



Fiscal Year 2026

Tentative

Budget

September 16, 2025

Summary of All Funds		FY23-24 Adopted Budget	FY24-25 Adopted Budget	FY25-26 Recommended Budget	FY26/FY25 Percent (+)/(=)
001	General Fund	\$ 204,141,082	\$ 237,968,255	\$ 281,737,981	18.39%
101	Transportation	\$ 44,574,935	\$ 50,018,336	\$ 47,079,008	-5.88%
102	Half-Cent Infrastructure Surtax	\$ 43,639,706	\$ 39,438,056	\$ 65,115,736	65.11%
112	Road Impact-East Bay County	\$ -	\$ -	\$ 8,013	-
114	Road Impact-Southport/Sand Hills	\$ 236,500	\$ 231,953	\$ 256,960	10.78%
118	Transit	\$ 7,793,310	\$ 10,529,254	\$ 11,002,111	4.49%
122	Restore Act	\$ -	\$ -	\$ 7,819,761	-
124	TDC - Sports Park	\$ 2,377,973	\$ 2,537,220	\$ 2,659,789	4.83%
125	TDC - Administration	\$ 20,014,725	\$ 21,150,000	\$ 25,150,000	18.91%
126	TDC - Mexico Beach	\$ 895,340	\$ 21,293,782	\$ 1,137,603	-94.66%
127	TDC - Beach Nourishment	\$ 59,847,500	\$ 65,227,500	\$ 61,227,500	-6.13%
128	TDC - 5th Cent	\$ 6,762,500	\$ 11,652,500	\$ 10,352,500	-11.16%
129	TDC - Panama City	\$ 3,227,606	\$ 2,105,117	\$ 1,813,684	-13.84%
130	Public Safety	\$ 3,102,500	\$ 2,708,824	\$ 2,296,900	-15.21%
133	Intergovernmental Radio Comm	\$ 3,957,894	\$ 4,144,992	\$ 5,188,668	25.18%
135	Community Housing Fund	\$ 12,635,829	\$ 8,826,230	\$ 6,927,427	-21.51%
140	Mosquito Control	\$ 2,449,066	\$ 2,709,070	\$ 3,189,291	17.73%
145	M.S.T.U. - Fire Services	\$ 16,917,759	\$ 20,315,336	\$ 33,643,487	65.61%
150	Hurricane Michael Fund	\$ 40,000,000	\$ 27,000,000	\$ 15,000,000	-44.44%
160	COVID	\$ 13,154,042	\$ 9,000,000	\$ -	-100.00%
167	M.S.B.U.	\$ 53,250	\$ 64,500	\$ 75,261	16.68%
401	Water Plant Operations	\$ 30,665,500	\$ 26,258,049	\$ 41,628,649	58.54%
412	MPAWTF/Joint Venture	\$ 7,358,788	\$ 8,260,691	\$ 22,909,111	177.33%
420	Retail Water/Wastewater	\$ 24,467,094	\$ 37,008,630	\$ 40,465,640	9.34%
430	Solid Waste	\$ 9,361,200	\$ 11,060,115	\$ 10,887,853	-1.56%
440	Builders Services	\$ 6,703,500	\$ 4,850,000	\$ 4,150,000	-14.43%
501	Internal Service	\$ 7,802,823	\$ 7,985,597	\$ 8,784,829	10.01%
505	Workers' Compensation	\$ 4,031,362	\$ 4,579,759	\$ 8,244,962	80.03%
506	Risk	\$ 8,051,065	\$ 9,529,532	\$ 11,588,864	21.61%
510	Utility Admin	\$ 3,861,390	\$ 3,453,560	\$ 4,124,021	19.41%
Total all Funds		\$ 588,084,239	\$ 649,906,858	\$ 734,465,609	13.01%
Interfund Transfers		<u>\$ (27,180,906)</u>	<u>\$ (35,648,545)</u>	<u>\$ (34,578,970)</u>	-3.00%
Total Less Interfund Transfers		\$ 560,903,333	\$ 614,258,313	\$ 699,886,639	13.94%

Summary of Revenues FY25-26 Tentative Budget		Ad Valorem	Other Taxes	Licenses & Permits	Special Assessment	Intergovernmental	Charges for Services	Miscellaneous	Interest	Other Revenue	Balance Forward	Total
001	General Fund	163,990,141	-	4,000	26,326,475	31,564,462	22,342,833	9,573,020	200,000	1,737,050	26,000,000	281,737,981
101	Transportation	-	5,658,350	-	2,038,640	3,685,957	750,000	500,000	150,000	32,046,061	2,250,000	47,079,008
102	Half-Cent Infrastructure Surtax	-	18,750,000	-	-	27,315,736	-	-	50,000	-	19,000,000	65,115,736
112	Road Impact-East Bay County/ Closed	-	-	-	-	-	-	-	-	-	8,013	8,013
114	Road Impact-Southport/Sand Hills	-	-	-	-	-	-	-	1,500	-	255,460	256,960
118	Transit	-	-	-	-	7,721,527	553,000	527,584	-	-	2,200,000	11,002,111
122	Restore Act	-	-	-	-	7,819,761	-	-	-	-	-	7,819,761
124	TDC - Sports Park	-	-	-	-	-	988,095	1,588,376	-	83,318	-	2,659,789
125	TDC - Administration	-	21,090,000	-	-	-	-	50,000	10,000	-	4,000,000	25,150,000
126	TDC - Mexico Beach	-	882,103	-	-	-	-	4,000	1,500	-	250,000	1,137,603
127	TDC - Beach Nourishment	-	7,030,000	-	-	-	-	18,000	179,500	-	54,000,000	61,227,500
128	TDC - 5th Cent	-	7,030,000	-	-	-	-	18,000	4,500	-	3,300,000	10,352,500
129	TDC - Panama City	-	1,705,117	-	-	-	-	-	-	-	108,567	1,813,684
130	Public Safety	-	-	-	-	246,900	1,030,000	-	50,000	-	970,000	2,296,900
133	Intergovernmental Radio Comm	-	-	-	-	-	2,140,769	-	-	1,247,899	1,800,000	5,188,668
135	Community Housing Fund	-	-	-	-	1,742,000	-	-	617,500	4,567,927	-	6,927,427
140	Mosquito Control	2,381,347	-	-	-	54,944	-	-	3,000	-	750,000	3,189,291
145	M.S.T.U. - Fire Services	17,845,263	-	25,000	90,000	4,240,000	175,000	878,750	30,000	8,159,474	2,200,000	33,643,487
150	Hurricane Michael Fund	-	-	-	-	-	-	-	-	-	15,000,000	15,000,000
160	COVID	-	-	-	-	-	-	-	-	-	-	-
167	M.S.B.U.	-	-	-	12,761	-	-	-	3,500	-	59,000	75,261
401	Water Plant Operations	-	-	-	1,344,525	-	21,270,124	14,000	2,000,000	15,000,000	2,000,000	41,628,649
412	MPAWTF/Joint Venture	-	-	-	-	9,250,000	7,086,678	-	-	972,433	5,600,000	22,909,111
420	Retail Water/Wastewater	-	-	-	1,807,898	5,575,000	16,909,961	225,839	1,246,942	3,700,000	11,000,000	40,465,640
430	Solid Waste	-	-	2,700	-	-	10,856,653	28,500	-	-	-	10,887,853
440	Builders Services	-	-	2,975,000	-	-	65,000	60,000	50,000	-	1,000,000	4,150,000
501	Internal Service	-	-	-	-	-	7,882,829	-	2,000	-	900,000	8,784,829
505	Workers' Compensation	-	-	-	-	-	3,741,962	3,000	-	-	4,500,000	8,244,962
506	Risk	-	-	-	-	-	10,588,864	-	-	-	1,000,000	11,588,864
510	Utility Admin	-	-	-	-	-	3,174,021	-	-	-	950,000	4,124,021
Total all Funds		\$ 184,216,751	\$ 62,145,570	\$ 3,006,700	\$ 31,620,299	\$ 99,216,287	\$ 109,555,789	\$ 13,489,069	\$ 4,599,942	\$ 67,514,162	\$ 159,101,040	\$ 734,465,609
Interfund Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (34,578,970)
Total Less Interfund Transfers		\$ 184,216,751	\$ 62,145,570	\$ 3,006,700	\$ 31,620,299	\$ 99,216,287	\$ 109,555,789	\$ 13,489,069	\$ 4,599,942	\$ 67,514,162	\$ 159,101,040	\$ 699,886,639

1	General Fund
2	Special Revenue Funds
3	Enterprise Funds
4	Internal Service Funds
5	Equipment Requests
6	Capital Improvement Project Requests
7	Debt
8	Authorized Positions

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
Revenue						
Ad Valorem	\$139,061,965	\$152,161,991	\$152,161,991	\$163,990,141	\$11,828,150	7.77%
Recurring Revenues	\$74,193,902	\$66,858,113	\$70,855,790	\$85,702,240	\$18,844,127	28.19%
Bond/Loans Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Grants	\$1,762,426	\$848,151	\$13,644,442	\$6,045,600	\$5,197,449	612.80%
Cash Forward	\$0	\$18,100,000	\$24,744,377	\$26,000,000	\$7,900,000	43.65%
Total:	\$215,018,293	\$237,968,255	\$261,406,600	\$281,737,981	\$43,769,726	18.39%
Expenditures						
0052-Public Safety						
Operating	\$2,016,072	\$2,489,829	\$2,489,829	\$2,494,690	\$4,861	0.20%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$4,527,977	\$4,530,315	\$4,530,315	\$4,526,005	(\$4,310)	-0.10%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$6,544,049	\$7,020,144	\$7,020,144	\$7,020,695	\$551	0.01%
0055-Econ Envirn						
Operating	\$152,230	\$80,400	\$518,392	\$80,400	\$0	0.00%
Grants & Aid	\$494,867	\$203,517	\$12,054,523	\$205,117	\$1,600	0.79%
Front Beach CRA	\$0	\$0	\$0	\$0	\$0	0.00%
All Other CRA's	\$3,571,473	\$4,447,598	\$4,447,598	\$4,901,698	\$454,100	10.21%
	\$4,218,570	\$4,731,515	\$17,020,513	\$5,187,215	\$455,700	9.63%
0056-Human Service						
Operating	\$4,608,560	\$5,185,929	\$5,185,929	\$9,088,318	\$3,902,389	75.25%
Hospital Services	\$16,492,172	\$13,000,000	\$13,000,000	\$25,996,475	\$12,996,475	99.97%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$5,220	\$18,200	\$18,200	\$18,200	\$0	0.00%
Grants & Aid	\$792,460	\$781,000	\$781,000	\$1,331,762	\$550,762	70.52%
Front Beach CRA	\$0	\$0	\$0	\$0	\$0	0.00%
All Other CRA's	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$21,898,412	\$18,985,129	\$18,985,129	\$36,434,755	\$17,449,626	91.91%
Total CRA's	\$3,571,473	\$4,447,598	\$4,447,598	\$4,901,698	\$454,100	10.21%
0057-Culture/Recreation						
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
0058-General Govt						
Operating	\$1,068,751	\$1,056,978	\$1,585,318	\$783,581	(\$273,397)	-25.87%
Capital	\$15,327	\$28,000	\$34,648	\$35,000	\$7,000	25.00%
Debt	\$6,724,309	\$4,991,947	\$4,991,947	\$4,979,324	(\$12,623)	-0.25%
Grants & Aid	\$65,000	\$65,000	\$65,000	\$15,000	(\$50,000)	-76.92%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$7,873,387	\$6,141,925	\$6,676,913	\$5,812,905	(\$329,020)	-5.36%
0059-Phys Envirn						
Operating	\$4,655	\$4,480	\$4,480	\$7,000	\$2,520	56.25%
Grants & Aid	\$361,304	\$0	\$0	\$0	\$0	0.00%
	\$365,959	\$4,480	\$4,480	\$7,000	\$2,520	56.25%
0095-County Commissioners						
Personnel	\$745,868	\$755,162	\$815,627	\$796,498	\$41,336	5.47%
Operating	\$268,654	\$301,241	\$302,466	\$267,044	(\$34,197)	-11.35%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$328	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,014,850	\$1,056,403	\$1,118,093	\$1,063,542	\$7,139	0.68%

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
0105-Property Appraiser						
Personnel	\$35,872	\$36,971	\$36,971	\$44,184	\$7,213	19.51%
Operating	\$220,815	\$254,343	\$254,343	\$278,404	\$24,061	9.46%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$6	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$4,643,346	\$4,931,940	\$4,931,940	\$5,135,364	\$203,424	4.12%
	\$4,900,039	\$5,223,254	\$5,223,254	\$5,457,952	\$234,698	4.49%
0110-Tax Collector						
Personnel	\$19,001	\$27,882	\$27,882	\$29,280	\$1,398	5.01%
Operating	\$683,744	\$709,543	\$712,993	\$761,524	\$51,981	7.33%
Capital	\$1,690	\$0	\$0	\$0	\$0	0.00%
Debt	\$1,992	\$8,738	\$8,738	\$8,738	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$6,467,168	\$6,584,105	\$6,584,105	\$7,523,905	\$939,800	14.27%
	\$7,173,596	\$7,330,268	\$7,333,718	\$8,323,447	\$993,179	13.55%
0115-Supervisor of Elections						
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Operating	\$152,005	\$168,445	\$168,445	\$355,608	\$187,163	111.11%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$2	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$2,683,759	\$2,554,169	\$2,554,169	\$2,687,595	\$133,426	5.22%
	\$2,835,767	\$2,722,614	\$2,722,614	\$3,043,203	\$320,589	11.78%
0119-Code Enforcement						
Personnel	\$1,165,616	\$1,104,244	\$1,104,244	\$1,345,364	\$241,120	21.84%
Operating	\$247,253	\$308,973	\$314,025	\$338,579	\$29,606	9.58%
Capital	\$49,476	\$127,555	\$130,648	\$126,048	(\$1,507)	-1.18%
Debt	\$126,858	\$265,723	\$265,723	\$265,723	\$0	0.00%
Grants & Aid	\$5,050	\$0	\$0	\$0	\$0	0.00%
	\$1,594,253	\$1,806,495	\$1,814,640	\$2,075,714	\$269,219	14.90%
0120-Sheriff						
Operating	\$794,647	\$963,887	\$1,113,887	\$1,321,623	\$357,736	37.11%
Capital	\$0	\$0	\$113,641	\$98,708	\$98,708	-
Debt	\$396,095	\$418,814	\$418,814	\$418,814	\$0	0.00%
Grants & Aid	\$91,407	\$0	\$0	\$0	\$0	0.00%
Non-Operating-(Fees & Cost-Sheriff)	\$34,472,473	\$35,440,834	\$35,890,376	\$37,562,790	\$2,121,956	5.99%
Non-Operating	\$3,547,312	\$3,724,677	\$3,784,677	\$4,093,911	\$369,234	9.91%
	\$39,301,935	\$40,548,212	\$41,321,395	\$43,495,846	\$2,947,634	7.27%
0121-Jail Operations						
Operating	\$2,126,447	\$2,838,131	\$2,838,131	\$3,152,185	\$314,054	11.07%
Capital	\$136,715	\$0	\$4,332,994	\$0	\$0	0.00%
Debt	\$51,072	\$101,543	\$101,543	\$101,543	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$25,831,593	\$26,449,496	\$26,449,496	\$27,587,866	\$1,138,370	4.30%
	\$28,145,827	\$29,389,170	\$33,722,164	\$30,841,594	\$1,452,424	4.94%
0123-County Attorney						
Personnel	\$810,000	\$873,423	\$873,423	\$971,038	\$97,615	11.18%
Operating	\$79,534	\$128,684	\$128,684	\$117,062	(\$11,622)	-9.03%
Capital	\$11,021	\$17,100	\$17,100	\$13,024	(\$4,076)	-23.84%
Debt	\$7	\$14	\$14	\$14	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$900,563	\$1,019,221	\$1,019,221	\$1,101,138	\$81,917	8.04%

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
0125-Administration						
Personnel	\$889,910	\$864,424	\$864,424	\$919,228	\$54,804	6.34%
Operating	\$113,597	\$124,852	\$124,852	\$131,334	\$6,482	5.19%
Capital	\$4,248	\$2,775	\$2,775	\$946	(\$1,829)	-65.91%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,007,755	\$992,051	\$992,051	\$1,051,508	\$59,457	5.99%
0126-Public Information Office						
Personnel	\$267,478	\$335,390	\$335,390	\$355,735	\$20,345	6.07%
Operating	\$34,541	\$45,860	\$46,065	\$48,193	\$2,333	5.09%
Capital	\$15,765	\$8,080	\$8,859	\$1,966	(\$6,114)	-75.67%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$18,680	\$20,000	\$20,000	\$20,000	\$0	0.00%
	\$336,464	\$409,330	\$410,314	\$425,894	\$16,564	4.05%
0127-Human Resources						
Personnel	\$784,950	\$935,949	\$935,949	\$996,454	\$60,505	6.46%
Operating	\$378,396	\$460,445	\$466,995	\$623,890	\$163,445	35.50%
Capital	\$117,822	\$90,557	\$148,492	\$101,443	\$10,886	12.02%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,281,168	\$1,486,951	\$1,551,436	\$1,721,787	\$234,836	15.79%
0130-Budget						
Personnel	\$605,031	\$675,515	\$675,515	\$715,756	\$40,241	5.96%
Operating	\$47,960	\$55,069	\$55,757	\$55,569	\$500	0.91%
Capital	\$2,115	\$3,985	\$53,297	\$4,843	\$858	21.53%
Debt	\$2	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$655,108	\$734,569	\$784,569	\$776,168	\$41,599	5.66%
0135-Planning						
Personnel	\$483,644	\$864,369	\$864,369	\$914,197	\$49,828	5.76%
Operating	\$498,359	\$537,406	\$1,040,590	\$711,526	\$174,120	32.40%
Capital	\$22,780	\$76,770	\$187,256	\$123,848	\$47,078	61.32%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$447,000	\$776,100	\$776,100	-
	\$1,004,783	\$1,478,545	\$2,539,215	\$2,525,671	\$1,047,126	70.82%
0136-G.I.S.						
Personnel	\$334,778	\$687,598	\$687,598	\$704,353	\$16,755	2.44%
Operating	\$66,442	\$260,357	\$245,057	\$192,172	(\$68,185)	-26.19%
Capital	\$74,034	\$103,295	\$127,623	\$135,845	\$32,550	31.51%
Debt	\$29	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$475,282	\$1,051,250	\$1,060,278	\$1,032,370	(\$18,880)	-1.80%
0137-CDBG						
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
0138-Community Action Agency						
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$99,500	\$99,500	\$99,500	\$99,500	\$0	0.00%
	\$99,500	\$99,500	\$99,500	\$99,500	\$0	0.00%
0144-S.H.I.P.						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
0146 - H.H.R.P.						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
0147 - CRF						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
0150-Medical Examiner						
Operating	\$1,278,368	\$1,310,326	\$1,314,684	\$1,389,883	\$79,557	6.07%
Capital	\$1,830	\$0	\$2,017	\$0	\$0	0.00%
Debt	\$2,870	\$5,740	\$5,740	\$5,740	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,283,068	\$1,316,066	\$1,322,441	\$1,395,623	\$79,557	6.05%
0153-ME Transport-New Dept						
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
0154-Animal Control						
Personnel	\$1,020,894	\$1,405,079	\$1,405,079	\$1,502,669	\$97,590	6.95%
Operating	\$506,882	\$749,462	\$749,462	\$763,052	\$13,590	1.81%
Capital	\$29,030	\$23,560	\$23,560	\$112,295	\$88,735	376.63%
Debt	\$321	\$634	\$634	\$634	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,557,128	\$2,178,735	\$2,178,735	\$2,378,650	\$199,915	9.18%
0155- Economic Develop Proj						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
0166-Information Services						
Personnel	\$747,902	\$1,159,768	\$1,159,768	\$1,220,356	\$60,588	5.22%
Operating	\$307,271	\$398,008	\$470,629	\$437,998	\$39,990	10.05%
Capital	\$164,143	\$470,885	\$546,681	\$714,753	\$243,868	51.79%
Debt	\$542	\$5,000	\$5,000	\$5,000	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,219,858	\$2,033,661	\$2,182,078	\$2,378,107	\$344,446	16.94%
0168-Law Enforcement						
Non-Operating	\$142,937	\$100,000	\$118,500	\$100,000	\$0	0.00%
	\$142,937	\$100,000	\$118,500	\$100,000	\$0	0.00%
0172-Infrastructure						
Operating	\$180,618	\$186,612	\$186,612	\$215,300	\$28,688	15.37%
Capital	\$301,279	\$0	\$251,720	\$0	\$0	0.00%
Debt	\$68,429	\$162,469	\$162,469	\$162,469	\$0	0.00%
Grants & Aid	\$452,873	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$70,000	\$70,000	\$70,000	\$0	0.00%
	\$1,003,199	\$419,081	\$670,801	\$447,769	\$28,688	6.85%

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
0180-Parks						
Personnel	\$1,223,279	\$1,368,749	\$1,368,749	\$1,634,345	\$265,596	19.40%
Operating	\$2,074,791	\$5,466,199	\$5,529,110	\$8,128,577	\$2,662,378	48.71%
Capital	\$808,865	\$618,129	\$833,630	\$620,679	\$2,550	0.41%
Debt	\$738,432	\$839,234	\$839,234	\$840,059	\$825	0.10%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$225,000	\$225,000	\$225,000	\$0	0.00%
	\$4,845,367	\$8,517,311	\$8,795,723	\$11,448,660	\$2,931,349	34.42%
0186-Parks-Pier						
Personnel	\$760,192	\$787,412	\$787,412	\$621,000	(\$166,412)	-21.13%
Operating	\$487,126	\$957,249	\$1,107,249	\$885,776	(\$71,473)	-7.47%
Capital	\$125,712	\$123,200	\$123,200	\$94,000	(\$29,200)	-23.70%
Debt	\$181	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,373,211	\$1,867,861	\$2,017,861	\$1,600,776	(\$267,085)	-14.30%
0187-Parks-Lifeguard						
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
0195-Extension Services						
Personnel	\$252,470	\$354,799	\$354,799	\$368,731	\$13,932	3.93%
Operating	\$169,320	\$198,191	\$221,691	\$231,563	\$33,372	16.84%
Capital	\$128,245	\$164,510	\$230,613	\$103,873	(\$60,637)	-36.86%
Debt	\$618	\$404	\$404	\$404	\$0	0.00%
Grants & Aid	\$0	\$297,200	\$495,987	\$360,000	\$62,800	21.13%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$550,653	\$1,015,104	\$1,303,494	\$1,064,571	\$49,467	4.87%
0205-Veterans Services						
Personnel	\$340,665	\$383,001	\$383,001	\$405,940	\$22,939	5.99%
Operating	\$54,663	\$67,606	\$67,606	\$77,145	\$9,539	14.11%
Capital	\$6,926	\$5,710	\$5,710	\$6,183	\$473	8.28%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$402,255	\$456,317	\$456,317	\$489,268	\$32,951	7.22%
0210-Emergency Management						
Personnel	\$2,119,924	\$2,233,535	\$2,233,535	\$2,079,405	(\$154,130)	-6.90%
Operating	\$319,210	\$375,283	\$389,249	\$497,222	\$121,939	32.49%
Capital	\$9,252	\$203,333	\$290,368	\$126,396	(\$76,937)	-37.84%
Debt	\$904	\$3,884	\$3,884	\$3,884	\$0	0.00%
Grants & Aid	\$112,673	\$100,000	\$10,000	\$3,107,000	\$3,007,000	3007.00%
Non-Operating	\$0	\$50,000	\$39,900	\$0	(\$50,000)	-100.00%
	\$2,561,963	\$2,966,035	\$2,966,936	\$5,813,907	\$2,847,872	96.02%
0211-Emergency Assistance						
Personnel	\$66,967	\$244,278	\$244,278	\$236,779	(\$7,499)	-3.07%
Operating	\$489	\$0	\$0	\$0	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$67,457	\$244,278	\$244,278	\$236,779	(\$7,499)	-3.07%

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
0354-Bay Co Library						
Personnel	\$1,561,897	\$1,910,320	\$1,910,320	\$2,015,120	\$104,800	5.49%
Operating	\$772,933	\$1,029,981	\$1,171,589	\$915,939	(\$114,042)	-11.07%
Capital	\$291,515	\$251,849	\$283,806	\$136,786	(\$115,063)	-45.69%
Debt	\$113	\$600	\$600	\$600	\$0	0.00%
Grants & Aid	\$11,765	\$0	\$0	\$0	\$0	0.00%
Non-Operating (Less Cash)	\$0	\$105,000	\$105,000	\$0	(\$105,000)	-100.00%
	\$2,638,223	\$3,297,750	\$3,471,315	\$3,068,445	(\$229,305)	-6.95%
0355-Gulf Co Library						
Personnel	\$151,763	\$161,421	\$161,421	\$186,125	\$24,704	15.30%
Operating	\$57,813	\$53,445	\$66,407	\$58,458	\$5,013	9.38%
Capital	\$20,409	\$0	\$24,807	\$3,023	\$3,023	-
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$7,662	\$0	\$99	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$237,646	\$214,866	\$252,734	\$247,606	\$32,740	15.24%
0356-Liberty Co Library						
Personnel	\$90,702	\$110,849	\$110,849	\$112,011	\$1,162	1.05%
Operating	\$41,203	\$27,674	\$28,374	\$32,486	\$4,812	17.39%
Capital	\$13,022	\$0	\$2,000	\$2,000	\$2,000	-
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$144,927	\$138,523	\$141,223	\$146,497	\$7,974	5.76%
0357-P C Beach Library						
Personnel	\$200,112	\$211,953	\$211,953	\$236,335	\$24,382	11.50%
Operating	\$20,927	\$17,090	\$18,973	\$18,695	\$1,605	9.39%
Capital	\$17,723	\$1,551	\$8,810	\$11,716	\$10,165	655.38%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$238,763	\$230,594	\$239,736	\$266,746	\$36,152	15.68%
0358-Parker Library						
Personnel	\$32,196	\$33,946	\$33,946	\$35,838	\$1,892	5.57%
Operating	\$3,203	\$3,823	\$4,323	\$4,873	\$1,050	27.47%
Capital	\$3,989	\$2,468	\$2,468	\$1,489	(\$979)	-39.67%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$39,388	\$40,237	\$40,737	\$42,200	\$1,963	4.88%
0359-Multi-County Library						
Personnel	\$236,438	\$236,051	\$236,051	\$262,186	\$26,135	11.07%
Operating	\$71,090	\$65,564	\$65,569	\$52,866	(\$12,698)	-19.37%
Capital	\$36,680	\$48,499	\$64,369	\$32,828	(\$15,671)	-32.31%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$344,209	\$350,114	\$365,989	\$347,880	(\$2,234)	-0.64%
0529 - Emergency Medical Services						
Personnel	\$7,284,040	\$13,627,831	\$14,523,706	\$18,813,511	\$5,185,680	38.05%
Operating	\$4,381,151	\$7,573,487	\$7,446,604	\$7,887,433	\$313,946	4.15%
Capital	\$979,163	\$1,343,334	\$2,297,293	\$3,910,870	\$2,567,536	191.13%
Debt	\$295,499	\$295,745	\$295,745	\$600	(\$295,145)	-99.80%
Grants & Aid	\$0	\$21,108	\$0	\$0	(\$21,108)	-100.00%
Non-Operating	\$0	\$200,000	\$200,000	\$0	(\$200,000)	-100.00%
	\$12,939,853	\$23,061,505	\$24,763,348	\$30,612,414	\$7,550,909	32.74%

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
0602-State Attorney						
Operating	\$413,911	\$441,743	\$441,743	\$457,958	\$16,215	3.67%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$926	\$10,200	\$10,200	\$10,200	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$414,837	\$451,943	\$451,943	\$468,158	\$16,215	3.59%
0603-Public Defender						
Operating	\$217,004	\$251,050	\$251,050	\$256,508	\$5,458	2.17%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$625	\$7,000	\$7,000	\$7,000	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$217,630	\$258,050	\$258,050	\$263,508	\$5,458	2.12%
0604-Clerk of the Circuit Court						
Personnel	\$0	\$40,046	\$40,009	\$41,195	\$1,149	2.87%
Operating	\$19,258	\$40,517	\$41,929	\$48,539	\$8,022	19.80%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$389	\$940	\$940	\$940	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$3,380,057	\$3,047,490	\$3,547,961	\$3,132,119	\$84,629	2.78%
	\$3,399,704	\$3,128,993	\$3,630,839	\$3,222,793	\$93,800	3.00%
0605-Public Info-Court Efficiency						
Personnel	\$99,125	\$111,218	\$111,218	\$119,245	\$8,027	7.22%
Operating	\$4,718	\$5,130	\$5,130	\$5,753	\$623	12.14%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
	\$103,843	\$116,348	\$116,348	\$124,998	\$8,650	7.43%
0608-Court Operations						
Personnel	\$71,783	\$123,032	\$123,032	\$155,331	\$32,299	26.25%
Operating	\$81,803	\$105,042	\$105,042	\$112,346	\$7,304	6.95%
Capital	\$2,111	\$5,000	\$5,000	\$5,000	\$0	0.00%
Debt	\$182	\$363	\$363	\$363	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$155,878	\$233,437	\$233,437	\$273,040	\$39,603	16.97%
0622-Drug Court						
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Operating	\$42,376	\$86,550	\$86,550	\$86,550	\$0	0.00%
Capital	\$1,125	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$43,501	\$86,550	\$86,550	\$86,550	\$0	0.00%
0623-Pretrial Release						
Personnel	\$85,816	\$89,691	\$89,691	\$106,913	\$17,222	19.20%
Operating	\$4,452	\$5,642	\$5,642	\$6,250	\$608	10.78%
Capital	\$10,922	\$4,000	\$4,000	\$4,000	\$0	0.00%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
	\$101,191	\$99,333	\$99,333	\$117,163	\$17,830	17.95%
0640-Circuit Court-Civil						
Operating	\$107	\$300	\$300	\$300	\$0	0.00%
	\$107	\$300	\$300	\$300	\$0	0.00%
0685-Guardian Ad Litem						
Operating	\$18,114	\$14,905	\$22,245	\$23,188	\$8,283	55.57%
Capital	\$411	\$0	\$0	\$0	\$0	0.00%
Debt	\$57	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$18,582	\$14,905	\$22,245	\$23,188	\$8,283	55.57%

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
0712-Courthouse Maintenance						
Operating	\$1,652,843	\$1,990,948	\$2,385,019	\$2,129,668	\$138,720	6.97%
Capital	\$7,206,350	\$0	\$755,932	\$0	\$0	0.00%
Debt	\$8,531	\$56,380	\$56,380	\$56,380	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$8,867,724	\$2,047,328	\$3,197,331	\$2,186,048	\$138,720	6.78%
0713-Court Technology						
Personnel	\$79,641	\$88,942	\$88,942	\$80,725	(\$8,217)	-9.24%
Operating	\$439,106	\$539,148	\$587,044	\$569,018	\$29,870	5.54%
Capital	\$318,492	\$403,846	\$457,594	\$456,738	\$52,892	13.10%
Debt	\$4	\$14	\$14	\$14	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$837,242	\$1,031,950	\$1,133,594	\$1,106,495	\$74,545	7.22%
0715-Innovative Court Programs						
Personnel	\$361	\$0	\$0	\$0	\$0	0.00%
Operating	\$129,976	\$207,100	\$207,100	\$205,000	(\$2,100)	-1.01%
Capital	\$5,052	\$8,000	\$8,000	\$8,000	\$0	0.00%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$135,389	\$215,100	\$215,100	\$213,000	(\$2,100)	-0.98%
0716-Legal Aid						
Operating	\$82,630	\$65,000	\$65,000	\$65,000	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$82,630	\$65,000	\$65,000	\$65,000	\$0	0.00%
0717-Teen Court						
Personnel	\$135,289	\$141,812	\$141,812	\$163,180	\$21,368	15.07%
Operating	\$33,190	\$43,260	\$43,260	\$51,516	\$8,256	19.08%
Capital	\$2,500	\$3,250	\$3,250	\$750	(\$2,500)	-76.92%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$170,979	\$188,322	\$188,322	\$215,446	\$27,124	14.40%
0718-Law Library						
Personnel	\$38,994	\$55,286	\$55,286	\$70,130	\$14,844	26.85%
Operating	\$33,783	\$41,945	\$41,945	\$40,521	(\$1,424)	-3.39%
Capital	\$1,875	\$3,600	\$3,600	\$3,968	\$368	10.22%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$74,651	\$100,831	\$100,831	\$114,619	\$13,788	13.67%
0732-Bay County Work Program						
Personnel	\$75,928	\$86,867	\$86,867	\$89,579	\$2,712	3.12%
Operating	\$4,339	\$4,892	\$4,892	\$5,500	\$608	12.43%
Capital	\$7,374	\$4,000	\$4,000	\$4,000	\$0	0.00%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
	\$87,640	\$95,759	\$95,759	\$99,079	\$3,320	3.47%
0970-Transfers						
Non-Operating	\$19,441,438	\$32,823,409	\$34,377,729	\$34,405,652	\$1,582,243	4.82%
	\$19,441,438	\$32,823,409	\$34,377,729	\$34,405,652	\$1,582,243	4.82%
0971-Refunds						
Non-Operating	\$0	\$15,000	\$15,000	\$0	(\$15,000)	-100.00%
	\$0	\$15,000	\$15,000	\$0	(\$15,000)	-100.00%

