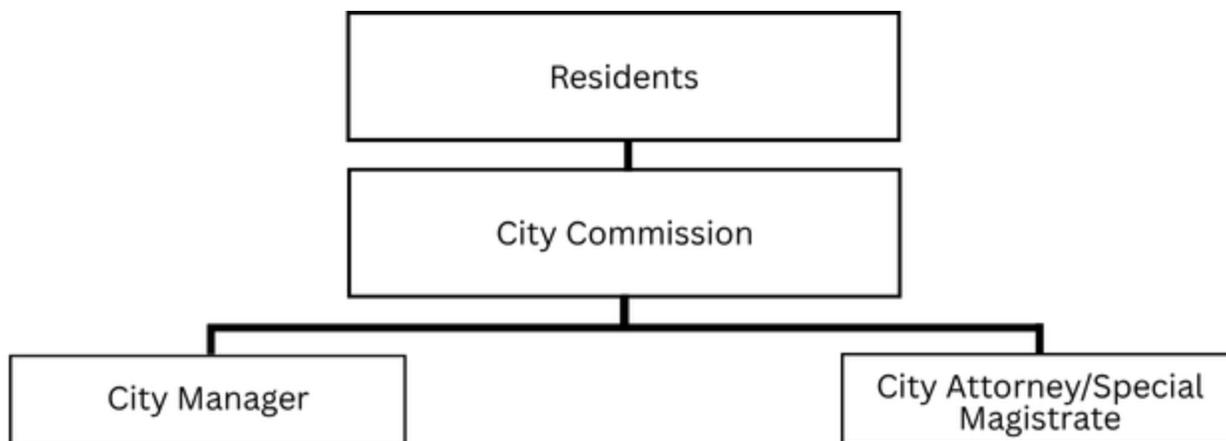
City Commission

Roles and Responsibilities

The City Commission, the City's elected body, is comprised of five at-large Commissioners and a Mayor. Every election cycle, they appoint a Chairman and Vice Chairman to lead the Commission in their public meetings. The Commissioners serve three-year term limits and hold regular public meetings every second and fourth Thursday of the month. The City's Charter requires candidates for office to be a registered voter in Flagler Beach and a Flagler Beach resident for at least one year. The Mayor is a non-voting member of the Commission, but holds veto authority for ordinances and resolutions.

The Commission's main function is legislative, adopting local laws and resolutions, setting tax rates, and- as the City Charter requires- adopting a budget on, or before, September 30 of each year. In addition to its legislative functions, the Commission appoints critical leadership, such as the City Manager and City Attorney. Other appointments the Commission oversees are City Committee and Board Members, such as the Planning and Architectural Review Board, the Personnel Advisory Review Board, and the Parks Committee.

Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
COMMISSION					
SALARY	60,241	61,429	61,429	62,658	2.00%
FICA/MEDICARE	4,608	4,699	4,699	4,793	2.00%
WORKER'S COMP	84	108	108	90	-16.67%
PROFESSIONAL SERVICES	3,746	2,500	2,500	24,000	860.00%
CONTRACTUAL SERVICES	293				0.00%
TRAVEL/TRAINING	14,108	15,000	15,000	19,500	30.00%
TELECOMMUNICATIONS	191			1,450	0.00%
REPAIRS & MAINTENANCE	2,704	1,950	1,950	2,000	2.56%
PRINTING & BINDING	64				0.00%
PROMOTIONAL ACTIVITIES	9,441	5,430	5,890	6,700	13.75%
OPERATING SUPPLIES	30				0.00%
MEMBRSHPS SUBSCRPTS	933	1,450	1,450	2,100	44.83%
ELECTION EXPENSES	106	19,300	19,300	8,000	-58.55%
EQUIPMENT LESS THAN \$5000				2,000	0.00%
IMPROVEMENTS SAND FENCING	209,434				0.00%
EQUIPMENTS LESS THAN \$5000	3,998	2,000	2,000		-100.00%
RESER. FOR CONTINGENCIES	876				0.00%
Totals for COMMISSION	310,857	113,866	114,326	133,291	16.59%

**Commission Department Summary
FY 2025-26**



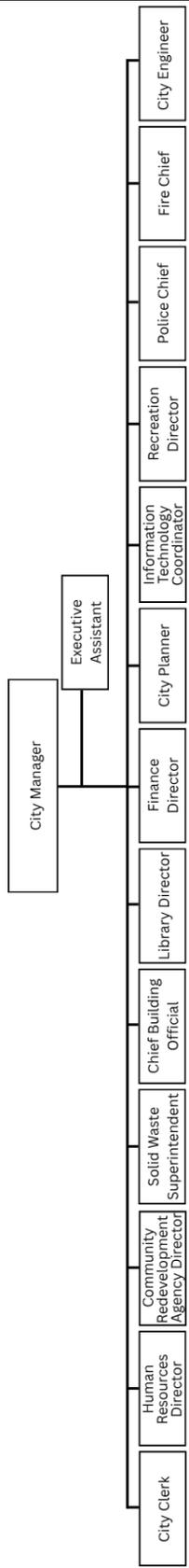
Executive

Roles and Responsibilities

The Executive Department, also known as the City Manager's office, performs the duties of a Chief Administrative Officer (CAO), directing all City personnel and services. The Executive Department submits an annual budget to the City Commission, monitors and manages spending, oversees daily operations, and leads the City's department directors. In addition to their operational responsibilities, they serve as a key strategic player in the City's by implementing the vision and will of the Commission.

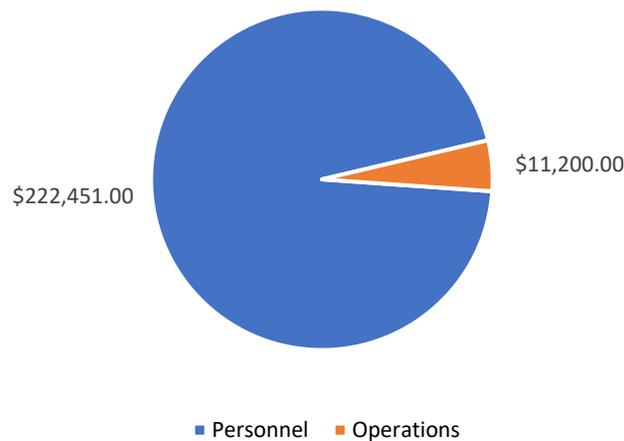
With a primary focus on the City's long-term vision through strategic decision making and critical relationship building, the City Manager seeks ways to increase operational efficiencies and improve services all while balancing the City's budget. Their leadership sets the tone for City staff, cultivating a culture of professionalism, customer service, and problem solving.

Executive Department Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
EXECUTIVE					
SALARY	174,409	179,538	179,538	180,279	0.41%
SPECIAL & INCENTIVE PAY				600	0.00%
FICE/MEDICARE	13,145	13,735	13,735	13,791	0.41%
RETIREMENT	11,304	11,670	11,670	11,718	0.41%
LIFE & HEALTH INSURANCE	16,099	20,577	20,577	15,805	-23.19%
WORKER'S COMPENSATION	118	316	316	258	-18.35%
TRAVEL/TRAINING	5,850	5,300	5,300	4,000	-24.53%
TELECOMMUNICATIONS	2,204	1,850	1,850	2,000	8.11%
PRINTING & BINDING	173				0.00%
PROMOTIONAL ACTIVITIES	1,245	500	500	500	0.00%
OFFICE SUPPLIES	387				0.00%
OPERATING SUPPLIES	631	500	500	500	0.00%
MEMBRSHPS SUBSCRPTS	1,787	2,300	2,300	3,200	39.13%
EQUIPMENT LESS THAN \$5000	950	1,000	1,000	1,000	0.00%
Totals for EXECUTIVE	228,302	237,286	237,286	233,651	-1.53%

Executive Department Summary FY 2025-26

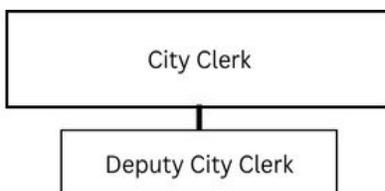


City Clerk

Responsibilities

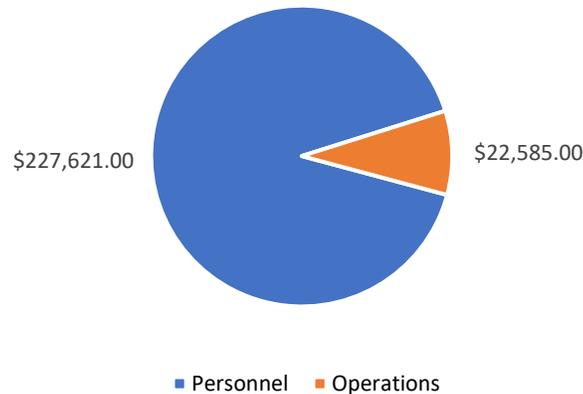
The City Clerk is the City's Records Management Liaison Officer (RMLO) to the State, the keeper of the City Seal, and the custodian of all the City's documents, ensuring compliance with public records laws. The responsibilities of the City Clerk's Department include supporting the City Commission, Finance and Parks Committees, and the Personnel Review Board. The two-person department processes applications for special events, outdoor entertainment, and door-to-door solicitation permits. Serving as the supervisor for City elections, the Clerk's office administers the election cycle by processing candidates for the City Commission. Through the continuous review of City ordinances and resolutions, the Clerk houses a wealth of institutional knowledge which informs the City Commission's and the City Manager's decisions.

City Clerk Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
CITY CLERK					
SALARY	167,813	173,030	173,030	181,518	4.91%
OVERTIME	540	500	500	1,000	100.00%
FICA/MEDICARE	12,695	13,237	13,237	13,886	4.90%
RETIREMENT	10,775	11,247	11,247	11,799	4.91%
LIFE & HEALTH INSURANCE	12,351	24,942	24,942	19,158	-23.19%
WORKER'S COMPENSATION	154	305	305	260	-14.75%
CONTRACTURAL SERVICES	12,503	20,150	20,150	9,250	-54.09%
TRAVEL/TRAINING	2,185	3,400	3,400	3,900	14.71%
TELECOMMUNICATIONS	1,353	1,375	1,375	935	-32.00%
REPAIRS & MAINTENANCE	5	1,500	1,500	500	-66.67%
PRINTING & BINDING	4,329	6,000	6,000	4,500	-25.00%
LEGAL & PERSONAL NOTICES	23,388	13,200	13,200	1,500	-88.64%
OFFICE SUPPLIES	1,122				0.00%
OPERATING SUPPLIES	8,801	2,500	2,500	1,300	-48.00%
MEMBRSHPS SUBSCRPTS DUES	54,639	450	450	700	55.56%
CAPITALIZED EQUIPMENT	47,908				0.00%
EQUIPMENT LESS THAN \$5000	145				0.00%
Totals for CITY CLERK	360,706	271,836	271,836	250,206	-7.96%

**City Clerk Department Summary
FY 2025-26**

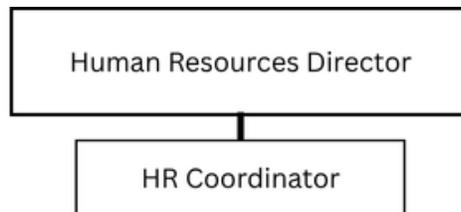


Human Resources/Risk Management

Responsibilities

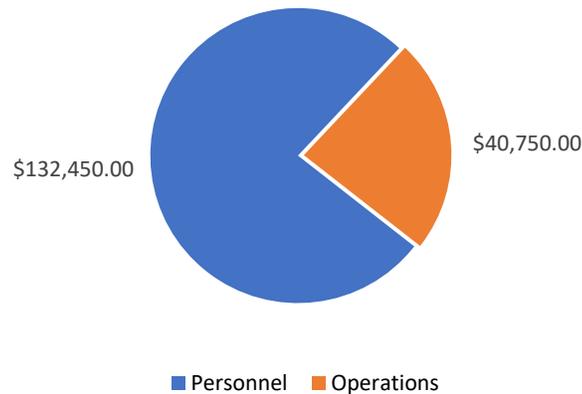
The Human Resources Department leads the City's efforts to attract, develop, and retain a skilled workforce to provide high-quality services to Flagler Beach's residents and visitors. The Human Resources Department manages the hiring of employees, administers the City's benefits program, and ensures compliance with federal and state employment laws. The two-person department supports over 100 employees. The Human Resource Director also serves as the City's Risk Manager, protecting the

Human Resources/Risk Management Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
HUMAN RESOURCES					
SALARY	85,233	104,347	104,347	107,505	3.03%
FICA/MEDICARE	6,293	7,983	7,983	8,224	3.02%
RETIREMENT	5,341	6,783	6,783	6,988	3.02%
LIFE & HEALTH INSURANCE	10,611	12,471	12,471	9,579	-23.19%
WORKER'S COMPENSATION	218	184	184	154	-16.30%
PROFESSIONAL SERVICES	9,810	19,810	19,810	15,250	-23.02%
TRAVEL/TRAINING	4,802	8,800	8,800	10,500	19.32%
TELECOMMUNICATIONS	962	1,000	1,000	1,000	0.00%
PROMOTIONAL ACTIVITIES	1,950	5,500	5,500	8,500	54.55%
LEGAL & PERSONAL NOTICES	229	4,000	4,000	2,500	-37.50%
OFFICE SUPPLIES	388				0.00%
OPERATING SUPPLIES	64	2,000	2,000	1,900	-5.00%
MEMBERSHIPS SUBSCRIPTIONS DUES	806	565	565	400	-29.20%
EQUIPMENT LESS THAN \$5K				700	0.00%
EQUIPMENT LESS THAN \$5000	2,850	1,000	1,000		-100.00%
Totals for HUMAN RESOURCES	129,557	174,443	174,443	173,200	-0.71%

Human Resources Department Summary
FY 2025-26



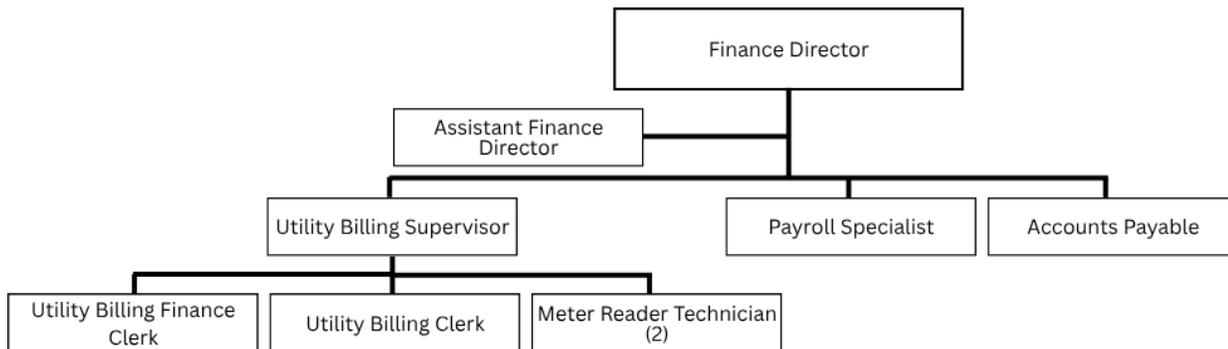
Finance Department

Responsibilities

The Finance Department is responsible for developing, implementing and maintaining a comprehensive financial management system for the City including centralized accounting and financial and budgetary reporting. Leading the City's financial integrity, the Department reviews the City's financial policies and processes to improve city operations and services. The department has a dedicated payroll specialist to ensure the payment of City's personnel, and an accounts payable clerk that processes every invoice and receipt the City receives. Alongside the City Manager, the Finance Director and the Assistant Finance Director assemble the City's annual Budget document, which requires significant preparation, including meeting with all city leadership, analyzing spending and revenues, and informing critical allocation decisions. Other annual responsibilities include audit preparation.

