

EXHIBIT 1
Requests for Funding/Changes

Final Budget Hearing
September 22, 2026

Fund/Department		Title	FY 2026-27 Amendment
ALL FUNDS			
General Fund			
EXPENDITURES			
Non-Divisional	Non-Profit Grants		TBD
Non-Divisional	Salary Reserves-Benefits		\$ 350,000
Police Services	Police Pension Benefit		2,540,700
Fire-Rescue Services	Fire-Rescue Pension Benefit		4,181,600
Public Affairs	Seafood Festival (multiple accounts)		45,000
Recreation Services	Seafood Festival (multiple accounts)		(45,000)
Public Affairs	Community Resource Coordinator		120,000
Police Services	Community Resource Coordinator		(120,000)
Public Affairs	Downtown Marketing Coordinator (5% GF)		4,900
Development Services	Downtown Marketing Coordinator (5% GF)		(4,900)
Non-Divisional	Reserves to Balance Budget		1,739,000
	General Fund Total Expenditures		\$ 8,811,300
REVENUES			
Non-Divisional	Investment Earnings		\$ 2,089,000
Police Services	Insurance Premium Tax		2,540,700
Fire-Rescue Services	Insurance Premium Tax		4,181,600
	General Fund Total Revenues		\$ 8,811,300
Retirement Sustainability Fund			
EXPENDITURES			
Non-Divisional	Salary Reserves-Benefits		\$ (350,000)
Police Services	Police Pension Benefit		(2,540,700)
Fire-Rescue Services	Fire-Rescue Pension Benefit		(4,181,600)
Non-Divisional	Reserves to Balance Budget		(1,739,000)
	Retirement Sustainability Fund Total Expenditures		\$ (8,811,300)
REVENUES			
Financial Services	Investment Earnings		\$ (2,089,000)
Police Services	Insurance Premium Tax		(2,540,700)
Fire-Rescue Services	Insurance Premium Tax		(4,181,600)
	Retirement Sustainability Fund Total Revenues		\$ (8,811,300)
Community Redevelopment Agency (CRA) Fund			
EXPENDITURES			
Public Affairs	Mizner Park Amphitheater Division		\$ 1,595,700
Recreation Services	Mizner Park Amphitheater Division		(1,595,700)
Public Affairs	Downtown Marketing Coordinator (95% CRA)		94,300
Development Services	Downtown Marketing Coordinator (95% CRA)		(94,300)
	CRA Fund Total Expenditures		\$ -

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Fund/Department		Title	FY 2026-27 Amendment
Transportation Fund			
EXPENDITURES			
Public Works & Eng.	Pavement Resurfacing	\$	(1,500,000)
	Transportation Fund Total Expenditures	\$	(1,500,000)
REVENUES			
Non-Divisional	Reserves to Balance Budget	\$	(1,500,000)
	Transportation Fund Total Revenues	\$	(1,500,000)
Capital Improvements Program Fund			
EXPENDITURES			
Police Services	Radio Equipment	\$	(162,400)
	Capital Improvements Program Fund Total Expenditures	\$	(162,400)
REVENUES			
Non-Divisional	Reserves to Balance Budget	\$	(162,400)
	Capital Improvements Program Fund Total Revenues	\$	(162,400)
Infrastructure Surtax Fund			
EXPENDITURES			
Public Works & Eng.	Pavement Resurfacing	\$	1,500,000
	Infrastructure Surtax Fund Total Expenditures	\$	1,500,000
REVENUES			
Non-Divisional	Surtax Revenue	\$	(2,250,000)
Non-Divisional	Reserves to Balance Budget		3,750,000
	Infrastructure Surtax Fund Total Revenues	\$	1,500,000
Capital Recovery Cost Fund			
EXPENDITURES			
Fire-Rescue Services	Capital Outlay - Trucks	\$	1,800,000
	Capital Recovery Cost Fund Total Expenditures	\$	1,800,000
REVENUES			
Public Works & Eng.	Reserves to Balance Budget	\$	1,800,000
	Capital Recovery Cost Fund Total Revenues	\$	1,800,000
ALL FUNDS TOTAL EXPENDITURES		\$	1,637,600
ALL FUNDS TOTAL REVENUES		\$	1,637,600

