



AGENDA
FERNANDINA BEACH CITY COMMISSION
SPECIAL MEETING – PUBLIC HEARING
SEPTEMBER 15, 2026
5:05 PM
CITY HALL COMMISSION CHAMBERS
204 ASH STREET
FERNANDINA BEACH, FL 32034

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **TRIM STATEMENT**
 - 4.1 **TRUTH IN MILLAGE STATEMENT** - *Synopsis: In accordance with Chapter 200.065 (2)(d), Florida Statutes, the millage rate for operating expenditures will be publicly announced prior to the adoption of the Resolution which sets the property tax millage rate.*
5. **MILLAGE RATE RESOLUTION**
 - 5.1 **ADOPTION OF FINAL OPERATING MILLAGE RATE FOR FISCAL YEAR 2026/2027 - RESOLUTION 2026-117** ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2026/2027; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts the final operating millage rate of 4.8530 mills for the Fiscal Year 2026/2027 budget.*
6. **ADOPT FISCAL YEAR 2026/2027 FINAL BUDGET**
 - 6.1 **ADOPTION OF FINAL FISCAL YEAR 2026/2027 BUDGET - RESOLUTION 2026-118** ADOPTING THE FINAL BUDGET FOR THE 2026/2027 FISCAL YEAR, INCLUDING THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts the final budget for Fiscal Year 2026/2027.*
7. **PUBLIC COMMENT**
8. **ADJOURNMENT**

ANY PERSON WISHING TO APPEAL ANY DECISION MADE BY THE COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING WILL NEED A RECORD OF THE PROCEEDINGS, AND, FOR SUCH PURPOSES, MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS MADE. AT THE DISCRETION OF THE MAYOR, A RECESS MAY BE SCHEDULED EVERY NINETY MINUTES.

Persons with disabilities requiring accommodations in order to participate should contact the City Clerk at (904) 310-3115 or TTY/TDD 711 (for the hearing or speech impaired).

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach



SUBJECT: Presentation
Truth in Millage Statement

ITEM TYPE: Presentation

REQUESTED ACTION:

SYNOPSIS: City Attorney Prince will read the Fiscal Year 2026/2027 Truth in Millage Statement.

FISCAL IMPACT: The rolled back rate is 4.4425 mills per \$1,000 of assessed value.

The percentage increase is 9.24% over the rollback millage rate.

The operating millage rate to be levied is 4.8530 mills per \$1,000 of assessed value.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): N/A

Alisha Brown, Budget Analyst	09/04/2026
Susan Carless, Comptroller	09/04/2026
Teresa Prince, City Attorney	09/06/2026
Jeremiah Glisson, Deputy City Manager	09/08/2026
Sarah Campbell, City Manager	09/08/2026
Kimberly Elliott-Briley, Deputy City Clerk	09/08/2026

Date: December 17, 2025

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION:

TRUTH IN MILLAGE STATEMENT
FISCAL YEAR 2026/2027

Prior to adoption of the Resolution which sets the property tax millage rate for operating expenditures, Chapter 200.065 (2)(d), Florida Statutes, requires that the following statement be publicly announced:

- **The taxing authority levying this property tax is the City Commission of the City of Fernandina Beach.**
- **The rolled back rate is 4.4425 mills per \$1,000 of assessed value.**
- **The percentage increase is 9.24% over the rollback millage rate.**
- **The operating millage rate to be levied is 4.8530 mills per \$1,000 of assessed value.**

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach



SUBJECT: Resolution 2026-117
Adoption of Final Operating Millage Rate for Fiscal Year 2026/2027

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2026-117.

SYNOPSIS: Adopts the final operating millage of 4.8530 mills for the Fiscal Year 2026/2027 Budget.

FISCAL IMPACT: Establishes the millage rates for ad valorem tax revenue for Fiscal Year 2026/2027.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): At the pleasure of the City Commission.

Alisha Brown, Budget Analyst	09/04/2026
Susan Carless, Comptroller	09/04/2026
Teresa Prince, City Attorney	09/06/2026
Jeremiah Glisson, Deputy City Manager	09/08/2026
Sarah Campbell, City Manager	09/08/2026
Kimberly Elliott-Briley, Deputy City Clerk	09/08/2026

Date: December 17, 2025

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Adopt

RESOLUTION 2026-117

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2026/2027; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, on September 15, 2026, adopted Fiscal Year 2026/2027 Final Operating Millage Rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Fernandina Beach, Nassau County, has been certified by the County Property Appraiser to the City of Fernandina Beach as \$5,097,938,133.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH OF NASSAU COUNTY, FLORIDA, THAT:

SECTION 1. The FY 2026/2027 operating millage rate for the City of Fernandina Beach is 4.8530 mills, which is greater than the rolled-back rate of 4.4425 mills by 9.24%.

SECTION 2. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Resolution which do not make substantive changes or otherwise affect the intent of the Resolution, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 3. This Resolution shall take effect immediately upon its adoption

ADOPTED this 15th day of September, 2026.

ATTEST:

CITY OF FERNANDINA BEACH

CAROLINE BEST
City Clerk

JAMES ANTUN
Commissioner-Mayor

APPROVED AS TO FORM AND LEGALITY:



TERESA L. PRINCE, ESQ.
City Attorney

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach



SUBJECT: Resolution 2026-118
Adoption of Final Fiscal Year 2026/2027 Budget

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2026-118.

SYNOPSIS: Adopts the final budget for Fiscal Year 2026/2027 including the Five-Year Capital Improvement Plan.

FISCAL IMPACT: Establishes funding and expenditures guidelines for Fiscal Year 2026/2027.

CITY ATTORNEY COMMENTS: N/A

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2026-118.

Alisha Brown, Budget Analyst	09/04/2026
Susan Carless, Comptroller	09/08/2026
Teresa Prince, City Attorney	09/08/2026
Jeremiah Glisson, Deputy City Manager	09/08/2026
Sarah Campbell, City Manager	09/08/2026
Kimberly Elliott-Briley, Deputy City Clerk	09/08/2026

Date: December 17, 2025

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Adopt

RESOLUTION 2026-118

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE 2026/2027 FISCAL YEAR, INCLUDING THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, City Charter Section 71 requires that a Resolution be enacted to establish a budget and appropriation levels to provide for the operations of City government for the fiscal year commencing on October 1, 2026, and ending September 30, 2027; and

WHEREAS, the Annual Budget contains fund appropriations and establishes projected revenue and expenditure levels for all funds and divisions for the current fiscal year and the fiscal year commencing on October 1, 2026; and

WHEREAS, in compliance with Resolution 95-9, an annual review of the Capital Improvements Element of the Comprehensive Plan, and the preparation of a five-year Capital Improvement Plan is required to be a component of the budget process and as an appendix to the budget document; and

WHEREAS, it is appropriate to establish and set forth fiscal and budget policies; and

WHEREAS, Florida Statutes §200.065(2)(c) requires that a public hearing be held on the tentative budget, and Florida Statutes §200.65(2)(d) requires that a public hearing be held to finalize the budget and adopt a millage rate; and

WHEREAS, Florida Statutes §200.065(2)(d) requires that within fifteen days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation of its intent to finally adopt a millage rate and budget. The final hearing must be held within two to five days of the advertisement. Sections 129.03 and 200.065, F.S. outline the exact requirements of said advertisements; and

WHEREAS, the City of Fernandina Beach on September 3, 2026, and September 15, 2026, held public hearings as required by Florida Statutes §200.065; and

WHEREAS, the City of Fernandina Beach set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2026/2027 in the amount of \$228,212,476.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. The Fiscal Year 2026/2027 Final Budget is hereby adopted.

SECTION 2. The Five-year Capital Improvement Plan, as transmitted as part of the Budget document as an outline of projected capital improvements to serve as a guideline for future planning, is hereby approved and incorporated in the Budget as an appendix.

SECTION 3. The Fiscal Year 2026/2027 Final Budget, as filed with the City Clerk, contains the expenditures and reserves estimate, and the revenues and cash balances of the City of Fernandina Beach, Florida for the fiscal year from October 1, 2026, to September 30, 2027, both dates inclusive. Said

Budget was submitted to the City Commission of the City of Fernandina Beach, Florida, by the City Manager as required by and pursuant to Section 71 of the City Charter of the City of Fernandina Beach, Florida. The 2026/2027 Final Budget is hereby fixed and determined in the amount of \$228,212,476 and is hereby in all respects adopted and confirmed as so fixed and determined, and the City Clerk is hereby directed to enter the same upon the Minutes of the City of Fernandina Beach, Florida.

SECTION 4. The City Manager is hereby authorized to expend such sums in accordance with this Resolution and the other applicable provisions of the Charter and Ordinances of the City of Fernandina Beach, Florida and State law.

SECTION 5. Properly advertised Public Hearings were on September 3, 2026, at 5:05 P.M. and September 15, 2026, at 5:05 P.M. as required by law. Copies of the budget are on file at the Office of the City Clerk for inspection and on the City of Fernandina Beach website.