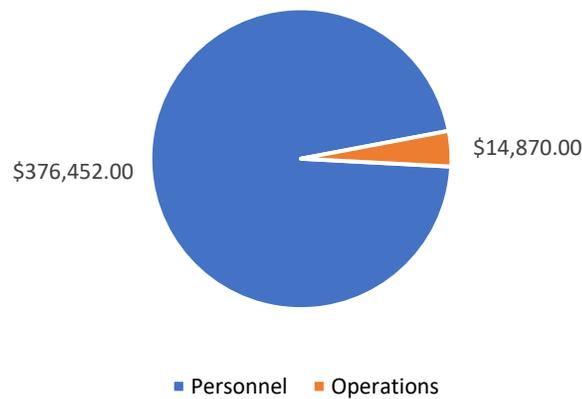
The Utility Billing Department is housed in the Finance Department, and manages the payments of City services, including: impact fees, water, sanitation, and golf cart registration. The team also services residents' water meter boxes.

Finance Department Organizational Chart



	2023-2024	2024-2025	2024-2025	2025-2026	% INCREASE (DECREASE)
	ACTIVITY	ORIGINAL	AMENDED	ADOPTED	
FINANCE		BUDGET	BUDGET	BUDGET	TO AMENDED BUDGET
SALARY	265,318	288,547	288,547	299,494	3.79%
OVERTIME	3,405	4,000	4,000	3,500	-12.50%
FICA/MEDICARE	20,341	22,074	22,074	22,911	3.79%
RETIREMENT	17,110	18,756	18,756	19,467	3.79%
LIFE & HEALTH INSURANCE	38,260	39,907	39,907	30,652	-23.19%
WORKER'S COMPENSATION	232	508	508	428	-15.75%
PROFESSIONAL SERVICES	18,983	2,000	2,000	1,000	-50.00%
TRAVEL/TRAINING	8,400	5,000	5,000	3,350	-33.00%
TELECOMMUNICATIONS	2,045	1,800	1,800	1,800	0.00%
PRINTING/BINDING	64				0.00%
OFFICE SUPPLIES	1,421				0.00%
OPERATING SUPPLIES	835	3,000	3,000	3,100	3.33%
MEMBRSHPS SUBSCRPTS DUES	1,645	895	895	1,120	25.14%
EQUIPMENT LESS THAN \$5000				4,500	0.00%
EQUIPMENT LESS THAN \$5000	1,808	1,200	1,200		-100.00%
Totals for FINANCE	379,867	387,687	387,687	391,322	0.94%

**Finance Department Summary
FY 2025-26**



Legal Fund

Function

The City's legal budget funds three expenses: The City's Attorney, the City's Labor Attorney, and the City's Special Magistrate Judge. The Commission-appointed City Attorney provides legal counsel to the City Commission and city staff. Given the size of the City of Flagler Beach, legal counsel is not employed full-time and is retained to provide services as needed. Recently, the City Commission approved to retain a Labor Attorney to advise the Human Resource Department on Labor and Employment Law. Per the City's Charter, the Commission may appoint a special magistrate, who must be a member of the Florida Bar in good standing with knowledge of municipal law, in lieu of a code enforcement review board. In accordance with this provision, the City appoints a Special Magistrate.

	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
LEGAL					
CONTRACTUAL SERVICES	184,749	220,000	220,000	180,000	-18.18%
CODE ENFORCEMENT	7,067	13,500	13,500	10,000	-25.93%
OCCEAN PALM GPC CASE	2,832				0.00%
Totals for LEGAL	194,648	233,500	233,500	190,000	-18.63%

**Legal Budget Summary
FY 2025-26**

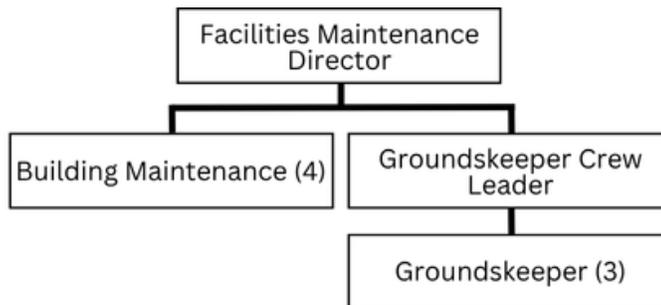


Facilities Maintenance Department

Responsibilities

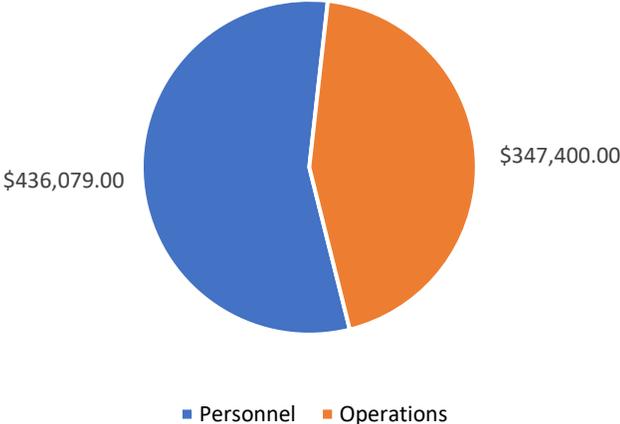
The Facilities Maintenance Department, which includes Buildings and Grounds crews, are responsible for the daily maintenance of city property. Public-facing responsibilities include cutting, trimming, and weeding city-owned lots, rights-of-way, and parks. Building maintenance assists in behind-the-scenes work: assembling and installing staff equipment and furniture and fixing facility-related issues. Daily done walkover checks, landscaping, and preventative maintenance on buildings and equipment are other examples of the department’s responsibilities.

Facilities Department Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
FACILITIES					
SALARY	294,238	308,944	308,944	304,664	-1.39%
OVERTIME	1,002	2,000	2,000	3,000	50.00%
SPECIAL & INCENTIVE PAY	6,714	7,000	7,000	9,000	28.57%
FICA/MEDICARE	21,884	24,170	24,170	23,307	-3.57%
RETIREMENT	18,811	20,081	20,081	19,803	-1.38%
LIFE & HEALTH INSURANCE	78,634	87,296	87,296	64,178	-26.48%
WORKER'S COMPENSATION	23,345	16,707	16,707	12,127	-27.41%
PROFESSIONAL SERVICES	11,000	14,000	14,000		-100.00%
CONTRACTUAL SERVICES	68,934	74,000	74,000	101,000	36.49%
LAND FILL FEES				5,000	0.00%
TRAVEL/TRAINING		1,000	1,000	8,000	700.00%
TELECOMMUNICATIONS	1,632	2,000	2,000	3,000	50.00%
UTILITY SERVICES	4,722	4,200	4,200	4,800	14.29%
RENTALS & LEASES	3,462				0.00%
REPAIRS & MAINTENANCE	49,454	52,000	52,000	197,200	279.23%
DUNE WALKOVER REPAIRS & MAINTENANCE	2,019	5,000	5,000	7,000	40.00%
OPERATING SUPPLIES	13,058	18,400	18,400		-100.00%
EQUIPMENT LESS THAN \$5K				5,000	0.00%
VEHICLE REPAIRS & MAINTENANCE	5,844	4,500	4,500	6,000	33.33%
GASOLINE & DIESEL FUEL	8,941	8,000	8,000	10,400	30.00%
IMPROVEMENTS	225,269	100,000	100,000		-100.00%
CAPITALIZED EQUIPMENT	13,002				0.00%
EQUIPMENT LESS THAN \$5000	2,589	5,000	5,000		-100.00%
Totals for FACILITIES	854,554	754,298	754,298	783,479	3.87%

Facilities Maintenance Department Summary FY 2025-26

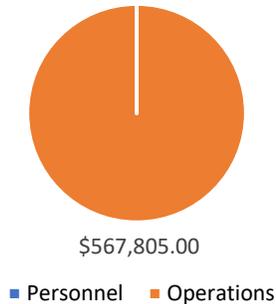


General Government Fund

Function

The General Government budget provides the administrative foundation of the City, ensuring that all municipal operations are supported, coordinated, and accountable. This budget funds the City Commission, City Manager, City Clerk, legal services, and finance functions, which together establish policy direction, maintain fiscal responsibility, and deliver essential administrative oversight. While it does not provide direct public services, General Government is the framework that enables all other departments to operate effectively, ensuring that the City's programs, services, and initiatives are carried out in alignment with community priorities and statutory requirements.

General Government Budget Summary FY 2025-26



	2023-2024	2024-2025	2024-2025	2025-2026	% INCREASE
	ACTIVITY	ORIGINAL	AMENDED	ADOPTED	(DECREASE)
GENERAL GOVERNMENT		BUDGET	BUDGET	BUDGET	TO AMENDED
					BUDGET
SALARY			8,255		-100.00%
PROFESSIONAL SERVICES	161,086	500	500	500	0.00%
AUDIT	40,928	40,000	40,000	25,000	-37.50%
CONTRACTUAL SERVICES	97,905	109,875	109,875	121,875	10.92%
ANIMAL CONTROL-FLG H. SOC	16,232	16,800	16,800	17,000	1.19%
CONTRACTURAL - INTERLOCAL AGREEMENTS	3,250	5,000	5,000	6,000	20.00%
TRAVEL/TRAINING			1,745		-100.00%
TRAVEL/TRAINING	312				0.00%
TELECOMMUNICATIONS	12,306	13,900	13,900	12,130	-12.73%
UTILITY SERVICES	43,641	45,500	45,500	40,500	-10.99%
RENTALS & LEASES	5,338	500	500	500	0.00%
INSURANCE	308,062	340,000	340,000	325,000	-4.41%
REPAIRS & MAINTENANCE	(48,503)	3,700	3,700	2,000	-45.95%
PRINTING & BINDING	2,726	2,800	2,800	2,800	0.00%
PROMOTIONAL ACTIVITIES	16,187				0.00%
OTHER CURRENT CHARGES	20,480	22,500	22,500		-100.00%
OFFICE SUPPLIES	3,924				0.00%
OPERATING SUPPLIES	391	5,000	5,000	5,000	0.00%
MEMBRSHPS SUBSCRPTS DUES	2,409	575	575	500	-13.04%
POSTAGE	3,103	4,000	4,000	4,000	0.00%
BAD DEBT EXPENSE	21,197	5,000	5,000	5,000	0.00%
TRANSFER TO PIER	1,000,000				0.00%
IMPROVEMENTS	85,842				0.00%
EQUIPMENT LESS THAN \$5000	5,972				0.00%
RESER. FOR CONTINGENCIES			39,413		-100.00%
Totals for GENERAL GOVERNMENT	1,802,788	615,650	665,063	567,805	-14.62%

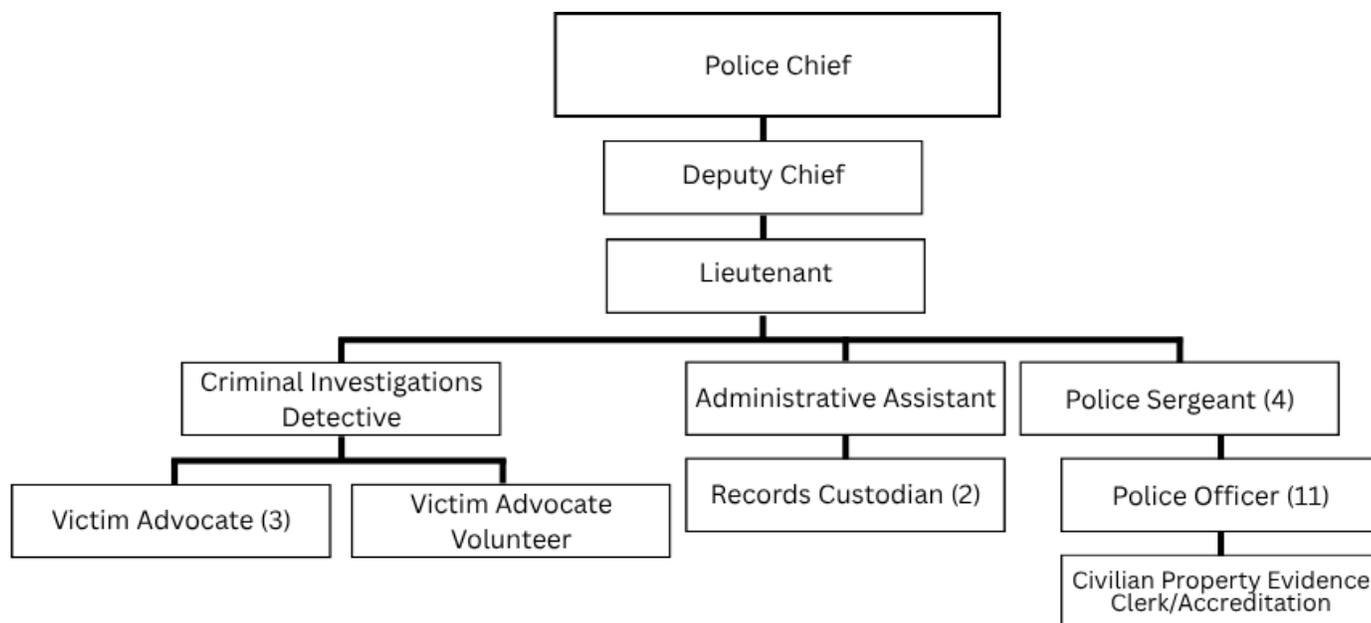
Flagler Beach Police Department

Responsibilities

The Flagler Beach Police Department is committed to safeguarding the community by delivering professional and competent law enforcement services to residents, businesses, and visitors. The Department preserves the Constitutional Rights of all individuals and ensures that the enforcement of laws is carried out fairly and impartially. Focusing on community outreach for crime prevention and public education, the Department hosts a number of events, including Pedestrian Safety Month Crosswalk Enforcement, 9 PM Lock your Vehicle social media posts, and a Prescription Drug Drop Off Event.