Fund 001 - General Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Total Tentative	Difference FY25/26	% Change Over FY25
0972-Reserves						
Non-Operating (Less Cash)	\$0	\$500,000	\$0	\$1,000,000	\$500,000	100.00%
	\$0	\$500,000	\$0	\$1,000,000	\$500,000	100.00%
Sub-Total:	\$197,370,338	\$222,151,622	\$247,239,598	\$263,568,839	\$41,417,217	18.64%
Reserves Cash 0972	\$0	\$15,816,633	\$14,167,002	\$18,169,142	\$2,352,509	14.87%
Total	\$197,370,338	\$237,968,255	\$261,406,600	\$281,737,981	\$43,769,726	18.39%
Revenues over/under Expenditures	\$17,647,956	(\$2,283,367)	(\$10,577,375)	(\$7,830,858)		

Fund 101 - Transportation - Proforma

	Historical Data:			Budget Projections:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$6,280,990	\$5,593,966	\$5,593,966	\$5,658,350	\$64,384	1.15%
Intergovernmental Revenue	\$4,967,644	\$3,695,292	\$3,695,292	\$3,685,957	(\$9,335)	-0.25%
Charges for Services	\$1,338,914	\$750,000	\$1,231,292	\$750,000	\$0	0.00%
Miscellaneous Revenue	\$561,843	\$500,000	\$500,000	\$500,000	\$0	0.00%
Interest Earnings	\$1,070,896	\$50,000	\$50,000	\$150,000	\$100,000	200.00%
Special Assessments	\$1,866,597	\$1,986,280	\$1,986,280	\$2,038,640	\$52,360	2.64%
Interfund Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer from Gen Fund (001)	\$23,621,344	\$29,187,623	\$29,187,623	\$32,046,061	\$2,858,438	9.79%
Transfer from 1/2 Cent (102)	\$2,064,236	\$2,655,175	\$2,655,175	\$0	(\$2,655,175)	-100.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve Release	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd-Cash Forward	\$0	\$5,600,000	\$6,188,964	\$2,250,000	(\$3,350,000)	-59.82%
Total:	\$41,772,464	\$50,018,336	\$51,088,592	\$47,079,008	(\$2,939,328)	-5.88%
Expenditures						
0220 - Engineering						
Personnel	\$2,112,331	\$2,412,792	\$2,412,792	\$2,671,385	\$258,593	10.72%
Operating	\$447,975	\$533,609	\$551,218	\$672,328	\$138,719	26.00%
Capital	\$202,195	\$66,544	\$73,004	\$78,774	\$12,230	18.38%
Debt Service	\$1,793	\$3,898	\$3,898	\$3,898	\$0	0.00%
Grants & Aid	\$23,610,566	\$26,287,208	\$26,287,208	\$22,209,502	(\$4,077,706)	-15.51%
Non-Operating (Less Cash)	\$0	\$0	\$0	\$0	\$0	0.00%
	\$26,374,860	\$29,304,051	\$29,328,120	\$25,635,887	(\$3,668,164)	-12.52%
0225 - Roads						
Personnel	\$7,630,665	\$8,581,650	\$8,581,650	\$9,414,765	\$833,115	9.71%
Operating	\$4,055,366	\$4,014,779	\$4,014,779	\$4,347,260	\$332,481	8.28%
Capital	\$442,672	\$2,826,104	\$3,696,280	\$2,325,669	(\$500,435)	-17.71%
Debt Service	\$10,814	\$14,769	\$14,769	\$291,131	\$276,362	1871.23%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating (Less Cash)	\$0	\$0	\$0	\$0	\$0	0.00%
	\$12,139,517	\$15,437,302	\$16,307,478	\$16,378,825	\$941,523	6.10%
0229 - Intelligent Transportation System						
Personnel	\$471,624	\$478,706	\$478,706	\$518,962	\$40,256	8.41%
Operating	\$130,495	\$138,256	\$129,056	\$90,138	(\$48,118)	-34.80%
Capital	\$2,271	\$1,440	\$10,692	\$803	(\$637)	-44.24%
Debt Service	\$139	\$1,200	\$1,200	\$0	(\$1,200)	-100.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$604,530	\$619,602	\$619,654	\$609,903	(\$9,699)	-1.57%
0230 - Traffic Control						
Personnel	\$1,306,310	\$1,481,279	\$1,481,279	\$1,569,533	\$88,254	5.96%
Operating	\$1,432,281	\$1,706,349	\$1,779,430	\$1,695,464	(\$10,885)	-0.64%
Capital	\$187,177	\$208,086	\$310,964	\$227,763	\$19,677	9.46%
Debt Service	(\$361)	\$1,503	\$1,503	\$2,703	\$1,200	79.84%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$2,925,407	\$3,397,217	\$3,573,176	\$3,495,463	\$98,246	2.89%
0232 - Capital Projects						
Operating	\$35	\$0	\$0	\$0	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$136,907	\$276,362	\$276,362	\$0	(\$276,362)	-100.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$136,942	\$276,362	\$276,362	\$0	(\$276,362)	-100.00%

Fund 101 - Transportation - Proforma

	Historical Data:			Budget Projections:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
0243 - Stormwater						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$172,005	\$958,930	\$958,930	\$958,930	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$172,005	\$958,930	\$958,930	\$958,930	\$0	0.00%
Sub-Total:	\$42,353,260	\$49,993,464	\$51,063,720	\$47,079,008	(\$2,914,456)	-5.83%
Reserve Cash 0220	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve Cash 0225	\$0	\$24,872	\$24,872	\$0	(\$24,872)	-100.00%
Total	\$42,353,260	\$50,018,336	\$51,088,592	\$47,079,008	(\$2,939,328)	-5.88%
Revenues over/under Expenditures	(\$580,797)	(\$5,600,000)	(\$6,188,964)	(\$2,250,000)		

Fund 102 - Half-Cent Infrastructure Surtax - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$20,040,607	\$18,500,000	\$18,500,000	\$18,750,000	\$250,000	1.35%
Intergovernmental Revenue	\$2,878,019	\$9,988,056	\$13,897,056	\$27,315,736	\$17,327,680	173.48%
Interest Earnings	\$1,418,514	\$50,000	\$50,000	\$50,000	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Balance FWD-Cash Forward	\$0	\$10,900,000	\$20,577,235	\$19,000,000	\$8,100,000	74.31%
Total:	\$24,337,141	\$39,438,056	\$53,024,291	\$65,115,736	\$25,677,680	65.11%
Expenditures						
0102 Half-Cent Infrastructure Surtax						
Operating Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$13,171,505	\$24,767,669	\$37,627,831	\$32,347,406	\$7,579,737	30.60%
Debt Service	\$43,467	\$87,765	\$87,765	\$87,765	\$0	0.00%
Grants & Aids	\$606,093	\$11,927,447	\$12,653,520	\$24,640,515	\$12,713,068	106.59%
Non-Operating	\$2,064,236	\$2,655,175	\$2,655,175	\$0	(\$2,655,175)	-100.00%
Sub-Total:	\$15,885,301	\$39,438,056	\$53,024,291	\$57,075,686	\$17,637,630	44.72%
Reserve Cash	\$0	\$0	\$0	\$8,040,050	\$8,040,050	-
Total:	\$15,885,301	\$39,438,056	\$53,024,291	\$65,115,736	\$25,677,680	65.11%
Revenues over/under Expenditures	\$8,451,840	(\$10,900,000)	(\$20,577,235)	(\$10,959,950)		

Fund 112 - Road Impact - East Bay County - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Interest Earnings	\$386	\$0	\$0	\$0	\$0	0.00%
Special Assessments	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd-Cash Fwd	\$0	\$0	\$0	\$8,013	\$8,013 -	
Total:	\$386	\$0	\$0	\$8,013	\$8,013 -	
Expenditures						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Sub-Total:	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve-Cash	\$0	\$0	\$0	\$8,013	\$8,013 -	
Total:	\$0	\$0	\$0	\$8,013	\$8,013 -	
Revenues over/under Expenditures	\$386	\$0	\$0	\$0		

Fund 114 - Road Impact - Southport/Sand Hills - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Interest Earnings	\$11,998	\$1,500	\$1,500	\$ 1,500	\$0	0.00%
Special Assessments	\$0	\$0	\$0	\$0	\$0	0.00%
Balance FWD-Cash Forward	\$0	\$230,453	\$230,453	\$255,460	\$25,007	10.85%
Total:	\$11,998	\$231,953	\$231,953	\$256,960	\$25,007	10.78%
Expenditures						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating (Less Cash)	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve Cash 0254	\$0	\$231,953	\$231,953	\$256,960	\$25,007	10.78%
Total:	\$0	\$231,953	\$231,953	\$256,960	\$25,007	10.78%
Revenues over/under Expenditures	\$11,998	\$1,500	\$1,500	\$1,500		

Fund 118 - Transit - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Rev	\$7,267,557	\$7,545,137	\$7,919,057	\$7,721,527	\$176,390	2.34%
Charges for Services	\$549,951	\$441,150	\$441,150	\$553,000	\$111,850	25.35%
Miscellaneous Revenue	\$663,878	\$542,967	\$542,967	\$527,584	(\$15,383)	-2.83%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Forward-Cash FWD	\$0	\$2,000,000	\$2,101,215	\$2,200,000	\$200,000	10.00%
Total:	\$8,481,387	\$10,529,254	\$11,004,389	\$11,002,111	\$472,857	4.49%
Expenditures						
0258-Fixed Route						
Personnel	\$257,558	\$312,264	\$312,264	\$327,817	\$15,553	4.98%
Operating	\$4,308,750	\$4,926,132	\$4,973,050	\$2,960,577	(\$1,965,555)	-39.90%
Capital Outlay	\$1,326,868	\$711,110	\$995,798	\$187,502	(\$523,608)	-73.63%
Debt Service	\$12,359	\$25,519	\$25,519	\$25,519	\$0	0.00%
Grants & Aids	\$9,334	\$5,000	\$0	\$0	(\$5,000)	-100.00%
Non-Operating - Reserve Cash Forward	\$0	\$2,042,704	\$2,042,704	\$2,823,975	\$781,271	38.25%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$5,914,868	\$8,022,729	\$8,349,335	\$6,325,390	(\$1,697,339)	-21.16%
0259-Demand Response						
Personnel	\$257,555	\$312,264	\$312,264	\$327,817	\$15,553	4.98%
Operating	\$1,649,273	\$1,624,215	\$1,642,114	\$3,730,615	\$2,106,400	129.69%
Capital Outlay	\$805,873	\$548,250	\$678,880	\$596,493	\$48,243	8.80%
Debt Service	\$10,497	\$21,796	\$21,796	\$21,796	\$0	0.00%
Grants & Aids	(\$75)	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$2,723,123	\$2,506,525	\$2,655,054	\$4,676,721	\$2,170,196	86.58%
Total:	\$8,637,992	\$10,529,254	\$11,004,389	\$11,002,111	\$472,857	4.49%
Revenues over/under Expenditures	(\$156,605)	\$42,704	(\$58,511)	\$623,975		

Fund 122 - Restore Act - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Grants	\$876,260	\$0	\$10,677,143	\$7,819,761	\$7,819,761	-
Interest	(\$10,807)	\$0	\$0	\$0	\$0	0.00%
Other Revenue Sources	\$0	\$0	\$2,906,507	\$0	\$0	0.00%
Balance FWD-Cash Forward	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$865,453	\$0	\$13,583,650	\$7,819,761	\$7,819,761	-
Expenditures						
Capital Outlay	\$876,260	\$0	\$13,583,650	\$7,819,761	\$7,819,761	-
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve Cash Forward	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$876,260	\$0	\$13,583,650	\$7,819,761	\$7,819,761	-
Revenues over/under Expenditures	(\$10,807)	\$0	\$0	\$0		

Fund 124 - TDC-Sports Park - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$1,072,681	\$1,091,159	\$1,091,159	\$988,095	(\$103,064)	-9.45%
Miscellaneous Revenue	\$855,935	\$1,276,100	\$1,276,100	\$1,588,376	\$312,276	24.47%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue Sources	\$0	\$169,961	\$169,961	\$83,318	(\$86,643)	-50.98%
Total:	\$1,928,616	\$2,537,220	\$2,537,220	\$2,659,789	\$122,569	4.83%
Expenditures						
0297-TDC-Sports Park						
Operating	\$2,524,611	\$2,537,220	\$2,537,220	\$2,659,789	\$122,569	4.83%
Capital Outlay	(\$0)	\$0	\$0	\$0	\$0	0.00%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$2,524,611	\$2,537,220	\$2,537,220	\$2,659,789	\$122,569	4.83%
Cash Forward Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$2,524,611	\$2,537,220	\$2,537,220	\$2,659,789	\$122,569	4.83%
Revenues over/under Expenditures	(\$595,995)	\$0	\$0	\$0		

Fund 125 - TDC-Tourism Administration - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$22,331,011	\$21,090,000	\$21,090,000	\$21,090,000	\$0	0.00%
Intergovernmental Revenue	\$67,396	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$198,390	\$50,000	\$50,000	\$50,000	\$0	0.00%
Interest Earnings	\$889,762	\$10,000	\$10,000	\$10,000	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd-Cash Forward	\$0	\$0	\$15,118,107	\$4,000,000	\$4,000,000 -	
Total:	\$23,486,558	\$21,150,000	\$36,268,107	\$25,150,000	\$4,000,000	18.91%
Expenditures						
0265-Tourism Promotion						
Operating	\$17,416,890	\$15,310,568	\$30,423,536	\$15,924,364	\$613,796	4.01%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	0.00%
	\$17,416,890	\$15,310,568	\$30,423,536	\$15,924,364	\$613,796	4.01%
0275-Tourism Administration						
Personnel	\$86,008	\$0	\$0	\$0	\$0	0.00%
Operating	\$2,394,377	\$2,174,623	\$2,179,762	\$2,061,659	(\$112,964)	-5.19%
Capital Outlay	\$71,324	\$0	\$0	\$0	\$0	0.00%
Debt Services	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$968,086	\$1,054,500	\$1,054,500	\$1,054,500	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$3,519,795	\$3,229,123	\$3,234,262	\$3,116,159	(\$112,964)	-3.50%
0280-Product Improvement						
Operating	\$159,766	\$610,309	\$610,309	\$609,477	(\$832)	-0.14%
Capital Outlay	\$232,347	\$2,000,000	\$2,000,000	\$2,500,000	\$500,000	25.00%
Non-Operating	\$0	\$0	\$0	\$3,000,000	\$3,000,000 -	
	\$392,113	\$2,610,309	\$2,610,309	\$6,109,477	\$3,499,168	134.05%
0980 Reserves Cash Forward						
Non-Operating-Cash Forward	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$21,328,798	\$21,150,000	\$36,268,107	\$25,150,000	\$4,000,000	18.91%
Revenues over/under Expenditures	\$2,157,760	\$0	(\$15,118,107)	(\$4,000,000)		

Fund 126 - TDC-Mexico Beach - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$1,090,026	\$882,103	\$882,103	\$882,103	\$0	0.00%
Intergovernmental Revenue	\$171,630	\$20,000,000	\$20,000,000	\$0	(\$20,000,000)	-100.00%
Miscellaneous Revenue	\$12,314	\$4,000	\$4,000	\$4,000	\$0	0.00%
Interest Earnings	\$43,837	\$1,500	\$1,500	\$1,500	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Bal Fwd-Cash Fwd-Mex Bch	\$0	\$0	\$0	\$0	\$0	0.00%
Bal Fwd-Cash Fwd	\$0	\$406,179	\$406,424	\$250,000	(\$156,179)	-38.45%
Total:	\$1,317,807	\$21,293,782	\$21,294,027	\$1,137,603	(\$20,156,179)	-94.66%
Expenditures						
0286-Mexico Beach-TDC						
Personnel Service	\$0	\$0	\$0	\$0	\$0	0.00%
Operating less CVB Contract	\$63,499	\$44,983	\$44,983	\$48,345	\$3,362	7.47%
Debt Service	\$22	\$0	\$0	\$0	\$0	0.00%
Grants & Aids	\$171,630	\$20,000,000	\$20,000,000	\$0	(\$20,000,000)	-100.00%
Non-Operating	\$0	\$400,000	\$400,000	\$0	(\$400,000)	-100.00%
	\$235,152	\$20,444,983	\$20,444,983	\$48,345	(\$20,396,638)	-99.76%
CVB Contract Total	\$795,395	\$848,799	\$849,044	\$1,089,258	\$240,459	28.33%
Total:	\$1,030,547	\$21,293,782	\$21,294,027	\$1,137,603	(\$20,156,179)	-94.66%
Revenues over/under Expenditures:	\$287,261	(\$406,179)	(\$406,424)	(\$250,000)		

Fund 127 - TDC-Beach Nourishment - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$7,443,670	\$7,030,000	\$7,030,000	\$ 7,030,000	\$ -	0.00%
Intergovernmental Revenue	\$16,503,467	\$0	\$0	\$ -	\$ -	0.00%
Miscellaneous Revenue	\$66,130	\$18,000	\$18,000	\$ 18,000	\$ -	0.00%
Interest Earnings	\$1,800,912	\$179,500	\$179,500	\$ 179,500	\$ -	0.00%
Balance Fwd-Cash Forward	\$0	\$58,000,000	\$58,000,000	\$ 54,000,000	\$ (4,000,000)	-6.90%
Total:	\$25,814,179	\$65,227,500	\$65,227,500	\$ 61,227,500	\$ (4,000,000)	-6.13%
Expenditures						
0291-Beach Nourishment						
Operating	\$3,468,928	\$12,342,637	\$12,498,090	\$ 6,139,900	\$ (6,202,737)	-50.25%
Capital Outlay	(\$1,064,777)	\$785,453	\$750,000	\$ 750,000	\$ (35,453)	-4.51%
Grants & Aid	\$469,172	\$837,600	\$837,600	\$ 837,600	\$ -	0.00%
Non-Operating-Contingencies	\$0	\$51,261,810	\$51,141,810	\$ 53,500,000	\$ 2,238,190	4.37%
Total:	\$2,873,323	\$65,227,500	\$65,227,500	\$ 61,227,500	\$ (4,000,000)	-6.13%
Revenues over/under Expenditures:	\$22,940,856	(\$6,738,190)	(\$6,858,190)	\$ (500,000)		

Fund 128 - TDC-5th Cent - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$7,443,670	\$7,030,000	\$7,030,000	\$7,030,000	\$0	0.00%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$66,839	\$18,000	\$18,000	\$18,000	\$0	0.00%
Interest Earnings	\$764,755	\$4,500	\$4,500	\$4,500	\$0	0.00%
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0	0.00%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd-Cash Forward	\$0	\$4,600,000	\$10,877,905	\$3,300,000	(\$1,300,000)	-28.26%
Total:	\$8,275,263	\$11,652,500	\$17,930,405	\$10,352,500	(\$1,300,000)	-11.16%
Expenditures						
0295-TDC-5th Cent						
Operating	\$558,543	\$3,474,032	\$9,751,937	\$884,789	(\$2,589,243)	-74.53%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aids	\$349,607	\$351,500	\$351,500	\$351,500	\$0	0.00%
Non-Operating	\$0	\$169,961	\$169,961	\$6,083,318	\$5,913,357	3479.24%
	\$908,150	\$3,995,493	\$10,273,398	\$7,319,607	\$3,324,114	83.20%
0296-Sports Park CIP						
Operating	\$201,184	\$225,935	\$225,935	\$202,257	(\$23,678)	-10.48%
Capital Outlay	\$90,197	\$4,600,000	\$4,600,000	\$0	(\$4,600,000)	-100.00%
Debt Service	\$2,834,536	\$2,831,072	\$2,831,072	\$2,830,636	(\$436)	-0.02%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$3,125,917	\$7,657,007	\$7,657,007	\$3,032,893	(\$4,624,114)	-60.39%
Total:	\$4,034,067	\$11,652,500	\$17,930,405	\$10,352,500	(\$1,300,000)	-11.16%
Revenues over/under Expenditures:	\$4,241,196	(\$4,600,000)	(\$10,877,905)	(\$3,300,000)		

Fund 129 - TDC-Panama City - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$1,869,205	\$1,705,117	\$1,705,117	\$1,705,117	\$0	0.00%
Miscellaneous Revenue	\$9,368	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	\$105,174	\$0	\$0	\$0	\$0	0.00%
Reserve Release	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd-Cash Forward	\$0	\$400,000	\$1,100,000	\$108,567	(\$291,433)	-72.86%
Total:	\$1,983,746	\$2,105,117	\$2,805,117	\$1,813,684	(\$291,433)	-13.84%
Expenditures						
0298-TDC-Panama City						
Operating	\$2,265,650	\$2,105,117	\$2,805,117	\$1,813,684	(\$90,000)	-4.28%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$2,265,650	\$2,105,117	\$2,805,117	\$1,813,684	(\$291,433)	-13.84%
Revenues over/under Expenditures	(\$281,903)	(\$400,000)	(\$1,100,000)	(\$108,567)		

Fund 130 - Public Safety - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Revenue	\$255,662	\$256,324	\$416,224	\$246,900	(\$9,424)	-3.68%
Charges for Services	\$1,058,229	\$845,000	\$845,000	\$1,030,000	\$185,000	21.89%
Contrib-Other Govt Units	\$0	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	\$130,474	\$7,500	\$7,500	\$50,000	\$42,500	566.67%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd-Cash Forward	\$0	\$1,600,000	\$2,123,733	\$970,000	(\$630,000)	-39.38%
Total:	\$1,444,365	\$2,708,824	\$3,392,457	\$2,296,900	(\$411,924)	-15.21%
Expenditures						
0301-Public Safety						
Personal Services	\$583,027	\$829,259	\$829,259	\$939,296	\$110,037	13.27%
Operating Expenses	\$597,739	\$721,665	\$865,777	\$594,763	(\$126,902)	-17.58%
Capital Outlay	\$481,456	\$888,680	\$1,268,301	\$690,070	(\$198,610)	-22.35%
Grants & Aids	\$255,662	\$0	\$159,900	\$0	\$0	0.00%
Debt Service	\$11	\$200	\$200	\$200	\$0	0.00%
Non-Operating (Less Cash)	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,917,895	\$2,439,804	\$3,123,437	\$2,224,329	(\$215,475)	-8.83%
Reserve Cash 0301	\$0	\$269,020	\$269,020	\$72,571	(\$196,449)	-73.02%
Total:	\$1,917,895	\$2,708,824	\$3,392,457	\$2,296,900	(\$411,924)	-15.21%
Revenues over/under Expenditures	(\$473,530)	(\$1,330,980)	(\$1,854,713)	(\$897,429)		

Fund 133 - Intergovernmental Radio Comm - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$1,673,916	\$2,109,564	\$2,109,564	\$2,140,769	\$31,205	1.48%
Misc Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	\$33,089	\$0	\$0	\$0	\$0	0.00%
Trnsf frm General Fund 001	\$1,345,429	\$1,235,428	\$1,235,428	\$1,247,899	\$12,471	1.01%
Loan Proceeds	\$0	\$800,000	\$800,000	\$0	(\$800,000)	-100.00%
Balance Fwd-Cash Forward	\$0	\$0	\$0	\$1,800,000	\$1,800,000	-
Total:	\$3,052,434	\$4,144,992	\$4,144,992	\$5,188,668	\$1,043,676	25.18%
Expenditures						
0303 - Intergovernmental Radio Comm						
Personnel	\$192,363	\$205,624	\$205,624	\$250,467	\$44,843	21.81%
Operating	\$747,233	\$662,215	\$862,215	\$1,124,529	\$462,314	69.81%
Capital Outlay	\$71,846	\$21,319	\$17,319	\$700	(\$20,619)	-96.72%
Debt Service	\$2,446,096	\$3,059,493	\$3,059,493	\$807,600	(\$2,251,893)	-73.60%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating (Less Cash)	\$0	\$0	\$0	\$90,000	\$90,000	-
	\$3,457,539	\$3,948,651	\$4,144,651	\$2,273,296	(\$1,675,355)	-42.43%
Reserve Cash 0303	\$0	\$196,341	\$341	\$2,915,372	\$2,719,031	1384.85%
Total:	\$3,457,539	\$4,144,992	\$4,144,992	\$5,188,668	\$1,043,676	25.18%
Revenues over/under Expenditures	(\$405,104)	\$196,341	\$341	\$1,115,372		

Fund 135 - Housing Fund - Proforma

	Historical Data:			Budget Projections:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$0	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenue	\$1,395,351	\$1,700,000	\$1,700,000	\$1,742,000	\$42,000	2.47%
Charges for Services	\$0	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$40	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	\$919,460	\$617,500	\$617,500	\$617,500	\$0	0.00%
Special Assessments	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Transfers	\$0	\$0	\$0	\$25,019	\$25,019	-
Transfer from Gen Fund (001)	\$0	\$0	\$0	\$0	\$0	0.00%
Pprincipal-Mortgage	\$0	\$0	\$0	\$0	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve Release	\$0	\$6,508,730	\$7,772,852	\$4,542,908	(\$1,965,822)	-30.20%
Balance Fwd-Cash Forward	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$2,314,851	\$8,826,230	\$10,090,352	\$6,927,427	(\$1,898,803)	-21.51%
Expenditures						
0140 - SHIP						
Personnel	\$213,619	\$205,253	\$205,253	\$436,142	\$230,889	112.49%
Operating	\$67,710	\$3,074,797	\$3,074,797	\$6,490,339	\$3,415,542	111.08%
Capital	\$2,614	\$1,110	\$1,110	\$946	(\$164)	-14.77%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$283,943	\$3,281,160	\$3,281,160	\$6,927,427	\$3,646,267	111.13%
0142 - HHRP						
Personnel	\$201,614	\$205,253	\$205,253	\$0	(\$205,253)	-100.00%
Operating	\$8,417,330	\$5,273,817	\$6,537,939	\$0	(\$5,273,817)	-100.00%
Capital	\$0	\$41,000	\$41,000	\$0	(\$41,000)	-100.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$8,618,944	\$5,520,070	\$6,784,192	\$0	(\$5,520,070)	-100.00%
Sub-Total:	\$8,902,887	\$8,801,230	\$10,065,352	\$6,927,427	(\$1,873,803)	-21.29%
Reserve Cash -SHIP	\$0	\$25,000	\$25,000	\$0	(\$25,000)	-100.00%
Reserve Cash -HHRP	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve Cash Total	\$0	\$25,000	\$25,000	\$0	(\$25,000)	-100.00%
Total:	\$8,902,887	\$8,826,230	\$10,090,352	\$6,927,427	(\$1,898,803)	-21.51%
Revenues over/under Expenditures	(6,588,036)	25,000	25,000	\$0		

Fund 140 - Mosquito Control - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$1,920,551	\$2,151,126	\$2,151,126	\$2,381,347	\$230,221	10.70%
Intergovernmental Rev	\$65,542	\$54,944	\$54,944	\$54,944	\$0	0.00%
Miscellaneous Revenue	\$29	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	\$87,985	\$3,000	\$3,000	\$3,000	\$0	0.00%
Special Assessments	\$0	\$0	\$0	\$0	\$0	
Trnsf Frm General Fd (001) - CRA	\$0	\$0	\$0	\$0	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance FWD-Cash Forward	\$0	\$500,000	\$504,289	\$750,000	\$250,000	50.00%
Total:	\$2,074,107	\$2,709,070	\$2,713,359	\$3,189,291	\$480,221	17.73%
Expenditures						
0315 - Mosquito Control						
Personnel	\$1,082,254	\$1,246,032	\$1,246,032	\$1,379,214	\$133,182	10.69%
Operating	\$496,390	\$701,580	\$690,580	\$757,172	\$55,592	7.92%
Capital	\$105,028	\$121,305	\$136,594	\$484,975	\$363,670	299.80%
Debt Service	\$2,192	\$13,400	\$13,400	\$13,400	\$0	0.00%
Grants & Aids	\$109,921	\$137,387	\$137,387	\$154,298	\$16,911	12.31%
Non-Operating (less Cash Fwd)	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,795,785	\$2,219,704	\$2,223,993	\$2,789,059	\$569,355	25.65%
Reserve Cash	\$0	\$489,366	\$489,366	\$400,232	(\$89,134)	-18.21%
Total:	\$1,795,785	\$2,709,070	\$2,713,359	\$3,189,291	\$480,221	17.73%
Revenues over/under Expenditures	\$278,322	(\$10,634)	(\$14,923)	(\$349,768)		

Fund 145 - M.S.T.U. - Fire Services - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Taxes	\$14,383,909	\$16,182,579	\$16,182,579	\$17,845,263	\$1,662,684	10.27%
Licenses and Permits	\$18,846	\$20,000	\$20,000	\$25,000	\$5,000	25.00%
Impact Fees	\$225,396	\$90,000	\$90,000	\$90,000	\$0	0.00%
Intergovernmental Rev	\$3,213,420	\$958,900	\$958,900	\$4,240,000	\$3,281,100	342.17%
Charges for Svcs	\$484,976	\$554,749	\$554,749	\$175,000	(\$379,749)	-68.45%
Fines & Forfeits	\$24,015	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$600,289	\$878,750	\$878,750	\$878,750	\$0	0.00%
Interest Earnings	\$493,453	\$30,000	\$30,000	\$30,000	\$0	0.00%
Impact Fees-Fire	\$57,406	\$0	\$0	\$0	\$0	0.00%
Transfer from Gen Fund (001)	\$0	\$600,358	\$600,358	\$1,086,673	\$486,315	81.00%
Loan Proceeds	\$0	\$0	\$0	\$6,722,335	\$6,722,335	-
Reserve Release	\$0	\$0	\$0	\$350,466	\$350,466	-
Balance FWD-Cash Forward	\$0	\$1,000,000	\$1,925,837	\$2,200,000	\$1,200,000	120.00%
Total:	\$19,501,711	\$20,315,336	\$21,241,173	\$33,643,487	\$13,328,151	65.61%
Expenditures						
0320-Fire Services Administration						
Personnel	\$10,868,686	\$10,388,825	\$10,972,089	\$12,501,761	\$2,112,936	20.34%
Operating	\$2,534,250	\$3,769,281	\$3,785,639	\$4,453,959	\$684,678	18.16%
Capital Outlay	\$2,149,356	\$1,288,820	\$2,211,211	\$10,818,013	\$9,529,193	739.37%
Debt Service	\$496,866	\$498,809	\$498,809	\$1,349,100	\$850,291	170.46%
Grants & Aid	\$48,354	\$0	\$0	\$0	\$0	0.00%
Non-Operating (Less Cash)	\$0	\$1,713,560	\$1,130,296	\$7,423	(\$1,706,137)	-99.57%
Impact Fees	\$0	\$90,000	\$90,000	\$90,000	\$0	0.00%
	\$16,097,512	\$17,749,295	\$18,688,044	\$29,220,256	\$11,470,961	64.63%
0321-Thomas Drive Fire Distr						
Operating	\$215,947	\$122,509	\$123,589	\$180,355	\$57,846	47.22%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$46	\$92	\$92	\$92	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$215,993	\$122,601	\$123,681	\$180,447	\$57,846	47.18%
0322-West End Fire Distr						
Operating	\$140,349	\$99,264	\$99,264	\$138,968	\$39,704	40.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$140,349	\$99,264	\$99,264	\$138,968	\$39,704	40.00%
0323-West Bay-Woodville Fire Distr						
Operating	\$421	\$780	\$780	\$22,350	\$21,570	2765.38%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$421	\$780	\$780	\$22,350	\$21,570	2765.38%
0324-Northwest Side Fire Distr						
Operating	\$1,731	\$2,080	\$2,080	\$2,246	\$166	7.98%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$1,731	\$2,080	\$2,080	\$2,246	\$166	7.98%
0325-Southport Fire Distr						
Operating	\$26,713	\$48,301	\$48,301	\$89,610	\$41,309	85.52%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$10	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$26,722	\$48,301	\$48,301	\$89,610	\$41,309	85.52%
0326-Sand Hills Fire Distr						
Operating	\$83,104	\$93,786	\$94,866	\$137,238	\$43,452	46.33%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$83,104	\$93,786	\$94,866	\$137,238	\$43,452	46.33%

