City Commission Workshop
Thursday, July 16, 2026 at 9:00 AM

City Commission Chambers
214 Sams Avenue, New Smyrna Beach, Florida 32168

I. CALL TO ORDER

II. PUBLIC PARTICIPATION

III. WORKSHOP

III.a Budget Workshop

IV. COMMISSION COMMENTS

V. ADJOURNMENT

Pursuant to Florida Statutes 286.0105, if an individual decides to appeal any decision made by the board, agency or commission of the City of New Smyrna Beach with respect to any matter considered at this meeting, a record of the proceedings will be required and the individual will need to ensure that a verbatim transcript of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based. Such person must provide a method for recording the proceedings.

In accordance with the Americans with Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk's office in person or by mail at 210 Sams Avenue, New Smyrna Beach, Florida 32168, (386) 410-2630, prior to the meeting.

THE CITY OF NEW SMYRNA BEACH - FINANCE

BUDGET WORKSHOP

July 16, 2026

Background:

Staff will present the City Manager's recommended budget for fiscal year 2027, including a summary of proposed revenues, expenditures, departmental allocations, capital and key strategic initiatives. This presentation will serve as the foundation for Commission discussion and public input as the city moves toward budget adoption.

Findings:

N/A

Fiscal Analysis:

N/A

Strategic Plan Item:

No

Staff Report Created By: JoAnne Drury - Finance Director

Attachments:

City Manager Proposed Fiscal Year 2027 Budget Fund Summary.pdf
City Manager Proposed Fiscal Year 2027 Historical Budget Report.pdf
Budget Workshop PPT V3 Presentation.Final.pdf

CITY MANAGER PROPOSED FISCAL YEAR 2027 BUDGET

FUND #	FUND NAME	2026 ADOPTED	2026 AMENDED	2027 PROPOSED	CHANGE $	CHANGE %
001	GENERAL FUND	76,646,231	83,036,615	77,162,101	(5,874,514)	-7.1%
003	BRANNON CENTER FUND	730,690	750,489	813,730	63,241	8.4%
004	GOLF COURSE FUND	1,989,506	2,534,105	2,412,787	(121,318)	-4.8%
005	SANITATION FUND (NEW)	-	-	13,960,988	13,960,988	0.0%
101	STORMWATER FUND	8,273,992	11,137,255	6,054,426	(5,082,829)	-45.6%
103	SPECIAL LAW ENFORCEMENT TRUST FUND	237,015	251,402	254,000	2,598	1.0%
104	AIRPORT FUND	5,867,778	6,018,435	5,622,188	(396,247)	-6.6%
105	POLICE IMPACT FEE FUND (OLD)	1,275,333	1,351,443	-	(1,351,443)	-100.0%
106	FIRE IMPACT FEE FUND (OLD)	1,233,745	1,268,530	-	(1,268,530)	-100.0%
107	RECREATION IMPACT FEE FUND (OLD)	1,781,022	2,485,232	-	(2,485,232)	-100.0%
109	TRANSPORTATION IMPACT FEE FUND (OLD)	6,061,000	6,316,459	-	(6,316,459)	-100.0%
113	BUILDING & INSPECTION FUND	3,842,409	3,842,409	4,377,910	535,501	13.9%
114	TREE FUND	120,304	595,450	582,000	(13,450)	-2.3%
115	PARKING FUND	5,460,320	6,310,964	6,577,520	266,556	4.2%
116	OPIOID SETTLEMENT FUND	128,400	136,123	178,000	41,877	30.8%
117	HAZARDOUS MITIGATION GRANT FUND	-	-	7,964,500	7,964,500	0.0%
125	COMMUNITY REDEVELOPMENT AGENCY FUND	10,209,070	11,216,737	9,857,408	(1,359,329)	-12.1%
130	AMERICAN RESCUE PLAN ACT (ARPA) FUND	-	658,397	-	(658,397)	-100.0%
204	2017 STORMWATER REV NOTE DEBT SERVICE FUND	560,872	569,876	585,494	15,618	2.7%
205	SRF RESERVE DEBT SERVICE FUND	-	103,341	-	(103,341)	-100.0%
206	2024 CAPITAL IMPROVEMENT REV NOTE DEBT SERVICE FUND	219,000	356,883	10,564,724	10,207,841	2860.3%
207	SRF LOAN DEBT SERVICE FUND	19,999	139,116	103,200	(35,916)	-25.8%
208	2014 CAPITAL IMPROVEMENT REV NOTE DEBT SERVICE FUND	469,321	494,212	490,313	(3,899)	-0.8%
209	2019 TURNBULL CREEK GO BOND DEBT SERVICE FUND	1,391,724	1,070,549	763,484	(307,065)	-28.7%
210	2021 CAPITAL IMPROVEMENT REV NOTE DEBT SERVICE FUND	656,692	707,341	707,162	(179)	0.0%
212	EQUIPMENT FINANCING FUND	-	-	292,934	292,934	0.0%
213	2025 TURNBULL CREEK GO BOND DEBT SERVICE FUND	-	418,000	505,575	87,575	21.0%
301	2019 TURNBULL CREEK GO BOND CAPITAL PROJECT FUND	6,493,600	24,242	-	(24,242)	-100.0%
302	CAPITAL PROJECT FUND	16,239,961	26,114,608	4,000,000	(22,114,608)	-84.7%
303	GO BOND CAPITAL PROJECT FUND	1,124,683	1,195,900	1,212,215	16,315	1.4%
304	AIRPORT CAPITAL FUND	6,290,000	6,624,132	140,816	(6,483,316)	-97.9%
305	POLICE IMPACT FEE FUND (NEW)	1,776,451	1,852,561	1,060,390	(792,171)	-42.8%
306	FIRE IMPACT FEE FUND (NEW)	1,481,301	1,516,086	997,960	(518,126)	-34.2%
307	RECREATION IMPACT FEE FUND (NEW)	2,356,552	3,060,762	1,788,440	(1,272,322)	-41.6%
309	TRANSPORTATION IMPACT FEE FUND (NEW)	6,773,135	7,028,594	7,158,770	130,176	1.9%
311	STORMWATER CAPITAL FUND	14,406,600	9,856,140	6,948,320	(5,462,284)	-55.4%
312	CAPITAL EQUIPMENT FUND	-	5,357,024	4,393,856	(4,357,024)	-81.3%
313	2025 TURNBULL GO BOND CAPITAL PROJECT FUND	-	5,600,000	1,000,000	(4,600,000)	-82.1%
405	SANITATION FUND (OLD)	12,942,967	14,295,270	3,765,424	(10,529,846)	-73.7%
408	CITY MARINA FUND	484,610	456,022	585,272	129,250	28.3%
501	FLEET MAINTENANCE FUND	1,963,540	2,067,034	2,654,315	587,281	28.4%
		199,507,823	**226,817,738**	**185,536,222**	**(47,229,836)**	**-20.8%**

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00130000	GENERAL FUND REVENUE								
00130000	311101	CURRENT AD VALO	-20,450,199.37	-25,875,616.95	-29,946,709.35	-31,183,922.59	-31,463,741.00	-32,952,981.00	4.7%
00130000	312401	LOCAL OPTION GA	-499,400.26	-557,623.89	-555,576.05	-268,484.57	-542,547.00	-561,536.00	3.5%
00130000	312510	FIRE INS PREMIU	-448,809.79	-503,751.85	-522,540.73	.00	-419,196.00	-440,156.00	5.0%
00130000	312520	CASUALTY INS PR	-366,537.06	-424,622.14	-479,751.17	.00	-388,608.00	-408,039.00	5.0%
00130000	313101	FRANCHISE FEE E	-3,403,210.83	-3,108,998.36	-3,048,604.59	-1,640,157.68	-3,137,078.00	-3,246,876.00	3.5%
00130000	313301	FRANCHISE FEE W	-706,692.66	-781,189.13	-783,565.81	-466,032.75	-814,317.00	-842,818.00	3.5%
00130000	313401	FRANCHISE FEE G	-189,742.64	-172,935.81	-195,122.08	-128,914.34	-231,868.00	-239,983.00	3.5%
00130000	313601	FRANCHISE FEE S	-666,587.63	-704,912.85	-706,258.52	-426,328.76	-726,617.00	-752,049.00	3.5%
00130000	313701	ADMIN FEE RECYC	-85,388.21	-90,017.23	-95,039.18	-66,830.60	-105,988.00	-109,698.00	3.5%
00130000	313801	FRANCHISE FEE R	-72,203.80	-82,388.53	-68,943.17	-38,681.60	-93,328.00	-96,594.00	3.5%
00130000	313803	FRANCHISE FEE W	-569,299.02	-600,750.79	-633,505.15	-444,262.56	-613,255.00	-1,066,835.00	74.0%
00130000	313902	FRANCHISE FEE R	-74,152.75	-80,853.97	-81,066.07	-48,016.20	-88,385.00	-91,478.00	3.5%
00130000	314101	PUBLIC SERVICE	-3,174,616.99	-3,256,492.10	-3,280,210.15	-2,020,474.80	-3,258,000.00	-3,372,030.00	3.5%
00130000	314201	UTILITY TAX TEL	-1,240,752.75	-1,290,792.97	-1,342,876.91	-688,176.32	-1,475,000.00	-1,526,625.00	3.5%
00130000	314404	UTILITY TAX GAS	-288,853.77	-290,051.44	-323,671.48	-209,019.98	-290,000.00	-300,150.00	3.5%
00130000	321101	LOCAL BUSINESS	-305,245.47	-305,833.59	-366,426.57	-130,028.96	-367,930.00	.00	-100.0%
00130000	321102	LOCAL BUSINESS	-3,582.15	-2,750.00	-4,000.00	-3,250.00	-5,589.00	.00	.0%
00130000	321104	VOLUSIA COUNTY	-28,507.38	-2,510.84	.00	.00	.00	.00	.0%
00130000	329401	GARAGE SALES PE	-1,835.00	-2,420.00	-1,970.00	-1,895.00	-2,486.00	-2,573.00	3.5%
00130000	329451	OTHER FEES - TR	-28,500.00	.00	.00	.00	.00	.00	.0%
00130000	331201	FDLE GRANT	-21,171.09	.00	.00	.00	.00	.00	.0%
00130000	331201	25PD6 FDLE GRANT	.00	.00	-99,996.00	.00	.00	.00	.0%
00130000	331201	IG087 FDLE GRANT	.00	.00	.00	.00	-28,844.00	.00	.0%
00130000	331390	22BE1 FEDERAL GR	-392,023.22	-79,067.34	-29.03	.00	.00	.00	.0%
00130000	331511	COMMUNITY DEVEL	-70,287.52	.00	.00	.00	.00	.00	.0%
00130000	331513	VOCA DONATIONS	-500.00	.00	.00	.00	.00	.00	.0%
00130000	331514	VOCA GRANT	-77,424.18	-51,770.00	-50,607.82	-28,473.50	-50,468.00	-50,468.00	.0%
00130000	331515	HIDTA-VBI REIMB	-1,885.40	.00	.00	.00	.00	.00	.0%
00130000	331516	JUSTICE ASSISTA	-4,996.00	-5,031.00	-5,501.00	-1,675.66	-4,739.00	-4,739.00	.0%
00130000	331523	BULLETPROOF VES	-3,032.00	-12,284.55	-7,244.75	.00	.00	-4,000.00	.0%
00130000	331528	NATURAL DISASTE	-1,380,576.00	-63,788.69	-684,551.80	-1,536,548.45	.00	.00	.0%
00130000	332100	IAN/NICOLE TAX	.00	-11,252.46	.00	.00	.00	.00	.0%
00130000	334101	WITNESS FEES	-1,057.53	-119.40	-76.25	.00	-2,445.00	-2,531.00	3.5%
00130000	334390	FL FISH WILDLIF	-7,000.00	.00	.00	.00	.00	.00	.0%
00130000	335101	REV SHARING-GAS	-248,711.16	-228,296.68	-215,121.65	-112,364.16	-220,037.00	-227,738.00	3.5%
00130000	335102	MOBILE HOME LIC	-13,229.34	-13,439.91	-12,302.43	-9,839.86	-14,000.00	-14,490.00	3.5%
00130000	335103	ALCOHOLIC BEVER	-45,014.50	-51,410.04	-50,235.77	-1,109.98	-47,779.00	-49,451.00	3.5%
00130000	335104	LOCAL GOVERNMEN	-2,162,930.81	-2,067,834.99	-2,070,401.25	-986,483.87	-2,004,543.00	-2,074,702.00	3.5%
00130000	335105	REV SHARING-SAL	-981,661.66	-1,050,704.64	-994,712.13	-529,716.88	-900,423.00	-931,938.00	3.5%
00130000	335201	FIREFIGHTERS SU	-22,625.56	-16,860.00	-29,423.93	-6,153.87	-6,200.00	-24,000.00	287.1%
00130000	335290	SEIZED TAGS/CRA	.00	.00	-2,415.00	-3,049.99	-4,000.00	-4,140.00	3.5%
00130000	335401	FDOT HWY LIGHTI	-99,753.26	-99,753.26	-65,964.53	-90,486.19	-90,486.00	-93,653.00	3.5%
00130000	335402	FUEL REFUND	.00	-28,615.48	-14,280.65	-21,435.37	-30,000.00	-31,050.00	3.5%
00130000	335403	FDOT ROAD MAINT	-45,549.00	-45,549.00	-45,549.00	-45,549.00	-44,131.00	-45,676.00	3.5%
00130000	335405	FDOT TRAFFIC SI	-66,064.89	.00	.00	.00	.00	.00	.0%
00130000	339101	LOCAL UNITS PAY	-24,969.69	-22,321.88	-21,159.36	.00	-26,011.00	-26,921.00	3.5%
00130000	341205	DEVELOPMENT SER	-324,128.76	-391,572.10	-546,688.25	-209,068.28	-300,000.00	-310,500.00	3.5%
00130000	341215	ADVERTISING FE	200.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00130000	342101	FINGERPRINTS	.00	.00	.00	-926.05	-1,389.00	-1,438.00	3.5%
00130000	342102	CPR TRAINING CL	-1,450.00	-1,110.00	-1,345.00	-870.00	-1,625.00	-1,682.00	3.5%
00130000	342103	IMPOUND FEES	-14,812.50	-17,375.00	-16,500.00	-9,406.25	-16,366.00	-16,939.00	3.5%
00130000	342105	POLICE SPECIAL	-11,996.22	-99,180.70	-144,244.55	-86,294.68	-96,000.00	-99,360.00	3.5%
00130000	342201	FIRE SPECIAL PA	.00	-300.00	-1,700.00	-4,200.00	-4,200.00	-4,347.00	3.5%
00130000	343003	COST ALLOCATION	-76,023.00	-122,010.00	.00	.00	.00	.00	.0%
00130000	343004	COST ALLOCATION	-114,034.00	-183,015.00	.00	.00	.00	.00	.0%
00130000	343101	COST ALLOCATION	-805,409.00	-379,366.00	-426,579.00	.00	.00	.00	.0%
00130000	343104	COST ALLOCATION	-114,034.00	-213,518.00	-197,998.00	.00	.00	.00	.0%
00130000	343113	COST ALLOCATION	-1,520,201.00	-1,099,501.00	-1,003,722.00	.00	.00	.00	.0%
00130000	343115	COST ALLOCATION	-309,275.00	-289,774.00	-313,496.00	.00	.00	.00	.0%
00130000	343405	COST ALLOCATION	-114,445.00	-76,045.00	-81,110.00	.00	.00	.00	.0%
00130000	343408	COST ALLOCATION	-95,028.00	-91,508.00	.00	.00	.00	.00	.0%
00130000	343902	P.W. SERVICE SI	.00	-4,240.00	.00	.00	.00	.00	.0%
00130000	344901	FIRE TRANSPORT	-810,484.68	-811,741.45	-1,043,237.32	-542,053.56	-1,107,277.00	-1,300,000.00	17.4%
00130000	346101	PET LICENSES	.00	.00	.00	-250.00	-250.00	-258.00	3.2%
00130000	347201	ACTIVITY FEES	-55,211.86	-116,127.29	-139,527.28	-87,107.04	-90,000.00	-93,150.00	3.5%
00130000	347202	TAXABLE - SPECI	-18,812.99	-140,999.12	-137,573.62	-93,311.10	-120,000.00	-124,200.00	3.5%
00130000	347203	BC NON-TAXABLE	-17,135.03	-65,501.26	-52,228.50	-108,807.83	-109,171.00	-112,992.00	3.5%
00130000	347204	ART FIESTA	-55,300.00	-3.13	.00	.00	.00	.00	.0%
00130000	347206	SENIOR GAMES	-960.00	.00	.00	.00	.00	.00	.0%
00130000	347208	ED ROOT RUN	-5,210.45	.00	.00	.00	.00	.00	.0%
00130000	347209	FLAMINGO FOLLIE	-20,982.82	.00	.00	.00	.00	.00	.0%
00130000	347210	USER FEES	-286.00	.00	.00	.00	.00	.00	.0%
00130000	347219	SUMMER FUN CENT	-51,035.00	.00	.00	.00	.00	.00	.0%
00130000	347234	TAXABLE RENT SP	-35,839.46	-9,084.42	-125.00	.00	-500.00	-518.00	3.6%
00130000	347235	NON TAXABLE REN	-8,170.00	-390.00	-970.00	.00	-1,000.00	-1,035.00	3.5%
00130000	347243	MAYORS FITNESS	-19,790.00	.00	.00	.00	.00	.00	.0%
00130000	347250	LEISURE REV - F	.00	.00	12,481.13	-12,481.13	-12,482.00	.00	.0%
00130000	347501	SPORTS COMPLEX	-111,333.90	-147,669.00	-147,680.00	-156,079.50	-220,396.00	-228,110.00	3.5%
00130000	347503	S.COMPLEX - FIE	-62,187.70	-45,967.56	-99,261.92	-126,152.47	-120,724.00	-124,949.00	3.5%
00130000	347504	S.COMPLEX FIELD	-60,193.08	-62,202.50	-29,948.50	-7,515.00	-13,000.00	-13,455.00	3.5%
00130000	347505	SPORTS COMPLEX	-800.00	.00	-35,525.00	.00	-5,000.00	-5,175.00	3.5%
00130000	347510	SPORTS COMPLEX	.00	.00	.00	-100,000.00	-100,000.00	-100,000.00	.0%
00130000	349002	PARCEL VERIFICA	-37,950.00	-35,725.00	-33,800.00	-29,925.00	-37,000.00	-38,295.00	3.5%
00130000	349201	PUBLIC RECORD R	-10,650.11	-14,937.69	-20,304.94	-11,055.34	-20,000.00	-20,700.00	3.5%
00130000	349201	OPIO PUBLIC RECO	-21,625.98	-49,227.14	.00	.00	.00	.00	.0%
00130000	349202	POLICE MISC CHA	-5,460.85	-6,556.57	.00	78.78	-100.00	-104.00	4.0%
00130000	349203	MISC.RECREATION	254.46	-1,085.00	.00	.00	.00	.00	.0%
00130000	349204	DONATIONS	-45.00	.00	.00	.00	.00	.00	.0%
00130000	349501	SPORTS COMPLEX	-7,000.00	-19,970.00	-6,150.00	-16,076.37	-24,000.00	-24,840.00	3.5%
00130000	351101	COURT FINES & F	-70,225.39	-103,864.18	-124,316.31	-65,841.14	-95,038.00	-98,364.00	3.5%
00130000	351301	POLICE EDUCATIO	-15,761.34	-10,114.00	-13,611.24	-7,134.00	-11,270.00	-11,664.00	3.5%
00130000	354101	PARKING FINES N	-455,926.25	-483,594.60	-335,445.10	-172,190.00	-264,000.00	-200,000.00	-24.2%
00130000	354201	CODE ENFORCEMEN	-38,021.97	-206,115.39	-86,247.39	-71,647.18	-100,676.00	-104,200.00	3.5%
00130000	354202	NUISANCE ABATEM	-9,966.00	-2,750.00	-3,825.00	-325.00	-325.00	.00	.0%
00130000	361101	INTEREST EARNIN	-512,012.77	-851,522.69	-745,564.19	-499,135.11	-1,076,490.00	-1,000,000.00	-7.1%
00130000	361103	INTEREST PROFIT	-34,562.52	-4,039.57	-7,050.89	-766.57	.00	.00	.0%
00130000	361104	INTEREST - SPEC	.00	.00	137,166.10	.00	.00	.00	.0%
00130000	361105	INTEREST - CODE	.00	.00	.00	-3,176.40	-3,200.00	.00	.0%
00130000	361110	LEASE INTEREST	-957.00	-801.31	-641.80	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00130000	362206 SUBMERGED LANDS	-15,391.30	-15,257.91	-15,442.50	-11,306.07	-18,523.00	-19,171.00	3.5%
00130000	362290 LAND USE OTHER	-3,663.95	-4,089.27	-3,646.95	-3,000.00	-9,005.00	-9,320.00	3.5%
00130000	363106 SPECIAL ASSESSM	33,711.07	-69,455.49	-5,198.14	-2,266.90	-2,300.00	-2,381.00	3.5%
00130000	364401 SURPLUS EQUIPME	-1,158.80	-109,478.81	-79,623.00	-69,100.00	-69,200.00	.00	.0%
00130000	364402 INSURANCE PROCE	-190,452.47	-76,991.10	-83,801.82	-18,826.15	-39,000.00	.00	.0%
00130000	364402 25MLT INSURANCE	.00	.00	-788,926.57	.00	.00	.00	.0%
00130000	364900 LAND SALES	.00	-22,500.00	-198,696.97	-7,500.00	-7,500.00	.00	.0%
00130000	366909 DONATIONS TO PO	-19,578.00	-8,588.05	-500.00	.00	.00	.00	.0%
00130000	366909 25TCP DONATIONS	.00	.00	-10,000.00	.00	.00	.00	.0%
00130000	366910 LEISURE SRVCS S	-26,100.00	-13,872.31	-12,334.03	-27,800.95	-28,000.00	-28,980.00	3.5%
00130000	366911 DONATIONS	-3,295.00	-750.00	.00	.00	.00	.00	.0%
00130000	366912 DONATIONS FIRE	-300.00	-100.00	.00	.00	.00	.00	.0%
00130000	366991 REIMBURSEMENT S	.00	.00	.00	-199.64	-200.00	.00	.0%
00130000	366999 MISCELLANEOUS R	-8,273.55	-5,814.88	-68,270.76	-23,933.45	-20,000.00	-20,700.00	3.5%
00130000	369350 25OPI OPIOID SET	.00	.00	-108,015.16	-27,084.84	-27,085.00	.00	.0%
00130000	369350 OPIO OPIOID SETT	.00	.00	-43,926.44	.00	.00	.00	.0%
00130000	369903 MISCELLANEOUS R	.00	-4,236.58	.00	.00	.00	.00	.0%
00130000	369916 REBATES	.00	.00	-2,928.99	-1,595.25	-1,595.00	-1,651.00	3.5%
00130000	369917 IUPA FUEL SUPPL	.00	-17,915.00	.00	.00	.00	.00	.0%
00130000	381101 TRANSFER FROM S	.00	.00	-4,879,680.00	.00	.00	.00	.0%
00130000	381101 OHALC TSF FROM S	.00	.00	.00	-436,421.00	-436,421.00	-564,265.00	29.3%
00130000	381104 OHALC TRANSFER F	.00	.00	.00	-223,378.00	-223,378.00	-204,991.00	-8.2%
00130000	381113 CODE TSF FROM BL	.00	.00	.00	.00	.00	-193,740.00	.0%
00130000	381113 OHALC TSF FROM B	.00	.00	.00	-375,447.00	-375,447.00	-743,032.00	97.9%
00130000	381115 OHALC TRANSFER F	.00	.00	.00	-73,138.00	-73,138.00	-278,201.00	280.4%
00130000	381115 PARKS TRANSFER F	.00	.00	.00	.00	.00	-175,623.00	.0%
00130000	381405 OHALC TRANSFER F	.00	.00	.00	-716,546.00	-716,546.00	.00	.0%
00130000	381408 OHALC TRANSFER F	.00	.00	.00	-23,134.00	-23,134.00	.00	.0%
00130000	382408 OHALC TSF FROM M	.00	.00	.00	.00	.00	-87,853.00	.0%
00130000	384001 LOAN PROCEEDS	.00	.00	.00	-132,713.08	-136,625.00	.00	.0%
00130000	384102 PROCEEDS FROM D	.00	-1,042,828.76	-257,561.50	.00	.00	.00	.0%
00130000	389101 APPROPRIATED FU	.00	.00	.00	.00	-29,380,000.00	-21,200,000.00	-27.8%
TOTAL GENERAL FUND REVENUE		-44,563,362.51	-49,532,993.59	-59,010,731.73	-45,732,470.04	-83,036,615.00	-77,162,101.00	-7.1%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151101 CITY COMMISSION							
00151101 511001 EXECUTIVE SALAR	120,462.97	109,331.36	112,802.72	81,540.96	117,188.00	121,644.00	3.8%
00151101 511004 ALLOWANCE	.00	14,358.24	21,227.26	16,850.16	24,340.00	23,591.00	-3.1%
00151101 521001 FICA	8,960.79	9,064.30	10,215.85	7,303.50	10,890.00	11,111.00	2.0%
00151101 522001 FRS RETIREMENT	32,201.62	94,440.68	65,040.39	44,497.10	65,867.00	79,254.00	20.3%
00151101 522003 DC PLAN	861.38	33.62	.00	.00	.00	.00	.0%
00151101 523002 FLORIDA HEALTH	16,082.47	26,188.63	10,176.25	5,368.88	8,088.00	7,864.00	-2.8%
00151101 523003 HEALTH SAVINGS	.00	1,600.00	1,600.00	495.00	1,650.00	1,700.00	3.0%
00151101 523004 BCBS INSURANCE	56,128.02	45,238.28	48,769.97	37,837.35	56,995.00	55,116.00	-3.3%
00151101 523008 MET LIFE DENTAL	2,877.38	2,580.15	1,946.01	1,423.97	2,144.00	2,075.00	-3.2%
00151101 523009 LIFE/STD/ADD/LT	274.62	274.98	266.58	202.22	304.00	402.00	32.2%
00151101 523011 METLIFE VISION	297.00	317.64	183.67	130.10	196.00	778.00	296.9%
00151101 524001 WC	.00	.00	.00	269.04	335.00	243.00	-27.5%
00151101 531099 OTHER PROFESSIO	.00	10,000.00	84,452.73	.00	.00	.00	.0%
00151101 540005 TRAVEL	2,838.74	3,425.50	8,086.80	4,316.64	6,800.00	8,160.00	20.0%
00151101 540006 AREA DINNERS	2,961.21	2,732.58	4,449.01	3,348.03	10,000.00	12,000.00	20.0%
00151101 541003 MOBILE PHONE CH	5,128.92	5,332.81	4,520.52	2,167.90	5,871.00	3,500.00	-40.4%
00151101 542020 POSTAGE	.00	.00	.00	.00	630.00	600.00	-4.8%
00151101 545001 LIABILITY INSUR	.00	.00	.00	30,921.78	30,922.00	33,272.00	7.6%
00151101 546350 FLEET MAINTENAN	1,651.09	3,370.93	1,716.85	6,003.53	5,839.00	3,277.00	-43.9%
00151101 548001 PROMOTIONAL EXP	5,201.45	4,074.02	6,447.00	5,554.00	6,900.00	15,000.00	117.4%
00151101 549099 OTHER CURR CHGS	.00	2,476.50	.00	.00	.00	.00	.0%
00151101 551001 OFFICE SUPPLY	532.60	.00	790.79	231.14	850.00	850.00	.0%
00151101 552001 GAS/OIL	524.06	322.10	544.36	353.34	1,639.00	1,684.00	2.7%
00151101 552004 UNIFORMS	.00	.00	214.28	252.64	2,500.00	3,250.00	30.0%
00151101 554001 MEMBERSHIPS & S	5,609.00	5,968.00	6,418.00	5,687.00	6,300.00	7,560.00	20.0%
00151101 554004 SEMINAR/CONF RE	3,635.26	3,999.00	4,267.27	850.00	6,500.00	6,500.00	.0%
00151101 554005 EDUCATION & TRA	3,500.00	.00	.00	.00	.00	.00	.0%
TOTAL CITY COMMISSION	269,728.58	345,129.32	394,136.31	255,604.28	372,748.00	399,431.00	7.2%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151201	CITY MANAGER								
00151201	511001	EXECUTIVE SALAR	189,764.70	327,197.85	230,442.54	370,044.46	514,563.00	539,084.00	4.8%
00151201	511004	ALLOWANCE	7,200.00	6,600.00	.00	8,190.00	11,000.00	11,000.00	.0%
00151201	512001	REGULAR SALARY	484,847.89	507,689.58	598,862.45	300,062.40	499,024.00	452,323.00	-9.4%
00151201	514001	REGULAR OVERTIM	.00	.00	.00	.00	2,900.00	2,900.00	.0%
00151201	515001	SICK INC./PERSO	7,115.38	3,428.53	3,428.53	.00	14,300.00	15,000.00	4.9%
00151201	521001	FICA	49,059.24	55,948.66	62,621.80	47,845.83	74,346.00	78,061.00	5.0%
00151201	522001	FRS RETIREMENT	38,832.32	43,222.80	.00	.00	.00	.00	.0%
00151201	522003	DC PLAN	69,520.26	89,723.57	103,355.01	85,995.57	146,521.00	135,213.00	-7.7%
00151201	523002	FLORIDA HEALTH	97,197.75	97,349.40	105,358.42	85,110.08	128,046.00	122,372.00	-4.4%
00151201	523003	HEALTH SAVINGS	.00	1,600.00	1,600.00	1,182.50	1,650.00	3,399.00	106.0%
00151201	523008	MET LIFE DENTAL	3,797.86	3,536.34	3,870.14	3,251.15	4,873.00	4,628.00	-5.0%
00151201	523009	LIFE/STD/ADD/LT	5,961.77	6,359.80	7,976.20	6,860.88	10,296.00	15,223.00	47.9%
00151201	523011	METLIFE VISION	192.76	163.15	157.22	126.46	191.00	185.00	-3.1%
00151201	524001	WC	.00	.00	.00	11,622.14	11,714.00	10,343.00	-11.7%
00151201	531099	OTHER PROFESSIO	1,589.40	41,084.51	8,800.00	1,160.00	98,135.00	100,000.00	1.9%
00151201	534012	COMPUTER CONTRA	48.65	2,336.99	4,221.29	4,019.79	3,716.00	5,000.00	34.6%
00151201	540005	TRAVEL	5,391.97	8,058.59	20,435.12	9,576.16	21,000.00	22,200.00	5.7%
00151201	540006	AREA DINNERS	140.00	295.00	587.39	416.21	3,000.00	3,500.00	16.7%
00151201	541003	MOBILE PHONE CH	3,307.86	3,737.65	3,381.31	1,924.13	4,356.00	2,700.00	-38.0%
00151201	542021	SHIPPING/HANDLI	.00	.00	.00	.00	500.00	500.00	.0%
00151201	544001	ANNUAL EQUIPMEN	804.53	1,319.14	1,861.92	1,862.96	2,400.00	2,400.00	.0%
00151201	545001	LIABILITY INSUR	.00	.00	.00	34,430.66	34,431.00	36,258.00	5.3%
00151201	548001	PROMOTIONS	315.90	2,399.92	4,124.99	2,400.00	7,500.00	7,500.00	.0%
00151201	549001	NEWS ADS	231.96	169.00	.00	.00	250.00	250.00	.0%
00151201	549099	OTHER CURR CHGS	113.68	192.00	1,564.21	874.12	3,000.00	3,000.00	.0%
00151201	551001	OFFICE SUPPLY	3,385.80	1,605.97	1,216.94	1,458.08	2,500.00	3,000.00	20.0%
00151201	551005	OFFICE MACHINE	338.06	130.55	2,221.53	262.56	2,000.00	2,000.00	.0%
00151201	552012	COMPUTER HRDWR/	2,641.75	2,076.50	87.50	1,756.00	3,280.00	2,000.00	-39.0%
00151201	554001	MEMBERSHIPS & S	3,857.02	5,407.00	6,419.39	5,742.94	9,500.00	11,901.00	25.3%
00151201	554002	REF & EDUCATION	.00	.00	572.38	.00	500.00	500.00	.0%
00151201	554004	SEMINAR/CONF RE	3,799.00	4,580.75	6,157.27	2,024.52	13,000.00	14,525.00	11.7%
00151201	554005	EDUCATION & TRA	.00	.00	17,627.49	525.00	1,200.00	1,500.00	25.0%
00151201	583006	OTHER GRANTS AN	.00	.00	.00	51,864.57	51,865.00	50,000.00	-3.6%
TOTAL CITY MANAGER			979,455.51	1,216,213.25	1,196,951.04	1,040,589.17	1,681,557.00	1,658,465.00	-1.4%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151202	CITY CLERK								
00151202	511001	EXECUTIVE SALAR	98,442.86	101,385.37	128,278.01	75,363.63	108,310.00	111,322.00	2.8%
00151202	511004	ALLOWANCE	1,800.00	1,800.00	675.00	.00	.00	.00	.0%
00151202	512001	REGULAR SALARY	98,177.46	94,455.85	119,593.07	85,762.10	133,526.00	175,867.00	31.7%
00151202	514001	REGULAR OVERTIM	165.32	.00	28.18	.00	1,227.00	1,227.00	.0%
00151202	515001	SICK INC./PERSO	6,065.48	3,998.28	.00	.00	5,000.00	5,000.00	.0%
00151202	521001	FICA	15,593.69	15,337.06	19,001.54	12,187.83	18,200.00	22,468.00	23.5%
00151202	522003	DC PLAN	23,379.81	23,968.89	17,603.40	14,957.90	22,860.00	29,369.00	28.5%
00151202	523002	FLORIDA HEALTH	25,233.86	26,188.39	17,017.41	17,010.76	27,820.00	41,563.00	49.4%
00151202	523003	HEALTH SAVINGS	1,250.00	1,600.00	2,000.00	990.00	3,300.00	3,400.00	3.0%
00151202	523008	MET LIFE DENTAL	1,698.82	1,577.35	738.83	749.42	1,254.00	1,555.00	24.0%
00151202	523009	LIFE/STD/ADD/LT	2,132.47	2,151.97	1,914.42	1,981.38	3,020.00	4,012.00	32.8%
00151202	523011	METLIFE VISION	163.18	139.30	54.33	.00	.00	.00	.0%
00151202	524001	WC	.00	.00	.00	654.32	670.00	575.00	-14.2%
00151202	531099	OTHER PROFESSIO	33,486.45	29,489.16	11,917.51	11,122.27	13,000.00	40,000.00	207.7%
00151202	534008	ELECTION EXPENS	.00	-815.68	509.30	24,946.68	48,430.00	900.00	-98.1%
00151202	534009	RECORD RETENTIO	59,466.04	67,242.04	48,875.37	80,000.00	87,000.00	87,500.00	.6%
00151202	534012	COMPUTER CONTRA	10,696.42	12,566.17	42,234.50	36,351.19	54,009.00	90,900.00	68.3%
00151202	540004	SEMINAR/CONFERE	-177.32	.00	400.00	.00	.00	.00	.0%
00151202	540005	TRAVEL	3,315.66	2,041.20	.00	1,711.08	8,000.00	12,000.00	50.0%
00151202	540006	AREA DINNERS	587.85	552.05	63.97	428.91	1,500.00	1,500.00	.0%
00151202	541003	MOBILE PHONE CH	989.35	1,104.84	760.89	275.66	1,068.00	500.00	-53.2%
00151202	544001	ANNUAL EQUIPMEN	560.27	786.43	738.96	740.00	2,830.00	.00	.0%
00151202	545001	LIABILITY INSUR	.00	.00	.00	16,912.58	16,913.00	18,053.00	6.7%
00151202	546001	ANNUAL MAINT CO	.00	10,260.25	5,198.00	.00	.00	.00	.0%
00151202	549001	NEWS ADS	.00	.00	.00	508.24	4,000.00	4,000.00	.0%
00151202	549004	PUBLICATIONS OF	29,512.24	28,352.74	23,873.64	18,686.79	75,000.00	82,750.00	10.3%
00151202	551001	OFFICE SUPPLY	4,919.12	4,993.36	5,596.23	3,189.62	7,900.00	8,800.00	11.4%
00151202	552004	UNIFORMS	.00	.00	.00	111.99	1,500.00	2,000.00	33.3%
00151202	554001	MEMBERSHIPS & S	640.00	1,126.95	715.00	630.00	1,360.00	1,545.00	13.6%
00151202	554004	SEMINAR/CONF RE	865.00	2,600.00	.00	2,737.00	3,100.00	5,225.00	68.5%
TOTAL CITY CLERK			418,964.03	432,901.97	447,787.56	408,009.35	650,797.00	752,031.00	15.6%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151301 FINANCE									
00151301	511001	EXECUTIVE SALAR	124,995.39	113,175.31	129,922.98	116,134.62	166,904.00	171,545.00	2.8%
00151301	512001	REGULAR SALARY	451,945.64	507,006.33	559,635.98	521,002.30	765,699.00	826,169.00	7.9%
00151301	514001	REGULAR OVERTIM	2,682.11	2,871.47	362.39	287.06	5,000.00	5,000.00	.0%
00151301	515001	SICK INC./PERSO	3,932.99	4,828.62	4,060.61	.00	5,000.00	5,000.00	.0%
00151301	515008	INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00151301	521001	FICA	43,041.99	47,280.12	52,694.67	48,152.39	70,926.00	77,091.00	8.7%
00151301	522003	DC PLAN	54,609.49	58,779.00	65,485.83	56,807.42	84,771.00	100,772.00	18.9%
00151301	523002	FLORIDA HEALTH	94,430.61	85,268.18	91,003.57	85,270.72	129,667.00	131,797.00	1.6%
00151301	523003	HEALTH SAVINGS	1,458.33	8,933.34	8,000.00	2,475.00	8,250.00	6,798.00	-17.6%
00151301	523008	MET LIFE DENTAL	4,536.03	3,766.59	3,972.89	3,558.09	5,411.00	4,962.00	-8.3%
00151301	523009	LIFE/STD/ADD/LT	4,988.51	4,718.41	5,897.43	5,936.86	9,116.00	11,934.00	30.9%
00151301	524001	WC	.00	.00	.00	1,983.82	2,027.00	1,970.00	-2.8%
00151301	525001	UNEMPLOYMENT	.00	142.90	305.70	.00	.00	.00	.0%
00151301	531099	OTHER PROFESSIO	71,802.36	11,789.56	27,415.52	50,000.00	50,000.00	15,000.00	-70.0%
00151301	532001	AUDIT	73,210.00	69,280.00	93,000.00	90,000.00	90,000.00	95,000.00	5.6%
00151301	534012	COMPUTER CONTRA	.00	.00	7,012.30	18,245.09	20,000.00	80,000.00	300.0%
00151301	534099	OTHER CONTRACTU	2,334.96	51,066.10	20,708.23	39,914.37	59,235.00	35,500.00	-40.1%
00151301	540005	TRAVEL	6,265.20	9,011.08	8,504.23	2,037.60	14,900.00	7,000.00	-53.0%
00151301	541001	PHONE CHARGES	656.66	738.59	648.01	.00	900.00	900.00	.0%
00151301	541003	MOBILE PHONE CH	505.82	665.08	789.12	382.37	684.00	900.00	31.6%
00151301	542021	SHIPPING/HANDLI	.00	.00	76.74	.00	.00	.00	.0%
00151301	544001	ANNUAL EQUIPMEN	1,798.90	2,413.33	2,697.66	2,814.88	2,870.00	3,000.00	4.5%
00151301	545001	LIABILITY INSUR	.00	.00	.00	31,617.10	31,668.00	33,337.00	5.3%
00151301	547099	OTHER PRINT & B	.00	.00	936.00	935.00	935.00	1,000.00	7.0%
00151301	549001	NEWS ADS	2,016.99	1,234.35	1,089.16	.00	2,000.00	2,000.00	.0%
00151301	549085	CASH OVER/SHORT	96.39	.10	-46.42	20.00	100.00	.00	.0%
00151301	549099	OTHER CURR CHGS	329.74	-2,690.94	-868.31	.00	.00	1,500.00	.0%
00151301	549999	BAD DEBT EXPENS	12,979.52	53,999.19	.00	.00	.00	.00	.0%
00151301	551001	OFFICE SUPPLY	13,478.65	15,395.72	10,929.10	9,410.99	12,630.00	13,000.00	2.9%
00151301	551005	OFFICE MACHINE	2,597.50	5,560.74	1,552.00	6,795.08	12,580.00	13,000.00	3.3%
00151301	552004	UNIFORMS	.00	.00	.00	.00	2,600.00	2,600.00	.0%
00151301	552012	COMPUTER HRDWR/	522.13	1,626.75	18,158.83	9,809.22	14,291.00	5,000.00	-65.0%
00151301	554001	MEMBERSHIPS & S	1,800.00	-115.00	1,660.00	1,906.60	2,000.00	2,000.00	.0%
00151301	554002	REF & EDUCATION	.00	.00	.00	666.20	500.00	1,000.00	100.0%
00151301	554004	SEMINAR/CONF RE	1,120.00	2,964.50	6,133.00	3,960.00	9,500.00	5,000.00	-47.4%
00151301	554005	EDUCATION & TRA	2,398.50	193.40	459.60	5,773.50	16,900.00	11,000.00	-34.9%
TOTAL FINANCE			980,534.41	1,059,902.82	1,122,196.82	1,116,080.92	1,597,064.00	1,670,775.00	4.6%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151302		INFORMATION TECHNOLOGY							
00151302	511001	EXECUTIVE SALAR	121,415.24	124,700.64	128,705.01	99,195.68	142,560.00	146,535.00	2.8%
00151302	512001	REGULAR SALARY	331,070.32	403,003.92	434,577.35	321,726.96	480,356.00	496,852.00	3.4%
00151302	514001	REGULAR OVERTIM	.00	.00	.00	.00	700.00	700.00	.0%
00151302	515001	SICK INC./PERSO	5,661.38	.00	.00	.00	5,000.00	5,000.00	.0%
00151302	521001	FICA	33,378.75	39,510.30	41,470.67	30,703.06	45,766.00	49,679.00	8.6%
00151302	522003	DC PLAN	39,355.54	44,296.76	47,807.18	34,439.02	52,530.00	61,739.00	17.5%
00151302	523002	FLORIDA HEALTH	80,957.08	92,347.80	99,474.73	72,917.95	109,837.00	106,216.00	-3.3%
00151302	523008	MET LIFE DENTAL	3,352.46	3,708.17	3,824.13	2,957.78	4,456.00	4,309.00	-3.3%
00151302	523009	LIFE/STD/ADD/LT	4,080.68	4,610.53	5,144.19	4,183.19	6,382.00	8,076.00	26.5%
00151302	524001	WC	.00	.00	.00	1,445.87	1,459.00	1,270.00	-13.0%
00151302	531099	OTHER PROFESSIO	18,502.94	49,798.37	7,730.00	2,400.00	77,000.00	80,000.00	3.9%
00151302	534012	COMPUTER CONTRA	341,232.66	359,682.87	485,713.93	627,493.90	687,745.00	806,116.00	17.2%
00151302	534012	26UKG COMPUTER C	.00	.00	.00	39,750.00	39,750.00	.00	.0%
00151302	540005	TRAVEL	5,086.84	7,616.69	5,879.93	4,721.12	10,000.00	10,000.00	.0%
00151302	541001	PHONE CHARGES	55,786.75	56,836.13	52,645.00	34,122.67	58,350.00	59,350.00	1.7%
00151302	541003	MOBILE PHONE CH	4,555.11	5,960.77	6,849.89	3,543.06	6,870.00	6,580.00	-4.2%
00151302	541005	GPS SERVICES	.00	260.10	624.27	.00	.00	.00	.0%
00151302	542020	POSTAGE	.00	.00	.00	.00	150.00	150.00	.0%
00151302	542021	SHIPPING/HANDLI	32.95	.00	.00	.00	500.00	500.00	.0%
00151302	545001	LIABILITY INSUR	.00	.00	.00	24,065.06	24,066.00	25,477.00	5.9%
00151302	546001	ANNUAL MAINT CO	24,356.16	.00	.00	.00	.00	.00	.0%
00151302	546312	REPAIR & MAINT	166,647.97	135,299.61	145,931.91	337.45	8,000.00	8,000.00	.0%
00151302	546350	FLEET MAINTENAN	2,940.31	4,030.33	7,265.13	4,363.84	8,517.00	9,832.00	15.4%
00151302	551001	OFFICE SUPPLY	205.99	457.57	1,080.79	187.39	1,500.00	1,500.00	.0%
00151302	551005	OFFICE MACHINE	.00	19,308.83	1,609.00	289.99	2,000.00	2,000.00	.0%
00151302	552001	GAS/OIL	974.62	746.67	698.50	418.66	4,917.00	5,051.00	2.7%
00151302	552004	UNIFORMS	.00	.00	.00	1,834.46	2,000.00	2,000.00	.0%
00151302	552012	COMPUTER HRDWR/	4,485.23	6,022.23	14,583.15	143,144.11	189,500.00	182,900.00	-3.5%
00151302	554001	MEMBERSHIPS & S	200.00	300.00	330.00	300.00	800.00	800.00	.0%
00151302	554002	REF & EDUCATION	7,350.00	378.82	7,921.18	25.00	1,000.00	8,400.00	740.0%
00151302	554004	SEMINAR/CONF RE	849.00	754.00	1,423.00	398.00	2,000.00	3,000.00	50.0%
00151302	554005	EDUCATION & TRA	4,043.50	253.00	995.00	.00	16,000.00	16,000.00	.0%
00151302	564204	CAPITAL- MACHIN	.00	.00	28,105.63	.00	.00	.00	.0%
00151302	564300	CAPITAL - SBITA	.00	150,427.80	.00	.00	.00	.00	.0%
TOTAL INFORMATION TECHNOLOGY			1,256,521.48	1,510,311.91	1,530,389.57	1,454,964.22	1,989,711.00	2,108,032.00	5.9%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151303	HUMAN RESOURCES/PERSONNEL								
00151303	511001	EXECUTIVE SALAR	111,370.44	114,122.39	131,055.17	98,862.45	142,082.00	146,025.00	2.8%
00151303	512001	REGULAR SALARY	140,860.91	158,214.69	179,491.81	132,469.24	206,904.00	272,929.00	31.9%
00151303	514001	REGULAR OVERTIM	.00	.00	45.61	375.79	2,013.00	2,013.00	.0%
00151303	515001	SICK INC./PERSO	3,701.92	620.40	5,002.15	.00	6,000.00	6,000.00	.0%
00151303	515008	INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00151303	515010	EMPLOYEE RECOGN	.00	3,415.97	4,419.82	3,735.95	4,500.00	5,000.00	11.1%
00151303	521001	FICA	19,277.78	20,439.82	24,008.89	17,076.11	25,567.00	32,632.00	27.6%
00151303	522003	DC PLAN	23,501.70	23,932.03	31,087.28	22,186.28	33,807.00	42,656.00	26.2%
00151303	523002	FLORIDA HEALTH	25,758.81	31,200.05	39,489.65	27,446.27	41,843.00	54,773.00	30.9%
00151303	523003	HEALTH SAVINGS	.00	3,200.00	4,666.67	1,485.00	4,950.00	6,798.00	37.3%
00151303	523004	BCBS INSURANCE	10,897.76	.00	.00	.00	.00	.00	.0%
00151303	523008	MET LIFE DENTAL	1,409.77	1,406.11	1,947.84	1,229.18	1,951.00	2,180.00	11.7%
00151303	523009	LIFE/STD/ADD/LT	2,405.41	2,510.35	3,240.83	2,631.73	3,987.00	5,708.00	43.2%
00151303	524001	WC	.00	.00	.00	946.33	974.00	834.00	-14.4%
00151303	531001	PHYSICALS & TES	23,354.00	49,508.01	46,858.20	43,823.22	65,800.00	62,000.00	-5.8%
00151303	531010	LABOR ATTORNEY	45,916.29	93,929.63	144,926.20	50,000.80	70,000.00	70,000.00	.0%
00151303	531018	EMPLOYEE ASSIST	6,258.72	6,258.72	6,226.80	3,747.60	6,500.00	7,500.00	15.4%
00151303	531099	OTHER PROFESSIO	93,656.76	103,095.43	104,143.96	72,975.80	90,700.00	80,000.00	-11.8%
00151303	534001	EXTERMINATOR SE	.00	.00	1,089.62	228.00	1,500.00	1,500.00	.0%
00151303	534003	JANITORIAL SERV	.00	.00	1,365.42	3,312.00	4,500.00	4,500.00	.0%
00151303	534012	COMPUTER CONTRA	.00	.00	.00	175.09	1,200.00	1,300.00	8.3%
00151303	540005	TRAVEL	1,304.98	1,511.95	5,845.50	2,820.51	8,000.00	7,000.00	-12.5%
00151303	540007	SPECIAL LUNCH D	999.19	681.67	1,408.08	410.83	3,000.00	3,000.00	.0%
00151303	541003	MOBILE PHONE CH	565.82	830.09	805.39	153.60	750.00	500.00	-33.3%
00151303	544001	ANNUAL EQUIPMEN	487.94	786.43	882.16	1,353.36	2,500.00	.00	.0%
00151303	545001	LIABILITY INSUR	.00	.00	.00	13,502.83	13,503.00	14,260.00	5.6%
00151303	546201	REPAIR & MAINTE	.00	.00	.00	2,103.42	1,000.00	.00	.0%
00151303	547001	FORMS/OTHER PRI	225.44	439.97	34.95	575.34	600.00	300.00	-50.0%
00151303	549001	NEWS ADS	.00	2,621.64	180.28	.00	2,500.00	250.00	-90.0%
00151303	549099	OTHER CURR CHGS	9,653.06	34,139.50	30,731.41	37,886.39	40,000.00	45,000.00	12.5%
00151303	551001	OFFICE SUPPLY	3,877.06	2,316.81	2,602.03	2,450.99	3,500.00	3,500.00	.0%
00151303	551005	OFFICE MACHINE	.00	2,355.90	1,406.78	.00	600.00	2,000.00	233.3%
00151303	552012	COMPUTER HRDWR/	223.77	457.17	1,883.89	2,021.10	2,100.00	2,260.00	7.6%
00151303	554001	MEMBERSHIPS & S	1,769.67	1,929.50	2,536.00	505.00	2,250.00	2,500.00	11.1%
00151303	554004	SEMINAR/CONF RE	3,234.05	5,873.40	3,535.50	2,260.00	3,500.00	3,500.00	.0%
00151303	554005	EDUCATION & TRA	18,016.95	.00	1,000.00	.00	2,000.00	2,000.00	.0%
TOTAL HUMAN RESOURCES/PERSON			548,728.20	665,797.63	781,917.89	548,934.85	800,581.00	890,418.00	11.2%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151401	CITY ATTORNEY								
00151401	511001	EXECUTIVE SALAR	189,886.89	185,206.76	207,826.69	341,818.39	480,715.00	494,958.00	3.0%
00151401	511004	AUTO ALLOWANCE	5,200.08	5,200.08	7,258.37	6,750.00	9,000.00	9,000.00	.0%
00151401	512001	REGULAR SALARY	158,338.34	186,885.81	276,077.74	43,078.88	102,585.00	74,445.00	-27.4%
00151401	514001	REGULAR OVERTIM	.00	.00	.00	.00	2,200.00	2,200.00	.0%
00151401	515001	SICK INC./PERSO	8,402.98	9,881.21	8,461.54	.00	18,000.00	18,000.00	.0%
00151401	521001	FICA	25,640.67	27,173.52	35,592.17	26,290.68	40,327.00	45,970.00	14.0%
00151401	522003	DC PLAN	62,302.24	64,205.76	80,644.37	59,704.44	95,218.00	91,550.00	-3.9%
00151401	523002	FLORIDA HEALTH	40,242.69	41,655.18	42,395.64	30,708.19	46,256.00	50,181.00	8.5%
00151401	523003	HEALTH SAVINGS	2,500.00	4,800.00	4,800.00	1,485.00	4,950.00	5,099.00	3.0%
00151401	523008	MET LIFE DENTAL	2,291.40	2,239.13	2,244.33	1,735.88	2,615.00	2,529.00	-3.3%
00151401	523009	LIFE/STD/ADD/LT	3,800.90	3,914.25	5,535.05	4,741.83	7,152.00	10,408.00	45.5%
00151401	523011	METLIFE VISION	268.94	215.45	216.24	174.04	263.00	254.00	-3.4%
00151401	524001	WC	.00	.00	.00	855.90	895.00	750.00	-16.2%
00151401	531004	TITLE SEARCH	.00	.00	.00	.00	.00	500.00	.0%
00151401	531005	COURT COSTS	22.50	52.00	15.00	.00	.00	1,000.00	.0%