SECTION 6. If any provision or portion of the Resolution is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of the Resolution shall remain in full force and effect.

SECTION 7. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Resolution which do not make substantive changes or otherwise affect the intent of the Resolution, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of same with the City Clerk

SECTION 8. This Resolution shall take effect October 1, 2026.

ADOPTED this 15th day of September, 2026.

CITY OF FERNANDINA BEACH

JAMES ANTUN
Commissioner-Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

CAROLINE BEST
City Clerk



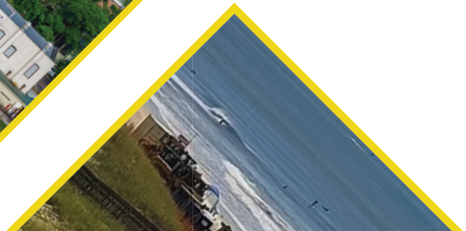
TERESA L. PRINCE, ESQ.
City Attorney



FISCAL YEAR 2026-2027

PROPOSED ANNUAL BUDGET

SEPTEMBER 15, 2026



**FISCAL YEAR
2026-2027**

ANNUAL BUDGET



Mayor James Antun
jantun@fbfl.city
Term Expires: 2026



Vice-Mayor Darron Ayscue
dayscue@fbfl.city
Term Expires: 2026



Commissioner Genece Minshew
gminshew@fbfl.city
Term Expires: 2028



Commissioner Tim Poynter
tpoynter@fbfl.city
Term Expires: 2028



Commissioner Joyce Tuten
jtuten@fbfl.city
Term Expires: 2028



Sarah Campbell
City Manager
scampbell@fbfl.city



Susan Carless
Comptroller
scarless@fbfl.city

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Millage

Millage Rates & Property Taxes

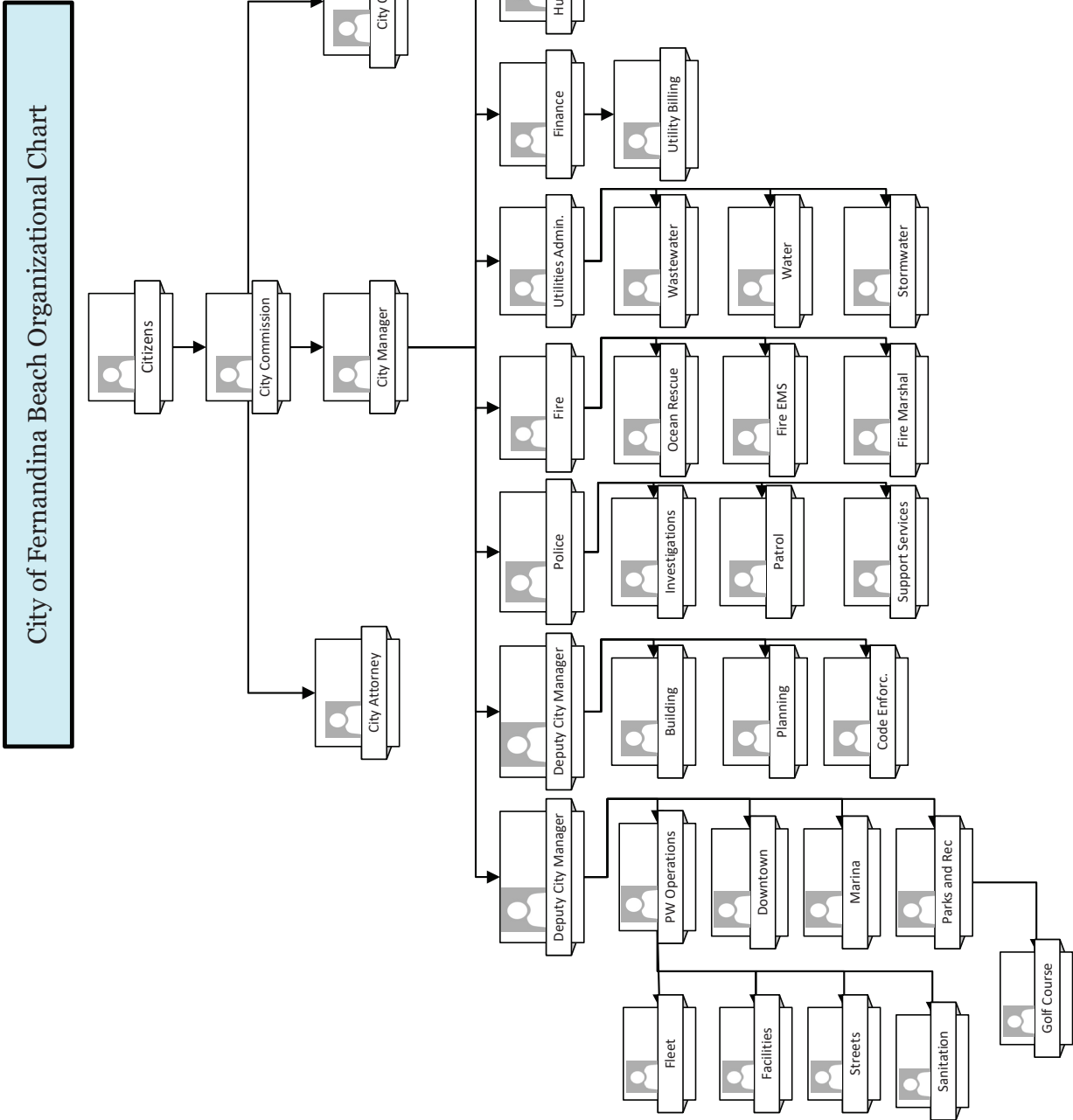
FY 25/26 Millage Rate						
Property Taxes	4.6849	22,215,523	4,744,257,752	TV		
Voter Approved Debt	0	-	4,741,941,777	TVACT		
Total	4.6849	22,215,523				
BUDGET		21,326,902				
Bud as a % of Total		96.0%				
FY 26/27 ROLLBACK RATE (3 votes required)						
TRIM requires minimum of 95% for budget						
Property Taxes	4.4425	22,647,590	5,001,206,845	Comp TV		% Change
Voter Approved Debt	0	-	5,097,938,133	Total TV		5.47%
Total	4.4425	22,647,590				7.51%
BUDGET		21,741,686				414,784
Bud as a % of Total		96.0%				
FY 26/27 MODIFIED ROLLBACK RATE (4 votes required)						
Property Taxes	4.5444	23,167,070				
Voter Approved Debt	0	-				
Total	4.5444	23,167,070				
BUDGET		22,240,387	498,701			inc over LY
Bud as a % of Total		96.0%				913,485
FY 26/27 Oper'g Millage Rate (4 votes required)						
Property Taxes	4.8530	24,740,294				
Voter Approved Debt	0	-				
Total	4.8530	24,740,294				
BUDGET		23,750,682	2,008,996			inc over LY
Bud as a % of Total		96.0%				2,423,780
FY 26/27 Budget - (5 votes required)						
Property Taxes	4.8868	24,912,604				
Voter Approved Debt	0	-				
Total	4.8868	24,912,604				
BUDGET		23,916,099	2,174,413			inc over LY
Bud as a % of Total		96.0%				2,589,197
@96%, for every .1 increase in Millage, Property Tax Revenue increases \$489,402						

City of Fernandina Beach Property Tax Information

Fiscal Year	Taxable Value	Millage Rate	Calculated Receipts	% Change Taxable Val.	% Change Dollars	% Change Tax Rate
2015-2016	\$ 1,705,649,635	6.3044	\$ 10,332,000	6.04%	-0.24%	-0.97%
2016-2017	\$ 1,807,212,965	6.3044	\$ 10,937,700	5.95%	5.86%	0.00%
2017-2018	\$ 2,020,560,248	6.2097	\$ 12,045,190	11.81%	10.13%	-1.50%
2018-2019	\$ 2,196,470,713	6.0482	\$ 12,753,306	8.71%	5.88%	-2.60%
2019-2020	\$ 2,516,326,955	6.5236	\$ 15,758,890	14.56%	23.57%	7.86%
2020-2021	\$ 2,745,527,708	5.6236	\$ 14,822,160	9.11%	-5.94%	-13.80%
2021-2022	\$ 3,009,887,290	5.3330	\$ 15,409,660	9.63%	3.96%	-5.17%
2022-2023	\$ 3,431,952,310	5.3330	\$ 17,570,498	14.02%	14.02%	0.00%
2023-2024	\$ 3,908,480,780	4.8298	\$ 18,122,093	13.89%	3.14%	-9.44%
2024-2025	\$ 4,316,693,596	4.6849	\$ 19,414,347	10.44%	7.13%	-3.00%
2025-2026	\$ 4,744,257,752	4.6849	\$ 21,337,318	9.90%	9.90%	0.00%
2026-2027	\$ 5,097,938,133	4.8530	\$ 23,750,682	7.45%	11.31%	3.59%