Fund 145 - M.S.T.U. - Fire Services - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
0327-Green Hills Fire Distr						
Operating	\$3,068	\$8,640	\$8,640	\$9,106	\$466	5.39%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$3,068	\$8,640	\$8,640	\$9,106	\$466	5.39%
0328-Bear Creek/Youngstown Fire Distr						
Operating	\$81,357	\$161,226	\$162,306	\$141,923	(\$19,303)	-11.97%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$109	\$170	\$170	\$170	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$81,466	\$161,396	\$162,476	\$142,093	(\$19,303)	-11.96%
0329-Bayou George Fire Distr						
Operating	\$15,043	\$23,875	\$23,875	\$24,512	\$637	2.67%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$15,043	\$23,875	\$23,875	\$24,512	\$637	2.67%
0330-Hiland Park Fire Distr						
Operating	\$14,887	\$40,370	\$40,370	\$58,170	\$17,800	44.09%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$14,887	\$40,370	\$40,370	\$58,170	\$17,800	44.09%
0331-Life/Safety Inspections						
Personnel	\$ 197,145	\$ 459,329	\$ 459,329	\$ 593,838	\$134,509	29.28%
Operating	\$ 7,703	\$ 38,240	\$ 38,240	\$ 45,480	\$7,240	18.93%
Capital Outlay	\$ -	\$ 14,180	\$ 14,180	\$ 13,750	(\$430)	-3.03%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$0	0.00%
Grants & Aid	\$ -	\$ -	\$ -	\$ -	\$0	0.00%
Non-Operating	\$ -	\$ -	\$ -	\$ -	\$0	0.00%
	\$204,848	\$511,749	\$511,749	\$653,068	\$141,319	27.61%
0332-Surf & Beach Rescue						
Personnel	\$ 738,628	\$ 785,593	\$ 785,593	\$ 1,220,837	\$435,244	55.40%
Operating	\$ 118,550	\$ 159,031	\$ 159,031	\$ 199,045	\$40,014	25.16%
Capital Outlay	\$ 124,968	\$ 308,575	\$ 308,575	\$ 1,545,541	\$1,236,966	400.86%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$0	0.00%
Grants & Aid	\$ -	\$ -	\$ -	\$ -	\$0	0.00%
Non-Operating	\$ -	\$ -	\$ -	\$ -	\$0	0.00%
	\$982,146	\$1,253,199	\$1,253,199	\$2,965,423	\$1,712,224	136.63%
0335-Fire Services Capital						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating (Includes Future Capital Outlay)	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
0340-Wildfire Response						
Grants & Aid	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$0	\$0	\$0	\$0	0.00%
Sub - Total:	\$17,867,290	\$20,115,336	\$21,057,325	\$33,643,487	\$13,528,151	67.25%
Reserve Cash 0320	\$0	\$200,000	\$183,848	\$0	(\$200,000)	-100.00%
Total:	\$17,867,290	\$20,315,336	\$21,241,173	\$33,643,487	\$13,328,151	65.61%
Revenues over/under Expenditures	\$1,634,421	(\$800,000)	(\$1,741,989)	(\$2,200,000)		

Fund 150 - Hurricane Michael Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Rev	\$14,434,861	\$0	\$14,961,379	\$0	\$0	0.00%
Miscellaneous Rev	\$0	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	\$2,123,122	\$0	\$0	\$0	\$0	0.00%
Balance FWD-Cash Forward	\$0	\$27,000,000	\$29,641,375	\$15,000,000	(\$12,000,000)	-44.44%
Total:	\$16,557,983	\$27,000,000	\$44,602,754	\$15,000,000	(\$12,000,000)	-44.44%
Expenditures						
150-10051-HM-BCC CONTROL-GEN GOVT						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$2,772,862	\$0	\$0	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,772,862	\$0	\$0	\$0	\$0	0.00%
150-10102-HM-.5% INFRASTRUCTURE SUR						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$566,344	\$0	\$621,760	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$566,344	\$0	\$621,760	\$0	\$0	0.00%
150-10119-HM-CODE ENFORCEMENT						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$2,950	\$0	\$0	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,950	\$0	\$0	\$0	\$0	0.00%
150-10121-HM-JAIL						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$87,100	\$0	\$234,734	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$87,100	\$0	\$234,734	\$0	\$0	0.00%
150-10172-HM-INFRASTRUCTURE						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$355,967	\$0	\$0	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$355,967	\$0	\$0	\$0	\$0	0.00%
150-10180-HM-PARKS						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$745,137	\$0	\$4,704,276	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$745,137	\$0	\$4,704,276	\$0	\$0	0.00%
150-10230-HM-TRAFFIC CONTROL						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$3,445,067	\$0	\$4,266,197	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,445,067	\$0	\$4,266,197	\$0	\$0	0.00%
150-10232-HM-TRANSP CAPITAL PROJECT						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$12,263,803	\$0	\$0	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$12,263,803	\$0	\$0	\$0	\$0	0.00%
150-10243-HM-STORMWATER PROJECTS						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$98,779	\$0	\$0	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$98,779	\$0	\$0	\$0	\$0	0.00%
150-10303-HM-INTERGOV'T RADIO COMM						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$200	\$0	\$0	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$200	\$0	\$0	\$0	\$0	0.00%

Fund 150 - Hurricane Michael Fund - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
150-10405-HM-WATER PLANT OPERATIONS						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$4,366,050	\$0	\$6,197,926	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$4,366,050	\$0	\$6,197,926	\$0	\$0	0.00%
150-10430-HM-RETAIL WASTEWATER						
Interest Totals	\$0	\$0	\$0	\$0	\$0	0.00%
Grant & Aid Total	\$1,767,779	\$0	\$1,577,861	\$0	\$0	0.00%
Non-Operating Total	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$1,767,779	\$0	\$1,577,861	\$0	\$0	0.00%
RESERVE CASH	\$0	\$27,000,000	\$27,000,000	\$15,000,000	-\$12,000,000	-44.44%
Fund Total	\$26,472,037	\$27,000,000	\$44,602,754	\$15,000,000	-\$12,000,000	-44.44%

160 - American Rescue Plan (COVID) - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
INTERGOVERNMENT REVENUE	\$3,686,526	\$0	\$0	\$0	\$0	0.00%
MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST REVENUE	\$672,797	\$0	\$0	\$0	\$0	0.00%
BALANCE FWD-CASH FORWARD	\$0	\$9,000,000	\$11,741,881	\$0	-\$9,000,000	-100.00%
Total:	\$4,359,324	\$9,000,000	\$11,741,881	\$0	-\$9,000,000	-100.00%
Expenditures						
160-20056-ARP-BCC CONTROL-HUMAN SVC						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$220,709	\$0	\$10,743	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$220,709	\$0	\$10,743	\$0	\$0	0.00%
160-20110-ARP-TAX COLLECTOR						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$2,754	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,754	\$0	\$0	\$0	\$0	0.00%
160-20120-ARP-SHERIFF'S DEPARTMENT						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$7,327	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$7,327	\$0	\$0	\$0	\$0	0.00%
160-20121-ARP-JAIL						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$167,795	\$0	\$58,151	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$167,795	\$0	\$58,151	\$0	\$0	0.00%
160-20123-ARP-COUNTY ATTORNEY						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$1,020	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$1,020	\$0	\$0	\$0	\$0	0.00%
160-20125-ARP-ADMINISTRATION OFFICE						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$10,899	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$10,899	\$0	\$0	\$0	\$0	0.00%
160-20127-ARP-HUMAN RESOURCES						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$29,312	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$29,312	\$0	\$0	\$0	\$0	0.00%
160-20150-ARP-MEDICAL EXAMINER						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$51,107	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$51,107	\$0	\$0	\$0	\$0	0.00%
160-20154-ARP-ANIMAL CONTROL						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$104,805	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$104,805	\$0	\$0	\$0	\$0	0.00%

160 - American Rescue Plan (COVID) - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
160-20166-ARP-INFORMATION SERVICES						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$63,698	\$0	\$148,958	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$63,698	\$0	\$148,958	\$0	\$0	0.00%
160-20172-ARP-INFRASTRUCTURE						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$39,600	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$39,600	\$0	\$0	\$0	\$0	0.00%
160-20180-ARP-PARKS						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$397,725	\$0	\$389,833	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$397,725	\$0	\$389,833	\$0	\$0	0.00%
160-20186-ARP-PARKS-PIER						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$108,044	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$108,044	\$0	\$0	\$0	\$0	0.00%
160-20195-ARP-EXTENSION SERVICE						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$36,275	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$36,275	\$0	\$0	\$0	\$0	0.00%
160-20210-ARP-EMERGENCY MANAGEMENT						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$82,480	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$82,480	\$0	\$0	\$0	\$0	0.00%
160-20225-ARP-ROADS						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$731,226	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$731,226	\$0	\$0	\$0	\$0	0.00%
160-20230-ARP-TRAFFIC CONTROL						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$254,038	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$254,038	\$0	\$0	\$0	\$0	0.00%
160-20243-ARP-STORMWATER PROJECTS						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$139,475	\$0	\$154,293	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$139,475	\$0	\$154,293	\$0	\$0	0.00%
160-20320-ARP-FIRE SERVICES						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$34,256	\$0	\$1,099,558	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$34,256	\$0	\$1,099,558	\$0	\$0	0.00%

160 - American Rescue Plan (COVID) - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
160-20335-ARP-CAPITAL IMPROVEMENTS						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$428,219	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$428,219	\$0	\$0	\$0	\$0	0.00%
160-20354-ARP-BAY COUNTY LIBRARY						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$298,379	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$298,379	\$0	\$0	\$0	\$0	0.00%
160-20405-ARP-WATER PLANT OPERATIONS						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$0	\$0	\$874,819	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$0	\$0	\$874,819	\$0	\$0	0.00%
160-20430-ARP-RETAIL WASTEWATER						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$11,756	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$11,756	\$0	\$0	\$0	\$0	0.00%
160-20522-ARP-FACILITIES MAINTENANCE						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$94,667	\$0	\$21,915	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$94,667	\$0	\$21,915	\$0	\$0	0.00%
160-20529-ARP-EMS						
PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$607,478	\$0	\$72,061	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$607,478	\$0	\$72,061	\$0	\$0	0.00%
160-20602-ARP-STATE ATTORNEY						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$51,860	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$51,860	\$0	\$0	\$0	\$0	0.00%
160-20603-ARP-PUBLIC DEFENDER						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$34,573	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$34,573	\$0	\$0	\$0	\$0	0.00%
160-20608-ARP-COURT OPERATIONS						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$45,268	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$45,268	\$0	\$0	\$0	\$0	0.00%
160-20712-ARP-COUNTY COURTHOUSE MAIN						
INTEREST TOTALS	\$0	\$0	\$0	\$0	\$0	0.00%
GRANT & AID TOTAL	\$82,426	\$0	\$0	\$0	\$0	0.00%
NON-OPERATING TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$82,426	\$0	\$0	\$0	\$0	0.00%
Reserve -Cash	\$0	\$9,000,000	\$8,911,550	\$0	-\$9,000,000	-100.00%
Total:	\$4,137,169	\$9,000,000	\$11,741,881	\$0	-\$9,000,000	-100.00%

Fund 167 - MSBU - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Interest Earnings	\$6,199	\$3,500	\$3,500	\$3,500	\$0	0.00%
Special Assessments	\$48,686	\$51,000	\$51,000	\$12,761	(\$38,239)	-74.98%
Trnsf Frm General FD (001)	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd-Cash Forward	\$0	\$10,000	\$10,000	\$59,000	\$49,000	490.00%
Total:	\$54,885	\$64,500	\$64,500	\$75,261	\$10,761	16.68%
Expenditures						
0375 - MSBU						
Operating	\$0	\$1,350	\$1,350	\$0	(\$1,350)	-100.00%
Capital	\$9,495	\$11,000	\$11,000	\$12,204	\$1,204	10.95%
Debt	\$42,008	\$0	\$0	\$0	\$0	0.00%
Non-Operating (Less Cash Fwd)	\$0	\$52,150	\$52,150	\$63,057	\$10,907	20.91%
	\$51,502	\$64,500	\$64,500	\$75,261	\$10,761	16.68%
Reserve-Cash	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$51,502	\$64,500	\$64,500	\$75,261	\$10,761	16.68%
Revenues over/under Expenditures	\$3,383	(\$10,000)	(\$10,000)	(\$59,000)		

Fund 401 - Water Plant Operations - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Impact Fees	\$1,255,428	\$1,700,000	\$1,700,000	\$1,344,525	(\$355,475)	-20.91%
Intergovernmental Revenue	\$2,001,201	\$0	\$97,799	\$0	\$0	0.00%
Utility Fee - Treated Water	\$10,148,142	\$9,849,587	\$9,849,587	\$10,957,064	\$1,107,477	11.24%
Utility Fee - Treated Water-PCB	\$9,652,905	\$9,283,648	\$9,283,648	\$10,310,210	\$1,026,562	11.06%
Utility Fee - Raw Water	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$850	\$0	\$0	\$ 850	\$850	-
Sale of Gas - Outside Agency	\$1,989	\$0	\$0	\$ 2,000	\$2,000	-
Miscellaneous Revenue	\$163,850	\$0	\$0	\$14,000	\$14,000	-
Interest Earnings	\$2,253,275	\$1,500,000	\$1,500,000	\$2,000,000	\$500,000	33.33%
Special Assessments	\$0	\$124,814	\$124,814	\$0	(\$124,814)	-100.00%
Impact Fees - Water	\$918,692	\$0	\$0	\$0	\$0	0.00%
Loan Proceeds	\$0	\$0	\$15,095,430	\$4,000,000	\$4,000,000	-
Contribution - Stone/Arz	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve Release	\$0	\$2,000,000	\$15,185,459	\$11,000,000	\$9,000,000	450.00%
Balance FWD-Cash Forward	\$0	\$1,800,000	\$6,411,968	\$2,000,000	\$200,000	11.11%
Total:	\$26,396,332	\$26,258,049	\$59,248,705	\$41,628,649	\$15,370,600	58.54%
Expenditures						
0405 - Water Plant Operations						
Personnel	\$2,184,401	\$2,638,463	\$2,699,073	\$3,094,835	\$456,372	17.30%
Operating	\$10,513,796	\$11,048,426	\$11,603,189	\$11,806,660	\$758,234	6.86%
Capital Outlay	\$1,920,507	\$313,240	\$8,582,721	\$779,662	\$466,422	148.90%
Debt Service	\$119,289	\$502,902	\$742,903	\$502,902	\$0	0.00%
Grants & Aids	\$2,001,201	\$124,814	\$222,613	\$508,571	\$383,757	307.46%
Non-Operating (less Cash Fwd)	\$195	\$1,700,000	\$1,700,000	\$1,344,525	(\$355,475)	-20.91%
	\$16,739,390	\$16,327,845	\$25,550,499	\$18,037,155	\$1,709,310	10.47%
0408 - Water System R & R						
Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$3,204,885	\$5,520,500	\$29,189,916	\$17,390,000	\$11,869,500	215.01%
Non-Operating (less Cash Fwd)	\$0	\$55,414	\$0	\$0	(\$55,414)	-100.00%
	\$3,204,885	\$5,575,914	\$29,189,916	\$17,390,000	\$11,814,086	211.88%
0409 - Water System Debt Service						
Debt Service	\$4,506,039	\$4,354,290	\$4,508,290	\$4,509,960	\$155,670	3.58%
	\$4,506,039	\$4,354,290	\$4,508,290	\$4,509,960	\$155,670	3.58%
	\$24,450,314	\$26,258,049	\$59,248,705	\$39,937,115	\$13,679,066	52.09%
Reserve Cash	\$0	\$0	\$0	\$1,691,534	\$1,691,534	-
Total:	\$24,450,314	\$26,258,049	\$59,248,705	\$41,628,649	\$15,370,600	58.54%
Revenues over/under Expenditures	\$1,946,019	(\$1,800,000)	(\$6,411,968)	(\$308,466)		

Fund 412 - MPAWTF-Joint Venture - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 05/31/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Grants & Aids	\$0	\$675,000	\$675,000	\$ 9,250,000	\$8,575,000	1270.37%
Utility Fee-Domestic Wst	\$5,243,025	\$4,871,787	\$4,871,787	\$5,426,547	\$554,760	11.39%
Utility Fees-Debt Service	\$844,492	\$1,062,293	\$1,062,293	\$1,060,567	(\$1,726)	-0.16%
Utility Fees-Reuse Water	\$28,306	\$28,306	\$28,306	\$28,306	\$0	0.00%
Utility Fees-R&R Compon.	\$340,500	\$340,500	\$340,500	\$340,500	\$0	0.00%
Utility Fees-Rerv Compon.	\$157,085	\$159,345	\$159,345	\$159,142	(\$203)	-0.13%
Chrgs for Srv-Parker	\$71,616	\$71,616	\$71,616	\$71,616	\$0	0.00%
Disaster Recovery	\$0	\$0	\$0	\$0	\$0	0.00%
Sale of Surplus or Scrap	\$0	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interest - Pool	\$243,361	\$200,000	\$200,000	\$0	(\$200,000)	-100.00%
Trans frm General Fund (001)	\$2,478,162	\$0	\$0	\$0	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance FWD - R&R	\$0	\$692,500	\$1,489,500	\$813,291	\$120,791	17.44%
Reserve Release	\$0	\$159,344	\$159,344	\$159,142	(\$202)	-0.13%
Balance FWD-Cash Frd	\$0	\$0	\$0	\$5,600,000	\$5,600,000 -	
Total:	\$9,406,547	\$8,260,691	\$9,057,691	\$ 22,909,111	\$14,648,420	177.33%
Expenditures						
0464 - AWT Operations						
Operating	\$5,006,978	\$5,132,873	\$5,115,873	\$5,572,492	\$439,619	8.56%
Capital Outlay	\$9,344	\$36,910	\$53,910	\$98,460	\$61,550	166.76%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aids	\$10,473	\$675,000	\$675,000	\$9,250,000	\$8,575,000	1270.37%
Non-Operating less Cash	\$0	\$0	\$1,926	\$0	\$0	0.00%
	\$5,026,795	\$5,844,783	\$5,846,709	\$14,920,952	\$9,076,169	155.29%
0465 - AWT Renewal & Replace						
Operating	\$0	\$137,500	\$137,500	\$0	(\$137,500)	-100.00%
Capital Outlay	\$0	\$895,500	\$1,692,500	\$1,153,791	\$258,291	28.84%
Non-Operating less Cash	\$0	\$0	\$0	\$0	\$0	0.00%
	\$0	\$1,033,000	\$1,830,000	\$1,153,791	\$120,791	11.69%
0494 - Callaway						
Debt Service	\$106,675	\$297,433	\$297,433	\$296,918	(\$515)	-0.17%
Non-Operating	\$0	\$38,795	\$38,795	\$38,778	(\$17)	-0.04%
	\$106,675	\$336,228	\$336,228	\$335,696	(\$532)	-0.16%
0495 - Parker						
Debt Service	\$14,251	\$174,030	\$174,030	\$173,805	(\$225)	-0.13%
Non-Operating	\$0	\$22,700	\$22,700	\$22,670	(\$30)	-0.13%
	\$14,251	\$196,730	\$196,730	\$196,475	(\$255)	-0.13%
0496 - Springfield						
Debt Service	\$39,869	\$488,667	\$488,667	\$488,189	(\$478)	-0.10%
Non-Operating	\$0	\$63,739	\$63,739	\$63,677	(\$62)	-0.10%
	\$39,869	\$552,406	\$552,406	\$551,866	(\$540)	-0.10%
0498 - Bay Retail						
Debt Service	\$21,769	\$261,508	\$261,508	\$260,797	(\$711)	-0.27%
Non-Operating	\$0	\$34,110	\$34,110	\$34,017	(\$93)	-0.27%
	\$21,769	\$295,618	\$295,618	\$294,814	(\$804)	-0.27%
	\$5,209,359	\$8,258,765	\$9,057,691	\$17,453,594	\$9,194,829	111.33%
0464 Reserve Cash	\$ -	\$ 1,926	\$ -	\$5,455,517	\$5,453,591	283156.33%
Total:	\$5,209,359	\$8,260,691	\$9,057,691	\$22,909,111	\$14,648,420	177.33%
Revenues over/under Expenditures	\$4,197,188	(\$849,918)	(\$1,648,844)	(\$1,116,916)		

Fund 420 - Retail Water-Wastewater - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Impact Fees	\$2,143,795	\$2,091,700	\$2,091,700	\$1,807,898	(\$283,802)	-13.57%
Intergovernmental Revenue	\$591,899	\$7,433,579	\$7,433,579	\$5,575,000	(\$1,858,579)	-25.00%
Charges for Services	\$17,268,709	\$15,119,418	\$15,119,418	\$16,909,961	\$1,790,543	11.84%
Miscellaneous Revenue	\$245,981	\$263,933	\$263,933	\$225,839	(\$38,094)	-14.43%
Interest Earnings	\$1,372,190	\$0	\$0	\$1,246,942	\$1,246,942	-
Trnsf frm Water Sys (401)	\$0	\$0	\$0	\$0	\$0	0.00%
Loan Proceeds	\$0	\$0	\$16,364,100	\$0	\$0	0.00%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Release Reseve-Impact Fees	\$0	\$0	\$0	\$0	\$0	0.00%
Release Reseve	\$0	\$2,000,000	\$4,937,416	\$3,700,000	\$1,700,000	85.00%
Balance Fwd-Cash Forward	\$0	\$10,100,000	\$12,195,488	\$11,000,000	\$900,000	8.91%
Total:	\$21,622,574	\$37,008,630	\$58,405,634	\$40,465,640	\$3,457,010	9.34%
Expenditures						
0430 - Retail Wastewater						
Personnel	\$3,317,251	\$3,662,853	\$3,662,853	\$4,025,994	\$363,141	9.91%
Operating	\$5,134,537	\$5,278,246	\$7,340,714	\$6,306,995	\$1,028,749	19.49%
Capital Outlay	\$1,681,682	\$8,350,899	\$26,968,468	\$6,153,316	(\$2,197,583)	-26.32%
Debt Service	\$1,143,467	\$1,148,225	\$1,148,225	\$1,146,550	(\$1,675)	-0.15%
Grants & Aids	\$413,895	\$4,898,421	\$4,898,421	\$5,000,000	\$101,579	2.07%
Non-Operating (less Cash Fwd)	\$33,296	\$1,495,200	\$4,401,707	\$1,430,699	(\$64,501)	-4.31%
	\$11,724,129	\$24,833,844	\$48,420,388	\$24,063,554	(\$770,290)	-3.10%
0445 - Retail Water						
Personnel	\$1,007,710	\$1,190,711	\$1,190,711	\$1,286,401	\$95,690	8.04%
Operating	\$3,256,870	\$3,017,599	\$3,104,813	\$3,639,112	\$621,513	20.60%
Capital Outlay	\$215,978	\$804,760	\$806,456	\$1,284,135	\$479,375	59.57%
Debt Service	\$561,507	\$563,739	\$563,739	\$562,913	(\$826)	-0.15%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating (less Cash Fwd)	\$6,441	\$596,500	\$596,500	\$377,199	(\$219,301)	-36.76%
	\$5,048,506	\$6,173,309	\$6,262,219	\$7,149,760	\$976,451	15.82%
Sub-Total:	\$16,772,635	\$31,007,153	\$54,682,607	\$31,213,314	\$206,161	0.66%
Reserve Cash - 0430	\$0	\$2,999,821	\$802,871	\$5,869,476	\$2,869,655	95.66%
Reserve Cash - 0445	\$0	\$3,001,656	\$2,920,156	\$3,382,850	\$381,194	12.70%
Total:	\$16,772,635	\$37,008,630	\$58,405,634	\$40,465,640	\$3,457,010	9.34%
Revenues over/under Expenditures	\$4,849,939	(\$8,190,223)	(\$15,501,577)	(\$5,447,674)		

Fund 430 - Solid Waste - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
License & Permit-SW	\$1,400	\$1,700	\$1,700	\$2,700	\$1,000	58.82%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$9,661,118	\$9,980,915	\$9,980,915	\$10,856,653	\$875,738	8.77%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	0.00%
Misc Revenue	\$325,811	\$77,500	\$411,139	\$28,500	(\$49,000)	-63.23%
Interest Earnings	\$299,165	\$0	\$0	\$0	\$0	0.00%
Other Revenue Sources	\$0	\$1,000,000	\$1,000,000	\$0	(\$1,000,000)	-100.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Reserve Release	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd-Cash Forward	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$10,287,495	\$11,060,115	\$11,393,754	\$10,887,853	(\$172,262)	-1.56%
Expenditures						
0501 - Landfill						
Personnel	\$2,397,959	\$2,699,680	\$2,699,680	\$2,868,866	\$169,186	6.27%
Operating	\$3,922,105	\$4,107,361	\$4,543,361	\$4,302,541	\$195,180	4.75%
Capital Outlay	\$587,760	\$1,319,405	\$1,083,405	\$1,183,250	(\$136,155)	-10.32%
Debt Service	\$1,413,299	\$2,004,011	\$2,004,011	\$2,004,199	\$188	0.01%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating (less Cash)	\$ -	\$ -	\$ -	\$0	\$0	0.00%
	\$8,321,123	\$10,130,457	\$10,330,457	\$10,358,856	\$228,399	2.25%
Reserve Cash	\$0	\$929,658	\$1,063,297	\$528,997	(\$400,661)	-43.10%
Total:	\$8,321,123	\$11,060,115	\$11,393,754	\$10,887,853	(\$172,262)	-1.56%
Revenues over/under Expenditures	\$1,966,372	\$929,658	\$1,063,297	\$528,997		

Fund 440 - Building Safety - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Licenses & Permits	\$2,266,770	\$2,875,000	\$2,875,000	\$2,975,000	\$100,000	3.48%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$38,088	\$65,000	\$65,000	\$65,000	\$0	0.00%
Fines & Forfeits	\$206,841	\$0	\$0	\$0	\$0	0.00%
Misc Revenue	\$14,633	\$60,000	\$60,000	\$60,000	\$0	0.00%
Interest Earnings	\$474,010	\$50,000	\$50,000	\$50,000	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue Sources	\$0	\$0	\$3,740,278	\$0	\$0	0.00%
Balance Fwd-Cash Forward	\$0	\$1,800,000	\$1,976,799	\$1,000,000	(\$800,000)	-44.44%
Total:	\$3,000,342	\$4,850,000	\$8,767,077	\$4,150,000	(\$700,000)	-14.43%
Expenditures						
0470 - Building Inspection						
Personnel	\$2,893,186	\$3,508,453	\$3,508,453	\$2,787,839	(\$720,614)	-20.54%
Operating	\$771,821	\$792,708	\$886,513	\$885,939	\$93,231	11.76%
Capital Outlay	\$896,967	\$351,110	\$578,303	\$256,730	(\$94,380)	-26.88%
Debt Service	\$723	\$3,000	\$3,000	\$3,000	\$0	0.00%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating (Less Cash Fwd)	\$239,138	\$0	\$3,596,079	\$0	\$0	0.00%
	\$4,801,834	\$4,655,271	\$8,572,348	\$3,933,508	(\$721,763)	-15.50%
Reserve Cash	\$0	\$194,729	\$194,729	\$216,492	\$21,763	11.18%
Total:	\$4,801,834	\$4,850,000	\$8,767,077	\$4,150,000	(\$700,000)	-14.43%
Revenues over/under Expenditures	(\$1,801,492)	(\$1,605,271)	(\$1,782,070)	(\$783,508)		

Fund 501 - Internal Services - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$7,289,462	\$7,783,597	\$7,783,597	\$7,882,829	\$99,232	1.27%
Miscellaneous Revenue	\$2,185	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	\$19,811	\$2,000	\$2,000	\$2,000	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Cash Forward	\$0	\$200,000	\$253,623	\$900,000	\$700,000	350.00%
Total:	\$7,311,459	\$7,985,597	\$8,039,220	\$8,784,829	\$799,232	10.01%
Expenditures						
0522 - Facilities Maintenance						
Personnel	\$1,079,845	\$1,262,506	\$1,262,506	\$1,390,025	\$127,519	0
Operating	\$2,256,303	\$2,851,014	\$2,910,290	\$3,308,437	\$457,423	0
Capital Outlay	\$32,554	\$88,309	\$82,656	\$108,500	\$20,191	0
Debt Service	\$599	\$263	\$263	\$263	\$0	0
Grants & Aids	(\$56)	\$0	\$0	\$0	\$0	0
Non-Operating	\$0	\$0	\$0	\$0	\$0	0
	\$3,369,245	\$4,202,092	\$4,255,715	\$4,807,225	\$605,133	0
0523 - CIP Administration						
Personnel	\$214,627	\$229,011	\$229,011	\$375,780	\$146,769	64.09%
Operating	\$10,463	\$19,876	\$19,876	\$35,057	\$15,181	76.38%
Capital Outlay	\$0	\$0	\$0	\$473	\$473	-
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$225,091	\$248,887	\$248,887	\$411,310	\$162,423	65.26%
0525 - Purchasing						
Personnel	\$579,328	\$623,199	\$623,199	\$658,370	\$35,171	5.64%
Operating	\$2,453,739	\$2,579,756	\$2,579,911	\$2,490,730	(\$89,026)	-3.45%
Capital Outlay	\$84,346	\$60,113	\$59,958	\$51,823	(\$8,290)	-13.79%
Debt Service	\$3,550	\$10,248	\$10,248	\$10,248	\$0	0.00%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$3,120,962	\$3,273,316	\$3,273,316	\$3,211,171	(\$62,145)	-1.90%
Sub-Total:	\$6,715,298	\$7,724,295	\$7,777,918	\$8,429,706	\$705,411	9.13%
Reserve Cash - 0525 \$	\$ -	\$ 261,302	\$ 261,302	\$355,123	\$93,821	35.91%
Total:	\$6,715,298	\$7,985,597	\$8,039,220	\$8,784,829	\$799,232	10.01%
Revenues over/under Expenditures	\$596,160	\$61,302	\$7,679	(\$544,877)		

Fund 505 - Workers Comp - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$2,830,335	\$3,379,759	\$3,379,759	\$3,741,962	\$362,203	10.72%
Misc Revenue	\$688,282	\$0	\$0	\$3,000	\$3,000	-
Interest Earnings	\$339,602	\$0	\$0	\$0	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Cash Forward	\$0	\$1,200,000	\$1,200,000	\$4,500,000	\$3,300,000	275.00%
Total:	\$3,858,219	\$4,579,759	\$4,579,759	\$8,244,962	\$3,665,203	80.03%
Expenditures						
0530 - Workers Comp						
Personnel	\$227,967	\$384,498	\$384,498	\$388,165	\$3,667	0.95%
Operating	\$908,637	\$2,771,893	\$2,800,643	\$2,886,331	\$114,438	4.13%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$46	\$200	\$200	\$200	\$0	0.00%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
Total:	\$1,136,650	\$3,156,591	\$3,185,341	\$3,274,696	\$118,105	3.74%
Reserve Cash 0530	\$0	\$1,423,168	\$1,394,418	\$4,970,266	\$3,547,098	249.24%
Total:	\$1,136,650	\$4,579,759	\$4,579,759	\$8,244,962	\$3,665,203	80.03%
Revenues over/under Expenditures	\$2,721,569	\$223,168	\$194,418	\$470,266		