00151401	531007	FILING FEES	.00	.00	299.55	.00	.00	1,000.00	.0%
00151401	531099	OTHER PROFESSIO	18,446.63	9,315.00	16,330.00	.00	15,000.00	15,000.00	.0%
00151401	533001	COURT REPORTER	183.72	813.28	.00	.00	800.00	800.00	.0%
00151401	540005	TRAVEL	6,983.76	7,978.21	6,608.76	2,581.06	8,000.00	8,500.00	6.3%
00151401	541003	MOBILE PHONE CH	2,025.72	2,441.58	2,415.79	1,282.74	3,045.00	2,000.00	-34.3%
00151401	544001	ANNUAL EQUIPMEN	251.80	302.16	652.56	1,353.36	1,356.00	1,356.00	.0%
00151401	545001	LIABILITY INSUR	.00	.00	.00	22,518.91	22,519.00	23,800.00	5.7%
00151401	551001	OFFICE SUPPLY	1,612.98	2,859.69	2,006.08	1,536.09	3,000.00	3,000.00	.0%
00151401	552012	COMPUTER HRDWR/	149.18	2,346.19	521.08	.00	131.00	.00	-100.0%
00151401	554001	MEMBERSHIPS & S	2,313.00	2,005.00	2,353.00	1,514.02	3,955.00	3,955.00	.0%
00151401	554002	REF & EDUCATION	5,759.25	6,760.96	10,014.77	6,884.44	9,100.00	11,000.00	20.9%
00151401	554004	SEMINAR/CONF RE	2,575.00	3,265.00	4,170.00	2,531.45	5,080.00	6,050.00	19.1%
00151401	554005	EDUCATION & TRA	223.82	1,703.00	-821.00	50.00	3,000.00	4,000.00	33.3%
TOTAL CITY ATTORNEY			539,422.49	571,219.22	715,617.73	557,595.30	885,162.00	887,305.00	.2%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151501	PLANNING & ENGINEERING								
00151501	511001	EXECUTIVE SALAR	76,381.59	139,680.16	143,333.05	207,884.69	287,915.00	301,493.00	4.7%
00151501	512001	REGULAR SALARY	662,086.64	729,618.81	774,025.53	473,562.04	708,447.00	757,479.00	6.9%
00151501	514001	REGULAR OVERTIM	628.78	857.40	474.27	653.95	3,000.00	3,000.00	.0%
00151501	515001	SICK INC./PERSO	11,255.11	18,931.89	16,773.63	.00	17,000.00	17,000.00	.0%
00151501	521001	FICA	55,055.83	66,077.37	69,619.31	50,115.55	73,975.00	82,580.00	11.6%
00151501	522003	DC PLAN	69,354.20	81,512.71	87,987.31	64,040.23	95,671.00	107,948.00	12.8%
00151501	523002	FLORIDA HEALTH	111,199.70	119,685.60	122,791.31	88,681.29	129,620.00	149,584.00	15.4%
00151501	523003	HEALTH SAVINGS	625.00	6,933.34	8,000.00	7,982.50	18,150.00	15,296.00	-15.7%
00151501	523008	MET LIFE DENTAL	4,891.20	5,072.84	5,283.05	4,223.71	6,185.00	6,096.00	-1.4%
00151501	523009	LIFE/STD/ADD/LT	6,375.45	7,672.14	8,547.92	6,876.09	10,476.00	13,828.00	32.0%
00151501	524001	WC	.00	.00	.00	31,787.32	31,862.00	27,919.00	-12.4%
00151501	525001	UNEMPLOYMENT	3,025.00	.00	.00	.00	.00	.00	.0%
00151501	531007	FILING FEES	324.11	2,718.42	1,316.64	2,126.89	4,000.00	4,000.00	.0%
00151501	531099	OTHER PROFESSIO	83,678.71	121,018.50	176,361.43	175,559.70	273,200.00	173,200.00	-36.6%
00151501	534012	COMPUTER CONTRA	22,482.33	23,555.73	30,165.91	23,641.32	30,600.00	28,170.00	-7.9%
00151501	540005	TRAVEL	995.79	4,764.91	6,234.27	3,655.81	7,000.00	7,000.00	.0%
00151501	541003	MOBILE PHONE CH	4,291.56	8,029.92	4,559.56	2,109.21	4,851.00	3,400.00	-29.9%
00151501	542021	SHIPPING/HANDLI	1,132.10	1,453.20	1,487.63	900.24	1,500.00	1,500.00	.0%
00151501	544001	ANNUAL EQUIPMEN	1,288.18	2,216.88	2,216.88	2,216.88	4,000.00	4,000.00	.0%
00151501	545001	LIABILITY INSUR	.00	.00	.00	43,080.70	43,081.00	45,644.00	5.9%
00151501	546350	FLEET MAINTENAN	2,665.18	5,798.80	16,645.82	3,880.59	14,194.00	16,387.00	15.5%
00151501	548001	PROMOTIONAL EXP	771.90	70.91	.00	.00	1,000.00	1,000.00	.0%
00151501	549001	NEWS ADS	9,829.53	12,037.68	9,715.84	5,502.24	13,000.00	13,000.00	.0%
00151501	549005	HISTORIC PLAQUE	.00	789.50	756.00	280.30	2,500.00	2,500.00	.0%
00151501	549099	OTHER CURR CHGS	.00	.00	180.16	.00	250.00	250.00	.0%
00151501	551001	OFFICE SUPPLY	8,118.35	11,347.31	7,664.09	5,297.99	9,000.00	11,000.00	22.2%
00151501	551005	OFFICE MACHINE	8,862.68	6,373.70	2,970.11	903.72	5,000.00	5,000.00	.0%
00151501	552001	GAS/OIL	4,545.24	3,441.43	3,380.64	2,551.38	8,196.00	8,418.00	2.7%
00151501	552004	UNIFORMS	1,573.84	3,092.42	2,802.75	.00	3,500.00	3,500.00	.0%
00151501	552012	COMPUTER HRDWR/	745.90	.00	.00	.00	.00	.00	.0%
00151501	554001	MEMBERSHIPS & S	4,969.17	6,522.30	5,618.76	4,111.00	12,000.00	12,000.00	.0%
00151501	554004	SEMINAR/CONF RE	2,375.10	4,587.34	5,153.39	8,324.22	12,000.00	12,000.00	.0%
00151501	554005	EDUCATION & TRA	342.34	503.12	3,550.86	1,251.95	6,580.00	6,580.00	.0%
TOTAL PLANNING & ENGINEERING			1,159,870.51	1,394,364.33	1,517,616.12	1,221,201.51	1,837,753.00	1,840,772.00	.2%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151901	NON-DEPARTMENTAL								
00151901	524001	WC	364,960.17	617,975.78	671,805.00	75,780.70	75,845.00	.00	.0%
00151901	531099	OTHER PROFESSIO	.00	.00	4,770.00	9,115.00	10,000.00	90,000.00	800.0%
00151901	534001	EXTERMINATOR SE	5,683.82	2,567.52	2,016.73	29,133.71	30,367.00	6,500.00	-78.6%
00151901	534003	JANITORIAL SERV	8,220.00	8,220.00	13,870.90	19,620.00	23,000.00	27,000.00	17.4%
00151901	534007	COLLECTION FEES	.00	.00	32,802.04	20,204.71	30,144.00	33,600.00	11.5%
00151901	534012	COMPUTER CONTRA	.00	.00	3,777.90	.00	.00	.00	.0%
00151901	534015	SECURITY MONITO	.00	.00	.00	399.60	600.00	600.00	.0%
00151901	534099	OTHER CONTRACTU	29,679.65	27,500.00	20,625.00	17,754.02	17,800.00	.00	.0%
00151901	534099	25CLR OTHER CONT	.00	.00	3,777.90	.00	.00	.00	.0%
00151901	534099	26CH2 OTHER CONT	.00	.00	.00	35,410.00	35,410.00	.00	.0%
00151901	534204	LANDSCAPING SER	10,535.52	6,107.04	6,107.04	6,361.16	6,500.00	6,500.00	.0%
00151901	541001	PHONE CHARGES	10,444.34	10,727.53	9,372.12	5,518.76	8,700.00	8,700.00	.0%
00151901	542020	POSTAGE	7,081.80	24,620.78	10,697.46	106.62	10,000.00	10,000.00	.0%
00151901	543001	ELECTRIC AND WA	26,955.75	23,675.72	21,523.27	182,016.39	38,700.00	40,000.00	3.4%
00151901	543002	NATURAL GAS	.00	.00	1,214.89	765.02	1,300.00	1,300.00	.0%
00151901	544001	ANNUAL EQUIPMEN	5,577.43	5,524.44	7,000.98	6,540.60	7,000.00	7,000.00	.0%
00151901	544006	25MLT EQUIPMENT	.00	.00	26,042.73	.00	.00	.00	.0%
00151901	544012	LEASES-LAND/PAR	310,931.72	328,045.48	543,901.25	.00	.00	.00	.0%
00151901	544014	26CH2 RENTAL AND	.00	.00	.00	17,600.00	17,600.00	.00	.0%
00151901	545001	LIABILITY INSUR	342,712.12	433,526.44	485,137.52	25,662.56	25,663.00	28,200.00	9.9%
00151901	545002	AUTO AND PROPER	517,512.00	895,248.99	987,368.26	.00	.00	.00	.0%
00151901	546201	REPAIR & MAINTE	57,242.98	25,432.75	75,457.44	11,896.29	99,400.00	50,000.00	-49.7%
00151901	546201	22IAN REPAIR & M	.00	.00	1,620.00	.00	.00	.00	.0%
00151901	546201	24CAR REPAIR & M	.00	.00	12,531.47	.00	.00	.00	.0%
00151901	546201	25CLR REPAIR & M	.00	.00	11,909.70	.00	.00	.00	.0%
00151901	546201	25FD7 REPAIR & M	.00	.00	9,450.00	.00	.00	.00	.0%
00151901	546201	25LS1 REPAIR & M	.00	.00	38,220.00	.00	.00	.00	.0%
00151901	546201	25MLT REPAIR & M	.00	.00	593,846.82	.00	.00	.00	.0%
00151901	546201	25PD1 REPAIR & M	.00	.00	1,200.00	.00	.00	.00	.0%
00151901	546201	25PD5 REPAIR & M	.00	.00	600.00	.00	.00	.00	.0%
00151901	546201	25PK3 REPAIR & M	.00	.00	150.00	.00	.00	.00	.0%
00151901	546350	FLEET MAINTENAN	431.94	.00	.00	.00	.00	.00	.0%
00151901	547010	PRINTING AND BI	.00	2,162.28	1,205.00	1,010.00	5,000.00	1,200.00	-76.0%
00151901	549001	26CH2 NEWS ADS	.00	.00	.00	157.68	180.00	.00	.0%
00151901	549006	CITY EMPLOYEE R	520.00	.00	.00	.00	.00	.00	.0%
00151901	549071	25MLT DEBRIS HAU	.00	.00	949,123.41	.00	.00	.00	.0%
00151901	549072	25MLT DEBRIS MON	.00	.00	168,988.25	.00	.00	.00	.0%
00151901	549095	BAC CHARGES	.00	937.40	504.67	.00	1,000.00	1,000.00	.0%
00151901	549099	OTHER CURR CHGS	30,008.87	30,758.07	52,946.11	45,974.46	60,000.00	60,000.00	.0%
00151901	549099	19TBP OTHER CURR	.00	.00	.00	2,549.30	2,600.00	.00	.0%
00151901	549999	BAD DEBT EXPENS	.00	.00	83,856.96	.00	.00	.00	.0%
00151901	551001	OFFICE SUPPLY	.00	257.27	170.68	.00	250.00	.00	.0%
00151901	551005	25CLR OFFICE SMA	.00	.00	22,742.57	.00	.00	.00	.0%
00151901	552001	GAS/OIL	975.05	.00	.00	.00	.00	.00	.0%
00151901	552002	JANITOR SUPPLIE	2,503.60	2,203.13	6,063.84	1,903.84	3,000.00	3,000.00	.0%
00151901	552051	23FD2 SMALL MACH	.00	.00	8,482.07	.00	.00	.00	.0%
00151901	552051	25FD1 SMALL MACH	.00	.00	2,180.03	.00	.00	.00	.0%
00151901	552099	OTHER OPER SUPP	.00	.00	5,778.85	.00	5,000.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151901 552099	22IAN OTHER OPER	2,993,290.67	148,665.90	.00	.00	.00	.00	.0%
00151901 552099	23NIC OTHER OPER	50,662.28	.00	.00	.00	.00	.00	.0%
00151901 552099	25MLT OTHER OPER	.00	.00	61,562.24	.00	.00	.00	.0%
00151901 552099	26CH2 OTHER OPER	.00	.00	.00	1,352.28	5,000.00	.00	.0%
00151901 554001	MEMBERSHIPS & S	5,167.40	6,128.25	6,103.75	779.00	5,650.00	5,650.00	.0%
00151901 562202	23ST2 CAPITAL- B	39,139.95	10,513.00	.00	.00	.00	.00	.0%
00151901 562202	25MLT CAPITAL- B	.00	.00	8,940.82	.00	.00	.00	.0%
00151901 562202	26CH2 CAPITAL- B	.00	.00	.00	179,966.04	180,000.00	.00	.0%
00151901 562210	26CH2 OTHER PROF	.00	.00	.00	18,500.00	18,500.00	.00	.0%
00151901 564204	CAPITAL- MACHIN	8,145.00	.00	7,717.88	.00	.00	.00	.0%
00151901 564204	22FD5 CAPITAL- M	1,900.00	.00	.00	.00	.00	.00	.0%
00151901 564204	22PAC CAPITAL- M	.00	120,541.00	.00	.00	.00	.00	.0%
00151901 564204	22PR1 CAPITAL- M	51,133.58	.00	.00	.00	.00	.00	.0%
00151901 564204	23FD7 CAPITAL- M	.00	27,533.00	.00	.00	.00	.00	.0%
00151901 564204	23PK1 CAPITAL- M	22,248.31	.00	.00	.00	.00	.00	.0%
00151901 564204	23PK3 CAPITAL- M	34,039.50	.00	.00	.00	.00	.00	.0%
00151901 564204	23SC1 CAPITAL- M	13,273.44	.00	.00	.00	.00	.00	.0%
00151901 564204	23SC2 CAPITAL- M	17,314.31	.00	.00	.00	.00	.00	.0%
00151901 564204	24BM2 CAPITAL- M	.00	18,350.00	.00	.00	.00	.00	.0%
00151901 564204	24LS1 CAPITAL- M	.00	7,525.00	.00	.00	.00	.00	.0%
00151901 564204	24PD4 CAPITAL- M	.00	6,799.00	.00	.00	.00	.00	.0%
00151901 564204	24PDD CAPITAL- M	.00	21,869.37	.00	.00	.00	.00	.0%
00151901 564204	24PK2 CAPITAL- M	.00	29,985.40	.00	.00	.00	.00	.0%
00151901 564204	24PK5 CAPITAL- M	.00	52,071.00	34,700.00	.00	.00	.00	.0%
00151901 564204	24SC1 CAPITAL- M	.00	42,313.00	.00	.00	.00	.00	.0%
00151901 564204	24SC2 CAPITAL- M	.00	43,567.58	.00	.00	.00	.00	.0%
00151901 564204	24ST5 CAPITAL- M	.00	44,978.10	.00	.00	.00	.00	.0%
00151901 564204	25FD3 CAPITAL- M	.00	.00	.00	88,227.00	90,000.00	.00	.0%
00151901 564204	25FD4 CAPITAL- M	.00	.00	75,434.58	.00	.00	.00	.0%
00151901 564204	25FD6 CAPITAL- M	.00	.00	15,895.00	.00	.00	.00	.0%
00151901 564204	25MLT CAPITAL- M	.00	.00	357,449.68	.00	.00	.00	.0%
00151901 564204	25PD6 CAPITAL- M	.00	.00	99,996.00	.00	.00	.00	.0%
00151901 564204	25SC5 CAPITAL- M	.00	.00	28,080.00	.00	.00	.00	.0%
00151901 564204	25SC7 CAPITAL- M	.00	.00	17,123.56	.00	.00	.00	.0%
00151901 564204	25SC8 CAPITAL- M	.00	.00	5,849.15	.00	.00	.00	.0%
00151901 564204	25ST1 CAPITAL- M	.00	.00	29,990.00	.00	.00	.00	.0%
00151901 564204	26CH2 CAPITAL- M	.00	.00	.00	49,269.52	80,120.00	.00	.0%
00151901 564717	22FD3 CAPITAL- V	41,273.00	.00	.00	.00	.00	.00	.0%
00151901 564717	22PD1 CAPITAL- V	309,967.42	.00	.00	.00	.00	.00	.0%
00151901 564717	23BM1 CAPITAL- V	.00	47,509.08	.00	.00	.00	.00	.0%
00151901 564717	23CAT CAPITAL- V	.00	.00	399,021.00	.00	.00	.00	.0%
00151901 564717	23FD2 CAPITAL- V	14,238.59	233,754.65	.00	.00	.00	.00	.0%
00151901 564717	23FD3 CAPITAL- V	42,598.00	3,595.16	.00	.00	.00	.00	.0%
00151901 564717	23FDT CAPITAL- V	3,299,583.00	.00	.00	.00	.00	.00	.0%
00151901 564717	23PD1 CAPITAL- V	48,000.00	538,602.13	.00	.00	.00	.00	.0%
00151901 564717	23ST1 CAPITAL- V	152,365.00	.00	.00	.00	.00	.00	.0%
00151901 564717	24BM1 CAPITAL- V	.00	51,578.45	.00	.00	.00	.00	.0%
00151901 564717	24FD1 CAPITAL- V	.00	.00	428,118.10	.00	.00	.00	.0%
00151901 564717	24PD1 CAPITAL- V	.00	.00	485,254.72	.00	.00	.00	.0%
00151901 564717	24PK1 CAPITAL- V	.00	52,705.00	.00	.00	.00	.00	.0%
00151901 564717	24PK3 CAPITAL- V	.00	36,084.83	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151901 564717 24ST1 CAPITAL- V	.00	55,117.20	.00	.00	.00	.00	.0%
00151901 564717 24ST2 CAPITAL- V	.00	111,903.67	.00	.00	.00	.00	.0%
00151901 564717 24ST4 CAPITAL- V	.00	12,028.28	.00	.00	.00	.00	.0%
00151901 564717 25BM1 CAPITAL- V	.00	.00	54,840.81	.00	.00	.00	.0%
00151901 564717 25FD1 CAPITAL- V	.00	.00	42,610.30	.00	.00	.00	.0%
00151901 564717 25PD1 CAPITAL- V	.00	.00	68,409.50	.00	.00	.00	.0%
00151901 564717 25PD2 CAPITAL- V	.00	.00	38,734.60	4,869.38	4,900.00	.00	.0%
00151901 564717 25PD3 CAPITAL- V	.00	.00	.00	44,954.13	40,150.00	.00	.0%
00151901 564717 25PD4 CAPITAL- V	.00	.00	49,544.87	.00	.00	.00	.0%
00151901 564717 25PD5 CAPITAL- V	.00	.00	25,844.00	.00	.00	.00	.0%
00151901 564717 25PK1 CAPITAL- V	.00	.00	13,019.83	.00	.00	.00	.0%
00151901 564717 25PK3 CAPITAL- V	.00	.00	69,821.80	.00	.00	.00	.0%
00151901 564717 25SC2 CAPITAL- V	.00	.00	18,331.62	.00	.00	.00	.0%
00151901 564717 25SC3 CAPITAL- V	.00	.00	14,197.00	.00	.00	.00	.0%
00151901 564717 25ST2 CAPITAL- V	.00	.00	237,731.00	.00	.00	.00	.0%
00151901 567211 25CLR BUILDINGS	.00	.00	30,096.94	.00	.00	.00	.0%
00151901 567717 21PK1 CAPITAL OU	28,437.00	.00	.00	.00	.00	.00	.0%
00151901 567717 21PK2 CAPITAL OU	26,748.00	.00	.00	.00	.00	.00	.0%
00151901 583006 OTHER GRANTS AN	24,337.02	26,057.83	429.81	.00	50,000.00	.00	.0%
00151901 583006 BCNPW OTHER GRAN	.00	.00	10,950.00	.00	.00	50,000.00	.0%
00151901 599999 CONTRA-BAD DEBT	.00	.00	1,303.77	.00	.00	.00	.0%
TOTAL NON-DEPARTMENTAL	8,955,838.23	4,195,266.50	7,635,941.19	903,397.77	989,379.00	430,250.00	-56.5%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151902	PUBLIC WORKS ADMINISTRATION								
00151902	511001	EXECUTIVE SALAR	111,847.70	110,545.09	134,745.27	97,577.78	140,235.00	144,122.00	2.8%
00151902	512001	REGULAR SALARY	120,138.27	140,278.37	145,878.16	131,377.85	240,171.00	238,252.00	-.8%
00151902	514001	REGULAR OVERTIM	3,064.56	5,412.31	10,462.29	4,175.65	4,828.00	4,828.00	.0%
00151902	515001	SICK INC./PERSO	5,957.55	7,014.85	7,014.85	.00	8,000.00	8,000.00	.0%
00151902	521001	FICA	18,121.34	20,065.89	22,474.60	17,643.41	29,264.00	30,400.00	3.9%
00151902	522003	DC PLAN	21,512.00	23,580.70	26,821.36	19,948.38	34,728.00	39,738.00	14.4%
00151902	523002	FLORIDA HEALTH	20,945.68	28,721.00	27,117.32	17,210.21	30,064.00	40,091.00	33.4%
00151902	523003	HEALTH SAVINGS	.00	.00	.00	3,025.00	3,025.00	3,399.00	12.4%
00151902	523004	BCBS INSURANCE	13,417.77	14,137.07	15,240.80	11,824.20	17,811.00	17,224.00	-3.3%
00151902	523008	MET LIFE DENTAL	1,576.09	1,836.90	1,755.82	1,279.01	2,098.00	2,234.00	6.5%
00151902	523009	MUTUAL OF OMAHA	2,244.04	2,625.70	2,894.68	2,480.34	4,006.00	5,306.00	32.5%
00151902	524001	WC	.00	.00	.00	885.18	891.00	778.00	-12.7%
00151902	531099	OTHER PROFESSIO	.00	.00	10,822.50	37,877.50	37,878.00	.00	.0%
00151902	531099	22SSR OTHER PROF	.00	.00	5,475.00	.00	.00	.00	.0%
00151902	534001	EXTERMINATOR SE	140.49	237.64	269.76	182.84	3,000.00	3,000.00	.0%
00151902	534003	JANITORIAL SERV	8,820.00	8,820.00	8,432.51	5,965.00	13,000.00	18,000.00	38.5%
00151902	534012	COMPUTER CONTRA	29,108.21	17,444.03	20,037.12	21,106.91	45,716.00	65,000.00	42.2%
00151902	540005	TRAVEL	1,418.70	25.00	3,629.97	.00	5,500.00	6,500.00	18.2%
00151902	541003	MOBILE PHONE CH	2,436.79	2,122.67	2,833.94	4,986.45	6,273.00	3,200.00	-49.0%
00151902	541005	GPS SERVICES	84.55	205.07	208.09	.00	209.00	600.00	187.1%
00151902	542021	SHIPPING/HANDLI	.00	94.31	.00	.00	100.00	100.00	.0%
00151902	543001	ELECTRIC AND WA	6,505.58	8,359.56	8,136.34	2,780.53	15,000.00	15,000.00	.0%
00151902	544001	ANNUAL EQUIPMEN	789.46	1,353.36	1,353.36	1,353.36	1,500.00	1,500.00	.0%
00151902	544012	LAND LEASE	.00	.00	.00	39,738.48	39,739.00	70,000.00	76.1%
00151902	545001	LIABILITY INSUR	.00	.00	.00	12,753.90	12,754.00	13,447.00	5.4%
00151902	546201	REPAIR & MAINTE	15,171.78	340.03	13,272.02	310.62	8,827.00	15,000.00	69.9%
00151902	546350	FLEET MAINTENAN	2,163.02	4,334.51	9,117.19	6,914.12	6,839.00	3,277.00	-52.1%
00151902	549001	NEWS ADS	.00	.00	.00	.00	500.00	500.00	.0%
00151902	549099	OTHER CURR CHGS	106.11	21,635.29	971.06	1,353.89	1,600.00	3,000.00	87.5%
00151902	549099	22SSR OTHER CURR	.00	.00	51,089.00	.00	.00	.00	.0%
00151902	551001	OFFICE SUPPLY	2,168.20	625.49	2,906.10	1,100.57	2,500.00	2,500.00	.0%
00151902	551005	OFFICE MACHINE	3,491.86	3,015.56	7,471.12	3,194.24	3,195.00	2,500.00	-21.8%
00151902	552001	GAS/OIL	587.49	517.06	387.41	803.90	1,639.00	1,684.00	2.7%
00151902	552002	JANITOR SUPPLIE	357.31	501.78	711.00	8.99	700.00	1,000.00	42.9%
00151902	552004	UNIFORMS	.00	.00	.00	.00	.00	1,500.00	.0%
00151902	552012	COMPUTER HRDWR/	186.48	.00	.00	1,886.52	1,887.00	.00	.0%
00151902	552099	OTHER OPER SUPP	12.45	101.54	63.61	.00	100.00	100.00	.0%
00151902	554001	MEMBERSHIPS & S	406.00	50.00	.00	.00	.00	1,500.00	.0%
00151902	554004	SEMINAR/CONF RE	534.00	2,460.00	1,029.00	150.00	2,500.00	3,500.00	40.0%
TOTAL PUBLIC WORKS ADMINISTR			393,313.48	426,460.78	542,621.25	449,894.83	726,077.00	766,780.00	5.6%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151903 NON DEPT HURRICANE							
00151903 534007 COLLECTION FEES	.00	32,564.88	.00	.00	.00	.00	.0%
TOTAL NON DEPT HURRICANE	.00	32,564.88	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151904	FACILITY MAINTENANCE								
00151904	512001	REGULAR SALARY	272,558.45	286,523.97	287,367.55	239,918.87	361,255.00	428,451.00	18.6%
00151904	514001	REGULAR OVERTIM	11,503.93	5,423.90	10,600.60	1,642.17	15,000.00	5,000.00	-66.7%
00151904	515001	SICK INC./PERSO	.00	5,479.68	6,354.30	.00	7,000.00	7,000.00	.0%
00151904	515006	SHOE ALLOWANCE	1,113.45	1,142.31	1,130.76	1,050.00	1,200.00	1,200.00	.0%
00151904	521001	FICA	21,485.88	22,531.96	22,716.92	17,876.32	26,982.00	35,317.00	30.9%
00151904	522003	DC PLAN	26,153.61	27,541.69	28,615.92	21,765.58	33,490.00	46,046.00	37.5%
00151904	523002	FLORIDA HEALTH	61,246.83	69,157.90	81,380.07	64,165.40	95,447.00	105,330.00	10.4%
00151904	523003	HEALTH SAVINGS	.00	1,600.00	.00	.00	.00	.00	.0%
00151904	523008	MET LIFE DENTAL	2,286.99	2,281.85	2,647.42	2,208.57	3,353.00	3,560.00	6.2%
00151904	523009	MUTUAL OF OMAHA	1,951.95	2,204.02	2,375.00	2,170.01	3,338.00	4,500.00	34.8%
00151904	524001	WC	.00	.00	.00	47,693.67	47,703.00	38,417.00	-19.5%
00151904	531099	OTHER PROFESSIO	.00	.00	10,995.00	.00	.00	.00	.0%
00151904	531099	22TOD OTHER PROF	.00	.00	6,925.40	.00	.00	.00	.0%
00151904	534012	COMPUTER CONTRA	.00	.00	.00	486.03	513.00	1,100.00	114.4%
00151904	540005	TRAVEL	.00	.00	.00	.00	500.00	1,500.00	200.0%
00151904	541003	MOBILE PHONE CH	5,046.89	6,236.77	8,374.47	3,888.20	8,064.00	3,300.00	-59.1%
00151904	541005	GPS FLEET SERVI	2,292.33	1,639.77	1,664.76	.00	3,800.00	3,800.00	.0%
00151904	543001	ELECTRIC AND WA	16,007.22	6,484.68	.00	.00	.00	.00	.0%
00151904	544001	ANNUAL EQUIPMEN	.00	.00	.00	187.16	188.00	500.00	166.0%
00151904	545001	LIABILITY INSUR	.00	.00	.00	98,430.26	98,431.00	106,064.00	7.8%
00151904	546201	REPAIR & MAINTA	17,913.02	8,966.38	9,517.14	139,935.27	142,500.00	8,500.00	-94.0%
00151904	546350	FLEET MAINTENAN	8,886.25	17,273.40	20,714.86	10,769.26	42,581.00	49,161.00	15.5%
00151904	549001	NEWS ADS	.00	.00	74.32	.00	500.00	500.00	.0%
00151904	549099	OTHER CURR CHGS	100.00	4,973.99	100.00	100.00	100.00	1,000.00	900.0%
00151904	551001	OFFICE SUPPLY	341.07	350.00	350.00	866.79	1,346.00	800.00	-40.6%
00151904	551005	OFFICE MACHINE	.00	.00	.00	1,657.09	1,658.00	.00	.0%
00151904	552001	GAS/OIL	9,054.12	9,963.46	9,359.35	6,228.99	24,587.00	25,253.00	2.7%
00151904	552002	JANITOR SUPPLIE	1,047.35	1,000.00	1,000.00	666.44	1,000.00	1,000.00	.0%
00151904	552004	UNIFORMS	3,999.11	5,000.00	4,000.00	1,556.02	5,000.00	5,500.00	10.0%
00151904	552012	COMPUTER HRDWR/	.00	.00	.00	1,688.02	1,689.00	.00	.0%
00151904	552023	22TOD SIGNS	.00	.00	900.00	.00	.00	.00	.0%
00151904	552099	OTHER OPER SUPP	5,379.74	10,238.83	30,797.75	6,630.13	25,500.00	25,000.00	-2.0%
00151904	554001	MEMBERSHIPS & S	200.00	339.00	252.00	400.00	400.00	400.00	.0%
00151904	554004	SEMINAR/CONF RE	.00	.00	455.00	.00	500.00	1,500.00	200.0%
TOTAL FACILITY MAINTENANCE			468,568.19	496,353.56	548,668.59	671,980.25	953,625.00	909,699.00	-4.6%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152101	POLICE								
00152101	511001	EXECUTIVE SALAR	186,505.91	145,539.93	162,041.52	133,730.72	192,193.00	197,543.00	2.8%
00152101	512001	REGULAR SALARY	3,570,929.12	4,353,838.70	4,546,132.42	3,812,821.26	5,642,643.00	6,555,575.00	16.2%
00152101	512006	REGULAR GRANT S	73,292.55	89,689.79	55,045.96	68,880.36	103,495.00	55,000.00	-46.9%
00152101	514001	REGULAR OVERTIM	805,624.95	751,393.81	890,476.60	674,246.85	872,439.00	900,000.00	3.2%
00152101	514003	BILL OVERTIME	7,895.94	56,842.80	2,475.00	.00	.00	.00	.0%
00152101	514005	GRANT OVERTIME	1,603.74	.00	.00	96.01	388.00	.00	.0%
00152101	515001	SICK INC./PERSO	52,297.41	53,179.24	47,084.84	.00	48,000.00	50,000.00	4.2%
00152101	515003	EDUCATION INCEN	30,580.00	31,140.00	29,540.00	.00	.00	.00	.0%
00152101	515006	SHOE ALLOWANCE	.00	.00	.00	11,600.00	11,600.00	13,200.00	13.8%
00152101	515008	INCENTIVE PAY	16,746.17	33,717.88	5,740.81	1,684.64	.00	.00	.0%
00152101	521001	FICA	354,072.21	416,764.35	426,619.97	347,124.40	517,057.00	594,610.00	15.0%
00152101	522002	PENSION	924,509.83	1,089,142.38	1,349,075.37	1,120,914.69	1,610,986.00	1,834,409.00	13.9%
00152101	522003	DC PLAN	95,089.65	111,451.77	100,444.94	67,774.19	111,694.00	120,612.00	8.0%
00152101	522004	PD/FD STATE PEN	366,537.06	424,601.63	479,751.17	.00	388,608.00	408,039.00	5.0%
00152101	522006	PENSION FORFEIT	.00	-393,888.78	25,353.09	.00	.00	.00	.0%
00152101	523002	FLORIDA HEALTH	711,275.47	850,479.97	833,674.84	649,588.75	961,398.00	1,091,603.00	13.5%
00152101	523003	HEALTH SAVINGS	1,562.50	26,266.69	36,399.71	11,428.23	29,013.00	27,192.00	-6.3%
00152101	523004	BCBS INSURANCE	13,417.78	14,164.10	15,223.52	11,814.44	17,801.00	17,224.00	-3.2%
00152101	523008	MET LIFE DENTAL	27,632.19	31,418.28	32,619.18	27,608.15	41,269.00	44,457.00	7.7%
00152101	523009	MUTUAL OF OMAHA	28,673.85	33,238.71	37,180.43	34,781.75	52,516.00	73,381.00	39.7%
00152101	524001	WC	.00	.00	.00	362,034.09	362,041.00	328,477.00	-9.3%
00152101	525001	UNEMPLOYMENT	185.77	.00	-1,117.00	.00	.00	.00	.0%
00152101	531001	PHYSICALS & TES	189.20	.00	.00	.00	.00	.00	.0%
00152101	531099	OTHER PROFESSIO	4,648.85	4,223.49	4,863.59	5,247.81	8,500.00	9,600.00	12.9%
00152101	534001	EXTERMINATOR SE	815.00	859.20	912.80	716.80	1,200.00	1,200.00	.0%
00152101	534003	JANITORIAL SERV	21,679.82	21,600.00	30,506.74	39,300.00	44,000.00	46,200.00	5.0%
00152101	534004	UNIFORM CLEANIN	2,803.25	2,289.73	3,035.05	4,053.42	4,054.00	4,000.00	-1.3%
00152101	534012	COMPUTER CONTRA	87,457.25	24,180.41	107,958.65	30,428.97	65,644.00	110,129.00	67.8%
00152101	534015	SECURITY MONITO	902.50	1,246.00	2,556.00	.00	.00	.00	.0%
00152101	534017	ANIMAL SERVICES	51,262.14	52,770.04	23,394.01	.00	.00	.00	.0%
00152101	534024	TELESTAFF SERVI	.00	.00	.00	.00	.00	13,000.00	.0%
00152101	534099	OTHER CONTRACTU	.00	125,637.61	.00	48,982.44	248,530.00	274,100.00	10.3%
00152101	534204	LANDSCAPING SER	13,745.04	17,750.04	17,750.04	27,460.86	28,500.00	18,500.00	-35.1%
00152101	540005	TRAVEL	33,506.90	28,141.26	39,862.90	19,905.21	45,000.00	53,000.00	17.8%
00152101	540005	25OPI TRAVEL	.00	.00	6,348.19	1,761.44	1,762.00	.00	.0%
00152101	540005	IG087 TRAVEL	.00	.00	.00	.00	28,844.00	.00	.0%
00152101	541001	PHONE CHARGES	5,407.10	8,481.80	9,110.39	5,297.50	8,680.00	9,440.00	8.8%
00152101	541003	MOBILE PHONE CH	51,600.66	63,523.01	58,394.18	32,540.91	78,000.00	66,580.00	-14.6%
00152101	542021	SHIPPING/HANDLI	2,735.02	2,886.08	2,094.26	1,291.56	4,000.00	4,000.00	.0%
00152101	543001	ELECTRIC AND WA	95,534.62	87,015.65	87,578.52	46,418.82	92,700.00	95,500.00	3.0%
00152101	543002	NATURAL GAS	1,105.88	1,149.79	1,275.62	935.10	1,030.00	1,320.00	28.2%
00152101	544001	ANNUAL EQUIPMEN	4,833.35	6,118.32	6,118.32	5,816.16	8,750.00	8,750.00	.0%
00152101	544003	VEHICLE LEASE	58,958.42	.00	61,218.95	.00	57,734.00	.00	.0%
00152101	544012	LAND LEASE	.00	.00	.00	74,520.00	74,520.00	76,776.00	3.0%
00152101	545001	LIABILITY INSUR	1,780.00	1,959.00	.00	533,189.14	533,190.00	570,889.00	7.1%
00152101	546001	ANNUAL MAINT CO	38,320.89	34,262.57	27,494.89	.00	.00	.00	.0%
00152101	546002	COMMUNICATION E	44,752.06	3,148.30	3,952.81	.00	.00	.00	.0%
00152101	546109	OUTSIDE PURCHAS	4,510.85	67.01	.00	.00	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152101 546201	REPAIR & MAINTE	45,950.91	36,368.06	34,263.91	72,759.56	125,759.00	106,455.00	-15.3%
00152101 546341	R & M OFFICE EQ	489.48	.00	.00	.00	.00	.00	.0%
00152101 546342	PHOTO/VIDEO EQU	14,261.93	44,000.00	33,184.56	.00	.00	.00	.0%
00152101 546345	FIREARMS	3,161.77	508.80	561.79	.00	.00	.00	.0%
00152101 546350	FLEET MAINTENAN	229,552.33	308,570.08	315,684.37	305,631.94	377,553.00	429,344.00	13.7%
00152101 546350	25OPI FLEET MAIN	.00	.00	36.00	.00	.00	.00	.0%
00152101 546399	R & M EQUIPMENT	11,370.98	7,537.61	17,146.04	12,197.98	46,930.00	44,850.00	-4.4%
00152101 546401	REPAIR & MAINT-	476.04	2,205.47	9,849.95	17,655.00	20,500.00	20,500.00	.0%
00152101 547001	FORMS/OTHER PRI	2,914.00	5,927.00	2,546.00	1,285.00	7,000.00	7,000.00	.0%
00152101 549001	NEWS ADS	.00	.00	230.20	1,200.00	1,200.00	1,200.00	.0%
00152101 549085	CASH OVER/SHORT	-120.07	.03	.10	10.05	20.00	.00	.0%
00152101 549099	OTHER CURR CHGS	77,783.32	18,177.62	19,937.01	14,775.03	37,000.00	39,700.00	7.3%
00152101 549099	OPIO OTHER CURR	21,625.98	.00	.00	.00	.00	.00	.0%
00152101 551001	OFFICE SUPPLY	31,153.35	16,944.33	16,207.45	11,054.00	25,000.00	25,000.00	.0%
00152101 551005	OFFICE MACHINE	17,519.80	17,592.42	12,171.83	7,789.74	27,000.00	27,000.00	.0%
00152101 551005	25OPI OFFICE SMA	.00	.00	1,092.80	.00	.00	.00	.0%
00152101 552001	GAS/OIL	172,481.79	158,699.21	208,963.67	138,709.65	246,752.00	220,546.00	-10.6%
00152101 552002	JANITOR SUPPLIE	4,967.27	6,295.92	5,576.09	.00	.00	.00	.0%
00152101 552003	TRAFFIC CONTROL	9,010.56	15,700.89	6,895.72	.00	.00	.00	.0%
00152101 552004	UNIFORMS	130,864.35	99,365.93	77,170.38	70,107.89	118,500.00	114,725.00	-3.2%
00152101 552006	VETERINARY SERV	1,720.21	4,027.49	2,538.37	.00	.00	.00	.0%
00152101 552010	CANINE	3,772.34	44,986.09	3,684.12	.00	.00	.00	.0%
00152101 552012	COMPUTER HRDWR/	14,770.36	27,047.82	7,659.70	63,930.88	85,578.00	23,000.00	-73.1%
00152101 552012	25OPI COMPUTER H	.00	.00	12,942.50	.00	.00	.00	.0%
00152101 552017	BATTERIES	833.46	3,201.64	939.49	.00	.00	.00	.0%
00152101 552019	PD/FD RESCUE SU	6,064.00	.00	.00	.00	.00	.00	.0%
00152101 552031	EVIDENCE & TEST	12,555.57	18,359.92	13,394.12	10,137.98	18,000.00	13,388.00	-25.6%
00152101 552036	AMMUNITION/FIRE	81,468.35	29,414.99	137,395.80	93,736.79	96,247.00	102,544.00	6.5%
00152101 552037	ANIMAL CONTROL	774.87	1,091.25	1,319.07	.00	.00	.00	.0%
00152101 552039	OP.SUPP. WE CAR	.00	.00	210.38	.00	.00	.00	.0%
00152101 552040	VICTIM ADVOCATE	450.92	10.95	461.81	.00	500.00	500.00	.0%
00152101 552041	SWAT SUPPLIES	11,666.91	14,962.07	24,949.06	.00	.00	.00	.0%
00152101 552042	CITIZENS ON PAT	66.93	350.97	144.74	.00	.00	.00	.0%
00152101 552044	TOWING CHARGES	62.39	.00	.00	.00	500.00	500.00	.0%
00152101 552051	SMALL MACHINE/E	401.26	21,721.09	3,051.89	34,816.69	69,576.00	46,710.00	-32.9%
00152101 552051	25OPI SMALL MACH	.00	.00	.00	1,764.06	1,765.00	.00	.0%
00152101 552067	PISTOL RANGE OP	266.29	1,001.48	4,260.94	.00	.00	.00	.0%
00152101 552069	MOTORIST EXPENS	590.28	457.85	434.13	.00	.00	.00	.0%
00152101 552070	VICTIM ADVOCATE	383.22	339.96	572.75	.00	1,000.00	1,000.00	.0%
00152101 552097	INVESTIGATIVE F	16,211.64	428.07	899.50	550.00	1,000.00	3,000.00	200.0%
00152101 552099	OTHER OPER SUPP	10,630.21	9,632.39	16,210.37	16,677.48	73,886.00	64,300.00	-13.0%
00152101 552205	VICTIM ADVOCATE	.00	.00	.00	-3.99	.00	.00	.0%
00152101 552208	YOUTH SERVICES	6,097.40	3,226.67	1,607.04	.00	.00	.00	.0%
00152101 552208	25TCP YOUTH PROG	.00	.00	1,654.28	2,462.05	2,465.00	.00	.0%
00152101 552211	JUSTICE ASSISTA	.00	5,622.40	5,501.00	4,739.00	4,739.00	4,739.00	.0%
00152101 552212	BULLET PROOF VE	.00	.00	.00	14,047.67	8,553.00	35,530.00	315.4%
00152101 552213	COMMUNITY OUTRE	.00	.00	.00	309.70	5,000.00	5,000.00	.0%
00152101 554001	MEMBERSHIPS & S	4,315.28	3,943.75	4,318.75	2,280.00	9,000.00	9,300.00	3.3%
00152101 554002	REF & EDUCATION	2,287.96	3,167.79	327.30	.00	3,200.00	5,000.00	56.3%
00152101 554004	SEMINAR/CONF RE	35,697.85	12,396.60	19,048.45	13,803.55	36,900.00	40,000.00	8.4%
00152101 554004	25OPI SEMINAR/CO	.00	.00	6,936.99	800.00	800.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152101 554005 EDUCATION & TRA	14,561.10	34,054.87	28,104.01	11,811.32	50,000.00	50,700.00	1.4%
00152101 554006 TRAINING	.00	21,369.37	5,666.49	.00	.00	.00	.0%
00152101 554006 25OPI TRAINING	.00	.00	.00	191.00	191.00	.00	.0%
00152101 564204 CAPITAL- MACHIN	.00	905,528.18	262,782.80	.00	.00	.00	.0%
00152101 564204 23PDB CAPITAL- M	.00	.00	5,413.55	.00	.00	.00	.0%
00152101 564204 25OPI CAPITAL- M	.00	.00	.00	22,394.98	22,567.00	.00	.0%
00152101 564717 CAPITAL- VEHICL	.00	.00	.00	132,713.08	136,625.00	.00	.0%
00152101 564717 25OPI CAPITAL- V	.00	.00	41,577.70	.00	.00	.00	.0%
00152101 567201 CAPITAL OUTLAY	.00	.00	7,795.00	.00	.00	.00	.0%
00152101 571001 PRINCIPAL PAYME	.00	176,375.05	259,708.03	170,584.36	162,103.00	.00	-100.0%
00152101 572001 INTEREST	.00	21,380.81	18,609.55	33,647.49	30,532.00	.00	-100.0%
00152101 583006 OTHER GRANTS AN	.00	56,458.00	56,458.00	56,458.00	56,458.00	56,458.00	.0%
TOTAL POLICE	8,794,093.49	10,764,741.45	11,286,283.83	9,555,022.60	14,208,178.00	15,172,295.00	6.8%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152201 FIRE									
00152201	511001	EXECUTIVE SALAR	124,991.77	124,285.44	135,618.34	93,713.81	147,559.00	171,545.00	16.3%
00152201	512001	REGULAR SALARY	2,916,840.25	3,214,938.09	3,699,126.30	2,839,532.89	4,188,859.00	4,318,450.00	3.1%
00152201	514001	REGULAR OVERTIM	693,233.67	431,136.19	499,957.38	559,200.98	727,889.00	730,816.00	.4%
00152201	515001	SICK INC./PERSO	12,433.72	16,575.73	19,170.68	.00	16,000.00	16,000.00	.0%
00152201	515003	EDUCATION INCEN	76,657.50	74,000.00	-250.00	.00	.00	.00	.0%
00152201	515008	INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00152201	521001	FICA	282,192.22	287,045.01	322,120.29	256,892.96	398,024.00	400,234.00	.6%
00152201	522002	PENSION	676,434.95	989,509.35	1,121,099.76	842,354.39	1,351,118.00	1,309,813.00	-3.1%
00152201	522003	DC PLAN	25,455.93	26,131.43	27,554.32	21,242.60	35,498.00	47,656.00	34.2%
00152201	522004	PD/FD STATE PEN	448,809.79	503,751.85	522,540.73	.00	419,196.00	440,156.00	5.0%
00152201	522006	PENSION FORFEIT	.00	-222,631.23	.00	.00	.00	.00	.0%
00152201	523002	FLORIDA HEALTH	588,155.04	653,684.68	680,064.78	528,120.36	794,460.00	782,673.00	-1.5%
00152201	523003	HEALTH SAVINGS	331.97	4,942.52	6,849.03	1,744.73	3,149.00	6,070.00	92.8%
00152201	523008	MET LIFE DENTAL	23,229.19	24,708.89	25,197.00	20,430.19	30,957.00	30,238.00	-2.3%
00152201	523009	MUTUAL OF OMAHA	22,318.88	23,454.86	25,787.42	22,720.87	34,017.00	48,613.00	42.9%
00152201	524001	WC	.00	.00	.00	394,471.19	394,568.00	345,125.00	-12.5%
00152201	531001	PHYSICALS & TES	22,482.00	503.00	.00	.00	.00	45,000.00	.0%
00152201	531099	OTHER PROFESSIO	17,144.00	2,883.10	17,543.84	91,685.00	103,970.00	102,109.00	-1.8%
00152201	534001	EXTERMINATOR SE	1,735.68	2,286.63	2,834.60	2,130.15	8,000.00	4,000.00	-50.0%
00152201	534012	COMPUTER CONTRA	17,441.00	20,167.23	22,343.25	31,352.82	40,300.00	51,809.00	28.6%
00152201	534015	SECURITY MONITO	1,895.37	5,760.02	7,944.32	4,747.63	7,000.00	7,210.00	3.0%
00152201	534024	TELESTAFF SERVI	4,356.09	13,495.77	4,273.18	9,216.72	11,100.00	13,596.00	22.5%
00152201	534099	OTHER CONTRACTU	.00	.00	.00	.00	.00	15,000.00	.0%
00152201	534204	LANDSCAPING SER	22,123.50	22,479.00	22,479.00	22,479.00	23,000.00	23,000.00	.0%
00152201	540005	TRAVEL	4,429.52	12,310.08	10,541.27	5,924.45	13,500.00	16,405.00	21.5%
00152201	541001	PHONE CHARGES	19,014.85	20,180.36	19,053.41	11,740.76	21,300.00	18,000.00	-15.5%
00152201	541003	MOBILE PHONE CH	17,448.28	12,936.66	14,413.17	10,538.98	18,306.00	16,800.00	-8.2%
00152201	541005	GPS SERVICES	.00	693.65	1,147.47	.00	1,672.00	3,394.00	103.0%
00152201	542021	SHIPPING/HANDLI	908.12	421.92	595.83	317.21	750.00	1,023.00	36.4%
00152201	543001	ELECTRIC AND WA	116,199.07	115,954.86	91,559.97	43,901.09	116,200.00	100,000.00	-13.9%
00152201	543002	NATURAL GAS	5,559.79	4,029.73	6,196.34	4,843.28	5,760.00	5,933.00	3.0%
00152201	544001	ANNUAL EQUIPMEN	1,471.45	1,957.68	1,957.68	1,957.68	4,000.00	4,120.00	3.0%
00152201	544003	VEHICLE LEASE	203,584.55	2,154.10	-200.00	.00	.00	.00	.0%
00152201	544012	LAND LEASE	.00	.00	.00	74,520.00	74,520.00	76,775.00	3.0%
00152201	545001	LIABILITY INSUR	12,381.00	13,223.00	16,833.00	322,543.84	322,544.00	361,213.00	12.0%
00152201	546001	ANNUAL MAINT CO	27,435.69	29,922.12	30,398.25	39,008.01	41,500.00	45,245.00	9.0%
00152201	546199	OTHER R & M AUT	.00	83,018.30	.00	.00	.00	.00	.0%
00152201	546201	REPAIR & MAINTE	77,507.99	82,063.20	79,474.00	69,203.10	65,600.00	151,968.00	131.7%
00152201	546330	REPAIR & MAINTE	5,247.66	8,727.69	9,414.63	3,844.25	10,000.00	15,300.00	53.0%
00152201	546343	FIRE EXTINGUISH	1,581.21	1,059.00	1,459.38	593.95	1,500.00	1,545.00	3.0%
00152201	546350	FLEET MAINTENAN	236,414.29	310,875.45	372,880.18	227,103.00	228,519.00	294,968.00	29.1%
00152201	546399	R & M EQUIPMENT	24,155.08	29,107.45	29,027.49	22,998.61	39,900.00	51,197.00	28.3%
00152201	546409	R&M-FIRE HYDRAN	18,474.92	.00	.00	.00	.00	.00	.0%
00152201	547001	FORMS/OTHER PRI	958.84	714.52	698.41	196.01	2,800.00	2,884.00	3.0%
00152201	548001	PROMOTIONAL EXP	4,391.50	.00	.00	.00	.00	.00	.0%
00152201	548014	FIRE PUBLIC OUT	8,169.21	9,670.50	9,430.90	5,293.24	14,200.00	16,426.00	15.7%
00152201	549001	NEWS ADS	.00	.00	.00	78.84	250.00	1,500.00	500.0%
00152201	549099	OTHER CURR CHGS	12,580.29	13,371.57	9,925.61	4,379.13	10,000.00	15,300.00	53.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152201	551001	OFFICE SUPPLY	2,744.71	4,167.89	2,810.97	1,717.70	6,200.00	6,386.00	3.0%
00152201	551005	OFFICE SMALL MA	6,097.19	3,919.17	16,661.52	2,375.04	4,000.00	4,120.00	3.0%
00152201	552001	GAS/OIL	71,532.58	62,131.73	62,772.12	46,764.01	131,948.00	151,520.00	14.8%
00152201	552002	JANITOR SUPPLIE	10,531.44	8,346.54	11,384.46	8,179.44	13,000.00	16,390.00	26.1%
00152201	552004	UNIFORMS	155,111.76	175,020.81	162,002.12	191,413.71	202,986.00	195,318.00	-3.8%
00152201	552005	HOUSEHOLD ITEMS	15,453.12	8,829.84	15,922.67	7,529.23	16,000.00	18,480.00	15.5%
00152201	552012	COMPUTER HRDWR/	522.13	10,239.51	16,846.13	5,295.55	11,081.00	1,260.00	-88.6%
00152201	552019	PD/FD RESCUE SU	86,620.86	112,474.25	125,178.01	73,083.42	140,300.00	158,209.00	12.8%
00152201	552028	DISASTER SUPPLI	220.46	42.28	131.85	23.22	500.00	515.00	3.0%
00152201	552029	PHYSICAL FITNES	205.97	2,642.82	2,963.90	4,762.27	5,000.00	20,150.00	303.0%
00152201	552051	SMALL MACHINE/E	25,755.75	19,893.27	59,881.55	7,425.66	21,350.00	101,991.00	377.7%
00152201	552051	24FD1 SMALL MACH	.00	.00	399.00	.00	.00	.00	.0%
00152201	552051	25FDA SMALL MACH	.00	.00	2,099.00	.00	.00	.00	.0%
00152201	552099	OTHER OPER SUPP	2,008.01	3,070.53	12,604.75	2,130.06	14,882.00	44,870.00	201.5%
00152201	554001	MEMBERSHIPS & S	4,393.14	5,210.17	3,824.42	3,705.11	5,900.00	8,755.00	48.4%
00152201	554002	REF & EDUCATION	3,612.69	2,955.75	4,921.06	2,088.47	6,000.00	6,180.00	3.0%
00152201	554004	SEMINAR/CONF RE	3,817.00	2,589.34	5,087.50	1,010.00	7,000.00	7,210.00	3.0%
00152201	554005	EDUCATION & TRA	25,546.13	32,554.36	33,558.26	16,812.13	43,850.00	51,335.00	17.1%
00152201	562203	BUILDING IMPROV	.00	20,772.40	.00	.00	.00	.00	.0%
00152201	564204	25OPI CAPITAL- M	.00	.00	38,565.18	.00	.00	.00	.0%
00152201	567201	CAPITAL OUTLAY	.00	.00	7,739.00	.00	.00	.00	.0%
00152201	571001	PRINCIPAL PAYME	.00	214,469.95	245,456.28	251,180.90	251,229.00	.00	-100.0%
00152201	572001	INTEREST	13,458.45	12,464.25	16,555.64	10,831.02	10,900.00	.00	-100.0%
TOTAL FIRE			7,203,807.22	7,673,294.26	8,714,426.60	7,227,533.30	10,619,611.00	10,901,798.00	2.7%