The City's Victims of Crimes Act (VOCA) unit, funded through federal resources, enhances the Department's ability to support victims during critical times through advocacy services and assistance.

Flagler Beach Police Department Organizational Chart



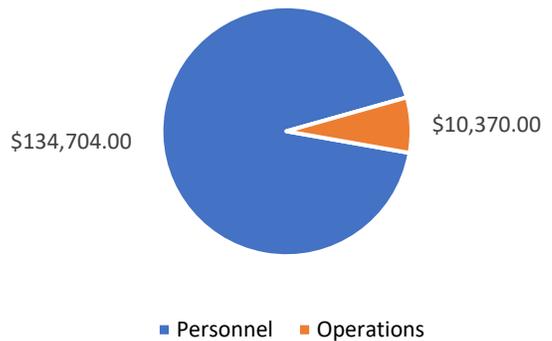
	2023-2024	2024-2025	2024-2025	2025-2026	% INCREASE
	ACTIVITY	ORIGINAL	AMENDED	ADOPTED	(DECREASE)
POLICE DEPARTMENT		BUDGET	BUDGET	BUDGET	TO AMENDED
					BUDGET
SALARY	1,246,267	1,371,409	1,471,531	1,511,152	2.69%
OVERTIME	168,264	85,000	85,000	160,000	88.24%
SPECIAL & INCENTIVE PAY	18,381	18,200	18,200	18,200	0.00%
FICA/MEDICARE	105,836	112,805	112,805	129,243	14.57%
RETIREMENT	567,102	478,548	563,548	567,013	0.61%
LIFE & HEALTH INSURANCE	183,739	236,946	236,946	191,575	-19.15%
WORKER'S COMPENSATION	41,438	45,066	45,066	39,193	-13.03%
PROFESSIONAL SERVICES	57,871	108,050	108,050	188,250	74.22%
CONTRACTUAL SERVICES	20,498	82,817	82,817	113,317	36.83%
INVESTIGATIONS	6,171	2,800	2,800	10,000	257.14%
TRAVEL/TRAINING	29,134	26,500	29,084	40,600	39.60%
TELECOMMUNICATIONS	14,857	15,800	15,800	33,112	109.57%
UTILITY SERVICES	14,742	16,800	16,800	12,200	-27.38%
RENTALS & LEASES	2,600				0.00%
REPAIRS & MAINTENANCE	4,875	5,270	5,270	7,370	39.85%
PRINTING & BINDING	46	1,000	1,000	1,000	0.00%
PROMOTIONAL ACTIVITIES	4,558	4,200	4,200	4,200	0.00%
OFFICE SUPPLIES	(4,463)				0.00%
OPERATING SUPPLIES	48,894	40,050	69,907	51,652	-26.11%
MEMBERSHIPS SUBSCRIBES DUES	41,445	1,845	1,845	2,000	8.40%
POSTAGE		400	400	400	0.00%
EQUIPMENT LESS THAN \$5K				31,000	0.00%
VEHICLE REPAIRS & MAINTENANCE	29,537	22,050	22,050	25,000	13.38%
GASOLINE & DIESEL FUEL	45,662	60,000	60,000	60,000	0.00%
CAPITALIZED EQUIPMENT	175,113	106,540	106,540		-100.00%
EQUIPMENT LESS THAN \$5000	12,214	10,000	21,430		-100.00%
Totals for POLICE DEPARTMENT	2,834,781	2,852,096	3,081,089	3,196,477	3.75%

	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
VICTIM'S ADVOCATE					
SALARY	89,516	107,296	107,296	109,288	1.86%
FICA/MEDICARE	6,637	8,208	8,208	8,361	1.86%
RETIREMENT	4,042	4,187	4,187	4,314	3.03%
LIFE & HEALTH INSURANCE	11,966	12,471	12,471	9,579	-23.19%
WORKER'S COMPENSATION	2,606	3,966	3,966	3,162	-20.27%
UNEMPLOYMENT COMPENSATION	2,748				0.00%
TRAVEL/TRAINING	3,078	4,000	4,000	4,000	0.00%
TELECOMMUNICATIONS	2,592	2,610	2,610	2,220	-14.94%
OFFICE SUPPLIES	199				0.00%
OPERATING SUPPLIES	1,678	2,650	2,650	3,300	24.53%
VEHICLE REPAIRS & MAINTENANCE		250	250	250	0.00%
GASOLINE & DIESEL FUEL	505	600	600	600	0.00%
Totals for VICTIM'S ADVOCATE	125,567	146,238	146,238	145,074	-0.80%

**Police Department Budget
Summary
FY 2025-26**



**VOCA Unit Budget
Summary
FY 2025-26**



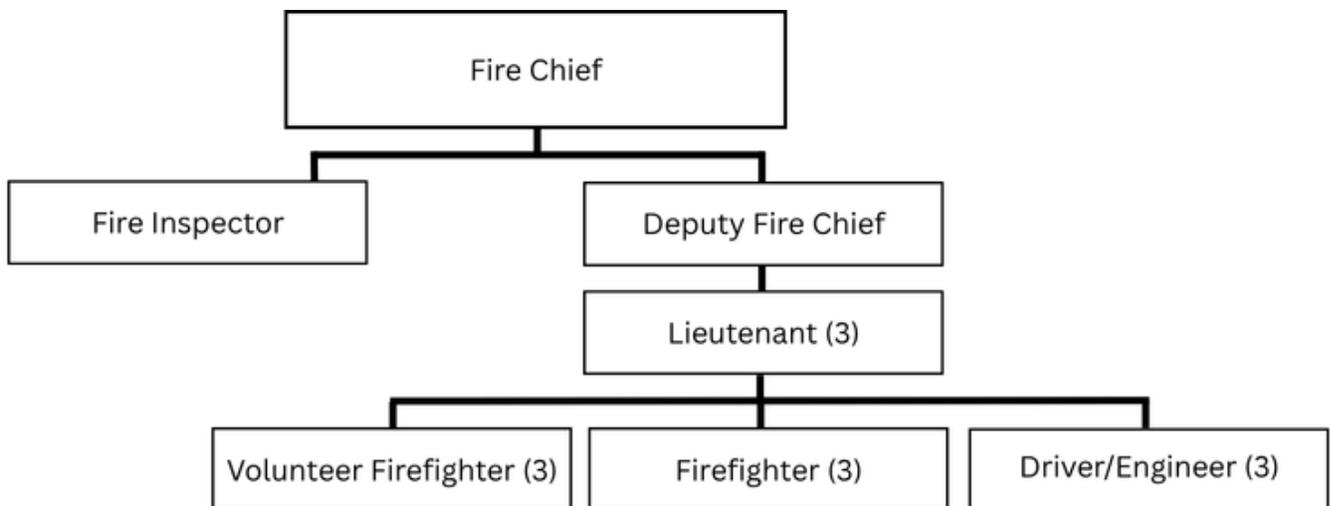
Flagler Beach Fire Department

Responsibilities

Dedicated to safeguarding the community, the Flagler Beach Fire Department provides fire suppression, rescue operations, emergency medical response, and disaster preparedness. As a Basic Life Support (BLS) agency, the department delivers essential pre-hospital medical care and partners with advanced providers to ensure comprehensive emergency services. Additionally, the Department manages programs such as the smoke detector replacement initiative and community outreach efforts, which promote safety awareness and strengthen public trust.

Beyond emergency response, the Flagler Beach Fire Department prioritizes professional development to maintain a highly skilled workforce prepared to meet evolving challenges. Responsibilities also extend to fire prevention inspections, hazard mitigation, and participation in regional mutual aid, ensuring the City of Flagler Beach remains safe, resilient, and well-supported in times of need.

Flagler Beach Fire Department Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
FIRE DEPARTMENT					
SALARY	678,395	730,571	730,571	727,944	-0.36%
OTHER SALARIES & WAGES	28,784	30,000	30,000	35,000	16.67%
OVERTIME	111,129	72,000	72,000	95,000	31.94%
SPECIAL & INCENTIVE PAY	4,914	6,800	6,800	6,800	0.00%
FICA/MEDICARE	62,555	63,946	63,946	70,988	11.01%
RETIREMENT	225,787	60,335	160,335	101,180	-36.89%
LIFE & HEALTH INSURANCE	127,904	137,179	137,179	107,761	-21.44%
WORKER'S COMPENSATION	35,518	40,374	40,374	31,709	-21.46%
PROFESSIONAL SERVICES	5,000				0.00%
CONTRACTUAL SERVICES		61,204	61,204	83,692	36.74%
TRAVEL/TRAINING	4,669	6,000	6,000	15,000	150.00%
TELECOMMUNICATIONS	5,887	7,100	7,100	6,160	-13.24%
UTILITY SERVICES	19,499	18,000	18,000	20,000	11.11%
INSURANCE	9,410	10,788	10,788	7,700	-28.62%
REPAIRS & MAINTENANCE	11,790	8,100	8,100	2,000	-75.31%
R&M MACHINERY & EQUIPMENT	9,484	28,900	28,900	35,380	22.42%
PRINTING & BINDING	49	500	500	500	0.00%
PROMOTIONAL ACTIVITIES	188	500	500	2,000	300.00%
OFFICE SUPPLIES	453				0.00%
OPERATING SUPPLIES	48,751	65,328	65,328	72,450	10.90%
MEMBRSHPS SUBSCRPTS DUES	47,147	600	600	2,000	233.33%
POSTAGE		300	300	300	0.00%
EQUIPMENT LESS THAN \$5K				3,500	0.00%
VEHICLE REPAIRS & MAINTENANCE	33,628	35,900	35,900	43,080	20.00%
GASOLINE & DIESEL FUEL	22,597	20,800	20,800	23,000	10.58%
CAPITALIZED EQUIPMENT	39,970	16,000	16,000		-100.00%
EQUIPMENT LESS THAN \$5000	1,998	3,000	3,000		-100.00%
FIRE SUPPORT EQUIPMENT RESERVE		29,167	29,167		-100.00%
Totals for FIRE DEPARTMENT	1,535,506	1,453,392	1,553,392	1,493,144	-3.88%

**Fire Department Budget Summary
FY 2025-26**

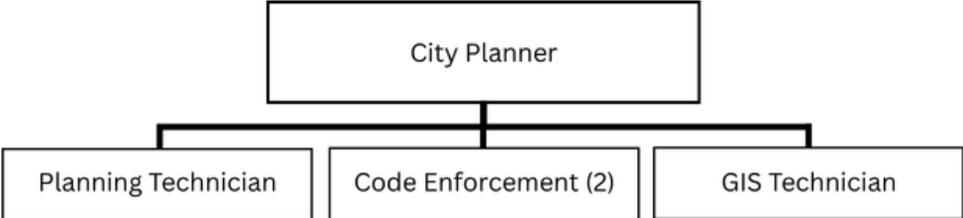


Planning and Zoning Department

Responsibilities

Planning and Zoning is the City’s tool for managing growth, navigating change, and making land use decisions. Responsibilities of the Planning and Zoning Department include providing information to the public regarding zoning; updates and compliance with the Comprehensive Plan and Land Development Code to include business licenses and code enforcement; reviewing development proposals for compliance with appropriate regulations and policies; and presenting recommendations to the Planning and Architectural Review Board and the City Commission. Planning and Zoning provides staff support in agenda preparation and meeting minutes recording of the Planning and Architectural Review Board, and Magistrate hearings. Other duties include coordinating with the Community Redevelopment Agency, Building, and Engineering Departments on relevant development issues.

Planning and Zoning Department Organizational Chart



	2023-2024	2024-2025	2024-2025	2025-2026	% INCREASE
	ACTIVITY	ORIGINAL	AMENDED	ADOPTED	(DECREASE)
PLANNING & ZONING		BUDGET	BUDGET	BUDGET	TO AMENDED
					BUDGET
SALARY	102,289	192,109	242,029	277,688	14.73%
OVERTIME	499	2,000	2,000	2,500	25.00%
FICA/MEDICARE	7,767	14,696	18,515	21,243	14.73%
RETIREMENT	6,645	12,487	15,732	18,050	14.73%
LIFE & HEALTH INSURANCE	7,456	37,413	49,884	38,315	-23.19%
WORKER'S COMPENSATION	267	2,209	4,054	3,420	-15.64%
PROFESSIONAL SERVICES	111,661		174,393	140,000	-19.72%
CONTRACTUAL SERVICES	28,554	22,050	22,050	31,990	45.08%
TRAVEL/TRAINING	1,318	5,000	5,000	12,270	145.40%
TELECOMMUNICATIONS	2,023	2,500	2,500	5,430	117.20%
UTILITY SERVICES				2,600	0.00%
REPAIRS & MAINTENANCE	270				0.00%
PRINTING & BINDING		500	500	500	0.00%
OFFICE SUPPLIES	1,910				0.00%
OPERATING SUPPLIES	2,758	1,000	1,500	3,000	100.00%
MEMBRSHPS SUBSCRPTS DUES	124	600	600	2,500	316.67%
POSTAGE	5,998	4,000	4,000	4,000	0.00%
EQUIPMENT LESS THAN \$5K				5,900	0.00%
VEHICLE REPAIRS & MAINTENANCE	219	800	800	2,000	150.00%
GASOLINE & DIESEL FUEL	969	1,000	1,600	1,600	0.00%
IMPROVEMENTS	74,650		11,080		-100.00%
CAPITALIZED EQUIPMENT	8,442				0.00%
EQUIPMENT LESS THAN \$5000	4,800	2,500	6,500		-100.00%
Totals for PLANNING & ZONING	368,619	300,864	562,737	573,006	1.82%

**Planning and Zoning Department Budget
Summary FY 2025-26**



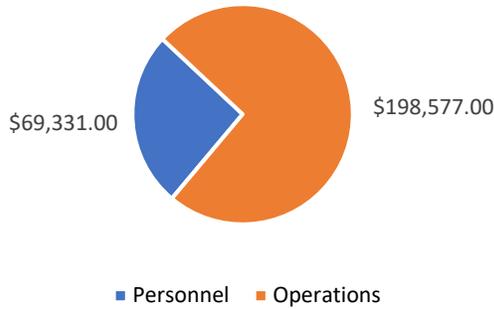
Information Technology

Responsibilities

The Information Technology (IT) Department supports the City of Flagler Beach by providing secure, reliable, and efficient technology services. The department's primary role is to ensure city staff have the tools and support needed to serve the community effectively. Managing information security, the IT Coordinator serves as a liaison to the Flagler County IT department- which the City has an Interlocal Agreement (ILA) for IT services. Together, the IT department manages infrastructure, networks, and end-user support. The one-person department emphasizes responsive service, efficient and effective solutions, and maintaining system up-time to provide productivity and communication. Additionally, staff coordinates with trusted vendors and government partners to keep systems current, secure, and cost-effective.