	BUDGET 2026	BUDGET 2027	% Change
Operating	4.6849	4.8530	3.59%
Voter Approved Debt	-	-	0.00%
Total	4.6849	4.8530	3.59%

Personnel



Full-Time: 250

Part-Time: 76

Temporary/Seasonal: 63

City of Fernandina Beach Full-Time Personnel Allocation							
	2021	2022	2023	2024	2025	2026	2027
General Government							
City Clerk	4.00	4.00	4.00	3.00	4.00	4.00	4.00
City Manager	4.00	4.00	5.50	4.70	2.00	3.50	4.00
Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Information Technology	4.00	4.00	4.34	4.34	5.34	5.34	6.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Legal	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Planning	2.00	6.75	7.25	6.75	6.75	6.75	6.75
Downtown	-	-	-	-	1.00	1.00	1.00
Public Safety							
Police	42.00	42.00	42.00	42.00	46.00	45.00	45.00
Fire	35.00	35.00	38.00	38.00	40.00	43.00	43.00
Code Enforcement	3.00	3.00	-	3.00	3.00	3.00	3.00
Public Works							
Facility Maintenance	7.50	8.50	8.50	8.50	8.50	8.50	8.50
Streets	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Culture Recreation							
Recreation	7.00	7.00	5.00	27.00	9.00	8.00	8.00
Parks	11.00	11.00	11.00	-	11.00	12.00	11.00
Peck Center	1.00	1.00	2.00	-	2.00	2.00	2.00
MLK Center	1.00	1.00	1.00	-	-	-	-
Youth Programs	3.00	3.00	3.00	-	2.00	2.00	2.00
Aquatics	1.00	1.00	1.00	-	1.00	1.00	1.00
Cemetery	2.00	2.00	-	-	-	-	-
Total General Funds	149.50	155.25	154.59	159.29	164.59	168.09	168.25
Internal Service Funds							
Tree Trust	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Building/Permitting	12.00	12.50	13.33	7.63	9.33	8.83	8.00
Total Special Revenue Funds	12.25	12.75	13.58	7.88	9.58	9.08	8.25
Enterprise Funds							
Golf Course	-	7.50	7.50	10.00	9.00	9.00	9.00
Airport	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Sanitation	-	2.00	2.50	2.00	2.00	2.00	2.00
Wastewater Operations	12.50	13.50	14.50	14.50	16.50	16.50	16.50
Water Operations	12.50	13.50	13.50	16.50	16.50	16.50	16.50
Stormwater Management	6.00	7.00	6.00	5.00	5.00	5.00	8.00
Marina	-	-	-	-	-	-	3.00
Total Enterprise Funds	33.00	45.50	46.00	50.00	51.00	50.00	56.00
Internal Service Funds							
Fleet	2.50	3.50	3.50	3.50	3.50	3.50	3.50
Utility Billing	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Utilities Administration	4.00	4.00	5.33	7.33	7.33	7.33	8.00
Total Internal Service	12.50	13.50	14.83	16.83	16.83	16.83	17.50
Total City							
Total City Full-Time Personnel	207.25	227.00	229.00	234.00	242.00	244.00	250.00

<i>City of Fernandina Beach</i>										
Personnel Allocation FTE (Full-Time Equivalency)										
	2025 FT	2025 PT	2025 FTE	2026 FT	2026 PT	2026 FTE	2027 FT	2027 PT	2027 FTE	FTE Net Change
General Government										
City Clerk	4.00	1.00	4.50	4.00	1.00	4.50	4.00	1.00	4.50	-
City Manager	2.00	-	2.00	3.50	-	3.50	4.00	-	4.00	0.50
Finance	7.00	1.00	7.50	7.00	1.00	7.50	7.00	1.00	7.50	-
Information Technology	5.34	-	5.34	5.34	-	5.34	6.00	-	6.00	0.66
Human Resources	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00	-
City Attorney	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00	-
Planning	6.75	-	6.75	6.75	1.00	7.25	6.75	-	6.75	(0.50)
Downtown	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	-
Public Safety										
Police	46.00	5.00	48.50	45.00	3.00	46.50	45.00	2.00	46.00	(0.50)
Fire	40.00	11.00	45.50	43.00	11.00	48.50	43.00	11.00	48.50	-
Code Enforcement	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00	-
Public Works										
Facilities Maintenance	8.50	-	8.50	8.50	-	8.50	8.50	-	8.50	-
Streets	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00	-
Culture Recreation										
Recreation	9.00	3.00	10.50	8.00	2.00	9.00	8.00	-	8.00	(1.00)
Parks	11.00	-	11.00	12.00	-	12.00	11.00	-	11.00	(1.00)
Peck Center	2.00	8.00	6.00	2.00	3.00	3.50	2.00	5.00	4.50	1.00
MLK Center	-	1.00	0.50	-	1.00	0.50	-	-	-	(0.50)
Youth Programs	2.00	13.00	8.50	2.00	10.00	7.00	2.00	8.00	6.00	(1.00)
Aquatics	1.00	17.00	9.50	1.00	10.00	6.00	1.00	10.00	6.00	-
Cemetery	-	-	-	-	-	-	-	-	-	-
Total General Funds	164.59	60.00	194.59	168.09	43.00	189.59	170.25	38.00	187.25	(2.34)
Special Revenue Funds										
Tree Trust	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	-
Building/Permitting	9.33	1.00	9.83	8.83	1.00	9.33	8.00	-	8.00	(1.33)
Total Special Revenue Funds	9.58	1.00	10.08	9.08	1.00	9.58	8.25	-	8.25	(1.33)
Enterprise Funds										
Golf Course	9.00	53.00	35.50	9.00	32.00	25.00	9.00	29.00	23.50	(1.50)
Airport	2.00	1.00	2.50	1.00	1.00	1.50	1.00	1.00	1.50	-
Sanitation	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00	-
Wastewater Operations	16.50	1.00	17.00	16.50	1.00	17.00	16.50	1.00	17.00	-
Water Operations	16.50	-	16.50	16.50	-	16.50	16.50	-	16.50	-
Stormwater Management	5.00	-	5.00	5.00	-	5.00	8.00	-	8.00	3.00
Marina	-	-	-	-	-	-	3.00	7.00	6.50	6.50
Total Enterprise Funds	51.00	55.00	78.50	50.00	34.00	67.00	56.00	38.00	75.00	8.00
Internal Service Funds										
Fleet	3.50	-	3.50	3.50	-	3.50	3.50	-	3.50	-
Utility Billing	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00	-
Utilities Administration	7.33	-	7.33	7.33	-	7.33	8.00	-	8.00	0.67
Total Internal Service	16.83	-	16.83	16.83	-	16.83	17.50	-	17.50	0.67
Total City										
Total City Personnel	242.00	116.00	300.00	244.00	78.00	283.00	250.00	76.00	288.00	5.00

PERSONNEL

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	Bud/Bud INCREASE/ DECREASE
GENERAL GOVERNMENT						
CITY COMMISSION	93,763	97,224	96,958	97,355	97,379	0.0%
CITY CLERK	473,054	637,070	648,213	673,468	703,959	4.5%
CITY MANAGER	703,930	540,824	545,198	697,828	852,428	22.2%
FINANCE	763,501	836,372	875,159	886,816	966,097	8.9%
INFORMATION TECHNOLOGY	510,097	563,380	693,264	638,059	748,858	17.4%
HUMAN RESOURCES	393,307	393,191	384,263	411,634	442,567	7.5%
CITY ATTORNEY	355,429	485,963	526,072	520,296	497,609	-4.4%
FACILITIES MAINTENANCE	797,104	768,954	874,459	819,740	967,103	18.0%
DOWNTOWN MANAGER	-	85,600	133,513	133,683	141,173	5.6%
PLANNING AND CONSERVATION	630,832	700,299	743,665	850,562	783,143	-7.9%
	4,721,017	5,108,877	5,520,764	5,729,441	6,200,316	8.2%
PUBLIC SAFETY						
POLICE	5,698,000	6,043,947	6,275,847	6,318,270	6,355,614	0.6%
FIRE	5,560,314	6,276,675	5,950,253	7,320,508	7,837,285	7.1%
BUILDING & PERMITTING	739,324	883,912	898,929	944,154	746,486	-20.9%
CODE ENFORCEMENT	291,958	320,453	314,060	424,797	334,694	-21.2%
	12,289,596	13,524,987	13,439,089	15,007,729	15,274,079	1.8%
TRANSPORTATION						
STREETS	885,551	940,799	997,586	1,008,239	1,050,235	4.2%
CULTURE/RECREATION						
LIBRARY	-	-	-	-	-	
RECREATION	2,138,422	913,371	974,621	914,829	907,913	-0.8%
PARKS	-	712,882	843,279	911,778	918,311	0.7%
PECK CENTER/GYM	-	194,141	257,037	204,900	240,014	17.1%
MLK CENTER	-	30,176	30,677	33,150	-	-100.0%
YOUTH PROGRAMS	-	231,948	435,192	322,578	250,626	-22.3%
AQUATICS	-	250,307	405,092	359,461	292,727	-18.6%
CEMETERY	-	-	-	-	-	0.0%
	2,138,422	2,332,825	2,945,898	2,746,696	2,609,591	-5.0%
OTHER SERVICES						
TOTAL General / Special Funds	20,034,586	21,907,488	22,903,337	24,492,105	25,134,221	2.6%
GOLF	1,384,619	1,408,357	1,514,834	1,602,721	1,668,593	4.1%
AIRPORT	300,545	135,143	318,901	149,023	155,673	4.5%
SANITATION	178,082	191,945	182,862	192,835	186,695	-3.2%
WASTEWATER	170,468	1,816,251	1,882,500	1,953,515	1,993,600	2.1%
WATER	1,578,422	1,403,524	1,740,116	1,532,117	1,714,513	11.9%
STORM WATER MGMT	355,924	520,555	423,996	528,748	791,602	49.7%
MARINA	-	-	-	-	637,404	
TOTAL Enterprise Funds	3,968,060	5,475,775	6,063,209	5,958,959	7,148,080	20.0%
FLEET	276,075	341,399	379,333	371,156	391,020	5.4%
UTILITY BILLING	492,920	501,757	517,866	536,588	548,191	2.2%
UTILITY ADMIN	684,147	929,451	860,784	964,598	1,059,821	9.9%
TOTAL Internal Service Funds	1,453,142	1,772,607	1,757,983	1,872,342	1,999,032	6.8%
TOTAL CITY PERSONNEL	25,455,787	29,155,870	30,724,529	32,323,406	34,281,333	6.1%