EXHIBIT 2
Operating Re-Budgets

Final Budget Hearing
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FUND/DEPT.	Title	FY 2025-26 Re-Budget	FY 2026-27 Proposed Project	FY 2026-27 Total
OPERATING FUNDS				
General Fund				
EXPENDITURES				
Non-Divisional	Public Art Projects	\$ 55,200	\$ 100,000	\$ 155,200
	General Fund Total Expenditures	\$ 55,200	\$ 100,000	\$ 155,200
REVENUES				
Non-Divisional	Reserves to Balance Budget	\$ 55,200	\$ -	\$ 55,200
	General Fund Total Revenues	\$ 55,200	\$ -	\$ 55,200
Community Development Block Grant Fund				
EXPENDITURES				
DS - CDBG	N.I. Gopher Tortoise Preserve	\$ 1,200	\$ -	\$ 1,200
	N.I. Florence Fuller CDC Security	400	-	400
	N.I. Florence Fuller CDC Doors	73,100	-	73,100
	CDBG Total Expenditures	\$ 74,700	\$ -	\$ 74,700
REVENUES				
DS - CDBG	Grant Revenue	\$ 74,700	\$ 518,000	\$ 592,700
	CDBG Total Revenues	\$ 74,700	\$ 518,000	\$ 592,700
State Housing Initiative Partnership (SHIP) Fund				
EXPENDITURES				
DS - SHIP	SHIP HAP Account	\$ 1,973,100	\$ 766,200	\$ 2,739,300
	SHIP Total Expenditures	\$ 1,973,100	\$ 766,200	\$ 2,739,300
REVENUES				
DS - SHIP	Grant Revenue	\$ 1,973,100	\$ 700,700	\$ 2,673,800
	SHIP Total Revenues	\$ 1,973,100	\$ 700,700	\$ 2,673,800
ALL FUNDS TOTAL EXPENDITURES		\$ 2,103,000	\$ 866,200	\$ 2,969,200
ALL FUNDS TOTAL REVENUES		\$ 2,103,000	\$ 1,218,700	\$ 3,321,700

EXHIBIT 3
Capital Improvement Program Re-Budgets

Final Budget Hearing
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CIP Number / Department	Title	FY 2025-26 Re-Budget	FY 2026-27 Proposed Project	FY 2026-27 Total
CAPITAL IMPROVEMENTS PROGRAM FUND				
<u>EXPENDITURES</u>				
Public Works & Engineering				
1440076	Municipal Fleet Garage and Associated Site Work	\$ 2,836,000	\$ -	\$ 2,836,000
1440228	Citywide Critical Infrastructure Management	518,000	1,150,000	1,668,000
1440307	Landscaping/Median Enhancements	400,000	-	400,000
	Public Works & Engineering Total	\$ 3,754,000	\$ 1,150,000	\$ 4,904,000
Recreation Services				
1600022	SW 18th Street Site Improvements	\$ 257,000	\$ 500,000	\$ 757,000
1600122	Boca Golf & Racquet Club	2,255,000	-	2,255,000
1600025	Meadows Park Pool Improvements	195,000	425,000	620,000
1600818	Red Reef Park and Golf Course	200,000	-	200,000
	Recreation Services Total	\$ 2,907,000	\$ 925,000	\$ 3,832,000
CAPITAL IMPROVEMENTS PROGRAM FUND TOTAL EXPENDITURES		\$ 6,661,000	\$ 2,075,000	\$ 8,736,000
<u>REVENUES</u>				
Non-Divisional	Reserves to Balance Budget	\$ 6,661,000	\$ 28,285,000	\$ 34,946,000
	Non-Divisional Total	\$ 6,661,000	\$ 28,285,000	\$ 34,946,000
CAPITAL IMPROVEMENTS PROGRAM FUND TOTAL REVENUES		\$ 6,661,000	\$ 28,285,000	\$ 34,946,000
CAPITAL IMPROVEMENTS PROGRAM - OTHER FUNDS				
Federal Grant Fund				
<u>EXPENDITURES</u>				
1420122	El Rio Trail Enhancements	\$ 1,500,000	\$ -	\$ 1,500,000
	Federal Grant Fund Total Expenditures	\$ 1,500,000	\$ -	\$ 1,500,000
<u>REVENUES</u>				
Public Works & Eng.	Federal Grants	\$ 1,500,000	\$ -	\$ 1,500,000
	Federal Grant Fund Total Revenues	\$ 1,500,000	\$ -	\$ 1,500,000
Transportation Fund				
<u>EXPENDITURES</u>				
1440122	El Rio Trail Enhancements	\$ 1,500,000	\$ 250,000	\$ 1,750,000
1440407	Sidewalk Upgrades Program	460,400	600,000	1,060,400
	Transportation Fund Total Expenditures	\$ 1,960,400	\$ 850,000	\$ 2,810,400
<u>REVENUES</u>				
Non-Divisional	Reserves to Balance Budget	\$ 1,960,400	\$ 6,131,900	\$ 8,092,300
	Transportation Fund Total Revenues	\$ 1,960,400	\$ 6,131,900	\$ 8,092,300
Land Dedication Fund				
<u>EXPENDITURES</u>				
1600092	Restroom Renovations	\$ 1,400,000	\$ -	\$ 1,400,000
	Land Dedication Fund Total Expenditures	\$ 1,400,000	\$ -	\$ 1,400,000
<u>REVENUES</u>				
Non-Divisional	Reserves to Balance Budget	\$ 1,400,000	\$ -	\$ 1,400,000
	Land Dedication Fund Total Revenues	\$ 1,400,000	\$ -	\$ 1,400,000