	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
INFORMATION TECHNOLOGY					
SALARY	394	62,543	62,543	55,632	-11.05%
FICA/MEDICARE	24	4,785	4,785	4,256	-11.06%
RETIREMENT	25	4,065	4,065	3,616	-11.05%
LIFE & HEALTH INSURANCE	43	7,483	7,483	5,747	-23.20%
WORKER'S COMPENSATION		110	110	80	-27.27%
CONTRACTUAL SERVICES		179,929	179,929	184,777	2.69%
TRAVEL/TRAINING		1,000	1,000	1,000	0.00%
TELECOMMUNICATIONS		500	500	4,100	720.00%
REPAIRS & MAINTENANCE		5,500	5,500	2,000	-63.64%
OPERATING SUPPLIES		2,000	2,000	2,000	0.00%
MEMBRSHPS SUBSCRPTS DUES				300	0.00%
EQUIPMENT LESS THAN \$5K		5,000	5,000	4,400	0.00%
Totals for INFORMATION TECHNOLOGY	486	272,915	272,915	267,908	-1.83%

**IT Department Budget Summary
FY 2025-26**

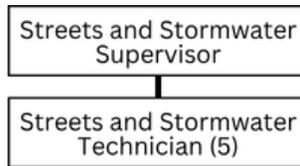


Roads and Streets

Responsibilities

The Roads and Streets Department maintains all of the 61.44 miles of road and alleyways in the City. Maintenance is conducted on potholes, pavement, ditches, culverts, road markings, and traffic signs. Staff also conducts underground utility line locates for Sunshine 811. The Roads and Streets Department also operates as the Stormwater Department, which is funded separately through the Stormwater Utility Fund.

Roads and Streets Organizational Chart



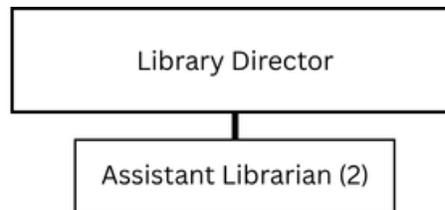
	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
ROADS & STREETS					
SALARY	56,818	168,529	168,529	184,861	9.69%
OVERTIME	824	1,000	1,000	2,000	100.00%
FICA/MEDICARE	4,380	12,893	12,893	14,142	9.69%
RETIREMENT	3,637	10,954	10,954	10,946	-0.07%
LIFE & HEALTH INSURANCE	11,648	32,424	32,424	24,426	-24.67%
WORKERS COMP	2,487	9,707	9,707	8,647	-10.92%
PROFESSIONAL SERVICES	1,500	30,000	30,000	25,000	-16.67%
CONTRACTUAL SERVICES	888		5,000	5,500	10.00%
TELECOMMUNICATIONS		2,000	2,000	2,000	0.00%
STREET LIGHTING	86,403	78,000	78,000	94,000	20.51%
REPAIRS & MAINTENANCE ROADWAYS	31,603	134,277	201,982	120,000	-40.59%
R&M MACHINERY & EQUIPMENT	204	2,000	2,000	2,000	0.00%
OFFICE SUPPLIES	140				0.00%
OPERATING SUPPLIES	3,180	8,000	8,000	8,000	0.00%
MEMBRSHPS SUBSCRPTS DUES		250	250	250	0.00%
EQUIPMENT LESS THAN \$5K				2,000	0.00%
VEHICLE REPAIRS & MAINTENANCE	1,270	1,400	1,400	1,400	0.00%
GASOLINE & DIESEL FUEL	6,207	7,800	7,800	7,800	0.00%
IMPROVEMENTS	80,586				0.00%
EQUIPMENT LESS THAN \$5000	1,233	2,000	2,000		-100.00%
Totals for ROADS & STREETS	293,008	501,234	573,939	512,972	-10.62%

Flagler Beach Library

Responsibilities

The Flagler Beach Library is an independent City-owned and operated entity. The Flagler Beach Library offers check-out service and use of public computers for its residents at no charge, has public WIFI available both inside and outside of the building during business hours, and offers copy and scanning services as well. The Library offers a sense of community through its events and programs, such as its staple summer reading program. A number of groups meet at the library, including the Dragon Club and a knitting group.

Library Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
LIBRARY					
SALARY	103,356	120,195	120,195	123,889	3.07%
FICA/MEDICARE	7,418	9,195	9,195	9,477	3.07%
RETIREMENT	6,078	6,460	6,460	6,511	0.79%
LIFE & HEALTH INSURANCE	12,211	24,942	24,942	19,158	-23.19%
WORKER'S COMPENSATION	148	212	212	177	-16.51%
CONTRACTUAL SERVICES		2,100	2,100	2,215	5.48%
TRAVEL/TRAINING		500	500	500	0.00%
TELECOMMUNICATIONS	489	500	500	540	8.00%
UTILITY SERVICES	7,591	7,100	7,100	7,200	1.41%
RENTALS & LEASES	1,239				0.00%
REPAIRS & MAINTENANCE	1,324	1,000	1,000	1,000	0.00%
PROMOTIONAL ACTIVITIES	209	500	500	500	0.00%
OFFICE SUPPLIES	391				0.00%
OPERATING SUPPLIES	1,915	2,800	2,800	3,980	42.14%
MAGAZINES	1,247	1,525	1,525	1,525	0.00%
MEMBRSHPS SUBSCRPTS DUES	420	420	420	1,100	161.90%
EQUIPMENT LESS THAN \$5K				1,800	0.00%
IMPROVEMENTS	8,000				0.00%
EQUIPMENT LESS THAN \$5000		2,500	2,500		-100.00%
LIB. BOOKS & PUBLICATIONS	15,866	18,000	18,000	18,000	0.00%
Totals for LIBRARY	167,902	197,949	197,949	197,572	-0.19%

**Library Department Budget Summary
2025-26**



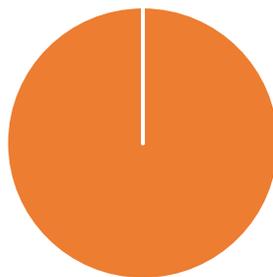
Museum

Function

Although the Flagler Beach Museum operates under the non-profit 501(c) organization, *Flagler Beach Historical Museum*, its building is owned by the City and located within the City Hall building. The City allocates monies to support the Museum, including internet and cell phone services, electricity, and building maintenance and repairs. The Museum is fully operated through volunteers and is open daily from 10 AM to 4 PM.

MUSEUM	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
TELECOMMUNICATIONS	390	300	300	1,600	433.33%
UTILITY SERVICES	4,592	4,200	4,200	4,300	2.38%
RENTALS & LEASES	1,560	1,560	1,560	1,560	0.00%
REPAIRS & MAINTENANCE		1,000	1,000	1,000	0.00%
MEMBRSHPS SUBSCRPTS DUES	1,500	1,500	1,500	1,500	0.00%
Totals for MUSEUM	8,042	8,560	8,560	9,960	16.36%

**Museum Budget Summary
FY 2025-26**



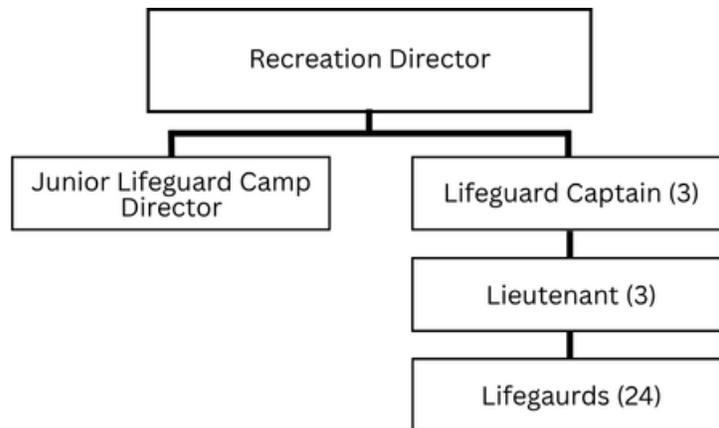
■ Personnel ■ Operations

Recreation Department

Responsibilities

The Recreation Department plays a vital role in enhancing quality of life for residents and visitors by providing diverse recreational opportunities and ensuring public safety along the shoreline. Through beach safety education, preventative measures, and skilled emergency response, the department's lifeguards protect beachgoers. During peak season, lifeguards patrol the beach daily from 8:00 AM to 5:00 PM, while a smaller staff continues coverage on weekends outside of peak months. In addition to its safety responsibilities, the department serves as the driving force behind the City's signature community events, including First Fridays, Flagler Flicks, and Games on the Green, fostering a sense of community and engagement for all who attend.

Recreation Department Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
RECREATION					
SALARY	18,490	84,661	84,661	86,355	2.00%
OTHER SALARIES & WAGES	549	150,000	150,000	160,000	6.67%
JR LIFEGUARD SALARY	3,445	11,000	11,000	11,300	2.73%
OVERTIME	6,281	10,000	10,000	10,000	0.00%
FICA/MEDICARE	1,871	20,286	20,286	21,076	3.89%
RETIREMENT	1,076	5,503	5,503	5,613	2.00%
LIFE & HEALTH INSURANCE	2,409	12,471	12,471	9,579	-23.19%
WORKER'S COMPENSATION	652	9,841	9,841	9,603	-2.42%
PROFESSIONAL SERVICES		1,500	1,500		-100.00%
CONTRACTUAL SERVICES		30,000	30,000	32,500	8.33%
TRAVEL & TRAINING		10,200	10,200	10,200	0.00%
TELECOMMUNICATIONS	830	600	600	1,500	150.00%
RENTALS & LEASES		3,000	3,000	0	-100.00%
INSURANCE				1,000	0.00%
REPAIRS & MAINTENANCE	3,023	56,484	57,484	6,500	-88.69%
R&M MACHINERY & EQUIPMENT		800	800		-100.00%
PROMOTIONAL ACTIVITES		29,000	29,000	38,000	31.03%
OPERATING SUPPLIES	47,952	22,600	22,600	24,000	6.19%
JR LIFEGUARD OPERATING SUPPLIES	1,667				0.00%
MEMBERSHIPS/SUBSCRIPTIONS/DUES	468	1,550	1,550	2,000	29.03%
EQUIPMENT LESS THAN \$5000				1,200	0.00%
VEHICLE REPAIRS & MAINTENANCE		7,500	7,500	9,000	20.00%
GASOLINE		5,500	5,500	5,500	0.00%
IMPROVEMENTS	19,990		12,460		-100.00%
CAPITALIZED EQUIPMENT					0.00%
EQUIPMENT LESS THAN \$5000	828				0.00%
EQUIPMENT RESERVE		10,000	10,000		-100.00%
Totals for RECREATION	109,531	482,496	495,956	444,926	-10.29%

**Recreation Department Budget Summary
FY 2025-26**

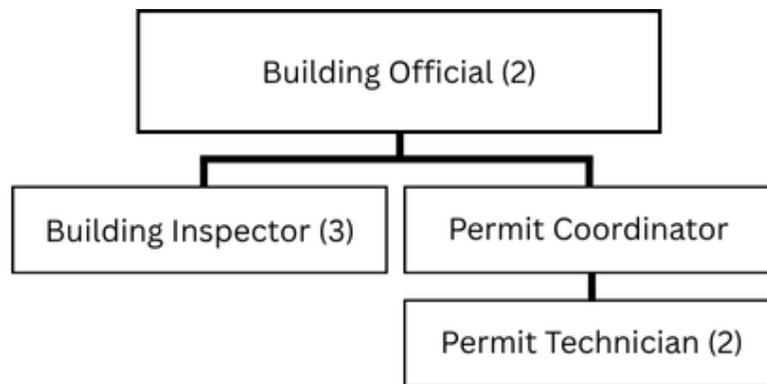


Building Code Inspection (BCI) Fund

Roles and Responsibilities

The Building Code Inspection Fund (BCI) supports the activities of the Building Department. The Department performs plan reviews, issues building permits, and conducts building inspections. Directed by the Chief Building Official, the Department ensures that any construction, reconstruction, alterations, repairs and demolition of buildings and/or structures conform to all requirements of the Florida State Building Codes.

Organizational Chart



	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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BUILDING CODE INSPECTION

ESTIMATED REVENUES

LICENSE & PERMITS

BUILDING PERMITS	761,311	500,000	500,000	267,000	-46.60%
EDUCATION FEES (RESTRICTED)	13,241	9,600	9,600	5,200	-45.83%
TECHNOLOGY FEE (RESTRICTED)	13,196	9,600	9,600	5,200	-45.83%
REINSPECTIONS FEES	11,300	10,000	10,000	500	-95.00%
PLAN REVIEW FEES	123,948	80,000	80,000	30,000	-62.50%
Totals for LICENSE & PERMITS	922,996	609,200	609,200	307,900	-49.46%

MISCELLANEOUS REVENUE

MISCELLANEOUS REVENUE	33				0.00%
PASS THROUGH REVENUE	(2,512)	10,000	10,000		-100.00%
OTHER FUNDING SOURCES- EDUCATION FUND				14,270	0.00%
OTHER FUNDING SOURCE- TECHNOLOGY FEE				4,000	0.00%
Totals for MISCELLANEOUS REVENUE	(2,479)	10,000	10,000	18,270	82.70%

NON REVENUES

<i>TRANSFER FROM FUND BALANCE</i>		275,471	275,471	596,728	116.62%
Totals for NON REVENUES	-	275,471	275,471	596,728	116.62%

TOTAL ESTIMATED REVENUES	920,517	894,671	894,671	922,898	3.16%
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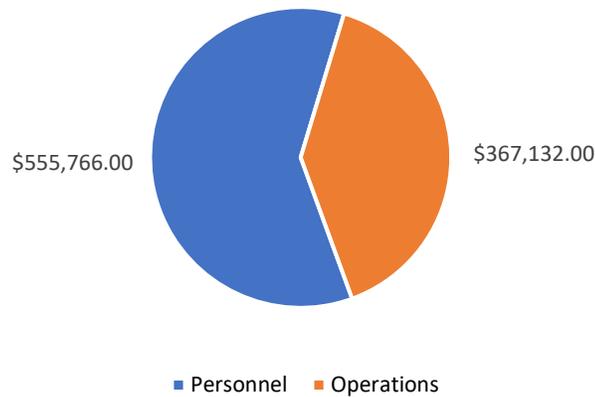
BUILDING CODE INSPECTION EXPENDITURES

SALARY	344,653	348,384	389,984	421,907	8.19%
OVERTIME	1,718	1,500	1,500	1,500	0.00%
FICA/MEDICARE	24,991	26,651	30,792	32,276	4.82%
RETIREMENT	20,490	20,908	23,612	27,424	16.14%
LIFE & HEALTH INSURANCE	43,225	56,119	68,590	64,657	-5.73%
WORKER'S COMPENSATION	4,618	7,188	7,261	8,002	10.21%
PROFESSIONAL SERVICES	7,094	10,000	10,000	16,000	60.00%
CONTRACTUAL SERVICES	9,863	11,326	11,326	22,250	96.45%
TRAVEL/TRAINING	3,680	9,000	9,000	14,270	58.56%