NEXT YEAR BUDGET HISTORICAL COMPARISON

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152202	FIRE TRANSPORT								
00152202	512001	REGULAR SALARY	406,338.53	321,340.04	609,282.38	553,753.53	839,640.00	837,723.00	-.2%
00152202	514001	REGULAR OVERTIM	39,183.73	32,194.41	70,632.80	90,481.24	126,282.00	130,000.00	2.9%
00152202	515001	SICK INC./PERSO	.00	.00	.00	.00	5,000.00	.00	.0%
00152202	515003	EDUCATION INCEN	3,800.00	3,420.00	4,320.00	.00	.00	.00	.0%
00152202	521001	FICA	32,668.37	27,077.28	50,810.19	48,106.26	71,984.00	76,987.00	7.0%
00152202	522002	PENSION	.00	.00	192,954.32	196,987.50	276,030.00	277,140.00	.4%
00152202	522003	DC PLAN	675.02	634.34	301.77	3,581.55	14,701.00	.00	.0%
00152202	523002	FLORIDA HEALTH	88,264.35	77,594.55	131,981.09	89,681.66	143,260.00	171,227.00	19.5%
00152202	523003	HEALTH SAVINGS	188.86	390.82	2,350.84	1,574.91	5,102.00	2,428.00	-52.4%
00152202	523008	MET LIFE DENTAL	3,478.90	2,833.98	5,114.98	3,746.97	5,935.00	6,138.00	3.4%
00152202	523009	MUTUAL OF OMAHA	2,439.54	2,031.32	4,256.23	3,565.90	5,769.00	10,634.00	84.3%
00152202	524001	WC	.00	.00	.00	24.78	73.00	67,401.00	********%
00152202	534099	OTHER CONTRACTU	.00	.00	62,482.27	40,654.02	100,000.00	90,000.00	-10.0%
00152202	541005	GPS SERVICES	.00	173.40	936.43	.00	.00	.00	.0%
00152202	545001	LIABILITY INSUR	.00	.00	.00	30,489.19	30,490.00	32,315.00	6.0%
00152202	546350	FLEET MAINTENAN	39,498.57	36,135.03	11,482.43	14,552.18	42,581.00	49,161.00	15.5%
00152202	552001	GAS/OIL	15,966.27	20,748.03	32,198.17	22,872.30	24,587.00	25,253.00	2.7%
TOTAL FIRE TRANSPORT			632,502.14	524,573.20	1,179,103.90	1,100,071.99	1,691,434.00	1,776,407.00	5.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152402	CODE ENFORCEMENT								
00152402	512001	REGULAR SALARY	.00	.00	.00	.00	.00	391,608.00	.0%
00152402	514001	REGULAR OVERTIM	.00	.00	.00	.00	.00	2,500.00	.0%
00152402	515001	SICK INC./PERSO	.00	.00	.00	.00	.00	1,500.00	.0%
00152402	521001	FICA	.00	.00	.00	.00	.00	30,150.00	.0%
00152402	522003	DC PLAN	.00	.00	.00	.00	.00	39,411.00	.0%
00152402	523002	FLORIDA HEALTH	.00	.00	.00	.00	.00	78,852.00	.0%
00152402	523003	HEALTH SAVINGS	.00	.00	.00	.00	.00	3,399.00	.0%
00152402	523008	MET LIFE DENTAL	.00	.00	.00	.00	.00	3,237.00	.0%
00152402	523009	MUTUAL OF OMAHA	.00	.00	.00	.00	.00	4,013.00	.0%
00152402	524001	WC	.00	.00	.00	.00	.00	37,824.00	.0%
00152402	531099	OTHER PROFESSIO	.00	.00	.00	.00	.00	50,000.00	.0%
00152402	534001	EXTERMINATOR SE	.00	.00	.00	.00	.00	800.00	.0%
00152402	534003	JANITORIAL SERV	.00	.00	.00	.00	.00	6,000.00	.0%
00152402	540005	TRAVEL	.00	.00	.00	.00	.00	5,000.00	.0%
00152402	541001	PHONE CHARGES	.00	.00	.00	.00	.00	600.00	.0%
00152402	543001	ELECTRIC AND WA	.00	.00	.00	.00	.00	14,400.00	.0%
00152402	544004	ANNUAL FACILITY	.00	.00	.00	.00	.00	47,736.00	.0%
00152402	545001	LIABILITY INSUR	.00	.00	.00	.00	.00	25,508.00	.0%
00152402	546350	FLEET MAINTENAN	.00	.00	.00	.00	.00	16,387.00	.0%
00152402	547001	FORMS	.00	.00	.00	.00	.00	1,000.00	.0%
00152402	551001	OFFICE SUPPLY	.00	.00	.00	.00	.00	10,000.00	.0%
00152402	551005	OFFICE SMALL MA	.00	.00	.00	.00	.00	1,000.00	.0%
00152402	552001	GAS/OIL	.00	.00	.00	.00	.00	8,418.00	.0%
00152402	552002	JANITOR SUPPLIE	.00	.00	.00	.00	.00	1,500.00	.0%
00152402	552004	UNIFORMS	.00	.00	.00	.00	.00	3,000.00	.0%
00152402	554001	MEMBERSHIPS	.00	.00	.00	.00	.00	8,000.00	.0%
00152402	554005	EDUCATIONAL MAT	.00	.00	.00	.00	.00	3,000.00	.0%
TOTAL CODE ENFORCEMENT			.00	.00	.00	.00	.00	794,843.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152501	EMERGENCY OPERATION CENTER							
00152501	540005 TRAVEL	684.33	968.68	628.46	.00	3,500.00	3,500.00	.0%
00152501	541001 PHONE CHARGES	7,416.53	7,876.26	7,874.11	4,923.48	8,400.00	7,900.00	-6.0%
00152501	541003 MOBILE PHONE CH	3,334.02	3,341.28	1,950.97	75.00	3,981.00	.00	-100.0%
00152501	544001 ANNUAL EQUIPMEN	176.26	715.32	715.32	715.32	1,500.00	1,500.00	.0%
00152501	546001 ANNUAL MAINT CO	2,363.00	2,356.03	2,557.97	.00	3,500.00	3,500.00	.0%
00152501	546399 R & M EQUIPMENT	.00	2,100.00	.00	422.35	2,500.00	2,500.00	.0%
00152501	547001 FORMS/OTHER PRI	.00	55.00	.00	.00	750.00	750.00	.0%
00152501	549099 OTHER CURR CHGS	2,156.44	2,521.99	1,441.41	960.00	2,600.00	2,600.00	.0%
00152501	551001 OFFICE SUPPLY	.00	84.96	151.36	300.00	1,300.00	1,300.00	.0%
00152501	551005 OFFICE SMALL MA	.00	6,588.54	625.93	.00	5,600.00	5,600.00	.0%
00152501	552028 DISASTER SUPPLI	6,620.46	1,244.51	1,618.55	.00	11,000.00	16,000.00	45.5%
00152501	552051 SMALL MACHINE/E	.00	.00	4,489.00	4,348.88	5,000.00	5,000.00	.0%
TOTAL EMERGENCY OPERATION CE		22,751.04	27,852.57	22,053.08	11,745.03	49,631.00	50,150.00	1.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00154101 STREETS								
00154101	512001 REGULAR SALARY	512,308.52	510,425.80	555,473.02	313,423.48	469,709.00	545,342.00	16.1%
00154101	514001 REGULAR OVERTIM	18,254.64	4,139.47	21,015.39	3,077.52	29,432.00	5,000.00	-83.0%
00154101	515001 SICK INC./PERSO	3,362.27	6,199.48	8,495.54	.00	9,000.00	9,000.00	.0%
00154101	515006 SHOE ALLOWANCE	2,001.91	2,186.53	2,134.62	1,500.00	1,800.00	1,650.00	-8.3%
00154101	515008 INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00154101	521001 FICA	39,881.11	38,821.33	43,618.44	23,342.45	38,476.00	45,595.00	18.5%
00154101	522003 DC PLAN	51,046.22	49,545.68	55,522.53	27,961.59	45,957.00	59,435.00	29.3%
00154101	523002 FLORIDA HEALTH	148,024.23	140,988.47	150,817.85	84,444.03	139,542.00	140,152.00	.4%
00154101	523003 HEALTH SAVINGS	.00	5,333.33	5,360.08	2,309.92	4,950.00	3,399.00	-31.3%
00154101	523008 MET LIFE DENTAL	5,151.73	4,923.58	5,237.99	2,670.95	5,460.00	4,123.00	-24.5%
00154101	523009 MUTUAL OF OMAHA	3,940.58	3,973.00	4,528.13	2,794.80	6,149.00	5,727.00	-6.9%
00154101	524001 WC	.00	.00	.00	74,751.88	74,849.00	65,813.00	-12.1%
00154101	531003 DRUG TESTING	.00	.00	.00	.00	1,500.00	.00	.0%
00154101	531099 OTHER PROFESSIO	.00	.00	.00	600.00	600.00	.00	.0%
00154101	534012 COMPUTER CONTRA	.00	.00	280.00	4,116.86	4,117.00	4,200.00	2.0%
00154101	540005 TRAVEL	364.00	.00	85.20	.00	500.00	1,500.00	200.0%
00154101	541003 MOBILE PHONE CH	7,115.51	9,680.85	14,167.08	5,881.00	14,416.00	4,400.00	-69.5%
00154101	541005 GPS FLEET SERVI	3,265.26	4,516.94	3,745.62	.00	7,800.00	7,800.00	.0%
00154101	543003 STREET LIGHTS	476,459.99	429,296.62	388,664.60	226,462.96	470,000.00	500,000.00	6.4%
00154101	544001 ANNUAL EQUIPMEN	.00	.00	.00	187.16	188.00	500.00	166.0%
00154101	544014 RENTAL AND LEAS	3,281.00	4,987.12	52,602.76	42,229.52	45,000.00	45,000.00	.0%
00154101	545001 LIABILITY INSUR	.00	.00	.00	42,289.49	42,290.00	45,659.00	8.0%
00154101	546201 REPAIR & MAINTA	115,905.12	224,325.43	295,141.40	289,684.25	417,000.00	425,000.00	1.9%
00154101	546350 FLEET MAINTENAN	70,553.74	85,581.24	92,434.01	83,295.80	176,551.00	229,420.00	29.9%
00154101	546405 LIGHTING-COUNTY	68,922.76	23,088.90	63,635.63	11,550.62	75,000.00	75,000.00	.0%
00154101	546412 SIGNAL MAINTENA	33,301.20	155,299.72	36,256.39	459,817.48	459,818.00	470,000.00	2.2%
00154101	549001 NEWS ADS	81.84	.00	78.84	.00	.00	800.00	.0%
00154101	549099 OTHER CURR CHGS	5,649.38	39,019.94	10,747.09	9,924.50	19,000.00	10,000.00	-47.4%
00154101	551001 OFFICE SUPPLY	150.00	136.93	150.00	1,878.28	2,150.00	700.00	-67.4%
00154101	551005 OFFICE MACHINE	.00	.00	.00	10,800.42	10,801.00	7,500.00	-30.6%
00154101	552001 GAS/OIL	49,445.52	36,876.32	49,156.87	24,986.12	46,377.00	117,849.00	154.1%
00154101	552002 JANITOR SUPPLIE	1,500.00	976.69	1,000.00	1,230.67	1,500.00	1,500.00	.0%
00154101	552004 UNIFORMS	8,336.01	8,500.00	6,929.07	3,710.89	11,500.00	10,000.00	-13.0%
00154101	552012 COMPUTER HRDWR/	.00	.00	.00	5,190.27	5,191.00	5,200.00	.2%
00154101	552099 OTHER OPER SUPP	49,226.48	82,438.06	48,813.47	20,921.14	109,459.00	155,000.00	41.6%
00154101	554001 MEMBERSHIPS & S	200.00	.00	500.00	500.00	500.00	500.00	.0%
00154101	554004 SEMINAR/CONF RE	859.00	30.00	2,486.00	969.79	2,500.00	3,500.00	40.0%
00154101	562202 CAPITAL- BUILDI	.00	.00	.00	9,741.80	9,742.00	.00	.0%
00154101	562202 22SSR CAPITAL- B	.00	30,997.22	.00	.00	.00	.00	.0%
00154101	563203 CAPITAL- INFRAS	.00	.00	89,004.15	.00	.00	.00	.0%
00154101	563203 23CSI CAPITAL- I	.00	36,902.00	.00	.00	.00	.00	.0%
00154101	563203 25LBI CAPITAL- I	.00	.00	55,797.97	.00	.00	.00	.0%
TOTAL STREETS		1,678,588.02	1,939,190.65	2,063,879.74	1,792,430.28	2,758,824.00	3,006,264.00	9.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00154503 PARKING VIOLATIONS							
00154503 531099 OTHER PROFESSIO	.00	.00	86,361.49	120,971.60	130,000.00	58,000.00	-55.4%
TOTAL PARKING VIOLATIONS	.00	.00	86,361.49	120,971.60	130,000.00	58,000.00	-55.4%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00155204	BUSINESS & ECONOMIC DEVELOPMEN								
00155204	511001	EXECUTIVE SALAR	102,471.90	102,760.16	124,560.89	91,646.14	131,711.00	135,362.00	2.8%
00155204	512001	REGULAR SALARY	77,031.10	83,521.48	20,049.61	.00	.00	.00	.0%
00155204	514001	REGULAR OVERTIM	.00	281.70	.00	.00	.00	.00	.0%
00155204	515001	SICK INC./PERSO	.00	3,132.75	3,132.75	.00	5,000.00	5,000.00	.0%
00155204	521001	FICA	13,493.12	14,244.74	10,894.87	6,412.20	9,504.00	10,739.00	13.0%
00155204	522003	DC PLAN	15,717.09	16,660.02	14,640.29	8,772.40	13,176.00	14,037.00	6.5%
00155204	523002	FLORIDA HEALTH	10,693.43	8,332.88	10,898.94	12,873.28	19,392.00	18,752.00	-3.3%
00155204	523003	HEALTH SAVINGS	.00	.00	2,933.33	.00	.00	.00	.0%
00155204	523004	BCBS INSURANCE	13,656.42	14,137.06	4,037.57	.00	.00	.00	.0%
00155204	523008	MET LIFE DENTAL	1,320.37	1,063.39	849.14	578.68	872.00	843.00	-3.3%
00155204	523009	LIFE/STD/ADD/LT	2,029.09	1,692.90	1,830.69	1,400.94	2,110.00	2,627.00	24.5%
00155204	524001	WC	.00	.00	.00	313.61	373.00	275.00	-26.3%
00155204	531015	GRAPHICS/DESIGN	.00	.00	.00	.00	5,000.00	10,000.00	100.0%
00155204	531021	SOIL TESTS	.00	.00	.00	.00	.00	10,000.00	.0%
00155204	531023	SURVEYS/APPRAIS	.00	.00	.00	.00	2,400.00	10,000.00	316.7%
00155204	531090	APPRAISALS	.00	.00	.00	.00	.00	10,000.00	.0%
00155204	531099	OTHER PROFESSIO	3,375.00	829.05	51,239.26	93,760.74	163,000.00	50,000.00	-69.3%
00155204	534001	EXTERMINATOR SE	3,710.17	1,231.52	75.00	.00	.00	.00	.0%
00155204	534003	JANITORIAL SERV	2,700.00	2,700.00	1,575.00	.00	.00	.00	.0%
00155204	534099	OTHER CONTRACTU	.00	.00	500.00	.00	.00	.00	.0%
00155204	534099	22BE1 OTHER CONT	384,267.72	71,067.34	.00	.00	5,000.00	.00	.0%
00155204	540004	SEMINAR/CONFERE	1,349.26	1,348.78	470.00	.00	2,000.00	.00	-100.0%
00155204	540005	TRAVEL	1,644.11	3,147.17	1,665.57	615.43	2,000.00	4,000.00	100.0%
00155204	540006	AREA DINNERS	.00	140.00	135.00	60.00	500.00	500.00	.0%
00155204	541003	MOBILE PHONE CH	1,030.45	1,104.84	830.13	275.66	1,218.00	500.00	-58.9%
00155204	542020	POSTAGE	.00	.00	.00	.00	500.00	500.00	.0%
00155204	543001	ELECTRIC AND WA	.00	20.31	30.73	64.43	.00	.00	.0%
00155204	544001	ANNUAL EQUIPMEN	1,094.72	1,353.36	1,210.16	740.00	800.00	.00	.0%
00155204	544003	VEHICLE LEASE	4,033.19	346.48	5,351.33	.00	501.00	.00	.0%
00155204	545001	LIABILITY INSUR	.00	.00	.00	5,645.94	5,646.00	5,987.00	6.0%
00155204	546001	ANNUAL MAINT CO	.00	395.00	.00	.00	.00	.00	.0%
00155204	546201	REPAIR & MAINTE	55.99	3,604.04	1,590.39	.00	.00	.00	.0%
00155204	546341	OFFICE EQUIPMEN	.00	.00	455.46	.00	2,500.00	500.00	-80.0%
00155204	546350	FLEET MAINTENAN	329.45	268.78	2,404.57	1,156.00	2,839.00	3,277.00	15.4%
00155204	547005	ECONOMIC DEVELO	.00	.00	6,360.74	11,639.26	11,700.00	2,500.00	-78.6%
00155204	547007	BUSINESS ASSIST	.00	.00	.00	.00	20,000.00	20,000.00	.0%
00155204	548001	PROMOTIONS	47,823.05	48,128.98	55,721.56	61,000.00	69,600.00	70,500.00	1.3%
00155204	548008	VLOC DAYS	.00	.00	.00	.00	500.00	.00	.0%
00155204	549001	NEWS ADS	1,067.72	1,836.76	.00	250.60	2,500.00	300.00	-88.0%
00155204	549099	OTHER CURR CHGS	10,105.38	11,310.23	6,535.83	.00	6,000.00	13,500.00	125.0%
00155204	551001	OFFICE SUPPLY	1,852.58	1,750.55	822.74	524.79	3,000.00	1,000.00	-66.7%
00155204	551005	OFFICE MACHINE	.00	855.50	.00	.00	1,000.00	.00	.0%
00155204	552001	GAS/OIL	108.84	133.14	120.07	75.93	1,639.00	1,684.00	2.7%
00155204	554001	MEMBERSHIPS & S	3,283.98	1,394.82	1,513.00	1,470.00	4,000.00	2,000.00	-50.0%
00155204	554002	REF & EDUCATION	.00	.00	.00	.00	2,000.00	.00	.0%
00155204	554004	SEMINAR/CONF RE	2,772.00	1,584.00	100.00	42.86	2,500.00	4,000.00	60.0%
00155204	554005	EDUCATION & TRA	.00	.00	105.24	.00	2,000.00	.00	.0%
00155204	571001	PRINCIPAL PAYME	.00	.00	.00	4,699.42	4,705.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00155204 572001 INTEREST	.00	.00	.00	198.02	194.00	.00	.0%
00155204 583006 OTHER GRANTS AN	40,000.00	33,000.00	50,000.00	.00	.00	11,000.00	.0%
TOTAL BUSINESS & ECONOMIC DE	747,016.13	433,377.73	382,639.86	304,216.33	507,380.00	419,383.00	-17.3%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157201	LEISURE SVRS/RECREATION								
00157201	511001	EXECUTIVE SALAR	100,854.38	103,846.06	123,129.06	90,527.16	130,102.00	133,731.00	2.8%
00157201	512001	REGULAR SALARY	429,299.25	531,943.83	646,982.42	483,711.05	721,744.00	757,041.00	4.9%
00157201	514001	REGULAR OVERTIM	36,512.06	42,844.80	16,512.65	13,887.19	16,308.00	16,308.00	.0%
00157201	515001	SICK INC./PERSO	3,244.06	.00	10,718.00	.00	11,000.00	11,000.00	.0%
00157201	515006	SHOE ALLOWANCE	150.00	150.00	150.00	150.00	150.00	150.00	.0%
00157201	521001	FICA	43,080.03	51,286.87	60,039.86	43,754.05	64,484.00	71,281.00	10.5%
00157201	522003	DC PLAN	45,185.05	51,479.47	60,913.51	45,827.04	71,914.00	84,240.00	17.1%
00157201	523002	FLORIDA HEALTH	85,561.13	107,534.64	124,152.89	96,250.85	149,679.00	155,178.00	3.7%
00157201	523003	HEALTH SAVINGS	.00	1,200.00	7,066.67	2,502.50	4,813.00	5,099.00	5.9%
00157201	523004	BCBS INSURANCE	13,417.77	6,732.91	11,203.23	11,824.20	17,811.00	17,224.00	-3.3%
00157201	523008	MET LIFE DENTAL	3,534.27	3,886.62	5,009.15	4,150.20	6,416.00	6,426.00	.2%
00157201	523009	MUTUAL OF OMAHA	3,941.20	4,491.66	6,062.38	5,207.49	8,110.00	9,609.00	18.5%
00157201	524001	WC	.00	.00	.00	26,984.23	27,032.00	23,754.00	-12.1%
00157201	525001	UNEMPLOYMENT	3,300.00	.00	.00	.00	.00	.00	.0%
00157201	531099	OTHER PROFESSIO	.00	.00	.00	1,335.00	1,400.00	.00	.0%
00157201	534001	EXTERMINATOR SE	4,399.15	4,911.85	7,409.04	8,171.49	12,000.00	7,500.00	-37.5%
00157201	534003	JANITORIAL SERV	650.00	7,800.00	15,411.17	42,250.00	43,000.00	50,000.00	16.3%
00157201	534011	MAT/DUST MOP SE	204.38	.00	.00	.00	.00	.00	.0%
00157201	534099	OTHER CONTRACTU	52,461.83	91,954.45	74,319.21	64,543.00	87,500.00	98,500.00	12.6%
00157201	540005	TRAVEL	1,620.25	2,895.99	2,671.77	1,136.39	4,000.00	5,500.00	37.5%
00157201	541001	PHONE/INTERNET/	20,168.12	20,503.31	19,534.81	11,904.63	21,900.00	17,900.00	-18.3%
00157201	541003	MOBILE PHONE CH	2,527.43	2,756.90	2,592.35	1,985.85	5,307.00	4,500.00	-15.2%
00157201	543001	ELECTRIC AND WA	119,376.18	113,396.37	110,436.35	57,127.42	115,000.00	115,000.00	.0%
00157201	543002	NATURAL GAS	2,929.82	2,825.19	3,073.09	1,959.27	3,000.00	3,000.00	.0%
00157201	544001	ANNUAL EQUIPMEN	697.69	1,122.96	1,458.56	1,727.04	1,800.00	1,500.00	-16.7%
00157201	544012	LAND LEASE	.00	.00	.00	43,200.00	43,200.00	43,200.00	.0%
00157201	545001	LIABILITY INSUR	.00	.00	.00	162,220.81	162,221.00	174,454.00	7.5%
00157201	546001	ANNUAL MAINT CO	35,696.62	33,801.87	50,788.00	19,818.55	45,000.00	48,000.00	6.7%
00157201	546201	REPAIR & MAINTE	160,349.67	158,203.41	127,005.18	144,394.63	182,100.00	185,000.00	1.6%
00157201	546350	FLEET MAINTENAN	6,022.18	17,240.98	5,080.69	10,370.65	18,904.00	42,606.00	125.4%
00157201	548006	SUMMER EVENING	705.00	.00	.00	.00	.00	.00	.0%
00157201	548007	PROMOTIONAL SUP	1,927.14	2,490.00	5,450.86	1,766.15	4,000.00	6,000.00	50.0%
00157201	549085	CASH OVER/SHORT	.00	.00	.00	-2.91	.00	.00	.0%
00157201	549095	BAC CHARGES	15,027.52	15.12	36.12	.00	.00	.00	.0%
00157201	549099	OTHER CURR CHGS	21,008.92	20,324.34	16,113.80	25,238.24	51,384.00	25,000.00	-51.3%
00157201	551001	OFFICE SUPPLY	9,552.96	11,130.10	10,372.97	10,875.47	18,000.00	11,000.00	-38.9%
00157201	551005	SMALL MACHINE &	45,470.95	41,690.76	42,132.96	20,305.27	23,000.00	36,000.00	56.5%
00157201	552001	GAS/OIL	2,827.39	3,693.04	1,756.33	809.69	6,308.00	21,886.00	247.0%
00157201	552002	JANITOR SUPPLIE	10,553.45	7,185.20	11,692.67	11,202.08	23,500.00	21,000.00	-10.6%
00157201	552004	UNIFORMS	2,796.54	2,268.98	2,403.88	265.66	3,000.00	.00	-100.0%
00157201	552012	COMPUTER HRDWR/	29,797.52	5,949.96	496.92	.00	.00	.00	.0%
00157201	552054	SPECIAL EVENTS/	240,174.50	250,449.58	254,377.05	367,469.61	380,000.00	325,000.00	-14.5%
00157201	552080	SKATE PARK	.00	-2,557.87	28,250.60	38,698.91	40,000.00	43,000.00	7.5%
00157201	552092	BABE JAMES CENT	55,855.63	60,413.49	48,991.77	26,774.97	58,500.00	67,500.00	15.4%
00157201	552099	OTHER OPER SUPP	2,188.64	40,011.43	3,440.84	405.59	3,500.00	3,200.00	-8.6%
00157201	554001	MEMBERSHIPS & S	1,529.95	1,588.47	2,480.65	6,350.75	6,400.00	7,000.00	9.4%
00157201	554004	SEMINAR/CONF RE	2,756.00	1,624.00	3,185.00	425.00	3,000.00	9,500.00	216.7%
00157201	554005	EDUCATION & TRA	.00	.00	.00	.00	.00	5,000.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157201 564204 CAPITAL- MACHIN	.00	15,810.00	13,358.52	.00	.00	.00	.0%
TOTAL LEISURE SVRS/RECREATIO	1,617,354.63	1,824,896.74	1,936,260.98	1,907,505.17	2,596,487.00	2,668,787.00	2.8%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157202	PARKS								
00157202	512001	REGULAR SALARY	475,013.11	520,131.11	543,391.22	426,431.22	664,782.00	777,970.00	17.0%
00157202	514001	REGULAR OVERTIM	43,558.40	24,860.73	26,242.61	10,350.93	13,137.00	14,137.00	7.6%
00157202	515001	SICK INC./PERSO	2,144.77	3,548.46	5,378.33	.00	6,000.00	6,000.00	.0%
00157202	515006	SHOE ALLOWANCE	2,278.83	2,365.38	2,371.14	2,815.78	2,816.00	2,550.00	-9.4%
00157202	515008	INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00157202	521001	FICA	38,489.36	40,357.20	42,170.12	31,734.09	49,435.00	62,923.00	27.3%
00157202	522001	FRS RETIREMENT	.00	.00	1,125.32	.00	.00	.00	.0%
00157202	522003	DC PLAN	48,206.57	50,239.00	54,311.14	38,355.23	59,336.00	81,998.00	38.2%
00157202	523002	FLORIDA HEALTH	130,703.73	155,020.61	164,336.00	121,731.64	190,211.00	207,934.00	9.3%
00157202	523003	HEALTH SAVINGS	.00	800.00	1,777.23	951.67	3,173.00	1,700.00	-46.4%
00157202	523008	MET LIFE DENTAL	5,053.16	4,995.56	5,437.97	4,237.88	6,622.00	6,960.00	5.1%
00157202	523009	MUTUAL OF OMAHA	3,487.96	3,865.40	4,373.29	3,680.12	5,878.00	8,167.00	38.9%
00157202	524001	WC	.00	.00	.00	41,857.37	41,925.00	39,863.00	-4.9%
00157202	534001	EXTERMINATOR SE	350.00	.00	.00	700.00	700.00	200.00	-71.4%
00157202	534003	JANITORIAL SERV	1,200.00	1,200.00	1,389.39	1,050.00	2,500.00	2,500.00	.0%
00157202	534012	COMPUTER CONTRA	.00	.00	.00	4,594.60	4,595.00	473.00	-89.7%
00157202	534204	LANDSCAPING SER	416,009.02	450,790.58	502,439.78	528,100.17	530,000.00	570,000.00	7.5%
00157202	540005	TRAVEL	.00	1,165.16	.00	.00	500.00	1,500.00	200.0%
00157202	541003	MOBILE PHONE CH	8,406.16	10,331.09	15,690.64	7,827.75	14,574.00	6,800.00	-53.3%
00157202	541005	GPS FLEET SERVI	3,408.49	5,130.05	4,369.89	.00	5,800.00	5,800.00	.0%
00157202	543001	ELECTRIC AND WA	257,760.92	251,709.23	223,904.16	119,314.99	285,000.00	285,000.00	.0%
00157202	544001	EQUIPMENT LEASE	.00	.00	.00	187.16	188.00	500.00	166.0%
00157202	544006	EQUIPMENT RENTA	14,922.27	14,297.26	17,720.00	19,466.80	20,000.00	20,000.00	.0%
00157202	545001	LIABILITY INSUR	.00	.00	.00	52,664.14	52,665.00	56,445.00	7.2%
00157202	546001	ANNUAL MAINT CO	.00	.00	.00	1,815.00	2,605.00	2,700.00	3.6%
00157202	546201	R & M GENERAL	150,188.38	239,558.07	251,954.30	256,534.37	337,585.00	350,000.00	3.7%
00157202	546201	25BRP REPAIR & M	.00	.00	.00	4,415.00	4,415.00	.00	.0%
00157202	546350	FLEET MAINTENAN	44,322.13	37,431.74	74,793.37	58,315.16	63,871.00	72,104.00	12.9%
00157202	549001	NEWS ADS	63.76	.00	424.36	.00	500.00	500.00	.0%
00157202	549099	OTHER CURR CHGS	27,407.24	49,050.66	8,637.31	9,596.89	11,603.00	15,000.00	29.3%
00157202	551001	OFFICE SUPPLY	1,000.00	1,000.00	1,500.00	796.22	2,182.00	2,500.00	14.6%
00157202	551005	OFFICE MACHINE	461.86	3,226.16	910.41	5,440.22	5,441.00	500.00	-90.8%
00157202	552001	GAS/OIL	29,218.40	30,636.90	28,979.05	21,402.61	36,880.00	37,038.00	.4%
00157202	552002	JANITOR SUPPLIE	51,858.32	46,081.69	53,431.31	20,690.88	55,000.00	55,000.00	.0%
00157202	552004	UNIFORMS	5,324.15	11,052.94	4,824.00	3,246.91	11,500.00	11,500.00	.0%
00157202	552012	COMPUTER HRDWR/	.00	.00	.00	10,648.72	10,649.00	.00	.0%
00157202	552051	SMALL MACHINE/E	.00	.00	.00	3,970.48	3,971.00	.00	.0%
00157202	552099	OTHER OPER SUPP	65,381.88	82,515.06	59,614.82	55,272.36	69,565.00	100,000.00	43.8%
00157202	554001	MEMBERSHIPS & S	200.00	102.50	500.00	388.00	800.00	800.00	.0%
00157202	554002	REF & EDUCATION	20.00	.00	.00	.00	200.00	200.00	.0%
00157202	554004	SEMINAR/CONF RE	.00	90.00	1,365.00	395.87	2,000.00	5,000.00	150.0%
00157202	563203	23DPF CAPITAL- I	.00	49,098.00	.00	.00	.00	.00	.0%
00157202	563203	25PLG CAPITAL- I	.00	.00	25,592.48	.00	.00	.00	.0%
00157202	567804	PARK IMPROVEMEN	.00	11,831.73	.00	.00	.00	.00	.0%
00157202	567910	CAPITAL MAINTEN	.00	.00	16,497.13	.00	.00	.00	.0%
TOTAL PARKS			1,826,438.87	2,102,482.27	2,145,451.77	1,869,164.87	2,578,604.00	2,812,262.00	9.1%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157207 BRANNON CIVIC CENTER							
00157207 549099 OTHER CURR CHGS	.00	.00	.00	875.00	.00	.00	.0%
TOTAL BRANNON CIVIC CENTER	.00	.00	.00	875.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157501 SPORTS COMPLEX								
00157501 512001	REGULAR SALARY	257,084.97	296,308.07	319,814.04	303,617.71	454,552.00	492,380.00	8.3%
00157501 514001	REGULAR OVERTIM	31,711.50	57,638.85	58,179.44	44,305.27	52,233.00	52,233.00	.0%
00157501 515001	SICK INC./PERSO	.00	.00	.00	.00	5,000.00	5,000.00	.0%
00157501 515006	SHOE ALLOWANCE	750.00	588.46	750.00	750.00	750.00	750.00	.0%
00157501 521001	FICA	21,961.12	26,977.28	28,439.91	25,638.55	37,625.00	41,933.00	11.4%
00157501 522003	DC PLAN	26,918.77	31,551.99	33,372.29	27,345.74	40,848.00	46,577.00	14.0%
00157501 523002	FLORIDA HEALTH	48,427.84	76,703.48	83,537.78	70,262.74	102,081.00	98,476.00	-3.5%
00157501 523003	HEALTH SAVINGS	1,250.00	1,600.00	2,019.36	1,169.73	3,900.00	3,400.00	-12.8%
00157501 523008	MET LIFE DENTAL	2,669.84	3,550.46	3,982.15	3,368.83	4,942.00	4,472.00	-9.5%
00157501 523009	MUTUAL OF OMAHA	1,936.73	2,319.60	2,697.54	2,433.67	3,642.00	4,297.00	18.0%
00157501 524001	WC	.00	.00	.00	20,248.82	20,321.00	19,331.00	-4.9%
00157501 534001	EXTERMINATOR SE	879.00	879.00	879.00	798.00	1,500.00	1,500.00	.0%
00157501 534003	JANITORIAL SERV	1,200.00	1,200.00	1,358.37	1,050.00	2,500.00	2,500.00	.0%
00157501 534012	COMPUTER CONTRA	.00	.00	7,161.00	.00	.00	.00	.0%
00157501 534099	OTHER CONTRACTU	.00	.00	554.32	25,533.85	43,500.00	65,000.00	49.4%
00157501 534241	SCOREKEEPERS &	32,455.00	65,178.00	63,800.00	55,000.00	65,000.00	70,000.00	7.7%
00157501 534281	ATHLETIC CAMP I	296.41	.00	3,165.06	.00	3,000.00	3,000.00	.0%
00157501 541001	PHONE/INTERNET/	7,802.84	8,197.25	7,761.65	5,053.64	12,500.00	25,600.00	104.8%
00157501 541003	MOBILE PHONE CH	3,397.26	3,687.08	4,270.95	2,210.99	6,765.00	3,800.00	-43.8%
00157501 543001	ELECTRIC AND WA	154,737.52	153,268.08	136,417.49	103,944.88	175,000.00	150,000.00	-14.3%
00157501 544001	ANNUAL EQUIPMEN	.00	9,000.00	9,000.00	9,000.00	10,000.00	10,000.00	.0%
00157501 544012	LAND LEASE	.00	.00	.00	432,335.16	432,335.00	445,305.00	3.0%
00157501 545001	LIABILITY INSUR	9,572.63	2,357.75	12,000.25	128,600.17	130,101.00	138,525.00	6.5%
00157501 546001	ANNUAL MAINT CO	105,306.01	96,521.20	117,314.55	121,968.67	122,000.00	117,000.00	-4.1%
00157501 546201	REPAIR & MAINTA	256,344.13	212,343.84	239,713.90	208,693.21	253,990.00	290,000.00	14.2%
00157501 546350	FLEET MAINTENAN	13,561.30	15,164.77	11,551.41	17,110.08	14,194.00	13,110.00	-7.6%
00157501 549085	CASH OVER/SHORT	.00	.00	.00	-.01	.00	.00	.0%
00157501 549099	OTHER CURR CHGS	15,364.03	15,511.90	32,691.62	17,974.01	35,000.00	45,000.00	28.6%
00157501 551001	OFFICE SUPPLY	389.45	926.07	173.97	101.71	1,000.00	1,000.00	.0%
00157501 552001	GAS/OIL	8,710.45	10,032.00	9,863.35	5,728.41	8,196.00	6,734.00	-17.8%
00157501 552002	JANITOR SUPPLIE	3,269.75	4,059.98	5,117.68	8,435.02	9,700.00	7,000.00	-27.8%
00157501 552004	UNIFORMS	2,499.96	2,721.58	3,579.79	1,100.73	2,500.00	4,000.00	60.0%
00157501 552012	COMPUTER HRDWR/	16,800.00	.00	16,260.56	1,403.70	16,466.00	.00	-100.0%
00157501 552049	LANDSCAPING/FIE	43,259.58	16,154.99	56,333.82	56,326.37	70,000.00	90,000.00	28.6%
00157501 552051	SMALL MACHINE/E	.00	.00	.00	12,414.56	12,500.00	.00	.0%
00157501 552214	PLAY BALL EQUIP	69,472.59	67,749.71	93,025.45	79,675.00	80,000.00	96,000.00	20.0%
00157501 554004	SEMINAR/CONF RE	496.25	350.00	1,490.00	1,080.00	1,500.00	2,000.00	33.3%
00157501 555007	COGS - SKATE PA	.00	2,100.00	.00	.00	.00	.00	.0%
00157501 563203	CAPITAL- INFRAS	.00	38,777.10	.00	.00	.00	.00	.0%
00157501 564204	CAPITAL- MACHIN	.00	.00	6,510.00	.00	.00	.00	.0%
00157501 567201	CAPITAL OUTLAY	.00	40,320.00	.00	.00	.00	.00	.0%
TOTAL SPORTS COMPLEX		1,138,524.93	1,263,738.49	1,372,786.70	1,794,679.21	2,235,141.00	2,355,923.00	5.4%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00158101	INTERFUND TRANSFER							
00158101	500003 TSF TO BRANNON	369,109.00	616,583.00	297,427.00	.00	228,690.00	228,530.00	-.1%
00158101	500004 TSF TO GOLF COU	322,491.00	277,192.00	777,520.00	.00	171,406.00	.00	.0%
00158101	500101 TRANSFER TO STO	.00	2,291,330.00	.00	.00	56,641.00	.00	.0%
00158101	500113 TRANSFER TO BUI	.00	.00	380,050.00	.00	.00	100,010.00	.0%
00158101	500113 CODE TRANSFER TO	.00	.00	.00	515,283.00	515,283.00	.00	.0%
00158101	500113 OHALC TRANSFER T	.00	.00	.00	289,984.00	289,984.00	.00	.0%
00158101	500114 TRANSFER TO TRE	.00	.00	120,304.00	.00	.00	.00	.0%
00158101	500116 TRANSFER TO OPI	.00	.00	.00	93,154.00	93,154.00	.00	.0%
00158101	500206 TRANSFER TO DEB	93,380.00	.00	.00	369,000.00	369,000.00	364,724.00	-1.2%
00158101	500208 TSF TO 208 DEBT	466,995.00	466,476.00	470,555.00	469,321.00	469,321.00	467,813.00	-.3%
00158101	500210 TSF TO 210 DEBT	658,808.00	658,314.00	652,596.00	656,692.00	656,692.00	660,462.00	.6%
00158101	500212 TSF TO 212 EQUI	.00	.00	.00	.00	.00	207,232.00	.0%
00158101	500301 TSF TO CAPITAL	.00	.00	323,787.00	.00	.00	.00	.0%
00158101	500302 TRANSFER TO CAP	1,645,661.00	3,511,306.00	2,558,697.00	4,747,368.00	4,755,878.00	3,442,500.00	-27.6%
00158101	500312 TRANSFER TO CAP	.00	.00	.00	4,540,553.00	4,554,087.00	4,079,254.00	-10.4%
00158101	500312 26RDW TRANSFER T	.00	.00	.00	6,118.00	6,118.00	.00	.0%
TOTAL INTERFUND TRANSFER		3,556,444.00	7,821,201.00	5,580,936.00	11,687,473.00	12,166,254.00	9,550,525.00	-21.5%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00158201 DEBT SERVICE							
00158201 571400 PRINCIPAL - LEA	.00	.00	.00	.00	.00	54,532.00	.0%
00158201 572400 INTEREST - LEAS	.00	.00	.00	.00	.00	6,835.00	.0%
TOTAL DEBT SERVICE	.00	.00	.00	.00	.00	61,367.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00159100 RESERVES							
00159100 599010 REQUIRED FUND E	.00	.00	.00	.00	13,609,701.00	14,502,615.00	6.6%
00159100 599015 UNASSIGNED FUND	.00	.00	.00	.00	7,400,916.00	717,524.00	-90.3%
TOTAL RESERVES	.00	.00	.00	.00	21,010,617.00	15,220,139.00	-27.6%
TOTAL GENERAL FUND	-1,374,896.93	-2,811,159.06	-7,806,703.71	267,470.79	.00	.00	.0%
TOTAL REVENUE	-44,563,362.51	-49,532,993.59	-59,010,731.73	-45,732,470.04	-83,036,615.00	-77,162,101.00	.0%
TOTAL EXPENSE	43,188,465.58	46,721,834.53	51,204,028.02	45,999,940.83	83,036,615.00	77,162,101.00	.0%
GRAND TOTAL	-1,374,896.93	-2,811,159.06	-7,806,703.71	267,470.79	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

BRANNON CIVIC CENTER			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00330000	BRANNON CIVIC CTR REVENUES								
00330000	347202	ONE TIME SPEC E	-108,575.32	-40,798.73	-110,348.77	-100,904.68	-106,000.00	-106,000.00	.0%
00330000	347203	BC NON-TAXABLE	.00	.00	.00	-5,840.00	.00	.00	.0%
00330000	347203	BCNPW BC NON-TAX	.00	.00	-10,950.00	.00	.00	.00	.0%
00330000	347211	SPONSOR FEES	.00	.00	-14,200.00	-3,200.00	-3,890.00	-5,000.00	28.5%
00330000	347236	BRANNON CENTER	-82,371.24	-188,364.40	-243,624.00	-19,658.30	-331,610.00	-369,200.00	11.3%
00330000	347236	BCNPW BRANNON CE	.00	.00	.00	.00	-50,000.00	-50,000.00	.0%
00330000	347237	CIVIC CENTER -	-42,405.00	-51,474.00	-54,825.50	-230,629.75	.00	.00	.0%
00330000	347250	LEISURE REV - F	.00	.00	52,461.53	-52,461.53	.00	.00	.0%
00330000	347315	BEVERAGE COMMIS	.00	.00	.00	-726.00	.00	-50,000.00	.0%
00330000	347316	BEVERAGE SALE T	.00	.00	.00	-490.00	.00	.00	.0%
00330000	361101	INTEREST EARNIN	.00	.00	.00	-258.42	-500.00	.00	.0%
00330000	364402	INSURANCE PROCE	.00	.00	.00	-19,798.66	-19,799.00	.00	.0%
00330000	366911	DONATIONS	-6,525.00	-18,950.00	.00	.00	.00	.00	.0%
00330000	366999	MISCELLANEOUS R	.00	-571.13	-158.19	-1,197.14	-10,000.00	-5,000.00	-50.0%
00330000	381001	TRANSFER FROM G	-369,109.00	-616,583.00	-297,427.00	.00	-228,690.00	-228,530.00	-.1%
00330000	381302	TRANSFER FROM C	.00	-15,460.00	.00	.00	.00	.00	.0%
00357207	BRANNON CENTER FACILITY								
00357207	512001	REGULAR SALARY	165,616.38	161,708.68	217,226.59	159,040.53	252,379.00	255,679.00	1.3%
00357207	514001	REGULAR OVERTIM	7,804.95	4,665.97	4,096.50	2,181.80	7,100.00	7,100.00	.0%
00357207	515001	SICK INC./PERSO	.00	2,738.50	2,738.50	.00	2,000.00	2,000.00	.0%
00357207	515006	SHOE ALLOWANCE	300.00	.00	.00	.00	.00	.00	.0%
00357207	521001	FICA	13,042.11	12,875.23	16,889.36	12,058.92	18,961.00	20,342.00	7.3%
00357207	522003	DC PLAN	16,531.41	15,036.97	19,603.50	13,336.47	21,738.00	24,430.00	12.4%
00357207	523002	FLORIDA HEALTH	36,969.56	31,206.65	48,006.71	32,797.85	48,085.00	49,508.00	3.0%
00357207	523003	HEALTH SAVINGS	1,250.00	.00	1,066.67	495.00	1,650.00	1,700.00	3.0%
00357207	523008	MET LIFE DENTAL	1,327.30	1,047.78	1,643.46	1,383.84	2,070.00	2,016.00	-2.6%
00357207	523009	MUTUAL OF OMAHA	1,302.12	1,080.39	1,709.36	1,329.71	2,001.00	2,462.00	23.0%
00357207	524001	WC	6,700.51	9,878.46	10,122.00	12,877.88	20,330.00	11,508.00	-43.4%
00357207	531011	PROFESSIONAL SE	66,867.82	70,658.90	73,124.91	1,500.00	3,785.00	91,500.00	2317.4%
00357207	534001	EXTERMINATOR SE	520.00	630.00	1,070.00	363.00	6,600.00	1,500.00	-77.3%
00357207	534003	JANITORIAL SERV	13,569.44	27,444.00	25,856.39	23,340.00	23,400.00	33,000.00	41.0%
00357207	534026	DRY CLEANING SE	.00	.00	.00	2,559.00	3,789.00	.00	.0%
00357207	534204	LANDSCAPING SER	14,803.46	18,311.92	18,496.92	22,906.92	22,907.00	18,500.00	-19.2%
00357207	540005	TRAVEL	2,100.24	140.00	.00	88.70	250.00	1,000.00	300.0%
00357207	541001	PHONE/INTERNET/	9,938.26	10,022.73	9,802.86	6,556.34	10,800.00	9,900.00	-8.3%
00357207	541003	MOBILE PHONE CH	1,076.56	1,014.46	908.61	573.66	1,608.00	1,400.00	-12.9%
00357207	543001	ELECTRIC AND WA	60,017.10	59,005.41	45,325.42	20,670.65	43,100.00	47,000.00	9.0%
00357207	544001	ANNUAL EQUIPMEN	1,214.47	2,543.30	1,274.04	1,353.36	2,500.00	2,500.00	.0%
00357207	544006	EQUIPMENT RENTA	.00	.00	11,062.72	.00	.00	.00	.0%
00357207	545001	LIABILITY INSUR	3,752.12	5,456.75	4,247.00	74,349.00	35,546.00	80,185.00	125.6%
00357207	545002	AUTO AND PROPER	497.70	923.60	990.64	.00	622.00	.00	.0%
00357207	546001	ANNUAL MAINT CO	24,648.48	27,959.30	58,926.20	13,186.40	29,025.00	43,000.00	48.1%
00357207	546201	REPAIR & MAINTE	29,677.93	32,115.47	44,057.28	57,055.37	70,918.00	60,000.00	-15.4%
00357207	546201	24BC2 REPAIR & M	.00	.00	40,867.00	.00	.00	.00	.0%
00357207	548001	PROMOTIONAL EXP	22,509.67	21,829.47	26,313.99	13,343.29	21,500.00	21,500.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

BRANNON CIVIC CENTER	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00357207 549009 LICENSES/PERMIT	.00	.00	.00	250.00	250.00	.00	.0%
00357207 549085 CASH OVER/SHORT	.00	.00	.00	49.50	.00	.00	.0%
00357207 549095 BAC CHARGES	.00	55.35	.00	.00	.00	.00	.0%
00357207 549099 OTHER CURR CHGS	232.86	919.48	917.06	871.18	2,000.00	1,000.00	-50.0%
00357207 551001 OFFICE SUPPLY	1,886.12	1,681.44	1,416.81	1,624.62	1,700.00	1,700.00	.0%
00357207 552002 JANITOR SUPPLIE	2,972.93	1,976.95	2,673.02	5,187.99	6,950.00	4,000.00	-42.4%
00357207 552004 UNIFORMS	988.59	598.98	500.00	.00	800.00	800.00	.0%
00357207 552012 COMPUTER HRDWR/	149.18	.00	.00	.00	.00	.00	.0%
00357207 552051 SMALL MACHINE/E	9,751.01	8,979.87	7,052.81	1,510.91	8,000.00	8,000.00	.0%
00357207 552099 OTHER OPER SUPP	3,284.78	2,731.92	3,226.37	.00	.00	2,000.00	.0%
00357207 554001 MEMBERSHIPS & S	870.00	4,319.99	10,009.00	9,007.54	11,075.00	6,500.00	-41.3%
00357207 554004 SEMINAR/CONF RE	2,395.00	1,845.00	359.65	50.00	2,000.00	2,000.00	.0%
00357207 559002 O/H OPERATING E	76,023.00	122,010.00	.00	.00	.00	.00	.0%
00357207 564204 CAPITAL- MACHIN	.00	.00	.00	8,880.80	8,881.00	.00	.0%
00357207 564204 24BC1 CAPITAL- M	.00	34,029.00	.00	.00	.00	.00	.0%
00357207 574001 SPECIAL EVENT C	.00	.00	.00	38,214.10	56,169.00	.00	.0%
TOTAL BRANNON CIVIC CENTER	-8,394.50	-234,759.34	32,509.42	103,829.85	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GOLF COURSE FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00430000		GOLF COURSE REVENUE							
00430000	347212	GREENS FEES	-859,641.41	-955,678.34	-1,188,624.62	-960,070.87	-950,000.00	-1,100,000.00	15.8%
00430000	347212	25MLT GREENS FEE	.00	.00	-12,615.00	.00	.00	.00	.0%
00430000	347213	DRIVING RANGE	-73,730.18	-94,351.85	-22,328.94	-76,844.94	-50,000.00	-65,000.00	30.0%
00430000	347213	25MLT DRIVING RA	.00	.00	-57,336.00	.00	.00	.00	.0%
00430000	347215	MEMBERSHIP ANNU	-187,791.42	-313,374.52	-297,952.98	-265,931.58	-215,000.00	-265,000.00	23.3%
00430000	347218	CLUB STORAGE	-2,278.17	-2,465.00	-2,125.00	-2,340.00	-2,300.00	-2,300.00	.0%
00430000	347220	LOCKER RENTALS	-240.00	-715.00	-910.00	-520.00	-800.00	-800.00	.0%
00430000	347222	CART RENTALS	-476,058.89	-475,060.07	-352,759.21	-335,337.81	-450,000.00	-430,000.00	-4.4%
00430000	347223	CLUB RENTALS	-5,745.13	-6,460.85	-6,609.18	-5,811.43	-7,000.00	-5,000.00	-28.6%
00430000	347224	PULL CART RENTA	-31.72	-31.68	-28.16	-21.12	.00	.00	.0%
00430000	347225	TOURNAMENT INCO	-20,551.40	-10,433.75	-10,382.00	-16,764.25	-10,000.00	-14,000.00	40.0%
00430000	347226	MERCHANDISE SAL	-81,432.93	-85,907.14	-78,053.76	-63,534.74	-88,000.00	-72,000.00	-18.2%
00430000	347227	PRO LESSON INCO	-420.00	-150.00	-605.00	-75.00	.00	.00	.0%
00430000	347228	HANDICAP SERVIC	-6,040.00	-4,934.50	-6,205.00	-4,695.00	-5,000.00	-5,000.00	.0%
00430000	347901	CC PROCESSING F	.00	.00	-44,267.61	-38,557.90	.00	.00	.0%
00430000	349201	PUBLIC RECORD R	-675.00	-3,808.76	.00	.00	.00	.00	.0%
00430000	361101	INTEREST EARNIN	.00	.00	.00	-8,258.99	-12,002.00	-15,000.00	25.0%
00430000	361110	LEASE INTEREST	-2,348.00	-1,870.88	-4,920.65	.00	.00	.00	.0%
00430000	362001	RESTAURANT LEAS	-19,825.08	-19,800.62	-27,749.98	-27,063.09	-30,000.00	-30,900.00	3.0%
00430000	362010	GC LEASE BEVERA	.00	.00	.00	.00	.00	-1,800.00	.0%
00430000	362015	GC LEASE RESTUR	.00	.00	.00	.00	.00	-3,987.00	.0%
00430000	364401	SURPLUS EQUIPME	-2,778.10	-973.25	.00	.00	.00	.00	.0%
00430000	365000	SALE OF SCRAP	.00	.00	.00	-1,000.00	.00	.00	.0%
00430000	366999	MISCELLANEOUS R	.00	.00	2,909.24	-332.59	.00	.00	.0%
00430000	369911	RESTAURANT FOOD	-1,891.77	-2,234.92	-1,836.47	-1,215.55	-2,000.00	.00	.0%
00430000	369915	VENDING SALES	-8,488.34	-7,968.82	-4,943.86	-2,787.75	-8,000.00	-3,000.00	-62.5%
00430000	369916	REBATES	.00	.00	.00	-2,371.68	.00	.00	.0%
00430000	381001	TRANSFERS FUNDS	-322,491.00	-277,192.00	-777,520.00	.00	-171,406.00	.00	.0%
00430000	384102	PROCEEDS FROM D	.00	.00	-238,214.89	.00	.00	.00	.0%
00430000	389101	APPROPRIATED FU	.00	.00	.00	.00	-532,597.00	-399,000.00	-25.1%
00457203		GOLF COURSE ADMINSTRATION							
00457203	512001	REGULAR SALARY	351,651.64	350,686.05	359,953.45	297,764.36	433,880.00	408,221.00	-5.9%
00457203	514001	REGULAR OVERTIM	735.25	829.19	1,078.79	403.91	1,975.00	1,975.00	.0%
00457203	515001	SICK INC./PERSO	767.50	3,321.79	4,136.03	.00	3,500.00	3,500.00	.0%
00457203	521001	FICA	27,489.39	26,813.35	27,609.92	22,575.90	36,416.00	31,661.00	-13.1%
00457203	522001	FRS RETIREMENT	8,215.26	9,182.79	9,626.51	7,473.13	11,039.00	5,307.00	-51.9%
00457203	522003	DC PLAN	12,949.13	13,222.31	13,896.59	10,666.59	20,044.00	19,531.00	-2.6%
00457203	523002	FLORIDA HEALTH	34,780.03	36,306.21	37,107.40	26,190.44	39,839.00	35,859.00	-10.0%
00457203	523004	BCBS INSURANCE	13,417.78	14,137.06	15,240.80	11,824.20	17,341.00	17,224.00	-.7%
00457203	523008	MET LIFE DENTAL	1,613.16	1,576.14	1,583.34	1,192.12	2,270.00	1,555.00	-31.5%
00457203	523009	MUTUAL OF OMAHA	1,905.92	1,984.16	2,115.07	1,700.42	3,118.00	2,584.00	-17.1%
00457203	524001	WC	37,550.50	52,020.80	53,138.00	8,747.37	7,612.00	7,688.00	1.0%
00457203	531099	OTHER PROFESSIO	.00	.00	.00	.00	30,000.00	15,000.00	-50.0%
00457203	534001	EXTERMINATOR SE	670.25	9,191.45	2,920.49	12,003.40	2,000.00	5,000.00	150.0%
00457203	534003	JANITORIAL SERV	4,200.00	4,200.00	7,695.67	16,025.00	17,000.00	18,000.00	5.9%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GOLF COURSE FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00457203	534015	SECURITY MONITO	164.97	274.95	.00	219.96	450.00	450.00	.0%
00457203	540005	TRAVEL	.00	.00	.00	60.90	.00	.00	.0%
00457203	541001	PHONE CHARGES	8,707.19	9,176.92	9,117.87	5,860.95	9,900.00	8,900.00	-10.1%
00457203	541003	MOBILE PHONE CH	696.46	484.74	80.88	40.00	.00	500.00	.0%
00457203	543001	ELECTRIC AND WA	62,507.33	56,136.05	41,924.49	25,335.75	60,000.00	60,000.00	.0%
00457203	544001	ANNUAL EQUIPMEN	55,960.54	12,212.42	13,071.15	9,726.51	.00	.00	.0%
00457203	545001	LIABILITY INSUR	12,062.20	17,460.75	15,575.00	50,670.22	50,671.00	54,284.00	7.1%
00457203	545002	AUTO AND PROPER	4,825.47	10,612.55	14,235.92	.00	.00	.00	.0%
00457203	546001	ANNUAL MAINT CO	666.28	.00	.00	.00	.00	.00	.0%
00457203	546201	R & M GENERAL	16,185.31	17,018.20	20,802.20	38,582.37	43,300.00	38,000.00	-12.2%
00457203	548001	PROMOTIONS	2,530.01	4,405.55	1,130.35	2,737.90	3,901.00	3,900.00	.0%
00457203	549001	NEWS ADS	3,815.00	4,087.00	4,437.56	1,181.44	3,000.00	.00	-100.0%
00457203	549085	CASH OVER/SHORT	-20.99	43.34	-286.06	247.23	.00	.00	.0%
00457203	549095	BAC CHARGES	31,067.09	-9,383.36	34,529.82	31,468.77	50,000.00	50,000.00	.0%
00457203	549099	OTHER CURR CHGS	3,347.61	3,041.23	6,098.82	4,186.88	4,000.00	3,000.00	-25.0%
00457203	549999	BAD DEBT EXPENS	.00	.00	1,622.38	.00	.00	.00	.0%
00457203	551001	OFFICE SUPPLY	4,568.93	3,694.18	2,797.56	2,688.31	4,100.00	4,100.00	.0%
00457203	551005	OFFICE SMALL MA	.00	.00	370.98	.00	.00	.00	.0%
00457203	552002	JANITOR SUPPLIE	4,010.07	5,188.46	4,707.97	4,501.71	5,500.00	4,500.00	-18.2%
00457203	552004	UNIFORMS	.00	471.38	148.25	846.68	2,235.00	2,700.00	20.8%
00457203	552012	COMPUTER HRDWR/	16,800.00	.00	.00	.00	.00	.00	.0%
00457203	552024	PRO SHOP/RANGE	30,040.14	11,537.10	16,376.88	16,187.67	21,299.00	25,000.00	17.4%
00457203	552051	25GC9 SMALL MACH	.00	.00	4,940.00	.00	.00	.00	.0%
00457203	554001	MEMBERSHIPS & S	5,023.00	5,677.20	4,458.00	4,869.00	5,700.00	4,500.00	-21.1%
00457203	555004	CLUB RENTALS	2,599.49	1,853.79	2,954.20	2,500.00	2,500.00	3,000.00	20.0%
00457203	555009	PULL CARTS	.00	.00	.00	.00	500.00	500.00	.0%
00457203	555104	PRO SHOP MERCHA	55,549.76	62,289.24	50,980.14	57,972.09	62,000.00	75,000.00	21.0%
00457203	555106	RESTAURANT COUN	5,120.70	6,925.59	5,393.73	3,291.91	5,400.00	5,400.00	.0%
00457203	559002	O/H OPERATING E	114,034.00	183,015.00	.00	.00	.00	.00	.0%
00457203	562203	25GC9 BUILDING I	.00	.00	.00	.00	5,060.00	.00	.0%
00457203	564204	CAPITAL- MACHIN	.00	.00	238,214.89	.00	.00	.00	.0%
00457203	564204	25GC9 CAPITAL- M	.00	.00	29,900.00	.00	.00	.00	.0%
00457203	571001	PRINCIPAL PAYME	.00	45,132.27	7,141.62	112,670.46	75,953.00	.00	-100.0%
00457203	571400	PRINCIPAL - LEA	.00	.00	47,064.70	.00	.00	.00	.0%
00457203	572001	INTEREST	4,081.89	3,178.73	.00	15,429.99	9,750.00	.00	-100.0%
00457203	572400	INTEREST - LEAS	.00	.00	1,246.31	.00	.00	.00	.0%
00457204	GOLF COURSE MAINTENANCE								
00457204	512001	REGULAR SALARY	353,195.46	371,229.55	360,150.75	297,293.34	439,146.00	461,191.00	5.0%
00457204	514001	REGULAR OVERTIM	5,231.41	5,234.42	7,110.13	3,190.81	5,000.00	5,000.00	.0%
00457204	515001	SICK INC./PERSO	4,191.43	10,694.22	7,803.35	.00	10,000.00	10,000.00	.0%
00457204	515006	SHOE ALLOWANCE	1,050.00	1,200.00	1,130.76	1,200.00	1,200.00	1,200.00	.0%
00457204	521001	FICA	27,642.90	29,202.97	28,184.25	22,560.96	33,394.00	36,751.00	10.1%
00457204	522001	FRS RETIREMENT	10,153.82	8,181.78	7,750.50	5,565.75	10,181.00	8,496.00	-16.6%
00457204	522003	DC PLAN	20,551.86	26,684.71	25,850.46	19,273.52	31,031.00	39,045.00	25.8%
00457204	523002	FLORIDA HEALTH	73,668.63	83,581.65	82,197.00	64,957.10	95,009.00	96,395.00	1.5%
00457204	523003	HEALTH SAVINGS	.00	1,466.67	1,600.00	495.00	1,650.00	1,700.00	3.0%
00457204	523008	MET LIFE DENTAL	1,965.39	2,339.90	2,591.15	2,175.49	3,183.00	3,171.00	-.4%
00457204	523009	MUTUAL OF OMAHA	2,379.96	2,531.56	2,609.34	2,366.64	3,539.00	4,555.00	28.7%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GOLF COURSE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00457204 524001 WC	.00	.00	.00	30,815.76	26,816.00	27,270.00	1.7%
00457204 531011 PROFESSIONAL SE	11,791.65	12,670.00	16,368.00	12,415.00	21,800.00	25,000.00	14.7%
00457204 541003 MOBILE PHONE CH	.00	.00	.00	.00	600.00	.00	.0%
00457204 541005 GPS SERVICES	253.75	615.35	624.27	.00	650.00	.00	.0%
00457204 544006 EQUIPMENT RENTA	.00	.00	.00	.00	.00	4,000.00	.0%
00457204 545001 LIABILITY INSUR	.00	.00	.00	13,080.65	13,081.00	13,764.00	5.2%
00457204 546201 25GC7 REPAIR & M	.00	.00	13,000.00	.00	.00	.00	.0%
00457204 546201 25GC8 REPAIR & M	.00	.00	9,040.00	.00	.00	.00	.0%
00457204 546309 R & M - OUTSIDE	64,497.38	76,189.66	101,880.93	72,349.18	85,000.00	38,000.00	-55.3%
00457204 546333 SMALL EQUIPMENT	.00	.00	.00	.00	.00	51,000.00	.0%
00457204 546350 FLEET MAINTENAN	563.93	9,832.66	7,853.68	4,901.93	28,387.00	32,774.00	15.5%
00457204 549099 OTHER CURR CHGS	.00	.00	.00	20.34	.00	.00	.0%
00457204 552001 GAS/OIL	31,257.64	28,747.82	26,225.45	18,386.93	16,391.00	16,836.00	2.7%
00457204 552004 UNIFORMS	2,795.45	2,153.53	2,078.88	47.18	3,000.00	3,200.00	6.7%
00457204 552050 SAND/CLAY & FER	210,108.71	238,259.12	225,261.15	221,370.97	250,000.00	250,000.00	.0%
00457204 552051 SMALL MACHINE/E	.00	.00	.00	.00	.00	13,000.00	.0%
00457204 552099 OTHER OPER SUPP	.00	.00	.00	.00	.00	32,000.00	.0%
00457204 562202 22GCM CAPITAL- B	39,189.40	.00	.00	.00	.00	.00	.0%
00457204 564204 23GC1 CAPITAL- M	.00	.00	46,298.56	.00	.00	.00	.0%
00457204 564204 23GC2 CAPITAL- M	.00	40,209.33	.00	.00	.00	.00	.0%
00457204 564204 23GC3 CAPITAL- M	14,440.58	.00	.00	.00	.00	.00	.0%
00457204 564204 24GF1 CAPITAL- M	.00	63,323.26	.00	.00	.00	.00	.0%
00457204 564204 24GF2 CAPITAL- M	.00	25,976.50	.00	.00	.00	.00	.0%
00457204 564204 24GF3 CAPITAL- M	.00	11,860.94	.00	.00	.00	.00	.0%
00457204 564204 25GC1 CAPITAL- M	.00	.00	28,542.00	.00	.00	.00	.0%
00457204 564204 25GC2 CAPITAL- M	.00	.00	63,584.00	.00	.00	.00	.0%
00457204 564204 25GC3 CAPITAL- M	.00	.00	17,713.23	.00	.00	.00	.0%
00457204 564204 25GC4 CAPITAL- M	.00	.00	15,265.26	.00	.00	.00	.0%
00457204 564204 25GC5 CAPITAL- M	.00	.00	13,741.65	.00	.00	.00	.0%
00457204 564204 25GC6 CAPITAL- M	.00	.00	9,650.00	.00	.00	.00	.0%
00458101 INTERFUND TRANSFER							
00458101 500212 TSF TO 212 EQUI	.00	.00	.00	.00	.00	85,702.00	.0%
00458101 500312 TRANSFER TO CAP	.00	.00	.00	.00	.00	218,950.00	.0%
00459100 RESERVES							
00459100 599015 UNASSIGNED FUND	.00	.00	.00	.00	403,794.00	16,948.00	-95.8%
TOTAL GOLF COURSE FUND	-257,240.93	-233,221.77	-893,836.65	-213,224.20	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SANITATION FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00530000 SANITATION FUND REVENUE							
00530000 343401 SOLID WASTE/GAR	.00	.00	.00	.00	.00	-9,979,131.00	.0%
00530000 343411 SPECIAL GARBAGE	.00	.00	.00	.00	.00	-53,000.00	.0%
00530000 343450 SPECIAL PICK-UP	.00	.00	.00	.00	.00	-7,500.00	.0%
00530000 359405 FINES SOLID WAS	.00	.00	.00	.00	.00	-15,000.00	.0%
00530000 361101 INTEREST EARNIN	.00	.00	.00	.00	.00	-108,390.00	.0%
00530000 366990 REIMBURSEMENT	.00	.00	.00	.00	.00	-32,543.00	.0%
00530000 381405 TRANSFER FROM S	.00	.00	.00	.00	.00	-3,765,424.00	.0%
00553401 SANITATION FUND EXPENSE							
00553401 512001 REGULAR SALARY	.00	.00	.00	.00	.00	91,800.00	.0%
00553401 514001 REGULAR OVERTIM	.00	.00	.00	.00	.00	1,000.00	.0%
00553401 515001 SICK INC./PERSO	.00	.00	.00	.00	.00	2,000.00	.0%
00553401 521001 FICA	.00	.00	.00	.00	.00	7,253.00	.0%
00553401 522003 DC PLAN	.00	.00	.00	.00	.00	9,480.00	.0%
00553401 523002 FLORIDA HEALTH	.00	.00	.00	.00	.00	12,337.00	.0%
00553401 523008 MET LIFE DENTAL	.00	.00	.00	.00	.00	1,014.00	.0%
00553401 523009 MUTUAL OF OMAHA	.00	.00	.00	.00	.00	986.00	.0%
00553401 524001 WC	.00	.00	.00	.00	.00	189.00	.0%
00553401 534007 COLLECTION FEES	.00	.00	.00	.00	.00	99,792.00	.0%
00553401 534019 LANDFILL CHARGE	.00	.00	.00	.00	.00	1,750,000.00	.0%
00553401 534022 CONTRACTED SOLI	.00	.00	.00	.00	.00	7,112,230.00	.0%
00553401 541003 MOBILE PHONE CH	.00	.00	.00	.00	.00	1,200.00	.0%
00553401 541005 GPS SERVICES	.00	.00	.00	.00	.00	209.00	.0%
00553401 545001 LIABILITY INSUR	.00	.00	.00	.00	.00	3,171.00	.0%
00553401 546350 FLEET MAINTENAN	.00	.00	.00	.00	.00	3,277.00	.0%
00553401 549099 OTHER CURR CHGS	.00	.00	.00	.00	.00	10,000.00	.0%
00553401 551001 OFFICE SUPPLY	.00	.00	.00	.00	.00	1,500.00	.0%
00553401 552001 GAS/OIL	.00	.00	.00	.00	.00	1,684.00	.0%
00553401 552004 UNIFORMS	.00	.00	.00	.00	.00	800.00	.0%
00553401 552099 OTHER OPER SUPP	.00	.00	.00	.00	.00	3,000.00	.0%
00553401 554001 MEMBERSHIPS & S	.00	.00	.00	.00	.00	300.00	.0%
00558101 INTERFUND TRANSFER							
00558101 500311 TRANSFER TO STR	.00	.00	.00	.00	.00	650,000.00	.0%
00559100 RESERVES							
00559100 599010 REQUIRED RESERV	.00	.00	.00	.00	.00	2,278,305.00	.0%
00559100 599015 UNASSIGNED RESE	.00	.00	.00	.00	.00	1,919,461.00	.0%
TOTAL SANITATION FUND	.00	.00	.00	.00	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