General Fund

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
MILLAGE RATE						
OPERATING	4.8298	4.8298	4.6849	4.6849	4.8530	3.6%
VOTED DEBT - 2001 GOB BOND	-	-	-	-	-	0.0%
TOTAL ASSESSED MILLAGE	4.8298	4.8298	4.6849	4.6849	4.8530	3.6%
311 PROPERTY TAXES						
001 31110 PROPERTY TAXES	18,172,189	19,226,969	19,288,395	21,219,017	23,585,007	11.2%
TOTAL	18,172,189	19,226,969	19,288,395	21,219,017	23,585,007	11.2%
312 SALES/USE AND FUEL TAXES						
001 31240 LOCAL OPTION GAS TAX	412,231	381,400	489,253	399,848	430,000	7.5%
001 31251 STATE/FIRE INSURANCE TAX	302,659	350,056	115,000	115,000	115,000	0.0%
001 31252 STATE/POLICE INSURANCE TAX	195,706	212,866	110,000	110,000	110,000	0.0%
001 31260 SMALL COUNTY SURTAX	2,496,550	2,725,081	2,471,596	2,662,890	2,662,890	0.0%
TOTAL	3,407,146	3,669,404	3,185,849	3,287,738	3,317,890	0.9%
323 FRANCHISE FEES						
001 32310 FRANCHISE FEES ELECTRIC	1,858,159	1,823,309	1,400,000	1,600,000	1,800,000	12.5%
001 32340 FRANCHISE FEES GAS	37,844	28,137	25,000	25,000	61,500	146.0%
001 32370 FRANCHISE FEES SOLD WASTE	130,055	190,921	162,000	162,000	192,000	18.5%
TOTAL	2,026,059	2,042,367	1,587,000	1,787,000	2,053,500	14.9%
316/322/329 LICENSES/PERMITS						
001 31610 LOCAL BUSINESS TAX	214,208	231,357	302,000	302,000	302,000	0.0%
001 31620 LOCAL BUSINESS TAX - PENALTIES	6,188	3,694	200	3,000	3,000	0.0%
001 31630 LOCAL BUSINESS TAX-OTHER FEES	8,461	6,466	3,000	5,000	5,000	0.0%
001 31640 LOCAL BUSINESS TAX-PAST DUE FE	1,695	682	2,000	2,000	2,000	0.0%
001 32200 BUILDING PERMITS	-	-	-	-	-	0.0%
001 32201 BUILDING PERMIT-ADDRESS	-	-	-	-	-	0.0%
001 32202 BLDING PERMIT-CONSTRUCTION PL	-	-	-	-	-	0.0%
001 32203 BUILDING PERMIT-DEMOLITION	-	-	-	-	-	0.0%
001 32204 BUILDING PERMIT-DRIVEWAY	2,835	665	3,500	3,500	3,500	0.0%
001 32206 BUILDING PERMIT-AFTER THE FACT	-	-	-	-	-	0.0%
001 32207 BLDING PERMIT-REINSPECTION FEE	-	-	-	-	-	0.0%
001 32208 BLDING PERMIT-2ND REINSPECTION	-	-	-	-	-	0.0%
001 32210 BUILDING PERMIT-TREE REMOVAL	-	-	-	-	-	0.0%
001 32211 BUILDING PERMIT-FENCING	-	-	-	-	-	0.0%
001 32218 CLEARING/EXCAVATE-PERMITS	16,129	24,832	25,000	17,000	17,000	0.0%
001 32219 TREE TRUST FUND RESERVE	-	-	-	-	-	0.0%
001 32900 CODE ENFORCEMENT FEES & FINES	10,482	13,024	25,000	25,000	25,000	0.0%
001 32901 ZONING PLAN REVIEW	74,525	84,185	45,000	45,000	45,000	0.0%
001 32992 FIRE MARSHALL'S FEES	6,468	88,157	35,000	65,000	65,000	0.0%
001 32995 ADDRESS ASSIGNMENT	620	960	300	300	300	0.0%
001 32903 SIGN PERMITS	-	-	-	-	-	0.0%
001 32904 PRIVATE DIRECTION SIGNS	-	-	-	-	-	0.0%
001 32905 ELECTRICAL PERMITS-GENERAL	-	-	-	-	-	0.0%
001 32906 ELECTRICAL PERMITS-TEMPORARY P	-	-	-	-	-	0.0%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
001 32907 ENGINEERING FEES	-	-	-	-	-	0.0%
001 32908 GAS PERMITS-GENERAL	-	-	-	-	-	0.0%
001 32909 GAS PERMITS-LP INSTALLATION	-	-	-	-	-	0.0%
001 32910 GAS PERMITS-TANK FEES	-	-	-	-	-	0.0%
001 32911 MECHANICAL	-	-	-	-	-	0.0%
001 32912 PLUMBING PERMITS	-	-	-	-	-	0.0%
001 32913 PLUMBING-FIXTURE FEES	-	-	-	-	-	0.0%
001 32914 PERMIT/REVIEW FEES	-	-	-	-	-	0.0%
001 32915 ANNEXATION APP FEE	2,400	2,700	4,000	4,000	4,000	0.0%
001 32916 BOA APP FEES-COMMERCIAL	3,500	-	3,500	3,500	3,500	0.0%
001 32917 BOA APP FEES-RESIDENTIAL	5,000	10,040	7,500	7,500	7,500	0.0%
001 32918 ZONING CERTIFICATION FEE	3,600	3,100	1,500	1,500	1,500	0.0%
001 32919 CDD-CERTIFIED MAIL FEE	-	-	-	-	-	0.0%
001 32920 CDD COPIES MADE FEE	-	-	-	-	-	0.0%
001 32921 COMP PLAN AMEND APP FEE	-	-	-	-	-	0.0%
001 32922 CONCURRENCY REVIEW APP FEE	-	2,500	-	-	-	0.0%
001 32923 CU APPLICATION FEE	-	-	-	-	-	0.0%
001 32924 HDC APPLICATION FEE	-	(250)	-	-	-	0.0%
001 32926 PLAT APPROVAL APP FEE	1,500	9,000	3,000	3,000	3,000	0.0%
001 32927 PRELIMINARY SITE PLAN VISIT	-	-	-	-	-	0.0%
001 32928 REZONING APP FEE	-	5,000	5,000	5,000	5,000	0.0%
001 32929 SITE PLAN REVIEW APP FEE	36,700	42,350	22,000	22,000	22,000	0.0%
001 32931 HDC VARIANCE	-	-	-	-	-	0.0%
001 32932 DUE DILIGENCE	1,250	-	1,000	1,000	1,000	0.0%
001 32933 TELECOMMUNICATION PERMIT	-	-	-	-	-	0.0%
001 32934 CHANGE OF USE	-	(250)	-	-	-	0.0%
001 32935 ADMINISTRATIVE WAIVER	400	400	900	900	900	0.0%
001 32936 CODE TEXT AMENDMENT	-	-	-	-	-	0.0%
001 32937 LOT LINE ADJUSTMENTS	4,100	2,900	2,400	2,400	2,400	0.0%
001 32960 ADMINISTRATION COST BLDING SU	-	-	-	-	-	0.0%
001 32980 OTHER MISC PERMITS	11,288	29,834	-	-	-	0.0%
001 32981 SPECIAL EVENT PERMITS	3,250	3,402	4,000	4,000	7,000	75.0%
001 32982 SPECIAL BANNER PERMITS	3,460	2,048	4,000	1,500	1,000	-33.3%
TOTAL	418,059	566,796	499,800	524,100	526,600	0.5%