TELECOMMUNICATIONS	5,815	6,600	6,600	9,000	36.36%
UTILITY SERVICES	9,779	9,600	9,600	2,600	-72.92%
RENTALS & LEASES	4,415	3,000	3,000	6,000	100.00%
INSURANCE	2,315	2,500	2,500	3,600	44.00%
REPAIRS & MAINTENANCE	8,982	7,500	7,500	2,500	-66.67%
OFFICE SUPPLIES	1,826				0.00%
OPERATING SUPPLIES	2,603	4,000	4,500	12,000	166.67%
MEMBRSHPS SUBSCRPTS DUES	238	700	700	1,300	85.71%
POSTAGE	354	750	750	750	0.00%
EQUIP LESS THAN \$5K				2,500	0.00%
VEHICLE REPAIRS & MAINTENANCE	5,147	3,000	3,000	4,500	50.00%
GASOLINE & DIESEL FUEL	6,651	10,000	10,000	10,000	0.00%
IMPROVEMENTS	130				0.00%
CAPITALIZED EQUIPMENT	83,865				0.00%
EQUIP LESS THAN \$5000	11,553	4,000	6,000	4,000	0.00%
TRANSFER TO CAPITAL FUND		18,750	18,750	35,816	91.02%
SALARY CONTINGENCY		279,695	219,665	212,746	-3.15%
EQUIP/SUPPLY CONTINGENCY		53,500	6,000	7,300	21.67%
Totals for BUILDING CODE INSPECTION	604,005	894,671	850,630	922,898	8.50%

Revenues Over (Under) Expenditures	316,512	-	44,041	-	-100.00%
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**BCI Fund Expenses (non-capital)
FY 2025-26**



Community Redevelopment Agency (CRA)

Roles and Responsibilities

Under Florida law, Chapter 163, Part III, local governments are able to designate areas as Community Redevelopment Areas when certain conditions exist. The Flagler Beach Community Redevelopment Agency (CRA) was created in 2002 to address the needs found in the downtown corridor of the City. All the monies used in financing CRA activities, through Tax Increment Financing (TIF), are locally generated and can only be used for improvements within the CRA boundary. CRA's must have a Redevelopment Plan and that plan must be consistent with the local government's comprehensive plans. The Flagler Beach CRA offers two grants which incentivize façade improvements in the downtown area. The CRA Board, which is also the City Commission, governs the activities of the agency. As of September of 2025, the CRA Board appointed a Community Redevelopment Agency Advisory Board (CRAAB), made of up a CRA business owners and residents to increase community input in the CRA district.

Day-to-day operations are led by the CRA Director, ensuring its budget is used in accordance with State Statutes and capital projects align with CRA goals.

CRA	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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AD VALOREM, SALES AND USE TAXES					
AD VALOREM TAXES	215,004	241,697	241,697	280,289	15.97%
CRA-AD VALOREM TAXES (COUNTY)	312,829	351,667	351,667	404,722	15.09%
CRA-AD VALOREM TAXES (EFMCD)	11,749	14,413	14,413	16,714	15.96%
Totals for AD VALOREM, SALES AND USE TAXES	539,582	607,777	607,777	701,725	15.46%

LICENSE & PERMITS					
WAYFINDER SIGNS		1,000	1,000	2,000	100.00%
Totals for LICENSE & PERMITS	-	1,000	1,000	2,000	100.00%

MISCELLANEOUS REVENUE					
CRA TRANSFER FROM FUND BALANCE		285,000	285,000	221,711	-22.21%
INTEREST INCOME	4,555			12,000	0.00%
Totals for MISCELLANEOUS REVENUE	4,555	285,000	285,000	233,711	-18.00%

TOTAL CRA FUND REVENUES	544,137	893,777	893,777	937,436	4.88%
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CRA EXPENSE					
SALARY	75,735	78,244	51,744	103,027	99.11%
FICA/MEDICARE	5,749	5,986	5,986	7,882	31.67%
RETIREMENT	4,360	5,086	5,086	6,697	31.68%
LIFE & HEALTH INSURANCE	10,463	12,471	12,471	9,579	-23.19%
WORKER'S COMPENSATION	552	138	138	147	6.52%
PROFESSIONAL SERVICES	11,489	40,000	40,000		-100.00%
AUDIT	6,200	6,200	6,200	5,000	-19.35%
CONTRACTUAL SERVICES	5,206	6,342	6,342	8,395	32.37%
TRAVEL/TRAINING	3,963	3,000	3,000	5,000	66.67%
TELECOMMUNICATIONS	404	600	600	1,600	166.67%
REPAIRS & MAINTENANCE	36,964	15,000	15,000	16,500	10.00%
PRINTING & BINDING	1,126	2,500	2,500	2,500	0.00%
PROMOTIONAL ACTIVITIES				2,000	0.00%
LEGAL & PERSONAL NOTICES	86	2,000	2,000	0	-100.00%
OFFICE SUPPLIES	499				0.00%

OPERATING SUPPLIES	314	1,000	1,000	22,000	2100.00%
MEMBRSHPS SUBSCRPTS DUES	1,732	1,700	1,700	1,000	-41.18%
EQUIPMENT LESS THAN \$5K				1,000	0.00%
IMPROVEMENTS	53,724				0.00%
IMPROVEMENTS	29,686				0.00%
EQUIPMENT LESS THAN \$5000		1,000	1,000		-100.00%
DEBT SERVICE PRINCIPAL	64,000	70,389	70,389	68,000	-3.39%
DEBT SERVICE - INTEREST	10,398	4,390	4,390	7,109	61.94%
SMALL REDEVELOPMENT DISTRICT GRANT	33,119	30,000	35,000	20,000	-42.86%
LARGE REDEVELOPMENT INCENTIVE GRANT		30,000	30,000	30,000	0.00%
TRANSFER TO CAPITAL FUND		577,731	577,731	620,000	7.32%
Totals for CRA EXPENSE	355,769	893,777	872,277	937,436	7.47%

Revenues Over (Under) Expenditures	188,368	-	21,500	-	-100.00%
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**CRA Department Expense Summary (non-capital)
FY 2025-26**



Pier

<i>PIER</i>	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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ESTIMATED REVENUES

INTERGOVERNMENTAL

FEDERAL/STATE GRANT-FEMA	158,150	16,798,400	16,806,590	6,962,710	-58.57%
FEDERAL GRANT-FEMA	26,042		1,365		-100.00%
FEDERAL/STATE GRANT-FEMA	633				0.00%
STATE GRANT - FEMA				994,672	0.00%
GRANT -TDC		750,000	750,000	750,000	0.00%
Totals for INTERGOVERNMENTAL	184,825	17,548,400	17,557,955	8,707,382	-50.41%

MISCELLANEOUS REVENUE

PIER RENTAL	163,435	150,000	150,000	150,000	0.00%
PIER LEASE - GASB 87 CONTRA	1,565				0.00%
MISCELLANEOUS REVENUE	950				0.00%
PIER LINE OF CREDIT				9,957,000	0.00%
Totals for MISCELLANEOUS REVENUE	165,950	150,000	150,000	10,107,000	6638.00%

NON- REVENUES

TRANSFER FROM GENERAL FUND		1,908,600	1,908,600	516,000	-72.96%
AMENDED APPROPRIATED FUND BALANCE		131,665	131,665		0.00%
Totals for NON-REVENUES	-	2,040,265	2,040,265	516,000	-74.71%

TRANSFERS FROM OTHER FUNDS

TRANSFER FROM GENERAL	1,000,000				0.00%
Totals for NON-REVENUES	1,000,000	-	-	-	0.00%

TOTAL ESTIMATED REVENUES	1,350,775	19,738,665	19,748,220	19,330,382	-2.12%
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PIER EXPENSES

OPEB EXPENSE	225				0.00%
CONTRACTUAL SERVICES		450	450	2,000	344.44%
TELECOMMUNICATIONS	162				0.00%

UTILITY SERVICES	12,240	12,600	12,600	12,100	-3.97%
RENTALS & LEASES	942	3,742	3,742	5,000	33.62%
LEASE INTEREST EXPENSE	255				0.00%
LEASE EXPENSE GASB 87 CONTRA	(2,895)				0.00%
INSURANCE	101,252	116,100	116,100	108,600	-6.46%
REPAIRS & MAINTENANCE	6,223	12,108	12,108	12,000	-0.89%
OTHER CURRENT CHARGES	9,515				0.00%
OFFICE SUPPLIES	(5,430)				0.00%
OPERATING SUPPLIES	3,864	5,000	5,000	7,500	0.00%
IMPROVEMENTS		19,258,600	19,269,520		-100.00%
DEBT SERVICE - INTEREST		198,400	198,400	387,899	95.51%
PIER LINE OF CREDIT - PRINCIPAL				7,569,000	0.00%
AMORTIZATION EXPENSE LEASE	7,807				0.00%
DEPRECIATION EXPENSE	159,099	131,665	131,665	184,100	39.82%
RESERVE FOR PIER OPERATIONS				11,042,183	0.00%
Totals for PIER	293,259	19,738,665	19,749,585	19,330,382	-2.12%

Revenues Over (Under) Expenditures	1,057,516	-	(1,365)	-	-100.00%
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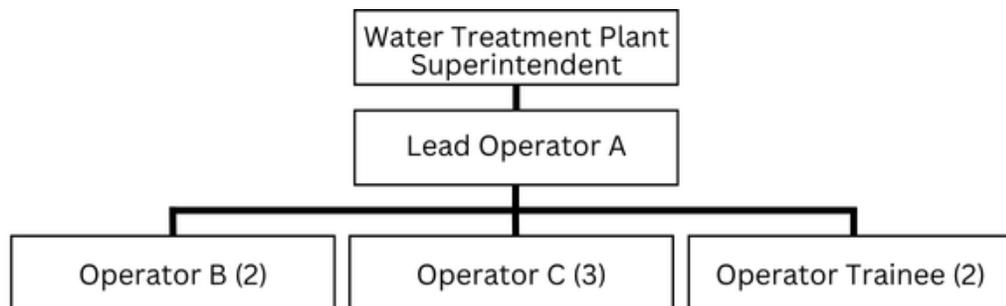
Utility Fund

Roles and Responsibilities

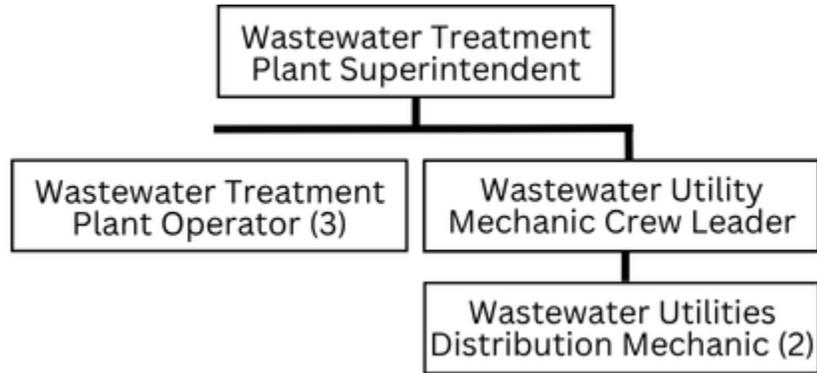
The Utility budget funds the Water and Wastewater Treatment Plant, Utilities Maintenance, and other related utility work. From producing safe drinking water to the proper removal of sewer water after flushing a toilet, these departments collectively work together to ensure the City's infrastructure delivers to its residents. Both water and wastewater treatment plants require a working knowledge of chemistry, regulations, and industry software. The City's Water Treatment Plant runs 24-hours, seven days a week. Utilities Maintenance conducts repairs and preventative maintenance on the City's lift stations, working around the clock and at a moment's notice to address time-sensitive blockages. In addition to service delivery, these departments must comply with strict regulations set by both State and Federal agencies, including the Florida Department of Environmental Protection.

Due to organizational restructuring in FY 2024-2025, former departments known as Water Transmission & Distribution, Sewer Collection, and Lift Station Maintenance have been *zeroed-out*, or no longer funded. Responsibilities have been absorbed by other departments. These department report to the City Engineer, who also serves as the Public Works Division Director.

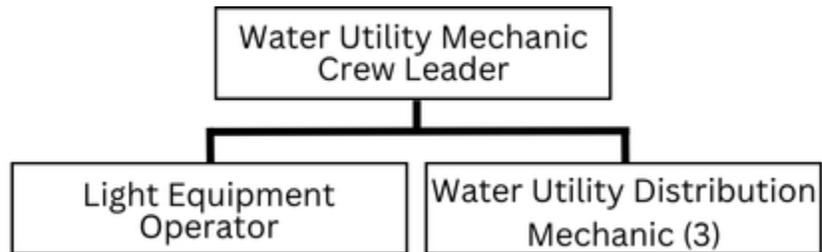
Water Treatment Plant Organizational Chart



Wastewater Treatment Plant Organizational Chart



Water Utility Crew Organizational Chart





Fiscal Year 2025-26 Utility Rates								
		Current Rate		Rate Assumption Increase		Proposed Rates		Variance
Water Base		\$41.06		0.00%		\$41.06		\$0.00
Sewer Base		\$26.57		0.00%		\$26.57		\$0.00
Sanitation (Single Family Res.)		\$24.61		2.25%		\$25.16		\$0.55
Recycle Fee		\$2.41		2.25%		\$2.47		\$0.05
Stormwater		\$20.00		2.25%		\$20.45		\$0.45
Utility Tax		\$4.11				\$4.11		\$0.00
Total Avg Bill Increase per Month								
Base Fees		\$118.76				\$119.82		\$1.06

	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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UTILITY REVENUES

INTERGOVERNMENTAL

FEDERAL/STATE GRANT-FEMA	11,083				0.00%
LEGISLATIVE GRANT	189,544	643,500	664,150	664,150	0.00%
SJRWM - TELEMETRY SOFTWARE	716,856				0.00%
ARPA FUNDS SPENT	382,583		789,668		-100.00%
HA009 GRANT PS-04	30,065	411,957	435,059	512,341	17.76%
HA009 GRANT PS-07	31,383	411,957	435,694	512,810	17.70%
HA009 GRANT LS-05	33,754	411,957	433,323	510,439	17.80%
HA009 GRANT LS-02	31,383	411,957	435,694	512,810	17.70%
HA009 GRANT MANHOLES	98,689	411,957	419,796		-100.00%
HA009 GRANT EQ BASIN/MASTER LS	193,730	1,693,681	1,813,552	1,861,127	2.62%
Totals for INTERGOVERNMENTAL	1,719,070	4,396,966	5,426,936	4,573,677	-15.72%