STORMWATER UTILITY FEE FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10130000	STORMWATER REVENUE								
10130000	329104	STORMWATER UTIL	-2,701,830.34	-2,810,791.54	-2,992,300.13	-3,448,724.72	-3,552,412.00	-3,689,032.00	3.8%
10130000	331301	23NAD FEDERAL GR	.00	.00	.00	-594,310.39	.00	.00	.0%
10130000	331390	24TCS FEDERAL GR	.00	.00	-1,227,670.99	.00	.00	.00	.0%
10130000	331502	21HMP FEMA GRANT	-1,088,690.04	-502,377.43	.00	.00	.00	.00	.0%
10130000	334410	23NAD FL. DEPT.	.00	.00	.00	-594,310.39	.00	.00	.0%
10130000	361101	INTEREST EARNIN	-224,479.16	-297,742.04	-339,283.98	-116,847.57	-21,580.00	-100,000.00	363.4%
10130000	361103	INTEREST PROFIT	.00	-88,858.01	-20,264.65	.00	.00	.00	.0%
10130000	364401	SURPLUS EQUIPME	.00	-30,337.00	.00	.00	.00	.00	.0%
10130000	364402	INSURANCE PROCE	-1,230.00	.00	.00	.00	.00	.00	.0%
10130000	366915	21HMP HMP HOMEOW	.00	-314,158.55	-33,773.90	.00	.00	.00	.0%
10130000	366917	23NAD UTILITIES	.00	.00	.00	-45,535.00	.00	.00	.0%
10130000	381001	TRANSFER FROM G	.00	-2,291,330.00	.00	.00	.00	.00	.0%
10130000	381130	TRANSFER FROM A	-500,000.00	.00	.00	.00	.00	.00	.0%
10130000	381130	25PIP TRANSFER F	.00	.00	-206,402.00	-151,669.00	-151,669.00	.00	.0%
10130000	381205	TRANSFER FROM D	.00	.00	.00	-104,555.62	.00	.00	.0%
10130000	381302	TRANSFER FROM C	.00	.00	-546,053.00	.00	.00	.00	.0%
10130000	381302	25PIP TRANSFER F	.00	.00	-1,731,707.00	.00	.00	.00	.0%
10130000	388100	SALE/TRADE IN C	.00	-25,000.00	.00	.00	.00	.00	.0%
10130000	389101	APPROPRIATED FU	.00	.00	.00	.00	-6,336,451.00	-2,265,394.00	-64.2%
10130000	389101	21HMP APPROPRIAT	.00	.00	.00	.00	-1,600.00	.00	.0%
10130000	389101	24HID APPROPRIAT	.00	.00	.00	.00	-4,860.00	.00	.0%
10130000	389101	24HMN APPROPRIAT	.00	.00	.00	.00	-11,270.00	.00	.0%
10130000	389101	25HMM APPROPRIAT	.00	.00	.00	.00	-14,070.00	.00	.0%
10130000	389101	25P&G APPROPRIAT	.00	.00	.00	.00	-678,542.00	.00	.0%
10130000	389101	25PIP APPROPRIAT	.00	.00	.00	.00	-311,659.00	.00	.0%
10130000	389101	HM197 APPROPRIAT	.00	.00	.00	.00	-24,715.00	.00	.0%
10130000	389101	HM374 APPROPRIAT	.00	.00	.00	.00	-28,427.00	.00	.0%
10153801	STORMWATER MANAGEMENT								
10153801	512001	REGULAR SALARY	64,303.49	66,312.81	72,863.15	282,273.49	454,951.00	493,606.00	8.5%
10153801	514001	REGULAR OVERTIM	.00	.00	.00	1,448.04	3,238.00	1,370.00	-57.7%
10153801	515001	SICK INC./PERSO	1,232.51	.00	.00	.00	1,000.00	1,000.00	.0%
10153801	515006	SHOE ALLOWANCE	.00	.00	.00	600.00	1,050.00	900.00	-14.3%
10153801	521001	FICA	5,015.39	5,084.51	5,573.33	20,900.19	34,352.00	38,044.00	10.7%
10153801	522003	DC PLAN	6,466.54	6,564.51	7,198.06	25,116.51	42,143.00	49,641.00	17.8%
10153801	523002	FLORIDA HEALTH	.00	.00	1,158.23	57,704.52	95,638.00	109,124.00	14.1%
10153801	523003	HEALTH SAVINGS	.00	.00	2,310.00	2,168.68	4,479.00	5,000.00	11.6%
10153801	523004	BCBS INSURANCE	13,417.78	14,137.06	14,762.36	.00	.00	.00	.0%
10153801	523008	MET LIFE DENTAL	352.23	344.15	385.30	2,745.48	4,829.00	4,694.00	-2.8%
10153801	523009	MUTUAL OF OMAHA	504.38	520.08	612.53	2,468.71	4,090.00	5,199.00	27.1%
10153801	524001	WC	10,523.14	14,387.93	2,531.00	43,401.10	43,768.00	38,130.00	-12.9%
10153801	531099	OTHER PROFESSIO	5,066.00	12,904.00	.00	58,442.00	58,442.00	38,000.00	-35.0%
10153801	531099	21HMP OTHER PROF	.00	68,363.15	22,885.00	1,600.00	1,600.00	.00	.0%
10153801	531099	23NAD OTHER PROF	.00	.00	3,252.20	.00	.00	.00	.0%
10153801	531099	24HID OTHER PROF	.00	41,044.40	9,910.00	4,860.00	4,860.00	.00	.0%
10153801	531099	24HMN OTHER PROF	.00	42,157.50	27,302.50	11,270.00	11,270.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

STORMWATER UTILITY FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10153801 531099 24HMP OTHER PROF	.00	110,774.41	12,575.59	.00	.00	.00	.0%
10153801 531099 25HMM OTHER PROF	.00	.00	20,160.00	14,070.00	14,070.00	.00	.0%
10153801 531099 25VUL OTHER PROF	.00	.00	144,900.43	20,635.40	.00	.00	.0%
10153801 531099 HM197 OTHER PROF	.00	.00	.00	24,714.54	24,715.00	.00	.0%
10153801 531099 HM373 OTHER PROF	.00	.00	26,485.00	114,627.18	.00	.00	.0%
10153801 531099 HM374 OTHER PROF	.00	.00	.00	13,761.20	13,762.00	.00	.0%
10153801 534012 COMPUTER CONTRA	.00	.00	.00	619.53	888.00	.00	.0%
10153801 534014 CANAL CHEMICAL	4,980.00	5,160.00	5,160.00	8,390.00	10,110.00	13,000.00	28.6%
10153801 534099 OTHER CONTRACTU	93,576.21	177,074.62	14,756.35	12,198.00	270,250.00	365,000.00	35.1%
10153801 540005 TRAVEL	.00	.00	.00	.00	.00	1,000.00	.0%
10153801 541003 MOBILE PHONE CH	.00	.00	.00	1,167.97	1,900.00	2,200.00	15.8%
10153801 541005 GPS SERVICES	253.75	528.65	416.18	.00	609.00	2,090.00	243.2%
10153801 543001 ELECTRIC AND WA	2,712.51	9,776.12	10,062.26	5,951.73	6,500.00	12,000.00	84.6%
10153801 543002 NATURAL GAS	.00	.00	1,477.83	1,067.86	2,137.00	4,000.00	87.2%
10153801 544001 EQUIPMENT LEASE	.00	.00	.00	187.16	188.00	500.00	166.0%
10153801 544012 LAND LEASE	4,806.81	.00	.00	.00	.00	.00	.0%
10153801 544014 RENTAL AND LEAS	18,037.19	4,395.00	5,621.00	20,325.00	41,000.00	41,000.00	.0%
10153801 545001 LIABILITY INSUR	36,030.68	51,114.25	94,518.00	17,208.18	17,209.00	18,685.00	8.6%
10153801 545002 AUTO AND PROPER	2,307.14	2,289.00	8,097.24	.00	.00	.00	.0%
10153801 546201 25PIP REPAIR & M	.00	.00	.00	189,352.65	189,353.00	.00	.0%
10153801 546350 FLEET MAINTENAN	38,964.61	74,231.27	70,289.38	59,438.65	92,259.00	114,878.00	24.5%
10153801 546401 24TCS REPAIR & M	.00	.00	1,454,896.50	.00	.00	.00	.0%
10153801 546430 STREET MAINTENA	314,582.15	228,386.83	146,981.29	432,775.39	722,605.00	400,000.00	-44.6%
10153801 546430 25PIP R&M-STREET	.00	.00	6,607.00	.00	.00	.00	.0%
10153801 549001 NEWS ADS	1,452.12	.00	.00	92.40	500.00	500.00	.0%
10153801 549001 23NAD NEWS ADS	.00	.00	155.68	.00	.00	.00	.0%
10153801 549099 OTHER CURR CHGS	3,750.00	7,988.00	40.16	164.23	10,000.00	10,000.00	.0%
10153801 551001 OFFICE SUPPLY	.00	.00	.00	250.00	250.00	750.00	200.0%
10153801 551005 OFFICE SMALL MA	.00	.00	.00	7,000.00	7,000.00	.00	.0%
10153801 552001 GAS/OIL	17,597.38	16,009.61	18,456.84	21,020.42	53,271.00	56,874.00	6.8%
10153801 552002 JANITOR SUPPLIE	.00	.00	.00	.00	.00	1,000.00	.0%
10153801 552004 UNIFORMS	.00	.00	.00	256.70	2,000.00	3,000.00	50.0%
10153801 552012 COMPUTER HRDWR/	.00	.00	.00	844.01	845.00	.00	.0%
10153801 553005 DRAINAGE EQUIPM	20,246.34	40,252.32	17,178.65	22,113.52	23,119.00	30,000.00	29.8%
10153801 554001 MEMBERSHIPS	.00	.00	.00	600.00	600.00	.00	.0%
10153801 554004 SEMINAR/CONF RE	.00	.00	.00	3,922.75	3,923.00	1,500.00	-61.8%
10153801 559002 O/H OPERATING E	805,409.00	379,366.00	426,579.00	.00	.00	.00	.0%
10153801 563203 CAPITAL- INFRAS	.00	263,331.58	.00	17,800.00	17,800.00	.00	.0%
10153801 563203 24TCS CAPITAL- I	.00	186,681.50	.00	.00	.00	.00	.0%
10153801 563203 25PIP CAPITAL- I	.00	.00	268,175.00	273,974.35	273,975.00	.00	.0%
10153801 564204 CAPITAL- MACHIN	.00	.00	.00	6,880.77	6,881.00	.00	.0%
10153801 564204 22SW2 CAPITAL- M	118,575.00	.00	.00	.00	.00	.00	.0%
10153801 564204 23SW1 CAPITAL- M	42,275.00	.00	.00	.00	.00	.00	.0%
10153801 564204 24SW1 CAPITAL- M	.00	220,997.86	.00	.00	.00	.00	.0%
10153801 564204 24SW3 CAPITAL- M	.00	546,052.80	.00	.00	.00	.00	.0%
10153801 564204 24SW4 CAPITAL- M	.00	170,988.00	.00	.00	.00	.00	.0%
10153801 564204 24SW6 CAPITAL- M	.00	61,035.00	.00	.00	.00	.00	.0%
10153801 564204 24SW7 CAPITAL- M	.00	113,301.32	.00	.00	.00	.00	.0%
10153801 564204 24SW8 CAPITAL- M	.00	41,914.00	.00	.00	.00	.00	.0%
10153801 564204 25P&G CAPITAL- M	.00	.00	521,458.00	678,542.00	678,542.00	.00	.0%
10153801 564717 CAPITAL- VEHICL	.00	.00	.00	52,158.00	55,000.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

STORMWATER UTILITY FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10153801 564717 23SW2 CAPITAL- V	72,728.00	.00	.00	.00	.00	.00	.0%
10153801 567201 21HDR CAPITAL OU	127.04	.00	.00	1,063,939.75	.00	.00	.0%
10153801 567201 21HMP CAPITAL OU	2,528,980.87	.00	.00	.00	.00	.00	.0%
10153801 567201 21SWP CAPITAL OU	892.66	.00	.00	.00	.00	.00	.0%
10153801 567201 23NAD CAPITAL OU	.00	.00	291,913.45	1,174,025.10	.00	.00	.0%
10153801 583005 21HMP HMP HOMEOW	.00	262,127.73	98,593.47	.00	.00	.00	.0%
10153801 583006 HM373 OTHER GRAN	.00	.00	37,228.10	2,692,537.90	.00	.00	.0%
10153801 583006 HM374 OTHER GRAN	.00	.00	.00	14,665.00	14,665.00	.00	.0%
10158101 INTERFUND TRANSFER							
10158101 500001 21HMP TSF TO GEN	.00	.00	4,879,680.00	.00	.00	.00	.0%
10158101 500001 OHALC TSF TO GEN	.00	.00	.00	436,421.00	436,421.00	564,265.00	29.3%
10158101 500204 TSF TO DEBT SER	560,872.00	560,872.00	560,872.00	560,872.00	560,872.00	577,072.00	2.9%
10158101 500207 TSF TO 207 DEBT	73,514.00	53,310.00	.00	19,999.00	19,999.00	.00	-100.0%
10158101 500211 TSF TO 211 DEBT	62,508.00	.00	.00	.00	.00	.00	.0%
10158101 500311 TRAFNSFER TO ST	.00	.00	.00	4,406,600.00	4,406,600.00	.00	-100.0%
10159100 RESERVES							
10159100 599010 REQUIRED FUND E	.00	.00	.00	.00	616,570.00	600,805.00	-2.6%
10159100 599015 UNASSIGNED FUND	.00	.00	.00	.00	1,775,157.00	2,449,599.00	38.0%
TOTAL STORMWATER UTILITY FEE	415,830.38	-2,500,816.60	2,216,622.41	7,850,215.37	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SPECIAL LAW ENFORCEMENT TRUST	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10330000 SPECIAL LAW ENF REVENUE							
10330000 359201 FORFEITED PROPE	.00	.00	-7,924.56	-11,948.94	-11,948.00	.00	.0%
10330000 359202 FORFEITURES - L	-12,709.32	-51,547.39	-1,456.66	.00	.00	.00	.0%
10330000 361101 INTEREST EARNIN	-4,924.75	-4,810.60	-6,936.46	-2,903.82	-5,000.00	-3,000.00	-40.0%
10330000 361103 INTEREST PROFIT	.00	-1,895.73	-432.33	.00	.00	.00	.0%
10330000 389101 APPROPRIATED FU	.00	.00	.00	.00	-234,454.00	-251,000.00	7.1%
10352101 POLICE							
10352101 546201 REPAIR & MAINTA	.00	.00	3,836.80	.00	.00	.00	.0%
10352101 549099 OTHER CURR CHGS	3,285.00	.00	.00	.00	.00	.00	.0%
10352101 552012 COMPUTER HRDWR/	22,505.26	.00	.00	.00	.00	10,522.00	.0%
10359100 RESERVES							
10359100 599015 UNASSIGNED FUND	.00	.00	.00	.00	251,402.00	243,478.00	-3.2%
TOTAL SPECIAL LAW ENFORCEMEN	8,156.19	-58,253.72	-12,913.21	-14,852.76	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AIRPORT/INDUSTRIAL PARK FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10430000	AIRPORT/INDUSTRIAL PK REVENUE								
10430000	331404	F.A.A CAPITAL P	-190,538.98	-3,678,462.70	.00	.00	.00	.00	.0%
10430000	331404	22TWA F.A.A CAPI	.00	.00	-135,501.18	.00	.00	.00	.0%
10430000	331404	24DBE F.A.A CAPI	.00	.00	-11,160.00	.00	.00	.00	.0%
10430000	331404	24IAP F.A.A CAPI	.00	.00	-36,762.08	.00	.00	.00	.0%
10430000	331404	24PAP F.A.A CAPI	.00	.00	-67,590.00	.00	.00	.00	.0%
10430000	331404	24RWY F.A.A CAPI	.00	.00	-4,215,614.11	.00	.00	.00	.0%
10430000	331404	26AMP F.A.A CAPI	.00	.00	.00	.00	.00	-585,000.00	.0%
10430000	334407	F.D.O.T. CAPITA	-287,827.51	-871,564.53	.00	.00	.00	.00	.0%
10430000	334407	21AFI F.D.O.T. C	.00	.00	-363,770.97	-2,880.00	.00	.00	.0%
10430000	334407	21ATI F.D.O.T. C	.00	.00	-110,080.00	.00	.00	.00	.0%
10430000	334407	22TWA F.D.O.T. C	.00	.00	-12,044.55	.00	.00	.00	.0%
10430000	334407	24IAP F.D.O.T. C	.00	.00	-3,267.96	.00	.00	.00	.0%
10430000	334407	24PAP F.D.O.T. C	.00	.00	-6,008.00	.00	.00	.00	.0%
10430000	334407	24RWY F.D.O.T. C	.00	.00	-374,721.32	.00	.00	.00	.0%
10430000	334407	25ATE F.D.O.T. C	.00	.00	-2,400.00	-43,200.00	.00	.00	.0%
10430000	334407	25ATH F.D.O.T. C	.00	.00	-3,040.00	-15,808.00	.00	.00	.0%
10430000	334407	26AMP F.D.O.T. C	.00	.00	.00	.00	.00	-52,000.00	.0%
10430000	343201	SALE OF GAS	-2,388,727.75	-2,254,402.10	.00	.00	.00	.00	.0%
10430000	343202	APFUL SALE OF AV	.00	.00	-1,503,405.20	-1,278,420.94	-1,800,000.00	-1,800,000.00	.0%
10430000	343203	APFUL SALE OF JE	.00	.00	-433,488.34	-435,410.73	-600,000.00	-600,000.00	.0%
10430000	349201	PUBLIC RECORD R	-5,087.92	-14,926.51	.00	.00	.00	.00	.0%
10430000	349205	PENALTIES	-4,503.73	1,576.71	.00	.00	.00	.00	.0%
10430000	361101	INTEREST EARNIN	-47,593.68	-44,215.18	-38,272.75	-19,418.10	-38,490.00	-38,490.00	.0%
10430000	361103	INTEREST PROFIT	.00	-13,845.08	-3,157.46	.00	.00	.00	.0%
10430000	361110	LEASE INTEREST	-117,046.00	-233,920.94	-226,097.28	.00	.00	.00	.0%
10430000	362101	RAMP LEASE 600	-40,237.47	-45,172.08	-46,658.28	-40,196.10	-48,058.00	-49,682.00	3.4%
10430000	362105	LAND LEASE 1994	-39,311.16	-39,446.52	-41,578.44	-35,819.80	-10,825.00	-44,273.00	309.0%
10430000	362107	LAND LEASE 1996	-75,180.36	-81,628.70	-80,226.48	-69,115.10	-114,633.00	-85,426.00	-25.5%
10430000	362108	LAND LEASE 333	-134,097.08	-134,360.88	-144,046.68	-124,096.20	-148,368.00	-153,383.00	3.4%
10430000	362109	COMM HANGARS UN	-183,162.44	-239,176.66	-244,693.73	-204,980.77	-267,318.00	-235,236.00	-12.0%
10430000	362110	LAND LEASE 1531	-36,000.00	-33,000.00	.00	.00	.00	.00	.0%
10430000	362112	RAMP LEASE 2022	-34,117.44	-35,212.56	-36,371.04	.00	-37,462.00	.00	-100.0%
10430000	362209	LAND LEASE GARD	-10.00	.00	.00	.00	-10.00	-500.00	4900.0%
10430000	362290	LAND USE OTHER	-7,408.45	-7,500.00	-7,950.00	-8,960.00	-2,500.00	-4,000.00	60.0%
10430000	362301	T-HANGAR MONTHL	-395,111.43	-389,419.37	-427,525.60	-380,835.46	-449,608.00	-471,048.00	4.8%
10430000	362302	EXECUTIVE HANGA	-37,024.68	-54,564.60	-45,628.32	-25,000.00	-51,041.00	-30,652.00	-39.9%
10430000	362303	COMM HANGAR LEA	-135,924.96	-140,288.16	-144,903.60	.00	-150,292.00	.00	-100.0%
10430000	362306	LAND LEASE 801	-33,601.00	-33,601.44	-33,306.00	-111,020.00	-133,224.00	-137,221.00	3.0%
10430000	362307	LAND LEASE PW/B	-39,246.81	-41,146.95	-39,565.25	-39,738.48	-39,719.00	-70,000.00	76.2%
10430000	362308	TTF LEASE HMC A	-5,427.00	-5,601.24	-5,785.56	-4,984.30	-5,959.00	-6,161.00	3.4%
10430000	362310	LAND LEASE ATHL	-190,355.72	-196,447.00	-418,200.00	-432,335.16	-430,746.00	-445,305.00	3.4%
10430000	362311	LAND LEASE-SKAT	-21,336.00	-21,336.00	-21,336.00	-43,200.00	-43,200.00	-43,200.00	.0%
10430000	362312	LAND LEASE - PU	-64,800.00	-69,115.53	-64,800.00	-149,040.00	-149,040.00	-153,511.00	3.0%
10430000	364401	SURPLUS EQUIPME	-7,775.80	-7,874.00	.00	.00	.00	.00	.0%
10430000	364402	INSURANCE PROCE	-2,280.00	.00	-4,733.32	.00	.00	.00	.0%
10430000	364402	26UDD INSURANCE	.00	.00	-311,142.81	.00	.00	.00	.0%
10430000	366920	CONTRIBUTION	.00	.00	-4,617.50	.00	.00	.00	.0%
10430000	366990	REIMBURSEMENT	.00	.00	-4,465.12	-8,850.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AIRPORT/INDUSTRIAL PARK FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10430000 366994 HANGAR WAITING	.00	.00	-2,300.00	.00	.00	.00	.0%
10430000 366995 LATE FEES	.00	.00	-2,255.41	-325.00	.00	.00	.0%
10430000 366999 MISCELLANEOUS R	.00	.00	17,325.59	-3,279.76	-3,500.00	.00	.0%
10430000 389101 APPROPRIATED FU	.00	.00	.00	.00	-1,183,299.00	-617,100.00	-47.8%
10430000 389101 26UDD APPROPRIAT	.00	.00	.00	.00	-311,143.00	.00	.0%
10454201 AIRPORT							
10454201 511001 EXECUTIVE SALAR	.00	.00	.00	84,909.29	50,000.00	120,801.00	141.6%
10454201 512001 REGULAR SALARY	284,963.42	307,115.04	325,726.64	154,163.66	306,136.00	294,128.00	-3.9%
10454201 514001 REGULAR OVERTIM	2,871.90	2,464.18	2,610.92	3,235.29	4,800.00	4,800.00	.0%
10454201 515001 SICK INC./PERSO	.00	.00	715.41	.00	1,000.00	1,000.00	.0%
10454201 515006 SHOE ALLOWANCE	519.22	617.29	450.00	358.08	450.00	450.00	.0%
10454201 515008 INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
10454201 521001 FICA	21,805.57	23,691.46	24,848.08	18,098.59	28,644.00	32,159.00	12.3%
10454201 522003 DC PLAN	25,575.89	26,938.60	29,173.51	20,950.54	36,250.00	41,993.00	15.8%
10454201 523002 FLORIDA HEALTH	63,254.52	65,734.91	69,985.47	46,489.11	71,155.00	91,621.00	28.8%
10454201 523003 HEALTH SAVINGS	.00	1,066.67	.00	.00	.00	.00	.0%
10454201 523008 MET LIFE DENTAL	1,628.14	2,123.50	2,287.05	1,881.30	2,756.00	3,626.00	31.6%
10454201 523009 MUTUAL OF OMAHA	2,729.17	2,946.77	3,281.94	2,570.36	3,864.00	5,442.00	40.8%
10454201 524001 WC	10,523.14	16,965.22	15,183.00	22,418.89	19,509.00	19,675.00	.9%
10454201 531099 OTHER PROFESSIO	185,022.45	132,838.83	87,782.90	75,240.27	119,580.00	25,442.00	-78.7%
10454201 531099 21AFI OTHER PROF	.00	.00	14,810.00	.00	.00	.00	.0%
10454201 531099 21ATI OTHER PROF	.00	.00	137,600.00	.00	.00	.00	.0%
10454201 531099 24ADB OTHER PROF	.00	.00	19,200.00	.00	.00	.00	.0%
10454201 531099 24DBE OTHER PROF	.00	.00	12,400.00	.00	.00	.00	.0%
10454201 531099 24IAP OTHER PROF	.00	.00	40,846.50	53,053.50	.00	.00	.0%
10454201 531099 24PAP OTHER PROF	.00	.00	75,100.00	.00	.00	.00	.0%
10454201 531099 24RWY OTHER PROF	.00	.00	301,434.50	.00	.00	.00	.0%
10454201 531099 25ACR OTHER PROF	.00	.00	16,000.00	26,960.00	26,960.00	.00	.0%
10454201 531099 25ATH OTHER PROF	.00	.00	3,800.00	.00	.00	.00	.0%
10454201 531099 26AMP OTHER PROF	.00	.00	.00	.00	.00	650,000.00	.0%
10454201 534001 EXTERMINATOR SE	1,988.49	3,484.36	3,484.36	430.56	5,000.00	6,000.00	20.0%
10454201 534003 JANITORIAL SERV	7,011.57	4,500.00	4,570.47	4,080.00	4,500.00	20,000.00	344.4%
10454201 534012 COMPUTER CONTRA	4,619.40	6,437.02	10,780.03	250.00	10,000.00	473.00	-95.3%
10454201 534013 DEMOLITIONS	.00	.00	79,936.52	.00	.00	100,000.00	.0%
10454201 534013 26UDD DEMOLITION	.00	.00	.00	.00	311,143.00	.00	.0%
10454201 534015 SECURITY MONITO	6,354.40	6,392.39	4,172.00	4,565.12	7,000.00	10,000.00	42.9%
10454201 540005 TRAVEL	1,909.89	5,102.52	3,285.69	1,863.14	5,000.00	5,000.00	.0%
10454201 541001 PHONE CHARGES	11,896.63	11,752.47	10,196.28	5,760.66	13,300.00	9,500.00	-28.6%
10454201 541003 MOBILE PHONE CH	1,091.67	1,059.46	1,411.93	1,059.58	2,841.00	3,100.00	9.1%
10454201 542021 SHIPPING/HANDLI	98.09	434.10	285.43	107.46	300.00	300.00	.0%
10454201 543001 ELECTRIC AND WA	26,042.95	25,794.12	21,713.12	12,693.98	22,000.00	26,000.00	18.2%
10454201 543006 ELECT&WATER-210	9,929.45	8,479.93	8,111.83	4,141.01	9,270.00	10,000.00	7.9%
10454201 544001 ANNUAL EQUIPMEN	655.06	1,122.96	1,122.96	1,122.96	1,300.00	1,300.00	.0%
10454201 545001 LIABILITY INSUR	54,843.48	57,653.39	94,766.11	319,501.53	319,502.00	345,849.00	8.2%
10454201 545002 AUTO AND PROPER	56,306.71	135,685.01	138,358.89	.00	.00	.00	.0%
10454201 546001 ANNUAL MAINT CO	1,000.00	.00	.00	.00	.00	.00	.0%
10454201 546201 REPAIR & MAINTE	180,049.72	54,680.76	73,373.53	54,532.60	109,920.00	300,000.00	172.9%
10454201 546201 24RWY REPAIR & M	.00	.00	6,400.00	.00	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AIRPORT/INDUSTRIAL PARK FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10454201 546201 25ACR REPAIR & M	.00	.00	195,219.20	52,540.80	52,541.00	.00	.0%
10454201 546201 25AP1 REPAIR & M	.00	.00	9,350.00	.00	.00	.00	.0%
10454201 546217 R & M T HANGAR	36,329.82	33,936.60	25,727.48	2,598.40	20,000.00	20,000.00	.0%
10454201 546226 R&M ATCT BLDG	50,866.35	16,002.39	11,607.29	17,743.49	19,420.00	20,000.00	3.0%
10454201 546330 REPAIR & MAINTE	1,294.06	836.19	571.54	508.98	1,000.00	1,000.00	.0%
10454201 546343 FIRE EXTINGUISH	6,548.17	4,840.09	4,809.06	4,119.12	6,000.00	6,000.00	.0%
10454201 546350 FLEET MAINTENAN	20,940.47	25,265.07	31,418.54	20,567.06	19,871.00	22,942.00	15.5%
10454201 546402 FENCES AND GATE	13,341.99	3,174.42	17,743.74	5,615.05	10,000.00	10,000.00	.0%
10454201 546407 A.W.O.S.	5,867.32	4,122.80	6,528.71	1,734.18	6,000.00	6,000.00	.0%
10454201 546420 R&M AIRFIELD	28,884.72	20,019.34	13,712.00	47,191.61	62,675.00	15,000.00	-76.1%
10454201 546421 OTHER LIGHTING	16,450.52	8,061.83	16,300.94	3,560.00	8,000.00	12,000.00	50.0%
10454201 546422 SIGNS	2,076.03	3,093.27	5,263.16	303.00	4,000.00	4,000.00	.0%
10454201 546423 R&M FUEL FACILI	21,076.67	17,044.15	19,118.86	11,555.58	15,000.00	20,000.00	33.3%
10454201 546499 REPAIR AND MAIN	1,964.86	5,352.62	787.89	.00	2,266.00	2,500.00	10.3%
10454201 547001 FORMS/OTHER PRI	612.59	1,252.33	1,265.04	.00	3,000.00	2,000.00	-33.3%
10454201 547099 OTHER PRINT & B	.00	.00	.00	.00	.00	3,000.00	.0%
10454201 549001 NEWS ADS	409.24	177.24	385.68	326.92	400.00	400.00	.0%
10454201 549095 BAC CHARGES	13,762.95	11,371.47	6,147.14	5,510.39	10,000.00	10,000.00	.0%
10454201 549099 OTHER CURR CHGS	27,451.73	25,961.83	23,801.44	16,740.01	21,740.00	20,000.00	-8.0%
10454201 549999 BAD DEBT EXPENS	152,837.27	-70,385.69	169,947.72	.00	.00	.00	.0%
10454201 551001 OFFICE SUPPLY	2,173.66	2,691.24	3,613.97	2,514.13	3,090.00	4,000.00	29.4%
10454201 551005 OFFICE SMALL MA	4,125.54	2,186.11	5,643.55	3,373.85	10,000.00	10,000.00	.0%
10454201 552001 GAS/OIL	13,255.08	10,290.14	11,593.64	5,968.74	11,474.00	11,785.00	2.7%
10454201 552002 JANITOR SUPPLIE	819.52	1,760.34	950.47	90.98	1,500.00	2,500.00	66.7%
10454201 552004 UNIFORMS	1,924.51	3,449.49	2,746.93	1,841.80	5,000.00	3,500.00	-30.0%
10454201 552012 COMPUTER HRDWR/	223.77	.00	.00	.00	.00	1,200.00	.0%
10454201 552049 LANDSCAPING MAT	1,003.11	884.76	.00	33.52	5,000.00	2,000.00	-60.0%
10454201 552051 SMALL MACHINE/E	10,521.61	7,198.65	14,438.32	8,078.88	15,000.00	12,000.00	-20.0%
10454201 552063 HERBICIDES/ PES	1,491.53	925.00	1,467.76	672.71	2,500.00	2,000.00	-20.0%
10454201 552072 SAFETY GEAR SUP	.00	.00	.00	.00	.00	2,000.00	.0%
10454201 552099 OTHER OPER SUPP	130.67	359.00	68.76	1,212.16	2,000.00	1,500.00	-25.0%
10454201 552275 SPECIAL EVENT	125.85	23.00	.00	.00	.00	.00	.0%
10454201 554001 MEMBERSHIPS & S	1,663.11	2,051.38	2,252.07	1,708.79	2,500.00	2,500.00	.0%
10454201 554004 SEMINAR/CONF RE	.00	875.00	768.75	.00	2,000.00	2,000.00	.0%
10454201 554005 EDUCATION & TRA	.00	350.00	150.00	200.00	2,000.00	2,000.00	.0%
10454201 555005 COST OF GOODS S	2,203,746.47	2,114,222.62	.00	.00	.00	.00	.0%
10454201 555015 APFUL COST OF GO	.00	.00	1,382,755.68	1,136,584.21	1,650,000.00	1,650,000.00	.0%
10454201 555016 APFUL COST OF GO	.00	.00	382,108.94	364,246.29	550,000.00	550,000.00	.0%
10454201 559002 O/H OPERATING E	114,034.00	213,518.00	197,998.00	.00	.00	.00	.0%
10454201 561202 23APP CAPITAL -	102,616.30	.00	.00	.00	.00	.00	.0%
10454201 562202 22THF CAPITAL- B	72,142.32	693,521.60	.00	.00	.00	.00	.0%
10454201 562202 23AIR CAPITAL- B	62,613.48	500,296.96	.00	.00	.00	.00	.0%
10454201 562202 23AP1 CAPITAL- B	3,665.11	48,299.52	.00	.00	.00	.00	.0%
10454201 562202 24ADB CAPITAL- B	.00	130,300.00	.00	.00	.00	.00	.0%
10454201 562202 25ACR CAPITAL- B	.00	.00	.00	.00	40,080.00	.00	.0%
10454201 563203 CAPITAL- INFRAS	.00	47,825.98	.00	.00	.00	.00	.0%
10454201 563203 24RWY CAPITAL- I	.00	352,690.48	4,613,244.09	.00	.00	.00	.0%
10454201 564204 23AP2 CAPITAL- M	18,347.77	.00	.00	.00	.00	.00	.0%
10454201 564204 24AP2 CAPITAL- M	.00	64,324.96	.00	.00	.00	.00	.0%
10454201 564204 24AP3 CAPITAL- M	.00	.00	21,084.68	.00	.00	.00	.0%
10454201 564204 24AP4 CAPITAL- M	.00	8,181.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AIRPORT/INDUSTRIAL PARK FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10454201 564204 24AP5 CAPITAL- M	.00	11,750.00	.00	.00	.00	.00	.0%
10454201 564204 25ATE CAPITAL- M	.00	.00	3,000.00	54,000.00	.00	.00	.0%
10454201 564717 24AP1 CAPITAL- V	.00	58,046.73	.00	.00	.00	.00	.0%
10454201 564717 24AP6 CAPITAL- V	.00	.00	44,942.00	.00	.00	.00	.0%
10454201 567207 21ABE BUILDING I	500.00	32,916.56	.00	.00	.00	.00	.0%
10454201 567207 21AFI BUILDING I	65,922.72	33,092.40	465,277.59	.00	.00	.00	.0%
10454201 567207 21AMS BUILDING I	211,031.25	.00	.00	.00	.00	.00	.0%
10454201 567207 21ATI BUILDING I	.00	43,000.00	.00	.00	.00	.00	.0%
10454201 567207 21AWH BUILDING I	1,740.50	.00	.00	.00	.00	.00	.0%
10454201 567207 22TWA BUILDING I	139,650.00	3,301,137.37	.00	.00	.00	.00	.0%
10458101 INTERFUND TRANSFERS							
10458101 500001 OHALC TSF TO GEN	.00	.00	.00	223,378.00	223,378.00	204,991.00	-8.2%
10458101 500304 TRANSFER TO AIR	.00	.00	.00	923,206.00	923,206.00	138,000.00	-85.1%
10459100 RESERVES							
10459100 599010 REQUIRED FUND E	.00	.00	.00	.00	681,013.00	715,122.00	5.0%
10459100 599015 UNASSIGNED FUND	.00	.00	.00	.00	134,601.00	1,589.00	-98.8%
TOTAL AIRPORT/INDUSTRIAL PAR	-126,859.80	16,723.18	-302,129.05	361,432.87	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

POLICE IMPACT FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10530000 POLICE IMPACT FEE REVENUE							
10530000 331505 23PDB FIND GRANT	.00	-75,000.00	.00	.00	.00	.00	.0%
10530000 361101 INTEREST EARNIN	-51,366.12	-52,484.85	-41,185.89	-4,971.41	.00	.00	.0%
10530000 361103 INTEREST PROFIT	.00	-12,945.68	-2,952.35	.00	.00	.00	.0%
10530000 363201 IMPACT FEES-LAW	-157,658.85	-135,505.52	-151,685.61	.00	.00	.00	.0%
10530000 389101 APPROPRIATED FU	.00	.00	.00	.00	-1,351,443.00	.00	.0%
10552101 POLICE IMPACT FEES							
10552101 531099 OTHER PROFESSIO	.00	.00	10,123.25	.00	.00	.00	.0%
10552101 531099 25PDE OTHER PROF	.00	.00	27,000.00	.00	.00	.00	.0%
10552101 549099 OTHER CURR CHGS	11,495.19	31,158.35	.00	.00	.00	.00	.0%
10552101 552004 UNIFORMS	.00	22,311.78	.00	.00	.00	.00	.0%
10552101 552012 COMPUTER HRDWR/	.00	22,855.52	.00	.00	.00	.00	.0%
10552101 552036 AMMUNITION/FIRE	.00	17,737.39	.00	.00	.00	.00	.0%
10552101 564204 23PDB CAPITAL- M	56,946.63	213,489.40	.00	.00	.00	.00	.0%
10552101 564204 24PDR CAPITAL- M	.00	46,724.52	.00	.00	.00	.00	.0%
10552101 564717 22PD2 CAPITAL- V	235,036.27	.00	.00	.00	.00	.00	.0%
10552101 564717 23PDC CAPITAL- V	95,369.91	.00	.00	.00	.00	.00	.0%
10552101 564717 24PD2 CAPITAL- V	.00	.00	303,001.17	.00	.00	.00	.0%
10552101 564717 24PD3 CAPITAL- V	.00	.00	60,565.44	.00	.00	.00	.0%
10558101 INTERFUND TRANSFER							
10558101 500302 TRANSFER TO CAP	.00	.00	23,148.68	.00	.00	.00	.0%
10558101 500305 TSF TO PD IMPAC	.00	.00	.00	1,356,414.27	1,351,443.00	.00	.0%
TOTAL POLICE IMPACT FEE FUND	189,823.03	78,340.91	228,014.69	1,351,442.86	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

FIRE IMPACT FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10630000 FIRE IMPACT FEE REVENUE							
10630000 361101 INTEREST EARNIN	-37,100.28	-45,502.85	-49,514.45	-5,742.73	.00	.00	.0%
10630000 361103 INTEREST PROFIT	.00	-14,168.02	-3,231.11	.00	.00	.00	.0%
10630000 363202 IMPACT FEES	-197,593.17	-169,389.34	-190,072.01	.00	.00	.00	.0%
10630000 389101 APPROPRIATED FU	.00	.00	.00	.00	-1,268,530.00	.00	.0%
10652201 FIRE							
10652201 531099 OTHER PROFESSIO	.00	.00	11,139.75	.00	.00	.00	.0%
10652201 562202 23FSM CAPITAL- B	104.44	34,190.80	.00	.00	.00	.00	.0%
10652201 562203 25FDR BUILDING I	.00	.00	85,770.02	.00	.00	.00	.0%
10652201 564717 25FD5 CAPITAL- V	.00	.00	54,217.33	.00	.00	.00	.0%
10652201 564717 25FDA CAPITAL- V	.00	.00	475,150.33	.00	.00	.00	.0%
10652201 567201 22FDP CAPITAL -	160,451.74	.00	.00	.00	.00	.00	.0%
10658101 INTERFUND TRANSFER							
10658101 500306 TSF TO FD IMPAC	.00	.00	.00	1,274,271.97	1,268,530.00	.00	.0%
TOTAL FIRE IMPACT FEE FUND	-74,137.27	-194,869.41	383,459.86	1,268,529.24	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

RECREATION IMPACT FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10730000 RECREATION IMPACT FEE REVENUE							
10730000 361101 INTEREST EARNIN	-29,042.42	-47,477.57	-61,143.36	-8,888.58	.00	.00	.0%
10730000 361103 INTEREST PROFIT	.00	-16,266.03	-3,709.57	.00	.00	.00	.0%
10730000 363203 RECOUPMENT FEES	-386,614.28	-471,150.00	-538,650.00	.00	.00	.00	.0%
10730000 389101 APPROPRIATED FU	.00	.00	.00	.00	-2,485,232.00	.00	.0%
10757201 RECREATION							
10757201 531099 OTHER PROFESSIO	.00	.00	11,121.40	.00	.00	.00	.0%
10757201 531099 25GCB OTHER PROF	.00	.00	3,765.60	.00	.00	.00	.0%
10758101 INTERFUND TRANSFER							
10758101 500307 TSF TO PARK IMP	.00	.00	.00	2,494,120.42	2,485,232.00	.00	.0%
TOTAL RECREATION IMPACT FEE	-415,656.70	-534,893.60	-588,615.93	2,485,231.84	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

TRANSPORTATION IMPACT FEES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10930000 TRANSPORTATION IMPACT FEES REV							
10930000 361101 INTEREST EARNIN	-103,833.36	-128,811.09	-149,219.92	-21,642.53	.00	.00	.0%
10930000 361103 INTEREST PROFIT	.00	-39,674.32	-9,047.99	.00	.00	.00	.0%
10930000 363202 IMPACT FEES	-541,858.66	-437,328.07	-559,058.19	.00	.00	.00	.0%
10930000 381302 TRANSFER FROM C	.00	.00	-983,366.00	.00	.00	.00	.0%
10930000 389101 APPROPRIATED FU	.00	.00	.00	.00	-6,316,459.00	.00	.0%
10954102 TRANSPORTATION IMP FEES EXP							
10954102 531099 OTHER PROFESSIO	.00	39,636.20	10,252.80	.00	.00	.00	.0%
10954102 549099 OTHER CURR CHGS	.00	100,658.82	.00	.00	.00	.00	.0%
10958101 TRANSFER TO GENERAL FUND							
10958101 500301 TSF TO CAPITAL	21,400.00	.00	.00	.00	.00	.00	.0%
10958101 500309 TRANSFER TO ROA	.00	.00	.00	6,338,100.62	6,316,459.00	.00	.0%
TOTAL TRANSPORTATION IMPACT	-624,292.02	-465,518.46	-1,690,439.30	6,316,458.09	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

BUILDING AND INSPECTION			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11330000	BUILDING & INSPECTION REVENUE								
11330000	322101	BUILDING PERMIT	-1,164,927.22	-1,371,342.86	-1,426,980.10	-2,316,801.09	-2,938,242.00	-3,000,000.00	2.1%
11330000	322102	BUILDING PERMIT	-1,230,170.26	-1,150,969.34	-1,432,801.37	.00	.00	.00	.0%
11330000	322201	ELECTRICAL PERM	-17,132.30	-15,667.75	-26,030.66	.00	.00	.00	.0%
11330000	322304	DEMOLITION REVE	6,794.81	36.54	-24,381.87	.00	.00	.00	.0%
11330000	322602	REINSPECTION FE	-11,166.00	-9,227.90	-7,934.06	.00	.00	.00	.0%
11330000	322801	FIRE INSPECTION	-100,289.16	-136,331.30	-93,773.30	-76,678.74	-72,500.00	-72,500.00	.0%
11330000	359101	VACANT/ABANDON	-1,650.00	-3,150.00	-1,350.00	.00	.00	.00	.0%
11330000	361101	INTEREST EARNIN	-106,006.46	-81,722.15	-39,601.83	-12,530.51	-20,000.00	-24,000.00	20.0%
11330000	361103	INTEREST PROFIT	.00	-12,824.36	-2,924.68	.00	.00	.00	.0%
11330000	364401	SURPLUS EQUIPME	.00	-4,365.50	-776.50	.00	.00	.00	.0%
11330000	366913	BUILDING SURCHA	-6,158.72	-7,320.49	-7,501.90	-24,449.00	-6,400.00	-6,400.00	.0%
11330000	366999	MISCELLANEOUS R	250.00	-1,829.23	-500.00	.00	.00	.00	.0%
11330000	381001	TRANSFER FROM G	.00	.00	-380,050.00	.00	.00	-100,010.00	.0%
11330000	381001	CODE TRANSFERS F	.00	.00	.00	-515,283.00	-515,283.00	.00	.0%
11330000	381001	OHALC TRANSFERS	.00	.00	.00	-289,984.00	-289,984.00	.00	.0%
11330000	389101	APPROPRIATED FU	.00	.00	.00	.00	.00	-1,175,000.00	.0%
11352401	BUILDING & INSPECTION								
11352401	511001	EXECUTIVE SALAR	.00	.00	.00	86,559.60	123,213.00	125,646.00	2.0%
11352401	512001	REGULAR SALARY	1,164,702.45	1,286,925.86	1,268,742.12	673,504.52	1,058,762.00	1,151,690.00	8.8%
11352401	514001	REGULAR OVERTIM	40,018.34	45,644.78	31,250.75	5,159.34	7,500.00	7,500.00	.0%
11352401	515001	SICK INC./PERSO	15,181.47	10,284.21	13,596.11	.00	12,000.00	12,000.00	.0%
11352401	521001	FICA	91,136.03	100,769.23	97,456.90	57,025.12	88,245.00	100,863.00	14.3%
11352401	522003	DC PLAN	95,026.72	102,899.62	108,006.40	63,427.46	98,186.00	131,847.00	34.3%
11352401	523002	FLORIDA HEALTH	214,042.29	223,174.37	230,939.17	129,728.70	198,523.00	210,601.00	6.1%
11352401	523003	HEALTH SAVINGS	833.33	10,933.33	11,200.00	1,952.50	3,300.00	6,798.00	106.0%
11352401	523008	MET LIFE DENTAL	8,795.07	9,271.48	8,640.16	4,939.08	8,074.00	7,813.00	-3.2%
11352401	523009	MUTUAL OF OMAHA	8,424.40	10,075.18	10,217.68	7,324.39	10,925.00	14,036.00	28.5%
11352401	524001	WC	49,827.52	70,220.32	72,116.00	43,056.98	43,057.00	37,824.00	-12.2%
11352401	531099	OTHER PROFESSIO	255,632.32	250,683.43	169,352.55	102,573.26	217,074.00	212,000.00	-2.3%
11352401	534001	EXTERMINATOR SE	1,427.00	1,427.00	1,427.00	9,265.62	10,330.00	2,250.00	-78.2%
11352401	534003	JANITORIAL SERV	9,600.00	9,600.00	15,991.19	20,532.00	25,000.00	25,000.00	.0%
11352401	534012	COMPUTER CONTRA	36,408.39	46,090.72	179,116.81	133,951.74	193,700.00	180,000.00	-7.1%
11352401	534013	HOUSING DEMOLIT	1,758.04	82,339.90	2,415.00	18,885.62	20,000.00	20,000.00	.0%
11352401	534023	OUTSIDE LEGAL C	.00	.00	.00	.00	.00	5,000.00	.0%
11352401	534099	OTHER CONTRACTU	1,134.28	4,364.81	3,346.41	1,999.16	10,000.00	10,000.00	.0%
11352401	534204	LANDSCAPING SER	9,585.48	6,271.13	4,614.96	4,614.96	5,100.00	5,100.00	.0%
11352401	540005	TRAVEL	11,852.53	5,675.01	7,047.80	3,946.59	12,000.00	12,000.00	.0%
11352401	541001	PHONE CHARGES	9,858.38	2,826.97	2,528.38	1,988.84	4,200.00	2,300.00	-45.2%
11352401	541003	MOBILE PHONE CH	20,731.83	20,071.87	15,865.69	8,111.49	23,000.00	13,750.00	-40.2%
11352401	542021	SHIPPING/HANDLI	345.72	74.59	206.89	.00	1,000.00	1,000.00	.0%
11352401	543001	ELECTRIC AND WA	26,967.79	22,578.50	18,249.47	10,109.41	30,000.00	30,000.00	.0%
11352401	543002	NATURAL GAS	914.26	1,129.15	1,306.93	739.54	1,000.00	1,000.00	.0%
11352401	544001	ANNUAL EQUIPMEN	1,838.94	1,761.79	2,216.88	2,216.88	2,220.00	2,220.00	.0%
11352401	544004	ANNUAL FACILITY	9,000.00	.00	.00	.00	.00	.00	.0%
11352401	545001	LIABILITY INSUR	33,866.76	39,954.00	34,978.00	47,378.13	47,379.00	50,164.00	5.9%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

BUILDING AND INSPECTION			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11352401	546201	REPAIR & MAINTE	6,464.89	15,625.67	4,518.64	6,058.30	15,000.00	15,000.00	.0%
11352401	546341	R & M-OFFICE EQ	.00	.00	.00	.00	1,000.00	1,000.00	.0%
11352401	546350	FLEET MAINTENAN	9,737.86	26,455.34	20,539.44	25,781.36	31,226.00	36,051.00	15.5%
11352401	547001	FORMS/OTHER PRI	1,182.61	.00	.00	703.04	2,000.00	2,000.00	.0%
11352401	547002	SPEC COPIES	781.80	2,337.63	1,012.00	.00	5,000.00	5,000.00	.0%
11352401	549085	CASH OVER/SHORT	-.01	-1.00	-.10	.00	.00	.00	.0%
11352401	549095	BAC CHARGES	68,532.37	155.99	17.46	90.00	4,000.00	4,000.00	.0%
11352401	549099	OTHER CURR CHGS	1,732.24	3,797.84	2,251.25	10,345.93	12,000.00	12,000.00	.0%
11352401	549999	BAD DEBT EXPENS	-31,454.90	-32,079.89	-49,699.72	.00	.00	.00	.0%
11352401	551001	OFFICE SUPPLY	14,828.09	11,716.21	7,602.39	2,970.88	20,000.00	13,700.00	-31.5%
11352401	551005	OFFICE SMALL MA	1,411.34	.00	4,116.92	.00	10,000.00	10,000.00	.0%
11352401	552001	GAS/OIL	14,013.81	14,481.42	12,081.17	7,328.21	18,030.00	18,518.00	2.7%
11352401	552004	UNIFORMS	5,042.13	5,942.59	5,141.22	4,518.63	10,000.00	10,000.00	.0%
11352401	552012	COMPUTER HRDWR/	11,284.12	761.58	791.28	3,960.24	15,132.00	15,132.00	.0%
11352401	552099	OTHER OPER SUPP	5,740.19	3,723.76	7,219.78	2,995.68	20,000.00	20,000.00	.0%
11352401	554001	MEMBERSHIPS & S	2,068.85	6,328.00	3,471.80	2,032.07	10,300.00	15,000.00	45.6%
11352401	554002	REF & EDUCATION	7,136.08	13,136.45	2,311.13	1,158.42	20,000.00	15,000.00	-25.0%
11352401	554004	SEMINAR/CONF RE	2,166.48	1,634.55	2,225.80	1,796.50	10,000.00	10,000.00	.0%
11352401	554005	EDUCATION & TRA	18,097.77	4,406.81	4,456.00	855.77	20,000.00	20,000.00	.0%
11352401	559002	O/H OPERATING E	1,520,201.00	1,099,501.00	1,003,722.00	.00	.00	.00	.0%
11352401	564717	23BI1 CAPITAL- V	67,526.36	30,087.77	.00	.00	.00	.00	.0%
11352401	567703	20EGV CAPITAL OU	.00	8,525.00	.00	2,175.00	9,600.00	9,600.00	.0%
11352402	CODE ENFORCEMENT								
11352402	512001	REGULAR SALARY	303,171.67	320,019.29	330,366.98	246,076.91	381,069.00	.00	-100.0%
11352402	514001	REGULAR OVERTIM	4,049.38	4,126.55	2,767.14	1,049.70	2,500.00	.00	-100.0%
11352402	515001	SICK INC./PERSO	1,959.33	.00	2,078.65	.00	1,500.00	.00	-100.0%
11352402	521001	FICA	23,090.81	23,811.04	25,234.01	18,023.12	31,138.00	.00	-100.0%
11352402	522003	DC PLAN	28,184.79	30,935.86	30,662.68	21,552.67	37,435.00	.00	-100.0%
11352402	523002	FLORIDA HEALTH	62,360.81	67,414.32	66,967.52	48,493.52	72,364.00	.00	-100.0%
11352402	523003	HEALTH SAVINGS	.00	1,600.00	1,600.00	1,485.00	4,950.00	.00	-100.0%
11352402	523008	MET LIFE DENTAL	2,595.87	2,737.43	2,846.04	2,191.01	3,270.00	.00	-100.0%
11352402	523009	MUTUAL OF OMAHA	2,387.35	2,483.04	2,723.15	2,177.16	3,331.00	.00	-100.0%
11352402	524001	WC	.00	.00	.00	43,056.98	43,057.00	.00	-100.0%
11352402	531099	OTHER PROFESSIO	14,728.91	.00	16,402.15	6,197.00	76,015.00	.00	-100.0%
11352402	534001	EXTERMINATOR SE	.00	16.50	200.97	166.48	400.00	.00	-100.0%
11352402	534003	JANITORIAL SERV	.00	441.95	2,316.26	1,410.50	3,000.00	.00	-100.0%
11352402	534099	OTHER CONTRACTU	.00	7,036.67	823.75	.00	.00	.00	.0%
11352402	540005	TRAVEL	1,383.16	2,717.92	3,682.13	996.43	5,000.00	.00	-100.0%
11352402	541001	PHONE CHARGES	.00	225.61	1,045.19	630.00	4,200.00	.00	-100.0%
11352402	541003	MOBILE PHONE CH	.00	.00	.00	195.46	270.00	.00	-100.0%
11352402	543001	ELECTRIC AND WA	.00	.00	.00	.00	7,200.00	.00	-100.0%
11352402	544004	ANNUAL FACILITY	.00	4,647.47	22,201.57	30,174.08	30,652.00	.00	-100.0%
11352402	545001	LIABILITY INSUR	.00	.00	.00	23,849.92	23,850.00	.00	-100.0%
11352402	546350	FLEET MAINTENAN	5,637.27	8,656.09	8,371.33	6,748.60	14,194.00	.00	-100.0%
11352402	547001	FORMS	.00	.00	.00	.00	1,500.00	.00	-100.0%
11352402	551001	OFFICE SUPPLY	2,302.78	6,487.41	11,517.80	9,866.76	15,000.00	.00	-100.0%
11352402	551005	OFFICE SMALL MA	.00	19,136.58	486.73	.00	7,000.00	.00	-100.0%
11352402	552001	GAS/OIL	6,977.89	6,736.30	3,916.95	3,047.82	8,196.00	.00	-100.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

BUILDING AND INSPECTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11352402 552002 JANITOR SUPPLIE	.00	.00	.00	.00	1,000.00	.00	-100.0%
11352402 552004 UNIFORMS	1,447.24	1,628.12	1,425.40	1,370.96	3,000.00	.00	-100.0%
11352402 552012 COMPUTER HRDWR/	.00	.00	.00	.00	800.00	.00	-100.0%
11352402 552099 OTHER OPER SUPP	33.45	.00	418.39	.00	.00	.00	.0%
11352402 554001 MEMBERSHIPS	605.00	1,218.95	1,512.95	1,150.00	2,500.00	.00	-100.0%
11352402 554002 REFERENCE MATER	15.00	.00	.00	.00	.00	.00	.0%
11352402 554004 SEMINAR/CONF RE	3,048.00	2,312.52	1,915.00	3,285.18	8,000.00	.00	-100.0%
11352402 554005 EDUCATIONAL MAT	.00	1,554.37	.00	.00	3,000.00	.00	-100.0%
11358101 BUILDING & INSPECTION							
11358101 500001 CODE TSF TO GENE	.00	.00	.00	.00	.00	193,740.00	.0%
11358101 500001 OHALC TSF TO GEN	.00	.00	.00	375,447.00	375,447.00	743,032.00	97.9%
11358101 500302 TRANSFER TO CAP	85,621.00	.00	.00	.00	.00	.00	.0%
11359100 RESERVES							
11359100 599010 REQUIRED RESERV	.00	.00	.00	.00	100,000.00	520,161.00	420.2%
11359100 599015 UNASSIGNED FUND	.00	.00	.00	.00	84,495.00	310,574.00	267.6%
TOTAL BUILDING AND INSPECTIO	1,764,546.82	1,302,813.62	439,484.18	-875,323.12	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

TREE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11430000 TREE FUND REVENUE							
11430000 329451 OTHER FEES - TR	.00	.00	.00	-460,146.70	-460,146.00	.00	.0%
11430000 334391 DG009 FL DEPT AG	.00	.00	.00	-12,000.00	-12,000.00	.00	.0%
11430000 361101 INTEREST EARNIN	.00	.00	.00	-1,638.05	-3,000.00	.00	.0%
11430000 381001 TRANSFERS FUNDS	.00	.00	-120,304.00	.00	.00	.00	.0%
11430000 389101 APPROPRIATED FU	.00	.00	.00	.00	-120,304.00	-582,000.00	383.8%
11453701 TREE FUND							
11453701 512001 REGULAR SALARY	.00	.00	.00	.00	.00	75,750.00	.0%
11453701 515001 SICK INC./PERSO	.00	.00	.00	.00	.00	1,500.00	.0%
11453701 521001 FICA	.00	.00	.00	.00	.00	5,910.00	.0%
11453701 522003 DC PLAN	.00	.00	.00	.00	.00	7,725.00	.0%
11453701 523002 FLORIDA HEALTH	.00	.00	.00	.00	.00	16,390.00	.0%
11453701 523003 HEALTH SAVINGS	.00	.00	.00	.00	.00	3,399.00	.0%
11453701 523008 MET LIFE DENTAL	.00	.00	.00	.00	.00	614.00	.0%
11453701 523009 LIFE/STD/ADD/LT	.00	.00	.00	.00	.00	814.00	.0%
11453701 524001 WC	.00	.00	.00	.00	.00	238.00	.0%
11453701 531099 DG009 OTHER PROF	.00	.00	.00	12,000.00	12,000.00	.00	.0%
11453701 534099 OTHER CONTRACTU	.00	.00	.00	.00	.00	14,691.00	.0%
11453701 540005 TRAVEL	.00	.00	.00	.00	.00	3,864.00	.0%
11453701 541003 MOBILE PHONE CH	.00	.00	.00	.00	.00	500.00	.0%
11453701 551005 OFFICE SMALL MA	.00	.00	.00	.00	.00	1,884.00	.0%
11453701 554001 MEMBERSHIPS	.00	.00	.00	.00	.00	100.00	.0%
11453701 554004 SEMINAR/CONF RE	.00	.00	.00	.00	.00	1,475.00	.0%
11453701 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	7,849.00	.0%
11459100 RESERVES							
11459100 599015 UNASSIGNED FUND	.00	.00	.00	.00	583,450.00	439,297.00	-24.7%
TOTAL TREE FUND	.00	.00	-120,304.00	-461,784.75	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

PARKING FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11530000	PARKING FUND REVENUE								
11530000	344500	PARKING PERMIT	.00	.00	-19,869.52	-15,821.67	-22,700.00	.00	-100.0%
11530000	344501	PARKING LOTS	-1,156,655.52	-1,198,942.30	-1,165,448.57	-694,313.93	-1,425,400.00	-1,215,400.00	-14.7%
11530000	344502	BOAT RAMP REVEN	-227,308.93	-262,912.10	-216,334.36	-143,689.76	-125,560.00	-447,120.00	256.1%
11530000	361101	INTEREST EARNIN	-110,767.49	-122,516.79	-105,515.80	-53,488.53	-89,000.00	-115,000.00	29.2%
11530000	361103	INTEREST PROFIT	.00	-30,419.58	-6,937.38	.00	.00	.00	.0%
11530000	364401	SURPLUS EQUIPME	.00	-9,458.00	.00	.00	.00	.00	.0%
11530000	366999	MISCELLANEOUS R	.00	-1,698.70	-283.62	-283.82	.00	.00	.0%
11530000	381302	TRANSFER FROM C	.00	.00	-817,637.00	.00	.00	.00	.0%
11530000	389101	APPROPRIATED FU	.00	.00	.00	.00	-4,648,304.00	-4,800,000.00	3.3%
11554501	PARKING & MOBILITY FUND								
11554501	511001	EXECUTIVE SALAR	.00	.00	45,208.29	83,370.58	126,500.00	129,030.00	2.0%
11554501	512001	REGULAR SALARY	259,209.90	355,508.92	369,893.01	219,159.51	366,438.00	368,615.00	.6%
11554501	514001	REGULAR OVERTIM	14,434.54	21,589.60	30,712.39	10,001.51	20,000.00	20,000.00	.0%
11554501	515001	SICK INC./PERSO	.00	1,855.12	1,062.47	.00	2,000.00	2,000.00	.0%
11554501	521001	FICA	20,843.84	28,683.27	33,794.60	23,642.58	37,021.00	39,754.00	7.4%
11554501	522003	DC PLAN	10,932.95	22,941.93	31,992.12	21,816.68	36,043.00	38,388.00	6.5%
11554501	523002	FLORIDA HEALTH	30,714.27	69,944.78	81,320.09	51,293.44	87,751.00	75,771.00	-13.7%
11554501	523008	MET LIFE DENTAL	1,104.32	2,330.12	2,684.04	1,734.88	3,028.00	2,568.00	-15.2%
11554501	523009	MUTUAL OF OMAHA	888.74	1,862.30	2,637.13	2,611.73	4,276.00	4,813.00	12.6%
11554501	524001	WC	12,479.29	22,736.46	24,039.00	19,108.21	19,128.00	17,053.00	-10.8%
11554501	531099	OTHER PROFESSIO	1,080.00	836.81	.00	92.40	1,200.00	1,200.00	.0%
11554501	534001	EXTERMINATOR SE	.00	16.50	200.97	1,526.29	1,900.00	2,000.00	5.3%
11554501	534003	JANITORIAL SERV	.00	441.95	2,316.26	4,996.50	5,000.00	3,000.00	-40.0%
11554501	534012	COMPUTER CONTRA	.00	.00	518.37	.00	.00	1,351.00	.0%
11554501	534099	OTHER CONTRACTU	28,952.16	98,444.82	46,407.90	23,050.00	34,000.00	156,394.00	360.0%
11554501	534204	LANDSCAPING SER	.00	.00	.00	.00	2,600.00	.00	-100.0%
11554501	540005	TRAVEL	7.00	.00	.00	1,003.51	8,000.00	8,000.00	.0%
11554501	541001	PHONE/INTERNET/	.00	225.61	1,045.12	989.96	3,400.00	1,800.00	-47.1%
11554501	541003	MOBILE PHONE CH	6,768.94	12,174.99	6,712.60	5,724.71	9,400.00	14,650.00	55.9%
11554501	543001	ELECTRIC AND WA	.00	.00	.00	.00	7,200.00	5,000.00	-30.6%
11554501	544004	ANNUAL FACILITY	.00	4,647.47	22,201.57	15,445.98	23,000.00	.00	-100.0%
11554501	544012	LAND/PARKING LE	44,059.33	45,469.23	46,651.43	48,050.97	48,300.00	50,000.00	3.5%
11554501	544014	RENTAL AND LEAS	.00	.00	.00	29,752.68	30,252.00	35,000.00	15.7%
11554501	545001	LIABILITY INSUR	10,965.88	10,318.25	35,497.00	33,010.53	33,011.00	35,265.00	6.8%
11554501	545002	AUTO AND PROPER	3,297.48	4,567.41	4,795.22	.00	.00	.00	.0%
11554501	546201	REPAIR & MAINTA	.00	.00	.00	28,177.48	64,948.00	75,000.00	15.5%
11554501	546350	FLEET MAINTENAN	9,824.18	25,058.42	44,980.96	29,208.74	34,632.00	22,945.00	-33.7%
11554501	546401	REPAIR & MAINT-	373.04	5,149.51	10.00	12,584.43	50,000.00	50,000.00	.0%
11554501	546499	REPAIR AND MAIN	.00	.00	.00	3,263.00	7,900.00	.00	.0%
11554501	549095	BAC CHARGES	34,673.05	11,328.08	11,172.22	811.57	2,000.00	2,000.00	.0%
11554501	549099	OTHER CURR CHGS	.00	-99.25	4,667.00	688.91	2,000.00	2,000.00	.0%
11554501	549999	BAD DEBT EXPENS	.00	.00	115,471.73	.00	.00	.00	.0%
11554501	551001	OFFICE SUPPLY	3,864.15	5,163.18	4,325.62	5,284.71	11,500.00	7,000.00	-39.1%
11554501	552001	GAS/OIL	12,357.78	7,797.10	8,196.44	5,814.95	9,835.00	11,785.00	19.8%
11554501	552004	UNIFORMS	1,964.85	1,849.34	3,037.99	3,670.28	5,000.00	8,000.00	60.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