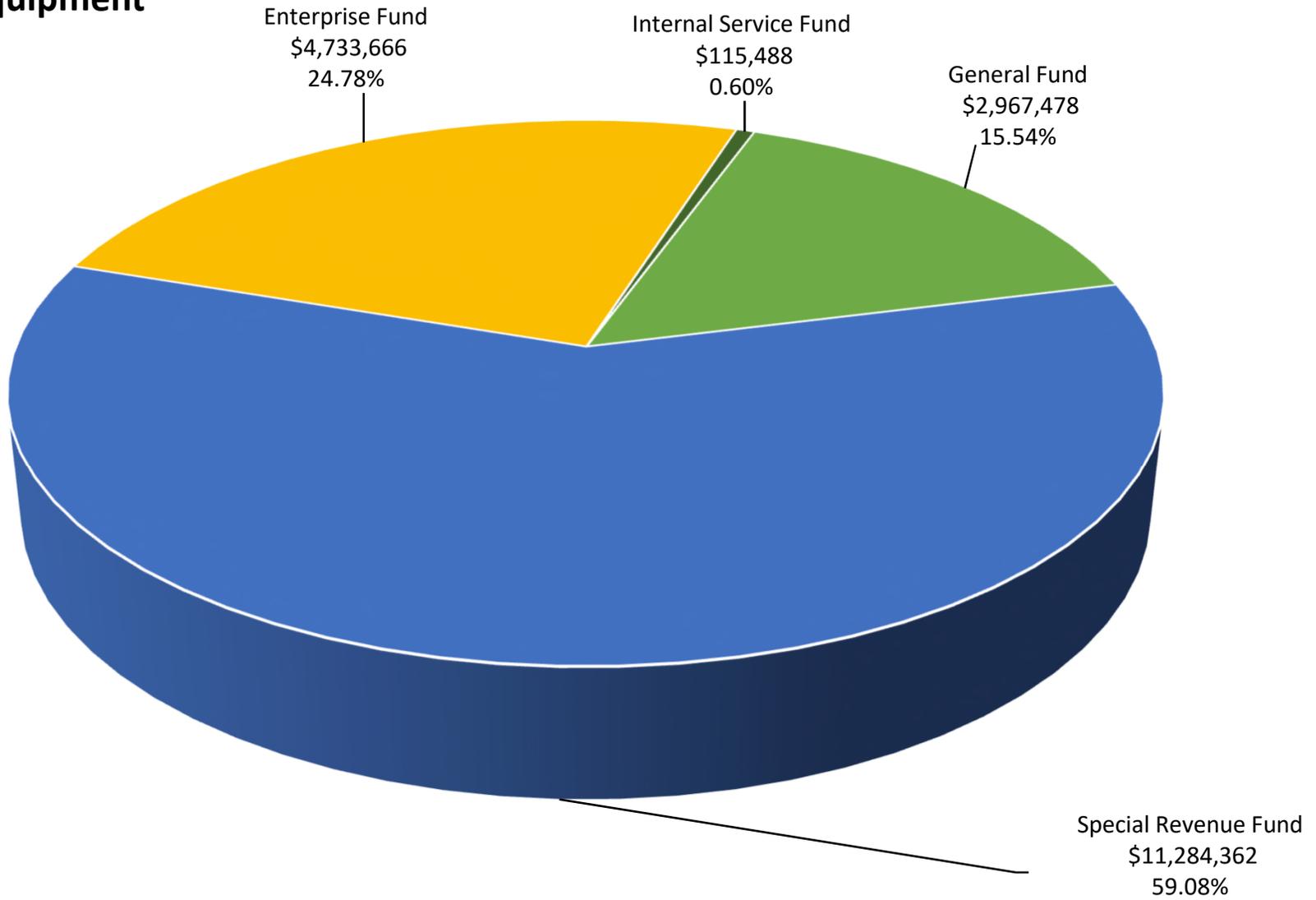
Fund 506 - Risk - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$7,251,052	\$8,779,532	\$8,779,532	\$10,588,864	\$1,809,332	20.61%
Miscellaneous Revenue	\$12,412	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	(\$73,186)	\$0	\$0	\$0	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Balance Fwd - Cash Forward	\$0	\$750,000	\$1,718,396	\$1,000,000	\$250,000	33.33%
Total:	\$7,190,279	\$9,529,532	\$10,497,928	\$11,588,864	\$2,059,332	21.61%
Expenditures						
0536 - Risk						
Personnel	\$231,743	\$304,673	\$304,673	\$322,512	\$17,839	5.86%
Operating	\$6,327,721	\$8,329,570	\$9,297,966	\$10,125,567	\$1,795,997	21.56%
Capital Outlay	\$29,227	\$1,665	\$1,665	\$946	(\$719)	-43.18%
Debt Service	\$42	\$200	\$200	\$200	\$0	0.00%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating	\$0	\$0	\$0	\$0	\$0	0.00%
	\$6,588,733	\$8,636,108	\$9,604,504	\$10,449,225	\$1,813,117	20.99%
Reserve Cash 0536	\$0	\$893,424	\$893,424	\$1,139,639	\$246,215	27.56%
Total:	\$6,588,733	\$9,529,532	\$10,497,928	\$11,588,864	\$2,059,332	21.61%
Revenues over/under Expenditures	\$601,546	\$143,424	(\$824,972)	\$139,639		

Fund 510 - Utility Administration - Proforma

	Historical Data:			Budget Projection:		
	Prior Year Actuals & Current Year Adopted Budget			Fiscal Year 2026		
	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2025 Amended Budget as of 07/24/25	Fiscal Year 2026 Tentative Total	Difference FY25/26	% Change Over FY25
Revenue						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$3,254,361	\$2,853,560	\$2,853,560	\$3,174,021	\$320,461	11.23%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interest Earnings	\$61,317	\$0	\$0	\$0	\$0	0.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Cash Forward	\$0	\$600,000	\$930,997	\$950,000	\$350,000	58.33%
Total:	\$3,315,677	\$3,453,560	\$3,784,557	\$4,124,021	\$670,461	19.41%
Expenditures						
0524 - Utility Admin						
Personnel	\$1,791,534	\$1,939,523	\$1,948,523	\$2,050,445	\$110,922	5.72%
Operating	\$799,935	\$846,459	\$1,237,206	\$1,315,991	\$469,532	55.47%
Capital Outlay	\$101,838	\$144,585	\$279,470	\$92,494	(\$52,091)	-36.03%
Debt Service	\$57	\$440	\$440	\$440	\$0	0.00%
Grants & Aids	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Operating less Cash	\$0	\$0	\$0	\$0	\$0	0.00%
	\$2,693,365	\$2,931,007	\$3,465,639	\$3,459,370	\$528,363	18.03%
Reserve Cash 0524	\$0	\$522,553	\$318,918	\$664,651	\$142,098	27.19%
Total:	\$2,693,365	\$3,453,560	\$3,784,557	\$4,124,021	\$670,461	19.41%
Revenues over/under Expenditures	\$622,313	(\$77,447)	(\$612,079)	(\$285,349)		

Equipment



BOCC

FY2026 Budget

Prepared: 09/10/2025

FY 2026 Equipment

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
001-General Fund	0130	Budget	5606401	Equipment	6 Chairs for Conference Table	3,300
001-General Fund	0130	Budget	5606401	Equipment	TV, Display, VCS, Mount for Conference Area	1,000
001-General Fund	0136	GIS	5606401	Equipment	Plotter / Scanner Wide	20,000
001-General Fund	0154	Animal Control	5606401	Equipment	Chevrolet Silverado 1500 Crew Cab (standard bed) 1WT 4x4	44,774
001-General Fund	0154	Animal Control	5606401	Equipment	Toyota Tacoma SR Xtra Cab 4x4, 7514	36,488
001-General Fund	0154	Animal Control	5606401	Equipment	Animal Control Dog Box for truck	7,000
001-General Fund	0154	Animal Control	5606401	Equipment	Transfer Cages 10 @ \$100.00 each	1,000
001-General Fund	0154	Animal Control	5606401	Equipment	Humane Cat Traps 10 @ \$120.00	1,200
001-General Fund	0154	Animal Control	5606401	Equipment	Catch Poles 5 @ \$160.00 each	800
001-General Fund	0154	Animal Control	5606401	Equipment	Microchip Scanners 4 @ \$390.00 each	1,560
001-General Fund	0166	IT	5606401	Equipment	Network Switch replacement	32,000
001-General Fund	0166	IT	5606401	Equipment	Computer accessories (ie. keyboards/mouse, battery backups, etc.)	5,000
001-General Fund	0166	IT	5606401	Equipment	Computer equipment (printers, routers, scanning equipment, etc.)	5,000
001-General Fund	0166	IT	5606401	Equipment	Computer operating equipment (ie. hard drives, cables, etc)	5,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) Ford F250 4x4 -Truck Replacement (P362)	49,983
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) Ford Passenger Van XL Inmate Replacement Van (P370)	54,516
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) Highwall Dump Trailer Replacement (TR-356)	25,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) Athletic Field Drag/Groomer (Toro Sand Pro or John Deere)	50,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	(2) Longbed Golf Carts for Athletic Field Prep	25,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	(2) Ex-Mark Mower Replacements (M340, M341)	100,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	Toro Dingo (Kubota Tractor Replacement Equivalent T-272)	65,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) Ventrac Replacement (M-418)	42,150
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) Brite Stripe Large Athletic Piston Driven Paint Machine	15,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	Event Storage Facility	60,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) High Wall Utility Trailer 20' Replacement (TR-389)	5,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	John Deere Gator	35,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	Temporary Fences (8 @ \$600) (Athletics)	4,800
001-General Fund	0180	Parks & Rec	5606401	Equipment	24' Aluma Soccer Goal 10 @ \$1000 Replacements (Athletics)	10,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	Pitching Mounds (7 @ \$2000) (Athletics)	14,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	Basketball Goals (4 @ \$1250) (Athletics)	5,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	Pull Behind Tank Sprayer (3 @ \$400)	1,200
001-General Fund	0180	Parks & Rec	5606401	Equipment	Rodgers Field Rakes (Athletics) 15 @ \$100 ea	1,500
001-General Fund	0180	Parks & Rec	5606401	Equipment	Field Push Brooms 12 @ 300	3,600
001-General Fund	0180	Parks & Rec	5606401	Equipment	Soccer Bench Replacements (32 @ 312.50) (Athletics)	10,000
001-General Fund	0180	Parks & Rec	5606401	Equipment	Batter Box Frames 6 @ \$350 (Athletics)	2,100
001-General Fund	0186	County Pier	5606401	Equipment	Lull Forklift (4x4)	50,000
001-General Fund	0186	County Pier	5606401	Equipment	Kubota RTV (4x4)	15,000
001-General Fund	0186	County Pier	5606401	Equipment	Replacement Golf Cart for Pier 01	10,000
001-General Fund	0186	County Pier	5606401	Equipment	ADA Beach Accessible Wheelchairs (4 @ \$2,500)	10,000
001-General Fund	0186	County Pier	5606401	Equipment	Ladder Racks for Trucks (3 @ \$1,000)	3,000
001-General Fund	0186	County Pier	5606401	Equipment	Toro Timecutter 15.5hp 42-in (2 @ \$3,000)	6,000
001-General Fund	0195	Cooperative Extension	5606401	Equipment	Equipment to support delivery of educational information (cameras, gimbals, microphones, headphones)	1,200
001-General Fund	0205	Veteran's Services	5606401	Equipment	Purchase of waiting room chairs and/or office chairs - One/two waiting room chairs and one office chair.	600

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FY2026 Budget

Prepared: 09/10/2025

FY 2026 Equipment

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
001-General Fund	0210	Emergency Management	5606401	Equipment	Organizational Display with Stands for the EOC	8,046
001-General Fund	0210	Emergency Management	5606401	Equipment	PTZ Cameras and Audio System for the ICC - Alternate EOC location	15,000
001-General Fund	0210	Emergency Management	5606401	Equipment	Skydio Drone - damage and fire assessment	25,000
001-General Fund	0354	Bay County Library	5606401	Equipment	Misc equipment and replacement equipment. 5 year average (FY19 - FY23) excluding grants and donations. Needs vary each year. These funds are used to purchase book ends, computer adapters, WiFi equipment, security cameras, APC's, etc.	1,400
001-General Fund	0354	Bay County Library	5606401	Equipment	New archival scanner for Local History Department; current scanner is 9 years old & no longer under maintenance warranty in FY26. Estimate from IT for Epson Expression 13000XL Archival Scanner = \$3350; 2-year extended warranty = \$630	3,980
001-General Fund	0354	Bay County Library	5606401	Equipment	1- Youth Services Dept. Paperback Spinner (to replace broken unit). \$689 quote from The Library Store, MAR-LINE 6 tier single tower spinner. Quote includes shipping.	700
001-General Fund	0354	Bay County Library	5606401	Equipment	1- New Self-Checkout Desktop System - Sentry Barcode Only QuickCheck-X \$6650 equipment + \$650 extended maintenance plan (based on quote)	6,650
001-General Fund	0354	Bay County Library	5606401	Equipment	2 - Single-Sided Book Carts, 13" deep shelves (Hirsh, available at Quill for \$319.99 each, free shipping (adding 20% for estimated price increase)	770
001-General Fund	0354	Bay County Library	5606401	Equipment	2 - Single-Sided Half Book Carts (Demco, LibraryQuiet @373.15 each, plus shipping is \$1045. Adding 20% for estimated increase)	1,194
001-General Fund	0357	Panama City Beach Library	5606401	Equipment	New Acer Laptop; replacement for 9+ years old laptop that broke in FY25; Estimate includes laptop, warranties, and mouse; based on quote from IT in fall 2024	700
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Cabinets for stocking medical supplies at each station (14) at \$1400 with 132 bins in each cabinet	19,600
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Venoscope Vein Finder (35) at \$300 each	10,500
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Sure Temp Plus Electronic Thermometer (30) at \$370 each	11,100
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Airway Mgmt Trainer Adult (2) at \$3000 each, Airway Mgmt Trainer Infant (2) at \$1000 each	8,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Multivenue IV Training Arms (2) at \$900 each, Homarus IO (2) at \$600, Tibial IO (2) at \$900 each	4,800
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Portable Carbon Monoxide Detectors for EMS bags (41) at \$70 each	2,870
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Three New Ambulances @ approx. \$400,000 each, (3) Power Loads at \$395,655	1,595,655
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Replacement vacuum cleaners, shop vacs, water hoses/nozzles, extension cords, kitchen utensils, microwaves, mattress covers, etc.	5,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Furniture: Recliners for Middle Beach (6), Frankford (8), Callaway (4)	16,200
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Equipment for Maintenance Facility: Split 70% EMS 30% Fire: Mobile Column Lift System (2) \$28,000, Wheel Balancer \$12,500 Lifting Table \$7,000, Tire Safety Cage \$8,500, Tire Changer \$22,000, Forklift Adapter Set \$9,500	61,250
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Personal Storage Lockers 24 @ \$300 each (Middle Beach, Frankford, Callaway)	7,200
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Bunker Gear Lockers three sets of three @ \$1,500 each	4,500
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Computer desks (2) for Callaway and (1) for Middle Beach @ \$300 each; Office chairs for desks (3 new and 4 replacements @ \$100 each).	1,600

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FY2026 Budget

Prepared: 09/10/2025

FY 2026 Equipment

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Dining room table \$600 and (6) chairs @ \$100 each for Callaway	1,200
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Racks and legs for warehouse shelving	7,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Logistics Truck	63,565
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Fenex Emergency Lights - Logistics Truck	7,454
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Running Boards - Logistics Truck	590
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Roll and Lock Bed Cover - Logistics Truck	2,550
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Gooseneck Hitch - Logistics Truck	828
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Havis Mount for Computer - Logistics Truck	513
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Havis Consol - Logistics Truck	919
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Ranchand Front Bumper Guard - Logistics Truck	2,023
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Motorola Radio - Logistics Truck	8,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Paint (Black over Red) - Logistics Truck	3,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Department Graphics - Logistics Truck	2,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Tow Package - Logistics Truck	800
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Rhino Liner - Logistics Truck	1,200
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Winch - Logistics Truck	2,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Back-up alarm and Camera - Logistics Truck	700
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Inverter / install - Logistics Truck	1,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Medication Safe - Logistics Truck	300
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Purchase cylinders x 400 @ \$120.00 each and O2 regulators x 200 @ \$30.00	54,000
001-General Fund	0608	Court Operations	5606401	Equipment	Furniture needed for the public areas of the courthouse complex, such as courtrooms, jury rooms, hearing rooms, and waiting areas	5,000
001-General Fund	0623	PreTrial Release	5606401	Equipment	Monitors and other equipment	1,500
001-General Fund	0713	Court Technology OPS	5606401	Equipment	Surface Books - \$37,500 (Behind on replacement schedule due to unexpected expenses in new courthouse addition)	37,500
001-General Fund	0713	Court Technology OPS	5606401	Equipment	Server	20,000
001-General Fund	0713	Court Technology OPS	5606401	Equipment	Printers, Monitors, Docking Stations, Phones, Security Cameras, UPS	20,000
001-General Fund	0713	Court Technology OPS	5606401	Equipment	Polycoms for Courtrooms and Hearing Rooms	20,000
001-General Fund	0713	Court Technology SA	5606401	Equipment	1 Replacement Desktop Computer - IT Supervisor - \$2,600	2,600
001-General Fund	0713	Court Technology SA	5606401	Equipment	14 Replacement Desktop Computers - Staff - \$1,000/each	14,000
001-General Fund	0713	Court Technology SA	5606401	Equipment	2 Replacement Laptop Computers - Attorneys - \$1,500/each	3,000
001-General Fund	0713	Court Technology SA	5606401	Equipment	5 New Laptop Computers - Additional Attorneys/Legal Interns - \$1,500/each	7,500
001-General Fund	0713	Court Technology SA	5606401	Equipment	Miscellaneous computer equipment (monitors, cables, cords, drives, keyboard/mouse, etc)	5,000
001-General Fund	0713	Court Technology PD	5606401	Equipment	Computer and Printer Replacement	14,000
001-General Fund	0715	Innovative Court	5606401	Equipment	Equipment and furniture less than \$5,000 for county programs and the elements of the court system	5,000
001-General Fund	0717	Teen Court	5606401	Equipment	Equipment for Community Service	750
001-General Fund	0732	Bay County Work Program	5606401	Equipment	Equipment for Court Work Program	1,500
001-General Fund					Total General Fund	2,967,478
101-Transportation	0220	Transportation	5606401	Equipment	Prism & Tri-Brach Assembly 2 @ \$940	1,880
101-Transportation	0220	Transportation	5606401	Equipment	Tripod Legs 2 @ \$350	700
101-Transportation	0220	Transportation	5606401	Equipment	Tremble Digital Level	5,500

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FY2026 Budget

Prepared: 09/10/2025

FY 2026 Equipment

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
101-Transportation	0225	Roads & Bridges	5606401	Equipment	Boom Axe (I-719) - 1 @ \$200,000 (mechanical issues) *2007	200,000
101-Transportation	0225	Roads & Bridges	5606401	Equipment	Dump Truck (D-892) - 1 @ \$210,000 (roll over vehicle accident replacement) *2011	210,000
101-Transportation	0225	Roads & Bridges	5606401	Equipment	Grader (G-960) - 1 @ \$390,000 (over 10K hours) *2017	340,000
101-Transportation	0225	Roads & Bridges	5606401	Equipment	Chain saws - 2 @ \$1250	2,500
101-Transportation	0225	Roads & Bridges	5606401	Equipment	Backpack blower - 1 @ \$400	400
101-Transportation	0225	Roads & Bridges	5606401	Equipment	Pole saw - 1 @ \$700	700
101-Transportation	0225	Roads & Bridges	5606401	Equipment	Push mowers - 2 @ \$400	800
101-Transportation	0225	Roads & Bridges	5606401	Equipment	Weed eaters - 10 @ \$550	4,950
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Zero turn mower (1 Unit)	19,000
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Utility Trailer (2 units @ \$4,500 each)	9,000
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Utility task vehicle (UTV-JD Gator) (2 units @ \$9,600 each)	19,200
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Pickup 4x2 (F-250) 2 @ \$50,000 each	99,985
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Pickup 4x2 (F-150) 2 @ \$40,000 each	80,161
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Boom Axe (1 unit)	200,000
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Bush Hog (tractor and mowing head)	42,000
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Outfall ditch mower (Kaiser Gator)	560,000
101-Transportation	0230	Traffic Engineering	5606401	Equipment	F350 4WD 1-Ton Sign Service Truck (to replace P-969 Ford F350 2015 w/182,026K miles). Majette staff says, "...this truck has a book full of repairs - it is worn out."	62,206
101-Transportation	0230	Traffic Engineering	5606401	Equipment	F150 4WD 1/2 Ton Service Truck (to replace P-805 F150 2007 w/~180,000 miles). Majette staff says, "...this truck is worn out and has run its course."	46,240
101-Transportation					Total Special Revenue Fund	1,905,222
118-Transit	0258	Fixed Route Transit	5606401	Equipment	Replace computer workstation; Sherri Foster	4,000
118-Transit	0258	Fixed Route Transit	5606401	Equipment	Dell monitors for Operator workstations (5) 49"	6,945
118-Transit	0258	Fixed Route Transit	5606401	Equipment	Cash Drop Box (7)	12,964
118-Transit	0258	Fixed Route Transit	5606401	Equipment	Cellular Router Modems (Passio)	13,260
118-Transit	0258	Fixed Route Transit	5606401	Equipment	Vehicle Logic Units/GPS Tracking (Passio)	8,244
118-Transit	0258	Fixed Route Transit	5606401	Equipment	Driver barriers (10)	50,000
118-Transit	0258	Fixed Route Transit	5606401	Equipment	Electronic Key Management System	5,000
118-Transit	0259	Demand Response	5606401	Equipment	NUK (small conference room)	1,100
118-Transit	0259	Demand Response	5606401	Equipment	Bike Racks (2)	4,500
118-Transit	0259	Demand Response	5606401	Equipment	System Radios (P25 compatible mobile radios) (1)	4,500
118-Transit	0259	Demand Response	5606401	Equipment	Security Camera (back gate)	2,600
118-Transit	0259	Demand Response	5606401	Equipment	Cash Drop Box (7)	12,964
118-Transit	0259	Demand Response	5606401	Equipment	5-Demand Response Vehicles (prices have increased significantly) Increasing the Fleet	525,000
118-Transit					Total Special Revenue Fund	651,077

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Prepared: 09/10/2025

FY 2026 Equipment

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
127 - Beach Nourishment TDC	0291	Beach Nourishment TDC	5606401	Equipment	Digital Surf Warning System	750,000
127 - Beach Nourishment TDC					Total Special Revenue Fund	750,000
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(2) 2026 Chevrolet Silverados 1500 Reg Cab 140" WT	84,412
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(1) 2026 Chevrolet Silverado 2500 Dbl Cab Diesel Flatbed 4WD 162"WT	85,651
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(2) London Fog Sprayers ULV 18-20 with GPS	36,000
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	PCR machine to update lab testing equipment	33,000
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	Light Trap with Photocell Controlled CO2 release	13,000
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	Golf cart for Larviciding	16,000
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	Leica microscope with integrated camera	8,500
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	RTV Herbiciding AG Logitech Spray System	35,000
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(2) 2026 Chevrolet Silverado 2500 Reg Cab Service Body 4WD 162"WT	124,604
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(1) Kubota RTV-X Cab diesel UTV for herbiciding	30,000
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(4) Northstar Skid Sprayer with 100 Gallon with Honda GX Engine	10,000
140-Mosquito Control					Total Special Revenue Fund	476,167
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Equip all tankers to NFPA 1901 Standard: Illuminated Traffic Cones \$1,020, Flashlights \$1980	3,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(5) (2) Pumper-Tanker fire trucks - Removed 3	2,211,950
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(1) Pumper (Engine) fire truck	967,773
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(1) Tanker (standalone)	500,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(2) (1) Platform Ladder fire truck - Removed 1	1,843,360
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(4) Brush fire trucks	1,199,252
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	R. I.T. Packs to finish outfitting current first run engines	23,550
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Hose and equipment to outfit new Wildland Urban Interface Engine to leave equipment on current apparatus (9214) to serve as reserve apparatus	78,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Key Combat Fire Hose 1.75", 2.5", 4.0" (Replace bad hose, uniform hose load outs)	83,528
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Thermal Imagers (replace aging thermals or broken) X7 for ISO	25,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	1" Brush Truck Nozzles x 10: Replacement due to age	7,400
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	1.75" Replacement Nozzles for Engines - 3 Nozzles per 8 Engines	35,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Other station equipment under \$5,000 - unexpected station equipment replacement that isn't under warranty: for example: microwaves, stoves, washers, dryers, ice makers (ice maker locations: Thomas Dr, Highland Park, Youngstown, Sandhills, Westend, Holiday) (washer/Drver: Westend)	26,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Cascade booster pump	5,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Knox Box X 6 (Upfit Inspectors, front line response, new apparatus)	10,026
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Water Cans APW 2 1/2 Gallon Extinguisher (15)	3,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Replacement Furniture Thomas Drive (Station 11) :3 Office Chairs, 8 dining chairs, 5 mattresses/5 box springs, 6 personal storage lockers, removed 6 recliners	7,626

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FY 2026 Equipment

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Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Replacement Furniture for Holiday Station (Station 13) 3 mattresses, 2 office chairs, and 4 dining chairs, 4 recliners	4,900
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Replacement Furniture Station 14 (West End) 8 dining chairs, 6 recliners	6,200
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Station 24 (Sandhills) replacement furniture: 2 mattresses/2 box springs, one bedframe, 2 office chairs, 2 personal storage lockers , 6 dining chairs, 3 bar stools , 4 recliners, 1 couch	10,320
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Station 23 (Southport) replacement furniture: 9 gear lockers and 2 office chairs, 4 recliners, 1 couch	14,300
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Station 22 (Bayou George) replacement furniture: 3 office chairs, 6 personal storage lockers, one bed frame, one mattress, 2 box springs, bunker gear lockers, 6 recliners	13,820
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Station 32 (Hiland Park) replacement furniture: 9 personal Storage lockers (2 replace/ 7 new) , 2 office chairs, 6 box springs/mattresses, 6 bedframes, 3 recliners	11,890
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Station 21 (Youngstown) replacement furniture: 10 dining chairs, 3 office chairs, 5 mattress/5 boxsprings, 4 recliners, 1 couch	12,480
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Office Chairs (3) current West Bay at Airport (will move them to the new station when built)	780
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	First Arriving Communication Board (Hardware)- additional location tvs	1,800
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	beds and mattresses x 7 West Bay Station	7,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Fridge x 3 West Bay Station	6,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Office desks West Bay Station	2,500
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Microwave West Bay Station	150
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Stove West Bay Station	6,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Recliners x 7 West Bay Station	3,500
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Table and chairs West Bay Station	2,200
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Storage Lockers (21) West Bay Station	6,300
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Gear Lockers x 21 West Bay Station	12,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Air Compressor West Bay Station	2,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Station 14 (West End) air compressor	2,000
145-Fire Services	0331	Life/Safety Inspections	5606401	Equipment	Step ladders, (Gorilla Ladders Type 1A 300 lb w/9 ft reach) 120 X 4	500
145-Fire Services	0331	Life/Safety Inspections	5606401	Equipment	Document Shredder	250
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	ATV (Replacing ATV 10)	10,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	UTV (Replacing LG 01)	22,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	(2) Ford F-150 XLT Crew Cab 4x4 trucks to replace 9429 and 9449	92,438
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	(1) Ford F-150 XLT Crew Cab 4x4 truck - New Truck for new added patrol	46,219
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Fenex Emergency Lights (x3) @ \$8,400 - Upfit for 3 Trucks	25,200
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Running Boards (x3) @ \$590 - Upfit for 3 Trucks	1,770
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Under Coating spray (x3) @ \$1,200 - Upfit for 3 Trucks	3,600
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Search Light (x3) @ \$600 - Upfit for 3 Trucks	1,800
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Havis Mount for Computer (x3) @ \$513 - Upfit for 3 Trucks	1,539
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Havis Consol (x3) @ \$600 - Upfit for 3 Trucks	1,800
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Medication Box (x3) @ \$300 - Upfit for 3 Trucks	900
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Motorola Radio (x3) @ \$8,000 - Upfit for 3 Trucks	24,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Paint (Black over Red) (x3) @ \$3,000 - Upfit for 3 Trucks	9,000

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Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Department Graphics (x3) @ \$3,000 - Upfit for 3 Trucks	9,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Tow Package (x3) @ 600 - Upfit for 3 Trucks	1,800
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Rhino Liner Bed Liner (x3) @ \$1,200 - Upfit for 3 Trucks	3,600
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Surf Rack (x3) @ \$500 - Upfit for 3 Trucks	1,500
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	3 New radios portable \$6000 each	18,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	1 Radio for new truck mobile	8,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Upfit for ATVS (3) (1) @ \$5000 per - Removed 2 new ATV upfit	5,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Thermal Drone	50,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	5- Rescue Tubes @ \$80.00 each.	400
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	5- Rescue Cans @ \$85.00 each.	425
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	2- Rescue Boards	2,400
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	1- AED	3,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	8- Sets of Swim Fins @ \$100.00 each.	800
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	8- Fin belts @ \$50 each	400
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Backboard equipment 40 per straps 50 per head immobilizer	450
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	New Desk for Pier office	500
145-Fire Services					Total Special Revenue Fund	7,501,896
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Accutab CL2 System	22,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Crew Cab Remotes Truck	50,738
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Front End Loader	200,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	24x72 Cover for equipment amd material protection	30,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Online Dual Stream TOC Monitor	90,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Heavy Duty Truck with work body	76,291
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	16 Ft dump trailer	15,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Gas powered Welder Generator	8,500
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Air Compressor for WBPS airburst	15,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	New 4x4 crew cab 1 Ton Service Truck	76,291
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Install 2 new wholesale meters between the Countys wholesale and retail infrastructure. 1 @ Cato and Hwy 231 and 1 @ Hwy 231 and 390.	40,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Replacement of servers for Water Plant	20,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Loop detectors for WTP gates	15,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	3" Evo Q4 RB Flow Meter for new or replacement wholesale meters	9,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	4" Evo Q4 RB Flow Meter for new or replacement wholesale meters	11,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	6" Evo Q4 RB Flow Meter for new or replacement wholesale meters	15,640
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	8" Evo Q4 RB Flow Meter for new or replacement wholesale meters	19,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	10" Evo Q4 RB Flow Meter for new or replacement wholesale meters	12,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	12" Evo Q4 RB Flow Meter for new or replacement wholesale meters	14,000
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Replacement of pH Probes for online Rapid Mix #1, & #2, Troughs A&C Splitter Box, Raw Water, EPS, and WBPS 8 @ \$600	4,800
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Replacement of pH Probes for lab benchtop meters 4 @ \$900 each	3,600
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Service Kit for Halogen Meters for High Svc Transfer Pit 4 @ \$350	1,400
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Magnetic Stirrers for Lag 2 @ \$450	900
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Fire Hydrants	6,000