CHARGES FOR SERVICE

WATER SALES	1,437,813	1,564,000	1,564,000	1,574,000	0.64%
WATER SERVICE BASE CHARGE	2,170,319	2,351,000	2,351,000	2,320,000	-1.32%
WATER METER CONNECTIONS	53,468	65,000	65,000	70,000	7.69%
ACCOUNT MAINT FEE	5,895	8,000	8,000	8,000	0.00%
SEWAGE SERVICE	1,292,632	1,396,000	1,396,000	1,320,000	-5.44%
SEWER TAP/CONNECTION	86,450	70,000	70,000	85,000	21.43%
SEWER INSPECTION	960	2,000	2,000	2,000	0.00%
SEWER BASE FEES	1,433,200	1,552,000	1,552,000	1,500,000	-3.35%
Totals for CHARGES FOR SERVICE	6,480,737	7,008,000	7,008,000	6,879,000	-1.84%

FINES & FORFEITURES

PENALTIES LOCAL ORDINANCE	59,334	65,000	65,000	65,000	0.00%
Totals for FINES & FORFEITURES	59,334	65,000	65,000	65,000	0.00%

MISCELLANEOUS REVENUE

INTEREST INCOME	10,742	10,000	10,000	15,000	50.00%
SBA INTEREST INCOME	57,781	45,000	45,000		-100.00%
FL MUNICIPAL INVESTMENT INTEREST	211,071	175,000	175,000	120,000	-31.43%
MISCELLANEOUS REVENUE	8,791	11,000	11,000	11,000	0.00%
OTHER FUNDING SOURCES		25,000,000	25,000,000	28,002,000	12.01%

Totals for MISCELLANEOUS REVENUE	288,385	25,241,000	25,241,000	28,148,000	11.52%
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NON-REVENUES

TRANSFER FROM FUND BALANCE		2,783,311	2,783,311		-100.00%
TRANSFER FROM RESERVE FUND BALANCE		461,454	461,454		-100.00%
Totals for NON-REVENUES	-	3,244,765	3,244,765	-	-100.00%

TOTAL UTILITY FUND REVENUES	8,547,526	39,955,731	40,985,701	39,665,677	-3.22%
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	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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UTILITY EXPENDITURES					
	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
SALARY	439,869	553,318	553,318	591,781	6.95%
OVERTIME	22,511	16,000	16,000	20,000	25.00%
SPECIAL & INCENTIVE PAY	6,698	7,500	7,500	8,000	6.67%
FICA/MEDICARE	35,800	44,013	44,013	47,413	7.72%
RETIREMENT	27,314	35,966	35,966	38,466	6.95%
LIFE & HEALTH INSURANCE	78,005	99,767	99,767	86,209	-13.59%
WORKER'S COMPENSATION	21,015	16,068	16,068	12,238	-23.84%
PROFESSIONAL SERVICES	7,599	8,900	8,900	206,938	2225.15%
CONTRACTUAL SERVICES		60,824	60,824	64,824	6.58%
TRAVEL/TRAINING	1,626	8,350	8,350	8,350	0.00%
TELECOMMUNICATIONS	5,151	5,800	5,800	5,800	0.00%
UTILITY SERVICES	91,490	91,200	91,200	95,000	4.17%
REPAIRS & MAINTENANCE	100,422	59,850	61,531	87,350	41.96%
OPERATING SUPPLIES	78,431	28,300	28,300	39,500	39.58%
CHEMICALS		70,000	70,000	80,500	15.00%
LAB TESTING		15,000	15,000	15,000	0.00%
MEMBRSHPS SUBSCRPTS DUES	1,043	1,850	1,850	1,850	0.00%
EQUIPMENT LESS THAN \$5K				12,500	0.00%
VEHICLE REPAIRS & MAINTENANCE	4,339	1,400	1,400	1,400	0.00%
GASOLINE & DIESEL FUEL	3,035	7,000	7,000	3,000	-57.14%
IMPROVEMENTS		1,067,000	2,060,568		0.00%
CAPITALIZED EQUIPMENT		81,000	81,000		0.00%
EQUIPMENT LESS THAN \$5000		7,000	7,000		0.00%
SRF CREDIT LINE PRINCIPAL		438,898	438,898	450,640	2.68%
DEBT SERVICE - INTEREST		26,852	26,852	15,110	-43.73%
SALARY CONTINGENCY		92,817	92,817		-100.00%
EQUIP/SUPPLY CONTINGENCY		500	500		0.00%
Totals for WATER TREATMENT PLANT	924,348	2,845,173	3,840,422	1,891,869	-50.74%

SALARY	199,111				0.00%
OVERTIME	4,451				0.00%
SPECIAL & INCENTIVE PAY	12,742				0.00%

FICA/MEDICARE	16,484				0.00%
RETIREMENT	12,076				0.00%
LIFE & HEALTH INSURANCE	54,963				0.00%
WORKER'S COMPENSATION	9,117				0.00%
PROFESSIONAL SERVICES	1,166				0.00%
TELECOMMUNICATIONS	4,613				0.00%
UTILITY SERVICES	7,203				0.00%
REPAIRS & MAINTENANCE	86,811				0.00%
R&M MACHINERY & EQUIPMENT	3,229				0.00%
OPERATING SUPPLIES	3,742				0.00%
VEHICLE REPAIRS & MAINTENANCE	6,953				0.00%
GASOLINE & DIESEL FUEL	3,033				0.00%
Totals for WATER TRANSMISSION & DISTRIBUTION	425,694	-	-	-	0.00%

SALARY	193,159	199,653	199,653	204,532	2.44%
OVERTIME	5,994	10,000	10,000	10,000	0.00%
FICA/MEDICARE	14,674	15,273	15,273	16,412	7.46%
RETIREMENT	12,063	12,977	12,977	13,295	2.45%
LIFE & HEALTH INSURANCE	34,836	37,413	37,413	28,736	-23.19%
WORKER'S COMPENSATION	5,328	5,139	5,139	4,072	-20.76%
SLUDGE REMOVAL	27,748	50,000	50,000	55,000	10.00%
PROFESSIONAL SERVICES	114,346	8,000	276,996	217,664	-21.42%
CONTRACTUAL SERVICES				5,000	0.00%
TRAVEL/TRAINING	2,490	4,500	4,500	4,500	0.00%
TELECOMMUNICATIONS	4,476	4,660	4,660	3,500	-24.89%
UTILITY SERVICES	55,766	56,400	56,400	60,600	7.45%
RENTALS & LEASES	19,500				0.00%
REPAIRS & MAINTENANCE	5,496	50,000	50,000	112,500	125.00%
R&M MACHINERY & EQUIPMENT	3,556	3,000	3,000	4,000	33.33%
PERMIT FEES		18,000	18,000	6,600	-63.33%
OTHER CURRENT CHARGES	1,000			3,000	0.00%
OFFICE SUPPLIES	38				0.00%
OPERATING SUPPLIES	9,192	10,000	10,000	11,000	10.00%
CHEMICALS	95,763	120,000	120,000	125,000	4.17%
LAB TESTING	19,231	30,000	30,000	35,000	16.67%
MEMBRSHPS SUBSCRPTS DUES	11,249	130	130	350	169.23%
EQUIPMENT LESS THAN \$5K				5,000	0.00%
VEHICLE REPAIRS & MAINTENANCE	551	2,000	2,000	4,000	100.00%

GASOLINE & DIESEL FUEL	3,563	2,500	2,500	2,500	0.00%
IMPROVEMENTS		27,980,681	28,141,852		-100.00%
EQUIPMENT LESS THAN \$5000	806	5,000	5,000		-100.00%
SRF WWTP PRINCIPAL- DESIGN/CONSTRUCTION		508,933	508,933	974,296	91.44%
DEBT SERVICE INTEREST WWTP DESIGN		4,465	4,465	4,210	-5.71%
SALARY CONTINGENCY				69,972	0.00%
EQUIP/SUPPLY CONTINGENCY				1,000	0.00%
Totals for WASTE WATER TREATMENT PLANT	640,825	29,138,724	29,568,891	1,981,739	-93.30%

SALARY	45,498				0.00%
OVERTIME	819				0.00%
FICA/MEDICARE	3,729				0.00%
RETIREMENT	3,108				0.00%
LIFE & HEALTH INSURANCE	10,999				0.00%
WORKER'S COMPENSATION	2,487				0.00%
PROFESSIONAL SERVICES	52,150				0.00%
REPAIRS & MAINTENANCE	2,762				0.00%
OPERATING SUPPLIES	777				0.00%
Totals for SEWER COLLECTION	122,329	-	-	-	0.00%

SALARY	101,301				0.00%
OVERTIME	13,094				0.00%
SPECIAL & INCENTIVE PAY	6,792				0.00%
FICA/MEDICARE	9,124				0.00%
RETIREMENT	6,862				0.00%
LIFE & HEALTH INSURANCE	23,395				0.00%
WORKER'S COMPENSATION	3,552				0.00%
CONTRACTUAL SERVICES	2,200				0.00%
TELECOMMUNICATIONS	1,232				0.00%
UTILITY SERVICES	37,461				0.00%
REPAIRS & MAINTENANCE	13,584				0.00%
OPERATING SUPPLIES	2,221				0.00%
VEHICLE REPAIRS & MAINTENANCE	1,508				0.00%
GASOLINE & DIESEL FUEL	9,419				0.00%

EQUIPMENT LESS THAN \$5000	16,464				0.00%
Totals for LIFT STATION MAINTENANCE	248,209	-	-	-	0.00%

SALARY	2,125	290,234	290,234	308,617	6.33%
OVERTIME	83	22,000	22,000	22,000	0.00%
SPECIAL & INCENTIVE PAY		7,000	7,000	1,200	-82.86%
FICA/MEDICARE	169	24,439	24,439	25,292	3.49%
RETIREMENT	78	18,865	18,865	20,060	6.33%
LIFE & HEALTH INSURANCE	159	74,825	74,825	60,346	-19.35%
WORKER'S COMPENSATION		7,907	7,907	6,934	-12.31%
PROFESSIONAL SERVICES		11,300	21,150	45,000	112.77%
CONTRACTUAL SERVICES				3,500	0.00%
CONTRACTUAL SERV.-LEGAL				6,000	0.00%
TRAVEL/TRAINING		3,000	3,000	6,000	100.00%
TELECOMMUNICATIONS		3,350	3,350	4,000	19.40%
UTILITY SERVICES		41,990	41,990	34,500	-17.84%
RENTALS & LEASES				10,000	0.00%
REPAIRS & MAINTENANCE		363,086	363,086	365,000	0.53%
R&M MACHINERY & EQUIPMENT		13,500	13,500	20,000	48.15%
OPERATING SUPPLIES		12,500	12,500	13,000	4.00%
EQUIPMENT LESS THAN \$5K				4,000	0.00%
VEHICLE REPAIRS & MAINTENANCE		6,500	6,500	7,000	7.69%
GASOLINE & DIESEL FUEL		15,300	15,300	14,000	-8.50%
IMPROVEMENTS		2,972,495	3,109,315		-100.00%
CAPITALIZED EQUIPMENT		130,000	130,000		-100.00%
EQUIPMENT LESS THAN \$5000		19,000	19,000		-100.00%
SALARY CONTINGENCY				111,016	0.00%
EQUIP/SUPPLY CONTINGENCY				3,000	0.00%
Totals for UTILITY MAINTENANCE	2,614	4,037,291	4,183,961	1,090,465	-73.94%

SALARY	291,374	592,209	607,451	604,271	-0.52%
OVERTIME	4,310	4,000	4,000	6,000	50.00%
FICA/MEDICARE	21,827	45,304	45,304	46,227	2.04%
RETIREMENT	18,858	36,757	36,757	37,137	1.03%
LIFE & HEALTH INSURANCE	36,297	86,049	86,049	73,756	-14.29%
WORKER'S COMPENSATION	308	9,988	9,988	8,703	-12.87%

OPEB EXPENSE	(11,822)				0.00%
PROFESSIONAL SERVICES	19,668	10,000	10,000	12,600	26.00%
AUDIT	20,956	20,956	20,956	13,000	-37.97%
CONTRACTUAL SERVICES	44,673	44,521	44,521	73,945	66.09%
TRAVEL/TRAINING	750	8,400	8,400	3,400	-59.52%
TELECOMMUNICATIONS	1,320	2,800	2,800	4,344	55.14%
UTILITY SERVICES				2,600	0.00%
INSURANCE	411,977	453,650	453,650	450,887	-0.61%
REPAIRS & MAINTENANCE			65,995		-100.00%
PRINTING & BINDING	7,769	7,800	7,800	8,135	4.29%
OTHER CURRENT CHARGES	16,658	7,300	7,300		-100.00%
OFFICE SUPPLIES	1,367				0.00%
OPERATING SUPPLIES	3,383	15,850	15,850	13,260	-16.34%
MEMBRSHPS SUBSCRPTS DUES	193			10,165	0.00%
POSTAGE	14,017	13,300	13,300	14,075	5.83%
BAD DEBT EXPENSE	24,157	5,000	5,000	5,000	0.00%
EQUIPMENT LESS THAN \$5K				31,919	0.00%
VEHICLE REPAIRS & MAINTENANCE		1,200	1,200	3,000	150.00%
GASOLINE & DIESEL FUEL				980	0.00%
EQUIPMENT LESS THAN \$5000	1,918	16,060	16,060		-100.00%
DEBT SERVICE - INTEREST	38,288				0.00%
SRF WWTP DESIGN INTEREST	4,718				0.00%
DEPRECIATION EXPENSE	1,315,516	2,553,399	2,553,399	1,789,946	-29.90%
RESERVE FOR CONTINGENCY				31,488,254	0.00%
SALARY CONTINGENCY				0	0.00%
EQUIP/SUPPLY CONTINGENCY				0	0.00%
Totals for FUND EXPENSE	2,288,480	3,934,543	4,015,780	34,701,604	764.13%
TOTAL UTILITY EXPENSES	4,652,499	39,955,731	41,609,054	39,665,677	-4.67%
Revenues Over (Under) Expenditures	3,895,027	-	(623,353)	-	-100.00%

Impact Fee

<i>IMPACT FEE</i>	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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ESTIMATED REVENUES

MISCELLANEOUS REVENUE

SBA INTEREST INCOME	250,726	200,000	200,000		-100.00%
FL MUNICIPAL INVESTMENT INTEREST	97,965	60,000	60,000	55,000	-8.33%
INTEREST INCOME - MORNINGSIDE	7,592	500	500	500	0.00%
WATER IMPACT FEES	208,764	203,157	203,157	300,000	47.67%
SEWER IMPACT FEES	459,601	253,720	253,720	400,000	57.65%
POLICE IMPACT FEE		84,936	84,936	80,000	-5.81%
FIRE IMPACT FEE		100,512	100,512	95,000	-5.48%
LIBRARY IMPACT FEE		17,236	17,236	17,000	-1.37%
PARKS AND REC IMPACT FEE		75,783	75,783	90,000	18.76%
ADMINISTRATIVE FEE		497	497	500	0.60%
Totals for MISCELLANEOUS REVENUE	1,024,648	996,341	996,341	1,038,000	4.18%