EXHIBIT 3
Capital Improvement Program Re-Budgets

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CIP Number / Department	Title	FY 2025-26 Re-Budget	FY 2026-27 Proposed Project	FY 2026-27 Total
Infrastructure Surtax Fund				
<u>EXPENDITURES</u>				
1420028	Pavement Resurfacing	\$ 1,828,000	\$ -	\$ 1,828,000
1420048	Railroad Crossings	\$ 5,000,000	\$ 8,100,000	\$ 13,100,000
	Infrastructure Surtax Fund Total Expenditures	\$ 6,828,000	\$ 8,100,000	\$ 14,928,000
<u>REVENUES</u>				
Non-Divisional	Reserves to Balance Budget	\$ 6,828,000	\$ 5,606,000	\$ 12,434,000
	Infrastructure Surtax Fund Total Revenues	\$ 6,828,000	\$ 5,606,000	\$ 12,434,000
Sanitation Fund				
<u>EXPENDITURES</u>				
1440076	Municipal Fleet Garage and Associated Site Work	\$ 11,317,000	\$ 3,500,000	\$ 14,817,000
	Sanitation Fund Total Expenditures	\$ 11,317,000	\$ 3,500,000	\$ 14,817,000
<u>REVENUES</u>				
Non-Divisional	Reserves to Balance Budget	\$ 11,317,000	\$ 1,654,400	\$ 12,971,400
	Sanitation Fund Total Revenues	\$ 11,317,000	\$ 1,654,400	\$ 12,971,400
Stormwater Utility Fund				
<u>EXPENDITURES</u>				
1420038	Bridge / Seawall Capital Projects	\$ 186,600	\$ 1,400,000	\$ 1,586,600
	Stormwater Utility Fund Total Expenditures	\$ 186,600	\$ 1,400,000	\$ 1,586,600
<u>REVENUES</u>				
Non-Divisional	Reserves to Balance Budget	\$ 186,600	\$ 4,042,800	\$ 4,229,400
	Stormwater Utility Fund Total Revenues	\$ 186,600	\$ 4,042,800	\$ 4,229,400
Water & Sewer Funds				
<u>EXPENDITURES</u>				
1470014	Water/Sewer Buildings and Facility Upgrades aka Building Alterations - Phase 1	\$ 14,500,000	\$ 13,780,000	\$ 28,280,000
1470012	Wastewater Upgrades, Replacement and Expansion - Phase 1	8,000,000	14,400,000	22,400,000
1470118	Critical Infrastructure Improvement - Phase 1	17,500,000	14,927,000	32,427,000
1470015	Water Treatment Facility Improvements - Phase 1	1,200,000	6,420,000	7,620,000
1470228	Raw Water Well Equipment/Expansion - Phase 1	700,000	665,000	1,365,000
1470226	PFOS Removal Upgrades	5,000,000	-	5,000,000
	Water & Sewer Funds Total Expenditures	\$ 46,900,000	\$ 50,192,000	\$ 97,092,000
<u>REVENUES</u>				
Non-Divisional	Reserves to Balance Budget	\$ 46,900,000	\$ 64,185,200	\$ 111,085,200
	Water & Sewer Funds Total Revenues	\$ 46,900,000	\$ 64,185,200	\$ 111,085,200