331/334 STATE AND FEDERAL GRANTS

001 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
001 33125 JUSTICE ASSISTANCE GRANT (JAG)	2,560	5,765	1,424	-	-	0.0%
001 33160 URBAN FORESTRY GRANT	-	-	-	-	-	0.0%
001 33170 DOS PRESERVATION	50,000	-	-	-	-	0.0%
001 33400 STATE GRANT	48,825	-	95,000	-	-	0.0%
001 33420 FEMA STATE	-	-	-	-	-	0.0%
001 33440 OTHER GRANT	-	-	-	-	-	0.0%
TOTAL	101,385	5,765	96,424	-	-	0.0%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
335 STATE SHARED REVENUE						
001 33350 HALF-CENT SALES TAX	1,135,776	1,133,093	1,076,502	1,102,103	1,102,103	0.0%
001 33512 STATE REVENUE SHARING PROCEED	367,541	384,763	374,462	391,478	391,478	0.0%
001 33514 MOBILE HOME TAX	853	1,338	800	800	800	0.0%
001 33515 ALCOHOLIC BEV LICENSE	26,826	30,373	23,000	29,750	29,750	0.0%
001 33522 FIREFIGHTERS SUPPLEMENT	12,656	11,655	10,000	10,000	10,000	0.0%
TOTAL	1,543,650	1,561,222	1,484,764	1,534,131	1,534,131	0.0%
337 GRANTS/ LOCAL UNITS						
001 33710 COUNTY GRANT	-	-	-	-	-	0.0%
001 33720 SCHOOL RESOURCE OFFICER	173,179	190,050	178,346	216,492	216,492	0.0%
001 33721 DEA REIMBURSEMENT	-	-	13,125	-	-	0.0%
TOTAL	173,179	190,050	191,471	216,492	216,492	0.0%
339 PAYMENTS IN LIEU OF TAXES						
001 33910 OCEAN,HIGHWAY AND PORT AUTH	-	187,000	187,000	50,000	50,000	0.0%
TOTAL	-	187,000	187,000	50,000	50,000	0.0%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
342/343 OTHER CHARGES/FEES						
001 33722 NASSAU COUNTY OCEAN RESCUE	110,883	214,792	201,000	223,014	544,687	144.2%
001 34140 REIMBURSEMENT FOR LEGAL	12,529	11,488	10,500	10,500	10,500	0.0%
001 34260 AMBULANCE SERVICES	332,273	1,300,126	664,003	690,000	690,000	0.0%
001 34290 SHRIMP FESTIVAL REIMBURSEMENT	2,520	550	-	-	-	0.0%
0012200 34292 PROGRAM REVENUES	2,921	-	-	-	-	0.0%
0012200 34295 OTHER PUBLIC SAFETY	56	-	-	-	-	0.0%
001 34296 OPIOID SETTLEMENT	38,871	35,102	-	-	35,102	0.0%
001 34490 STREET SWEEPING CHARGES	-	3,750	-	9,000	-	-100.0%
TOTAL	500,052	1,565,807	875,503	932,514	1,280,289	37.3%
347 RECREATIONAL						
001 34700 TRUST ACTIVITIES NON TAXABLE	235,201	235,039	350,000	235,000	240,000	2.1%
001 34701 TRUST ACTIVITIES TAXABLE	79,640	88,888	75,000	75,000	88,500	18.0%
001 34702 PARKS TRUST NON-TAXABLE	10,564	14,706	12,000	14,500	31,000	113.8%
001 34703 PARKS TRUST TAXABLE	17,985	10,688	15,000	15,000	750	-95.0%
001 34704 RENTALS NON-TAXABLE	4,750	6,085	4,000	4,200	20,000	376.2%
001 34705 SOFTBALL COMPLEX	-	-	100	-	-	0.0%
001 34706 PARKS LAWN CHARGES	-	-	-	-	-	0.0%
001 34720 RENTALS	12,526	5,227	15,000	10,000	1,400	-86.0%
001 34721 PECK RENTS	5,183	1,742	5,000	5,000	2,750	-45.0%
001 34722 PECK RENTS NON-TAXABLE	30,500	29,353	25,000	25,000	30,500	22.0%
001 34723 PECK TRUST TAXABLE	11,700	7,063	10,000	10,000	9,500	-5.0%
001 34724 PECK TRUST NON-TAXABLE	10,838	8,496	10,000	7,500	9,000	20.0%
001 34725 MLK RENTS	4,605	6,198	4,500	4,500	2,500	-44.4%
001 34726 MLK RENTS NON-TAXABLE	450	600	1,000	1,000	5,000	400.0%
001 34728 MLK TRUST NON-TAXABLE	-	-	8,000	8,000	6,000	-25.0%
001 34730 YOUTH TRUST ACTIVITIES	12,878	11,097	15,000	15,000	15,500	3.3%
001 34731 YOUTH CAMPS	186,925	180,050	290,000	190,000	180,000	-5.3%
001 34739 SWIMMING POOL RENTALS	-	300	-	-	3,000	-
001 34740 AQUATICS TRUST TAXABLE	-	-	12,000	-	-	0.0%
001 34741 AQUATICS TRUST NON-TAXABLE	99,154	90,724	100,000	100,000	105,000	5.0%
001 34743 SWIMMING POOLS NON-TAXABLE	30,245	64,179	12,000	15,000	33,000	120.0%
001 34742 SWIMMING POOLS	76,940	33,420	60,000	70,000	75,000	7.1%
001 34745 GREENWAY	160	710	500	1,000	1,000	0.0%
001 34746 GREENWAY TAXABLE	-	40	-	-	1,200	0.0%
0017210 34751 LIGHTHOUSE SPECIAL TOUR	-	-	-	-	10,000	0.0%
TOTAL	830,243	794,603	1,024,100	805,700	870,600	8.1%
351 FINES/FORFEITURES						
001 35100 COURT CASES GENERAL FUND	8,330	14,837	8,500	10,000	10,000	0.0%
001 35110 FINES/FORFEITURES	73	-	-	-	-	0.0%
001 35115 PARKING TICKETS	24,465	17,725	15,000	20,000	4,000	-80.0%
001 35116 POLICE CITATIONS	1,150	400	-	-	1,000	0.0%
001 35120 POLICE EDUCATION	1,523	1,477	1,200	1,200	1,200	0.0%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
001 35911 FINGERPRINT-ACCI-INC REPORT	6,431	6,040	4,800	4,800	4,800	0.0%
TOTAL	41,973	40,479	29,500	36,000	21,000	-41.7%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
360's/384 OTHER REVENUE						
001 36110 INTEREST	480,107	518,162	210,000	479,000	560,500	17.0%
001 36120 UNREALIZED GAIN	27,513	(5,911)	-	-	-	0.0%
001 36210 RENTS	5,697	8,980	3,500	5,300	5,300	0.0%
001 36215 RENTS NON-TAXABLE	32,494	33,318	23,800	27,400	27,400	0.0%
001 36221 POLICE BUILDING RENT	-	-	-	-	-	0.0%
001 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
001 36990 OTHER REVENUE	16,192	112,106	35,851	60,851	65,851	8.2%
001 36992 GAIN ON SALE OF ASSET	77,409	23,200	-	-	-	0.0%
001 36993 DONATIONS/CONTRIBUTIONS	-	8,000	-	-	1,573	0.0%
001 36995 LATE FEES	-	-	-	-	-	0.0%
0011200 36993 DONATIONS/CONTRIBUTIONS	-	1,972	4,000	3,000	1,000	-66.7%
0012200 36993 DONATIONS/CONTRIBUTIONS	490	-	7,000	-	-	0.0%
0011310 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	0.0%
0011501 36993 DONATIONS/CONTRIBUTIONS	-	260	-	-	-	0.0%
0017210 36993 DONATIONS/CONTRIBUTIONS	-	1,250	-	-	-	0.0%
001 36996 REVENUE-GARNISHMENT FEE	122	66	100	100	100	0.0%
001 36997 TDC REVENUE	-	-	-	-	-	0.0%
001 36998 STATE OF FLORIDA - FDOT	73,075	75,241	72,677	77,501	78,816	1.7%
001 36999 HDC TRUST FUND	-	-	-	-	-	0.0%
TOTAL	713,098	776,644	356,928	653,152	740,540	13.4%
TOTAL REVENUES	27,927,034	30,627,107	28,806,734	31,045,844	34,196,049	10.1%
382 REIMBURSEMENTS						
001 38220 FROM BOND DEBT SERVICE	-	-	-	-	-	0.0%
001 38242 FROM AIRPORT	-	-	-	-	33,104	0.0%
001 38244 FROM SANITATION	-	40,000	40,000	40,000	44,138	10.3%
001 38245 FROM WASTEWATER OPERATIONS	360,000	360,000	360,000	360,000	375,168	4.2%
001 38246 FROM WATER OPERATIONS	120,000	120,000	120,000	120,000	364,134	203.4%
001 38247 FROM STORMWATER	-	-	-	-	110,344	0.0%
001 38248 FROM MARINA	-	-	-	-	165,516	0.0%
001 38251 FROM FLEET	-	-	-	-	-	0.0%
TOTAL	480,000	520,000	520,000	520,000	1,092,404	110.1%