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FY 2026 Equipment

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Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
401-Wholesale Water	0408	Water System R&R	5606401	Equipment	Lime Pumps 6 @ \$8,000	48,000
401-Wholesale Water	0408	Water System R&R	5606401	Equipment	Bleach Pumps 3 @ \$8,000	24,000
401-Wholesale Water	0408	Water System R&R	5606401	Equipment	Accutab CL2 System 4 @ \$22,000	88,000
401-Wholesale Water	0408	Water System R&R	5606401	Equipment	Halogen Online CL2 and pH analyzer 10 @ \$7,500	75,000
401-Wholesale Water					Total Enterprise Fund	991,160
412-AWT	0464	AWT Operations	5606401	Equipment	8 inch Check valve flappers 8 @ \$1,600	12,800
412-AWT	0464	AWT Operations	5606401	Equipment	8 inch full port plug valves with gear box and wheel 7 @ \$1,700	11,900
412-AWT	0464	AWT Operations	5606401	Equipment	Doppler Flow Meter	6,050
412-AWT	0464	AWT Operations	5606401	Equipment	Autosamplers	9,700
412-AWT	0464	AWT Operations	5606401	Equipment	Master Station Replacement pump	50,000
412-AWT	0465	AWT Repair & Replace	5606401	Equipment	ABF Filter Rehab (Filters 2 and 3)	553,791
412-AWT	0465	AWT Repair & Replace	5606401	Equipment	PLC Upgrades	500,000
412-AWT	0465	AWT Repair & Replace	5606401	Equipment	Actuator Valves	100,000
412-AWT					Total Enterprise Fund	1,244,241
420-Retail W/WW	0430	Retail Wastewater	5606401	Equipment	BC-26 Vacuum Pump	48,000
420-Retail W/WW	0430	Retail Wastewater	5606401	Equipment	Bypass Pump to Replace Generators	75,000
420-Retail W/WW	0430	Retail Wastewater	5606401	Equipment	F550 Crane Truck	130,000
420-Retail W/WW	0430	Retail Wastewater	5606401	Equipment	Office Equipment	3,500
420-Retail W/WW	0430	Retail Wastewater	5606401	Equipment	Odor control replacements	20,000
420-Retail W/WW	0430	Retail Wastewater	5606401	Equipment	AN-ISE sc Cartical sensor LZYG94 - 4 @ \$1,359	5,436
420-Retail W/WW	0430	Retail Wastewater	5606401	Equipment	ARV - 10 @ \$1,300	13,000
420-Retail W/WW	0445	Retail Water	5606401	Equipment	24x36 Metal Storage for Materials	12,000
420-Retail W/WW	0445	Retail Water	5606401	Equipment	5/8x3/4 meters for new installs and to replace damaged or nonworking meters - 2,000 @ \$425	850,000
420-Retail W/WW	0445	Retail Water	5606401	Equipment	Meter Boxes for replacements and new installs - 3,000 @ \$50	150,000
420-Retail W/WW	0445	Retail Water	5606401	Equipment	1" Meters for new installs and replacements - 20 @ \$525	10,500
420-Retail W/WW	0445	Retail Water	5606401	Equipment	1 1/2" Meters for new installs and replacements - 5 @ \$1,250	6,250
420-Retail W/WW	0445	Retail Water	5606401	Equipment	2" Meters for new installs and replacements - 5 @ \$1,525	7,625
420-Retail W/WW	0445	Retail Water	5606401	Equipment	1" Auto flushers - 10 @ \$200.00	2,000
420-Retail W/WW	0445	Retail Water	5606401	Equipment	2" Auto Flushers - 10 @ \$300.00	3,000
420-Retail W/WW	0445	Retail Water	5606401	Equipment	Fire Hydrants 3 - @ \$2,000	6,000
420-Retail W/WW	0445	Retail Water	5606401	Equipment	24x72 Cover for equipment and material protection	30,000
420-Retail W/WW					Total Enterprise Fund	1,372,311
430-Solid Waste	0501	Landfill	5606401	Equipment	1050P Dozer	771,197
430-Solid Waste	0501	Landfill	5606401	Equipment	Lowboy truck for transporting equipment	200,000
430-Solid Waste	0501	Landfill	5606401	Equipment	F250 4x4	49,983
430-Solid Waste	0501	Landfill	5606401	Equipment	Chevy 1500 4x4	44,774
430-Solid Waste	0501	Landfill	5606401	Equipment	Traffic advisory board (mobile message board)	20,000
430-Solid Waste	0501	Landfill	5606401	Equipment	20 yard roll off cans for Bayline Drop off (4 @ \$10,000 each)	40,000

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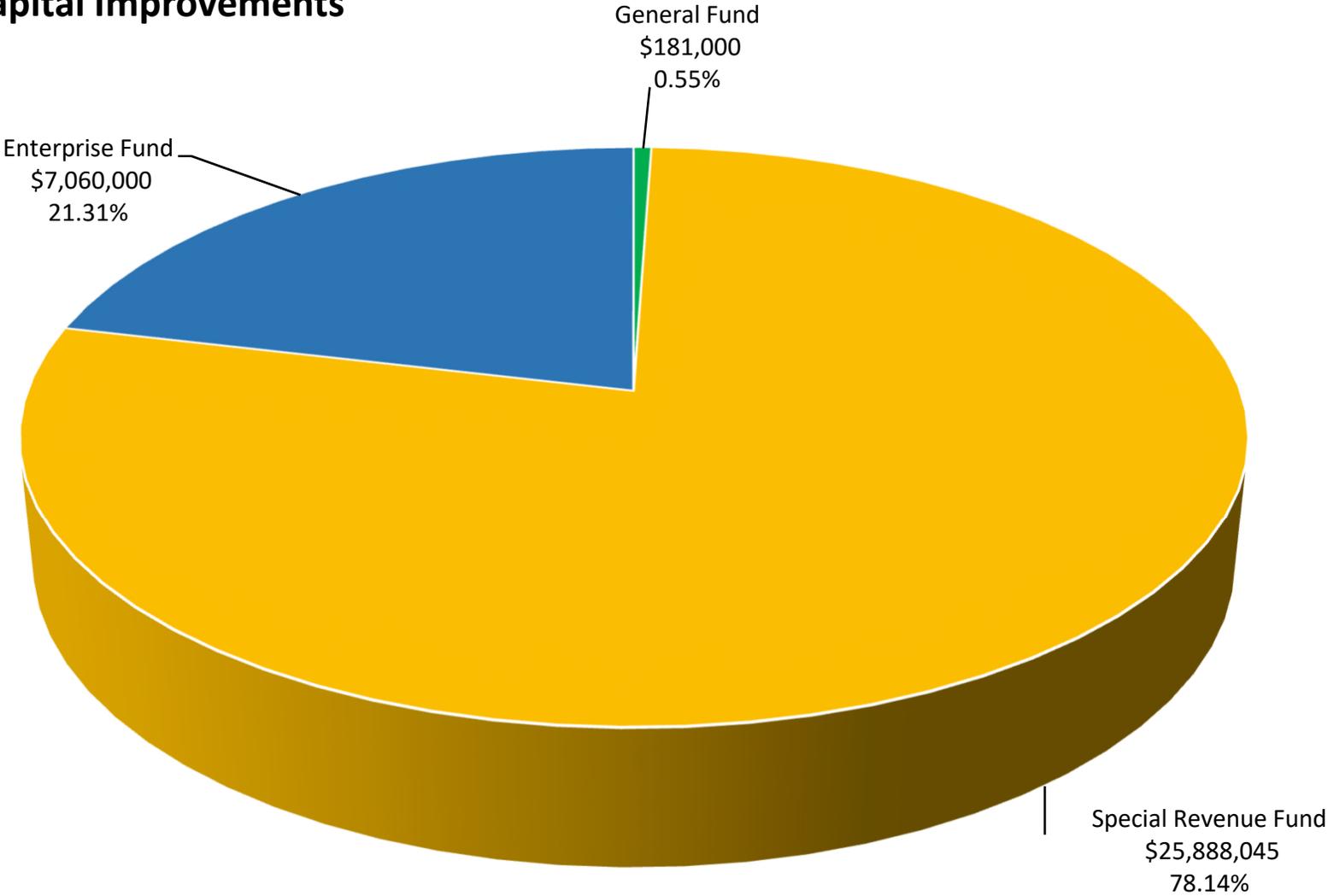
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FY 2026 Equipment

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Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
430-Solid Waste					Total Enterprise Fund	1,125,954
501-Internal Service	0522	Facilities Maintenance	5606401	Equipment	JLG ET500J Tow Behind Aerial Lift - for use by technical staff to replace 2006 JLG T350 which is no longer operational.	67,000
501-Internal Service	0522	Facilities Maintenance	5606401	Equipment	Funds to cover the replacement cost of any small equipment that has been unexpectedly broken or is unuseable; to include portable A/C units.	5,000
501-Internal Service	0525	Purchasing	5606401	Equipment	Storage building at 9th Street Fuel Yard	3,500
501-Internal Service	0525	Purchasing	5606401	Equipment	Air compressor for 9th Street Fuel Yard	1,500
501-Internal Service					Total Internal Service Fund	77,000
510-Utility Admin	0524	Utilities Administration	5606401	Equipment	Conference/Break Room Table and 6 Chairs	2,000
510-Utility Admin	0524	Utilities Administration	5606401	Equipment	Small Crew Cab 4x4 Work Truck	36,488
510-Utility Admin					Total Internal Service Fund	38,488
					Total General Fund	2,967,478
					Total Special Revenue Fund	11,284,362
					Total Enterprise Fund	4,733,666
					Total Internal Service Fund	115,488
					Total	19,100,994

Capital Improvements



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Prepared: 09/10/2025

FY 2026 Capital Improvements

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Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
001-General Fund	0166	IT	5606314	Improv Network Connect	Ring Completion, Testing, and Fiber Repair	10,000
001-General Fund	0195	Cooperative Extension	5606349	Imprv-Artificial Reef	Consulting for Permitting Activities and Improvement	7,000
001-General Fund	0195	Cooperative Extension	5606349	Imprv-Artificial Reef	Funds to Support deployment and monitoring of Artificial Reef materials - Materials of Opportunity or Modules	90,000
001-General Fund	0210	Emergency Management	5606216	Bldg-Improvements	Lighting in the ICC and ICC conference rooms	20,000
001-General Fund	0210	Emergency Management	5606216	Bldg-Improvements	Video and audio equipment ICC and ICC conference rooms	20,000
001-General Fund	0210	Emergency Management	5606216	Bldg-Improvements	Lighting for Communication center	20,000
001-General Fund	0210	Emergency Management	5606216	Bldg-Improvements	Carpet, paint, furniture for additional office at EOC	14,000
001-General Fund					Total General Fund	181,000
101-Transportation	0225	Roads & Bridges	5606301	Imprv Other Than Bldgs	Contractor road/bridge projects	250,000
101-Transportation	0225	Roads & Bridges	5606301	Imprv Other Than Bldgs	Contracted drainage projects	250,000
101-Transportation					Total Special Revenue Fund	500,000
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	Rollohome Road	3,783,777
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FY 26 Dirt Local Roads (Restore Grant \$1,951,909, no match, \$1,048,091 Surtax-funded)	1,048,091
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	Ivydell Street	1,557,549
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	Owenwood Road	1,200,000
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FY 26 Annual Resurfacing	2,600,000
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FY 26 Local Roads	655,000
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FY 26 Micro Surfacing	400,000
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FY 26 Pavement Preservation	400,000
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FEMA HM Resurfacing	8,033,628
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	Jamaican Lake Improvements	1,500,000
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	Kings Point/Pretty Bayou Multi-Use Path	1,700,000
102-Half Cent Surtax					Total Special Revenue Fund	22,878,045
118-Transit	0258	Fixed Route Transit	5606301	Imprv Other Than Bldgs	Signage	10,000
118-Transit					Total Special Revenue Fund	10,000
125 - Tourist Development	0280	Tourist Development Council	5606201	Buildings	Northern Region Resiliency Center	2,500,000
125 - Tourist Development					Total Special Revenue Fund	2,500,000
401-Wholesale Water	0408	Water System R&R	5606201	Buildings	Build 3 new filters at the WTP (\$13,000,000). This project was identified by Jacobs Engineering after a stress test on the WTP. Project has 100% design plans. This will allow the WTP to treat and filter the permitted 60 MGD - Loan Proceeds portion	4,000,000
401-Wholesale Water	0408	Water System R&R	5606301	Imprv Other Than Bldgs	Remove residuals from filter backwashes and centrifuge centrate from ponds at the WTP	355,000

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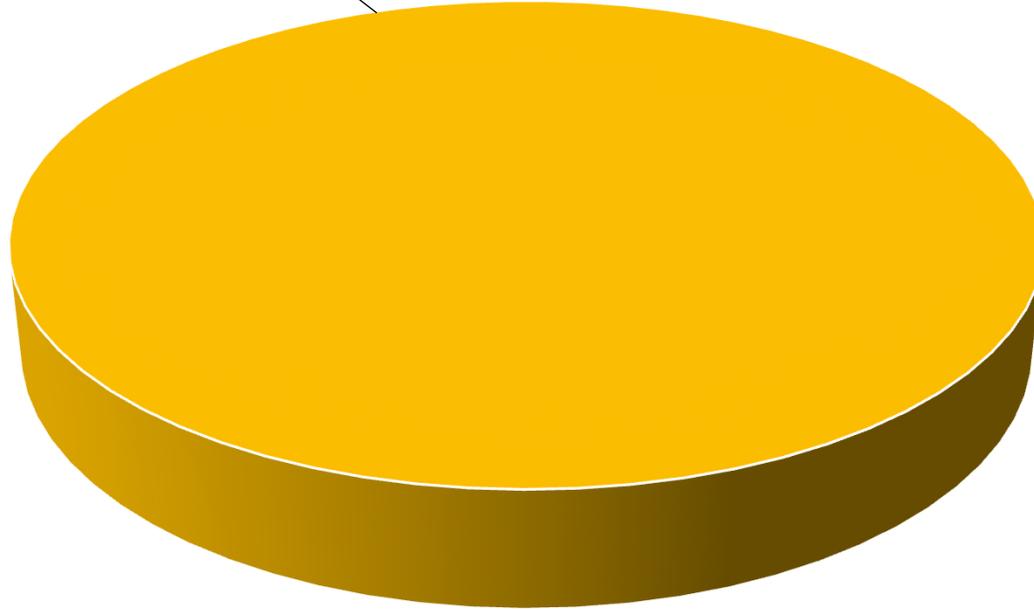
FY 2026 Capital Improvements

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Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
401-Wholesale Water	0408	Water System R&R	5606390	Imprv-Water Facilities	Rehab and Replace filter underdrains and media. We have had to replace 3 filters under an emergency project. This will continue that project. With the rehab of 4 additional filters.	1,800,000
401-Wholesale Water						6,155,000
420-Retail W/WW	0430	Retail Wastewater	5606301	Imprv Other Than Bldgs	SCADA improvements to lift stations. Upgrade electronic components and communication system to provide quicker response times to problems, this will utilize the new County Radio system.	100,000
420-Retail W/WW	0430	Retail Wastewater	5606301	Imprv Other Than Bldgs	Southport Septic to Sewer. Build a sanitary sewer system in the Deerpoint protection zone and increase North Bay Flows.	500,000
420-Retail W/WW	0430	Retail Wastewater	5606390	Imprv-Water Facilities	BC 45 Rehab, constructed with ductile iron, is experining significant erosion issues, affecting its operational efficiency.	55,000
420-Retail W/WW	0445	Retail Water	5606301	Imprv Other Than Bldgs	Meter Replacement Project for future replacements establishing a reserve	200,000
420-Retail W/WW						855,000
430-Solid Waste	0501	Landfill	5606216	Bldg-Improvements	2 offices in Household Hazarduous Waste Building for Enviromental Specialist and Enviromental Engineer	50,000
430-Solid Waste						50,000
Total General Fund						181,000
Total Special Revenue Fund						25,888,045
Total Enterprise Fund						7,060,000
Total Internal Service Fund						0
Total						33,129,045

Impact Fee Projects

Enterprise Fund
\$14,700,000
100.00%



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FY2026 Budget

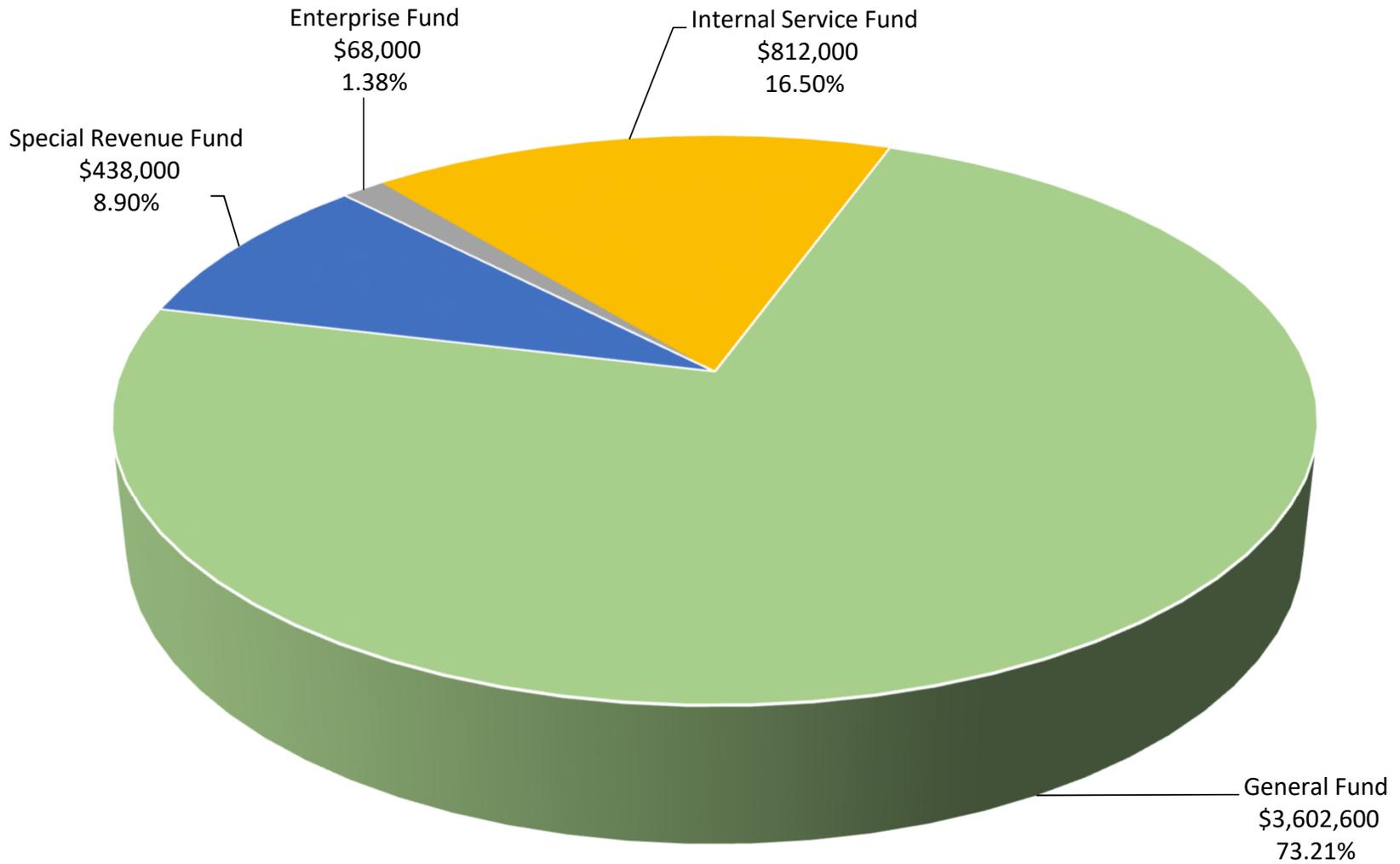
Prepared: 09/10/2025

FY 2026 Impact Fee Projects

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
401-Wholesale Water	0408	Water System R&R	5606201	Buildings	Frankford and Dupont Booster Station improvements - SRF Loan shortfall - Reserve Impact Fees	2,000,000
401-Wholesale Water	0408	Water System R&R	5606201	Buildings	Build 3 new filters at the WTP (\$13,000,000). This project was identified by Jacobs Engineering after a stress test on the WTP. Project has 100% design plans. This will allow the WTP to treat and filter the permitted 60 MGD - Reserve Impact Fees portion	9,000,000
401-Wholesale Water					Total Enterprise Fund	11,000,000
420-Retail W/WW	0430	Retail Wastewater	5606301	Imprv Other Than Bldgs	North Bay Reuse Storage Pond. The NBTP requires a storage pond to facility offsite reuse capabilities. This project will convert RIBSs 1 and 2 into a storage pond, ensuring adequate capacity by lining the pond to prevent water from leaching out.	700,000
420-Retail W/WW	0430	Retail Wastewater	5606301	Imprv Other Than Bldgs	North Bay Wastewater Reuse line	3,000,000
420-Retail W/WW					Total Enterprise Fund	3,700,000
					Total General Fund	0
					Total Special Revenue Fund	0
					Total Enterprise Fund	14,700,000
					Total Internal Service Fund	0
					Total	14,700,000

Repairs & Maintenance -Facilities



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FY2026 Budget

Prepared: 09/10/2025

FY 2026 Repairs & Maintenance - Facilities

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
001-General Fund	0056	Health Department	5304605	R&M Facilities Approved	Replace HVAC Controls	280,000
001-General Fund	0056	Health Department	5304605	R&M Facilities Approved	Install Perimeter Fencing	35,000
001-General Fund	0056	Health Department	5304605	R&M Facilities Approved	Upgrade Exterior Lighting to LED	25,000
001-General Fund	0056	Health Department	5304605	R&M Facilities Approved	Health Department Facilities Contingencies	13,000
001-General Fund	0110	Tax Collector	5304605	R&M Facilities Approved	Lynn Have Tax - Replace Store Front Doors	20,000
001-General Fund	0110	Tax Collector	5304605	R&M Facilities Approved	Tax Collector Facilities Contingencies	7,500
001-General Fund	0115	Supervisor of Elections	5304605	R&M Facilities Approved	Interior Remodel	130,000
001-General Fund	0115	Supervisor of Elections	5304605	R&M Facilities Approved	Epoxy Warehouse Flooring	25,000
001-General Fund	0115	Supervisor of Elections	5304605	R&M Facilities Approved	Supervisor of Elections Facilities Contingencies	2,500
001-General Fund	0119	Code Enforcement	5304605	R&M Facilities Approved	Paint Office Suite	10,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Replace Exterior Window Glass	35,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Paint / Stain Exterior of Bldg.	140,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Carpet Replacement	70,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Refurbish Exercise Track Asphalt	40,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Range Gates	25,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Replace Veh Maint Bay Doors w/ Insulated Doors	120,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Replace Office Lighting	10,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Carpet Cleaning	6,500
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Landscaping (trees along Lakeridge Dr.)	5,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Window Tint for New Windows	8,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Dog Kennel A/C	10,000
001-General Fund	0120	Sheriff's Office	5304605	R&M Facilities Approved	Sheriff's Office Facilities Contingencies	10,000
001-General Fund	0121	Jail	5304605	R&M Facilities Approved	Replace Inmate Shower Units (10 ea)	18,000
001-General Fund	0121	Jail	5304605	R&M Facilities Approved	Inmate Toilet Replacement (10 ea)	15,000
001-General Fund	0121	Jail	5304605	R&M Facilities Approved	Epoxy for Bathroom Floors	30,000
001-General Fund	0121	Jail	5304605	R&M Facilities Approved	E-Dorm Lighting upgrade to LED (18 fixtures)	14,000
001-General Fund	0121	Jail	5304605	R&M Facilities Approved	Jail Interior Paint & Supplies	7,000
001-General Fund	0121	Jail	5304605	R&M Facilities Approved	Jail Facilities Contingencies	15,000
001-General Fund	0150	Medical Examiner	5304605	R&M Facilities Approved	Intall Property Fence & Gate	50,000
001-General Fund	0150	Medical Examiner	5304605	R&M Facilities Approved	Medical Examiner Facilities Contingencies	3,000
001-General Fund	0154	Animal Control	5304605	R&M Facilities Approved	HVAC Replacement	13,500
001-General Fund	0154	Animal Control	5304605	R&M Facilities Approved	Animal Control Facilities Contingencies	3,500
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	CP - Island View - Construct New Playground (Safety Issue) replace aging/unsafe equipment	100,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	CP - Isaac Byrd Park - Construct New Small Craft Launch (designated by citizen requests)	200,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	CP - Under the Oaks Park - Construct (2) New Pickleball Courts w/lighting (PCB benchmark)	250,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	CP - Zollie Young Park - Installation of New Walking Trail	130,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	CP - Zollie Young Park - Construct New Small Craft Launch	50,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	BRP - Ira Hutchinson Park - Extend Boat Ramp and Replace Wall	500,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	BRP - Mckenzie - Reconstruct New Boat Ramp	600,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	BRP - Gainous Road - Parking Lot Improvements	35,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	BRP - Gainous Road - Construct New Small Craft Launch	20,000
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	BAP - Easement #78 - Construct New ADA Boardwalk	170,000
001-General Fund	0186	County Pier	5304605	R&M Facilities Approved	County Pier Facilities Contingency	5,000

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FY2026 Budget

Prepared: 09/10/2025

FY 2026 Repairs & Maintenance - Facilities

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
001-General Fund	0195	Cooperative Extension	5304605	R&M Facilities Approved	Replace HVAC RTU	20,000
001-General Fund	0195	Cooperative Extension	5304605	R&M Facilities Approved	Cooperative Extension Facilities Contingencies	3,500
001-General Fund	0210	Emergency Management	5304605	R&M Facilities Approved	Emergency Management Facilities Contingencies	4,000
001-General Fund	0354	Bay County Library	5304605	R&M Facilities Approved	Replace VFD's on CHW pump & AHU's 3 & 4	25,000
001-General Fund	0354	Bay County Library	5304605	R&M Facilities Approved	Replace Circulation Desk Countertops	15,000
001-General Fund	0354	Bay County Library	5304605	R&M Facilities Approved	Facilities Contingency	8,000
001-General Fund	0529	Emergency Medical Services	5304605	R&M Facilities Approved	12th St EMS - Replace Water Lines	35,000
001-General Fund	0529	Emergency Medical Services	5304605	R&M Facilities Approved	Emergency Medical Services Facilities Contingencies	5,000
001-General Fund	0602	State Attorney	5304605	R&M Facilities Approved	HVAC Replacement	9,000
001-General Fund	0602	State Attorney	5304605	R&M Facilities Approved	State Attorney Facilities Contingencies	4,800
001-General Fund	0603	Public Defender	5304605	R&M Facilities Approved	HVAC Replacement	6,000
001-General Fund	0603	Public Defender	5304605	R&M Facilities Approved	Public Defender Facilities Contingencies	3,200
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	HVAC Fan Coil Unit Replacements	70,000
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	Condensing Unit Replacement	60,000
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	Add Additional Exit Door & Glass Wall at Main Entrance	25,000
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	Replace 20 ea Thermostates w/ Navigation Thermostats	25,600
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	Clean and Purge Condensate Lines	3,000
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	Courthouse Facilities Contingencies	15,000
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	Juvenile Justice Courthouse - Facilities Contingencies	5,000
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	Juvenile Justice Annex - Facilities Contingencies	3,000
001-General Fund	0712	Courthouse Maintenance	5304605	R&M Facilities Approved	Court Storage Oak Ave - Facilities Contingencies	1,000
001-General Fund					Total General Fund	3,602,600
101-Transportation	0225	Roads & Bridges	5304605	R&M Facilities Approved	Roads & Bridges Facilities Contingencies	4,000
101-Transportation	0230	Traffic Engineering	5304605	R&M Facilities Approved	Traffic Engineering Facilities Contingencies	2,500
101-Transportation					Total Special Revenue Fund	6,500
125 - Tourist Development	0275	Tourist Development Council	5304605	R&M Facilities Approved	TDC Facilities Contingencies	5,000
125 - Tourist Development					Total Special Revenue Fund	5,000
133-Intergov Radio Comm	0303	Intergovern Radio Comm	5304605	R&M Facilities Approved	Replace 3 ton and or 5 ton wall pack HVAC units; covers up to 3 units per year @ \$8,000 each.	24,000
133-Intergov Radio Comm					Total Special Revenue Fund	24,000
140-Mosquito Control	0315	Mosquito Control	5304605	R&M Facilities Approved	Mosquito Control Facilities Contingencies	3,000
140-Mosquito Control					Total Special Revenue Fund	3,000

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FY2026 Budget

Prepared: 09/10/2025

FY 2026 Repairs & Maintenance - Facilities

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
145-Fire Services	0320	Fire Services - Administration	5304605	R&M Facilities Approved	Install Vehicle Exhaust System	40,000
145-Fire Services	0320	Fire Services - Administration	5304605	R&M Facilities Approved	New Flag Pole	10,000
145-Fire Services	0320	Fire Services - Administration	5304605	R&M Facilities Approved	New Flooring on 2nd Floor	15,000
145-Fire Services	0320	Fire Services - Administration	5304605	R&M Facilities Approved	Fire Services-Admin Facilities Contingency	5,000
145-Fire Services	0321	Thomas Drive Fire District	5304605	R&M Facilities Approved	Replace 3 each Bay Heaters	15,000
145-Fire Services	0321	Thomas Drive Fire District	5304605	R&M Facilities Approved	Replace Bay Veh Exhaust System	40,000
145-Fire Services	0321	Thomas Drive Fire District	5304605	R&M Facilities Approved	Thomas Drive Fire District Facilities Contingencies	7,500
145-Fire Services	0322	West End Fire District	5304605	R&M Facilities Approved	Landscape Improvements	10,000
145-Fire Services	0322	West End Fire District	5304605	R&M Facilities Approved	Install Exhaust System in Bay	40,000
145-Fire Services	0322	West End Fire District	5304605	R&M Facilities Approved	West End Fire District Facilities Contingencies	5,000
145-Fire Services	0325	Southport Fire District	5304605	R&M Facilities Approved	Gravel Parking Area & Driveway	10,000
145-Fire Services	0325	Southport Fire District	5304605	R&M Facilities Approved	Exterior Lighting	15,000
145-Fire Services	0325	Southport Fire District	5304605	R&M Facilities Approved	Trough Drainage for Bay Floor	25,000
145-Fire Services	0325	Southport Fire District	5304605	R&M Facilities Approved	Key Pad Locks	5,000
145-Fire Services	0325	Southport Fire District	5304605	R&M Facilities Approved	Southport Fire District Facilities Contingencies	3,000
145-Fire Services	0326	Sand Hills Fire District	5304605	R&M Facilities Approved	Landscape Improvements	6,500
145-Fire Services	0326	Sand Hills Fire District	5304605	R&M Facilities Approved	Replace Bay Veh Exhaust System	40,000
145-Fire Services	0326	Sand Hills Fire District	5304605	R&M Facilities Approved	Sand Hills Fire District Facilities Contingencies	5,000
145-Fire Services	0328	Bear Creek Fire District	5304605	R&M Facilities Approved	Replace Bay Veh Exhaust System	40,000
145-Fire Services	0328	Bear Creek Fire District	5304605	R&M Facilities Approved	Landscape Improvements	6,500
145-Fire Services	0328	Bear Creek Fire District	5304605	R&M Facilities Approved	Paint Bay Floors	15,000
145-Fire Services	0328	Bear Creek Fire District	5304605	R&M Facilities Approved	Bear Creek Fire District Facilities Contingencies	5,000
145-Fire Services	0329	Bayou George Fire District	5304605	R&M Facilities Approved	Bayou George Fire District Facilities Contingencies	3,000
145-Fire Services	0330	Hiland Park Fire District	5304605	R&M Facilities Approved	Key Pad Locks	5,000
145-Fire Services	0330	Hiland Park Fire District	5304605	R&M Facilities Approved	Trough Drainage for Bay Floor	25,000
145-Fire Services	0330	Hiland Park Fire District	5304605	R&M Facilities Approved	Hiland Park Fire District Facilities Contingencies	3,000
145-Fire Services					Total Special Revenue Fund	399,500
401-Wholesale Water	0405	Water Plant Operations	5304605	R&M Facilities Approved	Wholesale Water Facilities Contingencies	5,000
401-Wholesale Water					Total Enterprise Fund	5,000
412-AWT	0464	AWT Operations	5304605	R&M Facilities Approved	HVAC Replacement	15,000
412-AWT	0464	AWT Operations	5304605	R&M Facilities Approved	AWT Facilities Contingencies	2,000
412-AWT					Total Enterprise Fund	17,000
420-Retail W/WW	0430	Retail Wastewater	5304605	R&M Facilities Approved	Retail Waste Water Facilities Contingencies	3,000
420-Retail W/WW					Total Enterprise Fund	3,000