NON-REVENUES

TRANSFER FROM FUND BALANCE		625,000	625,000		-100.00%
NON-REVENUES		625,000	625,000	-	-100.00%

TOTAL ESTIMATED REVENUES	1,024,648	1,621,341	1,621,341	1,038,000	-35.98%
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IMPACT FEE EXPENSE

CONTRACTUAL SERVICES				1,000	0.00%
IMPROVEMENTS		625,000	625,000		-100.00%
IMPROV-ENCLAVE			697		-100.00%
IMPROV-GRAND LANDINGS			93,658		-100.00%
DEPRECIATION EXPENSE		67,602	67,602	11,875	-82.43%
RESER. FOR CONTINGENCIES		928,739	928,739	1,025,125	10.38%
TOTAL EXPENSES		1,621,341	1,715,696	1,038,000	-39.50%

Totals for IMPACT FEE EXPENSE	-	1,621,341	1,715,696	1,038,000	-39.50%
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Revenues Over (Under) Expenditures	1,024,648	-	(94,355)	-	-100.00%
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Sanitation

SANITATION REVENUES	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
<i>INTERGOVERNMENTAL</i>					
FEDERAL/STATE GRANT-FEMA	45,630				0.00%
FDEP GRANT	11,520				0.00%
Totals for INTERGOVERNMENTAL	57,150	0	0	0	0.00%
<i>CHARGES FOR SERVICE</i>					
SPECIAL PICKUPS	4,149	4,700	4,700	12,000	155.32%
RECYCLING REVENUE	10,979	14,000	14,000	14,000	0.00%
GARBAGE FEES	1,540,238	1,670,000	1,670,000	1,780,000	6.59%
RECYCLED GLASS SALES	1,613	2,000	2,000	6,000	200.00%
RECYCLE FEES	118,504	138,000	138,000	130,000	-5.80%
COMMUNITY COLLECTIONS		60,800	60,800	60,800	0.00%
Totals for CHARGES FOR SERVICE	1,675,483	1,889,500	1,889,500	2,002,800	6.00%
<i>FINES & FORFEITURES</i>					
PENALTIES LOCAL ORDINANCE	13,088	15,000	15,000	15,000	0.00%
Totals for FINES & FORFEITURES	13,088	15,000	15,000	15,000	0.00%
<i>MISCELLANEOUS REVENUE</i>					
INTEREST INCOME	1,184	1,500	1,500	1,500	0.00%
SBA INTEREST INCOME	25,041	27,000	27,000		-100.00%
FL MUNICIPAL INVESTMENT INTEREST	42,185	35,000	35,000	24,000	-31.43%
MISCELLANEOUS REVENUE	14,252	13,000	13,000	20,000	53.85%
Totals for MISCELLANEOUS REVENUE	82,662	76,500	76,500	45,500	-40.52%
<i>ROLL OFF LICENSE</i>					
ROLL OFF LICENSE	8,200	5,500	5,500	5,500	0.00%
Totals for ROLL OFF LICENSE	8,200	5,500	5,500	5,500	0.00%
TOTAL SANITATION FUND REVENUES	1,836,583	1,986,500	1,986,500	2,068,800	4.14%

SANITATION EXPENDITURES	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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REFUSE COLLECTION

SALARY	391,040	406,375	408,544	420,102	2.83%
OVERTIME	22,300	30,000	30,000	35,000	16.67%
FICA/MEDICARE	30,961	33,383	33,383	32,138	-3.73%
RETIREMENT	25,319	26,414	26,414	27,307	3.38%
LIFE & HEALTH INSURANCE	94,491	99,767	99,767	76,630	-23.19%
WORKER'S COMPENSATION	20,275	25,837	25,837	23,152	-10.39%
PROFESSIONAL SERVICES	358,428	414,100	532,359	466,000	-12.47%
CONTRACTUAL SERVICES	855	1,000	1,000	4,705	370.50%
LANDFILL FEES	262,650	270,000	270,000	324,000	20.00%
YARD TIPPING FEES	7,314	20,000	20,000		-100.00%
TRAVEL/TRAINING		1,000	1,000	500	-50.00%
TELECOMMUNICATIONS	3,276	4,000	4,000	5,000	25.00%
UTILITY SERVICES	5,646	6,400	6,400	7,000	9.38%
REPAIRS & MAINTENANCE	633	5,000	5,000	2,000	-60.00%
R&M MACHINERY & EQUIPMENT	688	6,000	6,000	5,000	-16.67%
PROMOTIONAL ACTIVITIES	83	100	100		-100.00%
OFFICE SUPPLIES	346				0.00%
OPERATING SUPPLIES	47,933	60,000	64,200	55,000	-14.33%
EQUIPMENT LESS THAN \$5K				1,000	0.00%
VEHICLE REPAIRS & MAINTENANCE	39,490	45,000	45,000	50,000	11.11%
GASOLINE & DIESEL FUEL	78,002	90,000	90,000	90,000	0.00%
IMPROVEMENTS		25,000	25,000		-100.00%
EQUIPMENT LESS THAN \$5000	1,179	1,000	1,000		-100.00%
SALARY CONTINGENCY				22,361	0.00%
EQUIP/SUPPLY CONTINGENCY				1,040	0.00%
Totals for REFUSE COLLECTION	1,390,909	1,570,376	1,695,004	1,647,935	-2.78%

SANITATION ADMIN EXPENSE

SALARY	75,538	52,744	52,744	53,358	1.16%
OVERTIME	974	1,000	1,000	1,200	20.00%
FICA/MEDICARE	5,749	4,035	4,035	4,082	1.16%
RETIREMENT	4,995	3,122	3,122	3,468	11.08%
LIFE & HEALTH INSURANCE	10,302	6,859	6,859	6,705	-2.25%
WORKER'S COMPENSATION	154	93	93	76	-18.28%

OPEB EXPENSE	(5,734)				0.00%
AUDIT	7,000	7,000	7,000	4,000	-42.86%
CONTRACTUAL SERVICES	12,660	12,746	12,746	13,256	4.00%
UTILITY SERVICES	433				0.00%
INSURANCE	60,346	66,625	66,625	70,000	5.07%
BAD DEBT EXPENSE	8,579	3,000	3,000	4,000	33.33%
DEPRECIATION EXPENSE	219,307	196,498	196,498	221,807	12.88%
RESER. FOR CONTINGENCIES		62,402	62,402	38,913	-37.64%
Totals for ADMIN EXPENSE	400,303	416,124	416,124	420,865	1.14%
TOTAL SANITATION EXPENDITURES	1,791,212	1,986,500	2,111,128	2,068,800	-2.00%
<i>Revenues Over (Under) Expenditures</i>	<i>45,371</i>	<i>-</i>	<i>(124,628)</i>	<i>-</i>	<i>-100.00%</i>

Stormwater

STORMWATER	2023-2024 ACTIVITY	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 ADOPTED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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INTERGOVERNMENTAL

FEDERAL/STATE GRANT-FEMA	95,794		64,945		-100.00%
Totals for INTERGOVERNMENTAL	95,794	-	64,945	-	-100.00%

CHARGES FOR SERVICE

STORMWATER FEES	820,993	1,174,000	1,174,000	1,166,000	-0.68%
PENALTIES LOCAL ORDINANCE	6,763	8,000	8,000	8,000	0.00%
Totals for CHARGES FOR SERVICE	827,756	1,182,000	1,182,000	1,174,000	-0.68%

MISCELLANEOUS REVENUE

INTEREST INCOME	874	1,000	1,000	1,000	0.00%
SBA INTEREST INCOME - DO NOT BUDGET	16,773	6,000	6,000		-100.00%
Totals for MISCELLANEOUS REVENUE	17,647	7,000	7,000	1,000	-85.71%

NON-REVENUES

TRANSFER FROM FUND BALANCE		136,648	136,648		-100.00%
Totals for NON-REVENUES	-	136,648	136,648	-	-100.00%

TOTAL STORMWATER FUND REVENUES	941,197	1,325,648	1,390,593	1,175,000	-15.50%
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STORMWATER FUND EXPENSE

SALARY	171,642	155,380	155,807	151,575	-2.72%
OVERTIME	1,162	1,000	1,000	2,000	100.00%
FICA/MEDICARE	13,080	11,887	11,887	11,596	-2.45%
RETIREMENT	11,259	10,100	10,100	9,496	-5.98%
LIFE & HEALTH INSURANCE	26,512	34,918	34,918	24,905	-28.68%
WORKER'S COMPENSATION	4,145	9,532	9,532	8,485	-10.98%
OPEB EXPENSE	(2,143)				0.00%
PROFESSIONAL SERVICES	221,988	200,000	230,629	269,110	16.69%
AUDIT	8,866	9,000	9,000	5,000	-44.44%

CONTRACTUAL SERVICES	22,000	21,709	21,709	31,072	43.13%
TRAVEL/TRAINING	860	2,500	2,500	5,450	118.00%
TELECOMMUNICATIONS	446	500	500	2,088	317.60%
REPAIRS & MAINTENANCE	16,517	16,000	16,000	23,000	43.75%
PRINTING & BINDING		5,000	5,000	1,555	-68.90%
PROMOTIONAL ACTIVITIES	4,212	5,000	5,000	1,300	-74.00%
STORMWATER LEGAL & PERSONAL NOTICES		1,800	1,800		-100.00%
OFFICE SUPPLIES	1,409				0.00%
OPERATING SUPPLIES	3,869	6,500	6,500	1,550	-76.15%
MEMBRSHPS SUBSCRPTS DUES	522	650	650	350	-46.15%
POSTAGE	94	200	200	250	25.00%
BAD DEBT EXPENSE	7,549	1,000	1,000	1,000	0.00%
EQUIPMENT LESS THAN \$5K				1,000	0.00%
IMPROVEMENTS		520,000	558,128		-100.00%
EQUIPMENT LESS THAN \$5000	2,040				0.00%
DEBT SERVICE PRINCIPAL		110,933	110,933	107,000	-3.55%
DEBT SERVICE - INTEREST	16,445	6,932	6,932	11,233	62.05%
DEPRECIATION EXPENSE	171,234	195,107	195,107	218,729	12.11%
RESER. FOR CONTINGENCIES				227,792	0.00%
SALARY CONTINGENCY				57,964	0.00%
EQUIP/SUPPLY CONTINGENCY				1,500	0.00%
Totals for STORMWATER EXPENSE	703,708	1,325,648	1,394,832	1,175,000	-15.76%

Revenues Over (Under) Expenditures	237,489	-	(4,239)	-	-100.00%
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Summary of Capital Projects

SUMMARY OF CAPITAL PROJECTS - ENTERPRISE FUNDS	2025-2026 ADOPTED BUDGET
PIER RECONSTRUCTION	9,956,774
PIER BATHROOM / BEACH WALK	1,266,000
Pier Total	11,222,774
WELL #17 DESIGN	100,000
POTABLE WATER LAMBERT RIVER CROSSING CONSTRUCTION	1,500,000
INFRASTRUCTURE IMPROVEMENTS	500,000
FILTER ELEMENTS	6,500
1 MG TANK CONSTRUCTION	39,237
1MG TANK REPAIRS & INSPECTION	25,000
STABILIZATION WELL 13	20,000
WELL #18 DESIGN	100,000
CHLORINE PUMP	5,000
VFD	10,000
INSTALL ACID TANKS	51,800
WATER MAIN RIVER CROSSIN DESIGN	83,406
Water Production Total	2,440,943
SCREW PRESS CONSTRUCTION	2,728,211
WWTP REPLACEMENT	26,776,915
EQ BASIN MASTER LIFT STATION	1,861,127
SCREW PRESS START UP COSTS	41,300
Wastewater Plant Total	31,407,553
LARGE PUMPS	60,000
WET WELL REHABS	1,800,000
MANHOLE RINGS AND COVERS INSTALLATION	150,000
LIFT STATION REBUILD / CONSTRUCTION	2,048,400
GENERATORS	105,200
FIRE HYDRANT REPLACEMENT	90,000
VEHICLE REPLACEMENT	40,000
SNACK JACK LIFT STATION - DESIGN	50,000
UTILITY TRAILER	7,000
LS's #5 & #2, PS's #4 & #7	84,250
Utility Maintenance Total	4,434,850

NEW GOLF CART (Engineering)	11,000
Utility Admin	11,000

FORKLIFT	20,000
Sanitation Total	20,000
LAMBERT AVE PROJECTS - PROJECTS 640 & 643	118,759
ROADS AND STREETS VEHICLE	20,000
STORMWATER IMPROVEMENTS	500,000
JOHN BULL DRAINAGE IMPROVEMENT	5,706
Stormwater Total	644,465
Total	50,181,585

Capital Plan FY 25/26

Name	Fund	Funding Source	Total 5 Year	Budget 25/26	Budget 26/27	Budget 27/28	Budget 28/29	Budget 29/30
Facilities - 2018 Service Truck Replacement F250	General	Unrestricted GF	80,000	0	40,000	0	40,000	0
Facilities - Air Conditioning Units	General	Unrestricted GF	120,000	24,000	24,000	24,000	24,000	24,000
Facilities - Rehab Maintenance Building	General	Unrestricted GF	150,000	0	0	150,000	0	0
Facilities - Trailer	General	Unrestricted GF	7,000	0	7,000	0	0	0
Facilities - Mower	General	Unrestricted GF	7,000	0	0	7,000	0	0
Facilities - Bucket Truck	General	Unrestricted GF	100,000	100,000	0	0	0	0
Facilities - Dump Truck	General	Unrestricted GF	100,000	100,000	0	0	0	0
Facilities - Park Improvements	General	Unrestricted GF	210,000	10,000	50,000	50,000	50,000	50,000
Facilities - Wickline Community Center Equipment	General	Unrestricted GF	50,000	0	0	50,000	0	0
Facilities - Hydroplanks	General	24/25 Capital/Grant Funded	147,502	147,502	0	0	0	0
Total Facilities			971,502	381,502	121,000	281,000	114,000	74,000

Police - Three Vehicles	General	Infrastructure Surtax Reserve	1,060,833	250,833	195,000	200,000	205,000	210,000
Total Police			1,060,833	250,833	195,000	200,000	205,000	210,000

Fire - Fire Station Repairs	General	Infrastructure Surtax Reserve	162,000	117,000	0	0	25,000	20,000
Fire - Painting of High Water Vehicle	General	Unrestricted GF	7,000	7,000	0	0	0	0
Fire - Vehicle Replacement	General	Infrastructure Surtax Reserve / Fire Equip Reser	119,000	59,000	0	0	0	60,000
Fire - Fire Truck Replacement	General	Infrastructure Surtax Reserve / Fire Truck Reser	1,400,000	0	0	0	0	1,400,000
Total Fire			1,688,000	183,000	0	0	25,000	1,480,000