PARKING FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11554501 552012 COMPUTER HRDWR/	.00	2,207.11	37,916.75	391.71	4,077.00	5,461.00	33.9%
11554501 552051 SMALL MACHINE/E	6,932.04	13,933.48	5,084.40	881.23	23,000.00	28,000.00	21.7%
11554501 552051 24PF2 SMALL MACH	.00	.00	2,897.06	.00	.00	.00	.0%
11554501 552099 OTHER OPER SUPP	17,975.24	34,299.30	2,414.50	3,214.00	38,905.00	36,500.00	-6.2%
11554501 554001 MEMBERSHIPS	.00	.00	424.00	.00	.00	.00	.0%
11554501 554004 SEMINAR/CONF RE	.00	.00	.00	890.00	5,000.00	5,000.00	.0%
11554501 554006 TRAINING	.00	.00	616.95	.00	5,000.00	5,000.00	.0%
11554501 559002 O/H OPERATING E	309,275.00	289,774.00	313,496.00	.00	.00	.00	.0%
11554501 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	132,500.00	.0%
11554501 564204 24PF1 CAPITAL- M	.00	50,185.00	.00	.00	.00	.00	.0%
11554501 564204 26LPR CAPITAL- M	.00	.00	.00	34,995.00	34,995.00	.00	.0%
11554501 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	66,950.00	.0%
11554501 564717 23CSA CAPITAL- V	.00	57,104.06	.00	.00	.00	.00	.0%
11554501 564717 23PE1 CAPITAL- V	114,387.40	13,505.24	.00	.00	.00	.00	.0%
11554501 564717 24PF2 CAPITAL- V	.00	28,756.67	.00	.00	.00	.00	.0%
11558101 PARKING FUND TRANSFER							
11558101 500001 OHALC TSF TO GEN	.00	.00	.00	73,138.00	73,138.00	278,201.00	280.4%
11558101 500001 PARKS TSF TO GEN	.00	.00	.00	.00	.00	175,623.00	.0%
11558101 500302 TRANSFER TO CAP	90,000.00	1,120,000.00	.00	.00	.00	.00	.0%
11559100 RESERVES							
11559100 599015 UNASSIGNED FUND	.00	.00	.00	.00	5,029,586.00	4,653,903.00	-7.5%
TOTAL PARKING FUND	-447,366.57	744,659.31	-987,625.05	-108,201.05	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

OPIOID FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11630000 OPIOID REVENUE							
11630000 361101 INTEREST EARNIN	.00	.00	.00	-78.94	-100.00	.00	.0%
11630000 369350 OPIOID SETTLEME	.00	.00	.00	-29,869.01	-42,869.00	-42,000.00	-2.0%
11630000 381001 TRANSFERS FUNDS	.00	.00	.00	-93,154.00	-93,154.00	.00	.0%
11630000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-136,000.00	.0%
11652101 OPIOID POLICE EXPENSE							
11652101 552099 OTHER OPERATING	.00	.00	.00	.00	.00	10,200.00	.0%
11652201 OPIOID FIRE EXPENSE							
11652201 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	160,344.00	.0%
11659100 RESERVES							
11659100 599015 UNASSIGNED FUND	.00	.00	.00	.00	136,123.00	7,456.00	-94.5%
TOTAL OPIOID FUND	.00	.00	.00	-123,101.95	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

HAZARD MITIGATION HOMES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11730000 HAZARD MITIGATION HOMES							
11730000 331502 HM122 FEMA GRANT	.00	.00	.00	.00	.00	-708,750.00	.0%
11730000 331502 HM124 FEMA GRANT	.00	.00	.00	.00	.00	-354,375.00	.0%
11730000 331502 HM178 FEMA GRANT	.00	.00	.00	.00	.00	-432,750.00	.0%
11730000 331502 HM509 FEMA GRANT	.00	.00	.00	.00	.00	-2,670,000.00	.0%
11730000 331502 HM510 FEMA GRANT	.00	.00	.00	.00	.00	-1,807,500.00	.0%
11730000 366915 HM122 HMP HOMEOW	.00	.00	.00	.00	.00	-236,250.00	.0%
11730000 366915 HM124 HMP HOMEOW	.00	.00	.00	.00	.00	-118,125.00	.0%
11730000 366915 HM178 HMP HOMEOW	.00	.00	.00	.00	.00	-144,250.00	.0%
11730000 366915 HM509 HMP HOMEOW	.00	.00	.00	.00	.00	-890,000.00	.0%
11730000 366915 HM510 HMP HOMEOW	.00	.00	.00	.00	.00	-602,500.00	.0%
11753801 HAZARD MITIGATION HOMES							
11753801 531099 HM122 OTHER PROF	.00	.00	.00	.00	.00	45,000.00	.0%
11753801 531099 HM124 OTHER PROF	.00	.00	.00	.00	.00	22,500.00	.0%
11753801 531099 HM178 OTHER PROF	.00	.00	.00	.00	.00	27,000.00	.0%
11753801 531099 HM509 OTHER PROF	.00	.00	.00	.00	.00	160,000.00	.0%
11753801 531099 HM510 OTHER PROF	.00	.00	.00	.00	.00	110,000.00	.0%
11753801 583006 HM122 OTHER GRAN	.00	.00	.00	.00	.00	900,000.00	.0%
11753801 583006 HM124 OTHER GRAN	.00	.00	.00	.00	.00	450,000.00	.0%
11753801 583006 HM178 OTHER GRAN	.00	.00	.00	.00	.00	550,000.00	.0%
11753801 583006 HM509 OTHER GRAN	.00	.00	.00	.00	.00	3,400,000.00	.0%
11753801 583006 HM510 OTHER GRAN	.00	.00	.00	.00	.00	2,300,000.00	.0%
TOTAL HAZARD MITIGATION HOME	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CRA 2015	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
12530000 CRA 2015 REVENUE							
12530000 319101 TAX INCREMENT V	-830,952.91	-916,343.00	-991,467.00	-1,160,596.00	-1,156,914.00	-1,269,155.00	9.7%
12530000 319102 TAX INCREMENT C	-874,402.35	-1,254,074.00	-1,511,982.00	-1,769,904.00	-1,772,037.00	-1,935,456.00	9.2%
12530000 331511 22BJT COMMUNITY	-92,234.00	.00	.00	.00	.00	.00	.0%
12530000 361101 INTEREST EARNIN	-89,707.15	-158,620.14	-212,933.81	-108,157.66	-111,000.00	-111,000.00	.0%
12530000 361103 INTEREST PROFIT	.00	-48,801.27	-11,126.23	.00	.00	.00	.0%
12530000 366999 MISCELLANEOUS R	.00	-6,431.08	.00	.00	.00	.00	.0%
12530000 389101 APPROPRIATED FU	.00	.00	.00	.00	-8,176,786.00	-6,541,797.00	-20.0%
12555201 COMMUNITY REDEVELOPMENT AGENCY							
12555201 531099 24MAS OTHER PROF	.00	18,170.57	.00	.00	.00	.00	.0%
12555201 563203 24TLP CAPITAL- I	.00	1,100.00	.00	.00	.00	.00	.0%
12555201 583003 DEVELOPMENT ASS	61,256.24	366,462.80	.00	.00	.00	.00	.0%
12555201 583006 25ARG OTHER GRAN	.00	.00	250,000.00	250,000.00	750,000.00	500,000.00	-33.3%
12555201 583006 25HPG OTHER GRAN	.00	.00	6,000.00	.00	.00	.00	.0%
12555201 583006 25LSF OTHER GRAN	.00	.00	59,100.00	293,257.13	494,522.00	298,284.00	-39.7%
12555201 583006 26ARG OTHER GRAN	.00	.00	.00	.00	1,000,000.00	250,000.00	-75.0%
12555201 583006 26HCG OTHER GRAN	.00	.00	.00	20,512.58	100,000.00	100,000.00	.0%
12555201 583006 26HHG OTHER GRAN	.00	.00	.00	.00	200,000.00	200,000.00	.0%
12555201 583006 26LSF OTHER GRAN	.00	.00	.00	61,698.00	600,000.00	258,700.00	-56.9%
12555201 583006 26SCF OTHER GRAN	.00	.00	.00	.00	166,000.00	.00	.0%
12555201 583006 27ARG OTHER GRAN	.00	.00	.00	.00	.00	1,000,000.00	.0%
12555201 583006 27LSF OTHER GRAN	.00	.00	.00	.00	.00	600,000.00	.0%
12555201 583006 27SCF OTHER GRAN	.00	.00	.00	.00	.00	200,000.00	.0%
12555202 COMMUNITY REDEVELOPMENT AGENCY							
12555202 583006 25LOD OTHER GRAN	.00	.00	.00	.00	460,000.00	460,000.00	.0%
12555202 583006 25NHG OTHER GRAN	.00	.00	.00	.00	150,000.00	150,000.00	.0%
12555203 COMMUNITY REDEVELOPMENT AGENCY							
12555203 531099 25AIB OTHER PROF	.00	.00	54,213.87	.00	.00	.00	.0%
12555203 531099 25SCP OTHER PROF	.00	.00	975.00	.00	.00	.00	.0%
12555203 531099 25SSR OTHER PROF	.00	.00	.00	.00	500,000.00	500,000.00	.0%
12555203 531099 25TBR OTHER PROF	.00	.00	136,536.45	.00	.00	.00	.0%
12555203 531099 26THA OTHER PROF	.00	.00	.00	99,980.00	100,000.00	.00	.0%
12555203 549099 25DRE OTHER CURR	.00	.00	.00	.00	400,000.00	400,000.00	.0%
12555203 549099 26SWR OTHER CURR	.00	.00	.00	422,400.00	1,007,667.00	1,007,667.00	.0%
12555203 552049 24TLP LANDSCAPIN	.00	.00	4,500.00	.00	.00	.00	.0%
12555203 563203 20AOB CAPITAL- I	.00	.00	.00	319,000.00	319,000.00	319,000.00	.0%
12555203 563203 24TLP CAPITAL- I	.00	.00	32,631.10	.00	.00	.00	.0%
12555203 563203 25AIB CAPITAL- I	.00	.00	.00	.00	174,900.00	300,000.00	71.5%
12555203 563203 25BJU CAPITAL- I	.00	.00	.00	33,451.13	34,000.00	.00	.0%
12555203 563203 25PSS CAPITAL- I	.00	.00	.00	.00	100,000.00	100,000.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CRA 2015	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
12555203 563203 25RPL CAPITAL- I	.00	.00	.00	.00	75,500.00	.00	.0%
12555203 563203 25SC4 CAPITAL- I	.00	.00	.00	2,420,264.00	2,358,500.00	.00	.0%
12555203 563203 25SCP CAPITAL- I	.00	.00	.00	499,025.00	499,025.00	499,025.00	.0%
12555203 563203 25SPL CAPITAL- I	.00	.00	.00	106,500.00	106,500.00	.00	.0%
12555203 563203 26ASS CAPITAL- I	.00	.00	.00	.00	474,513.00	474,513.00	.0%
12555203 563203 26CDG CAPITAL- I	.00	.00	.00	.00	50,000.00	50,000.00	.0%
12555203 563203 26CGA CAPITAL- I	.00	.00	.00	27,160.00	27,160.00	27,160.00	.0%
12555203 563203 26THA CAPITAL- I	.00	.00	.00	.00	899,350.00	1,663,059.00	84.9%
12555203 563203 27MAP CAPITAL- I	.00	.00	.00	.00	.00	500,000.00	.0%
12555203 563210 25AIB OTHER PROF	.00	.00	.00	170,099.13	170,100.00	.00	.0%
12558101 CRA 2015 TSF TO GF							
12558101 500302 22BJT TRANSFER T	.00	92,234.00	.00	.00	.00	.00	.0%
TOTAL CRA 2015	-1,826,040.17	-1,906,302.12	-2,183,552.62	1,684,689.31	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AMERICAN RESCUE PLAN	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
13030000 AMERICAN RESCUE PLAN REVENUE							
13030000 331101 GRANT PROCEEDS	-252,191.00	-825,082.27	-1,438,251.80	.00	.00	.00	.0%
13030000 361101 INTEREST EARNIN	-157,257.53	-38,142.09	-24,197.71	-7,963.80	-6,000.00	.00	.0%
13030000 361103 INTEREST PROFIT	.00	-7,143.85	-1,629.20	.00	.00	.00	.0%
13030000 389101 APPROPRIATED FU	.00	.00	.00	.00	-652,397.00	.00	-100.0%
13054101 STREETS ARPA FUND							
13054101 563203 24D14 CAPITAL- I	.00	.00	.00	506,728.00	506,728.00	.00	.0%
13058101 INTERFUND TRANSFER							
13058101 500101 TRANSFER TO STO	.00	.00	206,402.00	.00	.00	.00	.0%
13058101 500101 23NBM TRANSFER T	500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500101 25PIP TRANSFER T	.00	.00	.00	151,669.00	151,669.00	.00	.0%
13058101 500302 TRANSFER TO CAP	2,500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 20CBP TRANSFER T	1,500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 20HIW TRANSFER T	1,500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 21WTS TRANSFER T	1,000,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23BBS TRANSFER T	1,000,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23CSI TRANSFER T	190,634.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23FAI TRANSFER T	190,633.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23SCT TRANSFER T	500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23SKP TRANSFER T	250,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23SPU TRANSFER T	700,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23VPR TRANSFER T	146,612.00	.00	.00	.00	.00	.00	.0%
13058101 500302 24SOL TRANSFER T	.00	300,000.00	.00	.00	.00	.00	.0%
13058101 500501 23FT1 TSF TO FLE	750,000.00	.00	.00	.00	.00	.00	.0%
TOTAL AMERICAN RESCUE PLAN	10,318,430.47	-570,368.21	-1,257,676.71	650,433.20	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

2017 STORMWATER REV NOTE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20430000 2017 STORMWATER REV NOTE REV							
20430000 361101 INTEREST EARNIN	-4,044.65	-674.36	-1,837.05	581.70	.00	.00	.0%
20430000 361103 INTEREST PROFIT	.00	-61.35	-13.99	.00	.00	.00	.0%
20430000 381101 TRANSFER FROM S	-560,872.00	-560,872.00	-560,872.00	-560,872.00	-560,872.00	-577,072.00	2.9%
20430000 389101 APPROPRIATED FU	.00	.00	.00	.00	-9,004.00	-8,422.00	-6.5%
20458201 2017 STORMWATER REV DEBT SVCS							
20458201 571001 PRINCIPAL	504,198.20	515,566.28	527,179.63	539,021.22	539,064.00	568,507.00	5.5%
20458201 572001 INTEREST	56,673.80	45,305.72	33,692.37	21,850.78	21,808.00	8,565.00	-60.7%
20458201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	9,004.00	8,422.00	-6.5%
TOTAL 2017 STORMWATER REV NO	-4,044.65	-735.71	-1,851.04	581.70	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SRF LOAN DEBT SERVICE RESERVE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20530000 SRF LOANS DEBT RESERVE							
20530000 361101 INTEREST EARNIN	.00	.00	.00	-1,214.61	.00	.00	.0%
20530000 389101 APPROPRIATED FU	.00	.00	.00	.00	-103,341.00	.00	.0%
20558101 INTERFUND TRANSFER							
20558101 500101 TRANSFER TO STO	.00	.00	.00	104,555.62	.00	.00	.0%
20558201 SRF LOANS DEBT SERVICE RESERVE							
20558201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	103,341.00	.00	.0%
TOTAL SRF LOAN DEBT SERVICE	.00	.00	.00	103,341.01	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

2024 CAP IMP REV NOTE (LOC)	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20630000 2024 CAP IMP REV NOTE (LOC)							
20630000 361101 INTEREST EARNIN	-21,394.48	-90,668.36	-87,485.77	-6,782.64	.00	.00	.0%
20630000 361103 INTEREST PROFIT	.00	-24,229.81	-5,525.77	.00	.00	.00	.0%
20630000 381001 TRANSFER FROM G	-93,380.00	.00	.00	-369,000.00	-344,000.00	-364,724.00	6.0%
20630000 385101 2021 SERIES NOT	-4,500,000.00	-13,597,501.00	.00	.00	.00	-10,200,000.00	.0%
20630000 389101 APPROPRIATED FU	.00	.00	.00	.00	-12,883.00	.00	.0%
20658101 2024 CAP IMP REV NOT (LOC) TSF							
20658101 500302 TRANSFER TO CAP	1,500,000.00	.00	.00	.00	.00	.00	.0%
20658201 2024 CAP IMP REV NOTE (LOC) DS							
20658201 571001 PRINCIPAL PAYME	.00	11,550,001.00	4,355,600.00	.00	.00	10,118,530.00	.0%
20658201 572001 INTEREST	143,723.43	453,063.96	549,719.11	387,692.97	344,000.00	364,724.00	6.0%
20658201 573002 DEBT ISSUANCE C	.00	46,077.71	.00	.00	.00	81,470.00	.0%
20658201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	12,883.00	.00	-100.0%
TOTAL 2024 CAP IMP REV NOTE	-2,971,051.05	-1,663,256.50	4,812,307.57	11,910.33	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SRF LOANS DEBT SERVICE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20730000 SRF LOANS DEBT SERVICE REVENUE							
20730000 361101 INTEREST EARNIN	-4,145.48	-3,824.24	-4,234.32	-1,451.54	.00	-1,200.00	.0%
20730000 361103 INTEREST PROFIT	.00	-1,154.54	-263.30	.00	.00	.00	.0%
20730000 381101 TRANSFER FROM S	-73,514.00	-53,310.00	.00	-19,999.00	-19,999.00	.00	-100.0%
20730000 389101 APPROPRIATED FU	.00	.00	.00	.00	-119,117.00	-102,000.00	-14.4%
20758201 SRF LOANS DEBT SERVICE EXP							
20758201 571001 PRINCIPAL PAYME	68,905.27	50,383.87	18,240.98	9,289.80	18,694.00	19,153.00	2.5%
20758201 572001 INTEREST	4,608.63	2,916.42	1,758.58	709.98	1,305.00	845.00	-35.2%
20758201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	119,117.00	83,202.00	-30.2%
TOTAL SRF LOANS DEBT SERVICE	-4,145.58	-4,988.49	15,501.94	-11,450.76	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

2014 CAP IMP REV NOTE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20830000 2014 CAP IMP REV NOTE REVENUES							
20830000 361101 INTEREST EARNIN	-1,235.23	.00	160.25	3,312.98	.00	-500.00	.0%
20830000 361103 INTEREST PROFIT	.00	-214.43	-48.90	.00	.00	.00	.0%
20830000 381001 TRANSFER FROM G	-466,995.00	-466,476.00	-470,555.00	-469,321.00	-469,321.00	-467,813.00	-.3%
20830000 389101 APPROPRIATED FU	.00	.00	.00	.00	-24,891.00	-22,000.00	-11.6%
20858201 2014 CAP IMP REV NOTE EXP							
20858201 571001 PRINCIPAL PAYME	380,000.00	390,000.00	405,000.00	415,000.00	415,000.00	425,000.00	2.4%
20858201 572001 INTEREST	87,052.85	76,475.69	65,554.50	54,320.50	54,321.00	42,813.00	-21.2%
20858201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	24,891.00	22,500.00	-9.6%
TOTAL 2014 CAP IMP REV NOTE	-1,177.38	-214.74	110.85	3,312.48	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

2014 & 2019 GO BOND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20930000 2014 & 2019 GO BOND REV							
20930000 311102 AD VALOREM SERI	-1,175,938.85	-1,168,061.36	-1,038.61	-304.33	.00	.00	.0%
20930000 311103 AD VALOREM VOTE	-609,709.88	-608,381.79	-607,334.69	-423,100.95	-423,000.00	-763,484.00	80.5%
20930000 361101 INTEREST EARNIN	-26,898.05	-56,167.01	-23,790.38	-9,022.31	-6,703.00	.00	.0%
20930000 361103 INTEREST PROFIT	.00	-4,880.62	-1,113.06	.00	.00	.00	.0%
20930000 381301 TRANSFER FROM C	.00	.00	-40,177.00	.00	.00	.00	.0%
20930000 389101 APPROPRIATED FU	.00	.00	.00	.00	-640,846.00	.00	.0%
20958101 2014 & 2019 GO BOND EXP							
20958101 500303 TRANSFER TO GOB	.00	.00	.00	452,727.00	452,727.00	.00	.0%
20958201 2014 & 2019 GO BOND EXP							
20958201 571001 2014 GOB PRINCI	1,130,000.00	1,150,000.00	424,000.00	.00	.00	.00	.0%
20958201 571002 2019 GOB PRINCI	404,000.00	414,000.00	.00	.00	435,000.00	446,000.00	2.5%
20958201 572001 2014 GOB INTERE	44,460.00	22,425.00	185,832.49	.00	.00	.00	.0%
20958201 572002 2019 GOB INTERE	205,873.49	195,948.00	.00	87,722.25	175,445.00	164,787.00	-6.1%
20958202 2026 GOB SERIES EXP							
20958202 579002 DEBT SERVICES R	.00	.00	.00	.00	7,377.00	152,697.00	1969.9%
TOTAL 2014 & 2019 GO BOND	-28,213.29	-55,117.78	-63,621.25	108,021.66	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

2021 CAP IMP REV NOTE (S2018)	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
21030000 2018 CAP IMP NOTE REVENUE							
21030000 361101 INTEREST EARNIN	-1,205.07	.00	-53.87	5,306.24	.00	-1,200.00	.0%
21030000 361103 INTEREST PROFIT	.00	-164.13	-37.43	.00	.00	.00	.0%
21030000 381001 TRANSFER FROM G	-658,808.00	-658,314.00	-652,596.00	-656,692.00	-656,692.00	-660,462.00	.6%
21030000 381302 TRANSFER FROM C	.00	.00	-31,421.00	.00	.00	.00	.0%
21030000 389101 APPROPRIATED FU	.00	.00	.00	.00	-50,649.00	-45,500.00	-10.2%
21058201 2018 CAP IMP REV NOTE EXP							
21058201 571001 PRINCIPAL	480,000.00	490,000.00	495,000.00	510,000.00	510,000.00	525,000.00	2.9%
21058201 572001 INTEREST	178,865.86	168,313.03	157,596.25	146,692.00	146,692.00	135,462.00	-7.7%
21058201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	50,649.00	46,700.00	-7.8%
TOTAL 2021 CAP IMP REV NOTE	-1,147.21	-165.10	-31,512.05	5,306.24	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL NOTE ISLESBORO	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
21130000 CAPITAL NOTE ISLESBORO							
21130000 361103 INTEREST PROFIT	.00	.00	.49	.00	.00	.00	.0%
21130000 381101 TRANSFER FROM S	-62,508.00	.00	.00	.00	.00	.00	.0%
21158201 CAPITAL NOTE ISLESBORO							
21158201 571001 PRINCIPAL	61,174.03	.00	.00	.00	.00	.00	.0%
21158201 572001 INTEREST	1,333.59	.00	.00	.00	.00	.00	.0%
TOTAL CAPITAL NOTE ISLESBORO	-.38	.00	.49	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

EQUIPMENT DEBT FINANCING	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
21230000 EQUIPMENT DEBT FINANCING							
21230000 381001 TRANSFER FROM G	.00	.00	.00	.00	.00	-207,232.00	.0%
21230000 381004 TRANSFERS FROM	.00	.00	.00	.00	.00	-85,702.00	.0%
21258201 EQUIP FINANCING DEBT SERVICE							
21258201 571001 AXON PRINCIPAL P	.00	.00	.00	.00	.00	121,608.00	.0%
21258201 571001 BANC PRINCIPAL P	.00	.00	.00	.00	.00	63,069.00	.0%
21258201 571001 CLUB PRINCIPAL P	.00	.00	.00	.00	.00	79,332.00	.0%
21258201 572001 AXON INTEREST	.00	.00	.00	.00	.00	9,661.00	.0%
21258201 572001 BANC INTEREST	.00	.00	.00	.00	.00	12,894.00	.0%
21258201 572001 CLUB INTEREST	.00	.00	.00	.00	.00	6,370.00	.0%
TOTAL EQUIPMENT DEBT FINANCI	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

2025 TURNBULL GO BOND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
21330000 2025 TURNBULL GO BOND							
21330000 311103 AD VALOREM VOTE	.00	.00	.00	-369,298.93	-418,000.00	-505,575.00	21.0%
21330000 361101 INTEREST EARNIN	.00	.00	.00	-2,078.13	.00	.00	.0%
21330000 381001 TRANSFER FROM G	.00	.00	.00	-35,000.00	.00	.00	.0%
21353701 2025 TURNBULL GO BOND							
21353701 572001 INTEREST	.00	.00	.00	29,799.31	.00	.00	.0%
21353701 573003 DEBT SVC SINKIN	.00	.00	.00	.00	11,602.00	.00	-100.0%
21358201 2025 TURNBULL CREEK LOAN							
21358201 571001 PRINCIPAL PAYME	.00	.00	.00	.00	260,000.00	187,000.00	-28.1%
21358201 572001 INTEREST	.00	.00	.00	.00	143,925.00	217,460.00	51.1%
21358201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	2,473.00	.00	.0%
21358201 579002 DEBT SERVICES R	.00	.00	.00	.00	.00	101,115.00	.0%
TOTAL 2025 TURNBULL GO BOND	.00	.00	.00	-376,577.75	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS TURNBULL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30130000 CP TURNBULL REVENUES							
30130000 361101 INTEREST EARNIN	-80,330.18	-83,839.00	-56,323.65	-717.42	-1,300.00	.00	.0%
30130000 361103 INTEREST PROFIT	.00	-21,167.27	-4,827.33	.00	.00	.00	.0%
30130000 381001 TRANSFER FROM G	.00	.00	-323,787.00	.00	.00	.00	.0%
30130000 389101 APPROPRIATED FU	.00	.00	.00	.00	-22,942.00	.00	.0%
30151901 CAPITAL PROJECTS TURNBULL							
30151901 531090 19TBP APPRAISALS	.00	.00	18,100.00	14,709.75	.00	.00	.0%
30151901 549099 OTHER CURR CHGS	.00	3,000.00	.00	.00	.00	.00	.0%
30151901 561210 19TBP LAND - PRO	.00	.00	.00	23,659.75	24,242.00	.00	.0%
30151901 563203 22TOD CAPITAL- I	27,484.03	288,477.83	.00	.00	.00	.00	.0%
30151901 567215 LAND	.00	.00	.00	-10,009.75	.00	.00	.0%
30151901 567215 19TBP LAND	11,250.00	303,677.88	2,747,428.68	.00	.00	.00	.0%
30158101 TRANSFER TO OTHER FUNDS							
30158101 500209 TSF TO 209 DEBT	.00	.00	40,177.00	.00	.00	.00	.0%
TOTAL CAPITAL PROJECTS TURNB	-41,596.15	490,149.44	2,420,767.70	27,642.33	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30230000 CAPITAL PROJECTS REVENUE							
30230000 312402 NEW LOCAL OPTIO	-359,480.41	-407,973.83	.00	.00	.00	.00	.0%
30230000 312402 RSURF NEW LOCAL	.00	.00	-408,975.40	-195,390.48	-400,000.00	-400,000.00	.0%
30230000 331501 19OFW HISTORIC P	-308,054.78	-591,945.22	.00	.00	.00	.00	.0%
30230000 331502 22BRA FEMA GRANT	.00	.00	.00	.00	-590,530.00	.00	.0%
30230000 331502 24BCP FEMA GRANT	.00	.00	.00	.00	-44,378.00	.00	.0%
30230000 331505 20AOB FIND GRANT	.00	.00	-40,220.00	-560,000.00	-560,000.00	.00	.0%
30230000 331505 23AOB FIND GRANT	.00	.00	-70,023.30	.00	-134,535.00	.00	.0%
30230000 331505 24BCP FIND GRANT	.00	.00	.00	-.50	.00	.00	.0%
30230000 331505 26NWZ FIND GRANT	.00	.00	.00	.00	-20,000.00	.00	.0%
30230000 331511 COMMUNITY DEVEL	-25,093.80	.00	.00	.00	.00	-157,500.00	.0%
30230000 331511 24TLP COMMUNITY	.00	.00	-129,672.00	.00	.00	.00	.0%
30230000 331511 25MDP COMMUNITY	.00	.00	-30,750.00	.00	-91,332.00	.00	.0%
30230000 331511 25PSS COMMUNITY	.00	.00	.00	-99,077.00	-120,000.00	.00	.0%
30230000 331530 STATE OF FLORID	-409,028.70	17,568.55	.00	.00	.00	.00	.0%
30230000 331531 FDOT GRANTS	-172,562.00	-4,015,590.13	.00	.00	.00	.00	.0%
30230000 331531 195SB FDOT GRANT	.00	.00	-496,334.03	.00	.00	.00	.0%
30230000 331531 21BBR FDOT GRANT	.00	.00	-5,266.78	.00	.00	.00	.0%
30230000 334491 21WTS FDOT - LOC	.00	.00	.00	.00	-1,024,855.00	.00	.0%
30230000 337703 24D14 GRANT FUND	.00	.00	-334,401.90	-577,065.00	-3,147,998.00	.00	.0%
30230000 337704 23SKP VOLUSIA EC	.00	-9,000.00	-139,825.00	.00	.00	.00	.0%
30230000 337704 26BJS VOLUSIA EC	.00	.00	.00	.00	-50,000.00	.00	.0%
30230000 361101 INTEREST EARNIN	-384,581.71	-435,951.57	-521,543.02	-125,056.38	-200,000.00	.00	.0%
30230000 361103 INTEREST PROFIT	.00	-187,300.86	-42,715.19	.00	.00	.00	.0%
30230000 366910 23PIB CONTRIBUTI	.00	.00	-15,000.00	.00	.00	.00	.0%
30230000 366920 21WTS CONTRIBUTI	.00	.00	.00	.00	-2,000,000.00	.00	.0%
30230000 366920 26NWZ CONTRIBUTI	.00	.00	.00	-20,000.00	-20,000.00	.00	.0%
30230000 369903 MISCELLANEOUS R	.00	.00	-.02	.00	.00	.00	.0%
30230000 381001 TRANSFER FROM G	-1,645,661.00	-3,511,306.00	.00	.00	.00	-592,500.00	.0%
30230000 381001 22BAR TRANSFERS	.00	.00	-319,841.00	.00	.00	.00	.0%
30230000 381001 22BRA TRANSFERS	.00	.00	-119,436.00	.00	.00	.00	.0%
30230000 381001 23PIB TRANSFERS	.00	.00	-75,000.00	.00	.00	.00	.0%
30230000 381001 25BRP TRANSFERS	.00	.00	-35,000.00	.00	.00	.00	.0%
30230000 381001 25CCI TRANSFERS	.00	.00	-300,000.00	.00	.00	.00	.0%
30230000 381001 25PHU TRANSFERS	.00	.00	-300,000.00	.00	.00	.00	.0%
30230000 381001 25PLG TRANSFERS	.00	.00	-500,000.00	.00	.00	.00	.0%
30230000 381001 25SSD TRANSFERS	.00	.00	-20,340.00	.00	.00	.00	.0%
30230000 381001 25SSF TRANSFERS	.00	.00	-25,000.00	.00	.00	.00	.0%
30230000 381001 25TSS TRANSFERS	.00	.00	-47,500.00	.00	.00	.00	.0%
30230000 381001 26BJS TRANSFERS	.00	.00	.00	-50,000.00	-50,000.00	.00	.0%
30230000 381001 26EOP TRANSFERS	.00	.00	.00	-26,195.00	-26,195.00	.00	.0%
30230000 381001 26F31 TRANSFERS	.00	.00	.00	-34,000.00	-34,000.00	.00	.0%
30230000 381001 26FBR TRANSFERS	.00	.00	.00	-180,000.00	-180,000.00	.00	.0%
30230000 381001 26FPW TRANSFERS	.00	.00	.00	-17,000.00	-17,000.00	.00	.0%
30230000 381001 26GCP TRANSFERS	.00	.00	.00	-275,000.00	-275,000.00	.00	.0%
30230000 381001 26ITD TRANSFERS	.00	.00	.00	-24,000.00	-24,000.00	.00	.0%
30230000 381001 26PEC TRANSFERS	.00	.00	.00	-15,000.00	-15,000.00	.00	.0%
30230000 381001 26PWD TRANSFERS	.00	.00	.00	-26,173.00	-26,173.00	.00	.0%
30230000 381001 26SAL TRANSFERS	.00	.00	.00	-1,200,000.00	-1,200,000.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30230000 381001 26SBS TRANSFERS	.00	.00	.00	-100,000.00	-100,000.00	.00	.0%
30230000 381001 26SCM TRANSFERS	.00	.00	.00	-150,000.00	-150,000.00	.00	.0%
30230000 381001 26SMO TRANSFERS	.00	.00	.00	-175,000.00	-175,000.00	.00	.0%
30230000 381001 CWACR TRANSFERS	.00	.00	.00	-300,000.00	-300,000.00	-250,000.00	-16.7%
30230000 381001 CWDPR TRANSFERS	.00	.00	.00	.00	.00	-200,000.00	.0%
30230000 381001 CWROF TRANSFERS	.00	.00	.00	-500,000.00	-500,000.00	-450,000.00	-10.0%
30230000 381001 CWSOL TRANSFERS	.00	.00	.00	-75,000.00	-75,000.00	.00	.0%
30230000 381001 CWSWR TRANSFERS	.00	.00	.00	.00	.00	-250,000.00	.0%
30230000 381001 RSURF TRANSFERS	.00	.00	-816,580.00	-1,600,000.00	-1,600,000.00	-1,700,000.00	6.3%
30230000 381105 23PBH TSF FROM P	.00	.00	-23,148.68	.00	.00	.00	.0%
30230000 381109 TSF IN FROM TRA	-21,400.00	.00	.00	.00	.00	.00	.0%
30230000 381113 TSF FROM BLDG F	-85,621.00	.00	.00	.00	.00	.00	.0%
30230000 381115 TRANSFER FROM P	-90,000.00	-1,120,000.00	.00	.00	.00	.00	.0%
30230000 381125 22BJT TRANSFER F	.00	-92,234.00	.00	.00	.00	.00	.0%
30230000 381130 TRANSFER FROM A	-9,477,879.00	-300,000.00	.00	.00	.00	.00	.0%
30230000 381206 TRANSFERS FROM	-1,500,000.00	.00	.00	.00	.00	.00	.0%
30230000 384101 21WTS LOAN PROCE	.00	.00	.00	.00	-2,440,629.00	.00	.0%
30230000 389101 APPROPRIATED FU	.00	.00	.00	.00	-602,672.00	.00	-100.0%
30230000 389101 20AOB APPROPRIAT	.00	.00	.00	.00	-940,433.00	.00	.0%
30230000 389101 20CBP APPROPRIAT	.00	.00	.00	.00	-72,770.00	.00	.0%
30230000 389101 20HIW APPROPRIAT	.00	.00	.00	.00	-134,590.00	.00	.0%
30230000 389101 21WTS APPROPRIAT	.00	.00	.00	.00	-4,134,516.00	.00	.0%
30230000 389101 22BAR APPROPRIAT	.00	.00	.00	.00	-319,841.00	.00	.0%
30230000 389101 22BRA APPROPRIAT	.00	.00	.00	.00	-337,002.00	.00	.0%
30230000 389101 23AOB APPROPRIAT	.00	.00	.00	.00	-189,408.00	.00	.0%
30230000 389101 23BBS APPROPRIAT	.00	.00	.00	.00	-303,128.00	.00	.0%
30230000 389101 23CSI APPROPRIAT	.00	.00	.00	.00	-64,432.00	.00	.0%
30230000 389101 23FAI APPROPRIAT	.00	.00	.00	.00	-80,623.00	.00	.0%
30230000 389101 23PIB APPROPRIAT	.00	.00	.00	.00	-305,220.00	.00	.0%
30230000 389101 23SPU APPROPRIAT	.00	.00	.00	.00	-300,680.00	.00	.0%
30230000 389101 24AGS APPROPRIAT	.00	.00	.00	.00	-250,486.00	.00	.0%
30230000 389101 24BCP APPROPRIAT	.00	.00	.00	.00	-505,865.00	.00	.0%
30230000 389101 24D14 APPROPRIAT	.00	.00	.00	.00	-119,500.00	.00	.0%
30230000 389101 24FLP APPROPRIAT	.00	.00	.00	.00	-508,675.00	.00	.0%
30230000 389101 24SOL APPROPRIAT	.00	.00	.00	.00	-2,643.00	.00	.0%
30230000 389101 25BRP APPROPRIAT	.00	.00	.00	.00	-20,600.00	.00	.0%
30230000 389101 25CCI APPROPRIAT	.00	.00	.00	.00	-29,284.00	.00	.0%
30230000 389101 25EPW APPROPRIAT	.00	.00	.00	.00	-85,650.00	.00	.0%
30230000 389101 25PHU APPROPRIAT	.00	.00	.00	.00	-300,000.00	.00	.0%
30230000 389101 25PLG APPROPRIAT	.00	.00	.00	.00	-1,611.00	.00	.0%
30230000 389101 25SSD APPROPRIAT	.00	.00	.00	.00	-58,887.00	.00	.0%
30230000 389101 25SSF APPROPRIAT	.00	.00	.00	.00	-25,000.00	.00	.0%
30230000 389101 25TSS APPROPRIAT	.00	.00	.00	.00	-47,500.00	.00	.0%
30230000 389101 26FD4 APPROPRIAT	.00	.00	.00	.00	-90,000.00	.00	.0%
30230000 389101 26PWD APPROPRIAT	.00	.00	.00	.00	-26,173.00	.00	.0%
30230000 389101 26SMO APPROPRIAT	.00	.00	.00	.00	-83,551.00	.00	.0%
30230000 389101 CWDPR APPROPRIAT	.00	.00	.00	.00	-206,402.00	.00	.0%
30230000 389101 RSURF APPROPRIAT	.00	.00	.00	.00	-370,702.00	.00	.0%
30230000 389101 TMERP APPROPRIAT	.00	.00	.00	.00	-5,139.00	.00	.0%
30230000 389701 CAPITAL CONTRIB	.00	-113,498.37	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30251201 CITY MANAGER							
30251201 564204 26NWZ CAPITAL- M	.00	.00	.00	26,785.00	40,000.00	.00	.0%
30251302 INFORMATION TECHNOLOGY PROJECT							
30251302 563203 CAPITAL- INFRAS	.00	.00	.00	.00	.00	75,000.00	.0%
30251302 563203 26ITD CAPITAL- I	.00	.00	.00	19,509.25	24,000.00	.00	.0%
30251302 568001 TMERP CAPITAL -	.00	.00	.00	5,758.33	5,139.00	.00	.0%
30251901 NON-DEPARTMENTAL							
30251901 531099 OTHER PROFESSIO	.00	121,230.42	.00	.00	.00	.00	.0%
30251901 531099 24SOL OTHER PROF	.00	.00	6,921.73	.00	.00	.00	.0%
30251901 534012 23BBS COMPUTER C	.00	99,210.60	190,880.36	.00	.00	.00	.0%
30251901 546201 23CSI REPAIR & M	22,529.01	8,053.02	26,000.59	49,439.01	49,685.00	.00	.0%
30251901 546201 23FAI REPAIR & M	4,979.52	7,250.47	20,450.00	40,054.96	74,623.00	.00	.0%
30251901 546401 CWROF REPAIR & M	.00	.00	.00	.00	500,000.00	.00	.0%
30251901 546431 R&M- STREET RES	1,486,232.55	12,173.52	.00	.00	.00	.00	.0%
30251901 552012 23BBS COMPUTER H	.00	71,289.76	.00	.00	.00	.00	.0%
30251901 552051 23BBS SMALL MACH	.00	.00	2,450.04	.00	.00	.00	.0%
30251901 552051 23CSI SMALL MACH	.00	.00	31,496.86	3,927.43	4,000.00	.00	.0%
30251901 552051 23FAI SMALL MACH	.00	.00	73,434.04	.00	.00	.00	.0%
30251901 552099 23CSI OTHER OPER	.00	.00	8,882.32	.00	.00	.00	.0%
30251901 552099 23FAI OTHER OPER	.00	.00	15,882.14	.00	.00	.00	.0%
30251901 562202 22SSR CAPITAL- B	37,043.36	214,395.00	.00	.00	.00	.00	.0%
30251901 562202 24SOL CAPITAL- B	.00	14,041.63	276,393.00	.00	.00	.00	.0%
30251901 562203 CWROF BUILDING I	.00	.00	.00	.00	.00	450,000.00	.0%
30251901 563203 CAPITAL- INFRAS	.00	1,055,704.45	.00	.00	.00	.00	.0%
30251901 563203 21IFP CAPITAL- I	1,430.25	.00	.00	.00	.00	.00	.0%
30251901 563203 22TPL CAPITAL- I	277,620.60	.00	.00	.00	.00	.00	.0%
30251901 563203 23CSI CAPITAL- I	.00	18,500.00	.00	.00	.00	.00	.0%
30251901 563203 25PHU CAPITAL- I	.00	.00	.00	299,850.00	300,000.00	.00	.0%
30251901 564204 23FAI CAPITAL- M	.00	.00	6,413.51	.00	.00	.00	.0%
30251901 564204 CWACR CAPITAL- M	.00	.00	.00	127,290.00	300,000.00	250,000.00	-16.7%
30251901 564204 CWSOL CAPITAL- M	.00	.00	.00	66,163.00	75,000.00	.00	.0%
30251901 567150 23FAI WORKS OF A	.00	.00	30,727.54	6,000.00	6,000.00	.00	.0%
30251901 567211 19LWC BUILDINGS	315,425.61	.00	.00	.00	.00	.00	.0%
30251901 567211 19OFW BUILDINGS	340,106.09	586,691.60	.00	.00	.00	.00	.0%
30251901 567213 20FTS STREETS &	239,657.02	.00	.00	.00	.00	.00	.0%
30251901 567601 23CSI CAPITAL OU	.00	.00	10,740.00	.00	.00	.00	.0%
30251901 567703 20EGV CAPITAL OU	7,040.00	.00	.00	23,688.25	.00	.00	.0%
30251901 567703 23BBS CAPITAL OU	47,500.00	285,540.33	.00	.00	.00	.00	.0%
30251901 567832 20PCS PEDESTRIAN	7,250.00	.00	.00	.00	.00	.00	.0%
30251904 FACILITY MAINTENANCE							

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30251904 562202 26PWD CAPITAL- B	.00	.00	.00	26,172.80	52,346.00	.00	.0%
30251904 568001 CWDPR CAPITAL -	.00	.00	.00	.00	206,402.00	.00	.0%
30252101 POLICE							
30252101 531099 23PBH OTHER PROF	.00	.00	42,550.00	.00	.00	.00	.0%
30252101 562202 23PBH CAPITAL- B	.00	.00	1,873.68	.00	.00	.00	.0%
30252101 562202 26PEC CAPITAL- B	.00	.00	.00	7,360.00	15,000.00	.00	.0%
30252101 563203 24PDP CAPITAL- I	.00	19,530.79	.00	.00	.00	.00	.0%
30252201 FIRE							
30252201 546201 REPAIR & MAINTA	.00	.00	.00	58,213.00	.00	.00	.0%
30252201 546201 25SSF REPAIR & M	.00	.00	.00	.00	25,000.00	.00	.0%
30252201 546201 26F31 REPAIR & M	.00	.00	.00	.00	34,000.00	.00	.0%
30252201 546201 26MFD REPAIR & M	.00	.00	.00	.00	100,000.00	.00	.0%
30252201 562202 26FBR CAPITAL- B	.00	.00	.00	.00	180,000.00	.00	.0%
30252201 563203 26EOP CAPITAL- I	.00	.00	.00	26,194.41	26,195.00	.00	.0%
30252201 564204 26FPW CAPITAL- M	.00	.00	.00	18,446.00	.00	.00	.0%
30253401 SOLID WASTE/ SANITATION							
30253401 531099 24AGS OTHER PROF	.00	25,363.00	5,173.80	250,485.20	250,486.00	.00	.0%
30253801 STRMWTR CAPITAL PROJECT							
30253801 563203 25PIP CAPITAL- I	.00	.00	.00	.00	188,258.00	.00	.0%
30254101 STREETS CAPITAL PROJECT FUND							
30254101 531099 20CBP OTHER PROF	.00	.00	90,520.50	.00	11,152.00	.00	.0%
30254101 531099 20HIW OTHER PROF	.00	.00	51,491.30	-4,500.00	7,950.00	.00	.0%
30254101 531099 22BAR OTHER PROF	.00	.00	4,815.60	.00	.00	.00	.0%
30254101 531099 23SPU OTHER PROF	.00	27,707.00	371,612.90	6,428.90	300,680.00	.00	.0%
30254101 531099 24FLP OTHER PROF	.00	.00	2,400.00	.00	.00	.00	.0%
30254101 531099 24SOL OTHER PROF	.00	.00	.00	.00	2,643.00	.00	.0%
30254101 531099 24SWS OTHER PROF	.00	.00	18,744.58	.00	.00	.00	.0%
30254101 546201 24D14 REPAIR & M	.00	.00	181,502.00	585,900.00	585,900.00	.00	.0%
30254101 546401 24TCD REPAIR & M	.00	.00	500,000.00	.00	.00	.00	.0%
30254101 546431 RSURF R&M- STREE	.00	.00	2,329,691.76	2,370,658.09	2,370,702.00	2,100,000.00	-11.4%
30254101 562202 23CSI CAPITAL- B	.00	.00	.00	10,746.40	10,747.00	.00	.0%
30254101 562202 26SBS CAPITAL- B	.00	.00	.00	55,754.49	55,760.00	.00	.0%
30254101 562202 26SMO CAPITAL- B	.00	.00	.00	261,286.00	258,551.00	.00	.0%
30254101 563203 20CBP CAPITAL- I	178,717.85	131,299.35	.00	.00	.00	.00	.0%
30254101 563203 22BAR CAPITAL- I	30,445.59	735.61	.00	290,556.00	313,598.00	.00	.0%
30254101 563203 24D14 CAPITAL- I	.00	170,681.28	.00	2,681,476.90	2,681,598.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30254101 563203 24FLP CAPITAL- I	.00	.00	26,125.00	508,675.00	508,675.00	.00	.0%
30254101 563203 26SAL CAPITAL- I	.00	.00	.00	.00	1,200,000.00	.00	.0%
30254101 563203 26SBS CAPITAL- I	.00	.00	.00	41,880.00	44,240.00	.00	.0%
30254101 563203 26SCM CAPITAL- I	.00	.00	.00	9,850.00	150,000.00	.00	.0%
30254101 563203 CWSWR CAPITAL- I	.00	.00	.00	.00	.00	250,000.00	.0%
30254101 563210 20CBP OTHER PROF	.00	.00	.00	72,769.45	.00	.00	.0%
30254101 563210 20HIW OTHER PROF	.00	.00	.00	134,589.50	.00	.00	.0%
30254101 563210 22BAR OTHER PROF	.00	.00	.00	6,242.40	6,243.00	.00	.0%
30254101 567201 23RMA CAPITAL OU	70,287.52	16,833.34	.00	.00	.00	.00	.0%
30254101 567204 191ML MUNICIPAL	834,018.94	92,132.11	.00	.00	.00	.00	.0%
30254101 567204 195SB MUNICIPAL	280,952.79	5,815,789.27	560,148.93	.00	.00	.00	.0%
30254101 567204 20HIW MUNICIPAL	73,473.38	147,730.12	.00	4,500.00	.00	.00	.0%
30254101 567204 20RAP MUNICIPAL	20,081.63	6,562.63	.00	.00	.00	.00	.0%
30257201 RECREATION							
30257201 531099 21WTS OTHER PROF	.00	.00	52,487.69	.00	.00	.00	.0%
30257201 531099 23PIB OTHER PROF	.00	.00	50,172.34	.00	3,301.00	.00	.0%
30257201 531099 23SKP OTHER PROF	.00	.00	12,000.00	.00	.00	.00	.0%
30257201 534099 25CCI OTHER CONT	.00	.00	3,777.90	.00	.00	.00	.0%
30257201 546201 25CCI REPAIR & M	.00	.00	11,575.00	.00	.00	.00	.0%
30257201 551005 25CCI OFFICE SMA	.00	.00	8,586.73	.00	.00	.00	.0%
30257201 552049 25CCI LANDSCAPIN	.00	.00	1,990.00	.00	.00	.00	.0%
30257201 552099 25CCI OTHER OPER	.00	.00	250.00	.00	.00	.00	.0%
30257201 562202 CAPITAL- BUILDI	.00	.00	.00	.00	.00	425,000.00	.0%
30257201 562202 23PIB CAPITAL- B	.00	.00	.00	155,549.30	155,550.00	.00	.0%
30257201 562202 25CCI CAPITAL- B	.00	.00	261,451.46	29,283.94	29,284.00	.00	.0%
30257201 562202 26BJS CAPITAL- B	.00	.00	.00	.00	100,000.00	.00	.0%
30257201 563203 22BJT CAPITAL- I	92,234.00	.00	.00	.00	.00	.00	.0%
30257201 563203 23LOC CAPITAL- I	.00	9,845.45	.00	.00	.00	.00	.0%
30257201 563203 23PIB CAPITAL- I	48,276.63	54,641.82	214,275.35	121,672.07	137,084.00	.00	.0%
30257201 563203 23SCT CAPITAL- I	500,000.00	.00	.00	.00	.00	.00	.0%
30257201 563203 23SKP CAPITAL- I	24,090.00	205,008.66	271,207.35	.00	.00	.00	.0%
30257201 563203 24TCR CAPITAL- I	.00	284,540.00	.00	.00	.00	.00	.0%
30257201 563203 24TLP CAPITAL- I	.00	.00	129,672.00	.00	.00	.00	.0%
30257201 563203 26MDD CAPITAL- I	.00	.00	.00	92,240.00	.00	.00	.0%
30257201 563210 21WTS OTHER PROF	.00	.00	.00	612,169.41	612,170.00	.00	.0%
30257201 563210 23PIB OTHER PROF	.00	.00	.00	9,284.29	9,285.00	.00	.0%
30257201 563210 26MDD OTHER PROF	.00	.00	.00	25,360.00	.00	.00	.0%
30257201 564204 23PIB CAPITAL- M	.00	.00	18,750.00	.00	.00	.00	.0%
30257201 564204 26LGS CAPITAL- M	.00	.00	.00	.00	.00	90,000.00	.0%
30257201 567201 21WTS CAPITAL OU	59,856.73	82,971.80	.00	.00	8,987,830.00	.00	.0%
30257202 PARKS							
30257202 531099 20AOB OTHER PROF	.00	.00	39,334.00	.00	.00	.00	.0%
30257202 531099 22BRA OTHER PROF	.00	.00	31,168.90	.00	.00	.00	.0%
30257202 531099 23AOB OTHER PROF	.00	.00	112,596.60	.00	.00	.00	.0%
30257202 531099 24BCP OTHER PROF	.00	.00	11,261.00	10,219.00	10,219.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30257202 531099 25MDP OTHER PROF	.00	.00	30,750.00	.00	.00	.00	.0%
30257202 546201 21SPY REPAIR & M	.00	20,500.00	.00	.00	.00	.00	.0%
30257202 546201 25BRP REPAIR & M	.00	.00	14,400.00	20,600.00	20,600.00	.00	.0%
30257202 546201 25PLG REPAIR & M	.00	.00	.00	.00	1,611.00	.00	.0%
30257202 546201 25TSS REPAIR & M	.00	.00	.00	.00	47,500.00	.00	.0%
30257202 549001 20AOB NEWS ADS	.00	.00	124.04	.00	.00	.00	.0%
30257202 549001 23AOB NEWS ADS	.00	.00	133.08	.00	.00	.00	.0%
30257202 549001 24BCP NEWS ADS	.00	.00	115.00	.00	.00	.00	.0%
30257202 549001 25MDP NEWS ADS	.00	.00	209.92	.00	.00	.00	.0%
30257202 562202 23PK4 CAPITAL- B	.00	42,000.00	.00	.00	.00	.00	.0%
30257202 562202 24F27 CAPITAL- B	.00	35,227.55	.00	.00	.00	.00	.0%
30257202 562202 25MDP CAPITAL- B	.00	.00	.00	8,858.00	8,860.00	.00	.0%
30257202 563203 CAPITAL- INFRAS	.00	.00	.00	.00	.00	160,000.00	.0%
30257202 563203 22BRA CAPITAL- I	3,095.00	24,350.00	970.00	608,510.24	631,122.00	.00	.0%
30257202 563203 22GTW CAPITAL- I	6,966.95	.00	.00	.00	.00	.00	.0%
30257202 563203 23AOB CAPITAL- I	.00	27,450.00	.00	226,118.00	226,118.00	.00	.0%
30257202 563203 24BCP CAPITAL- I	.00	43,000.00	388,626.50	539,738.09	540,024.00	.00	.0%
30257202 563203 25EPW CAPITAL- I	.00	.00	.00	85,650.00	85,650.00	.00	.0%
30257202 563203 25PLG CAPITAL- I	.00	.00	498,388.90	.00	.00	.00	.0%
30257202 563203 25PSS CAPITAL- I	.00	.00	.00	99,077.00	120,000.00	.00	.0%
30257202 563203 25SSD CAPITAL- I	.00	.00	119,738.24	58,876.57	58,887.00	.00	.0%
30257202 563203 CWDPR CAPITAL- I	.00	.00	.00	.00	.00	200,000.00	.0%
30257202 563210 20AOB OTHER PROF	.00	.00	.00	27,504.00	27,504.00	.00	.0%
30257202 563210 22BRA OTHER PROF	.00	.00	.00	22,611.70	.00	.00	.0%
30257202 563210 23AOB OTHER PROF	.00	.00	.00	57,243.10	75,214.00	.00	.0%
30257202 564204 25MDP CAPITAL- M	.00	.00	.00	13,000.00	82,472.00	.00	.0%
30257202 565010 20AOB CAPITAL CO	.00	.00	.00	.00	119,608.00	.00	.0%
30257202 565010 23AOB CAPITAL CO	.00	.00	.00	.00	22,611.00	.00	.0%
30257202 567001 22BRA CONTINGENC	.00	.00	.00	.00	296,410.00	.00	.0%
30257202 567204 20AOB MUNICIPAL	.00	44,482.00	.00	1,353,321.00	1,353,321.00	.00	.0%
30257202 567204 21BSS MUNICIPAL	68,569.23	.00	.00	.00	.00	.00	.0%
30257202 567204 21BVP MUNICIPAL	26,013.66	.00	.00	.00	.00	.00	.0%
30257202 567204 21RFP MUNICIPAL	86.36	422,540.00	.00	.00	.00	.00	.0%
30257202 567204 23BBS MUNICIPAL	.00	.00	.00	.00	303,128.00	.00	.0%
30257202 567804 PARK IMPROVEMEN	1,493.01	.00	.00	.00	.00	.00	.0%
30257204 GOLF COURSE MAINTENANCE							
30257204 563203 26GCP CAPITAL- I	.00	.00	.00	.00	275,000.00	.00	.0%
30257207 BRANNON CENTER CAPITAL							
30257207 564204 26BC1 CAPITAL- M	.00	.00	.00	10,800.00	12,000.00	.00	.0%
30257501 SPORTS COMPLEX							
30257501 562202 26SCS CAPITAL- B	.00	.00	.00	8,510.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30258101 TRANSFERS TO OTHER FUNDS							
30258101 500003 TSF TO BRANNON	.00	15,460.00	.00	.00	.00	.00	.0%
30258101 500101 TRANSFER TO STO	.00	.00	2,277,760.00	.00	.00	.00	.0%
30258101 500109 TRANSFER TO ROA	.00	.00	983,366.00	.00	.00	.00	.0%
30258101 500115 TRANSFER TO PAR	.00	.00	817,637.00	.00	.00	.00	.0%
30258101 500210 TSF TO 210 DEBT	.00	.00	31,421.00	.00	.00	.00	.0%
30258101 500311 TRAFNSFER TO ST	.00	.00	.00	449,540.00	449,540.00	.00	.0%
30258101 500312 26FD4 TRANSFER T	.00	.00	.00	90,000.00	90,000.00	.00	.0%
30258101 500312 26FPW TRANSFER T	.00	.00	.00	.00	19,000.00	.00	.0%
30259100 RESERVES							
30259100 599015 UNASSIGNED FUND	.00	.00	.00	.00	239,132.00	.00	.0%
TOTAL CAPITAL PROJECTS	-9,373,889.12	-506,768.85	6,464,945.86	6,503,928.12	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GOB CAPITAL PROJECTS FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30330000 GOB CAPITAL PROJECT REVENUES							
30330000 361101 INTEREST EARNIN	-26,887.55	-22,721.68	-22,079.25	-10,536.46	-16,031.00	-33,000.00	105.9%
30330000 361103 INTEREST PROFIT	.00	-6,153.30	-1,403.30	.00	.00	.00	.0%
30330000 381209 TRANSFER FROM 2	.00	.00	.00	-452,727.00	-452,727.00	.00	.0%
30330000 389101 APPROPRIATED FU	.00	.00	.00	.00	-727,142.00	-1,179,215.00	62.2%
30352101 POLICE							
30352101 562202 26PFG CAPITAL- B	.00	.00	.00	.00	.00	1,212,215.00	.0%
30354101 PUBLIC SIDEWALKS							
30354101 567726 227SS SIDEWALKS	53,650.00	11,402.50	.00	.00	.00	.00	.0%
30354101 567726 22SSS SIDEWALKS	277,476.00	45,150.00	.00	.00	.00	.00	.0%
30354101 567726 23QAS SIDEWALKS	24,871.97	.00	.00	.00	.00	.00	.0%
30359100 RESERVES							
30359100 599015 UNASSIGNED FUND	.00	.00	.00	.00	1,195,900.00	.00	-100.0%
TOTAL GOB CAPITAL PROJECTS F	329,110.42	27,677.52	-23,482.55	-463,263.46	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AIRPORT CAPITAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30430000 AIRPORT CAPITAL FUND							
30430000 331404 24IAP F.A.A CAPI	.00	.00	.00	-47,748.00	.00	.00	.0%
30430000 331404 24RWY F.A.A CAPI	.00	.00	.00	-292,690.00	-271,372.00	.00	.0%
30430000 331404 25APF F.A.A CAPI	.00	.00	.00	-57,846.00	-627,000.00	.00	.0%
30430000 331404 26VAU F.A.A CAPI	.00	.00	.00	.00	-1,710,000.00	.00	.0%
30430000 334407 21AFI F.D.O.T. C	.00	.00	.00	-10,000.00	-446,672.00	.00	.0%
30430000 334407 21ATI F.D.O.T. C	.00	.00	.00	.00	-9,920.00	.00	.0%
30430000 334407 24IAP F.D.O.T. C	.00	.00	.00	-4,244.04	.00	.00	.0%
30430000 334407 24RWY F.D.O.T. C	.00	.00	.00	-26,016.88	-24,122.00	.00	.0%
30430000 334407 25APF F.D.O.T. C	.00	.00	.00	.00	-24,000.00	.00	.0%
30430000 334407 25ATE F.D.O.T. C	.00	.00	.00	.00	-43,200.00	.00	.0%
30430000 334407 25ATH F.D.O.T. C	.00	.00	.00	-8,832.00	-24,640.00	.00	.0%
30430000 334407 26AAD F.D.O.T. C	.00	.00	.00	-145,690.50	-2,000,000.00	.00	.0%
30430000 334407 26THR F.D.O.T. C	.00	.00	.00	.00	-448,000.00	.00	.0%
30430000 334407 26VAU F.D.O.T. C	.00	.00	.00	.00	-72,000.00	.00	.0%
30430000 361101 INTEREST EARNIN	.00	.00	.00	377.41	.00	.00	.0%
30430000 364401 SURPLUS EQUIPME	.00	.00	.00	.00	.00	-2,816.00	.0%
30430000 381104 TRANSFER FROM A	.00	.00	.00	.00	.00	-138,000.00	.0%
30430000 381104 21AFI TRANSFER F	.00	.00	.00	-111,667.00	-111,667.00	.00	.0%
30430000 381104 21ATI TRANSFER F	.00	.00	.00	-2,480.00	-2,480.00	.00	.0%
30430000 381104 24RWY TRANSFER F	.00	.00	.00	-6,030.00	-6,030.00	.00	.0%
30430000 381104 25APF TRANSFER F	.00	.00	.00	-9,000.00	-9,000.00	.00	.0%
30430000 381104 25ATE TRANSFER F	.00	.00	.00	-10,800.00	-10,800.00	.00	.0%
30430000 381104 25ATH TRANSFER F	.00	.00	.00	-6,160.00	-6,160.00	.00	.0%
30430000 381104 26AAD TRANSFER F	.00	.00	.00	-500,000.00	-500,000.00	.00	.0%
30430000 381104 26AP1 TRANSFER F	.00	.00	.00	-120,000.00	-120,000.00	.00	.0%
30430000 381104 26LCF TRANSFER F	.00	.00	.00	-27,069.00	-27,069.00	.00	.0%
30430000 381104 26THR TRANSFER F	.00	.00	.00	-112,000.00	-112,000.00	.00	.0%
30430000 381104 26VAU TRANSFER F	.00	.00	.00	-18,000.00	-18,000.00	.00	.0%
30454201 AIRPORT CAPITAL							
30454201 531099 25ATE OTHER PROF	.00	.00	.00	.00	54,000.00	.00	.0%
30454201 531099 25ATH OTHER PROF	.00	.00	.00	30,800.00	.00	.00	.0%
30454201 562202 26AAD CAPITAL- B	.00	.00	.00	2,308,966.32	2,349,590.00	.00	.0%
30454201 562202 26THR CAPITAL- B	.00	.00	.00	474,312.00	506,500.00	.00	.0%
30454201 562210 25ATH OTHER PROF	.00	.00	.00	.00	30,800.00	.00	.0%
30454201 562210 26AAD OTHER PROF	.00	.00	.00	150,410.00	150,410.00	.00	.0%
30454201 562210 26THR OTHER PROF	.00	.00	.00	53,500.00	53,500.00	.00	.0%
30454201 563203 24RWY CAPITAL- I	.00	.00	.00	73,563.29	286,938.00	.00	.0%
30454201 563203 25APF CAPITAL- I	.00	.00	.00	.00	577,150.00	.00	.0%
30454201 563203 26VAU CAPITAL- I	.00	.00	.00	.00	1,800,000.00	.00	.0%
30454201 563210 21AFI OTHER PROF	.00	.00	.00	17,130.00	17,130.00	.00	.0%
30454201 563210 21ATI OTHER PROF	.00	.00	.00	5,400.00	12,400.00	.00	.0%
30454201 563210 24RWY OTHER PROF	.00	.00	.00	14,585.50	14,586.00	.00	.0%
30454201 563210 25APF OTHER PROF	.00	.00	.00	82,850.00	82,850.00	.00	.0%
30454201 564204 26LCF CAPITAL- M	.00	.00	.00	27,069.00	27,069.00	.00	.0%
30454201 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	138,000.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AIRPORT CAPITAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30454201 564717 26AP1 CAPITAL- V	.00	.00	.00	83,256.38	120,000.00	.00	.0%
30454201 567207 21AFI BUILDING I	.00	.00	.00	541,209.00	541,209.00	.00	.0%
30459300 FUND RESERVES							
30459300 599015 UNASSIGNED FUND	.00	.00	.00	.00	.00	2,816.00	.0%
TOTAL AIRPORT CAPITAL FUND	.00	.00	.00	2,347,155.48	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