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FY2026 Budget

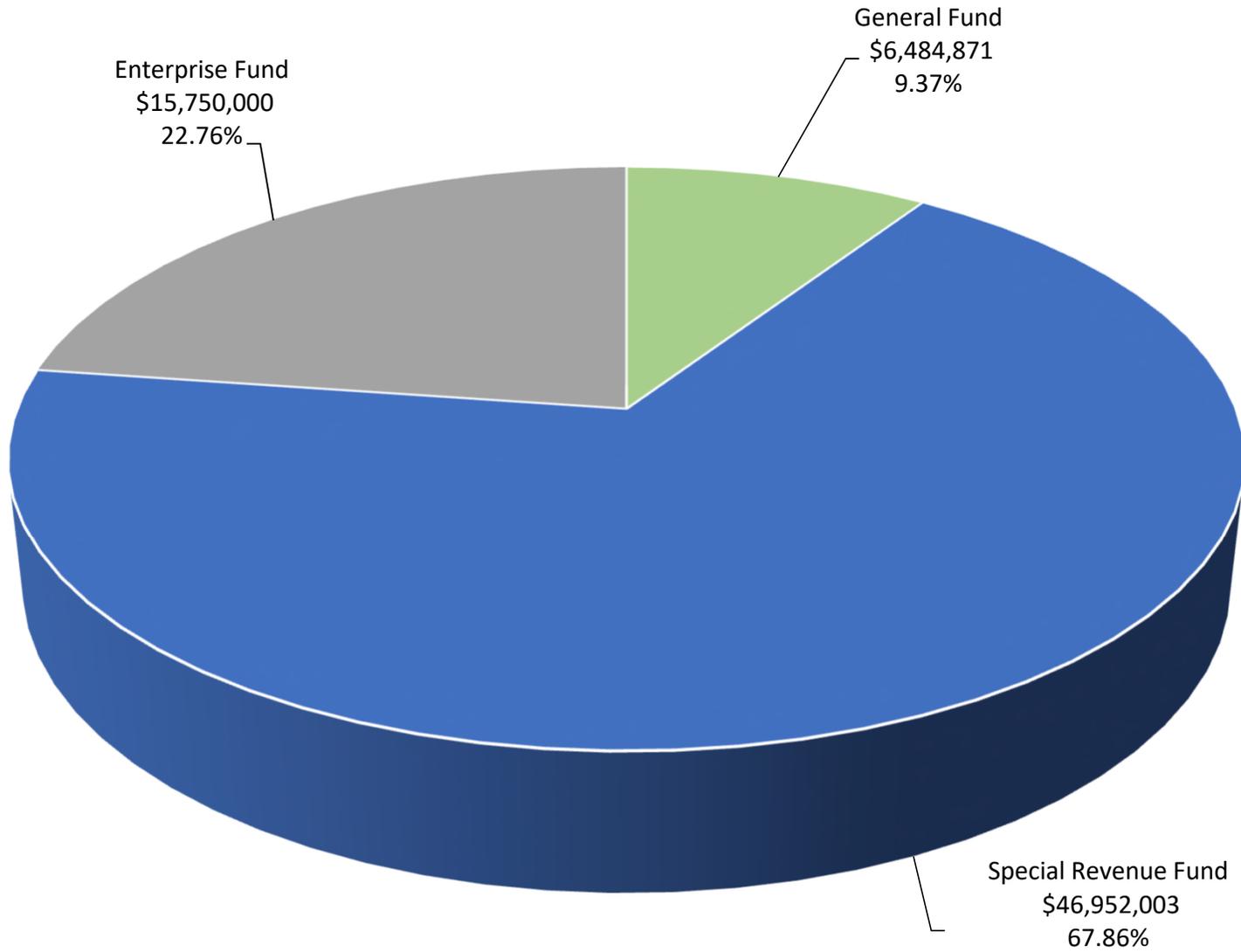
Prepared: 09/10/2025

FY 2026 Repairs & Maintenance - Facilities

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost
430-Solid Waste	0501	Landfill	5304605	R&M Facilities Approved	Landfill Facilities Contingencies	8,000
430-Solid Waste						8,000
440-Builders Services	0470	Builders Services	5304605	R&M Facilities Approved	Remodel / Enlarge Breakroom	35,000
440-Builders Services						35,000
501-Internal Service	0522	Facilities Maintenance	5304605	R&M Facilities Approved	Replace Rotunda Flooring & Steps w/ Ramp (GCB)	260,000
501-Internal Service	0522	Facilities Maintenance	5304605	R&M Facilities Approved	Paint Exterior EFIS Surfaces (GCB)	25,000
501-Internal Service	0522	Facilities Maintenance	5304605	R&M Facilities Approved	Facilities Maintenance Contingencies	20,000
501-Internal Service						305,000
510-Utility Admin	0524	Utilities Administration	5304605	R&M Facilities Approved	Utility Admin Remodel	500,000
510-Utility Admin	0524	Utilities Administration	5304605	R&M Facilities Approved	Lab - Install Rool-up Door Operators	4,000
510-Utility Admin	0524	Utilities Administration	5304605	R&M Facilities Approved	Utilities Administration Facilities Contingencies	3,000
510-Utility Admin						507,000
Total General Fund						3,602,600
Total Special Revenue Fund						438,000
Total Enterprise Fund						68,000
Total Internal Service Fund						812,000
Total						4,920,600

Capital Grants



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FY2026 Budget

Prepared: 09/10/2025

FY 2026 Capital Grants

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost	Grant	Match
001-General Fund	0120	Sheriff's Office	5606453	Software Subscriptions	USDQJ - Edward Byrne JAG for Real Time Crime Center software	98,708	98,708	0
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved	BRP - Highpoint Landing - Reconstruct New Boat Ramp (50% Grant Match \$600,000)	1,200,000	600,000	600,000
001-General Fund	0195	Cooperative Extension	5808113	Grant-State	FWC - Support Artificial Reef Program	60,000	60,000	0
001-General Fund	0195	Cooperative Extension	5808113	Grant-State	FWC - FWC NRDA - Artificial Reef Construction	300,000	300,000	0
001-General Fund	0210	Emergency Management	5808121	Grant-Federal	FEMA AFG - Training Tower	1,200,000	960,000	240,000
001-General Fund	0210	Emergency Management	5808121	Grant-Federal	FEMA AFG - Ladder Truck	1,850,000	1,480,000	370,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	DOH EMS - Improve/enhance prehospital care (based on 2024-2025 Grant @ \$23,784.11 and adding 10%) Deposit scheduled for July per DOH	26,163	26,163	0
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	State EMS - Ventilators, Training Mannequins, etc	250,000	187,500	62,500
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Legislative - Mass Casualty Incident Bus	1,500,000	1,125,000	375,000
001-General Fund					Total General Fund	6,484,871	4,837,371	1,647,500
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FDEP - County Line Road	3,200,000	880,976	2,917,560
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FDOT SCOP - CR 2321 Phase I	3,358,630	3,358,630	0
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FL DIG Magnolia Beach Multi Use Path Phase II	570,000	371,350	198,650
102-Half Cent Surtax	0102	Half Cent Surtax	5606301	Imprv Other Than Bldgs	FDOT SCOP - Nehi and Hwy 231 Intersection Realignment	2,340,731	2,017,858	322,873
102-Half Cent Surtax	0102	Half Cent Surtax	5808118	Grant-Hazard Mitigation	FEMA HMGP - Dirt Roads	24,640,515	20,686,922	3,953,593
102-Half Cent Surtax					Total Special Revenue Fund	34,109,876	27,315,736	7,392,676
122 - Restore Act	0260	Restore Act	5606201	Buildings	RESTORE Pot 3 - East Highland Park Regional Stormwater Facility	3,105,470	3,105,470	0
122 - Restore Act	0260	Restore Act	5606300	Infrastructure	RESTORE Pot 1 - North Bay Wastewater Reuse	1,500,000	1,500,000	0
122 - Restore Act	0260	Restore Act	5606301	Imprv Other Than Bldgs	RESTORE Pot 1 - FY26 Dirt Local Roads (project will be supplemented with \$1,048,091 in Surtax funds)	1,951,909	1,951,909	0
122 - Restore Act	0260	Restore Act	5606628	Restore-Reef Cnstr & Mon	RESTORE Pot 1 - Artificial Reef Construction & Monitoring	183,001	183,001	0
122 - Restore Act	0260	Restore Act	5606630	Restore-E Pass Envrn Imp	RESTORE Pot 1 - East Pass Environmental Impact Statement & Mgmt Plan	500,426	500,426	0
122 - Restore Act	0260	Restore Act	5606635	Gulf Consort-Sab Wtr Qual	RESTORE Pot 3 - St. Andrews Bay Water Quality	132,530	132,530	0
122 - Restore Act	0260	Restore Act	5606637	Restore-East Bay Sl & Sq	RESTORE Pot 1 - East Bay Living Shoreline & Seagrass Project	446,425	446,425	0
122 - Restore Act					Total Special Revenue Fund	7,819,761	7,819,761	0
130-Public Safety	0301	Public Safety	5606453	Software Subscriptions	FDMS - Datamark Esinet 911 Software	87,000	87,000	0
130-Public Safety	0301	Public Safety	5606453	Software Subscriptions	FDMS - Rapid Deploy Esinet 911 Software	159,900	159,900	0
130-Public Safety					Total Special Revenue Fund	246,900	246,900	0
145-Fire Services	0320	Fire Services - Administration	5606216	Bldg-Improvements	Fountain Fire Station (no match but \$350,466 shortfall)	3,575,466	3,225,000	350,466
145-Fire Services	0332	Surf & Beach Rescue	5606216	Bldg-Improvements	Construct Lifeguard/Storage Facility	1,200,000	1,000,000	200,000
145-Fire Services					Total Special Revenue Fund	4,775,466	4,225,000	550,466
412-AWT	0464	AWT Operations	5808113	Grant-State	FDEP LPA - AWT-Tyndall Water Reuse Project	9,250,000	9,250,000	0
412-AWT					Total Enterprise Fund	9,250,000	9,250,000	0

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 FY2026 Budget
 Prepared: 09/10/2025

FY 2026 Capital Grants

Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost	Grant	Match
420-Retail W/WW	0430	Retail Wastewater	5606301	Imprv Other Than Bldgs	NWFWMD - North Bay Wastewater Reuse line. Design, permit, and construct pipeline extensions from an existing unused force main along State Road 77 from Edwards Road to McCormick Road to reuse application sites to include (but not limited to) the future Southport Sports Complex, Florida Department of Transportation medians, Bay County Emergency Operations Center (EOC) Complex along County Road 2300, the Teachee subdivision, and the Gulf Coast State College North Bay Campus	850,000	425,000	425,000
420-Retail W/WW	0430	Retail Wastewater	5606301	Imprv Other Than Bldgs	FDEP - North Bay Wastewater Reuse line. Design, permit, and construct pipeline extensions from an existing unused force main along State Road 77 from Edwards Road to McCormick Road to reuse application sites to include (but not limited to) the future Southport Sports Complex, Florida Department of Transportation medians, Bay County Emergency Operations Center (EOC) Complex along County Road 2300, the Teachee subdivision, and the Gulf Coast State College North Bay Campus	650,000	650,000	0
420-Retail W/WW	0430	Retail Wastewater	5808118	Grant-Hazard Mitigation	FEMA HMGP - North Bay New SBR Tank & Onsite Improvements	5,000,000	4,500,000	500,000
420-Retail W/WW					Total Enterprise Fund	6,500,000	5,575,000	925,000
					Total General Fund	6,484,871	4,837,371	1,647,500
					Total Special Revenue Fund	46,952,003	39,607,397	7,943,142
					Total Enterprise Fund	15,750,000	14,825,000	925,000
					Total Internal Service Fund	0	0	0
					Total	69,186,874	59,269,768	10,515,642

BOCC
 FY2026 Budget
 Prepared: 07/11/2025

FY 2026 Budget Cuts

Fund	Dept.	Department Name	Account	Account Name	Grant	Description of Item	Recommended			Budget Cuts	Tentative
							Cost	Grant	Match	Cost	Cost
001-General Fund	0119	Code Enforcement	5101200	Salaries & Wages-Regular		Additional Services Coordinator	59,120			(59,120)	0
001-General Fund	0119	Code Enforcement	5102100	FICA Taxes-Matching		Additional Services Coordinator	4,523			(4,523)	0
001-General Fund	0119	Code Enforcement	5102200	Retirement Contributions		Additional Services Coordinator	8,366			(8,366)	0
001-General Fund	0119	Code Enforcement	5102300	Life & Health Insurance		Additional Services Coordinator	12,630			(12,630)	0
001-General Fund	0119	Code Enforcement	5102302	Virtual Doctor		Additional Services Coordinator	96			(96)	0
001-General Fund	0119	Code Enforcement	5102400	Workers Comp. Premiums		Additional Services Coordinator	420			(420)	0
001-General Fund	0180	Parks & Rec	5304605	R&M Facilities Approved		CP - Lake Powell - Construct (2) New Pickleball Courts w/lighting (PCB benchmark)	250,000			(250,000)	0
001-General Fund	0186	Parks-Pier	5101200	Salaries & Wages-Regular		Parks-Pier Maintenance Technician - VACANT UNFUNDED FY26	37,705			(37,705)	0
001-General Fund	0186	Parks-Pier	5102100	FICA Taxes-Matching		Parks-Pier Maintenance Technician - VACANT UNFUNDED FY26	2,884			(2,884)	0
001-General Fund	0186	Parks-Pier	5102200	Retirement Contributions		Parks-Pier Maintenance Technician - VACANT UNFUNDED FY26	5,335			(5,335)	0
001-General Fund	0186	Parks-Pier	5102300	Life & Health Insurance		Parks-Pier Maintenance Technician - VACANT UNFUNDED FY26	12,599			(12,599)	0
001-General Fund	0186	Parks-Pier	5102302	Virtual Doctor		Parks-Pier Maintenance Technician - VACANT UNFUNDED FY26	96			(96)	0
001-General Fund	0186	Parks-Pier	5102400	Workers Comp. Premiums		Parks-Pier Maintenance Technician - VACANT UNFUNDED FY26	3,608			(3,608)	0
001-General Fund	0210	Emergency Management	5808121	Grant-Federal	Yes	Port Authority - Multipurpose Fire & Emergency Response Boat	2,700,000	2,025,000	675,000	(2,700,000)	0
001-General Fund	0529	EMS	5606216	Bldg-Improvements		New Fire and EMS Stations at proposed locations in the areas of Eastern Bay County and Western Bay County: 50% EMS/ 50% Fire	4,000,000			(4,000,000)	0
001-General Fund						Total General Fund	7,097,382	2,025,000	675,000	(7,097,382)	0
102-Half-Cent Surtax	0102	Half-Cent Surtax	5606301	Impr Other Than Bldgs		Joan and N Lagoon Intersection	1,700,000			(1,700,000)	0
102-Half-Cent Surtax						Total Special Revenue Fund	1,700,000	0	0	(1,700,000)	0
130-Public Safety	0301	Public Safety	5304105	Postage/Transportation/Freight		Cost to ship equipment for repair- (911 equipment/server)	2,000			(2,000)	0
130-Public Safety	0301	Public Safety	5304615	Repair/Maint Equipment		Repair of 911 related equipment	10,000			(10,000)	0
130-Public Safety	0301	Public Safety	5304615	Repair/Maint Equipment		Maintenance contract for E911 hardware increased 15% from current year cost	95,000			(95,000)	0
130-Public Safety	0301	Public Safety	5305101	Office Supplies		Office supplies in 911 dispatch, plus shared resources in copy room such as paper, binder clips, pens, folders, etc.	2,500			(1,000)	1,500
130-Public Safety	0301	Public Safety	5305201	Operating Supplies		Headsets, bases and accessories for Communications	8,000			(3,375)	4,625
130-Public Safety	0301	Public Safety	5305220	Tool & Small Implements		Small tool items that might be necessary to repair dispatch equipment or desks	500			(500)	0
130-Public Safety	0301	Public Safety	5606401	Equipment		UPS (power) backup for 911 workstations	5,000			(5,000)	0
130-Public Safety	0301	Public Safety	5606401	Equipment		Handsets with cords	1,200			(1,200)	0
130-Public Safety	0301	Public Safety	5606401	Equipment		Automated dispatch (Pervis) audible dispatch system (hardware)	9,000			(9,000)	0
130-Public Safety	0301	Public Safety	5606401	Equipment		MEVO Takeaway Kit (7) 4 x 4 phone kits 3 x 2 phone kits includes professional services	69,000			(69,000)	0
130-Public Safety	0301	Public Safety	5606453	Software Subscriptions	Yes	FDMS - Rapid Deploy Esinet 911 Software	200,000	200,000	0	(40,100)	159,900
130-Public Safety	0301	Public Safety	5606453	Software Subscriptions	Yes	FDMS - Esinet 911 Firewall Configuration	20,000	20,000	0	(20,000)	0
130-Public Safety	0301	Public Safety	5606453	Software Subscriptions		ESiNet and Core Services	260,000			(260,000)	0
130-Public Safety	0301	Public Safety	5606453	Software Subscriptions		Automated Dispatch (Pervis) audible dispatch system (software)	85,000			(85,000)	0
130-Public Safety						Total Special Revenue Fund	767,200	220,000	0	(601,175)	166,025
145-Fire Services	0320	Fire Services	5304001	Travel/Training Non-Local		National Fire Academy: 8 Fire personnel	10,000			(10,000)	0
145-Fire Services	0320	Fire Services	5304001	Travel/Training Non-Local		FDIC - six personnel	10,000			(10,000)	0
145-Fire Services	0320	Fire Services	5305201	Operating Supplies		Paint Spray Guns for hydrants x 9	3,150			(3,150)	0
145-Fire Services	0320	Fire Services	5305201	Operating Supplies		Paint thinner	1,000			(1,000)	0
145-Fire Services	0320	Fire Services	5305201	Operating Supplies		wire brushes for hydrant paint x 50	750			(750)	0
145-Fire Services	0320	Fire Services	5305201	Operating Supplies		Pots/Pans/Dishes/Silverware West Bay Station	500			(500)	0
145-Fire Services	0320	Fire Services	5305201	Operating Supplies		Dishes and silverware Holiday Station	300			(300)	0
145-Fire Services	0320	Fire Services	5305201	Operating Supplies		Pots/Pans/Dishes/Silverware Bayou George Station	500			(500)	0
145-Fire Services	0320	Fire Services	5305210	Safety Gear & Supplies		Second set of Bunker Gear \$4000 x 120	480,000			(250,000)	230,000
145-Fire Services	0320	Fire Services	5305215	Clothing & Wearing Apprl		Uniform allowance for up to 10 volunteers \$500 each	5,000			(5,000)	0
145-Fire Services	0320	Fire Services	5305401	Books/Resource		IFSTA Training Library	4,400			(4,400)	0
145-Fire Services	0320	Fire Services	5305406	Training & Tuition		Trench Collapse Training- employees selection after budget approval at \$1500 x 10 employees	15,000			(15,000)	0

BOCC
 FY2026 Budget
 Prepared: 07/11/2025

FY 2026 Budget Cuts

Fund	Dept.	Department Name	Account	Account Name	Grant	Description of Item	Cost	Recommended			Budget Cuts		Tentative
								Grant	Match	Cost	Cost		
145-Fire Services	0320	Fire Services	5305406	Training & Tuition		Trench Rescue Training with water/flood rescue- employee selection after budget approval \$1000 each	15,000				(15,000)	0	
145-Fire Services	0320	Fire Services	5305406	Training & Tuition		Swiftwater Rescue Certification \$1000 per person x 15	15,000				(15,000)	0	
145-Fire Services	0320	Fire Services	5305406	Training & Tuition		Heavy Vehicle Extrication Course Certification \$875 per person X15	13,125				(13,125)	0	
145-Fire Services	0320	Fire Services	5305406	Training & Tuition		Vehicle/Machinery Rescue Certification \$1100 per person x 15	16,500				(16,500)	0	
145-Fire Services	0320	Fire Services	5305406	Training & Tuition		Confined Space Certification \$500 x 10 people	15,000				(15,000)	0	
145-Fire Services	0320	Fire Services	5606216	Bldg-Improvements		New Fire and EMS Stations at proposed locations for Eastern Bay County and Western Bay County. 50% EMS 50% Fire	4,000,000				(4,000,000)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Equip response Engines to become ISO Compliant	25,000				(25,000)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Replacement of Current Pumper (2014 Demo Model) #9164	967,773				(967,773)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Replacement of Brush Trucks (\$113,000 per unit) (1999) # 9245, (2000) #9225, (2000) #9215, (2001) # 9145, (2001) B036, (2001) #9115, (2000) # 9235, (2001) #9145	904,000				(904,000)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Station 13 (Holiday) Bunker Gear Washer/ Dryer	7,000				(7,000)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Replace 7 Gas Meters on frontline Engines	20,000				(20,000)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Repurpose a Light Rescue to a Service Vehicle (Support Truck) for ISO to include light tower and truck company equipment	70,000				(70,000)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Drying racks for hose	8,500				(8,500)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		New Cascade Westend	15,000				(15,000)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Station 21 (Bear Creek/Youngstown) Replacement Oven/Stove	15,000				(15,000)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Leaf Blower for maintenance - Holiday Station	300				(300)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Station 23 (Southport) picnic table	800				(800)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Station 32 (Hiland Park) picnic table	800				(800)	0	
145-Fire Services	0320	Fire Services	5606401	Equipment		Hose Roller 4.0" (large scene hose recovery)	8,206				(8,206)	0	
145-Fire Services						Total Special Revenue Fund	6,647,604				(6,417,604)	230,000	
430-Solid Waste	0501	Landfill	5606401	Equipment		Inmate van, Ford E350	54,000				(54,000)	0	
430-Solid Waste	0501	Landfill	5606401	Equipment		Administration SUV	40,000				(40,000)	0	
430-Solid Waste						Total Enterprise Fund	94,000	0	0		(94,000)	0	
501-Internal Service	0522	Facilities Maintenance	5606401	Equipment		Karcher KIRA CV 50 Autonomous Vacuum Cleaner	13,000				(13,000)	0	
501-Internal Service						Total Internal Service Fund	13,000	0	0		(13,000)	0	
						Total General Fund	7,097,382	2,025,000	675,000		(7,097,382)	0	
						Total Special Revenue Fund	9,114,804	220,000	0		(8,718,779)	396,025	
						Total Enterprise Fund	94,000	0	0		(94,000)	0	
						Total Internal Service Fund	13,000	0	0		(13,000)	0	
						Total	16,319,186	2,245,000	675,000		(15,923,161)	396,025	

BOCC
FY2026 Budget
Prepared: 09/10/2025

FY26 Budget Cuts since 08-25-25

Fund	Dept.	Department Name	Account	Account Name	Description of Item	8/25/2025	Budget Cuts	Final
						Cost	Cost	Cost
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) High Wall Utility Trailer 20' Replacement (TR-389)	20,000	(15,000)	5,000
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Electric Pallet Jack	5,000	(5,000)	0
001-General Fund					Total General Fund	25,000	(20,000)	5,000
145-Fire Services	0320	Fire Services - Administration	5101200	Salaries & Wages-Regular	33% of 3 New Surf Rescue Specialist positions	52,683	(52,683)	0
145-Fire Services	0320	Fire Services - Administration	5102100	FICA Taxes-Matching	33% of 3 New Surf Rescue Specialist positions	4,029	(4,029)	0
145-Fire Services	0320	Fire Services - Administration	5102200	Retirement Contributions	33% of 3 New Surf Rescue Specialist positions	7,449	(7,449)	0
145-Fire Services	0320	Fire Services - Administration	5102300	Life & Health Insurance	33% of 3 New Surf Rescue Specialist positions	12,504	(12,504)	0
145-Fire Services	0320	Fire Services - Administration	5102302	Virtual Doctor	33% of 3 New Surf Rescue Specialist positions	96	(96)	0
145-Fire Services	0320	Fire Services - Administration	5102400	Workers Comp. Premiums	33% of 3 New Surf Rescue Specialist positions	4,884	(4,884)	0
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(5) (2) Pumper-Tanker fire trucks - Removed 3	5,529,875	(3,317,925)	2,211,950
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(1) Tanker (standalone)	0	500,000	500,000
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(2) (1) Platform Ladder fire truck - Removed 1	3,686,720	(1,843,360)	1,843,360
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	(1) Heavy Rescue fire truck - Removed	1,650,000	(1,650,000)	0
145-Fire Services	0320	Fire Services - Administration	5606401	Equipment	Replacement Furniture Thomas Drive (Station 11) :3 Office Chairs, 8 dining chairs, 5 mattresses/5 box springs, 6 personal storage lockers, 6 recliners - Remove 6 Recliners	13,020	(5,394)	7,626
145-Fire Services	0328	Bear Creek Fire District	5304605	R&M Facilities Approved	Water Filtration System	18,000	(18,000)	0
145-Fire Services	0332	Surf & Beach Rescue	5101200	Salaries & Wages-Regular	2 New Surf Rescue Captain positions and 67% of 3 New Surf Rescue Specialist positions	236,408	(236,408)	0
145-Fire Services	0332	Surf & Beach Rescue	5102100	FICA Taxes-Matching	2 New Surf Rescue Captain positions and 67% of 3 New Surf Rescue Specialist positions	18,086	(18,086)	0
145-Fire Services	0332	Surf & Beach Rescue	5102200	Retirement Contributions	2 New Surf Rescue Captain positions and 67% of 3 New Surf Rescue Specialist positions	61,025	(61,025)	0
145-Fire Services	0332	Surf & Beach Rescue	5102300	Life & Health Insurance	2 New Surf Rescue Captain positions and 67% of 3 New Surf Rescue Specialist positions	50,646	(50,646)	0
145-Fire Services	0332	Surf & Beach Rescue	5102302	Virtual Doctor	2 New Surf Rescue Captain positions and 67% of 3 New Surf Rescue Specialist positions	384	(384)	0
145-Fire Services	0332	Surf & Beach Rescue	5102400	Workers Comp. Premiums	2 New Surf Rescue Captain positions and 67% of 3 New Surf Rescue Specialist positions	17,759	(17,759)	0
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	2 New Towers (1 east and 1 west) approx. \$40,000 each	80,000	(80,000)	0
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	2 New ATV for 2 New Tower	20,000	(20,000)	0
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	Upfit for ATVS (3) (1) @ \$5000 per - Removed 2 new ATV upfit	15,000	(10,000)	5,000
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	5- Sets of Swim Fins @ \$100.00 each for new personnel if PSR is approved	500	(500)	0
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	5- Fin belts @ \$50 each for new personnel if PSR is approved	250	(250)	0
145-Fire Services					Total Special Revenue Fund	11,479,318	(6,911,382)	4,567,936
					Total General Fund	25,000	(20,000)	5,000
					Total Special Revenue Fund	11,479,318	(6,911,382)	4,567,936
					Total Enterprise Fund	0	0	0
					Total Internal Service Fund	0	0	0
					Total	11,504,318	(6,931,382)	4,572,936

BOCC

FY2026 Budget

Prepared: 9/10/2025

5% Final

Fund	Dept.	Department Name	Account	Account Name	Description of Item	Cost	Price Includes Options	Base Price	Options Price	Final Price Each	FY26 5% Escalation	Total FY26 Cost	Difference	Contract / Cooperative Agreement	Notes
001-General Fund	0154	Animal Control	5606401	Equipment	Chevrolet Silverado 1500 Crew Cab (standard bed) 1WT 4x4	43,000	No	42,642		42,642	2,132	44,774	1,774	Florida Sheriff's	
001-General Fund	0154	Animal Control	5606401	Equipment	Toyota Tacoma SR Extra Cab 4x4, 7514	35,000	No	34,750		34,750	1,738	36,488	1,488	Florida Sheriff's	
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) Ford F250 Super Duty Crew Cab 4x4 -Truck Replacement (P362)	65,000	No	47,603		47,603	2,380	49,983	(15,017)	Florida Sheriff's	
001-General Fund	0180	Parks & Rec	5606401	Equipment	(1) Ford Passenger Van XL Inmate Replacement Van (P370) (T-350 High Roof Passenger Van RWD	66,000	No	51,920		51,920	2,596	54,516	(11,484)	Florida Sheriff's	
001-General Fund	0529	Emergency Medical Services	5606401	Equipment	Logistics Truck (F-350 XL Super Duty Crew Cab DRW 4x4, W3D)	90,000	Yes	50,095	10,443	60,538	3,027	63,565	(26,435)	Florida Sheriff's	\$33,877 in aftermarket upgrades budgeted
001-General Fund					Total General Fund	299,000						249,326	(49,674)		
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Pickup 4x2 (F-250 Super Duty XL Crew Cab) 2 @ \$50,000 each	100,000	Yes	45,080	2,532	47,612	2,381	99,985	(15)	Florida Sheriff's	
101-Transportation	0225	Roads & Bridges	5606401	Equipment	New Mowing Program - Pickup 4x2 (F-150 XL Super Crew Cab) 2 @ \$40,000 each	80,000	Yes	37,952	220	38,172	1,909	80,161	161	Florida Sheriff's	
101-Transportation	0230	Traffic Engineering	5606401	Equipment	F350 4WD 1-Ton Sign Service Truck (to replace P-969 Ford F350 2015 w/182,026K miles). Majette staff says, "...this truck has a book full of repairs - it is worn out."	92,540	Yes	53,208	6,036	59,244	2,962	62,206	(30,334)	Florida Sheriff's	
101-Transportation	0230	Traffic Engineering	5606401	Equipment	F150 4WD 1/2 Ton Service Truck Crew Cab (to replace P-805 F150 2007 w/~180,000 miles). Majette staff says, "...this truck is worn out and has run its course."	53,205	Yes	44,038		44,038	2,202	46,240	(6,965)	Florida Sheriff's	
101-Transportation					Total Special Revenue Fund	325,745						288,593	(37,153)		
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(2) 2026 Chevrolet Silverado's 1500 Reg Cab 140" WT	88,000	No	40,196		40,196	2,010	84,412	(3,588)	Florida Sheriff's	
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(1) 2026 Chevrolet Silverado 2500 Dbl Cab Diesel Flatbed 4WD 162"WT	72,000	No	63,764	17,808	81,572	4,079	85,651	13,651	Florida Sheriff's	
140-Mosquito Control	0315	Mosquito Control	5606401	Equipment	(2) 2026 Chevrolet Silverado 2500 Service Body 4WD 162"WT	126,000	No	45,466	13,869	59,335	2,967	124,604	(1,397)	Florida Sheriff's	
140-Mosquito Control					Total Special Revenue Fund	286,000						294,666	8,666		
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	(2) Ford F-150 XLT Crew Cab 4x4 trucks to replace 9429 and 9449	110,000	No	88,036		88,036	4,402	92,438	(17,562)	Florida Sheriff's	\$57,006 in aftermarket upgrades budgeted
145-Fire Services	0332	Surf & Beach Rescue	5606401	Equipment	(1) Ford F-150 XLT Crew Cab 4x4 truck - New Truck for new added patrol	55,000	No	44,018		44,018	2,201	46,219	(8,781)	Florida Sheriff's	\$28,503 in aftermarket upgrades budgeted
145-Fire Services					Total Special Revenue Fund	165,000						138,657	(26,343)		
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Crew Cab Remotes Truck (Ford, F-150 XL Crew Cab 4x4, W1L)	55,000	Yes	41,504	6,818	48,322	2,416	50,738	(4,262)	Florida Sheriff's	
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	Heavy Duty Truck with work body (F-350 XL Super Duty Regular Cab DRW 4x4, F3D)	80,000	Yes	45,928	26,730	72,658	3,633	76,291	(3,709)	Florida Sheriff's	
401-Wholesale Water	0405	Water Plant Operations	5606401	Equipment	New 4x4 crew cab 1 Ton Service Truck (F-350 XL Super Duty Regular Cab DRW 4x4, F3D	80,000	Yes	45,928	26,730	72,658	3,633	76,291	(3,709)	Florida Sheriff's	
401-Wholesale Water					Total Enterprise Fund	215,000						203,320	(11,680)		
430-Solid Waste	0501	Landfill	5606401	Equipment	F250 4x4 Super Duty Crew Cab	50,000	No	47,603		47,603	2,380	49,983	(17)	Florida Sheriff's	
430-Solid Waste	0501	Landfill	5606401	Equipment	Chevy 1500 4x4 Crew Cab 1WT	50,000	No	42,642		42,642	2,132	44,774	(5,226)	Florida Sheriff's	
430-Solid Waste					Total Enterprise Fund	100,000						94,757	(5,243)		
510-Utility Admin	0524	Utilities Administration	5606401	Equipment	Small Crew Cab 4x4 Work Truck (Toyota, Tacoma SR Xtra cab 4x4, 7514)	42,000	No	34,750		34,750	1,738	36,488	(5,513)	Florida Sheriff's	
510-Utility Admin					Total Internal Service Fund	42,000						36,488	(5,513)		
					Total General Fund	299,000						249,326	(49,674)		
					Total Special Revenue Fund	776,745						721,915	(54,830)		
					Total Enterprise Fund	315,000						298,077	(16,923)		
					Total Internal Service Fund	42,000						36,488	(5,513)		
					Total	1,432,745						1,305,805	(126,940)		