P&Z - Code Enforcement New Golf Cart	General	Unrestricted GF	11,000	11,000	0	0	0	0
Total Planning & Zoning			11,000	11,000	0	0	0	0

IT - Fire Wall and Core Switch	General	Unrestricted GF	90,000	0	90,000	0	0	0
IT - New Server	General	Unrestricted GF	38,000	38,000	0	0	0	0
IT - Veam Cloud Storage Backup Device	General	Unrestricted GF	50,000	0	50,000	0	0	0
IT - City Wide Cameras	General	City Wide Camera Reserve	40,000	20,000	20,000			
IT - BSA Cloud Version Update	Multi	Fund split across departments	68,100	68,100	0	0	0	0
Total IT			286,100	126,100	160,000	0	0	0

Roads & Streets - Paving & Sidewalks	General	Reserves/ Unrestricted GF	2,287,000	287,000	500,000	500,000	500,000	500,000
Roads & Streets - Vehicle Replacement	General	Unrestricted GF	110,000	20,000	0	45,000	0	45,000
Roads & Streets - Bridge Lighting	General	Bridge Lighting Reserve	203,000	203,000				
Roads & Streets - Street Sweeper	General	Unrestricted GF	342,000	0	0	342,000	0	0
Total Roads & Streets			2,942,000	510,000	500,000	887,000	500,000	545,000

Library - Interior Renovation	General	Unrestricted GF	35,000	0	35,000	0	0	0
Library - Exterior Rehab	General	Unrestricted GF	25,000	25,000	0	0	0	0
Total Library			60,000	25,000	35,000	0	0	0

Capital Plan FY 25/26

Name	Fund	Funding Source	Total 5 Year	Budget 25/26	Budget 26/27	Budget 27/28	Budget 28/29	Budget 29/30
Recreation - ATV	General	Reserves/ Unrestricted GF	50,000	10,000	10,000	10,000	10,000	10,000
Recreation - Sun Trail	General	State Grant	2,000,000	0	2,000,000	0	0	0
Recreation - Vehicle	General	Unrestricted GF	50,000	0	0	0	50,000	0
Recreation - Jet ski	General	Unrestricted GF	30,000	0	15,000	0	0	15,000
Total Recreation			2,130,000	10,000	2,025,000	10,000	60,000	25,000

CRA - City Parking Lots	CRA	CRA Fund Balance	400,000	200,000	200,000	0	0	0
CRA - Decorative Street Lamp Replacement (Installation Only) (30Yrs)	CRA	CRA	200,000	200,000	0	0	0	0
CRA - Crosswalks (Re-stamp)	CRA	CRA	460,000	0	460,000	0	0	0
CRA - Underground Utilities	CRA	CRA	700,000	0	0	0	0	700,000
CRA - Veteran's Park Improvements	CRA	CRA	50,000	50,000	0	0	0	0
CRA - Wickline Playground Rebuild	CRA	FRDAP Grant / CRA	340,000	340,000	0	0	0	0
Total CRA			2,150,000	790,000	660,000	0	0	700,000

BCI - Vehicle	BCI	BCI Fund; 24/25 Capital	90,816	35,816	0	0	55,000	0
BCI - Carport for Vehicles	BCI	75 BCI / 25 GF	50,000	0	50,000	0	0	0
Total Building Code			140,816	35,816	50,000	0	55,000	0

Pier - Pier Reconstruction	Pier	FEMA / State Grant	12,254,491	9,956,774	2,297,717	0	0	0
Pier - Pier Bathroom / Beach Walk	Pier	TDC Grant/ GF Transfer	3,789,600	1,266,000	1,392,600	1,131,000	0	0
Total Pier Fund			16,044,091	11,222,774	3,690,317	1,131,000	0	0

Water Production - Well # 17 Design	Utility	Impact Fees - Water	100,000	100,000	0	0	0	0
Water Production - Well # 17 Construction	Utility	Impact Fees - Water	1,500,000	0	1,500,000	0	0	0
Water Production - Potable Water (Intercoastal) River Crossing Design	Utility	Unrestricted Utility Fund	150,000	0	150,000	0	0	0
Water Production - Potable Water (Intercoastal) River Crossing Construction	Utility	Unrestricted Utility Fund / Grant	1,500,000	0	0	1,500,000	0	0
Water Production - Potable Water (Lambert) River Crossing Construction	Utility	Unrestricted Utility Fund	1,500,000	1,500,000	0	0	0	0
Water Production - Infrastructure Improvements	Utility	Unrestricted Utility Fund	9,500,000	500,000	1,500,000	2,500,000	2,500,000	2,500,000
Water Production - Filter Elements	Utility	Unrestricted Utility Fund	37,500	6,500	7,000	7,500	8,000	8,500
Water Production - 1 MG Tank Construction	Utility	Impact Fees - Water; 24/25 Capital	2,539,237	39,237	2,500,000	0	0	0
Water Production - 1 MG Tank Repairs & Inspections	Utility	Unrestricted Utility Fund	25,000	25,000	0	0	0	0
Water Production - Replace Tile at Plant	Utility	Unrestricted Utility Fund	20,000	0	0	20,000	0	0
Water Production - Stabilization Well 13 Road	Utility	Unrestricted Utility Fund	20,000	20,000	0	0	0	0
Water Production - Well # 18 Design	Utility	Impact Fees - Water	100,000	100,000	0	0	0	0
Water Production - Well # 18 Construction	Utility	Impact Fees - Water	1,900,000	0	0	0	1,900,000	0
Water Production - Security Cameras System	Utility	Unrestricted Utility Fund	35,000	0	0	15,000	0	20,000
Water Production - Chlorine Pump	Utility	Unrestricted Utility Fund	5,000	5,000	0	0	0	0
Water Production - VFD	Utility	Unrestricted Utility Fund	10,000	10,000	0	0	0	0
Water Production - Driveway Paving	Utility	Unrestricted Utility Fund	200,000	0	0	200,000	0	0
Water Production - Install Acid Tanks	Utility	24/25 Capital	51,800	51,800	0	0	0	0
Water Production - Water Main River Crossing Design	Utility	24/25 Capital	83,406	83,406	0	0	0	0
Total Water Production			19,276,943	2,440,943	5,657,000	4,242,500	4,408,000	2,528,500

Capital Plan FY 25/26

Name	Fund	Funding Source	Total 5 Year	Budget 25/26	Budget 26/27	Budget 27/28	Budget 28/29	Budget 29/30
Wastewater Plant - Screw Press Building Construction	Utility	50/50 Match (\$850K Each) Total \$1.7 M	2,728,211	2,728,211	0	0	0	0
Wastewater Plant - Service Truck Replacement	Utility	Unrestricted Utility Fund	30,000	0	30,000	0	0	0
Wastewater Plant - WWTP - New Plant	Utility	SRF Loan/ Line of Credit	48,685,300	26,776,915	21,908,385	0	0	0
Wastewater Plant - EQ Basin Master Lift Station	Utility	Grant Funded	1,861,127	1,861,127	0	0	0	0
Wastewater Plant - Reverse Osmosis Treat System - Design	Utility	TBD - Unfunded Mandate	1,250,000	0	250,000	1,000,000	0	0
Wastewater Plant - Transfer Pump Station (TPS) - Design	Utility	TBD - Unfunded Mandate	2,300,000	0	300,000	1,400,000	600,000	0
Wastewater Plant - Reclaimed Water Ground Storage Tank, Covered (2MG) -	Utility	TBD - Unfunded Mandate	3,000,000	0	150,000	2,850,000	0	0
Wastewater Plant - Reclaimed Water Distribution Pump Station (RWDPS) - D	Utility	TBD - Unfunded Mandate	2,750,000	0	300,000	1,450,000	1,000,000	0
Wastewater Plant - Reclaimed Water Mains From WRF - Design	Utility	TBD - Unfunded Mandate	300,000	0	300,000	0	0	0
Wastewater Plant - Reclaimed Water Mains - John Anderson Highway - Desig	Utility	TBD - Unfunded Mandate	4,730,000	0	267,168	2,200,000	2,262,832	0
Wastewater Plant - Evaluate Funding Options for the Reuse System (PAR)	Utility	TBD - Unfunded Mandate	25,000	0	25,000	0	0	0
Wastewater Plant - Conduct PAR Rate/Impact Fee Study for the PAR System	Utility	TBD - Unfunded Mandate	50,000	0	50,000	0	0	0
Wastewater Plant - Develop Interlocal RW Agreement with Palm Coast	Utility	TBD - Unfunded Mandate	75,000	0	75,000	0	0	0
Wastewater Plant - Reclaimed Water Mains - Roberts Road	Utility	TBD - Unfunded Mandate	2,569,029	0	145,105	1,923,924	500,000	0
Wastewater Plant - Wet Weather Disposal Evaluation - Ponds/Pump Station	Utility	TBD - Unfunded Mandate	100,000	0	0	100,000	0	0
Wastewater Plant - Wet Weather Disposal Evaluation - Spray fields	Utility	TBD - Unfunded Mandate	100,000	0	0	100,000	0	0
Wastewater Plant - Reclaim Water Mains - Lambert Avenue	Utility	TBD - Unfunded Mandate	5,975,678	0	0	337,522	3,500,000	2,138,156
Wastewater Plant - Reclaimed Water Mains - Barrier Island Parks	Utility	TBD - Unfunded Mandate	2,139,150	0	0	0	139,150	2,000,000
Wastewater Plant - Reclaimed Water Mains - Golf Course	Utility	TBD - Unfunded Mandate	9,768,108	0	0	0	768,108	9,000,000
Wastewater Plant - Startup Costs Screwpress	Utility	24/25 Capital	41,300	41,300				
Total Wastewater Plant			88,477,903	31,407,553	23,800,658	11,361,446	8,770,090	13,138,156

Utility Maintenance - Bypass Pump On Trailer	Utility	Unrestricted Utility Fund	225,000	0	75,000	75,000	75,000	0
Utility Maintenance - Large Pumps	Utility	Unrestricted Utility Fund	300,000	60,000	60,000	60,000	60,000	60,000
Utility Maintenance - Wet Well Rehabs	Utility	Unrestricted Utility Fund	2,120,000	1,800,000	80,000	80,000	80,000	80,000
Utility Maintenance - Manhole Rings and Covers / Installation	Utility	Unrestricted Utility Fund	1,150,000	150,000	250,000	250,000	250,000	250,000
Utility Maintenance - Lift Station Rebuild / Construction - LS 2,4,5 & 7	Utility	Unrestricted Utility Fund / Grant	2,398,400	2,048,400	350,000	0	0	0
Utility Maintenance - Lift Station Generators	Utility	Unrestricted Utility Fund	605,200	105,200	500,000	0	0	0
Utility Maintenance - Fire Hydrant Replacement	Utility	Infrastructure Reserve	450,000	90,000	90,000	90,000	90,000	90,000
Utility Maintenance - Vehicle Replacement	Utility	Unrestricted Utility Fund	108,000	40,000	68,000	0	0	0
Utility Maintenance - Snack Jack Lift Station Design	Utility	Unrestricted Utility Fund	50,000	50,000	0	0	0	0
Utility Maintenance - Relocate Snack Jack's Lift Station	Utility	Unrestricted Utility Fund	500,000	0	500,000			
Utility Maintenance - Utility Trailer	Utility	Unrestricted Utility Fund	7,000	7,000	0	0	0	0
Utility Maintenance - LS's #5 & #2, PS's #4 & #7	Utility	HA009 Grant/ 24/25 Capital	84,250	84,250	0	0	0	0
Total Utility Maintenance			7,997,850	4,434,850	1,973,000	555,000	555,000	480,000

Utility Admin Expense - Meter Reader Truck Replacement	Utility	Unrestricted Utility Fund	45,000	0	45,000	0	0	0
Utility Admin Expense - Meter Reader Golf Cart Replacement	Utility	Unrestricted Utility Fund	10,000	0	10,000	0	0	0
Utility Admin Expense - New Golf Gart	Utility	Unrestricted Utility Fund	11,000	11,000	0	0	0	0
Total Utility Admin			66,000	11,000	55,000	0	0	0

Sanitation - Forklift/Bobcat	Sanitation	Sanitation Revenues	20,000	20,000	0	0	0	0
Sanitation - Sanitation Truck	Sanitation	Sanitation Unrestricted Fund Reserve	300,000	0	300,000	0	0	0
Total Sanitation			320,000	20,000	300,000	0	0	0

Capital Plan FY 25/26

Name	Fund	Funding Source	Total 5 Year	Budget 25/26	Budget 26/27	Budget 27/28	Budget 28/29	Budget 29/30
Stormwater - Custer's Palm Harbor	Stormwater	Stormwater Unrestricted Fund Reserve	395,400	0	0	395,400	0	0
Stormwater - Palm Harbor - North Side Canal	Stormwater	Stormwater Unrestricted Fund Reserve	757,800	0	0	0	757,800	0
Stormwater - Roads & Streets Vehicle - 50%	Stormwater	Stormwater Unrestricted Fund Reserve	20,000	20,000				
Stormwater- Stormwater Improvements	Stormwater	Stormwater Revenues	2,500,000	500,000	500,000	500,000	500,000	500,000
Stormwater - Lambert Ave Projects - 640 & 643	Stormwater	24/25 Capital	118,759	118,759	0	0	0	0
Stormwater - John Bull Drainage Improvement	Stormwater	24/25 Capital	5,706	5,706	0	0	0	0
Total Stormwater			3,797,665	644,465	500,000	895,400	1,257,800	500,000
Contingency Reserve	General Fund	Unrestricted GF	400,000	0	100,000	100,000	100,000	100,000
Capital Contingency			400,000	0	100,000	100,000	100,000	100,000
Grand Total			147,820,703	52,504,836	39,821,975	19,663,346	16,049,890	19,780,656

Total by Fund	Total 5 Year Plan	25/26	26/27	27/28	28/29	29/30
General	9,549,435	1,497,435	3,136,000	1,478,000	1,004,000	2,434,000
CRA	2,150,000	790,000	660,000	0	0	700,000
Building	140,816	35,816	50,000	0	55,000	0
Pier	16,044,091	11,222,774	3,690,317	1,131,000	0	0
Utility	109,679,459	38,055,109	27,485,658	16,158,946	11,833,090	16,146,656
Impact Fee	6,139,237	239,237	4,000,000	0	1,900,000	0
Sanitation	320,000	20,000	300,000	0	0	0
Stormwater	3,797,665	644,465	500,000	895,400	1,257,800	500,000
	147,820,703	52,504,836	39,821,975	19,663,346	16,049,890	19,780,656