381 TRANSFERS IN						
001 38214 FROM BUILDING DEPARTMENT	-	-	-	-	209,331	0.0%
001 38215 FROM UTILITY TAX	2,500,000	2,500,000	2,500,000	2,500,000	3,500,000	40.0%
TOTAL	2,500,000	2,500,000	2,500,000	2,500,000	3,709,331	48.4%
389 CASH BALANCE FORWARD						
001 38910 CASH BALANCE FORWARD	12,493,933	12,757,115	10,239,721	11,195,879	11,620,565	3.8%
001 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	0.0%
TOTAL	12,493,933	12,757,115	10,239,721	11,195,879	11,620,565	3.8%
TOTAL REVENUES AND CASH BALANCES	43,400,967	46,404,222	42,066,455	45,261,723	50,618,349	11.8%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CITY COMMISSION						
PERSONNEL						
0011100 51100 COMMISSION SALARIES	87,034	90,247	90,000	90,000	90,000	0.0%
0011100 52100 FICA	6,658	6,904	6,885	6,885	6,885	0.0%
0011100 52300 HEALTH INSUR	-	-	-	-	-	0.0%
0011100 52301 LIFE INSUR	-	-	-	-	-	0.0%
0011100 52400 WORKERS' COMP	71	73	73	470	494	5.1%
TOTAL	93,763	97,224	96,958	97,355	97,379	0.0%
OPERATING EXPENSES						
0011100 53100 PROFESSIONAL SERVICES	120,435	122,985	136,250	127,000	127,000	0.0%
0011100 53400 CONTRACTUAL	915	1,035	1,830	2,580	1,905	-26.2%
0011100 54000 TRAINING/TRAVEL	3,020	982	6,500	6,500	6,500	0.0%
0011100 54500 INSURANCE	4,451	4,275	4,275	5,122	5,122	0.0%
0011100 54700 PRINTING	5,385	4,092	6,000	5,750	5,250	-8.7%
0011100 54800 PROMOTIONAL	15,559	17,056	25,000	17,500	19,000	8.6%
0011100 55200 OPERATING SUPPLIES	3,044	2,438	3,160	3,080	3,250	5.5%
0011100 55210 UNIFORMS	-	34	500	500	250	-50.0%
0011100 55400 BOOKS/SUBS/DUES	2,694	3,006	2,495	3,507	3,507	0.0%
0011100 55611 COMMUNITY SERVICES	-	-	-	-	-	0.0%
TOTAL	155,503	155,904	186,010	171,539	171,784	0.1%
CITY COMMISSION DEPARTMENT TOTAL	249,266	253,128	282,968	268,894	269,163	0.1%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CITY CLERK						
PERSONNEL						
0011200 51200 SALARIES	306,601	424,042	412,892	444,647	463,365	4.2%
0011200 51350 PART TIME SALARIES	35,658	37,204	41,193	43,253	44,550	3.0%
0011200 51400 OVERTIME	20	-	-	-	-	0.0%
0011200 52100 FICA	25,426	33,088	33,671	36,066	38,858	7.7%
0011200 52200 RETIREMENT	65,684	86,629	86,529	87,317	89,934	3.0%
0011200 52300 HEALTH INSUR	38,257	54,594	72,094	60,478	65,435	8.2%
0011200 52301 LIFE INSUR	1,117	1,208	1,528	1,237	1,323	7.0%
0011200 52400 WORKERS' COMP	292	306	306	470	494	5.1%
TOTAL	473,054	637,070	648,213	673,468	703,959	4.5%
OPERATING EXPENSES						
0011200 53100 PROFESSIONAL SERVICES	2,000	-	3,200	3,200	4,000	25.0%
0011200 53400 CONTRACTUAL	166,356	186,552	182,799	210,188	214,661	2.1%
0011200 54000 TRAINING/TRAVEL	968	1,772	7,098	9,625	6,125	-36.4%
0011200 54100 COMM - PHONE/FAX/ALARM	1,694	1,565	1,960	2,562	1,216	-52.5%
0011200 54101 COMMUNICATIONS-CELLULAR	629	1,084	1,200	1,126	1,126	0.0%
0011200 54700 PRINTING	23,443	9,043	25,000	25,000	25,000	0.0%
0011200 54800 PROMOTIONAL	-	465	500	1,000	1,000	0.0%
0011200 54912 ELECTIONS	551	-	31,200	37,200	37,200	0.0%
0011200 54970 YOUTH ADVISORY COMM DONATIONS	-	1,800	4,000	3,000	3,000	0.0%
0011200 55100 OFFICE SUPPLIES	201	816	1,000	1,500	1,500	0.0%
0011200 55200 OPERATING SUPPLIES	1,373	871	415	2,615	1,575	-39.8%
0011200 55210 UNIFORMS	100	-	250	250	250	0.0%
0011200 55400 BOOKS/SUBS/DUES	1,639	2,702	3,845	2,739	2,657	-3.0%
0011200 56400 EQUIPMENT	-	-	-	-	-	0.0%
0011200 56401 EQUIPMENT-NON CAP	-	3,346	2,000	2,000	-	-100.0%
TOTAL	198,954	210,016	264,467	302,005	299,310	-0.9%
CITY CLERK DEPARTMENT TOTAL	672,009	847,086	912,680	975,473	1,003,269	2.8%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CITY MANAGER						
PERSONNEL						
0011210 51200 SALARIES	515,175	410,332	405,250	529,331	642,093	21.3%
0011210 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0011210 52100 FICA	39,407	33,288	31,002	37,491	49,163	31.1%
0011210 52200 RETIREMENT	100,490	65,969	61,110	83,337	104,830	25.8%
0011210 52300 HEALTH INSUR	45,674	29,079	45,283	44,511	52,501	18.0%
0011210 52301 LIFE INSUR	1,754	1,236	1,632	1,300	1,890	45.4%
0011210 52400 WORKERS' COMP	880	921	921	1,858	1,951	5.0%
0011210 52500 UNEMPLOYMENT	550	-				
TOTAL	703,930	540,824	545,198	697,828	852,428	22.2%
OPERATING EXPENSES						
0011210 53100 PROFESSIONAL SERVICES	51,966	7,834	45,000	20,000	20,000	0.0%
0011210 53400 CONTRACTUAL	1,921	1,601	2,729	3,767	3,803	1.0%
0011210 53900 AUTO ALLOWANCE	1,750	5,304	7,000	6,500	6,000	-7.7%
0011210 53910 HOUSING ALLOWANCE	7,500	5,000	7,500	-	-	0.0%
0011210 54000 TRAINING/TRAVEL	1,972	3,787	2,125	9,375	9,300	-0.8%
0011210 54100 COMM - PHONE/FAX/ALARM	820	1,161	1,496	812	1,028	26.6%
0011210 54101 COMMUNICATIONS-CELLULAR	1,072	1,173	1,200	1,800	1,800	0.0%
0011210 54630 R/M VEHICLES-LABOR	-	-	-	750	300	-60.0%
0011210 54640 R/M VEHICLES-PARTS	778	-	-	1,000	750	-25.0%
0011210 54700 PRINTING	349	336	2,800	1,250	500	-60.0%
0011210 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0011210 54901 SPECIAL EVENTS	-	-	-	-	-	0.0%
0011210 55100 OFFICE SUPPLIES	630	556	1,800	500	500	0.0%
0011210 55200 OPERATING SUPPLIES	1,748	1,154	2,065	1,065	825	-22.5%
0011210 55210 UNIFORMS	232	302	300	400	400	0.0%
0011210 55230 GAS/OIL	1,069	-	-	1,500	1,500	0.0%
0011210 55400 BOOKS/SUBS/DUES	713	1,513	2,200	5,500	7,650	-28.7%
0011210 56401 EQUIP-NON CAPITAL	1,971	4,096	-	-	-	0.0%
TOTAL	74,491	33,817	76,215	54,219	54,356	0.3%
CITY MANAGER DEPARTMENT TOTAL	778,421	574,641	621,413	752,047	906,784	20.6%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
FINANCE						
PERSONNEL						
0011300 51200 SALARIES	528,621	545,494	580,487	571,499	611,199	6.9%
0011300 51350 PART TIME SALARIES	8,088	48,010	34,249	52,145	53,708	3.0%
0011300 51400 OVERTIME	-	-	-	-	-	0.0%
0011300 52100 FICA	39,459	43,036	45,911	44,668	50,866	13.9%
0011300 52200 RETIREMENT	99,923	100,247	107,929	104,370	122,581	17.4%
0011300 52300 HEALTH INSUR	84,963	97,472	104,061	111,744	125,228	12.1%
0011300 52301 LIFE INSUR	1,900	1,542	1,951	1,638	1,725	5.3%
0011300 52400 WORKERS' COMP	546	571	571	752	790	5.1%
TOTAL	763,501	836,372	875,159	886,816	966,097	8.9%