Bay County, Florida
 FY 2026 Debt Service
 8/21/2025

Fund-Dept	Project	Bond Issue/Long Term Debt	Issue Date	Original Issue Amount	Unpaid Balance @ 10/01/25	FY 2026 Principal	FY 2026 Interest	FY 2026 Total	Unpaid Balance @ 09/30/26	Mature Date
General Fund										
001-0058	Court House Addition refunding of 2012 Capital Improvement Revenue Bond	2022B, Capital Improvement Refunding Revenue (Note?)	2022	\$ 9,505,000	\$ 7,908,000	\$ 561,000	\$ 227,751	\$ 788,751	\$ 7,347,000	2037
001-0058	Juvenile Justice	2018A & B, Sales Tax Revenue Refunding Note (Trust)	2018 (26%)	\$ 2,865,980	\$ 1,534,000	\$ 200,980	\$ 44,486	\$ 245,466	\$ 1,333,020	2032
001-0058	State Attorney/Public Defender	2018A & B, Sales Tax Revenue Refunding Note (Trust)	2018 (43%)	\$ 4,739,890	\$ 2,537,000	\$ 332,390	\$ 73,573	\$ 405,963	\$ 2,204,610	2032
001-0058	Admin Building/Pier	2021, Capital Improve Revenue Refunding Note	2021	\$ 11,235,000	\$ 3,755,000	\$ 1,875,000	\$ 34,171	\$ 1,909,171	\$ 1,880,000	2027
001-0058	Courthouse Project - 4th Street Expansion Project	2021A, Capital Improvement Revenue Note	2021	\$ 15,046,000	\$ 12,585,000	\$ 660,000	\$ 288,197	\$ 948,197	\$ 11,925,000	2041
				\$ 43,391,870	\$ 28,319,000	\$ 3,629,370	\$ 668,178	\$ 4,297,548	\$ 24,689,630	
001-0052	Jail Complex, Refinance 2015	2020A & B, Sales Tax Revenue Refunding Bond (SunTrust)	2020	\$ 38,770,000	\$ 29,175,000	\$ 3,925,000	\$ 601,005	\$ 4,526,005	\$ 25,250,000	2032
001-0120	Bay County Sheriff's Office Helicopter 2023	2023 Helicopter Lease Purchase (Bank of America)	2023	\$ 2,180,000	\$ 1,367,000	\$ 346,000	\$ 44,383	\$ 390,383	\$ 1,021,000	2033
001-0180	Southport Sports Complex	2022A, Capital Improvement Revenue	2022	\$ 10,055,000	\$ 8,914,000	\$ 407,000	\$ 275,443	\$ 682,443	\$ 8,507,000	2042

Total General Fund \$ 94,396,870 \$ 67,775,000 \$ 8,307,370 \$ 1,589,009 \$ 9,896,379 \$ 59,467,630

Special Revenue Funds										
128-0296	Sports Park	2020, Tourist Develop Tax Refunding Revenue Note	2020	\$ 32,120,000	\$ 20,585,000	\$ 2,385,000	\$ 444,636	\$ 2,829,636	\$ 18,200,000	2032
133-0303	Intergovernmental Radio Communications 800 MHz	2025, General Fund Advance to Fund 133 Intergovernmental Radio	2025	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	\$ 800,000	\$ -	2026
145-0320	West End Fire Station	2011, Capital Improvement Revenue Bond	2011	\$ 2,340,000	\$ 193,000	\$ 193,000	\$ 6,292	\$ 199,292	\$ -	2026
145-0320	MSTU-Fire Protection (3 Stations)	2018A & B, Sales Tax Revenue Refunding Note (Trust)	2018 (31%)	\$ 3,417,130	\$ 1,829,000	\$ 239,630	\$ 53,041	\$ 292,671	\$ 1,589,370	2032
				\$ 5,757,130	\$ 2,022,000	\$ 432,630	\$ 59,333	\$ 491,963	\$ 1,589,370	

Total Special Revenue Funds \$ 38,677,130 \$ 23,407,000 \$ 3,617,630 \$ 503,969 \$ 4,121,599 \$ 19,789,370

Fund-Dept	Project	Bond Issue/Long Term Debt	Issue Date	Original Issue Amount	Unpaid Balance @ 10/01/25	FY 2026 Principal	FY 2026 Interest	FY 2026 Total	Unpaid Balance @ 09/30/26	Mature Date
Enterprise Funds										
401-0405	Callaway Water Tank Purchase	2023, Water Tank and Booster Pump Station Purchase Note, Series 2023	2023	\$ 3,600,000	\$ 2,253,725	\$ 150,076	\$ 89,924	\$ 240,000	\$ 2,103,649	2036
401-0409	Water Sys Revenue Bonds-2014 - Alt Water Supply Project	2014, Water System Revenue Note	2014	\$ 18,925,000	\$ 8,850,000	\$ 1,130,000	\$ 327,450	\$ 1,457,450	\$ 7,720,000	2032
401-0409	Water Sys Revenue Bonds-2016 - (2005 Re-fi)	2016, Water System Revenue Refunding Bonds	2016	\$ 30,085,000	\$ 13,180,000	\$ 2,385,000	\$ 659,000	\$ 3,044,000	\$ 10,795,000	2030
401-0409	Wholesale - State Revolving Fund Note Disaster Assistance Construction Loan Agreement	2020, Bay County Florida; \$1,000,000 note with \$750,000 forgiveness (Final allowable disbursement \$532,776 75%	2020	\$ 133,523	\$ 99,691	\$ 6,083	\$ 1,227	\$ 7,310	\$ 93,608	2040
				\$ 49,143,523	\$ 22,129,691	\$ 3,521,083	\$ 987,677	\$ 4,508,760	\$ 18,608,608	
412-0494/98	AWT Wastewater Refunding Bond	2014, Callaway/Bay County Wastewater System Revenue Refunding Note	2014	\$ 10,445,000	\$ 1,013,000	\$ 1,013,000	\$ 33,531	\$ 1,046,531	\$ -	2026
	Callaway is responsible for 50% of debt:			\$ (5,222,500)	\$ (997,000)	\$ (506,500)	\$ (16,766)	\$ (523,266)	\$ -	
				\$ 5,222,500	\$ 997,000	\$ 506,500	\$ 16,765	\$ 523,265	\$ -	
412-0494/98	AWT - State Revolving Fund Note Disaster Assistance Construction Loan Agreement	2020, Bay County Florida; \$1,000,000 note with \$750,000 forgiveness	2020	\$ 270,760	\$ 208,849	\$ 12,761	\$ 1,266	\$ 14,027	\$ 196,088	2040
			AWT Total	\$ 5,493,260	\$ 1,205,849	\$ 519,261	\$ 18,031	\$ 537,292	\$ 196,088	
420-0430	Retail Water/WW ReFi Sys Rev Note 2015- Split 67%	2015, Water and Sewer System Revenue Refunding Bonds	2015			\$ 515,900	\$ 619,830			
420-0445	Retail Water/WW ReFi Sys Rev Note 2015- Split 33%	2015, Water and Sewer System Revenue Refunding Bonds	2015			\$ 254,100	\$ 305,289			
				\$ 28,710,000	\$ 22,685,000	\$ 770,000	\$ 925,119	\$ 1,695,119	\$ 21,915,000	2045
430-0501	Solid Waste - Revenue Note (Landfill Cell)	2021, Solid Waste Revenue Note	2021	\$ 20,340,000	\$ 16,894,000	\$ 916,000	\$ 315,918	\$ 1,231,918	\$ 15,978,000	2041

Total Enterprise Funds \$ 107,286,783 \$ 65,168,265 \$ 5,876,420 \$ 2,336,669 \$ 8,213,089 \$ 58,801,345

TOTAL BOND DEBT & LONG TERM LOANS

(excluding Hurricane Michael):

\$ 240,360,783 \$ 156,350,265 \$ 17,801,420 \$ 4,429,647 \$ 22,231,067 \$ 138,058,345

Per-Capita Ratio based on Bay County <i>Sources: US Census Bureau (2020 Census) and University of Florida, Bureau of Economic and Business Research (2024 Estimates).</i> 194,997	\$ 1,233	\$ 802	\$ 91	\$ 23	\$ 114	\$ 708
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Fund-Dept	Project	Bond Issue/Long Term Debt	Issue Date	Original Issue Amount	Unpaid Balance @ 10/01/25	FY 2026 Principal	FY 2026 Interest	FY 2026 Total	Unpaid Balance @ 09/30/26	Mature Date
Hurricane Michael										
7	Hurricane Michael Relief Debt Revenue Refunding Note, Series 2023	2023, Hurricane Michael Relief Debt - Revenue Refunding Note	2023	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 1,995,000	\$ 1,995,000	\$ 50,000,000	2028
8	Hurricane Michael Relief Debt Revenue Refunding Note, Series 2024	2024, Hurricane Michael Relief Debt - Revenue Refunding Note	2024	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 50,000,000	2027
Total Hurricane Michael				\$ 100,000,000	\$ 100,000,000	\$ -	\$ 3,995,000	\$ 3,995,000	\$ 100,000,000	

Debt Totals

**BOND DEBT & LONG -TERM LOANS
(including Hurricane Michael):**

\$ 340,360,783 \$ 256,350,265 \$ 17,801,420 \$ 8,424,647 \$ 26,226,067 \$ 238,058,345

Per-Capita Ratio based on Bay County <i>Sources: US Census Bureau (2020 Census) and University of Florida, Bureau of Economic and Business Research (2024 Estimates).</i> 194,997	\$ 1,745	\$ 1,315	\$ 91	\$ 43	\$ 134	\$ 1,221
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Total Annual Debt Payment	Total County Budget	% of County Budget
\$ 26,226,067	\$ 734,465,609	3.57%

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
County Commissioners - 0095							
County Commissioners	5.00			5.00			5.00
Total 0095	5.00	0.00	0.00	5.00	0.00	0.00	5.00
Code Enforcement - 0119							
Code Enforcement Building Inspector and Abatement Coordinator	0.43			0.43			0.43
Code Enforcement Investigator	8.00			8.00	(1.00)		7.00
Code Enforcement Manager	1.00			1.00			1.00
Code Enforcement Services Coordinator	1.00			1.00	1.00	0.00	2.00
Community Development Director	0.30			0.30			0.30
Senior Staff Assistant - Code Enforcement	1.00			1.00			1.00
Sr. Code Enforcement Investigator	1.00			1.00			1.00
Total 0119	12.73	0.00	0.00	12.73	0.00	0.00	12.73
County Attorney - 0123							
Assistant County Attorney	1.00			1.00			1.00
County Attorney	1.00			1.00			1.00
Deputy County Attorney	1.00			1.00			1.00
Legal Assistant/Paralegal	1.00			1.00			1.00
Sr. Legal Assistant/Paralegal	1.00			1.00			1.00
Total 0123	5.00	0.00	0.00	5.00	0.00	0.00	5.00
Administration - 0125							
Administrative Director	1.00			1.00			1.00
Assistant County Manager	1.00			1.00			1.00
County Administrative Services Chief	1.00			1.00			1.00
County Manager	1.00			1.00			1.00
Receptionist - CMO	1.00			1.00			1.00
Total 0125	5.00	0.00	0.00	5.00	0.00	0.00	5.00
Public Information Office - 0126							
Chief Communication Officer	1.00			1.00			1.00
Public information Manager	1.00			1.00			1.00
Total 0126	2.00	0.00	0.00	2.00	0.00	0.00	2.00
Human Resources - 0127							
Benefits Manager	0.00			0.00	1.00		1.00
Benefits Manager/HR Specialist	1.00			1.00	(1.00)		0.00
Chief Human Resources Officer	1.00			1.00			1.00
HR Analyst - Classification/Compensation	1.00			1.00	(1.00)		0.00
HRIS Specialist	1.00			1.00			1.00
Human Resources Assistant Director	1.00			1.00			1.00
Human Resources Specialist (Pos. Class.)	0.00			0.00	1.00		1.00
Human Resources Technician	1.00			1.00			1.00
Recruitment & Development Manager	1.00			1.00	(1.00)		0.00
Talent and Organizational Development Manager	0.00			0.00	1.00		1.00
Total 0127	7.00	0.00	0.00	7.00	0.00	0.00	7.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Budget - 0130							
Budget Analyst I	1.00			1.00			1.00
Budget Manager	1.00			1.00			1.00
Budget Technician	0.00	1.00		1.00			1.00
Chief Financial Officer	1.00			1.00			1.00
Financial Information Analyst	1.00			1.00			1.00
Principal Budget & Financial Specialist	1.00			1.00			1.00
Senior Staff Assistant - Budget	1.00	(1.00)		0.00			0.00
Total 0130	6.00	0.00	0.00	6.00	0.00	0.00	6.00
Planning - 0135							
Administrative Coordinator - Planning	1.00			1.00			1.00
Community Development Director	0.30			0.30			0.30
Development Review Engineer	2.00			2.00			2.00
Planner I	3.00			3.00			3.00
Planner II	0.00	1.00		1.00			1.00
Planning Manager	1.00			1.00			1.00
Senior Planner	1.00	(1.00)		0.00			0.00
Total 0135	8.30	0.00	0.00	8.30	0.00	0.00	8.30
GIS - 0136							
Chief Technology Officer	0.50			0.50			0.50
Addressing Coordinator	1.00			1.00			1.00
GIS Coordinator	1.00			1.00			1.00
GIS Manager	1.00			1.00			1.00
GIS Senior Analyst	1.00			1.00			1.00
GIS Specialist I	0.00	1.00		1.00			1.00
GIS Specialist II	2.00	(1.00)		1.00			1.00
Total 0136	6.50	0.00	0.00	6.50	0.00	0.00	6.50
Animal Control - 0154							
ASIS Coordinator	0.00	1.00		1.00			1.00
Animal Care Technician	2.00			2.00			2.00
Animal Control Officer I	6.00	2.00		8.00		1.00	9.00
Animal Control Supervisor	1.00			1.00			1.00
Animal Services Administrative Assistant	1.00			1.00			1.00
Animal Services Assistant Division Manager	1.00			1.00			1.00
Animal Services Manager	1.00			1.00			1.00
Animal Services Manager - INTERIM	1.00	(1.00)		0.00			0.00
Animal Services Veterinarian	1.00			1.00			1.00
Animal Services Veterinarian Technician	1.00	(1.00)		0.00			0.00
Community Outreach Coordinator	1.00	(1.00)		0.00			0.00
Total 0154	16.00	0.00	0.00	16.00	0.00	1.00	17.00
Information Services - 0166							
Chief Technology Officer	0.50			0.50			0.50
Fiber Optic Coordinator	0.50			0.50			0.50
IT Administrative Specialist	1.00			1.00			1.00
IT Manager	1.00			1.00			1.00
Network Administrator	2.00			2.00			2.00
Systems Engineer I	4.00			4.00			4.00
Systems Engineer II	1.00			1.00			1.00
Total 0166	10.00	0.00	0.00	10.00	0.00	0.00	10.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Parks - 0180							
Administrative & Activities Specialist	1.00			1.00			1.00
Assistant General Services Director	0.50			0.50			0.50
Mechanic - Parks & Rec.	1.00			1.00			1.00
Parks & Rec. Maint. Foreman	1.00			1.00			1.00
Parks & Recreation Assistant Division Manager	0.00	0.60		0.60			0.60
Parks & Recreation Division Manager	1.00			1.00			1.00
Parks Staff Assistant	1.00			1.00			1.00
Parks Crew Leader	2.00			2.00			2.00
Parks - Maintenance Technician	9.00	1.00		10.00			10.00
Small Projects Coordinator - Parks & Rec.	1.00			1.00			1.00
Total 0180	17.50	1.60	0.00	19.10	0.00	0.00	19.10
Parks-Pier - 0186							
Beach Operations Maintenance Foreman	1.00			1.00			1.00
Parks & Recreation Assistant Division Manager	1.00	(0.60)		0.40			0.40
Parks Pier Maintenance Technician	9.00	(1.00)		8.00			8.00
Total 0186	11.00	(1.60)	0.00	9.40	0.00	0.00	9.40
Extension Services - 0195 Full Time							
4-H Agent	1.00			1.00			1.00
Administrative Coordinator-CE	1.00			1.00			1.00
Collaborative Services Director	0.15			0.15			0.15
County Extension Office Assistant	1.00			1.00			1.00
Extension Director/F & CSA	1.00			1.00			1.00
Family and Consumer Sciences Agent	1.00			1.00			1.00
Horticulture Agent II	1.00			1.00			1.00
Total 0195	6.15	0.00	0.00	6.15	0.00	0.00	6.15
Extension Services - 0195 Part Time							
Coastal Resource Technician (20 hpw)	1.00			1.00			1.00
Total 0195	1.00	0.00	0.00	1.00	0.00	0.00	1.00
Veterans Services - 0205							
Collaborative Services Director	0.05			0.05			0.05
Senior Staff Assistant-Veterans	1.00			1.00			1.00
Veterans Services Counselor I	3.00			3.00	(1.00)		2.00
Veterans Services Counselor II	0.00			0.00	1.00		1.00
Veterans Services Officer	1.00			1.00			1.00
Total 0205	5.05	0.00	0.00	5.05	0.00	0.00	5.05
Emergency Management - 0210 Full Time							
Administrative Support Manager - Emergency Services	0.34			0.34			0.34
Assistant Chief Standards & Communications	0.00	0.30		0.30			0.30
CAD Administrator	0.30			0.30			0.30
Chief of Emergency Services	0.25			0.25			0.25
Communications Division Chief	1.00	(1.00)		0.00			0.00
Communications Operator I	16.00			16.00			16.00
Communications Supervisor	4.00			4.00			4.00
Deputy Chief of Emergency Services	0.25			0.25			0.25
Emergency Management Division Manager	0.14	(0.14)		0.00			0.00
Emergency Management Specialist 1	0.00	0.14		0.14			0.14
Total 0210	22.28	(0.70)	0.00	21.58	0.00	0.00	21.58

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Emergency Management - 0210 Part Time							
Communications Operator I - OPS	2.00			2.00			2.00
(PT) Supply Clerk	0.68			0.68			0.68
Total 0210	2.68	0.00	0.00	2.68	0.00	0.00	2.68
Emergency Assistance - 0211							
Emergency Management Division Manager	0.20	(0.20)		0.00			0.00
Emergency Management Planner	1.00	(1.00)		0.00			0.00
Emergency Management Specialist 1	1.00	(0.80)		0.20			0.20
Emergency Management Specialist II	0.00	2.00		2.00			2.00
Total 0211	2.20	0.00	0.00	2.20	0.00	0.00	2.20
Bay County Library - 0354 Full Time							
Collaborative Services Director	0.10			0.10			0.10
Community Relations & Marketing Coordinator	1.00			1.00			1.00
Librarian I - Reference	3.00			3.00			3.00
Librarian I - Youth Services	1.00			1.00			1.00
Librarian II - Adult Collect/Infor. Spec.	1.00			1.00			1.00
Librarian II-Youth Instructor Research Specialist	1.00			1.00			1.00
Librarian III - Hd. of Ref. & Info. Servs.	1.00			1.00			1.00
Librarian III- Head of Youth Services	1.00			1.00			1.00
Library - Head of Circulation Services	1.00			1.00			1.00
Library - Head of Local History & Genealogy	1.00			1.00			1.00
Library - Head of Tech. Servs. - Cataloging	0.50			0.50			0.50
Library Administrative & Financial Manager	0.50			0.50			0.50
Library Assistant I	3.00			3.00			3.00
Librarian Assistant II - Copy Cataloger	1.00			1.00			1.00
Library Assistant I - Circulation (30 Hpw)	1.00			1.00			1.00
Library Assistant I - Lit. Svc. Spec.	1.00			1.00			1.00
Library Assistant II- Assist. Manager	1.00			1.00			1.00
Library Assistant II - Local History Archivist	1.00			1.00			1.00
Library Assistant II - O&L Mat. Coll. Spec	1.00			1.00			1.00
Library Assistant II - TS Acq. Spec.	1.00			1.00			1.00
Library Assistant III - Youth Services Program Specialist	1.00			1.00			1.00
Library Courier - Head Custodian/Coordinator	1.00			1.00			1.00
Library Director	0.50			0.50			0.50
Library Mobile Services Coordinator	1.00			1.00			1.00
Library Staff Assistant	1.00			1.00			1.00
Total 0354	26.60	0.00	0.00	26.60	0.00	0.00	26.60
Bay County Library - 0354 Part Time							
(PT) Library-Adult Literacy Coordinator (20hpw)	1.00			1.00			1.00
(PT) Library Assistant I - Tech. Services (20 hpw)	0.00	1.00		1.00			1.00
(PT) Library Assistant I - Literacy Services Specialist (20 hpw)	2.00	(1.00)		1.00			1.00
(PT) Library Assistant I (20 hpw)	3.00	1.00		4.00			4.00
(PT) Library Assistant II - Local History Archivist (20 hpw)	1.00	(1.00)		0.00			0.00
(PT) Library Assistant II - Reference (20 hpw)	1.00			1.00			1.00
Total 0354	8.00	0.00	0.00	8.00	0.00	0.00	8.00
Gulf County Library - 0355 Full Time							
Librarian III - Branch Manager	0.50			0.50			0.50
Library Assistant III - Branch Manager (Wewa) (34 hpw)	0.50			0.50			0.50
Total 0355	1.00	0.00	0.00	1.00	0.00	0.00	1.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Gulf County Library - 0355 Part Time							
(PT) Library Assistant I (13 hpw)	1.00			1.00			1.00
(PT) Library Assistant I (8 hpw)	2.00			2.00			2.00
(PT) Library Assistant I (Wewa) (25 hpw)	1.00			1.00			1.00
(PT) Library Assistant I (Wewa) (8 hpw)	2.00			2.00			2.00
(PT) Library Assistant II - Assistant Manager (29 hpw)	1.00			1.00			1.00
Total 0355	7.00	0.00	0.00	7.00	0.00	0.00	7.00
Liberty County Library - 0356 Full Time							
Library Assistant II - Assistant Manager (30 hpw)	1.00			1.00			1.00
Library Assistant III - Branch Manager (Liberty) (30 hpw)	0.50			0.50			0.50
Total 0356	1.50	0.00	0.00	1.50	0.00	0.00	1.50
Liberty County Library - 0356 Part Time							
(PT) Custodial Aide (10 hpw)	1.00			1.00			1.00
(PT) Library Assistant I (16 hpw)	1.00			1.00			1.00
(PT) Library Assistant I (24 hpw)	1.00			1.00			1.00
Total 0356	3.00	0.00	0.00	3.00	0.00	0.00	3.00
Panama City Beach Library - 0357 Full Time							
Librarian III - Branch Manager	1.00			1.00			1.00
Library Assistant II - Assistant Manager	1.00			1.00			1.00
Total 0357	2.00	0.00	0.00	2.00	0.00	0.00	2.00
Panama City Beach Library - 0357 Part Time							
(PT) Library Assistant I (15 hpw)	1.00	(1.00)		0.00			0.00
(PT) Library Assistant I (20 hpw)	1.00	1.00		2.00			2.00
(PT) Library Assistant I (27 hpw)	2.00			2.00			2.00
Total 0357	4.00	0.00	0.00	4.00	0.00	0.00	4.00
Parker Library - 0358							
Library Assistant III - Branch Manager (Parker) (30 Hpw)	1.00			1.00			1.00
Total 0358	1.00	0.00	0.00	1.00	0.00	0.00	1.00
Multi-County Library - 0359							
Librarian III - Branch Manager	0.50			0.50			0.50
Library - Head of Tech. Servs. - Cataloging	0.50			0.50			0.50
Library Administrative & Financial Manager	0.50			0.50			0.50
Library Assistant III - Branch Manager (Liberty) (30 hpw)	0.50			0.50			0.50
Library Assistant III - Branch Manager (Wewa) (34 hpw)	0.50			0.50			0.50
Library Director	0.50			0.50			0.50
Total 0359	3.00	0.00	0.00	3.00	0.00	0.00	3.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
EMS - 0529 Full Time							
Administrative Coordinator	1.00			1.00			1.00
Administrative Support Manager - Emergency Services	0.33			0.33			0.33
Assistant Chief Medical Officer	1.00			1.00			1.00
Assistant Chief Standards & Communications	0.00	0.70		0.70			0.70
Battalion Chief	1.50	0.30		1.80			1.80
Captain (Single Cert.)	0.00	2.00		2.00			2.00
Captain EMT	0.00	2.80		2.80			2.80
Captain FR/EMS	0.00	0.70		0.70			0.70
Captain Paramedic	0.00	10.50		10.50			10.50
Chief of Emergency Services	0.00	0.50		0.50			0.50
Communications Division Chief	1.00	(1.00)		0.00			0.00
Deputy Chief of Emergency Services	0.00	0.50		0.50			0.50
Emergency Services Logistics - Captain	1.00			1.00			1.00
Emergency Services Logistics Officer - Captain	0.30			0.30			0.30
Emergency Services Training Captain	0.00	1.00		1.00			1.00
Emergency Services Training Officer	0.00	1.00		1.00			1.00
Emergency Vehicle Technician	0.50			0.50			0.50
EMS Captain	4.00	(4.00)		0.00			0.00
EMS Lieutenant	2.00	(2.00)		0.00			0.00
EMT	0.00	11.00		11.00			11.00
EMT-EMS	23.00	(23.00)		0.00			0.00
EMS Quality Assurance/Quality Improvement Officer	1.00			1.00			1.00
Engineer EMT	0.00	1.50		1.50			1.50
Engineer Paramedic	0.00	0.30		0.30			0.30
Fire Captain EMT	1.50	(1.50)		0.00			0.00
Fire Captain Medic	3.00	(3.00)		0.00			0.00
Fire Captain Paramedic	0.00	5.90		5.90	(0.70)		5.20
Fire Engineer EMT	1.80	0.60		2.40	(0.90)		1.50
Fire Engineer Paramedic	1.50	2.70		4.20	0.90		5.10
Fire Lieutenant Medic	0.30	(0.30)		0.00			0.00
Fire Services Training Captain	0.30			0.30			0.30
Firefighter	0.60			0.60			0.60
Firefighter EMT	6.90	2.20		9.10			9.10
Firefighter Medic	7.80	(7.80)		0.00			0.00
Firefighter Paramedic	0.90	18.00		18.90	10.00		28.90
Fleet Manager	0.50			0.50			0.50
Paramedic	0.00	15.00		15.00	(8.00)	12.00	19.00
Paramedic -EMS	45.00	(33.00)		12.00	(1.00)		11.00
Total 0529	106.73	1.60	0.00	108.33	0.30	12.00	120.63
EMS - 0529 Part Time							
OPS EMT-EMS	6.00			6.00			6.00
OPS Paramedic-EMS	13.00	(2.00)		11.00			11.00
(PT) Supply Clerk	0.66			0.66			0.66
Total 0529	19.66	(2.00)	0.00	17.66	0.00	0.00	17.66
Public Info-Court Efficiency - 0605							
Judicial Staff Assistant I	1.00			1.00			1.00
Judicial Staff Assistant II	1.00			1.00			1.00
Total 0605	2.00	0.00	0.00	2.00	0.00	0.00	2.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Court Operations - 0608							
Criminal Case Manager	2.00			2.00			2.00
Total 0608	2.00	0.00	0.00	2.00	0.00	0.00	2.00
Pretrial Release - 0623							
Pretrial Release Administrative Assistant	1.00			1.00			1.00
Work Program/Pre-Trial Release Director	0.50			0.50			0.50
Total 0623	1.50	0.00	0.00	1.50	0.00	0.00	1.50
Court Technology - 0713							
Court Technology Specialist	1.00			1.00			1.00
Total 0713	1.00	0.00	0.00	1.00	0.00	0.00	1.00
Teen Court - 0717							
Teen Court Assistant Director	1.00			1.00			1.00
Teen Court Director	1.00			1.00			1.00
Total 0717	2.00	0.00	0.00	2.00	0.00	0.00	2.00
Law Library - 0718							
Law Librarian	1.00			1.00			1.00
Total 0718	1.00	0.00	0.00	1.00	0.00	0.00	1.00
Bay County Work Program - 0732							
Work Program Administrative Assistant	1.00			1.00			1.00
Work Program/Pre-Trial Release Director	0.50			0.50			0.50
Total 0732	1.50	0.00	0.00	1.50	0.00	0.00	1.50
Engineering - 0220							
Administrative Coordinator - Public Works	1.00			1.00	(1.00)		0.00
Administrative Manager - Infrastructure	0.00			0.00	1.00		1.00
Assistant Public Works Director/Engineering Division Manager	1.00			1.00			1.00
Chief of Survey Operations	1.00			1.00			1.00
County Stormwater Engineer	1.00			1.00			1.00
County Surveyor	1.00			1.00			1.00
Engineering Construction Supervisor	1.00			1.00			1.00
Engineering Design Supervisor	1.00			1.00			1.00
Engineering Design Technician II	1.00			1.00			1.00
Engineering Design Technician III	2.00			2.00			2.00
Engineering Inspection Supervisor	1.00			1.00			1.00
Engineering Inspector II	2.00			2.00			2.00
Engineering Supervisor	1.00			1.00			1.00
Engineering Technician II	1.00			1.00			1.00
Environmental Coordinator	1.00			1.00			1.00
Senior Staff Assistant - Engineering	1.00			1.00			1.00
Staff Assistant	1.00			1.00			1.00
Stormwater Engineering Technician	1.00			1.00			1.00
Survey Party Chief	1.00			1.00			1.00
Survey Technician	2.00			2.00			2.00
Transportation Engineering Specialist, PE	1.00			1.00			1.00
Total 0220	23.00	0.00	0.00	23.00	0.00	0.00	23.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Roads - 0225							
Administrative Coordinator - Roads & Bridges	1.00			1.00			1.00
Chief Infrastructure Officer	0.25			0.25			0.25
Construction Foreman	4.00			4.00	1.00		5.00
Construction/Shop Foreman	1.00			1.00			1.00
Crew Leader II	7.00			7.00	(1.00)		6.00
Emergency Vehicle Mechanic	0.50			0.50			0.50
Engineering Division Manager	1.00			1.00			1.00
Engineering Support Specialist	1.00			1.00			1.00
Equipment Operator	9.00			9.00		2.00	11.00
Fleet Mechanic	4.00			4.00			4.00
Heavy Equipment Operator	14.00			14.00			14.00
Material Support Specialist	1.00			1.00			1.00
Public Works Director	1.00			1.00			1.00
Roads & Bridges Superintendent	1.00			1.00			1.00
Roads & Bridges Supervisor	2.00			2.00			2.00
Roads & Bridges Technician	1.00			1.00			1.00
Roads Maintenance Technician	26.00			26.00		1.00	27.00
Senior Heavy Equipment Operator	32.00			32.00		2.00	34.00
Stock Clerk	1.00			1.00			1.00
Welder / Fleet Mechanic	1.00			1.00			1.00
Total 0225	108.75	0.00	0.00	108.75	0.00	5.00	113.75
Intelligent Transportation System - 0229							
Fiber Optic Technician	2.00			2.00			2.00
Traffic Management Center Manager	1.00			1.00			1.00
Traffic Signal Technician I	1.00	(1.00)		0.00			0.00
Traffic Signal Technician II	0.00	1.00		1.00			1.00
Traffic Signal Timing Specialist	1.00			1.00			1.00
Total 0229	5.00	0.00	0.00	5.00	0.00	0.00	5.00
Traffic Control - 0230							
Fiber Optic Coordinator	0.50			0.50			0.50
Senior Staff Assistant - Traffic	1.00			1.00			1.00
Traffic & Sign Supervisor	1.00			1.00			1.00
Traffic & Sign Technician	3.00			3.00			3.00
Traffic & Sign Technician II	1.00			1.00			1.00
Traffic Engineering Manager	1.00			1.00			1.00
Traffic Operations Engineer	1.00			1.00			1.00
Traffic Operations Superintendent	1.00			1.00			1.00
Traffic Signal Supervisor	1.00			1.00			1.00
Traffic Signal Technician I	4.00	(1.00)		3.00			3.00
Traffic Signal Technician II	1.00	1.00		2.00			2.00
Total 0230	15.50	0.00	0.00	15.50	0.00	0.00	15.50
Fixed Route Transit - 0258							
Collaborative Services Director	0.20			0.20			0.20
Procurement Coordinator-Transit	0.50			0.50			0.50
Senior Staff Assistant-Transit	0.50			0.50			0.50
Transit Financial Coordinator	0.50			0.50			0.50
Transit Operations Coordinator	0.50			0.50			0.50
Transit Services Technician	0.50			0.50			0.50
Transit System Program Administrator	0.50			0.50			0.50
Total 0258	3.20	0.00	0.00	3.20	0.00	0.00	3.20