EXHIBIT 3
Capital Improvement Program Re-Budgets

Final Budget Hearing
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CIP Number / Department	Title	FY 2025-26 Re-Budget	FY 2026-27 Proposed Project	FY 2026-27 Total
Information Technology Fund				
<u>EXPENDITURES</u>				
1510211	Financial System Enhancements	\$ 98,000	\$ 250,000	\$ 348,000
1510601	Technology Updates	50,000	420,000	470,000
	Information Technology Fund Total Expenditures	\$ 148,000	\$ 670,000	\$ 818,000
<u>REVENUES</u>				
Non-Divisional	Reserves to Balance Budget	\$ 148,000	\$ 687,600	\$ 835,600
	Information Technology Fund Total Revenues	\$ 148,000	\$ 687,600	\$ 835,600
Capital Recovery Cost Fund				
<u>EXPENDITURES</u>				
2250010	Replacement Medic Units	\$ 1,275,800	\$ 1,400,000	\$ 2,675,800
	Capital Recovery Cost Fund Total Expenditures	\$ 1,275,800	\$ 1,400,000	\$ 2,675,800
<u>REVENUES</u>				
Public Works & Eng.	Reserves to Balance Budget	\$ 1,275,800	\$ -	\$ 1,275,800
	Capital Recovery Cost Fund Total Revenues	\$ 1,275,800	\$ -	\$ 1,275,800
CIP TOTAL - OTHER FUNDS EXPENDITURES		\$ 71,515,800	\$ 66,112,000	\$ 137,627,800
CIP TOTAL - OTHER FUNDS REVENUES		\$ 71,515,800	\$ 82,307,900	\$ 153,823,700
CIP TOTAL - ALL FUNDS EXPENDITURES		\$ 78,176,800	\$ 68,187,000	\$ 146,363,800
CIP TOTAL - ALL FUNDS REVENUES		\$ 78,176,800	\$ 110,592,900	\$ 188,769,700

EXHIBIT 4
General Fund Statement of Fund Balance

Final Budget Hearing
September 22, 2026

GENERAL FUND STATEMENT OF FUND BALANCE		
FUND BALANCE October 1, 2025		\$ 148,333,500
2025-26 Revenue - Estimated	\$ 260,877,500	
2025-26 Expenditures - Estimated	(265,034,400)	
Net Increase (Decrease)	(4,156,900)	
Fund Balance:		
Restricted for:		
Army Corps of Engineers Reserve	170,000	
Committed to:		
Hurricane/Disaster Emergency Reserve	26,503,500	
Retirement Sustainability Reserve	54,412,400	
Unassigned:		
17% Fund Balance Reserve	45,055,900	
Available Fund Balance	18,034,800	
		\$ 144,176,600
	-0-	
FUND BALANCE October 1, 2026		\$ 144,176,600
2026-27 Revenue	\$ 285,623,800	
2026-27 Expenditures	(283,929,500)	
Net Increase (Decrease)	1,694,300	
Fund Balance:		
Restricted for:		
Army Corps of Engineers Reserve	170,000	
Committed to:		
Hurricane/Disaster Emergency Reserve	28,393,000	
Retirement Sustainability Reserve	56,151,400	
Unassigned:		
17% Fund Balance Reserve	48,268,100	
Available Fund Balance	12,888,400	
FUND BALANCE September 30, 2027		\$ 145,870,900
	-0-	