OPERATING EXPENSES						
0011300 53100 PROFESSIONAL SERVICES	3,750	1,300	4,600	5,200	1,500	-71.2%
0011300 53200 AUDITING	7,389	7,389	7,389	21,705	49,385	127.5%
0011300 53400 CONTRACTUAL	76,130	78,508	80,541	188,320	132,044	-29.9%
0011300 54000 TRAINING/TRAVEL	3,925	1,732	10,090	12,399	19,725	59.1%
0011300 54100 COMM - PHONE/FAX/ALARM	1,480	1,422	1,469	1,612	1,780	10.4%
0011300 54101 COMMUNICATIONS-CELLULAR	629	527	600	600	600	0.0%
0011300 54700 PRINTING	4,036	4,534	4,850	4,150	5,150	24.1%
0011300 55100 OFFICE SUPPLIES	1,627	3,181	5,800	3,550	3,550	0.0%
0011300 55200 OPERATING SUPPLIES	7,496	5,008	6,455	7,255	6,050	-16.6%
0011300 55210 UNIFORMS	-	-	200	-	-	0.0%
0011300 55400 BOOKS/SUBS/DUES	1,691	1,010	1,705	2,820	2,830	0.4%
TOTAL	108,152	104,611	123,699	247,611	222,614	-10.1%
CAPITAL OUTLAY						
0011300 56400 EQUIPMENT	-	-	-	-	-	0.0%
0011300 56401 EQUIPMENT-NON CAP	-	3,784	4,000	4,000	-	-100.0%
TOTAL	-	3,784	4,000	4,000	-	-100.0%
FINANCE DEPARTMENT TOTAL	871,653	944,767	1,002,858	1,138,427	1,188,711	4.4%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
INFORMATION TECHNOLOGY						
PERSONNEL						
0011310 51200 SALARIES	335,176	392,147	460,666	439,656	513,841	16.9%
0011310 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0011310 51350 PART TIME SALARIES	23,714	-	-	-	-	0.0%
0011310 51400 OVERTIME SALARIES	-	201	-	-	500	0.0%
0011310 52100 FICA	26,212	28,918	33,285	32,635	39,309	20.5%
0011310 52200 RETIREMENT	71,993	80,798	95,908	90,344	103,525	14.6%
0011310 52300 HEALTH INSUR	51,314	59,628	101,185	73,604	89,567	21.7%
0011310 52301 LIFE INSUR	1,293	1,154	1,686	1,256	1,524	21.3%
0011310 52400 WORKERS' COMP	396	534	534	564	592	5.0%
TOTAL	510,097	563,380	693,264	638,059	748,858	17.4%
OPERATING EXPENSES						
0011310 53100 PROFESSIONAL SERVICES	981	7,360	7,500	7,500	6,500	-13.3%
0011310 53400 CONTRACTUAL	162,024	241,511	248,703	217,474	210,236	-3.3%
0011310 54000 TRAINING/TRAVEL	9,300	9,206	16,000	16,500	16,500	0.0%
0011310 54100 COMM - PHONE/FAX/ALARM	5,053	5,542	6,208	6,292	4,404	-30.0%
0011310 54101 COMMUNICATIONS-CELLULAR	3,994	5,894	3,600	4,000	8,900	122.5%
0011310 54103 COMMUNICATIONS-INTERNET	118,345	144,461	134,623	134,023	134,023	0.0%
0011310 54500 INSURANCE	14,504	18,909	18,909	22,653	22,653	0.0%
0011310 54630 R/M VEHICLES-LABOR	250	-	250	250	300	20.0%
0011310 54640 R/M VEHICLES-PARTS	24	250	600	600	750	25.0%
0011310 54970 YOUTH ADVISORY PROGRAM COSTS	2,755	240	4,500	-	-	0.0%
0011310 55100 OFFICE SUPPLIES	451	628	700	500	500	0.0%
0011310 55200 OPERATING SUPPLIES	9,896	11,717	11,190	10,500	8,150	-22.4%
0011310 55210 UNIFORMS	100	-	250	250	250	0.0%
0011310 55230 GAS/OIL	390	177	400	350	250	-28.6%
0011310 55400 BOOKS/SUBS/DUES	1,120	300	450	450	618	37.3%
TOTAL	329,187	446,194	453,883	421,342	414,034	-1.7%
CAPITAL OUTLAY						
0011310 56300 IMPROVEMENTS	8,874	34,500	34,500	15,000	15,000	0.0%
0011310 56400 EQUIPMENT	22,103	22,339	32,000	12,000	12,000	0.0%
0011310 56401 NON CAP EQUIP	5,010	15,494	10,250	4,750	4,750	0.0%
TOTAL	35,988	72,334	76,750	31,750	31,750	0.0%
INFORMATION TECHNOLOGY DEPARTMENT TOTAL	875,271	1,081,908	1,223,897	1,091,151	1,194,642	9.5%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
HUMAN RESOURCES						
PERSONNEL						
0011350 51200 SALARIES	282,438	279,140	278,643	292,576	307,196	5.0%
0011350 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011350 52100 FICA	21,013	20,831	20,937	21,765	24,967	14.7%
0011350 52200 RETIREMENT	60,481	59,123	59,046	60,828	66,445	9.2%
0011350 52300 HEALTH INSUR	28,102	32,988	24,323	35,340	42,760	21.0%
0011350 52301 LIFE INSUR	1,014	838	1,043	843	903	7.1%
0011350 52400 WORKERS' COMP	259	271	271	282	296	5.0%
TOTAL	393,307	393,191	384,263	411,634	442,567	7.5%
OPERATING EXPENSES						
0011350 53100 PROFESSIONAL SERVICES	-	-	-	-	100	0.0%
0011350 53400 CONTRACTUAL	42,224	52,873	53,621	54,094	128,403	137.4%
0011350 53910 HOUSING ALLOWANCE	-	-	-	-	-	0.0%
0011350 54000 TRAINING/TRAVEL	4,266	2,927	6,000	5,550	5,250	-5.4%
0011350 54010 SAFETY COMMITTEE	-	950	3,500	2,000	10,000	400.0%
0011350 54100 COMM - PHONE/FAX/ALARM	396	523	523	480	564	17.5%
0011350 54101 COMMUNICATIONS-CELLULAR	629	602	600	600	800	33.3%
0011350 54700 PRINTING	45	-	100	100	100	0.0%
0011350 54800 PROMOTIONAL	11,263	19,513	13,000	36,500	35,500	-2.7%
0011350 55100 OFFICE SUPPLIES	1,333	1,342	2,000	2,000	2,000	0.0%
0011350 55200 OPERATING SUPPLIES	1,601	4,893	4,965	1,265	375	-70.4%
0011350 55400 BOOKS/SUBS/DUES	2,221	2,459	2,525	2,125	2,349	10.5%
TOTAL	63,978	86,083	86,834	104,714	185,441	77.1%
CAPITAL OUTLAY						
0011350 56401 NON CAP EQUIP	-	3,825	4,000	-	2,500	0.0%
TOTAL	-	3,825	4,000	-	2,500	0.0%
HUMAN RESOURCES DEPARTMENT TOTAL	457,285	483,098	475,097	516,348	630,508	22.1%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CITY ATTORNEY						
PERSONNEL						
0011400 51200 SALARIES	258,647	350,069	364,598	365,766	365,426	-0.1%
0011400 51300 SEASONAL/TEMPORARY	-	-	-	-	7,040	0.0%
0011400 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011400 52100 FICA	18,042	25,143	32,669	27,019	28,493	5.5%
0011400 52200 RETIREMENT	34,560	52,045	55,281	56,601	54,233	-4.2%
0011400 52300 HEALTH INSUR	42,917	57,331	71,882	69,873	41,122	-41.1%
0011400 52301 LIFE INSUR	1,004	1,103	1,370	849	1,098	29.3%
0011400 52400 WORKERS' COMP	260	272	272	188	197	4.8%
TOTAL	355,429	485,962	526,072	520,296	497,609	-4.4%
OPERATING EXPENSES						
0011400 53100 PROFESSIONAL SERVICES	1,193	-	2,250	3,850	7,250	88.3%
0011400 53400 CONTRACTUAL	3,978	15,706	34,425	38,285	5,844	-84.7%
0011400 54000 TRAINING/TRAVEL	5,913	1,065	10,750	8,300	12,450	50.0%
0011400 54100 COMM - PHONE/FAX/ALARM	396	523	523	480	564	17.5%
0011400 54101 COMMUNICATIONS-CELLULAR	589	243	660	600	600	0.0%
0011400 54700 PRINTING	-	98	100	100	100	0.0%
0011400 54930 COLLECTIONS/LITIGATION COSTS	2,156	381,672	3,000	3,000	3,000	0.0%
0011400 54934 LEGAL/CONTRACTUAL	79,179	197,568	165,000	85,000	76,000	-10.6%
0011400 55100 OFFICE SUPPLIES	372	288	400	400	900	125.0%