POLICE IMPACT FEE CAP FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30530000 POLICE IMPACT FEE CAP FUND							
30530000 331505 23PBH FIND GRANT	.00	.00	.00	.00	-261,250.00	.00	.0%
30530000 361101 INTEREST EARNIN	.00	.00	.00	-11,173.78	-39,868.00	-27,390.00	-31.3%
30530000 363201 IMPACT FEES-LAW	.00	.00	.00	-69,366.10	-200,000.00	-120,000.00	-40.0%
30530000 381105 TSF FROM POLICE	.00	.00	.00	-1,356,414.27	-1,351,443.00	.00	.0%
30530000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-913,000.00	.0%
30552101 POLICE IMPACT CAPITAL FUND							
30552101 531099 OTHER PROFESSIO	.00	.00	.00	19,786.75	19,787.00	.00	.0%
30552101 531099 25PDE OTHER PROF	.00	.00	.00	15,625.00	.00	.00	.0%
30552101 549001 23PBH NEWS ADS	.00	.00	.00	105.96	110.00	.00	.0%
30552101 562202 23PBH CAPITAL- B	.00	.00	.00	.00	522,390.00	.00	.0%
30552101 562202 25PDE CAPITAL- B	.00	.00	.00	.00	174,375.00	.00	.0%
30552101 562202 26PFG CAPITAL- B	.00	.00	.00	.00	.00	948,175.00	.0%
30552101 562210 25PDE OTHER PROF	.00	.00	.00	10,000.00	25,625.00	.00	.0%
30559100 RESERVES							
30559100 599015 UNASSIGNED FUND	.00	.00	.00	.00	1,110,274.00	112,215.00	-89.9%
TOTAL POLICE IMPACT FEE CAP	.00	.00	.00	-1,391,436.44	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

FIRE IMPACT FEE CAPITAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30630000 FIRE IMPACT FEE CAPITAL FUND							
30630000 361101 INTEREST EARNIN	.00	.00	.00	-10,539.27	-47,556.00	-25,960.00	-45.4%
30630000 363202 IMPACT FEES	.00	.00	.00	-86,642.54	-200,000.00	-140,000.00	-30.0%
30630000 381106 TSF FROM FIRE I	.00	.00	.00	-1,274,271.97	-1,268,530.00	.00	.0%
30630000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-832,000.00	.0%
30652201 FIRE IMPACT CAPITAL FUND							
30652201 531099 OTHER PROFESSIO	.00	.00	.00	18,870.25	18,871.00	.00	.0%
30652201 562202 23FSM CAPITAL- B	.00	.00	.00	225.00	225.00	.00	.0%
30652201 562202 26PFG CAPITAL- B	.00	.00	.00	.00	75,000.00	.00	.0%
30652201 562203 25FDR BUILDING I	.00	.00	.00	9,910.02	10,030.00	.00	.0%
30652201 562210 23FSM OTHER PROF	.00	.00	.00	174,000.00	465,479.00	.00	.0%
30652201 564717 25FD5 CAPITAL- V	.00	.00	.00	.00	5,320.00	.00	.0%
30659100 RESERVES							
30659100 599015 UNASSIGNED FUND	.00	.00	.00	.00	941,161.00	997,960.00	6.0%
TOTAL FIRE IMPACT FEE CAPITA	.00	.00	.00	-1,168,448.51	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

RECREATION IMPACT FEE CAPITAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30730000 RECREATION IMPACT FEE CAPITAL							
30730000 331505 FIND GRANT	.00	.00	.00	.00	.00	-50,000.00	.0%
30730000 361101 INTEREST EARNIN	.00	.00	.00	-15,217.93	-75,530.00	-40,440.00	-46.5%
30730000 363203 IMPACT FEES-PAR	.00	.00	.00	-209,250.00	-500,000.00	-350,000.00	-30.0%
30730000 381107 TSF FROM REC IM	.00	.00	.00	-2,494,120.42	-2,485,232.00	.00	.0%
30730000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-1,348,000.00	.0%
30757201 RECREATION IMPACT CAPITAL FUND							
30757201 531099 OTHER PROFESSIO	.00	.00	.00	20,763.60	20,764.00	.00	.0%
30757201 531099 26DPR OTHER PROF	.00	.00	.00	10,000.00	10,000.00	.00	.0%
30757201 531099 26TST OTHER PROF	.00	.00	.00	.00	25,110.00	.00	.0%
30757201 563203 CAPITAL- INFRAS	.00	.00	.00	.00	.00	225,000.00	.0%
30757201 563203 23PIB CAPITAL- I	.00	.00	.00	614,166.00	1,228,332.00	.00	.0%
30757201 563203 25SCP CAPITAL- I	.00	.00	.00	662,488.68	662,489.00	.00	.0%
30757201 563203 26SPR CAPITAL- I	.00	.00	.00	42,750.00	43,000.00	.00	.0%
30757201 564204 23PIB CAPITAL- M	.00	.00	.00	.00	18,750.00	.00	.0%
30757202 RECREATION IMPACT CAPITAL FUND							
30757202 531099 26MAP OTHER PROF	.00	.00	.00	15,000.00	15,000.00	.00	.0%
30757204 GOLF COURSE MAINTENANCE							
30757204 562202 26GCB CAPITAL- B	.00	.00	.00	46,846.20	55,000.00	.00	.0%
30759100 RESERVES							
30759100 599015 UNASSIGNED FUND	.00	.00	.00	.00	982,317.00	1,563,440.00	59.2%
TOTAL RECREATION IMPACT FEE	.00	.00	.00	-1,306,573.87	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

TRANSPORTATION IMPACT FEE CAP	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30930000 TRANSPORTATION IMPACT FEE CAP							
30930000 361101 INTEREST EARNIN	.00	.00	.00	-52,506.34	-212,135.00	-199,770.00	-5.8%
30930000 363202 IMPACT FEES	.00	.00	.00	-169,338.10	-500,000.00	-300,000.00	-40.0%
30930000 381109 TSF IN FROM TRA	.00	.00	.00	-6,338,100.62	-6,316,459.00	.00	.0%
30930000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-6,659,000.00	.0%
30959100 RESERVES							
30959100 599015 UNASSIGNED FUND	.00	.00	.00	.00	7,028,594.00	7,158,770.00	1.9%
TOTAL TRANSPORTATION IMPACT	.00	.00	.00	-6,559,945.06	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

STORMWATER CAPITAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
31130000 STORMWATER CAPITAL FUND							
31130000 331901 20HIW OTHER FEDE	.00	.00	.00	.00	-4,000,000.00	-4,000,000.00	.0%
31130000 334361 20HIW STATE GRAN	.00	.00	.00	.00	-1,000,000.00	-1,000,000.00	.0%
31130000 381005 TRANSFER FROM S	.00	.00	.00	.00	.00	-650,000.00	.0%
31130000 381101 TSF FROM STORMW	.00	.00	.00	-4,406,600.00	-4,406,600.00	.00	-100.0%
31130000 381302 TRANSFER FROM C	.00	.00	.00	-449,540.00	-449,540.00	.00	.0%
31130000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-1,298,320.00	.0%
31153801 STORMWATER CAPITAL							
31153801 563203 20CBP CAPITAL- I	.00	.00	.00	.00	2,451,220.00	.00	.0%
31153801 563203 20HIW CAPITAL- I	.00	.00	.00	.00	5,000,000.00	5,000,000.00	.0%
31153801 563203 CWDRE CAPITAL- I	.00	.00	.00	.00	.00	500,000.00	.0%
31153801 563203 CWPIP CAPITAL- I	.00	.00	.00	.00	.00	300,000.00	.0%
31153801 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	650,000.00	.0%
31153801 564204 26SW1 CAPITAL- M	.00	.00	.00	93,788.57	98,000.00	.00	.0%
31153801 564204 26SW2 CAPITAL- M	.00	.00	.00	.00	24,000.00	.00	.0%
31153801 564204 26SW3 CAPITAL- M	.00	.00	.00	.00	29,600.00	.00	.0%
31153801 564204 26SW4 CAPITAL- M	.00	.00	.00	.00	17,000.00	.00	.0%
31153801 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	225,000.00	.0%
31153801 564717 26SW5 CAPITAL- V	.00	.00	.00	35,237.30	48,000.00	.00	.0%
31153801 564717 26SW6 CAPITAL- V	.00	.00	.00	216,172.64	260,000.00	.00	.0%
31153801 564717 26SW7 CAPITAL- V	.00	.00	.00	577,941.74	630,000.00	.00	.0%
31159100 STORMWATER CAPITAL							
31159100 599015 UNASSIGNED FUND	.00	.00	.00	.00	98,320.00	273,320.00	178.0%
31159100 599017 RESERVE FOR NEX	.00	.00	.00	.00	1,200,000.00	.00	.0%
TOTAL STORMWATER CAPITAL FUN	.00	.00	.00	-3,932,999.75	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL EQUIPMENT FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
31230000 CAPITAL EQUIPMENT FUND							
31230000 334406 26RDW FL DIV OF	.00	.00	.00	.00	-19,853.00	.00	.0%
31230000 337703 26HBF GRANT FUND	.00	.00	.00	.00	-700,000.00	.00	.0%
31230000 361101 INTEREST EARNIN	.00	.00	.00	1,485.37	.00	.00	.0%
31230000 364401 SURPLUS EQUIPME	.00	.00	.00	.00	.00	-95,652.00	.0%
31230000 366916 26RDW DONATIONS	.00	.00	.00	-500.00	-500.00	.00	.0%
31230000 381001 TRANSFERS FUNDS	.00	.00	.00	-4,540,553.00	-4,540,553.00	-3,379,254.00	-25.6%
31230000 381001 26RDW TRANSFERS	.00	.00	.00	-6,118.00	-6,118.00	.00	.0%
31230000 381001 CWPGR TRANSFERS	.00	.00	.00	.00	.00	-700,000.00	.0%
31230000 381004 TRANSFERS FROM	.00	.00	.00	.00	.00	-218,950.00	.0%
31230000 381302 26FD4 TRANSFER F	.00	.00	.00	-90,000.00	-90,000.00	.00	.0%
31251101 CITY COMMISSION CAPITAL EQUIP							
31251101 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	50,000.00	.0%
31251302 IT CAPITAL EQUIPMENT							
31251302 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	22,000.00	.0%
31251302 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	180,000.00	.0%
31251501 PLAN & ENG CAPITAL EQUIP							
31251501 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	90,000.00	.0%
31251902 PUBLIC WORKS ADMINISTRATION							
31251902 564717 26PW1 CAPITAL- V	.00	.00	.00	41,628.19	60,000.00	.00	.0%
31251902 564717 26PW2 CAPITAL- V	.00	.00	.00	41,628.19	55,000.00	.00	.0%
31251904 FACILITY MAINTENANCE							
31251904 564204 CWGEN CAPITAL- M	.00	.00	.00	.00	.00	300,000.00	.0%
31251904 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	175,000.00	.0%
31251904 564717 26BM1 CAPITAL- V	.00	.00	.00	56,643.52	55,000.00	.00	.0%
31252101 POLICE CAP EQUIP							
31252101 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	308,000.00	.0%
31252101 564204 26FPG CAPITAL- M	.00	.00	.00	319,118.00	.00	.00	.0%
31252101 564204 26PDR CAPITAL- M	.00	.00	.00	.00	36,000.00	.00	.0%
31252101 564204 26PHP CAPITAL- M	.00	.00	.00	32,696.00	41,066.00	.00	.0%
31252101 564204 26PLS CAPITAL- M	.00	.00	.00	11,928.00	11,928.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL EQUIPMENT FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
31252101 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	1,140,000.00	.0%
31252101 564717 26PD1 CAPITAL- V	.00	.00	.00	19,728.78	18,000.00	.00	.0%
31252101 564717 26PD2 CAPITAL- V	.00	.00	.00	298,778.93	455,000.00	.00	.0%
31252101 564717 26PD3 CAPITAL- V	.00	.00	.00	84,669.97	130,000.00	.00	.0%
31252101 564717 26PD4 CAPITAL- V	.00	.00	.00	31,035.55	50,000.00	.00	.0%
31252101 564717 26PD5 CAPITAL- V	.00	.00	.00	23,427.00	40,000.00	.00	.0%
31252201 FIRE CAP EQUIP							
31252201 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	400,856.00	.0%
31252201 564204 26EMS CAPITAL- M	.00	.00	.00	38,140.14	.00	.00	.0%
31252201 564204 26FD2 CAPITAL- M	.00	.00	.00	22,820.00	22,820.00	.00	.0%
31252201 564204 26FD3 CAPITAL- M	.00	.00	.00	47,014.65	47,100.00	.00	.0%
31252201 564204 26FD4 CAPITAL- M	.00	.00	.00	.00	90,000.00	.00	.0%
31252201 564204 26FGN CAPITAL- M	.00	.00	.00	.00	250,000.00	.00	.0%
31252201 564204 26FPG CAPITAL- M	.00	.00	.00	319,118.00	.00	.00	.0%
31252201 564204 26RDW CAPITAL- M	.00	.00	.00	26,470.43	26,471.00	.00	.0%
31252201 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	140,000.00	.0%
31252201 564717 26FD1 CAPITAL- V	.00	.00	.00	42,600.00	42,600.00	.00	.0%
31252402 CODE ENFORCEMENT CAP EQUIP							
31252402 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	45,000.00	.0%
31254101 STREETS CAP EQUIP							
31254101 564204 26CPF CAPITAL- M	.00	.00	.00	121,933.65	123,000.00	.00	.0%
31254101 564204 26HBF CAPITAL- M	.00	.00	.00	.00	1,400,000.00	.00	.0%
31254101 564204 26ST1 CAPITAL- M	.00	.00	.00	7,638.52	9,000.00	.00	.0%
31254101 564204 26ST2 CAPITAL- M	.00	.00	.00	127,467.00	127,467.00	.00	.0%
31254101 564204 26ST3 CAPITAL- M	.00	.00	.00	.00	60,000.00	.00	.0%
31254101 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	50,000.00	.0%
31254101 564717 26ST4 CAPITAL- V	.00	.00	.00	12,012.00	36,000.00	.00	.0%
31254101 564717 26ST5 CAPITAL- V	.00	.00	.00	41,628.19	55,000.00	.00	.0%
31254101 564717 26ST6 CAPITAL- V	.00	.00	.00	.00	86,000.00	.00	.0%
31257201 RECREATION CAP EQUIP							
31257201 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	120,000.00	.0%
31257201 564204 26BJB CAPITAL- M	.00	.00	.00	50,063.76	69,000.00	.00	.0%
31257201 564204 26LGS CAPITAL- M	.00	.00	.00	25,491.19	41,000.00	.00	.0%
31257201 564204 26LS1 CAPITAL- M	.00	.00	.00	.00	30,000.00	.00	.0%
31257201 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	155,000.00	.0%
31257201 564717 26LS2 CAPITAL- V	.00	.00	.00	110,881.02	130,000.00	.00	.0%
31257202 PARKS CAP EQUIP							

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL EQUIPMENT FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
31257202 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	244,000.00	.0%
31257202 564204 26DWP CAPITAL- M	.00	.00	.00	537,938.14	537,939.00	.00	.0%
31257202 564204 26ESP CAPITAL- M	.00	.00	.00	163,570.28	187,061.00	.00	.0%
31257202 564204 26PK1 CAPITAL- M	.00	.00	.00	64,990.00	65,000.00	.00	.0%
31257202 564204 26PK2 CAPITAL- M	.00	.00	.00	.00	9,500.00	.00	.0%
31257202 564204 26PK3 CAPITAL- M	.00	.00	.00	.00	16,000.00	.00	.0%
31257202 564204 CWPGR CAPITAL- M	.00	.00	.00	.00	.00	500,000.00	.0%
31257202 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	195,000.00	.0%
31257202 564717 26PK4 CAPITAL- V	.00	.00	.00	17,500.00	17,500.00	.00	.0%
31257202 564717 26PK5 CAPITAL- V	.00	.00	.00	39,513.00	55,000.00	.00	.0%
31257202 564717 26PK6 CAPITAL- V	.00	.00	.00	53,979.30	60,000.00	.00	.0%
31257202 564717 26PK7 CAPITAL- V	.00	.00	.00	43,819.96	57,000.00	.00	.0%
31257202 564717 26PK8 CAPITAL- V	.00	.00	.00	.00	14,500.00	.00	.0%
31257204 GOLF COURSE MAINTENANCE CAP EQ							
31257204 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	152,000.00	.0%
31257204 564204 26GC1 CAPITAL- M	.00	.00	.00	.00	80,000.00	.00	.0%
31257204 564204 26GC2 CAPITAL- M	.00	.00	.00	71,367.76	144,000.00	.00	.0%
31257204 564204 26GC3 CAPITAL- M	.00	.00	.00	11,426.91	16,637.00	.00	.0%
31257204 564204 26GC4 CAPITAL- M	.00	.00	.00	52,062.53	52,063.00	.00	.0%
31257204 564204 26GC5 CAPITAL- M	.00	.00	.00	100,299.93	100,300.00	.00	.0%
31257204 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	85,000.00	.0%
31257204 564717 26GC6 CAPITAL- V	.00	.00	.00	.00	85,000.00	.00	.0%
31257204 564717 26GC7 CAPITAL- V	.00	.00	.00	54,931.15	55,000.00	.00	.0%
31257501 SPORTS COMPLEX CAP EQUIP							
31257501 564204 25SC6 CAPITAL- M	.00	.00	.00	89,171.53	89,172.00	.00	.0%
31257501 564204 26SC1 CAPITAL- M	.00	.00	.00	45,644.00	48,000.00	.00	.0%
31257501 564204 26SC2 CAPITAL- M	.00	.00	.00	16,575.19	18,000.00	.00	.0%
31257501 564204 26SC4 CAPITAL- M	.00	.00	.00	7,900.00	7,900.00	.00	.0%
31257501 564204 26SC5 CAPITAL- M	.00	.00	.00	13,533.67	.00	.00	.0%
31257501 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	42,000.00	.0%
31257501 564717 26SC3 CAPITAL- V	.00	.00	.00	28,603.14	44,000.00	.00	.0%
TOTAL CAPITAL EQUIPMENT FUND	.00	.00	.00	-1,268,298.46	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

2025 TURNBULL GO BOND CAP FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
31330000 2025 TURNBULL CAP PROJECT FUND							
31330000 361101 INTEREST EARNIN	.00	.00	.00	-47,421.82	-100,000.00	.00	.0%
31330000 384001 LOAN PROCEEDS	.00	.00	.00	-5,500,000.00	-5,500,000.00	.00	.0%
31330000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-1,000,000.00	.0%
31353701 2025 TURNBULL CAP PROJECT FUND							
31353701 561202 19TBP LAND - PUR	.00	.00	.00	.00	5,532,402.00	990,000.00	-82.1%
31353701 561210 19TBP LAND - PRO	.00	.00	.00	753,659.25	20,000.00	10,000.00	-50.0%
31358201 2025 TURNBULL CREEK LOAN							
31358201 573002 DEBT ISSUANCE C	.00	.00	.00	47,597.50	47,598.00	.00	.0%
TOTAL 2025 TURNBULL GO BOND	.00	.00	.00	-4,746,165.07	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SANITATION			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
40530000		SANITATION REVENUE							
40530000	343401	SOLID WASTE/GAR	-7,815,826.58	-8,405,869.87	-9,943,634.93	-6,175,569.84	-10,565,623.00	.00	-100.0%
40530000	343402	RECYCLING REVEN	-957,405.98	-974,722.09	.00	.00	.00	.00	.0%
40530000	343411	SPECIAL GARBAGE	-32,028.72	-35,787.93	-40,356.05	-38,290.00	-52,500.00	.00	-100.0%
40530000	343450	SPECIAL PICK-UP	-1,144.84	-347.34	-362.45	-382.00	-782.00	.00	-100.0%
40530000	359405	FINES SOLID WAS	.00	.00	-8,900.00	-26,950.00	-3,800.00	.00	-100.0%
40530000	361101	INTEREST EARNIN	-26,607.44	-29,230.37	-67,069.53	-43,219.94	-67,192.00	.00	-100.0%
40530000	361103	INTEREST PROFIT	.00	-14,845.81	-3,385.68	.00	.00	.00	.0%
40530000	366990	REIMBURSEMENT	.00	.00	.00	.00	-40,918.00	.00	.0%
40530000	366999	MISCELLANEOUS R	-40,917.96	-46,584.87	-44,912.52	-27,278.64	.00	.00	.0%
40530000	389101	APPROPRIATED FU	.00	.00	.00	.00	-3,564,455.00	-3,765,424.00	5.6%
40553401		SANITATION							
40553401	512001	REGULAR SALARY	81,651.97	83,289.62	69,513.65	60,585.85	91,971.00	.00	-100.0%
40553401	514001	REGULAR OVERTIM	1,140.66	107.40	951.51	190.08	1,000.00	.00	-100.0%
40553401	515001	SICK INC./PERSO	131.00	2,864.64	618.43	.00	2,000.00	.00	-100.0%
40553401	521001	FICA	5,879.40	5,912.52	5,234.31	4,614.38	7,377.00	.00	-100.0%
40553401	522003	DC PLAN	6,541.38	6,652.37	6,701.49	5,554.11	9,643.00	.00	-100.0%
40553401	523002	FLORIDA HEALTH	25,709.67	24,675.51	8,005.59	6,511.01	15,264.00	.00	-100.0%
40553401	523008	MET LIFE DENTAL	1,320.37	1,268.95	846.62	633.96	1,093.00	.00	-100.0%
40553401	523009	MUTUAL OF OMAHA	591.70	593.97	548.03	527.55	820.00	.00	-100.0%
40553401	524001	WC	3,507.70	4,939.23	5,061.00	214.81	187.00	.00	-100.0%
40553401	529999	OPEB	-1,769.00	-5,525.72	-2,401.40	.00	.00	.00	.0%
40553401	534007	COLLECTION FEES	94,284.03	93,874.61	99,548.67	61,820.75	114,293.00	.00	-100.0%
40553401	534019	LANDFILL CHARGE	1,187,773.89	1,239,956.91	1,306,892.31	935,685.09	1,390,000.00	.00	-100.0%
40553401	534020	RECYCLING PROGR	979,160.94	1,032,531.31	1,094,261.28	764,323.08	1,206,700.00	.00	-100.0%
40553401	534022	CONTRACTED SOLI	5,692,990.53	6,007,779.50	6,335,051.10	4,442,625.81	6,753,492.00	.00	-100.0%
40553401	534099	OTHER CONTRACTU	.00	.00	3,422.50	31,900.00	36,950.00	.00	.0%
40553401	541003	MOBILE PHONE CH	1,180.33	1,415.11	1,821.44	1,529.12	2,160.00	.00	-100.0%
40553401	541005	GPS SERVICES	84.55	205.07	208.09	.00	209.00	.00	-100.0%
40553401	545001	LIABILITY INSUR	63,684.76	79,869.75	67,300.00	3,002.44	3,003.00	.00	-100.0%
40553401	545002	AUTO AND PROPER	461.43	458.25	506.59	.00	.00	.00	.0%
40553401	546350	FLEET MAINTENAN	978.95	2,624.57	1,689.54	1,156.00	2,839.00	.00	-100.0%
40553401	549099	OTHER CURR CHGS	29,866.94	9,541.43	2,529.11	4,086.44	10,000.00	.00	-100.0%
40553401	549999	BAD DEBT EXPENS	-178.01	-110.71	615.83	.00	.00	.00	.0%
40553401	551001	OFFICE SUPPLY	1,448.62	1,222.78	1,457.91	343.78	1,500.00	.00	-100.0%
40553401	551005	OFFICE SMALL MA	.00	599.99	.00	.00	.00	.00	.0%
40553401	552001	GAS/OIL	342.81	215.86	594.64	780.79	1,639.00	.00	-100.0%
40553401	552004	UNIFORMS	.00	.00	.00	41.49	375.00	.00	-100.0%
40553401	552012	COMPUTER HRDWR/	186.47	.00	.00	.00	.00	.00	.0%
40553401	552099	OTHER OPER SUPP	1,360.26	1,409.84	1,462.72	.00	1,300.00	.00	-100.0%
40553401	554001	MEMBERSHIPS & S	275.00	95.00	85.00	170.00	300.00	.00	-100.0%
40553401	554004	SEMINAR/CONF RE	.00	.00	.00	700.00	1,225.00	.00	.0%
40553401	559002	O/H OPERATING E	114,445.00	76,045.00	81,110.00	.00	.00	.00	.0%
40553401	564717	CAPITAL- VEHICL	.00	.00	.00	355,201.94	355,202.00	.00	.0%
40553401	569001	DEPRECIATION EX	2,592.80	2,592.80	2,592.80	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SANITATION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
40558101 INTERFUND TRANSFER							
40558101 500001 OHALC TSF TO GEN	.00	.00	.00	716,546.00	716,546.00	.00	-100.0%
40558101 500005 TRANSFER TO FUN	.00	.00	.00	.00	.00	3,765,424.00	.0%
40559100 RESERVES							
40559100 599010 REQUIRED RESERV	.00	.00	.00	.00	2,063,134.00	.00	-100.0%
40559100 599015 UNASSIGNED RESE	.00	.00	.00	.00	1,505,048.00	.00	-100.0%
TOTAL SANITATION	-578,287.37	-832,282.72	-1,012,392.40	1,087,054.06	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CITY MARINA			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
40830000	CITY MARINA REVENUE								
40830000	343502	SEWER PUMP OUT	-18.80	.00	-14.09	-103.29	-100.00	.00	.0%
40830000	349201	PUBLIC RECORD R	-325.00	-1,653.51	.00	.00	.00	.00	.0%
40830000	361101	INTEREST EARNIN	-15,165.82	-16,636.93	-7,849.92	-504.21	-700.00	-4,020.00	474.3%
40830000	361103	INTEREST PROFIT	.00	-3,222.55	-734.92	.00	.00	.00	.0%
40830000	362203	ANNUAL SLIP REN	-183,512.78	-196,687.00	-200,756.19	-216,575.55	-295,868.00	-308,730.00	4.3%
40830000	362213	MARINA LIVE ABO	-2,375.00	.00	.00	.00	.00	.00	.0%
40830000	362214	MARINA YRLY RES	-18,876.75	-21,130.00	-13,437.41	-13,425.32	-18,500.00	-19,000.00	2.7%
40830000	362215	TRANSIENT SLIP	-119,196.62	-106,852.00	-120,400.40	-105,343.39	-130,054.00	-145,000.00	11.5%
40830000	362216	TRANSIENT UTILI	-10,604.00	-9,746.00	-8,918.00	-9,811.00	-10,800.00	-13,000.00	20.4%
40830000	366999	MISCELLANEOUS R	.00	.00	-459.30	-596.01	.00	.00	.0%
40830000	369915	VENDING SALES	-422.00	-280.00	-100.00	-117.00	.00	.00	.0%
40830000	389101	APPROPRIATED FU	.00	.00	.00	.00	.00	-95,522.00	.0%
40857503	CITY MARINA								
40857503	512001	REGULAR SALARY	126,594.79	130,003.08	133,246.52	103,880.19	164,274.00	163,870.00	-.2%
40857503	514001	REGULAR OVERTIM	.00	.00	.00	.00	1,000.00	1,000.00	.0%
40857503	515001	SICK INC./PERSO	5,008.00	598.80	4,217.60	.00	.00	.00	.0%
40857503	521001	FICA	9,485.23	9,926.61	9,973.90	7,690.63	12,835.00	12,626.00	-1.6%
40857503	522003	DC PLAN	5,438.28	5,545.04	5,805.41	3,371.59	8,316.00	7,988.00	-3.9%
40857503	523002	FLORIDA HEALTH	13,848.25	15,141.19	15,337.66	10,601.03	24,264.00	16,390.00	-32.5%
40857503	523008	MET LIFE DENTAL	506.83	543.70	544.95	397.07	1,042.00	614.00	-41.1%
40857503	523009	MUTUAL OF OMAHA	538.32	554.55	609.59	374.07	627.00	813.00	29.7%
40857503	524001	WC	5,261.59	7,408.84	7,592.00	8,820.87	7,676.00	7,751.00	1.0%
40857503	529999	OPEB	-883.00	-2,762.38	-1,111.31	.00	.00	.00	.0%
40857503	534001	EXTERMINATOR SE	500.00	666.00	672.00	507.00	900.00	900.00	.0%
40857503	534204	LANDSCAPING SER	7,053.48	6,174.96	6,174.96	6,194.94	10,860.00	7,000.00	-35.5%
40857503	541001	PHONE CHARGES	6,829.49	6,391.46	6,632.21	4,500.17	7,160.00	6,260.00	-12.6%
40857503	541003	MOBILE PHONE CH	483.53	564.72	479.26	292.65	534.00	500.00	-6.4%
40857503	543001	ELECTRIC AND WA	27,230.28	27,302.68	19,991.64	9,811.83	24,000.00	29,000.00	20.8%
40857503	543002	NATURAL GAS	869.13	853.17	867.47	727.50	1,000.00	1,000.00	.0%
40857503	544001	ANNUAL EQUIPMEN	12,555.70	7,010.62	5,726.28	201.36	205.00	.00	-100.0%
40857503	544012	LAND LEASE	.00	.00	.00	18,468.82	25,262.00	28,320.00	12.1%
40857503	545001	LIABILITY INSUR	7,210.48	9,958.32	7,338.32	16,892.79	16,893.00	15,825.00	-6.3%
40857503	545002	AUTO AND PROPER	948.76	2,569.46	2,945.14	.00	.00	.00	.0%
40857503	546201	REPAIR & MAINTE	5,624.34	1,990.23	32,256.75	8,062.15	10,000.00	25,000.00	150.0%
40857503	546343	FIRE EXTINGUISH	159.09	120.00	314.08	120.00	200.00	200.00	.0%
40857503	546401	REPAIR & MAINT-	100.00	.00	.00	.00	.00	.00	.0%
40857503	548001	PROMOTIONAL EXP	500.00	.00	.00	.00	400.00	10,000.00	2400.0%
40857503	549085	CASH OVER/SHORT	.03	.04	-.01	.45	.00	.00	.0%
40857503	549095	BAC CHARGES	5,324.94	5,413.19	2,767.99	.00	.00	.00	.0%
40857503	549099	OTHER CURR CHGS	10,983.90	3,364.42	154.77	3,117.01	11,000.00	10,000.00	-9.1%
40857503	549999	BAD DEBT EXPENS	-5,209.64	101.08	-101.08	.00	.00	.00	.0%
40857503	551001	OFFICE SUPPLY	586.32	281.40	2,262.45	496.16	500.00	500.00	.0%
40857503	551005	OFFICE SM MACHI	.00	.00	191.65	.00	.00	.00	.0%
40857503	552002	JANITOR SUPPLIE	1,160.88	570.02	536.72	271.17	1,200.00	1,100.00	-8.3%
40857503	552004	UNIFORMS	.00	.00	.00	.00	300.00	300.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CITY MARINA	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
40857503 552051 SMALL MACHINE/E	120.00	337.77	2,173.67	1,622.00	.00	.00	.0%
40857503 552099 OTHER OPER SUPP	.00	3,959.91	.00	.00	.00	.00	.0%
40857503 559002 O/H OPERATING E	95,028.00	91,508.00	.00	.00	.00	.00	.0%
40857503 563203 22MDR CAPITAL- I	-.03	.00	.00	.00	.00	.00	.0%
40857503 563203 26MDF CAPITAL- I	.00	.00	.00	31,580.00	31,580.00	.00	.0%
40857503 569001 DEPRECIATION EX	18,343.15	16,697.04	39,932.47	.00	.00	.00	.0%
40857503 569002 AMORTIZATION EX	5,044.00	5,044.20	.00	.00	.00	.00	.0%
40857503 572001 INTEREST	981.00	856.07	.00	69.82	.00	.00	.0%
40858101 CITY MANRINA TRANSFER							
40858101 500001 OHALC TSF TO GEN	.00	.00	.00	23,134.00	23,134.00	87,853.00	279.8%
40859100 RESERVES							
40859100 599010 REQUIRED RESERV	.00	.00	.00	.00	50,929.00	52,044.00	2.2%
40859100 599015 UNASSIGNED FUND	.00	.00	.00	.00	19,931.00	98,418.00	393.8%
TOTAL CITY MARINA	17,728.35	2,486.20	-45,137.17	-85,270.50	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

FLEET MAINTENANCE			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
50130000	GARAGE REVENUE								
50130000	349201	PUBLIC RECORD R	-6,936.14	-1,088.80	.00	.00	.00	.00	.0%
50130000	361101	INTEREST EARNIN	-10,957.73	-21,816.10	-11,191.11	-1,742.84	-2,770.00	-5,000.00	80.5%
50130000	361103	INTEREST PROFIT	.00	-6,933.88	-1,581.32	.00	.00	.00	.0%
50130000	381130	TRANSFER FROM A	-750,000.00	.00	.00	.00	.00	.00	.0%
50130000	389101	APPROPRIATED FU	.00	.00	.00	.00	-87,424.00	-446,635.00	410.9%
50130000	399101	REVENUE PARTS	-176,400.32	-225,384.25	-329,195.33	-193,714.62	-300,000.00	-387,500.00	29.2%
50130000	399102	REVENUE GAS AND	-700,942.16	-663,825.25	-699,827.33	-473,986.13	-731,250.00	-747,500.00	2.2%
50130000	399103	FLEET CHARGES	-193,907.31	-276,249.94	-295,305.05	-384,395.00	-442,680.00	-442,680.00	.0%
50130000	399104	SPECIALTY PARTS	-22,195.13	-10,898.05	-5,846.23	.00	.00	-12,500.00	.0%
50130000	399108	REVENUE OUTSIDE	-316,716.62	-470,511.22	-450,316.14	-291,927.68	-489,610.00	-600,000.00	22.5%
50130000	399202	REVENUE GAS/OIL	-23,769.65	-24,128.15	-30,393.30	-20,634.44	-13,300.00	-12,500.00	-6.0%
50151905	FLEET MAINTENANCE								
50151905	512001	REGULAR SALARY	197,355.91	212,392.74	234,219.30	164,686.65	245,834.00	248,867.00	1.2%
50151905	514001	REGULAR OVERTIM	3,548.06	484.59	3,587.19	.00	1,000.00	1,000.00	.0%
50151905	515001	SICK INC./PERSO	739.50	10,809.57	10,491.90	.00	10,000.00	10,000.00	.0%
50151905	515006	SHOE ALLOWANCE	669.22	611.55	600.00	600.00	600.00	600.00	.0%
50151905	515007	TOOLS ALLOWANCE	750.00	500.00	500.00	750.00	750.00	750.00	.0%
50151905	521001	FICA	14,871.45	16,038.96	17,990.21	11,857.62	19,876.00	20,003.00	.6%
50151905	522003	DC PLAN	19,530.67	19,836.82	21,616.42	14,296.13	25,982.00	25,987.00	.0%
50151905	523002	FLORIDA HEALTH	41,684.41	45,862.95	48,452.68	36,551.44	57,454.00	53,243.00	-7.3%
50151905	523003	HEALTH SAVINGS	769.23	.00	.00	.00	.00	.00	.0%
50151905	523008	MET LIFE DENTAL	1,641.75	1,592.38	1,698.53	1,376.40	2,313.00	2,006.00	-13.3%
50151905	523009	MUTUAL OF OMAHA	1,459.71	1,684.26	1,874.33	1,505.94	2,625.00	2,622.00	-.1%
50151905	524001	WC	7,015.44	9,878.46	10,122.00	9,184.89	9,185.00	8,078.00	-12.1%
50151905	525001	UNEMPLOYMENT	.00	.00	550.00	.00	.00	.00	.0%
50151905	529999	OPEB	-3,532.00	-11,048.75	-4,624.00	.00	.00	.00	.0%
50151905	531099	OTHER PROFESSIO	.00	7,940.00	.00	.00	.00	.00	.0%
50151905	534012	COMPUTER CONTRA	3,887.66	7,222.83	8,258.95	36,000.00	42,000.00	45,000.00	7.1%
50151905	534021	WASTE OIL/FILTE	370.00	735.00	569.00	570.00	800.00	800.00	.0%
50151905	534099	23FT1 OTHER CONT	.00	.00	864.00	2,376.00	.00	.00	.0%
50151905	541001	PHONE CHARGES	318.58	.00	.00	.00	700.00	.00	.0%
50151905	541003	MOBILE PHONE CH	2,241.63	2,830.23	4,545.30	1,990.11	3,120.00	1,800.00	-42.3%
50151905	541005	GPS SERVICES	422.50	938.75	9,446.78	.00	1,045.00	1,045.00	.0%
50151905	543001	ELECTRIC AND WA	6,505.60	7,757.22	11,204.91	3,898.49	11,000.00	12,000.00	9.1%
50151905	543002	NATURAL GAS	645.70	1,134.19	1,529.68	1,078.88	1,500.00	2,000.00	33.3%
50151905	544001	ANNUAL EQUIPMEN	147.15	.00	.00	.00	.00	.00	.0%
50151905	545001	LIABILITY INSUR	9,191.60	19,601.00	12,588.00	21,280.64	21,281.00	22,485.00	5.7%
50151905	545002	AUTO AND PROPER	3,706.01	6,445.52	7,981.95	.00	.00	.00	.0%
50151905	546001	ANNUAL MAINT CO	.00	.00	1,502.55	1,500.00	1,500.00	1,500.00	.0%
50151905	546201	REPAIR & MAINTE	25,142.84	2,486.41	10,955.04	4,203.85	22,443.00	22,500.00	.3%
50151905	546339	R&M FUEL PUMP	4,758.00	.00	.00	.00	.00	.00	.0%
50151905	546343	FIRE EXTINGUISH	156.00	96.00	144.00	132.00	150.00	175.00	16.7%
50151905	546350	FLEET MAINTENAN	794.21	.00	.00	.00	.00	.00	.0%
50151905	549999	BAD DEBT EXPENS	-312.65	.05	-.05	.00	.00	.00	.0%
50151905	551001	OFFICE SUPPLY	2,349.43	2,414.35	4,059.96	391.28	2,500.00	2,500.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

FLEET MAINTENANCE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
50151905 551005 OFFICE MACHINE	.00	24.99	.00	.00	1,000.00	1,200.00	20.0%
50151905 552001 GAS/OIL	1,539.09	.00	.00	.00	.00	.00	.0%
50151905 552002 JANITOR SUPPLIE	591.61	305.80	600.00	845.00	600.00	600.00	.0%
50151905 552004 UNIFORMS	2,499.13	1,631.29	1,600.00	649.99	1,800.00	1,800.00	.0%
50151905 552012 24FGP COMPUTER H	.00	4,776.42	.00	.00	.00	.00	.0%
50151905 552012 24FTS COMPUTER H	.00	11,039.16	.00	.00	.00	.00	.0%
50151905 552066 SHOP EQUIPMENT	6,697.86	3,370.00	3,098.59	87.41	4,500.00	5,500.00	22.2%
50151905 554001 MEMBERSHIPS & S	.00	.00	.00	.00	500.00	677.00	35.4%
50151905 554005 EDUCATION & TRA	.00	2,149.00	5,349.00	659.00	10,000.00	10,000.00	.0%
50151905 555001 COST OF GOODS S	193,493.34	175,700.92	270,481.37	156,105.59	240,000.00	320,000.00	33.3%
50151905 555005 COST OF GOODS S	718,284.20	668,225.40	611,534.05	462,192.25	625,000.00	650,000.00	4.0%
50151905 555006 COST OF GOODS S	225,998.88	321,732.25	370,367.76	289,753.18	391,688.00	480,000.00	22.5%
50151905 555014 COGS-LUBE AND O	763.62	7,945.95	6,048.66	.00	10,000.00	10,000.00	.0%
50151905 564204 25FL1 CAPITAL- M	.00	.00	.00	31,756.36	31,800.00	.00	.0%
50151905 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	75,000.00	.0%
50151905 564717 22FL1 CAPITAL- V	23,455.00	.00	.00	.00	.00	.00	.0%
50151905 567201 CAPITAL OUTLAY	-23,455.00	.00	.00	.00	.00	.00	.0%
50151905 569001 DEPRECIATION EX	31,201.83	25,665.78	30,788.66	.00	.00	.00	.0%
50151905 569003 AMORTIZATION EX	.00	10,080.00	24,192.00	.00	.00	.00	.0%
50159100 RESERVES							
50159100 599015 UNASSIGNED FUND	.00	.00	.00	.00	266,488.00	614,577.00	130.6%
TOTAL FLEET MAINTENANCE	-673,927.89	-99,943.60	-78,867.09	-110,121.61	.00	.00	.0%
TOTAL REVENUE	-53,939,522.58	-67,380,615.96	-53,417,039.58	-64,994,022.04	-143,781,123.00	-108,374,121.00	.0%
TOTAL EXPENSE	49,525,680.21	60,180,989.42	61,136,808.48	74,047,499.01	143,781,123.00	108,374,121.00	.0%
GRAND TOTAL	-4,413,842.37	-7,199,626.54	7,719,768.90	9,053,476.97	.00	.00	.0%

Fiscal Year 2027 Budget Workshop

July 16, 2026

Fiscal Year 2027 Budget Workshop

Agenda

- Budget Workshop Decision Points
- Property Tax Reform
- Fire Assessment
- FY 2027 City Manager's Proposed Budget - Budget Framework
- FY 2027 City Manager's Proposed Budget - Overview
- FY 2027 City Manager's Proposed Budget - Revenues
- FY 2027 City Manager's Proposed Budget - Expenses
- Feedback and Next Steps

Budget Workshop Decision Points

1. Fire Assessment
2. Millage Rate
3. Stormwater Rate
4. Parking Rates
5. Marina Rates
6. Business Tax Receipts
7. Wage Cost-of-Living Adjustment (COLA)

Property Tax Reform

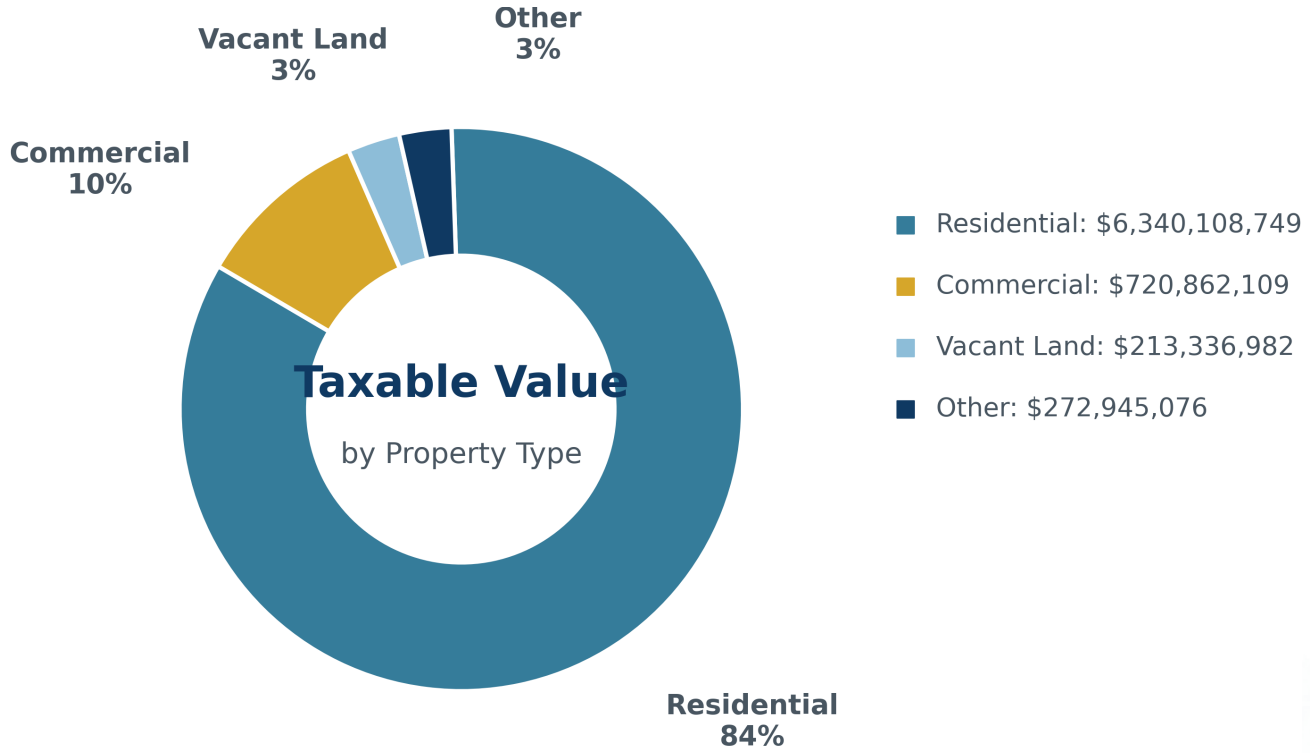
Property Tax Reform Ballot Measure 1

In Nov 2026, voters will decide whether to:

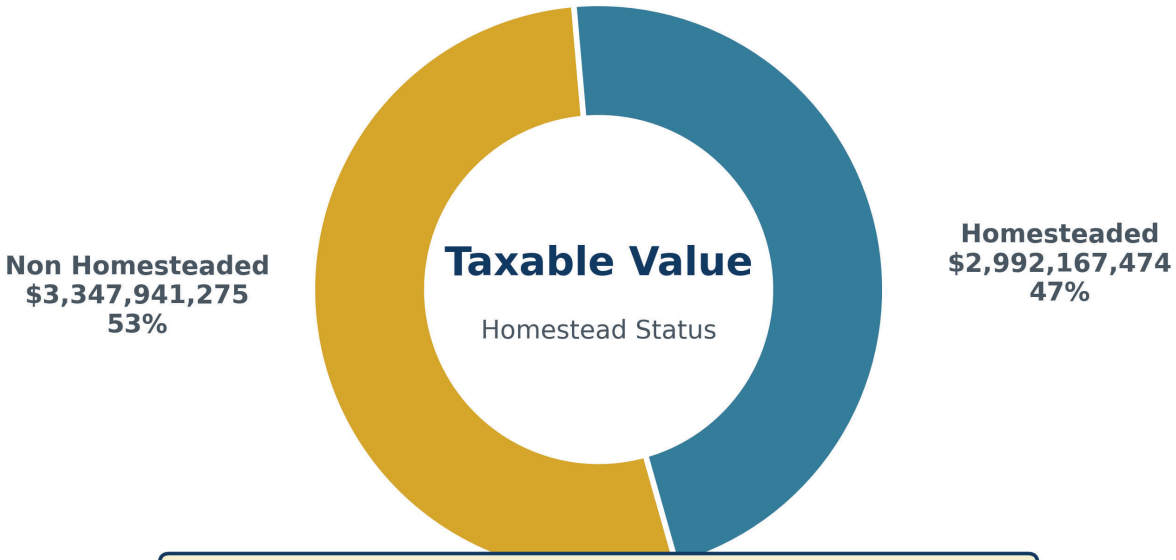
1) Reduce homestead property taxes by increasing the homestead exemption from $50,000 to $150,000 in 2027 (FY 2028) and to $250,000 in 2028 (FY 2029).

    - If approved, local governments will experience substantial reductions in property tax revenue, increasing the need to evaluate alternative funding sources for essential services.

Property Values



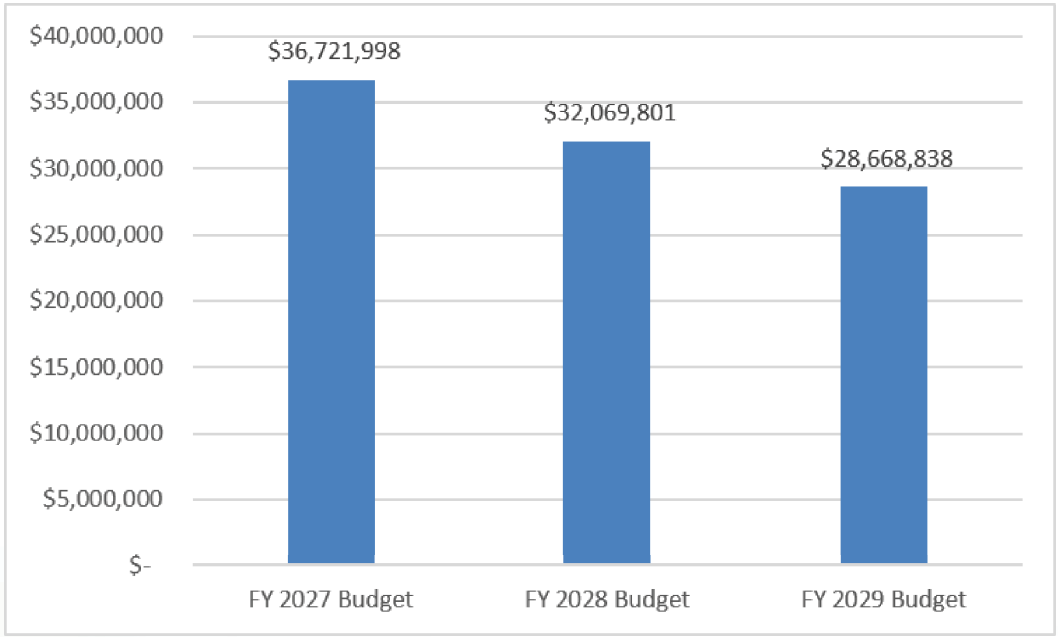
Property Values



Estimated Property Tax (millions)

Non Homesteaded: $15.5 **Homesteaded: $13.9**

Property Tax Reform Fiscal Impact



- $4,652,198 (12.7%) Year 1
- $3,400,962 (10.6%) Year 2
- $8,053,160 (21.9%) cumulative
- Equates to 1.0169 mills

Property Tax Reform Fiscal Impact

FY 2027	FY 2028	FY 2029
Surplus	Shortfall	Shortfall
$4,257,488	($1,354,093)	($5,912,284)

Fiscal Year	Property Taxes	Public Safety Expense	Excess / (Shortfall)
FY 2027	$32,952,981	$28,695,493	$4,257,488
FY 2028	$28,776,175	$30,130,268	($1,354,093)
FY 2029	$25,724,497	$31,636,781	($5,912,284)

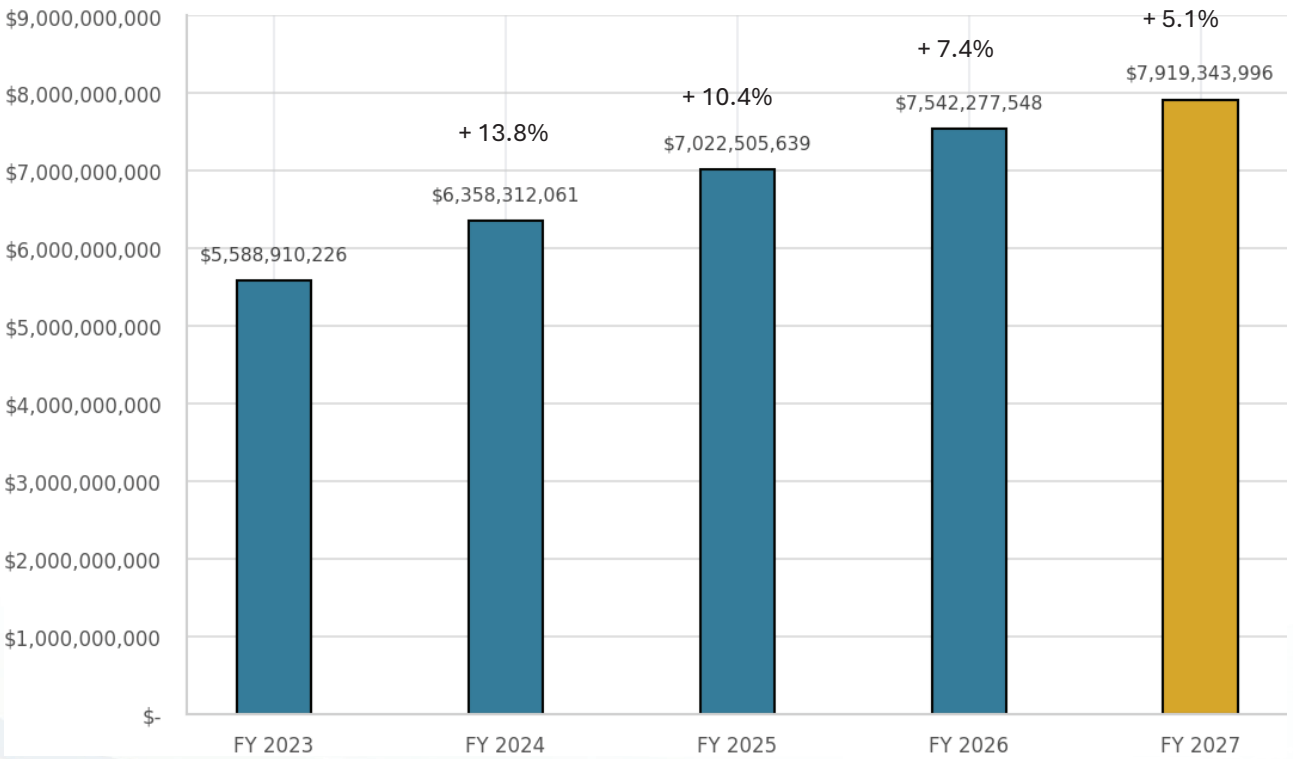
Property Tax Reform Ballot Measure 2

In Nov 2026, voters will decide whether to:

2) Reduce the maximum annual increase in assessed value for non-homestead properties from 10.0% to 5.0%.