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Demand Response Transit - 0259							
Collaborative Services Director	0.20			0.20			0.20
Procurement Coordinator-Transit	0.50			0.50			0.50
Senior Staff Assistant-Transit	0.50			0.50			0.50
Transit Financial Coordinator	0.50			0.50			0.50
Transit Operations Coordinator	0.50			0.50			0.50
Transit Services Technician	0.50			0.50			0.50
Transit System Program Administrator	0.50			0.50			0.50
Total 0259	3.20	0.00	0.00	3.20	0.00	0.00	3.20
Public Safety - 0301							
911 Call Taker	8.00			8.00			8.00
912 Consolidated Comm. QA/QI Officer	0.00			0.00		1.00	1.00
911 Coordinator	0.92			0.92			0.92
CAD Administrator	0.70			0.70			0.70
Chief of Emergency Services	0.10	(0.10)		0.00			0.00
Deputy Chief of Emergency Services	0.10	(0.10)		0.00			0.00
E-911/GIS Specialist	1.00			1.00			1.00
Emergency Management Division Manager	0.33			0.33			0.33
Emergency Management Specialist 1	0.00			0.00			0.00
Total 0301	11.15	(0.20)	0.00	10.95	0.00	1.00	11.95
S.H.I.P - 0140							
Collaborative Services Director	0.15	0.15		0.30			0.30
Housing Program Specialist	0.50	0.50		1.00			1.00
Housing Services Technician	1.00	1.00		2.00			2.00
Housing Program Manager	0.50	0.50		1.00			1.00
Total 0140	2.15	2.15	0.00	4.30	0.000	0.00	4.30
H.H.R.P. - 0142 (MERGED with 0140)							
Collaborative Services Director	0.15	(0.15)		0.00			0.00
Housing Program Specialist	0.50	(0.50)		0.00			0.00
Housing Services Technician	1.00	(1.00)		0.00			0.00
Housing Program Manager	0.50	(0.50)		0.00			0.00
Total 0142	2.15	(2.15)	0.00	0.00	0.00	0.00	0.00
Intergovernmental Radio Communications - 0303							
Radio Systems Administrator	1.00			1.00			1.00
Radio Systems Assistant	1.00			1.00			1.00
Total 0303	2.00	0.00	0.00	2.00	0.00	0.00	2.00
Mosquito Control - 0315							
Chief Infrastructure Officer	0.25			0.25			0.25
Mosquito Control Administrative Technician	1.00			1.00			1.00
Mosquito Control Manager/Director	1.00			1.00			1.00
Mosquito Control Supervisor	2.00			2.00			2.00
Senior Mosquito Control Technician	2.00			2.00			2.00
Mosquito Control Technician	9.00			9.00		1.00	10.00
Total 0315	15.25	0.00	0.00	15.25	0.00	1.00	16.25

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Fire Services Administration - 0320							
911 Coordinator	0.08			0.08			0.08
Administrative Support Manager - Emergency Services	0.33			0.33			0.33
Assistant Chief of Operations	1.00			1.00			1.00
Battalion Chief	4.20			4.20			4.20
Beach & Surf Rescue Captain	0.33	(0.33)		0.00			0.00
Captain EMT	0.00	1.20		1.20			1.20
Captain FR/EMS	0.00	0.30		0.30			0.30
Captain Paramedic	0.00	4.50		4.50			4.50
Chief of Emergency Services	0.65	(0.40)		0.25			0.25
Deputy Chief of Emergency Services	0.65	(0.40)		0.25			0.25
Emergency Management Division Chief	0.33	(0.33)		0.00			0.00
Emergency Services Administrative Coordinator	1.00			1.00			1.00
Emergency Services Logistics Officer - Captain	0.70			0.70			0.70
Emergency Management Specialist 1	0.00	0.33		0.33			0.33
Emergency Vehicle Mechanic	0.50			0.50			0.50
Emergency Vehicle Technician	0.50			0.50			0.50
Engineer EMT	0.00	3.50		3.50			3.50
Engineer Paramedic	0.00	0.70		0.70			0.70
Fire Captain EMT	3.50	(3.50)		0.00			0.00
Fire Captain Medic	7.00	(7.00)		0.00			0.00
Fire Captain Paramedic	0.00	3.10		3.10	(0.30)		2.80
Fire EMS Trainee	1.00			1.00			1.00
Fire Engineer - EMT	4.20	(0.70)		3.50			3.50
Fire Engineer Paramedic	3.50	8.40		11.90			11.90
Fire Services Training Captain	0.70			0.70			0.70
Firefighter	2.40			2.40			2.40
Firefighter EMT	16.10	(4.20)		11.90			11.90
Firefighter Medic	2.10	(2.10)		0.00			0.00
Firefighter Paramedic	18.20	(2.10)		16.10			16.10
Fleet Manager	0.50			0.50			0.50
Lead Surf Rescue Specialist	0.33			0.33			0.33
Surf Rescue Battalion Chief	0.00	0.33		0.33			0.33
Surf Rescue Specialist	3.30	(1.65)		1.65			1.65
Surf Rescue Specialist-EMT/FF/PMD	0.66	1.65		2.31			2.31
Total 0320	73.76	1.30	0.00	75.06	(0.30)	0.00	74.76
Fire Services Administration - 0320 Part-Time							
(PT) Supply Clerk	0.66			0.66			0.66
Total 0320	0.66	0.00	0.00	0.66	0.00	0.00	0.66
Life / Safety Inspections - 0331							
Fire Inspector II	2.00	(2.00)		0.00			0.00
Life Safety Inspections Admin. Coordinator	1.00	(1.00)		0.00			0.00
Lead Fire Inspector	1.00	(1.00)		0.00			0.00
Total 0331	4.00	(4.00)	0.00	0.00	0.00	0.00	0.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Beach & Surf Rescue - 0332 Full-Time							
Beach & Surf Rescue Captain	0.67	(0.67)		0.00			0.00
Fire Inspector II	0.00	3.00		3.00			3.00
Life Safety Inspections Admin. Coordinator	0.00	1.00		1.00			1.00
Lead Fire Inspector	0.00	1.00		1.00			1.00
Lead Surf Rescue Specialist	0.67			0.67			0.67
Surf Rescue Battalion Chief	0.00	0.67		0.67			0.67
Surf Rescue Specialist	6.70			6.70	(3.35)		3.35
Surf Rescue Specialist-EMT/PMD/FF	1.34			1.34	3.35		4.69
Total 0332	9.38	5.00	0.00	14.38	0.00	0.00	14.38
Beach & Surf Rescue - 0332 Part-Time							
Seasonal/Temporary Lifeguard - no longer than 6 months	0.00			0.00			0.00
Total 0332 P	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Operations - 0405							
Computer Control & PLC Technician	0.25			0.25			0.25
Diesel Pump Motor Specialist	0.25			0.25			0.25
Environmental Laboratory Technician II	0.25			0.25			0.25
Environmental Technician I	0.50			0.50			0.50
Instrumentation & Electrical Supervisor	0.25			0.25			0.25
Instrumentation & Electrical Technician I	0.50			0.50			0.50
Instrumentation & Electrical Technician II	0.50			0.50			0.50
Laboratory Services Manager	0.25			0.25			0.25
Maintenance Assistant - Utilities	1.00			1.00			1.00
Mechanic Assistant	0.25			0.25			0.25
Process Control	0.00	1.00		1.00			1.00
Project Manager and Maintenance Coordinator	0.25	(0.25)		0.00			0.00
Project Manager Instrumentation and Electrical Coordinator	0.25			0.25			0.25
Project/Fleet Manager Water Systems	0.00	0.25		0.25			0.25
Underground Utilities Water Foreman	0.50			0.50			0.50
Underground Utilities Water Supervisor	1.00			1.00			1.00
Underground Utilities Water Technician I	4.00			4.00			4.00
Utility Inspector I	0.25			0.25			0.25
Utility Inspector Supervisor	0.00			0.00		0.25	0.25
Utility Maintenance Mechanic I	1.00			1.00		1.00	2.00
Wastewater Lead Maintenance Mechanic	0.25			0.25			0.25
Water Division Superintendent	1.00			1.00			1.00
Water Plant Lead Maintenance Mechanic	0.25			0.25			0.25
Water Treatment Plant Chief Operator	1.00			1.00			1.00
Water Treatment Plant Lead Operator	1.00			1.00			1.00
Water Treatment Plant Operator	11.00			11.00		1.00	12.00
Total 0405	25.75	1.00	0.00	26.75	0.00	2.25	29.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Retail Wastewater - 0430							
Computer Control & PLC Technician	0.50			0.50			0.50
Diesel Pump Motor Specialist	0.50			0.50			0.50
Environmental Laboratory Technician II	0.50			0.50			0.50
Environmental Technician I	1.00			1.00			1.00
Instrumentation & Electrical Supervisor	0.50			0.50			0.50
Instrumentation & Electrical Technician I	1.00			1.00			1.00
Instrumentation & Electrical Technician II	1.00			1.00			1.00
Laboratory Services Manager	0.50			0.50			0.50
Maintenance Assistant - Utilities	1.00			1.00			1.00
Mechanic Assistant	0.50			0.50			0.50
Project Manager and Maintenance Coordinator	0.50	(0.50)		0.00			0.00
Project Manager Instrumentation and Electrical Coordinator	0.50			0.50			0.50
Project/Fleet Manager Water Systems	0.00	0.50		0.50			0.50
Underground Utilities Wastewater Foreman	1.00			1.00			1.00
Underground Utilities Wastewater Supervisor	1.00			1.00			1.00
Underground Utilities Wastewater Technician I	6.00			6.00			6.00
Underground Utilities Wastewater Technician II	2.00			2.00			2.00
Utility Inspector I	0.50			0.50			0.50
Utility Inspector Supervisor	0.00			0.00		0.50	0.50
Utility Location Technician I	0.25			0.25			0.25
Utility Maintenance Mechanic I	2.00			2.00			2.00
Wastewater Collections Electrician I	1.00			1.00			1.00
Wastewater Division Superintendent	1.00			1.00			1.00
Wastewater Facilities Chief Operator	1.00			1.00		1.00	2.00
Wastewater Facilities Lead Operator	2.00			2.00			2.00
Wastewater Facilities Operator	11.00			11.00			11.00
Wastewater Lead Maintenance Mechanic	0.50			0.50			0.50
Water Plant Lead Maintenance Mechanic	0.50			0.50			0.50
Total 0430	37.75	0.00	0.00	37.75	0.00	1.50	39.25
Retail Water - 0445							
Computer Control & PLC Technician	0.25			0.25			0.25
Diesel Pump Motor Specialist	0.25			0.25			0.25
Environmental Laboratory Technician II	0.25			0.25			0.25
Environmental Technician I	0.50			0.50			0.50
Instrumentation & Electrical Supervisor	0.25			0.25			0.25
Instrumentation & Electrical Technician I	0.50			0.50			0.50
Instrumentation & Electrical Technician II	0.50			0.50			0.50
Laboratory Services Manager	0.25			0.25			0.25
Mechanic Assistant	0.25			0.25			0.25
Project Manager and Maintenance Coordinator	0.25	(0.25)		0.00			0.00
Project Manager Instrumentation and Electrical Coordinator	0.25			0.25			0.25
Project/Fleet Manager Water Systems	0.00	0.25		0.25			0.25
Underground Utilities Water Foreman	0.50			0.50			0.50
Underground Utilities Water Technician I	5.00			5.00			5.00
Underground Utilities Water Technician II	2.00			2.00			2.00
Utility Inspector Supervisor	0.00			0.00		0.25	0.25
Utility Location Technician I	0.25			0.25			0.25
Utility Maintenance Mechanic I	1.00			1.00			1.00
Wastewater Lead Maintenance Mechanic	0.25			0.25			0.25
Water Plant Lead Maintenance Mechanic	0.25			0.25			0.25
Total 0445	12.75	0.00	0.00	12.75	0.00	0.25	13.00

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Landfill - 0501							
Administrative Coordinator - General Services	0.00	1.00		1.00			1.00
Environmental Compliance Specialist	0.00	1.00		1.00			1.00
Environmental Engineer, PE	0.00	1.00		1.00			1.00
General Services Director	0.00	1.00		1.00			1.00
Mechanic - Landfill	2.00			2.00			2.00
Solid Waste Accounts Specialist	0.00	1.00		1.00			1.00
Solid Waste Assistant Division Manager	1.00			1.00			1.00
Solid Waste Crew Leader	2.00			2.00			2.00
Solid Waste Division Manager	0.00	1.00		1.00			1.00
Solid Waste Equipment Operator	5.00			5.00			5.00
Solid Waste Heavy Equipment Operator	4.00			4.00			4.00
Solid Waste Inmate Work Crew Leader	0.00			0.00		1.00	1.00
Solid Waste Senior Heavy Equipment Operator	3.00			3.00			3.00
Solid Waste Spotter	1.00			1.00			1.00
Solid Waste Technician	0.00	1.00		1.00			1.00
Solid Waste Weighmaster	5.00			5.00			5.00
Total 0501	23.00	7.00	0.00	30.00	0.00	1.00	31.00
Solid Waste Administration - 0506 (MERGED with 0501)							
Administrative Coordinator - General Services	1.00	(1.00)		0.00			0.00
General Services Director	1.00	(1.00)		0.00			0.00
Solid Waste Accounts Specialist	1.00	(1.00)		0.00			0.00
Solid Waste Division Manager	1.00	(1.00)		0.00			0.00
Solid Waste Technician	1.00	(1.00)		0.00			0.00
Total 0506	5.00	(5.00)	0.00	0.00	0.00	0.00	0.00
Hazardous Waste - 0508 (MERGED with 0501)							
Environmental Compliance Specialist	1.00	(1.00)		0.00			0.00
Environmental Engineer, PE	1.00	(1.00)		0.00			0.00
Total 0508	2.00	(2.00)	0.00	0.00	0.00	0.00	0.00
Builders Inspection - 0470							
Administrative Manager	1.00			1.00			1.00
Builders Services Manager	1.00	(1.00)		0.00			0.00
Building Code Officer II	2.00	0.00		2.00			2.00
Building Code Officer III	1.00	(1.00)		0.00			0.00
Building Code Officer IV	5.00	1.00		6.00			6.00
Building Safety Manager	0.00	1.00		1.00			1.00
Building Safety Division Information Specialist	0.00	1.00		1.00			1.00
Code Enforcement Building Inspector and Abatement Coordinator	0.57			0.57			0.57
Code Enforcement Investigator (TL)	2.00			2.00			2.00
Community Development Director	0.40			0.40			0.40
Deputy Building Official	1.00			1.00			1.00
Licensing Trades Investigator I	2.00			2.00			2.00
Licensing Trades Investigator II	1.00	(1.00)		0.00			0.00
Permit & Licensing Administrator	1.00			1.00			1.00
Permit Technician	10.00	(9.00)		1.00			1.00
Permit Technician II	0.00	7.00		7.00			7.00
Permit Technician III	0.00	1.00		1.00			1.00
Plans Examiner	2.00	(1.00)		1.00			1.00
Senior Building Code Officer	1.00			1.00			1.00
Senior Plans Examiner	1.00			1.00			1.00
Total 0470	31.97	(2.00)	0.00	29.97	0.00	0.00	29.97

Authorized Positions	FY 2025 Approved Positions	FY 2025 Transfers Reclass	FY 2025 Additions Reductions	FY 2025 Current Positions	FY 2026 Proposed Transfers Reclass	FY 2026 Proposed Additions Reductions	FY 2026 Tentative Positions
Facilities Maintenance - 0522							
Assistant General Services Director	0.50			0.50			0.50
Custodial Supervisor - Facilities Maintenance	1.00			1.00			1.00
Facilities Maintenance Manager	1.00			1.00			1.00
Facilities Maintenance Supt.	1.00			1.00			1.00
Facilities Technician	1.00			1.00			1.00
Services Contract Coordinator	1.00			1.00			1.00
Small Project Coordinator - Fac. Maint.	1.00			1.00			1.00
Tradesworker/Electrician	2.00			2.00			2.00
Tradesworker/HVAC Tech	2.00			2.00			2.00
Tradesworker/Plumber	1.00			1.00			1.00
Tradesworker/Structural	2.00			2.00			2.00
Total 0522	13.50	0.00	0.00	13.50	0.00	0.00	13.50
CIP Administration - 0523							
Assistant Capital Projects Manager	1.00	(1.00)		0.00			0.00
Capital Projects Division Manager	1.00			1.00			1.00
Capital Projects Manager	0.00	2.00		2.00			2.00
Total 0523	2.00	1.00	0.00	3.00	0.00	0.00	3.00
Purchasing - 0525							
Assistant Purchasing Director	1.00			1.00			1.00
Chief Procurement Officer	1.00			1.00			1.00
Grant Procurement Administrator	1.00			1.00			1.00
Purchasing Administrator	1.00			1.00			1.00
Purchasing Specialist	1.00			1.00			1.00
Total 0525	5.00	0.00	0.00	5.00	0.00	0.00	5.00
Workers Comp - 0530							
Chief Risk Officer	0.50			0.50			0.50
Risk Management Assistant Director	1.00			1.00			1.00
Risk Management Coordinator	1.00			1.00			1.00
Risk Management Safety & Training Coordinator	0.50			0.50			0.50
Total 0530	3.00	0.00	0.00	3.00	0.00	0.00	3.00
Risk - 0536							
Chief Risk Officer	0.50			0.50			0.50
Risk Management Safety & Training Coordinator	0.50			0.50			0.50
Risk Management Specialist I	1.00			1.00			1.00
Risk Management Specialist II	1.00			1.00			1.00
Total 0536	3.00	0.00	0.00	3.00	0.00	0.00	3.00

Authorized Positions	FY 2025	FY 2025	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
	Approved Positions	Transfers Reclass	Additions Reductions	Current Positions	Proposed Transfers Reclass	Proposed Additions Reductions	Tentative Positions
Utilities Admin - 0524							
Administrative Coordinator - Utilities	1.00	(1.00)		0.00			0.00
Administrative Manger - Utilities	0.00	1.00		1.00			1.00
Assistant Utility Services Director	1.00			1.00			1.00
Chief Infrastructure Officer	0.50			0.50			0.50
Cross Connection Control Specialist	1.00			1.00			1.00
Utilities Location Technician II	1.00			1.00			1.00
Utility Development & Permitting Manager	1.00			1.00			1.00
Utility Fiscal Administrative Specialist	1.00			1.00			1.00
Utility GIS Analyst	1.00			1.00			1.00
Utility GIS Senior Analyst	1.00			1.00			1.00
Utility GIS Specialist II	1.00			1.00			1.00
Utility Inspector I	1.25			1.25			1.25
Utility Inspector II	1.00			1.00			1.00
Utility Location Technician I	0.50			0.50			0.50
Utility Permitting Coordinator	1.00			1.00			1.00
Utility Services Billing Manager	1.00			1.00			1.00
Utility Services Customer Services Representative I	4.00	(1.00)		3.00			3.00
Utility Services Director	1.00			1.00			1.00
Utility Services Finance Manager	1.00			1.00			1.00
Total 0524	20.25	(1.00)	0.00	19.25	0.00	0.00	19.25
Total Full Time	764.00	2.00	0.00	766.00	0.00	25.00	791.00
Total Part Time	46.00	(2.00)	0.00	44.00	0.00	0.00	44.00
Grand Total	810.00	(0.00)	0.00	810.00	0.00	25.00	835.00

FY26 Personnel Request

New Count	Dept	Fund	Position	Item#	Signed PSR Form	Current Title	Incumbent	Salary	Salary w/Benefits	Proposed Title	Proposed Salary	Proposed Salary w/Benefits	Increase to Budget	Comments	% Increase to Salary
	CC0119	FND001	2033	59	Yes	Code Enforce. Investigator (TL)	Vacant on 9.30.25	\$66,810	\$100,766	Code Enforcement Service Coord.	\$55,940	\$84,940	-\$15,827	Position reclass	-19.4%
	CC0127	FND001	583	1	Yes	Benefits Manger/HR Specialist	Johnson, Elena A.	\$72,155	\$93,200	Benefits Manager	\$87,006	\$111,390	\$18,190	Position reclass / Promo	17.1%
	CC0127	FND001	2055	2	Yes	HR Analyst-Classif. Compen.	Chunn, Karen L.	\$79,643	\$106,970	HR Resources Specialist (Pos. Class.)	\$87,214	\$116,243	\$9,273	Position reclass / Promo	8.7%
	CC0127	FND001	584	3	Yes	Recruitment and Dev. Manager	Jermigan, Jeremy S.	\$73,174	\$99,047	Talent & Organizational. Dev. Mgr.	\$88,275	\$117,542	\$18,495	Position reclass / Promo	17.1%
	CC0205	FND001	768	4	Yes	Veterans Services Counselor I	Butler, Michael	\$52,811	\$84,029	Veterans Services Counselor II	\$54,829	\$86,500	\$2,471	Position reclass / Promo	3.7%
1	CC0154	FND001	NEW	6	Yes					Animal Control Officer I	\$50,403	\$76,496	\$76,496		100.0%
	CC0135	FND001	957	7	Yes	Planner I (EX-6)	Vacant	\$47,882	\$71,361	Planner I (EX-7)	\$56,264	\$81,638	\$10,277	Regrade Position	14.9%
	CC0135	FND001	618	8	Yes	Planner I (EX-6)	Havard, Cannon	\$52,229	\$64,100	Planner I (EX-7)	\$58,074	\$71,259	\$7,159	Regrade Position	10.1%
	CC0529	FND001	1460	29	Yes	Paramedic	Finnerty, Chelsea	\$73,183	\$121,546	Firefighter Paramedic	\$80,502	\$129,508	\$7,962	Position reclass / Promo	9.1%
	CC0529	FND001	1501	30	Yes	Paramedic	Jones, Hannah	\$70,886	\$118,028	Firefighter Paramedic	\$78,110	\$125,940	\$7,912	Position reclass / Promo	9.2%
	CC0529	FND001	1818	31	Yes	Paramedic	Kamarullah, Constantine	\$73,050	\$121,342	Firefighter Paramedic	\$80,378	\$129,323	\$7,981	Position reclass / Promo	9.1%
	CC0529	FND001	1499	32	Yes	Paramedic	Beavers, Justin	\$70,820	\$117,926	Firefighter Paramedic	\$78,048	\$129,000	\$11,074	Position reclass / Promo	9.3%
1	CC0529	FND001	NEW	35	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	36	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	37	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	38	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	39	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	40	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	41	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	42	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	43	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	44	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	45	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
1	CC0529	FND001	NEW	46	Yes					Paramedic	\$91,581	\$153,038	\$153,038		100.0%
	CC0529	FND001	1506	47	Yes	Paramedic	Woulfe, Tyler R.	\$70,886	\$121,331	Firefighter Paramedic	\$78,110	\$129,243	\$7,912	Position reclass / Promo	9.2%
	CC0529	FND001	1947	48	Yes	Paramedic - EMS		\$70,886	\$121,331	Firefighter Paramedic	\$103,557	\$167,247	\$45,916	Position reclass / Promo	31.6%
	CC0529	FND001	2045	49	Yes	Paramedic		\$81,902	\$138,208	Firefighter Paramedic	\$94,950	\$154,363	\$16,155	Position reclass / Promo	13.7%
	CC0529	FND001	2076	50	Yes	Paramedic		\$80,263	\$135,698	Firefighter Paramedic	\$85,629	\$140,459	\$4,761	Position reclass / Promo	6.3%
	CC0529	FND001	2077	51	Yes	Paramedic		\$71,576	\$122,388	Firefighter Paramedic	\$78,876	\$130,385	\$7,997	Position reclass / Promo	9.3%
	CC0529	FND001	2078	52	Yes	Fire Captain Paramedic		\$74,235	\$119,645	Firefighter Paramedic	\$87,891	\$143,833	\$24,188	Position reclass / Promo	15.5%
	CC0529	FND001	1136	53	Yes	Engineer - EMT (1744)	Cecchini, Cheyenne	\$22,109	\$35,807	Engineer Paramedic	\$25,111	\$40,285	\$4,477	Cert. Promo 0.70 dept 0320, 0.30 dept 0529	12.0%
	CC0529	FND001	1140	54	Yes	Engineer - EMT (1018)	Sherrod, James	\$22,994	\$38,118	Engineer Paramedic	\$24,794	\$39,812	\$1,694	Cert. Promo 0.70 dept 0320, 0.30 dept 0529	7.3%
	CC0529	FND001	1781	55	Yes	Engineer - EMT	Jordon, William	\$22,109	\$35,807	Engineer Paramedic	\$24,794	\$39,812	\$4,004	Cert. Promo 0.70 dept 0320, 0.30 dept 0529	10.8%
	CC0119	FND001	NEW	57	Cancel					Code Enforcement Service Coord.	\$0	\$0	\$0	Request removed - 0.0	0.0%
										001 Total			\$2,115,021		
	CC0225	FND101	632	18	Yes	Crew Leader	Merrick, Sabastian	\$53,934	\$85,703	Construction Foreman	\$56,992	\$89,668	\$3,965	Position reclass / Promo	5.4%
1	CC0225	FND101	NEW	19	Yes					Road Maintenance Technician	\$37,726	\$61,641	\$61,641		100.0%
1	CC0225	FND101	NEW	20	Yes					Equipment Operator	\$47,547	\$74,375	\$74,375		100.0%
1	CC0225	FND101	NEW	21	Yes					Equipment Operator	\$47,547	\$74,375	\$74,375		100.0%
1	CC0225	FND101	NEW	22	Yes					Senior Heavy Equipment Operator	\$53,215	\$81,730	\$81,730		100.0%
1	CC0225	FND101	NEW	23	Yes					Senior Heavy Equipment Operator	\$53,215	\$81,730	\$81,730		100.0%
	CC0220	FND101	720	58	Yes	Admin. Coord. - Public Works	Hester, Vonda	\$59,259	\$91,562	Admin. Manager - Infrastructure	\$73,528	\$109,038	\$17,476	Position reclass / Promo	19.4%
										101 Total			\$395,292		
1	CC0301	FND130	NEW	56	Yes					911 Consolidated Comm. QA/QI Officer	\$88,497	\$121,117	\$121,117		100.0%
										130 Total			\$121,117		
1	CC0315	FND140	NEW	17	Yes					Mosquito Control Technician	\$38,462	\$65,663	\$65,663		100.0%
										140 Total			\$65,663		

FY26 Personnel Request

New Count	Dept	Fund	Position	Item#	Signed PSR Form	Current Title	Incumbent	Salary	Salary w/Benefits	Proposed Title	Proposed Salary	Proposed Salary w/Benefits	Increase to Budget	Comments	% Increase to Salary
	CC0332	FND145	NEW	9	Denied					Surf Rescue Specialist				DENIED -0.67 dept 0332, 0.33 dept 0320	100.0%
	CC0320	FND145	NEW	9	Denied					Surf Rescue Specialist				DENIED -0.67 dept 0332, 0.33 dept 0320	100.0%
	CC0332	FND145	NEW	10	Denied					Surf Rescue Specialist				DENIED -0.67 dept 0332, 0.33 dept 0320	100.0%
	CC0320	FND145	NEW	10	Denied					Surf Rescue Specialist				DENIED -0.67 dept 0332, 0.33 dept 0320	100.0%
	CC0332	FND145	NEW	11	Denied					Surf Rescue Specialist				DENIED -0.67 dept 0332, 0.33 dept 0320	100.0%
	CC0320	FND145	NEW	11	Denied					Surf Rescue Specialist				DENIED -0.67 dept 0332, 0.33 dept 0320	100.0%
	CC0332	FND145	1685	12	Yes	Surf Rescue Specialist	Allen, Leslie	\$34,338	\$57,958	Surf Rescue Specialist EMT/PMT/FF	\$72,297	\$120,807	\$62,849	Reclass 0.67 dept 0332, 0.33 dept 0320	52.5%
	CC0320	FND145	1685	12	Yes	Surf Rescue Specialist	Allen, Leslie	\$16,913	\$28,547	Surf Rescue Specialist EMT/PMT/FF	\$35,609	\$59,502	\$30,955	Reclass 0.67 dept 0332, 0.33 dept 0320	52.5%
	CC0332	FND145	2101	13	Yes	Surf Rescue Specialist	Adams, William	\$29,990	\$45,601	Surf Rescue Specialist EMT/PMT/FF	\$65,303	\$103,725	\$58,124	Reclass 0.67 dept 0332, 0.33 dept 0320	54.1%
	CC0320	FND145	2101	13	Yes	Surf Rescue Specialist	Adams, William	\$14,771	\$22,460	Surf Rescue Specialist EMT/PMT/FF	\$32,164	\$51,089	\$28,628	Reclass 0.67 dept 0332, 0.33 dept 0320	54.1%
	CC0332	FND145	2103	14	Yes	Surf Rescue Specialist	Sorson, Chase	\$29,990	\$45,601	Surf Rescue Specialist EMT/PMT/FF	\$63,263	\$100,682	\$55,081	Reclass 0.67 dept 0332, 0.33 dept 0320	52.6%
	CC0320	FND145	2103	14	Yes	Surf Rescue Specialist	Sorson, Chase	\$14,771	\$22,460	Surf Rescue Specialist EMT/PMT/FF	\$31,159	\$49,590	\$27,129	Reclass 0.67 dept 0332, 0.33 dept 0320	52.6%
	CC0332	FND145	1683	15	Yes	Surf Rescue Specialist	Mandel, Gil	\$33,377	\$50,050	Surf Rescue Specialist EMT/PMT/FF	\$70,299	\$111,178	\$61,128	Reclass 0.67 dept 0332, 0.33 dept 0320	52.5%
	CC0320	FND145	1683	15	Yes	Surf Rescue Specialist	Mandel, Gil	\$16,439	\$24,651	Surf Rescue Specialist EMT/PMT/FF	\$34,625	\$54,759	\$30,108	Reclass 0.67 dept 0332, 0.33 dept 0320	52.5%
	CC0332	FND145	1689	16	Yes	Surf Rescue Specialist	Hill, Caleb	\$31,969	\$50,411	Surf Rescue Specialist EMT/PMT/FF	\$33,179	\$109,013	\$58,601	Reclass 0.67 dept 0332, 0.33 dept 0320	3.6%
	CC0320	FND145	1689	16	Yes	Surf Rescue Specialist	Hill, Caleb	\$15,746	\$24,829	Surf Rescue Specialist EMT/PMT/FF	\$33,179	\$53,693	\$28,863	Reclass 0.67 dept 0332, 0.33 dept 0320	52.5%
	CC0332	FND145	NEW	33	Yes					Surf Rescue Captain				DENIED	100.0%
	CC0332	FND145	NEW	34	Yes					Surf Rescue Captain				DENIED	100.0%
	CC0320	FND145	2078	52	Yes	Fire Captain Paramedic		\$31,815	\$51,277	Firefighter Paramedic	\$0	\$0	-\$51,277	Position reclass / Promo	
	CC0320	FND145	1136	53	Yes	Engineer - EMT (1744)	Cecchini, Cheyenne	\$51,589	\$83,551	Engineer Paramedic	\$58,592	\$93,997	\$10,447	Cert. Promo 0.70 dept 0320, 0.30 dept 0529	12.0%
	CC0320	FND145	1140	54	Yes	Engineer - EMT (1018)	Sherrrod, James	\$53,652	\$88,941	Engineer Paramedic	\$57,852	\$92,894	\$3,953	Cert. Promo 0.70 dept 0320, 0.30 dept 0529	7.3%
	CC0320	FND145	1781	55	Yes	Engineer - EMT	Jordon, William	\$51,589	\$83,551	Engineer Paramedic	\$57,852	\$92,894	\$9,344	Cert. Promo 0.70 dept 0320, 0.30 dept 0529	10.8%
										145 Total			\$413,934		
1	CC0405	FND401	NEW	25	Yes					Utility Maintenance Mechanic	\$50,403	\$77,806	\$77,806		100.0%
0.25	CC0405	FND401	NEW	26	Yes					Utility Inspector Supervisor	\$16,424	\$24,388	\$24,388	0.25 dept 0405, 0.50 dept 00430, 0.25 dept 0445	100.0%
1	CC0405	FND401	NEW	27	Yes					Water Treatment Plant Operator	\$60,249	\$97,618	\$97,618		100.0%
										401 Total			\$199,812		
1	CC0430	FND420	NEW	24	Yes					Chief W.W. Treatment Plant Operator	\$72,792	\$115,290	\$115,290		100.0%
0.5	CC0430	FND420	NEW	26	Yes					Utility Inspector Supervisor	\$32,848	\$48,777	\$48,777	0.25 dept 0405, 0.50 dept 00430, 0.25 dept 0445	100.0%
0.25	CC0445	FND420	NEW	26	Yes					Utility Inspector Supervisor	\$16,424	\$24,388	\$24,388	0.25 dept 0405, 0.50 dept 00430, 0.25 dept 0445	100.0%
										420 Total			\$188,455		
1	CC0501	FND430	NEW	5	Yes					Solid Waste Inmate Work Crew Leader	\$57,282	\$92,525	\$92,525		100.0%
	CC0501	FND430	2050	28	Yes	Solid Waste Spotter	King, Antonie D.	\$31,200	\$56,144	Solid Waste Spotter - regrade	\$34,133	\$60,230	\$4,086	Regrade Position to B80.3	8.6%
										430 Total			\$96,611		
25								\$1,820,949	\$1,781,633		\$4,040,414	\$6,475,853	\$3,595,904		