

When planning for the FY27 budget, history as well as current scenarios were taken into account. Revenues were basically kept the same except for a couple that were increased due to recent increased fees. Building Permits was decreased due to not being able to make budget in FY26 and the recent decision to not require building permits for projects under \$10,000 which will result in a decrease of at least \$25,000 in revenue.

**Revenue Changes from FY26 Original Budget**

Taxes & Assessments	2%	\$50,000
Licenses, Permits & Fees	1%	(\$15,000)
Fines	49%	\$186,000
Public Safety	70%	\$60,000
Other Revenues	16%	\$50,000
Total Increase	5%	\$331,000

**Expense Changes from FY26 Original Budget**

General & Administrative	25%	\$395,627	Expenses were moved from other funds due to consolidation of expense recognition: Supplies, Auto Maintenance, Gas, Utilities
Public Safety	4%	\$136,043	
Streets	2%	(\$6,337)	
Beach Safety	18%	\$105,823	
Total Increase	11%	\$631,156	

Major change is employee obligation related – FOP Contract requires promotions and minimum raise increase on set schedule.