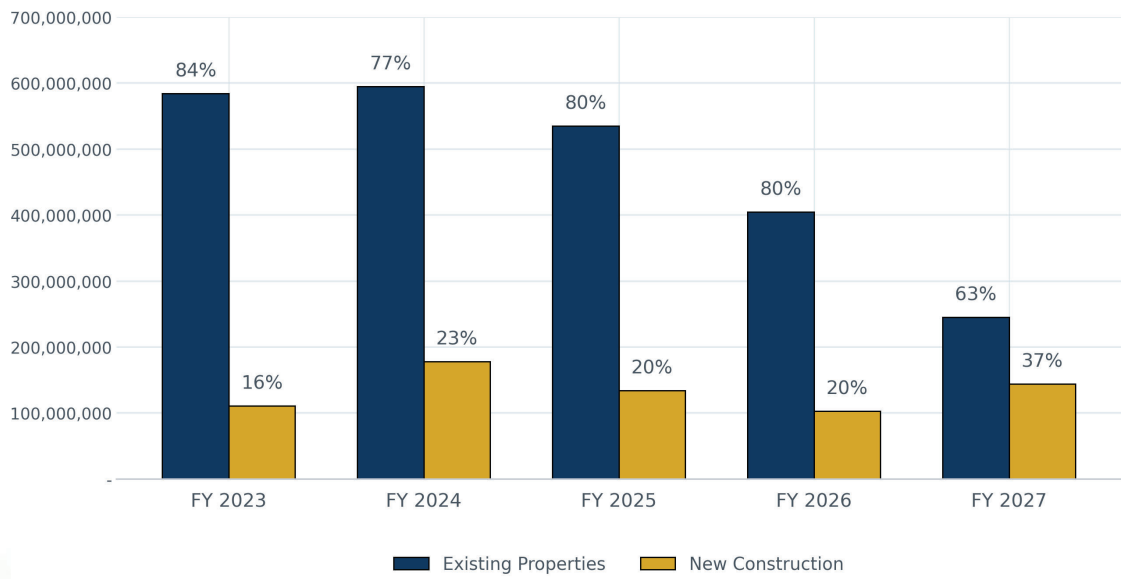
- Affects rental homes, second homes, and commercial property by limiting future taxable value growth.
- Homestead property cap will remain at 3.0%.

Property Value Growth Trend



Property Values

Growth Attributable to Existing/New Properties



Property Value Growth

- 14.1% FY 2023
- 13.8% FY 2024
- 10.4% FY 2025
- 7.4% FY 2026
- 5.1% FY 2027

Ideas to Address Property Tax Reform Revenue Loss



Fire Assessment

Fire Assessment Background

- FY 2026 Budget Workshops included discussions on revenue diversification and the potential use of a fire assessment to fund fire protection services.
- Benesch was engaged in fall 2025 to prepare a Fire Assessment Study.
- The Fire Assessment Study was presented to the City Commission on July 14.
- Multiple implementation and phase-in options were presented for Commission consideration.

Fire Assessment Background

Fire Assessments fund Basic Life Support (BLS) costs only:

- **BLS** helps keep a patient stable.
- **Advanced Life Support (ALS)** provides advanced medical treatment that can save lives during serious emergencies.

Fire Assessment BLS/ALS Examples

Basic Life Support (BLS)	Advanced Life Support (ALS)
CPR	Advanced cardiac life support
Automated External Defibrillator (AED)	Cardiac monitoring (EKG)
Oxygen administration	Intravenous (IV) medications
Bleeding control	Advanced airway management
Bandaging and wound care	Endotracheal intubation
Splinting broken bones	Medication administration
Basic airway support	Cardiac rhythm interpretation
Assisting with prescribed medications	Treatment of heart attacks
Basic patient assessment	Treatment of strokes
Transport and patient stabilization	Treatment of severe trauma
Often provided by EMTs	Typically provided by paramedics

Fire Assessment Proposed Rates

Residential

		PHASED APPROACH			
	FY 2027	FY 2027	FY 2028	FY 2029	FY 2030
Square Footage Range	100%	25%	50%	75%	100%
Single Family Tiering					
1 to 1,299 sf	$ 304	$ 76	$ 152	$ 228	$ 304
1,300 to 1,699 sf	$ 340	$ 85	$ 170	$ 255	$ 340
1,700 to 2,099 sf	$ 365	$ 91	$ 183	$ 274	$ 365
2,100 sf or more	$ 426	$ 107	$ 213	$ 320	$ 426
Multi-Family Tiering					
1 to 899 sf	$ 268	$ 67	$ 134	$ 201	$ 268
900 to 1,099 sf	$ 282	$ 71	$ 141	$ 212	$ 282
1,100 to 1,299 sf	$ 289	$ 72	$ 145	$ 217	$ 289
1,300 sf or more	$ 317	$ 79	$ 159	$ 238	$ 317

Fire Assessment Proposed Rates

Non-Residential Rates

	FY 2027	PHASED APPROACH			
		FY 2027	FY 2028	FY 2029	FY 2030
Proprty Type	100%	25%	50%	75%	100%
Commercial	$ 0.525	$ 0.1313	$ 0.2625	$ 0.3938	$ 0.5250
Industrial/Warehouse	$ 0.321	$ 0.0803	$ 0.1605	$ 0.2408	$ 0.3210
Institutional	$ 0.370	$ 0.0925	$ 0.1850	$ 0.2775	$ 0.3700
Government	$ 0.337	$ 0.0843	$ 0.1685	$ 0.2528	$ 0.3370

Building sizes are grouped into progressively larger square-footage tiers, with smaller buildings categorized in narrower ranges and larger buildings grouped into broader ranges to simplify the assessment calculation.

Fire Assessment Proposed Rates

Vacant Land

	FY 2027
Property Type	100%
Vacant Land	$ 36.00

PHASED APPROACH

FY 2027	FY 2028	FY 2029	FY 2030
25%	50%	75%	100%
$ 9.00	$ 18.00	$ 27.00	$ 36.00

Fire Assessment Scenarios

Scenario 1: Fully implement Fire Assessment rates beginning in FY 2027.

- Generates approximately $10.2 million in revenue.
- Benefits of implementing the full rate in Year 1:
    - Fully funds fire services immediately.
    - Reduces reliance on property taxes sooner.
    - Generates the maximum assessment revenue from the start.
    - Avoids future annual assessment increases associated with a phased-in approach.
    - Provides greater budget certainty and revenue stability.

Fire Assessment Scenarios

Scenario 2: Gradually Implement Fire Assessment rates over a four-year period beginning in FY 2027 (25% per year).

- Generates approximately $2.5 million in revenue in year 1.
- Benefits of a phased in approach:
  - Reduces immediate cost increase for property owners.
  - Gives residents time to adjust their household budgets.
  - Provides flexibility if economic conditions or service needs change.
  - Fire assessment revenue stream closely aligns with potential property tax revenue loss.

Fire Assessment Fiscal Impact

	100%	100%	100%	100%
Scenario 1	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**
Fully Implement Fire Assessment	$ 10,209,333	$ 10,209,333	$ 10,209,333	$ 10,209,333
Property Tax Revenue Loss	$ -	$ (4,652,198)	$ (8,053,160)	$ (8,053,160)
Net Revenue	**$ 10,209,333**	**$ 5,557,135**	**$ 2,156,173**	**$ 2,156,173**

	25%	50%	75%	100%
Scenario 2	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**
Phase-in Fire Assessment	$ 2,552,787	$ 5,107,116	$ 7,659,527	$ 10,209,333
Property Tax Revenue Loss	$ -	$ (4,652,198)	$ (8,053,160)	$ (8,053,160)
Net Revenue	**$ 2,552,787**	**$ 454,918**	**$ (393,633)**	**$ 2,156,173**

Fire Assessment Residential Property Info

Tier	How Many Homes?	% of Total	Average Value
1 to 1,299 SF	4,919	30.9%	$ 250,911
1,300 to 1,699 SF	3,658	22.9%	$ 286,027
1,700 to 2,099 SF	3,525	22.1%	$ 315,697
2,100 SF or more	3,840	24.1%	$ 573,328

Average Home Value: $343,226

Average Home Size: 1,680 Square Feet

Fire Assessment: $340 Per Year ($28 Per Month)

Fire Assessment Scenario 1 – Property Tax Reform Passes

Option 1
Millage Rate Remains the Same

4.637 Mill

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$ 343,226	$ 343,226	$ 343,226	$ 343,226	
Homestead Exemption	$ (50,000)	$150,000)	$250,000)	$250,000)	
Taxable Value	$ 293,226	$ 193,226	$ 93,226	$ 93,226	
Millage Rate	4.6370	4.6370	4.6370	4.6370	
Property Tax	$ 1,360	$ 896	$ 432	$ 432	$ 3,120
Fire Assessment	$ 340	$ 340	$ 340	$ 340	$ 1,360
Total Payment to City	**$ 1,700**	**$ 1,236**	**$ 772**	**$ 772**	**$ 4,480**

Cumulative 4-Year Homeowner Payment

$4,480

Option 2
Millage Rate Reduced to Revenue Neutral

3.3478 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$ 343,226	$ 343,226	$ 343,226	$ 343,226	
Homestead Exemption	$ (50,000)	$150,000)	$250,000)	$250,000)	
Taxable Value	$ 293,226	$ 193,226	$ 93,226	$ 93,226	
Millage Rate	3.3478	3.3478	3.3478	3.3478	
Property Tax	$ 982	$ 647	$ 312	$ 312	$ 2,253
Fire Assessment	$ 340	$ 340	$ 340	$ 340	$ 1,360
Total Payment to City	**$ 1,322**	**$ 987**	**$ 652**	**$ 652**	**$ 3,613**

Cumulative 4-Year Homeowner Payment

$3,613

Option 3
Millage Rate Reduced to Roll-Back Rate

4.4971 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$ 343,226	$ 343,226	$ 343,226	$ 343,226	
Homestead Exemption	$ (50,000)	$150,000)	$250,000)	$250,000)	
Taxable Value	$ 293,226	$ 193,226	$ 93,226	$ 93,226	
Millage Rate	4.4971	4.4971	4.4971	4.4971	
Property Tax	$ 1,319	$ 869	$ 419	$ 419	$ 3,026
Fire Assessment	$ 340	$ 340	$ 340	$ 340	$ 1,360
Total Payment to City	**$ 1,659**	**$ 1,209**	**$ 759**	**$ 759**	**$ 4,386**

Cumulative 4-Year Homeowner Payment

$4,386

Fire Assessment Scenario 1 – Property Tax Reform Fails

Option 1
Millage Rate Remains the Same

4.637 Mill

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$293,226	$293,226	$293,226	
Millage Rate	4.6370	4.6370	4.6370	4.6370	
Property Tax	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 5,439
Fire Assessment	$ 340	$ 340	$ 340	$ 340	$ 1,360
Total Payment to City	**$ 1,700**	**$ 1,700**	**$ 1,700**	**$ 1,700**	**$ 6,799**

Cumulative 4-Year Homeowner Payment

$6,799

Option 2
Millage Rate Reduced to Revenue Neutral

3.3478 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$293,226	$293,226	$293,226	
Millage Rate	3.3478	3.3478	3.3478	3.3478	
Property Tax	$ 982	$ 982	$ 982	$ 982	$ 3,927
Fire Assessment	$ 340	$ 340	$ 340	$ 340	$ 1,360
Total Payment to City	**$ 1,322**	**$ 1,322**	**$ 1,322**	**$ 1,322**	**$ 5,287**

Cumulative 4-Year Homeowner Payment

$5,287

Option 3
Millage Rate Reduced to Roll-Back Rate

4.4971 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$293,226	$293,226	$293,226	
Millage Rate	4.4971	4.4971	4.4971	4.4971	
Property Tax	$ 1,319	$ 1,319	$ 1,319	$ 1,319	$ 5,275
Fire Assessment	$ 340	$ 340	$ 340	$ 340	$ 1,360
Total Payment to City	**$ 1,659**	**$ 1,659**	**$ 1,659**	**$ 1,659**	**$ 6,635**

Cumulative 4-Year Homeowner Payment

$6,635

Fire Assessment Scenario 2 – Property Tax Reform Passes

Option 1
Millage Rate Remains the Same

4.637 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$193,226	$ 93,226	$ 93,226	
Millage Rate	4.6370	4.6370	4.6370	4.6370	
Property Tax	$ 1,360	$ 896	$ 432	$ 432	$ 3,120
Fire Assessment	$ 85	$ 170	$ 255	$ 340	$ 850
Total Payment to City	**$ 1,445**	**$ 1,066**	**$ 687**	**$ 772**	**$ 3,970**

Cumulative 4-Year Homeowner Payment

$3,970

Option 2
Millage Rate Reduced to Revenue Neutral

4.3147 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$193,226	$ 93,226	$ 93,226	
Millage Rate	4.3147	4.3147	4.3147	4.3147	
Property Tax	$ 1,265	$ 834	$ 402	$ 402	$ 2,903
Fire Assessment	$ 85	$ 170	$ 255	$ 340	$ 850
Total Payment to City	**$ 1,350**	**$ 1,004**	**$ 657**	**$ 742**	**$ 3,753**

Cumulative 4-Year Homeowner Payment

$3,753

Option 3
Millage Rate Reduced to Roll-Back Rate

4.4971 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$193,226	$ 93,226	$ 93,226	
Millage Rate	4.4971	4.4971	4.4971	4.4971	
Property Tax	$ 1,319	$ 869	$ 419	$ 419	$ 3,026
Fire Assessment	$ 85	$ 170	$ 255	$ 340	$ 850
Total Payment to City	**$ 1,404**	**$ 1,039**	**$ 674**	**$ 759**	**$ 3,876**

Cumulative 4-Year Homeowner Payment

$3,876

Fire Assessment Scenario 2 – Property Tax Reform Fails

Option 1
Millage Rate Remains the Same

4.637 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$293,226	$293,226	$293,226	
Millage Rate	4.6370	4.6370	4.6370	4.6370	
Property Tax	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 5,439
Fire Assessment	$ 85	$ 170	$ 255	$ 340	$ 850
Total Payment to City	**$ 1,445**	**$ 1,530**	**$ 1,615**	**$ 1,700**	**$ 6,289**

Cumulative 4-Year Homeowner Payment

$6,289

Option 2
Millage Rate Reduced to Revenue Neutral

4.3147 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$293,226	$293,226	$293,226	
Millage Rate	4.3147	4.3147	4.3147	4.3147	
Property Tax	$ 1,265	$ 1,265	$ 1,265	$ 1,265	$ 5,061
Fire Assessment	$ 85	$ 170	$ 255	$ 340	$ 850
Total Payment to City	**$ 1,350**	**$ 1,435**	**$ 1,520**	**$ 1,605**	**$ 5,911**

Cumulative 4-Year Homeowner Payment

$5,911

Option 3
Millage Rate Reduced to Roll-Back Rate

4.4971 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	$343,226	$343,226	$343,226	$343,226	
Homestead Exemption	($50,000)	($50,000)	($50,000)	($50,000)	
Taxable Value	$293,226	$293,226	$293,226	$293,226	
Millage Rate	4.4971	4.4971	4.4971	4.4971	
Property Tax	$ 1,319	$ 1,319	$ 1,319	$ 1,319	$ 5,275
Fire Assessment	$ 85	$ 170	$ 255	$ 340	$ 850
Total Payment to City	**$ 1,404**	**$ 1,489**	**$ 1,574**	**$ 1,659**	**$ 6,125**

Cumulative 4-Year Homeowner Payment

$6,125

Fire Assessment Exemptions

Properties Exempt from Fire Assessment by Law:

- Federal/state properties (including the School Board).
- Agricultural land (except for certain qualifying buildings).

Properties that May be Exempted from Fire Assessment by the Municipality:

- Local government properties (City, County, Special Districts, etc.).
- Certain institutional properties – schools (preschool through high school), houses of worship, and qualifying government-assisted housing for elderly or disabled residents.

For Comparison Purposes

- City of New Smyrna Beach Stormwater Assessment - only undeveloped parcels are exempt from the assessment.

Fire Assessments in Volusia County

Status	Cities
Fire Assessment In Place (Lake Helen & Edgewater)	2
Fire Assessment Completed/Presented to Elected Officials (Orange City & Deltona)	2
Fire Assessment Study Underway (NSB, DeBary & Holly Hill)	3
Fire Assessment Being Discussed (Ormond Beach, Ponce Inlet, Port Orange, Volusia County, Daytona Beach Shores)	5

- Lake Helen Residential Rate - $386 (2026 actual).
- Edgewater Residential Rate - $50 (2026 actual).
- Deltona Residential Rate - $433 to $579 (2027 proposed)

City Manager's FY 2027 Proposed Budget

Budget Framework

FY 2027 Budget Process



Strategic Priorities

- Priority 1 - Build a transparent, high performing, customer focused organization.
- Priority 2 - Maintain the health and safety of neighborhoods.
- Priority 3 - Maintain neighborhood relations and communication.
- Priority 4 - Build social and civic infrastructure.
- Priority 6 - Enhance downtown as the center of the community.
- Priority 7 - Embrace sustainable development practices.
- Priority 8 - Improve the function and appearance of existing infrastructure.
- Priority 9 - Prepare for the future economic development of New Smyrna Beach.

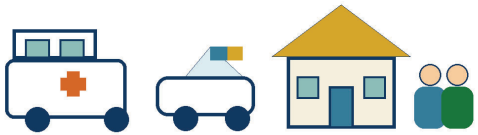
Top Strategic Priorities for FY 2027 Budget Cycle

Build a Transparent, High Performing, Customer Service Focused Organization



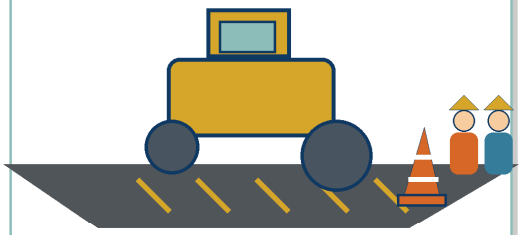
Accountability & Exceptional Service

Maintain the Health & Safety of Neighborhoods



Public Safety & Community Well-Being

Improve the Function & Appearance of Existing Infrastructure



Infrastructure Upgrades & Repairs

FY 2027 Budget Assumptions

- No change in millage rate - remains the same as FY 2025 and FY 2026 at 4.637 mills.
- Property values increase by 5.1%.
- No direct impact from property tax reform until FY 2028.
- Business Tax Receipt revenue eliminated. Program will continue with no fee.
- Zero-based budgeting for operating and capital expenses.
- 8.0% increase in insurance premiums for workers' comp, property/casualty.
- 5.0% increase in employee benefits (health care, dental, vision).

FY 2027 Budget Assumptions

- 2.25% wage increase for Police and Fire employees per Union Contracts. No cost-of-living.
- 2.0% merit increase for general employees. No cost-of-living.
- Decrease Police and Fire Pension employer contributions based on actuary's valuation:
  - Police Pension 31.6% to 27.9%
  - Fire Pension 29.4% to 27.5%
- Refinance variable rate, interest only line of credit with a fixed rate 20-year amortized loan.

FY 2027 Budget Goals

Required Reserves

- GFOA recommends two months or 16.67% be reserved to mitigate future risks.
- Commission established its own Fund Balance Policy in 2018 (Resolution 18-19):
    - General Fund and Sub Funds - 25%
    - Stormwater Fund 20%
    - Airport Fund 15%
    - Building Fund 20%
    - City Marina Fund 15%

FY 2027 Budget Goals

Structurally Balanced Budget

- Recurring revenues fund recurring expenses without reliance on one-time resources.
    - Wages and benefits
    - Operating costs
    - Repair and maintenance
    - Renewal and replacement
    - Principal and interest obligations
- One-time revenues are used for one-time uses like capital projects.

FY 2027 Budget Goals

Pay-As-You-Go Funding For Recurring Capital Needs

- Use “pay-as-you-go” funding for recurring capital needs such as:
    - Vehicle and equipment replacements.
    - Road resurfacing and sidewalks.
    - Roofs, air conditioners, windows.
- Maintains consistent annual funding levels year-over-year.
- “Pay-as-you-go” avoids incurring debt for routine maintenance and operational needs.

City Manager's FY 2027 Proposed Budget

Funds at a Glance

BUDGET AT A GLANCE

Fund	Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
GENERAL FUND	Operating Fund	$ 83,036,615	$ 77,162,101	$ (5,874,514)	-7.1%
BRANNON CENTER	Operating Fund	$ 750,489	$ 813,730	$ 63,241	8.4%
GOLF COURSE	Operating Fund	$ 2,534,105	$ 2,412,787	$ (121,318)	-4.8%
SANITATION (NEW)	Operating Fund	$ -	$ 13,960,988	$ 13,960,988	0.0%
SANITATION (OLD)	Operating Fund	$ 14,295,270	$ 3,765,424	$ (10,529,846)	-73.7%
STORMWATER OPERATIONS	Operating Fund	$ 11,137,255	$ 6,054,426	$ (5,082,829)	-45.6%
AIRPORT OPERATIONS	Operating Fund	$ 6,018,435	$ 5,622,188	$ (396,247)	-6.6%
BUILDING AND INSPECTIONS	Operating Fund	$ 3,842,409	$ 4,377,910	$ 535,501	13.9%
TREE FUND	Operating Fund	$ 595,450	$ 582,000	$ (13,450)	-2.3%
PARKING	Operating Fund	$ 6,310,964	$ 6,577,520	$ 266,556	4.2%
CITY MARINA	Operating Fund	$ 456,022	$ 585,272	$ 129,250	28.3%
FLEET MAINTENANCE	Operating Fund	$ 2,067,034	$ 2,654,315	$ 587,281	28.4%
SPECIAL LAW ENF TRUST FUND	Special Revenue Fund	$ 251,402	$ 254,000	$ 2,598	1.0%
OPIOID SETTLEMENTS	Special Revenue Fund	$ 136,123	$ 178,000	$ 41,877	30.8%
HAZARD MITIGATION GRANTS	Special Revenue Fund	$ -	$ 7,964,500	$ 7,964,500	0.0%
COMMUNITY RE-DEVELOPMENT AGENCY	Special Revenue Fund	$ 11,216,737	$ 9,857,408	$ (1,359,329)	-12.1%
AMERICAN RESCUE PLAN ACT	Special Revenue Fund	$ 658,397	$ -	$ (658,397)	-100.0%
2017 STORMWATER REV NOTE	Debt Service Fund	$ 569,876	$ 585,494	$ 15,618	2.7%
SRF RESERVE	Debt Service Fund	$ 103,341	$ -	$ (103,341)	-100.0%
2024 CAP IMP REV NOTE	Debt Service Fund	$ 356,883	$ 10,564,724	$ 10,207,841	2860.3%
SRF LOAN	Debt Service Fund	$ 139,116	$ 103,200	$ (35,916)	-25.8%

BUDGET AT A GLANCE

Fund	Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
2014 CAP IMP REV NOTE	Debt Service Fund	$ 494,212	$ 490,313	$ (3,899)	-0.8%
2019 TB CREEK GO BOND	Debt Service Fund	$ 1,070,549	$ 763,484	$ (307,065)	-28.7%
2021 CAP IMP REV NOTE	Debt Service Fund	$ 707,341	$ 707,162	$ (179)	0.0%
ISLESBORO NOTE	Debt Service Fund	$ -	$ -	$ -	0.0%
EQUIPMENT FINANCING	Debt Service Fund	$ -	$ 292,934	$ 292,934	0.0%
2025 TB CREEK GO BOND	Debt Service Fund	$ 418,000	$ 505,575	$ 87,575	21.0%
2019 TB CREEK CAP PROJ	Capital Project Fund	$ 24,242	$ -	$ (24,242)	-100.0%
CAPITAL PROJ FUND	Capital Project Fund	$ 26,114,608	$ 4,000,000	$ (22,114,608)	-84.7%
GO BOND CAP PROJ FUND	Capital Project Fund	$ 1,195,900	$ 1,212,215	$ 16,315	1.4%
AIRPORT CAPITAL	Capital Project Fund	$ 6,624,132	$ 140,816	$ (6,483,316)	-97.9%
POLICE IMPACT FEES (NEW)	Capital Project Fund	$ 1,852,561	$ 1,060,390	$ (792,171)	-42.8%
POLICE IMPACT FEES (OLD)	Capital Project Fund	$ 1,351,443	$ -	$ (1,351,443)	-100.0%
FIRE IMPACT FEES (NEW)	Capital Project Fund	$ 1,516,086	$ 997,960	$ (518,126)	-34.2%
FIRE IMPACT FEES (OLD)	Capital Project Fund	$ 1,268,530	$ -	$ (1,268,530)	-100.0%
RECREATION IMPACT FEES (NEW)	Capital Project Fund	$ 3,060,762	$ 1,788,440	$ (1,272,322)	-41.6%
RECREATION IMPACT FEES (OLD)	Capital Project Fund	$ 2,485,232	$ -	$ (2,485,232)	-100.0%
TRANSPORTATION IMPACT FEES (NEW)	Capital Project Fund	$ 7,028,594	$ 7,158,770	$ 130,176	1.9%
TRANSPORTATION IMPACT FEES (OLD)	Capital Project Fund	$ 6,316,459	$ -	$ (6,316,459)	-100.0%
STORMWATER CAPITAL	Capital Project Fund	$ 9,856,140	$ 6,948,320	$ (2,907,820)	-29.5%
CAPITAL EQUIPMENT	Capital Project Fund	$ 5,357,024	$ 4,393,856	$ (963,168)	-18.0%
2025 TB CREEK CAP PROJ	Capital Project Fund	$ 5,600,000	$ 1,000,000	$ (4,600,000)	-82.1%
Total Budget		**$ 226,817,738**	**$ 185,536,222**	**$ (41,281,516)**	**-18.2%**

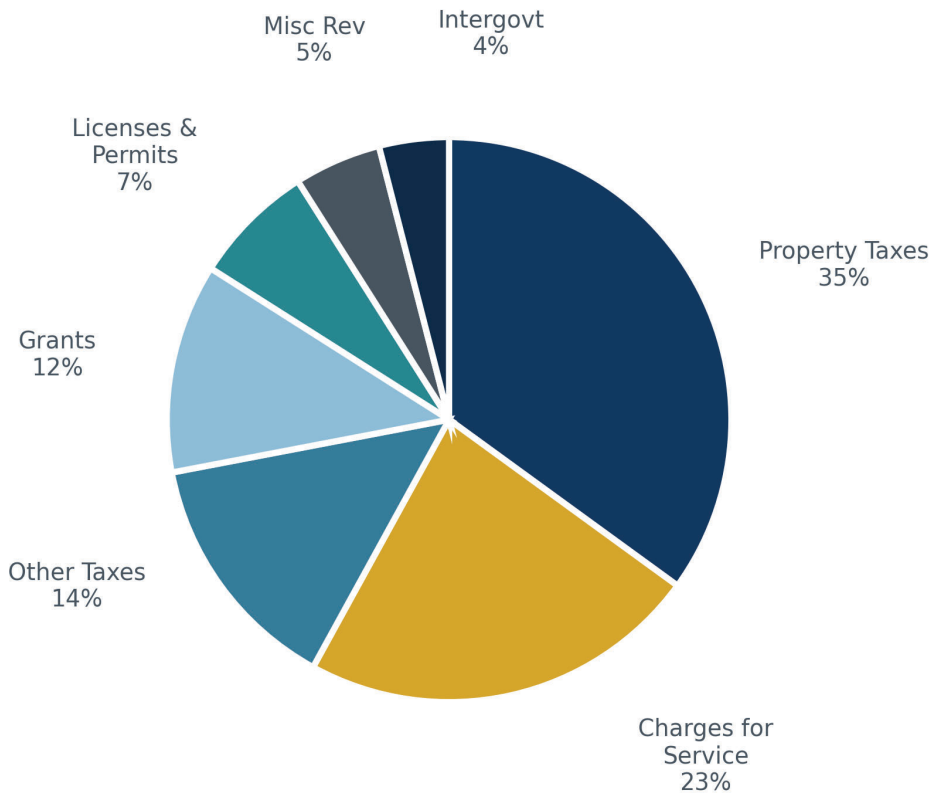
City Manager's FY 2027 Proposed Budget

Revenues

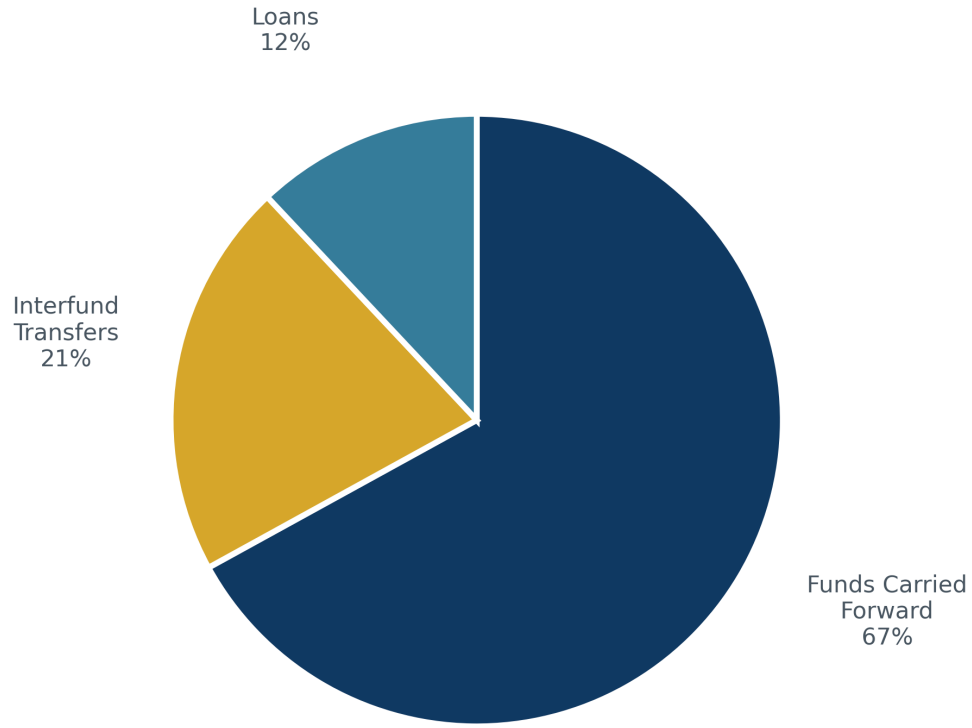
Revenues – Year Over Year Comparison

Revenues	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Property Taxes	$ 34,076,778	$ 36,157,496	$ 2,080,718	6.1%
Charges for Service	$ 23,776,810	$ 23,881,506	$ 104,696	0.4%
Other Taxes	$ 13,741,101	$ 14,724,022	$ 982,921	7.2%
Grants	$ 17,561,708	$ 11,877,082	$ (5,684,626)	-32.4%
Licenses & Permits	$ 7,399,305	$ 6,764,105	$ (635,200)	-8.6%
Misc Rev	$ 6,326,913	$ 5,490,014	$ (836,899)	-13.2%
Intergovt	$ 3,390,055	$ 3,526,290	$ 136,235	4.0%
Recurring Subtotal	**$ 106,272,670**	**$ 102,420,515**	**$ (3,852,155)**	**-3.6%**
Funds Carried Forward	$ 79,958,219	$ 55,682,329	$ (24,275,890)	-30.4%
Interfund Transfers	$ 32,509,595	$ 17,233,378	$ (15,276,217)	-47.0%
Loans	$ 8,077,254	$ 10,200,000	$ 2,122,746	26.3%
Non-Recurring Subtotal	**$ 120,545,068**	**$ 83,115,707**	**$ (37,429,361)**	**-31.1%**
Total Revenues	**$ 226,817,738**	**$ 185,536,222**	**$ (41,281,516)**	**-18.2%**

Recurring Revenues – By Type



Non-Recurring Revenues – By Type

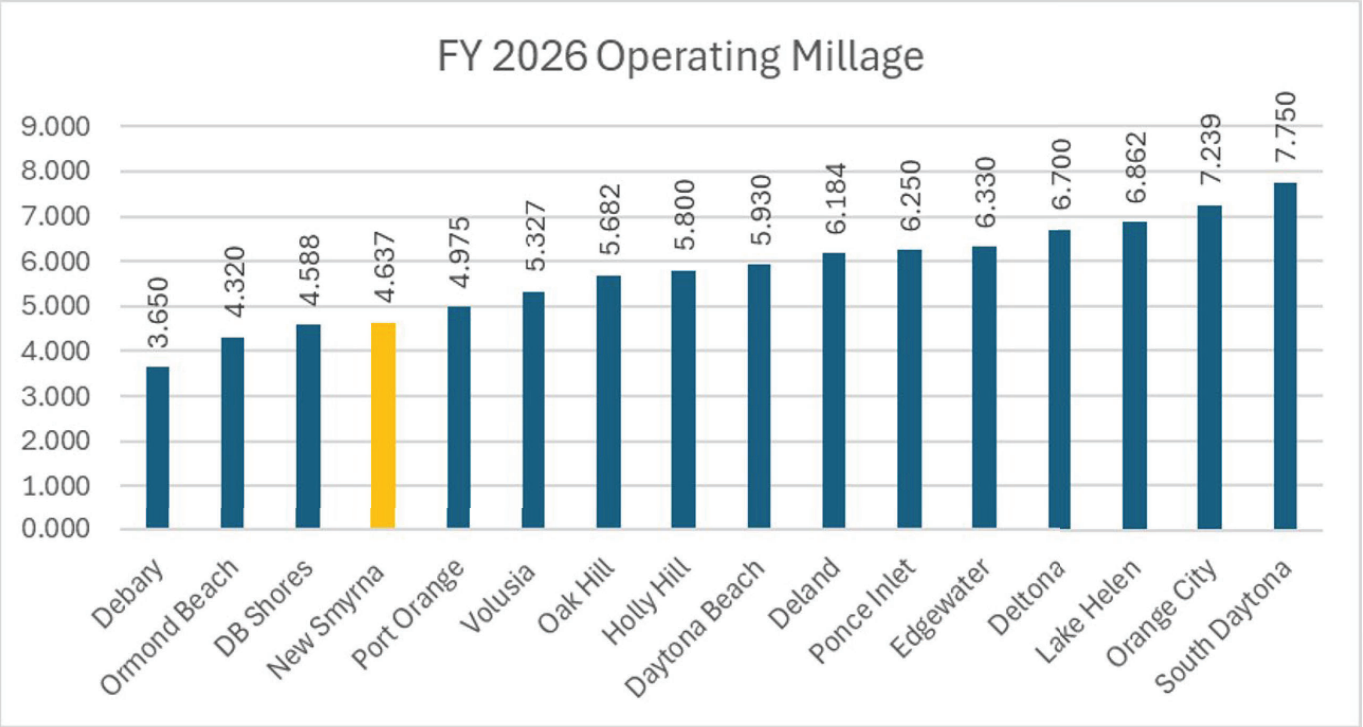


Property Taxes (Operating Millage) – Year Over Year Comparison

Revenue	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Property Tax - General Fund	$ 31,463,741	$ 32,952,981	$ 1,489,240	4.7%
Property Tax - CRA	$ 1,772,037	$ 1,935,456	$ 163,419	9.2%
Operating Millage Rate	$ 33,235,778	$ 34,888,437	$ 1,652,659	5.0%



Millage Rate Comparison



Property Taxes (Voted Debt Millage) – Year Over Year Comparison

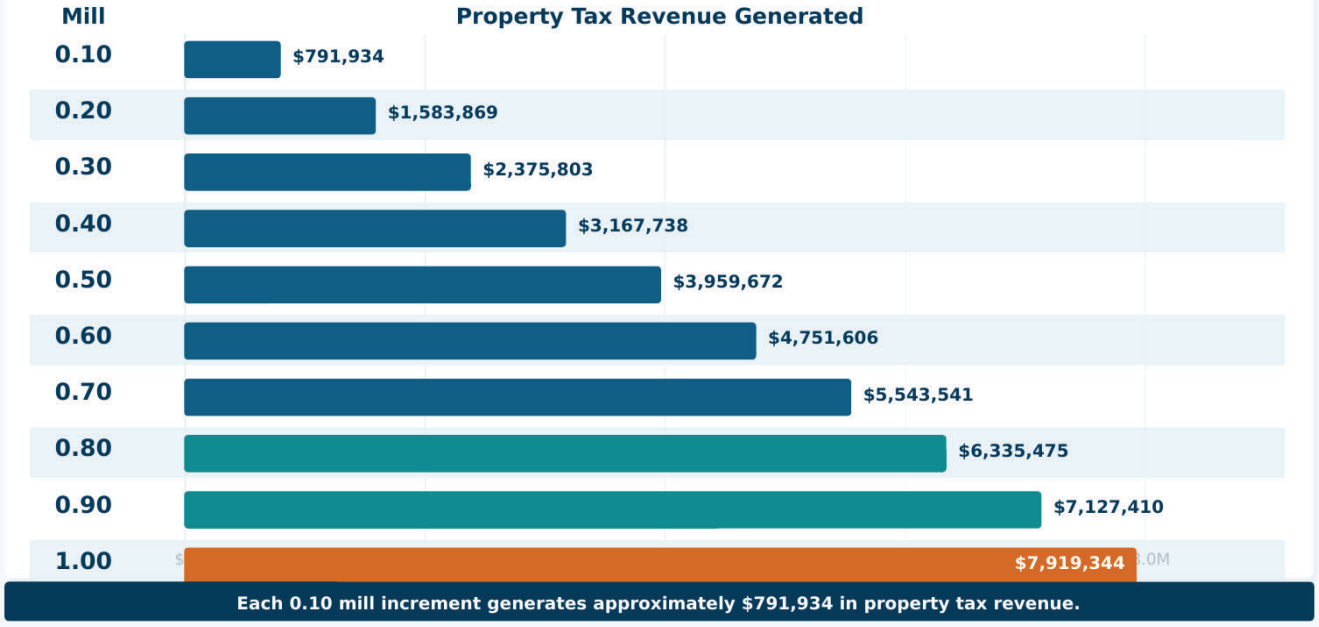
Revenue	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Property Tax - 2019 GO Bond	$ 423,000	$ 763,484	$ 340,484	80.5%
Property Tax - 2025 GO Bond	$ 418,000	$ 505,575	$ 87,575	21.0%
Voted Debt Service Millage	$ 841,000	$ 1,269,059	$ 428,059	50.9%



Millage Rate

Property Tax Revenue Generated

Revenue by Millage Increment



Each 0.10 mill increment generates approximately $791,934 in property tax revenue.

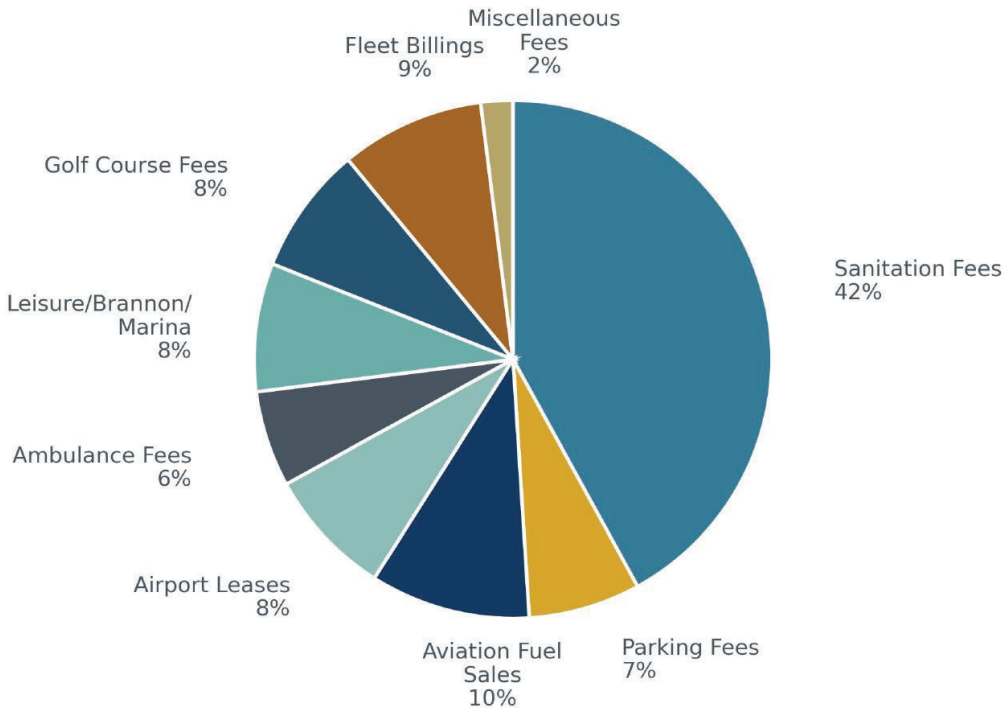
Maximum Millage Rate

- On July 28, the Commission will establish the maximum millage rate for FY 2027.
- The maximum millage rate will be included on TRIM notices mailed to property owners in August.
- The millage rate may be reduced during the budget process without additional notice requirements.
- The millage rate generally cannot be increased above the maximum rate after TRIM notices are issued unless special statutory procedures are followed.

Charges for Service – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Development Services Fees	$ 300,000	$ 310,500	$ 10,500	3.5%
Sanitation Fees	$ 10,618,905	$ 10,039,631	$ (579,274)	-5.5%
Parking Fees	$ 1,573,660	$ 1,662,520	$ 88,860	5.6%
Aviation Fuel Sales	$ 2,400,000	$ 2,400,000	$ -	0.0%
Airport Leases	$ 2,082,003	$ 1,929,598	$ (152,405)	-7.3%
Ambulance Fees	$ 1,107,277	$ 1,300,000	$ 192,723	17.4%
Leisure Services Activity Fees	$ 816,273	$ 828,424	$ 12,151	1.5%
Brannon Center Fees	$ 491,500	$ 580,200	$ 88,700	18.0%
Golf Course Fees	$ 1,778,100	$ 1,959,100	$ 181,000	10.2%
Marina Fees	$ 455,322	$ 485,730	$ 30,408	6.7%
Fleet Billings	$ 1,976,840	$ 2,202,680	$ 225,840	11.4%
Miscellaneous Fees	$ 176,930	$ 183,123	$ 6,193	3.5%
Total	**$ 23,776,810**	**$ 23,881,506**	**$ 104,696**	**0.4%**

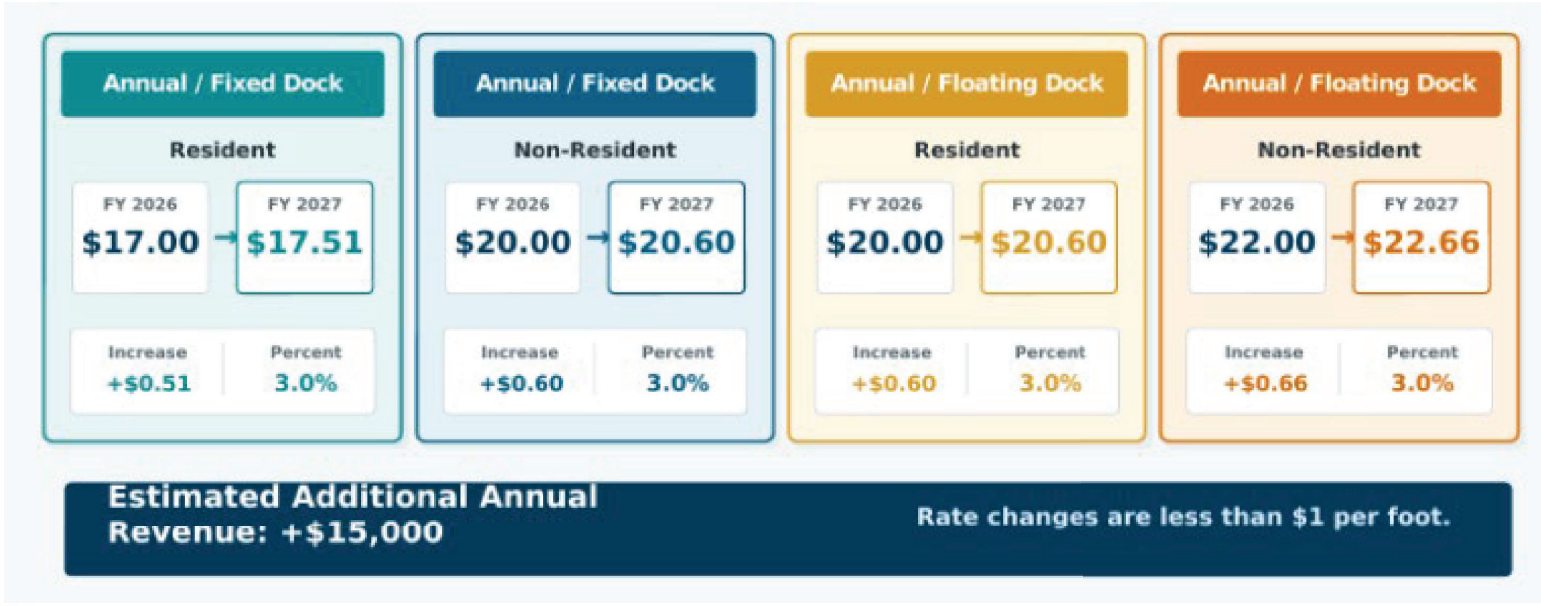
Charges for Service – By Type



Parking Rates



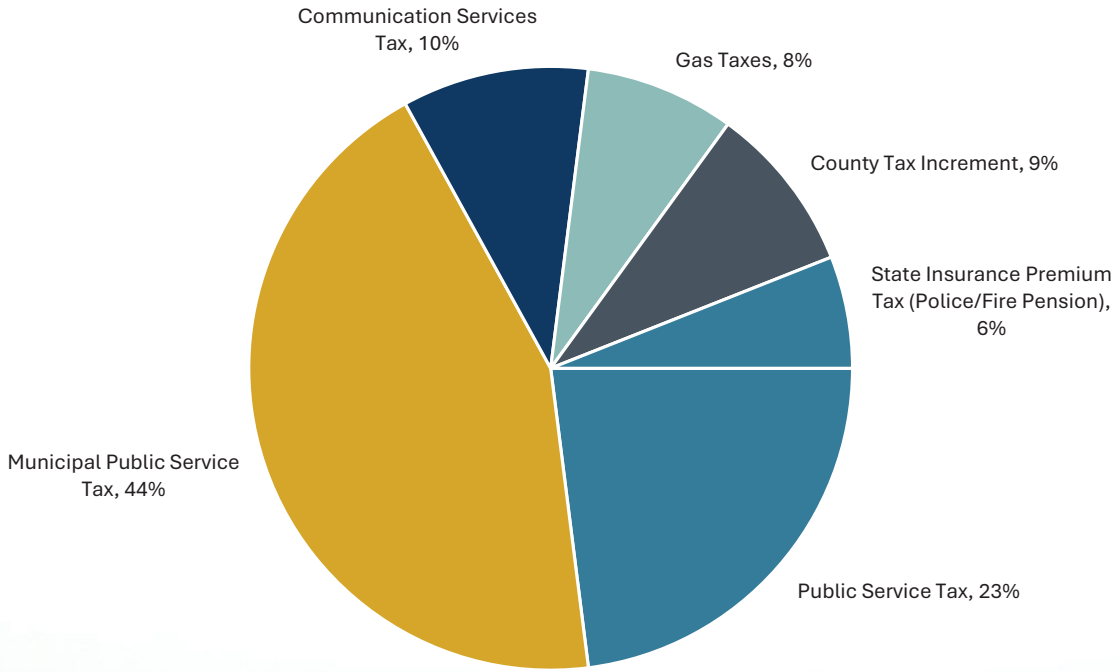
Marina Rates



Other Taxes – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Public Service Tax	$ 3,258,000	$ 3,372,030	$ 114,030	3.5%
Municipal Public Service Tax	$ 5,810,836	$ 6,446,331	$ 635,495	10.9%
Communication Services Tax	$ 1,475,000	$ 1,526,625	$ 51,625	3.5%
Gas Taxes	$ 1,232,547	$ 1,261,686	$ 29,139	2.4%
County Tax Increment	$ 1,156,914	$ 1,269,155	$ 112,241	9.7%
State Insurance Premium Tax (Police/Fire Pension)	$ 807,804	$ 848,195	$ 40,391	5.0%
Total	**$ 13,741,101**	**$ 14,724,022**	**$ 982,921**	**7.2%**

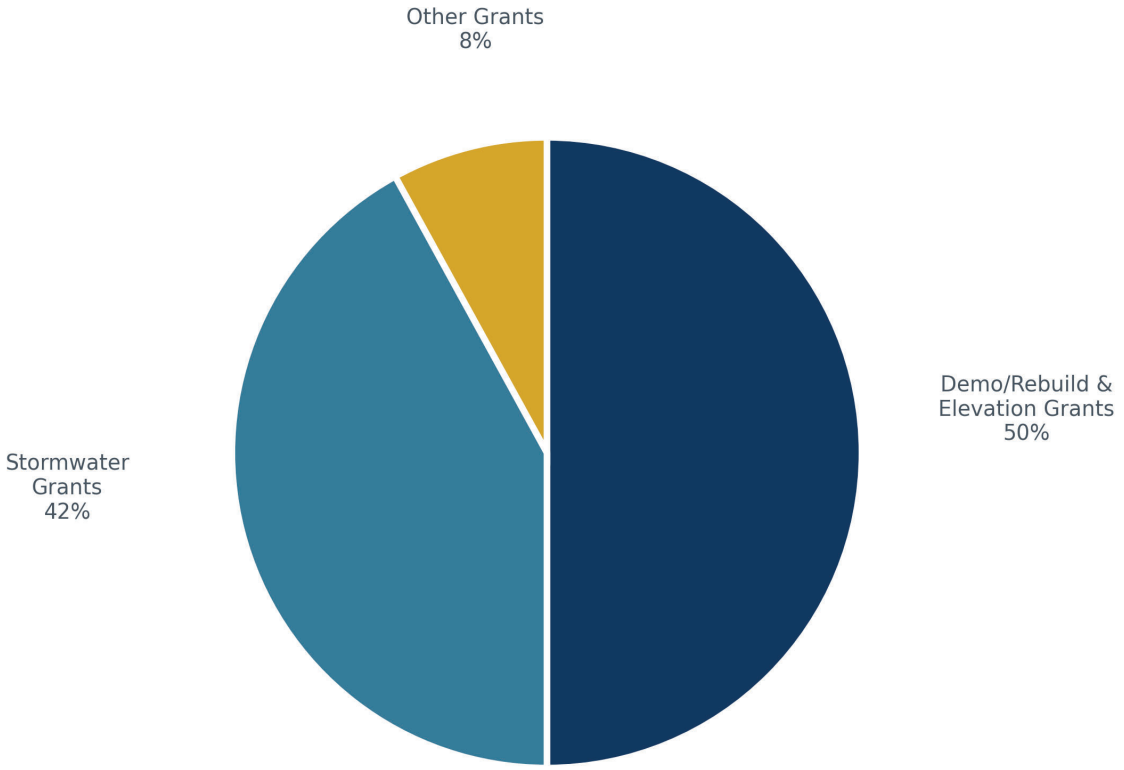
Other Taxes – By Type



Grants – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Airport Grants (FAA & FDOT)	$ 5,700,926	$ 637,000	$ (5,063,926)	-88.8%
FEMA Grants	$ 634,908	$ -	$ (634,908)	-100.0%
Demo/Rebuild & Elevation Grants	$ -	$ 5,973,375	$ 5,973,375	0.0%
FIND Grants	$ 975,785	$ 50,000	$ (925,785)	-94.9%
CDBG Grants	$ 211,332	$ 157,500	$ (53,832)	-25.5%
Stormwater Grants	$ 8,147,998	$ 5,000,000	$ (3,147,998)	-38.6%
Miscellaneous Grants	$ 1,890,759	$ 59,207	$ (1,831,552)	-96.9%
Total	**$ 17,561,708**	**$ 11,877,082**	**$ (5,684,626)**	**-32.4%**

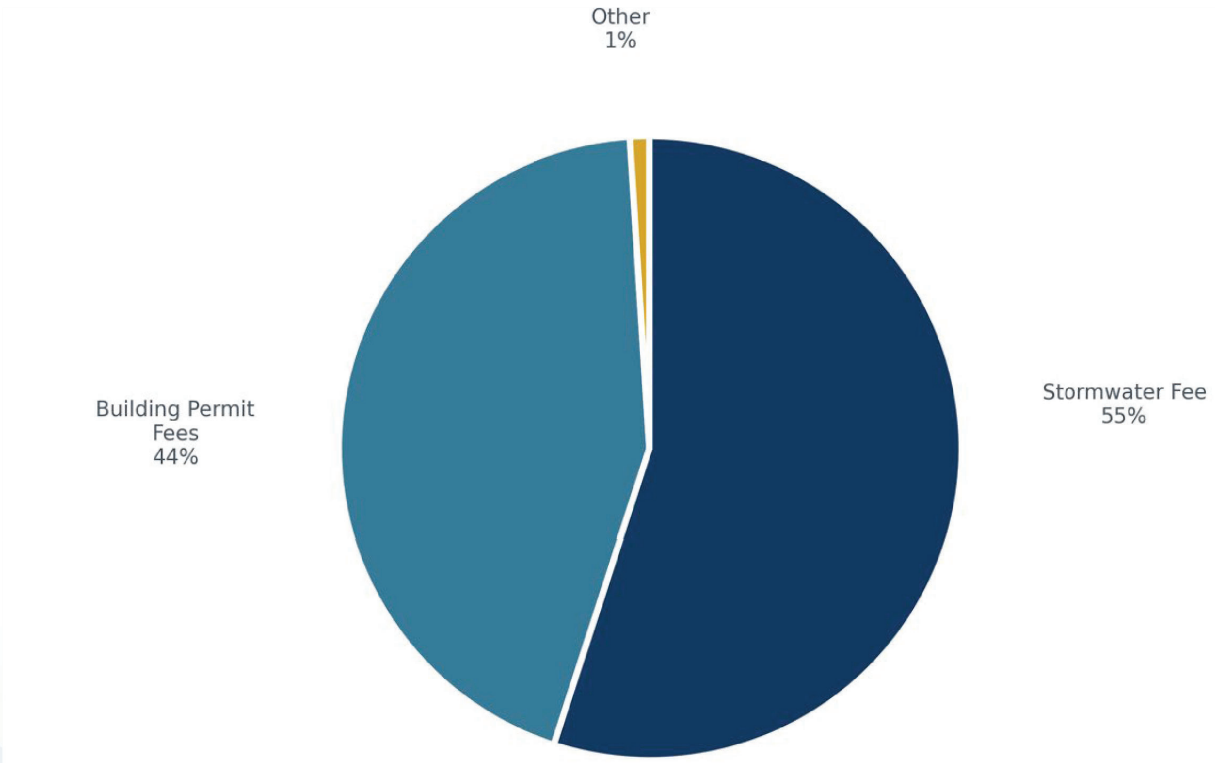
Grants – By Type



Licenses & Permits – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Stormwater Fee	$ 3,552,412	$ 3,689,032	$ 136,620	3.8%
Local Business Tax	$ 373,519	$ -	$ (373,519)	-100.0%
Tree Mitigation Fees	$ 460,146	$ -	$ (460,146)	-100.0%
Building Permit Fees	$ 2,938,242	$ 3,000,000	$ 61,758	2.1%
Other	$ 74,986	$ 75,073	$ 87	0.1%
Total	**$ 7,399,305**	**$ 6,764,105**	**$ (635,200)**	**-8.6%**

Licenses & Permits – By Type



Stormwater Rates

Current Rate	3% Increase	10% Increase	20% Increase	30% Increase
Current FY 2026	FY 2027 Proposed	Scenario A	Scenario B	Scenario C
$125	$129	$138	$150	$163
Rate per ERU	Rate per ERU	Rate per ERU	Rate per ERU	Rate per ERU
Baseline for comparison	+$4 per ERU	+$13 per ERU	+$25 per ERU	+$38 per ERU
	Additional Revenue	Additional Revenue	Additional Revenue	Additional Revenue
	$150,041	$407,863	$751,625	$1,124,034

Estimated Stormwater Revenue Collections

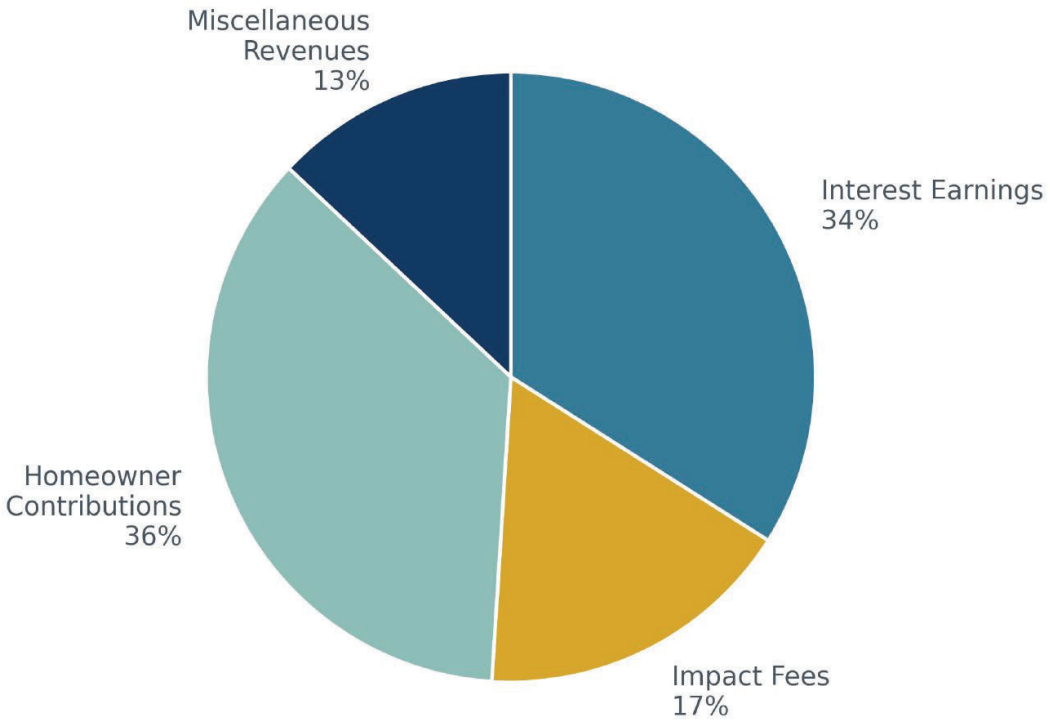
Assumes 31,411 ERUs for FY 2027, 4% collection fee, and 95% collection rate.



Miscellaneous Revenues – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Interest Earnings	$ 2,156,147	$ 1,853,360	$ (302,787)	-14.0%
Contributions	$ 2,000,000	$ -	$ (2,000,000)	-100.0%
Impact Fees	$ 1,400,000	$ 910,000	$ (490,000)	-35.0%
Homeowner Contributions	$ -	$ 1,991,125	$ 1,991,125	0.0%
Miscellaneous Revenues	$ 770,766	$ 735,529	$ (35,237)	-4.6%
Total	**$ 6,326,913**	**$ 5,490,014**	**$ (836,899)**	**-13.2%**

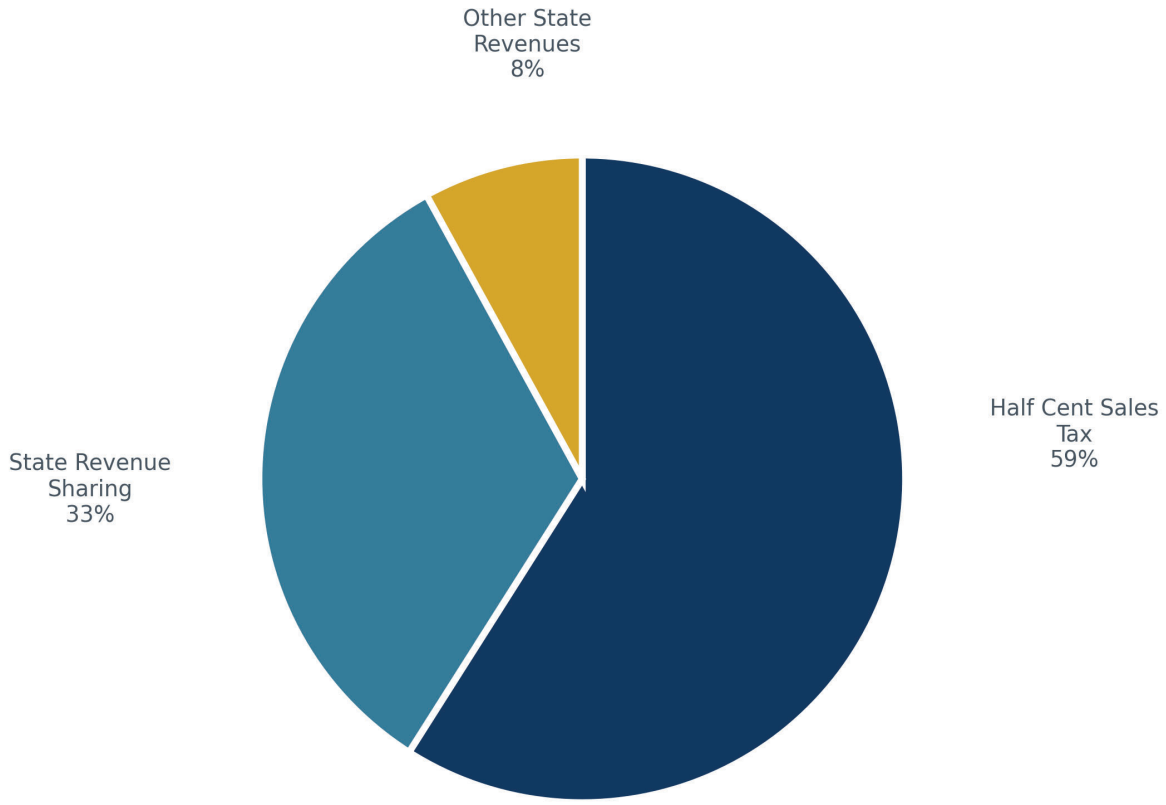
Miscellaneous Revenues – By Type



Intergovernmental Revenues – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Half Cent Sales Tax	$ 2,004,543	$ 2,074,702	$ 70,159	3.5%
State Revenue Sharing	$ 1,120,460	$ 1,159,676	$ 39,216	3.5%
Mobile Home License Fees	$ 14,000	$ 14,490	$ 490	3.5%
Alcohol License Fees	$ 47,779	$ 49,451	$ 1,672	3.5%
Miscellaneous State Revenues	$ 203,273	$ 227,971	$ 24,698	12.2%
Total	**$ 3,390,055**	**$ 3,526,290**	**$ 136,235**	**4.0%**

Intergovernmental Revenues – By Type



Funds Carried Forward – Year Over Year Comparison

Fund	FY 2026 Budget	FY 2027 Budget	Change $	Change %
General Fund	$ 29,380,000	$ 21,200,000	$ (8,180,000)	-27.8%
Stormwater Funds	$ 7,411,594	$ 3,563,714	$ (3,847,880)	-51.9%
Parking Fund	$ 4,648,304	$ 4,800,000	$ 151,696	3.3%
Sanitation Fund	$ 3,564,455	$ 3,765,424	$ 200,969	5.6%
Airport Fund	$ 1,494,442	$ 617,100	$ (877,342)	-58.7%
CRA Fund	$ 8,176,786	$ 6,541,797	$ (1,634,989)	-20.0%
Debt Service Funds	$ 960,731	$ 177,922	$ (782,809)	-81.5%
Capital Project Fund	$ 22,694,731	$ 11,931,215	$ (10,763,516)	-47.4%
Other Funds	$ 1,627,176	$ 3,085,157	$ 1,457,981	89.6%
Total	**$ 79,958,219**	**$ 55,682,329**	**$ (24,275,890)**	**-30.4%**

Type	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Unrestricted	$ 29,380,000	$ 21,200,000	$ (8,180,000)	-27.8%
Restricted	$ 50,578,219	$ 34,482,329	$ (16,095,890)	-31.8%
Total	**$ 79,958,219**	**$ 55,682,329**	**$ (24,275,890)**	**-30.4%**

Interfund Transfers – Year Over Year Comparison

Purpose	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Debt Service	$ 2,075,884	$ 2,363,005	$ 287,121	13.8%
Capital	$ 10,233,171	$ 8,528,704	$ (1,704,467)	-16.7%
Support	$ 3,376,855	$ 2,576,245	$ (800,610)	-23.7%
Establish New Funds	$ 16,823,685	$ 3,765,424	$ (13,058,261)	-77.6%
Total	**$ 32,509,595**	**$ 17,233,378**	**$ (15,276,217)**	**-47.0%**

Loans – Year Over Year Comparison

Purpose	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Police Vehicles	$ 136,625	$ -	$ (136,625)	-100.0%
Turnbull Creek Land Acquisition	$ 5,500,000	$ -	$ (5,500,000)	-100.0%
Washington Street	$ 2,440,629	$ -	$ (2,440,629)	-100.0%
Re-financed Line of Credit	$ -	$ 10,200,000	$ 10,200,000	0.0%
Total	**$ 8,077,254**	**$ 10,200,000**	**$ 2,122,746**	**26.3%**

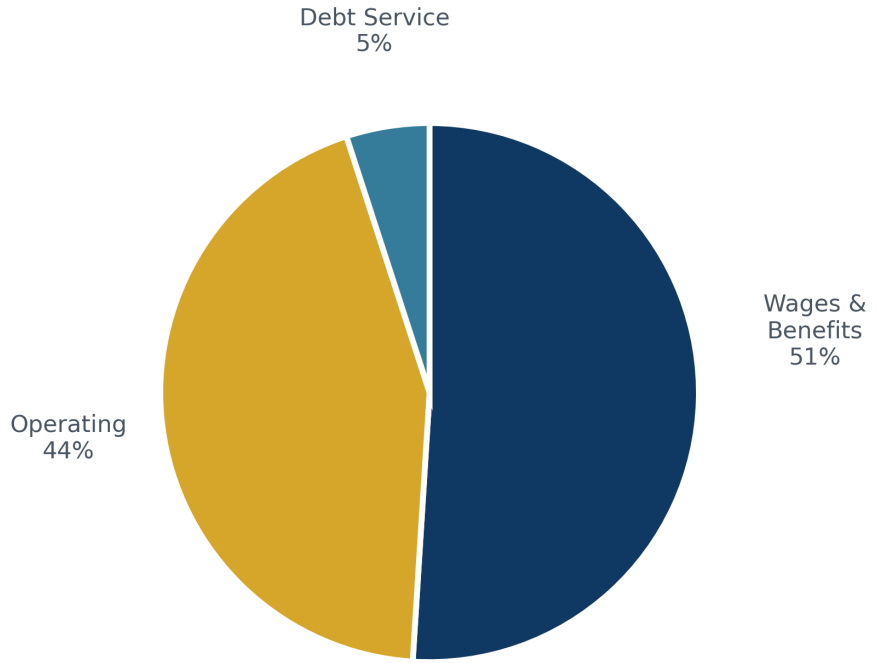
City Manager's FY 2027 Proposed Budget

Expenses

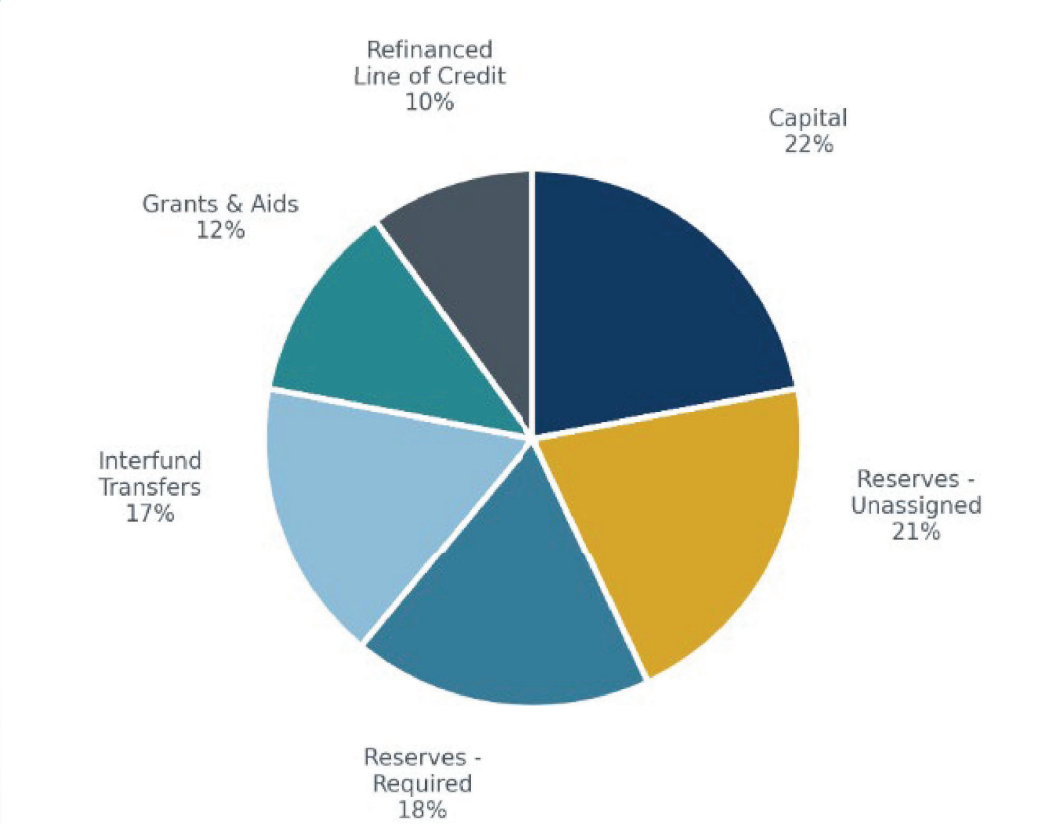
Total Expenses – Year Over Year Comparison

Expenses	2026 Budget	2027 Budget	Change $	Change %
Wages & Benefits	$ 39,478,850	$ 42,157,679	$ 2,678,829	6.8%
Operating	$ 37,579,795	$ 37,058,827	$ (520,968)	-1.4%
Debt Service	$ 3,999,555	$ 3,955,723	$ (43,832)	-1.1%
Recurring Expense Sub-total	**$ 81,058,200**	**$ 83,172,229**	**$ 2,114,029**	**2.6%**
Capital	$ 61,648,397	$ 22,977,246	$ (38,671,151)	-62.7%
Reserves - Unassigned	$ 30,386,689	$ 21,581,345	$ (8,805,344)	-29.0%
Reserves - Required	$ 17,121,347	$ 18,669,052	$ 1,547,705	9.0%
Interfund Transfers	$ 32,509,595	$ 17,233,378	$ (15,276,217)	-47.0%
Grants & Aids	$ 4,093,510	$ 11,784,442	$ 7,690,932	187.9%
Refinanced Line of Credit	$ -	$ 10,118,530	$ 10,118,530	0.0%
Non-Recurring Expense Subtotal	**$ 145,759,538**	**$102,363,993**	**$ (43,395,545)**	**-29.8%**
Total Expenses	**$ 226,817,738**	**$185,536,222**	**$ (41,281,516)**	**-18.2%**

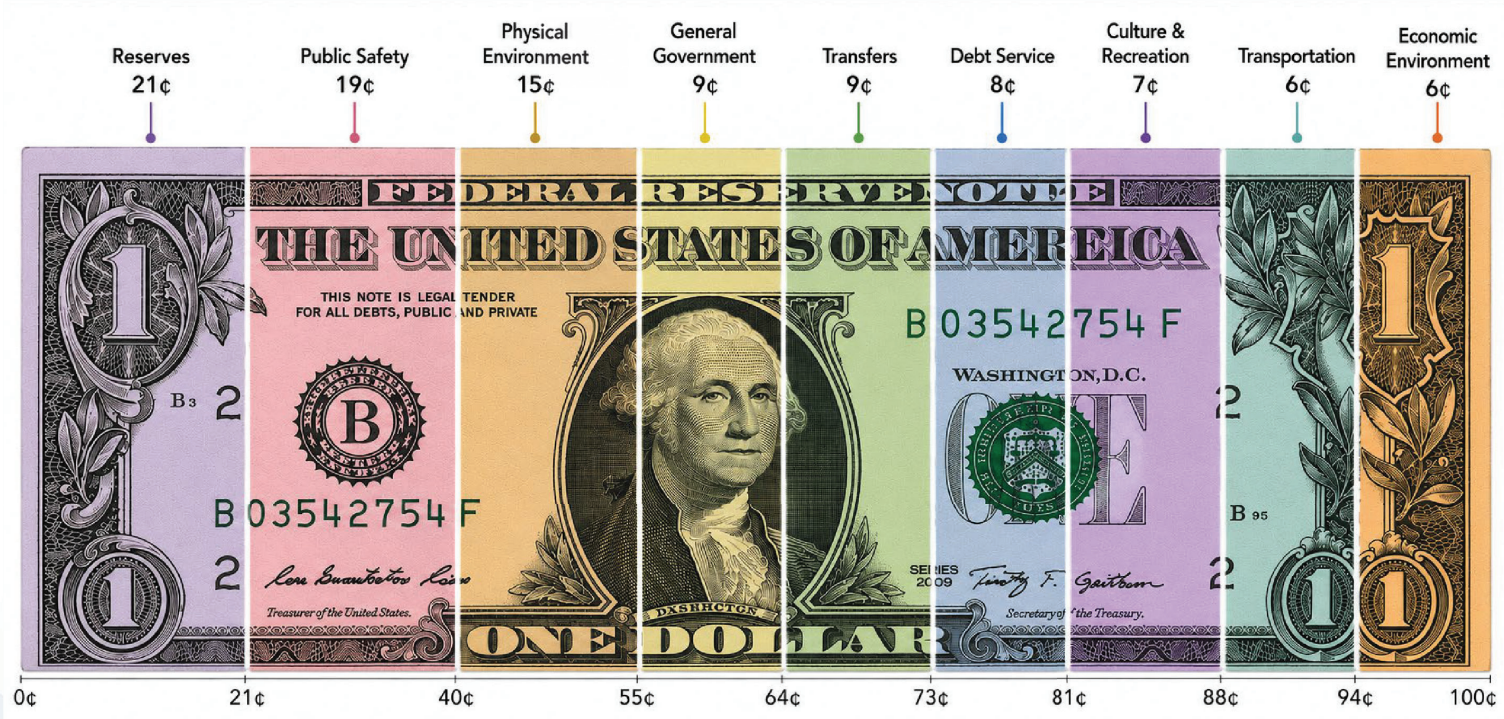
Recurring Expenses – By Type



Non-Recurring Expenses – By Type



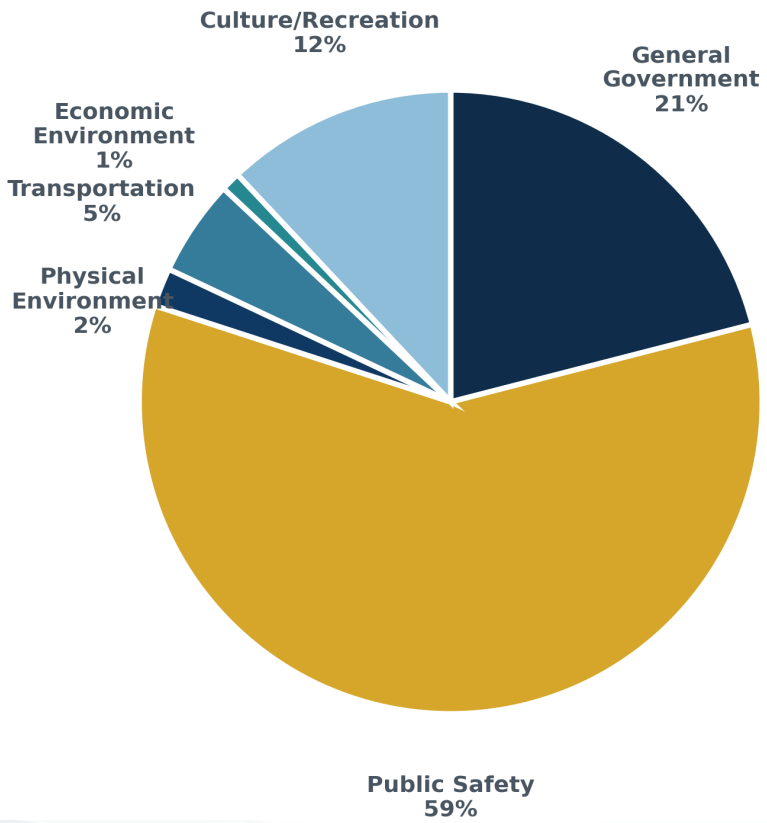
Total Expenses – Distribution of Every City Dollar



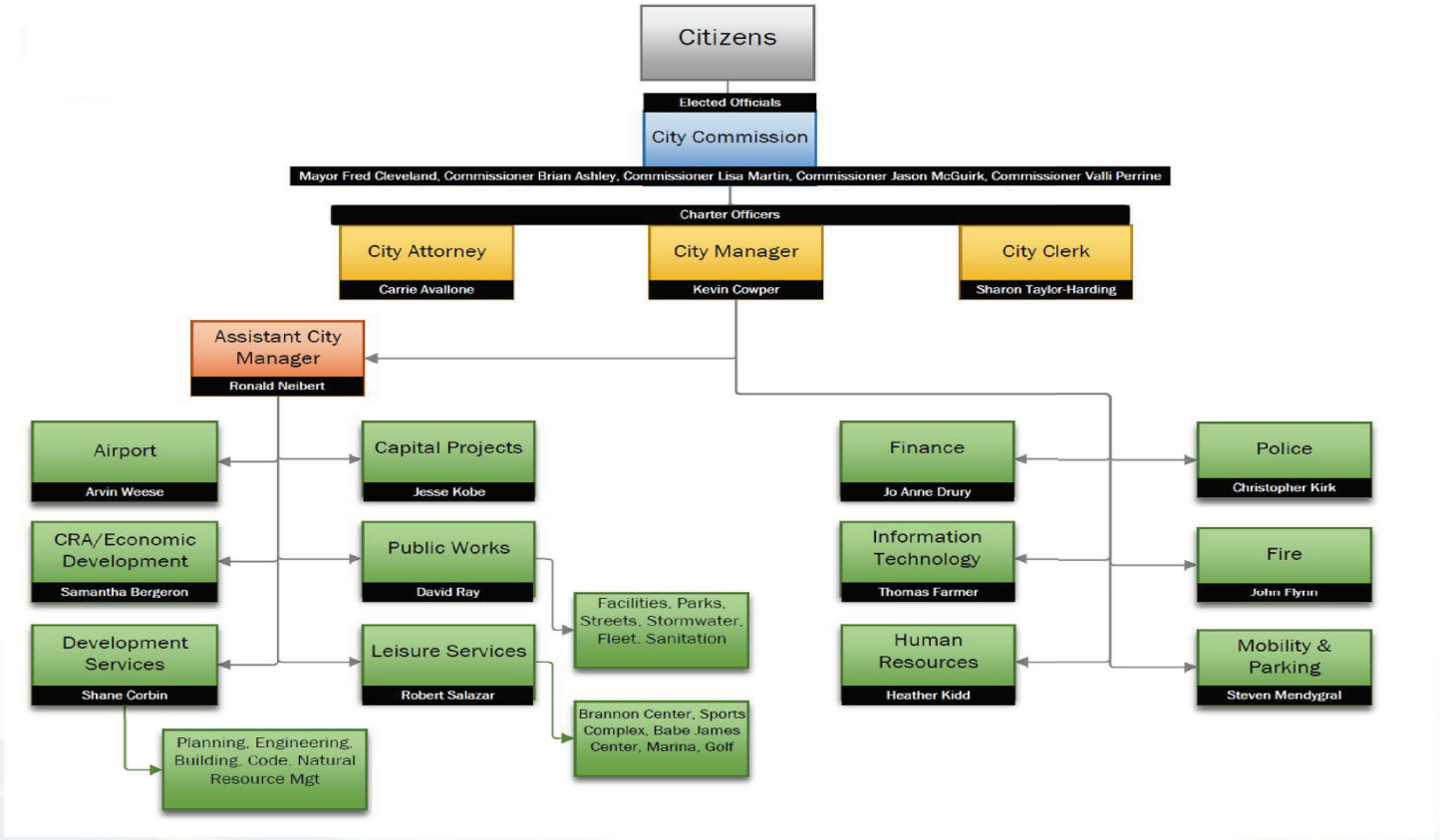
Wages & Benefits – Year Over Year Comparison

Expenses	2026 Budget	2027 Budget	Change $	Change %
Wages	$ 26,016,576	$ 27,892,757	$ 1,876,181	7.2%
FICA	$ 1,951,091	$ 2,145,127	$ 194,036	9.9%
Retirement	$ 5,492,556	$ 5,907,666	$ 415,110	7.6%
Other Benefits	$ 6,018,627	$ 6,212,129	$ 193,502	3.2%
$	**39,478,850**	**$ 42,157,679**	**$ 2,678,829**	**6.8%**

Wages & Benefits – By Function



Organizational Chart



Positions by Function

FY 2026

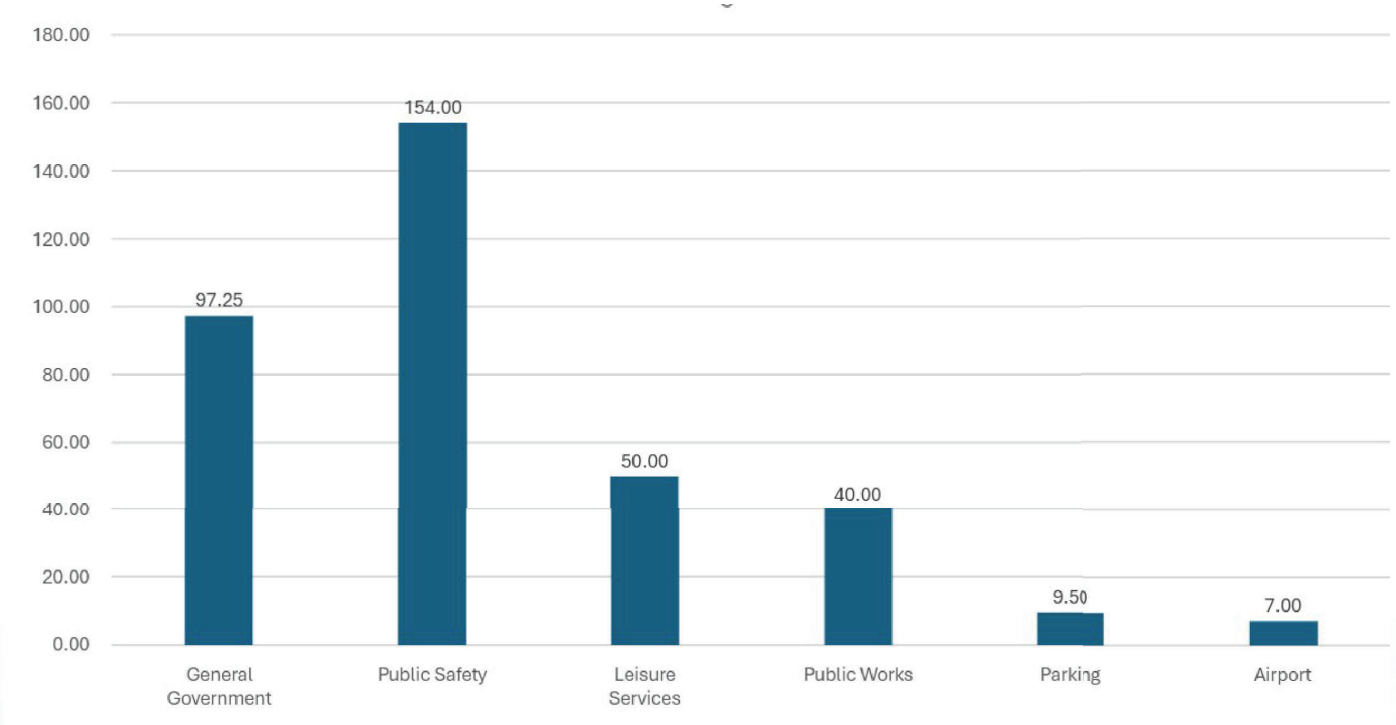
354.75

FY 2027

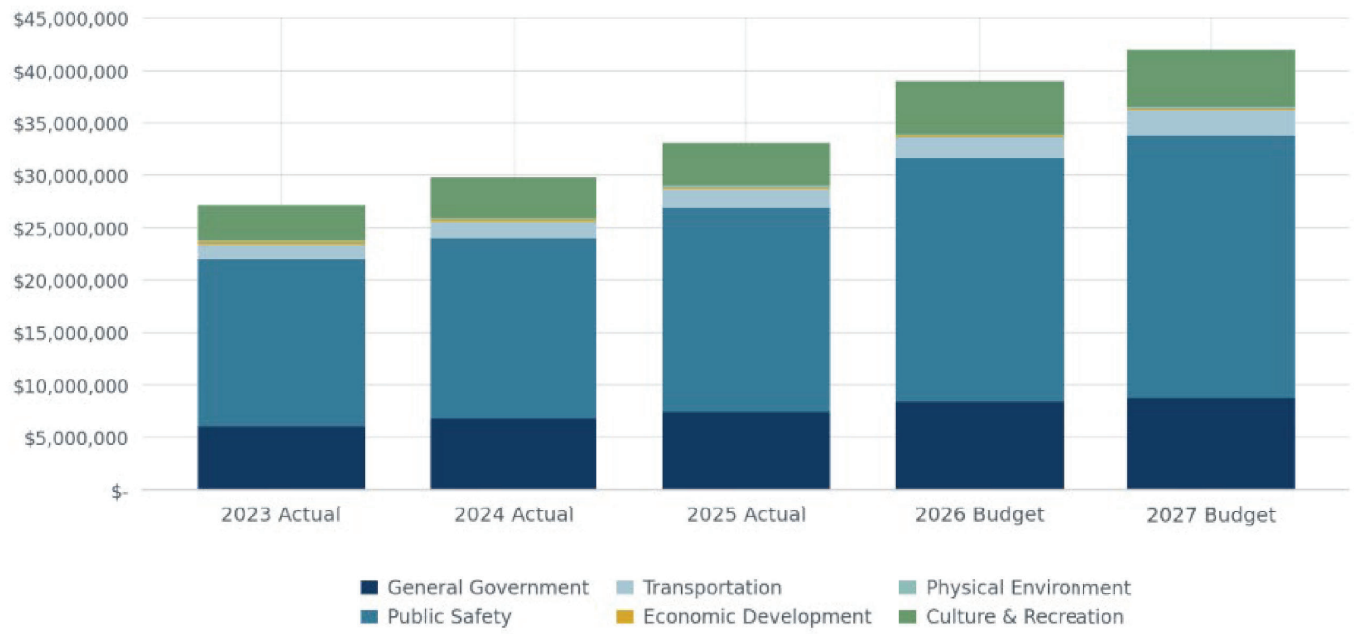
357.75

Change

3.00



Wages & Benefits – 5 Year Trend



New Positions

Parking Fund

Parking Lot/Bathroom Cleaner
1 full-time starting Oct.

FY 2027 Cost **$58,130**

Parking Fund

Parking Ambassadors
2 part-time starting Oct.

FY 2027 Cost **$42,778**

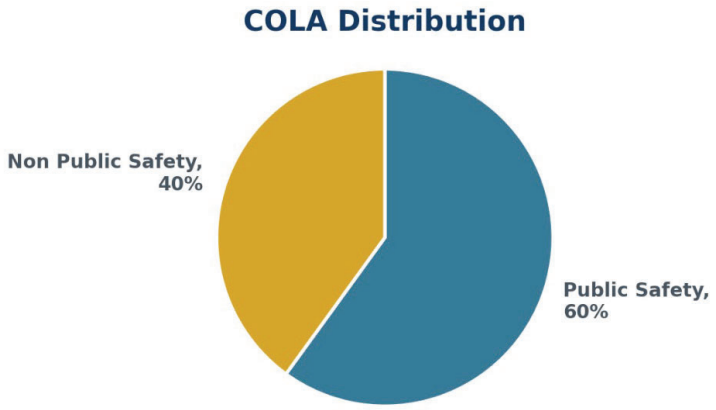
Airport Fund

Administrative Assistant
1 full-time starting Jun.

FY 2027 Cost **$34,445**

Cost-of-Living Adjustment (COLA)

	2.0%	2.50%	3.00%	3.50%	4.00%
Wages	$ 556,415	$ 695,519	$ 834,622	$ 973,726	$1,112,831
FICA	$ 42,565	$ 53,207	$ 63,848	$ 74,490	$ 85,131
Retriement	$ 111,492	$ 139,365	$ 167,239	$ 195,110	$ 222,984
Total	**$ 710,472**	**$ 888,091**	**$ 1,065,709**	**$1,243,326**	**$1,420,946**

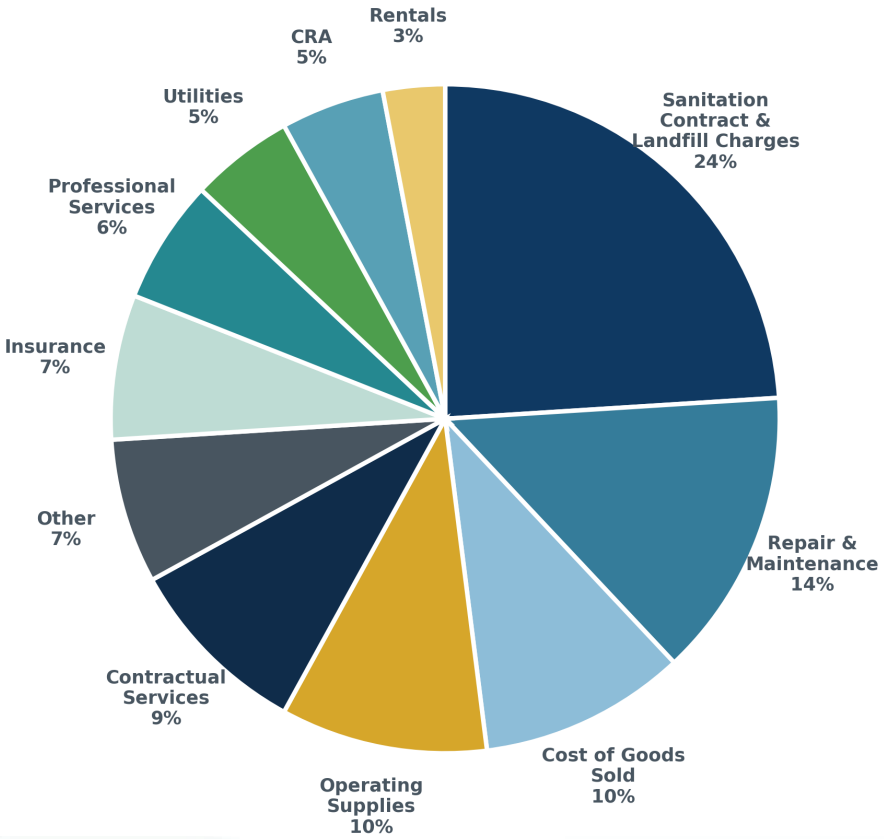


- The FY 2027 Budget does not include a COLA.
- On a year-over-year basis, inflation climbed to 4.2% in May 2026, marking the highest level since April 2023.

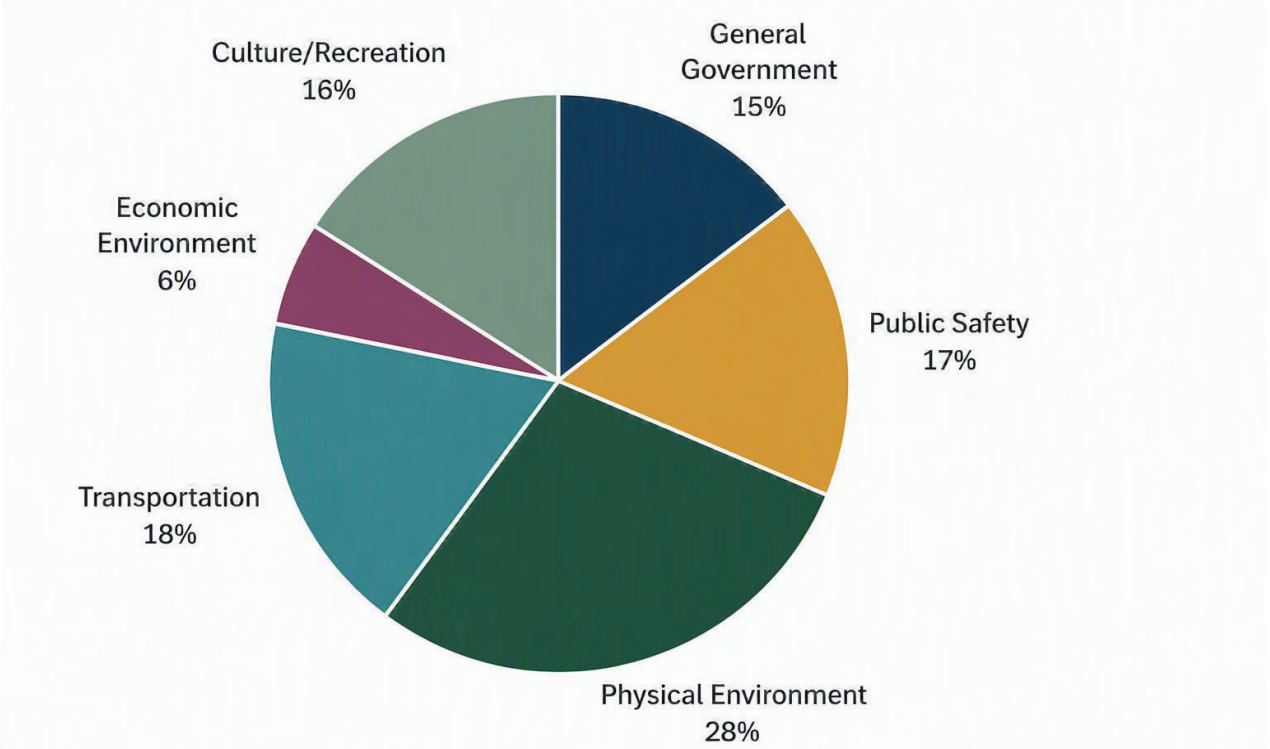
Operating Expenses – Year Over Year Comparison

Expenses	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Sanitation Contract & Landfill Charges	$ 9,350,192	$ 8,862,230	$ (487,962)	-5.2%
Repair & Maintenance	$ 5,729,002	$ 5,189,813	$ (539,189)	-9.4%
Cost of Goods Sold	$ 3,528,688	$ 3,735,000	$ 206,312	5.8%
Operating Supplies	$ 3,390,736	$ 3,608,617	$ 217,881	6.4%
Contractual Services	$ 3,200,232	$ 3,419,804	$ 219,572	6.9%
Other	$ 2,564,036	$ 2,520,840	$ (43,196)	-1.7%
Insurance	$ 2,215,146	$ 2,428,484	$ 213,338	9.6%
Professional Services	$ 2,563,379	$ 2,428,051	$ (135,328)	-5.3%
Utilities	$ 1,968,819	$ 1,922,063	$ (46,756)	-2.4%
CRA Projects	$ 2,007,667	$ 1,907,667	$ (100,000)	-5.0%
Rentals & Leases	$ 1,061,898	$ 1,036,258	$ (25,640)	-2.4%
Total	**$ 37,579,795**	**$ 37,058,827**	**$ (520,968)**	**-1.4%**

Operating Expenses – By Type



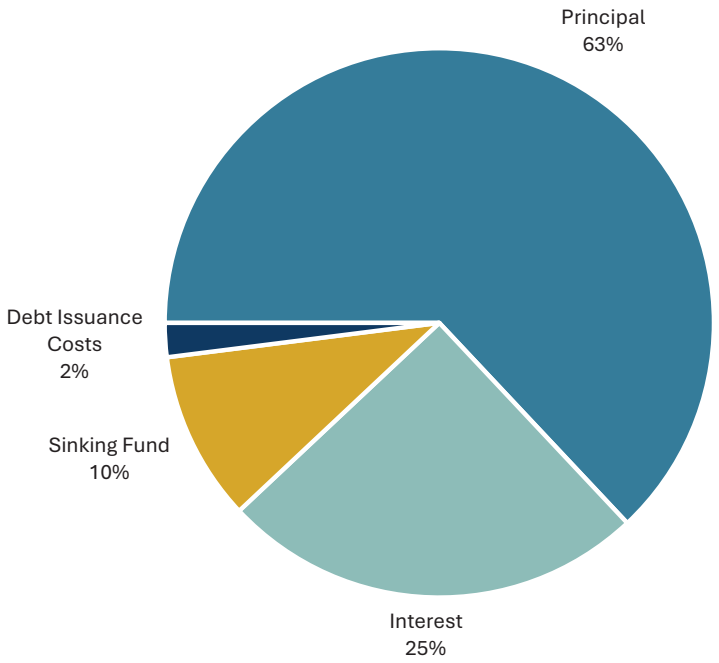
Operating Expenses – By Function



Debt Service – Year Over Year Comparison

Expenses	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Principal	$ 2,671,748	$ 2,489,201	$ (182,547)	-6.8%
Interest	$ 938,872	$ 970,416	$ 31,544	3.4%
Debt Issuance Costs	$ 47,598	$ 81,470	$ 33,872	71.2%
Sinking Fund	$ 341,337	$ 414,636	$ 73,299	21.5%
Total	**$ 3,999,555**	**$ 3,955,723**	**$ (43,832)**	**-1.1%**

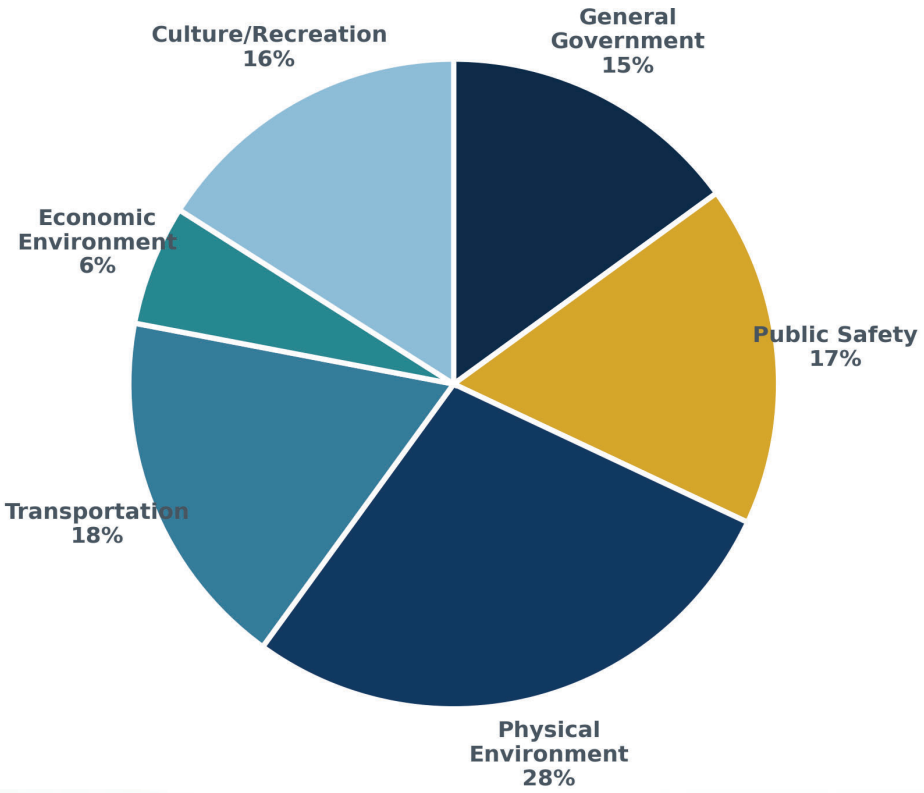
Debt Service – By Type



Capital – Year Over Year Comparison

Expense	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Land	$ 5,576,644	$ 1,000,000	$ (4,576,644)	-82%
Buildings & Improvements	$ 6,933,373	$ 3,035,390	$ (3,897,983)	-56%
Infrastructure	$ 40,442,482	$ 12,752,357	$ (27,690,125)	-68%
Equipment	$ 5,440,101	$ 3,337,549	$ (2,102,552)	-39%
Vehicles	$ 3,255,797	$ 2,851,950	$ (403,847)	-12%
Total	**$ 61,648,397**	**$ 22,977,246**	**$ (38,671,151)**	**-63%**

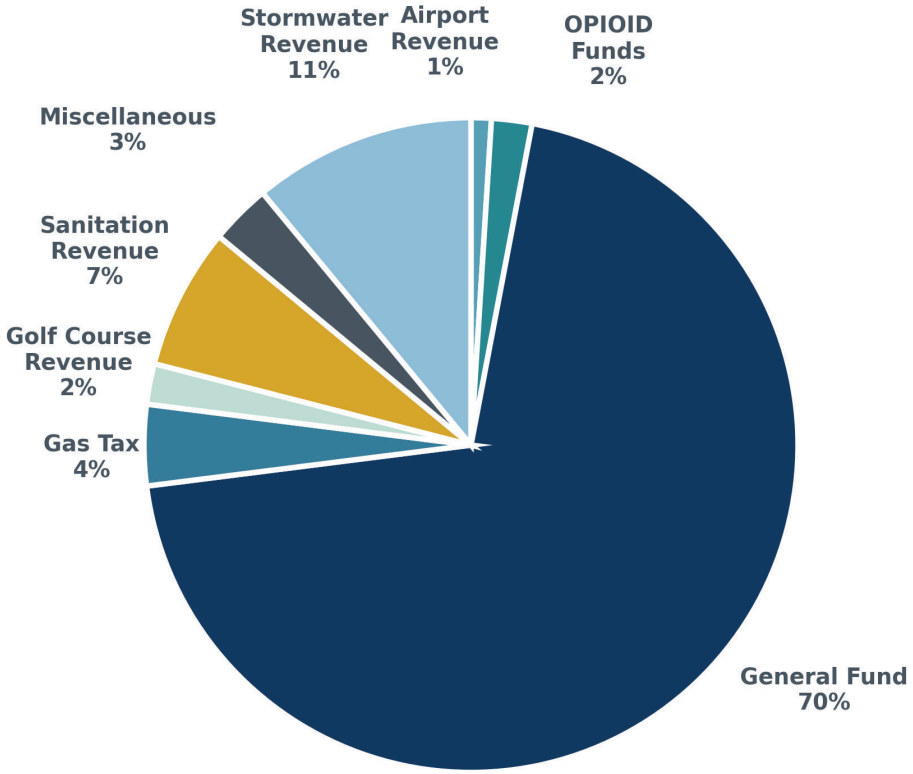
Capital – By Function



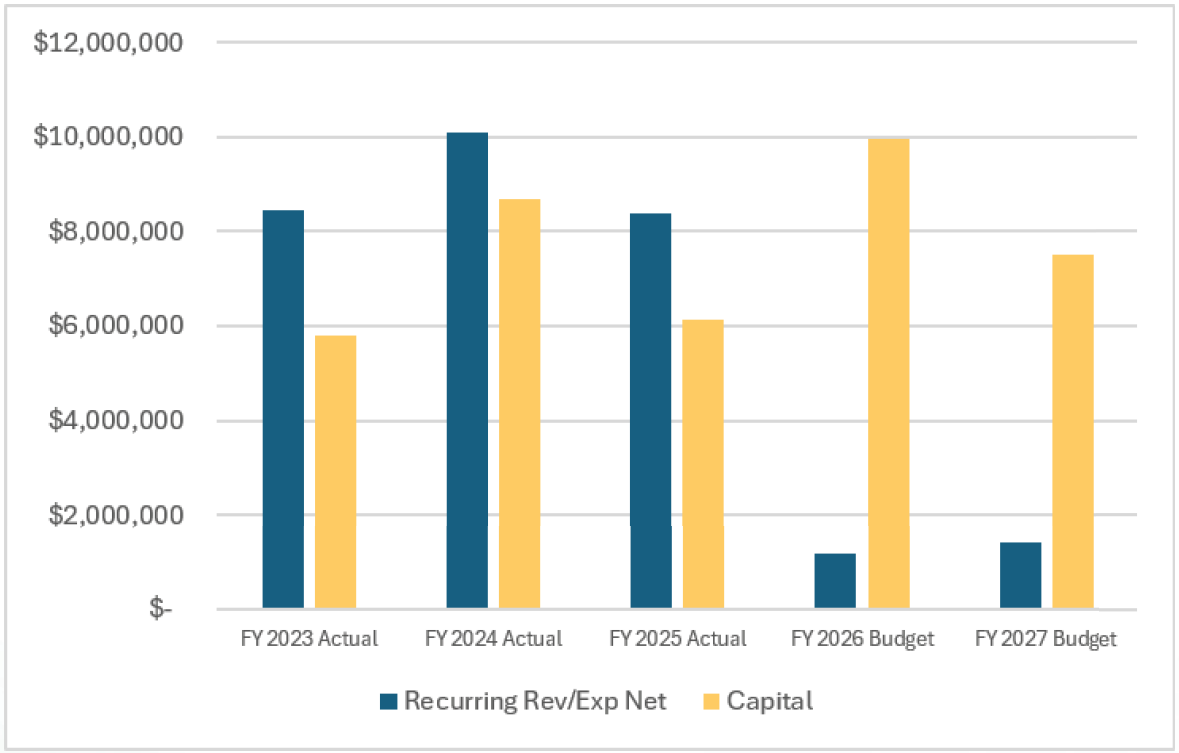
Annual Capital

PROJECT	AMOUNT	PROJECT	AMOUNT
Other Vehicles	$1,366,950	Dredging & Pipelining	$800,000
Equipment	$1,338,200	AC & Roofs	$700,000
Police Vehicles	$1,140,000	Stormwater Vehicles	$700,000
Playground Equipment and Shade	$500,000	Generators	$300,000
Sidewalks	$250,000	Docks & Piers	$200,000
Road Re-surfacing	$2,100,000	TOTAL	$9,395,150

Funding Sources for Annual Capital



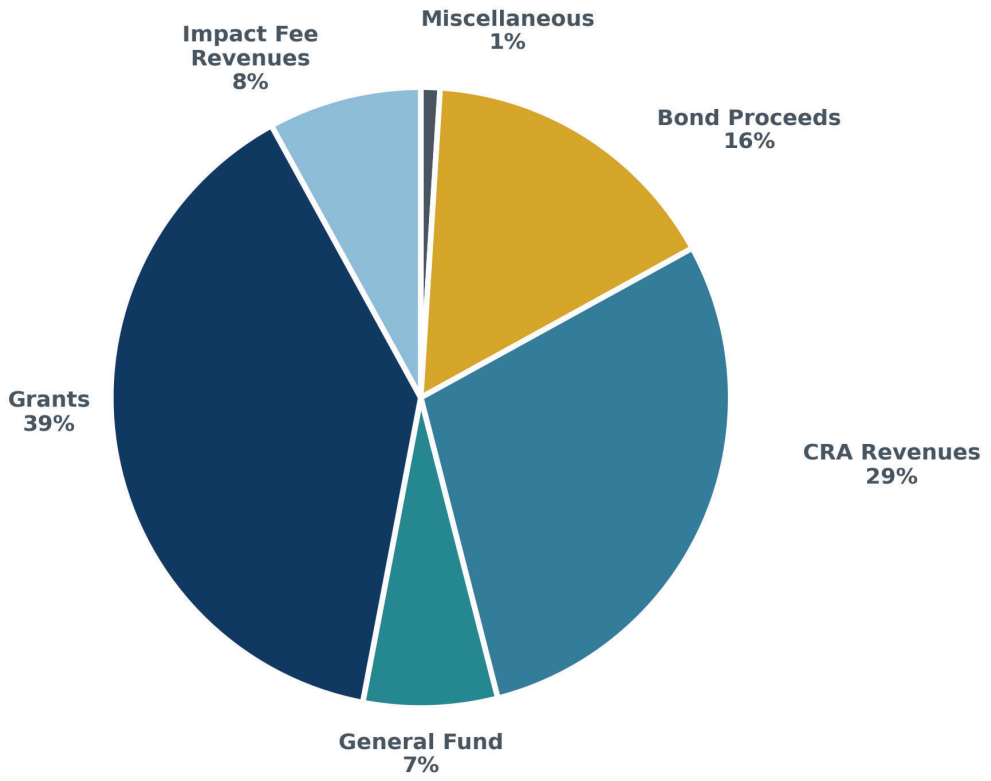
General Fund Capital 5 Year Trend



New Capital Projects

PROJECT	AMOUNT	PROJECT	AMOUNT
Historic Westside Stormwater Improvements	$5,000,000	Myrtle Avenue Park Improvements	$500,000
Turnbull Creek Land Acquisition	$1,000,000	Airport T-hangar Project	$1,663,059
Police Parking & Storage	$2,160,390	Airport Improvements	$774,513
City Gym Multi-purpose Room Reno Design	$100,000	Parking License Plate Readers	$132,500
Babe James Improvements	$315,000	Cameras and Lights in Parks	$195,000
Detwiller Park Conceptual Design	$100,000	Other CRA Projects	$995,185
Other Projects Less than $200,000	$823,609		
		TOTAL	$13,759,256

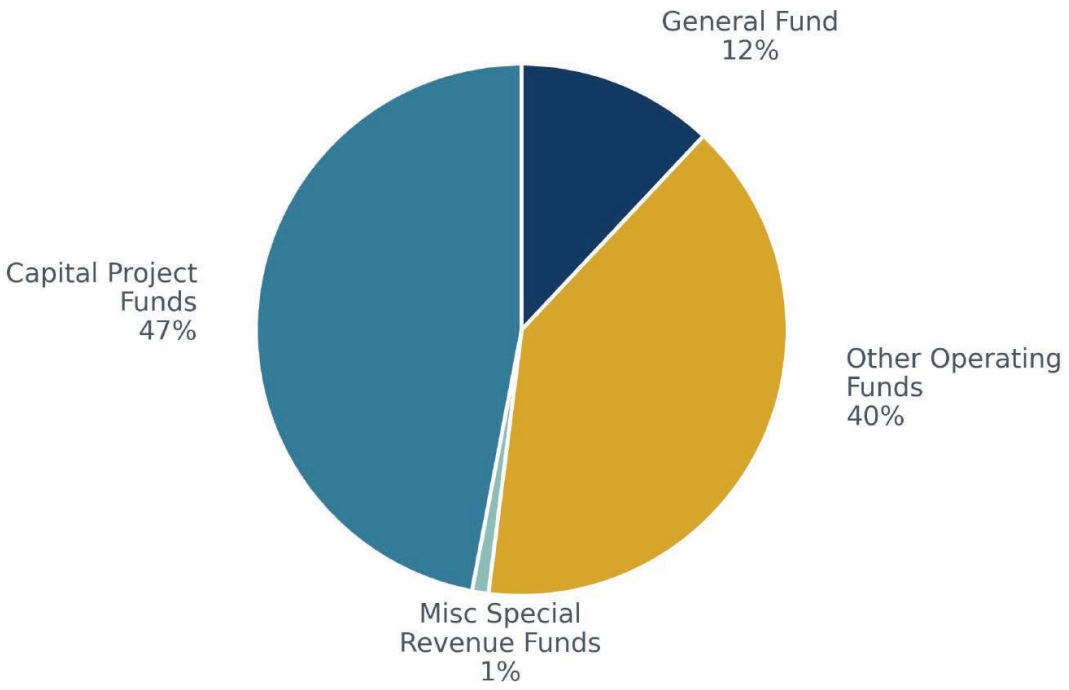
Funding Sources for New Capital Projects



Reserves Unassigned – Year Over Year Comparison

	2026 Budget	2027 Budget	Change $	Change %
General Fund + Sub Funds	$ 9,309,758	$ 2,653,933	$ (6,655,825)	-71.5%
Stormwater Fund	$ 1,775,157	$ 2,449,599	$ 674,442	38.0%
Airport Fund	$ 134,601	$ 1,589	$ (133,012)	-98.8%
Building Fund	$ 84,495	$ 310,574	$ 226,079	267.6%
Parking Fund	$ 5,029,586	$ 4,653,903	$ (375,683)	-7.5%
Tree Fund	$ 583,450	$ 439,297	$ (144,153)	-24.7%
Marina Fund	$ 19,931	$ 98,418	$ 78,487	393.8%
Fleet Maintenance Fund	$ 266,488	$ 614,577	$ 348,089	130.6%
Other Special Revenue Funds	$ 387,525	$ 250,934	$ (136,591)	-35.2%
Capital Project Funds	$ 12,795,698	$ 10,108,521	$ (2,687,177)	-21.0%
	$ 30,386,689	**$ 21,581,345**	**$ (8,805,344)**	**-29.0%**

Reserves Unassigned – By Source



Reserves Required – Year Over Year Comparison

Required Reserves	Target %	2026 Budget	2027 Budget	Change $	Change %
General Fund	25%	$ 13,609,701	$ 14,502,615	$ 892,914	6.6%
Sanitation Fund	25%	$ 2,063,134	$ 2,278,305	$ 215,171	10.4%
Stormwater Fund	20%	$ 616,570	$ 600,805	$ (15,765)	-2.6%
Building Fund	20%	$ 100,000	$ 520,161	$ 420,161	420.2%
Airport Fund	15%	$ 681,013	$ 715,122	$ 34,109	5.0%
Marina Fund	15%	$ 50,929	$ 52,044	$ 1,115	2.2%
		$ 17,121,347	**$ 18,669,052**	**$ 1,547,705**	**9.0%**

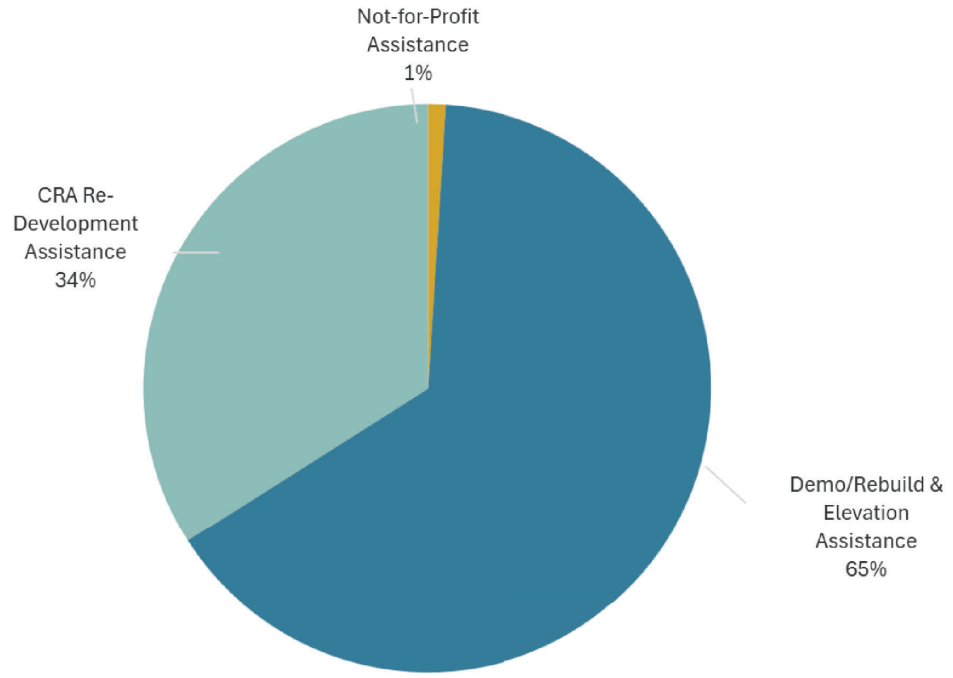
Interfund Transfers – Year Over Year Comparison

Purpose	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Debt Service	$ 2,075,884	$ 2,363,005	$ 287,121	13.8%
Capital	$ 10,233,171	$ 8,528,704	$ (1,704,467)	-16.7%
Support	$ 3,376,855	$ 2,576,245	$ (800,610)	-23.7%
Establish New Funds	$ 16,823,685	$ 3,765,424	$ (13,058,261)	-77.6%
Total	**$ 32,509,595**	**$ 17,233,378**	**$ (15,276,217)**	**-47.0%**

Grants & Aids – Year Over Year Comparison

Expenses	FY 2026 Budget	FY 2027 Budget	Change $	Change %
Not-for-Profit Assistance	$ 158,323	$ 167,458	$ 9,135	5.8%
Demo/Rebuild & Elevation Assistance	$ 14,665	$ 7,600,000	$ 7,585,335	51724.1%
CRA Re-Development Assistance	$ 3,920,522	$ 4,016,984	$ 96,462	0.0%
Total	**$ 4,093,510**	**$ 11,784,442**	**$ 7,690,932**	**187.9%**

Grants & Aids – By Type



Feedback

Budget Workshop Decision Points

1. Fire Assessment
2. Millage Rate
3. Stormwater Rate
4. Parking Rates
5. Marina Rates
6. Business Tax Receipts
7. Wage Cost-of-Living Adjustment (COLA)

Next Steps

07/28/26	Adopt maximum millage rate
07/28/26 **	Adoption of preliminary fire assessment resolution
08/05/26 **	First class mailing for fire assessment (on or before August 28)
08/20/26	Budget Workshop 2
09/08/26 **	Adoption of final fire assessment resolution
09/09/26	First public hearing
09/23/26	Second public hearing and adoption of millage rates and final FY 2027 budget
10/01/26	**Fiscal Year 2027 begins**

** Only if Commission decides to proceed with a fire assessment.

Thank You!