0011400 55200 OPERATING SUPPLIES	1,595	1,337	1,860	565	575	1.8%
0011400 55210 UNIFORMS	-	-	-	100	100	0.0%
0011400 55400 BOOKS/SUBS/DUES	960	-	1,300	1,451	2,271	56.5%
TOTAL	96,330	598,499	220,268	142,131	109,654	-22.9%
CAPITAL OUTLAY						
0011400 56400 EQUIPMENT	-	-	-	-	-	0.0%
0011400 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
LEGAL DEPARTMENT TOTAL	451,759	1,084,461	746,340	662,427	607,263	-8.3%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PLANNING						
PERSONNEL						
0011500 51200 SALARIES	329,109	374,922	411,272	444,320	409,483	-7.8%
0011500 51300 SEASONAL/TEMPORARY	5,318	5,352	3,000	-	-	0.0%
0011500 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011500 51400 OVERTIME	-	-	-	-	-	0.0%
0011500 52100 FICA	25,605	29,156	31,130	33,667	31,375	-6.8%
0011500 52200 RETIREMENT	68,548	79,404	84,357	92,377	83,370	-9.8%
0011500 52300 HEALTH INSUR	44,363	51,744	48,605	63,147	101,790	61.2%
0011500 52301 LIFE INSUR	1,229	1,147	1,049	1,282	1,678	30.9%
0011500 52400 WORKERS' COMP	2,128	1,614	1,614	4,768	5,006	5.0%
0011500 52500 UNEMPLOYMENT	3,300	-	-	-	-	0.0%
TOTAL	479,600	543,339	581,027	639,561	632,702	-1.1%
OPERATING EXPENSES						
0011500 53100 PROFESSIONAL SERVICES	122,348	120,963	305,410	133,125	114,000	-14.4%
0011500 53400 CONTRACTUAL	38,608	61,403	258,843	83,595	77,568	-7.2%
0011500 54000 TRAINING/TRAVEL	4,039	3,515	10,600	14,410	14,400	-0.1%
0011500 54100 COMM - PHONE/FAX/ALARM	51	914	914	1,120	1,316	17.5%
0011500 54101 COMMUNICATIONS-CELLULAR	1,195	638	1,250	1,250	620	-50.4%
0011500 54500 INSURANCE	15,579	14,223	14,223	17,039	17,039	0.0%
0011500 54610 R/M BLDG & GROUNDS	141	5,154	10,000	10,000	-	-100.0%
0011500 54630 R/M VEHICLES-LABOR	600	600	600	500	750	50.0%
0011500 54640 R/M VEHICLES-PARTS	5,239	1,221	1,500	1,000	1,000	0.0%
0011500 54700 PRINTING	5,369	6,086	9,000	9,000	9,000	0.0%
0011500 55100 OFFICE SUPPLIES	1,752	1,683	2,500	2,500	2,500	0.0%
0011500 55200 OPERATING SUPPLIES	285	639	730	2,110	1,875	-11.1%
0011500 55210 UNIFORMS	93	514	1,375	1,375	1,300	-5.5%
0011500 55230 GAS/OIL	808	1,004	1,500	1,000	1,100	10.0%
0011500 55400 BOOKS/SUBS/DUES	1,782	2,016	4,970	3,670	3,100	-15.5%
TOTAL	197,890	220,575	623,415	281,694	245,568	-12.8%
CAPITAL OUTLAY						
0011500 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011500 56400 EQUIPMENT	-	-	4,000	-	-	0.0%
0011500 56401 NON CAP EQUIP	8,367	-	7,750	10,500	-	-100.0%
0011500 56410 SOFTWARE	-	-	-	-	-	0.0%
TOTAL	8,367	-	11,750	10,500	-	-100.0%
PLANNING DEPARTMENT TOTAL	685,858	763,914	1,216,192	931,755	878,270	-5.7%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PLANNING GREENWAY						
PERSONNEL						
0011501 51200 SALARIES	76,462	78,499	82,481	86,743	56,030	-35.4%
0011501 51300 SEASONAL/TEMPORARY	5,230	5,823	6,000	-	-	0.0%
0011501 51350 PART TIME SALARIES	-	-	-	41,006	-	-100.0%
0011501 51400 OVERTIME	-	-	-	-	-	0.0%
0011501 52100 FICA	6,232	6,457	6,278	5,703	4,287	-24.8%
0011501 52200 RETIREMENT	16,369	16,529	16,551	17,051	11,408	-33.1%
0011501 52300 HEALTH INSUR	9,720	11,534	12,607	12,457	28,536	129.1%
0011501 52301 LIFE INSUR	268	236	293	238	175	-26.5%
0011501 52400 WORKERS' COMP	-	-	-	188	197	4.8%
TOTAL	114,282	119,079	124,210	163,386	100,633	-38.4%
OPERATING EXPENSES						
0011501 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0011501 53400 CONTRACTUAL	60,845	60,629	79,880	111,880	133,022	18.9%
0011501 54000 TRAINING/TRAVEL	709	103	1,600	2,400	2,400	0.0%
0011501 54100 COMM - PHONE/FAX/ALARM	-	-	-	-	188	0.0%
0011501 54101 COMMUNICATIONS-CELLULAR	-	572	131	160	-	-100.0%
0011501 54103 COMMUNICATIONS-INTERNET	-	-	-	-	435	0.0%
0011501 54500 INSURANCE	-	-	-	-	-	0.0%
0011501 54610 R/M BLDG & GROUNDS	-	6,464	11,600	5,400	5,400	0.0%
0011501 54611 R/M FACILITIES	6,846	-	-	-	-	0.0%
0011501 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
0011501 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
0011501 54941 SIGNAGE COSTS	18,233	2,464	6,000	6,000	6,000	0.0%
0011501 54970 PROGRAM COSTS	-	1,492	2,400	2,400	2,400	0.0%
0011501 55100 OFFICE SUPPLIES	-	-	-	-	-	0.0%
0011501 55200 OPERATING SUPPLIES	1,471	2,778	2,465	1,500	2,625	75.0%
0011501 55210 UNIFORMS	43	321	-	600	550	-8.3%
0011501 55230 GAS/OIL	-	-	-	-	-	0.0%
0011501 55240 CHEMICALS	-	483	1,200	1,200	1,200	0.0%
0011501 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	88,147	75,307	105,276	131,540	154,220	17.2%
CAPITAL OUTLAY						
0011501 56300 IMPROVEMENTS	-	199,763	-	-	-	0.0%
0011501 56400 EQUIPMENT	-	-	70,000	45,000	-	-100.0%
0011501 56401 NON CAP EQUIP	6,857	3,285	8,570	8,500	5,000	-41.2%
TOTAL	6,857	203,048	78,570	53,500	5,000	-90.7%
PLANNING GREENWAY DEPARTMENT TOTAL	209,285	397,434	308,056	348,426	259,853	-25.4%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
NON-DEPARTMENTAL						
OPERATING SUPPLIES						
0011910 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0011910 53200 AUDITING	7,389	7,389	7,389	-	-	0.0%
0011910 53400 CONTRACTUAL	168,016	174,665	179,004	189,711	191,576	1.0%
0011910 54100 COMM - PHONE/FAX/ALARM	1,390	953	1,144	1,302	928	-28.7%
0011910 54103 COMMUNICATIONS-INTERNET	2,710	2,522	3,175	3,480	3,175	-8.8%
0011910 54200 POSTAGE	11,542	12,796	7,500	13,500	12,000	-11.1%
0011910 54300 UTILITIES ELECTRIC	16,570	18,775	20,000	20,000	20,000	0.0%
0011910 54310 UTILITIES-WATER & WASTEWATER	2,264	2,819	3,000	3,000	2,400	-20.0%
0011910 54500 INSURANCE	56,389	69,880	69,880	83,608	83,608	0.0%
0011910 54610 R/M BLDG & GROUNDS	95	465	5,000	1,000	1,000	0.0%
0011910 54611 R/M FACILITIES	20,999	23,527	42,000	22,000	36,300	65.0%
0011910 54620 R/M EQUIPMENT	3,313	4,539	5,000	5,000	5,000	0.0%
0011910 55200 OPERATING SUPPLIES	1,004	1,834	1,800	3,025	2,025	-33.1%
0011910 55220 JANITORIAL SUPPLIES	1,095	1,197	1,750	1,500	1,700	13.3%
0011910 55400 BOOKS/SUBS/DUES	-	-	180	180	3,815	2019.4%
TOTAL	292,777	321,361	346,822	347,306	363,527	4.7%
CAPITAL OUTLAY						
0011910 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011910 56400 EQUIPMENT	98,691	-	-	-	-	0.0%
0011910 56401 NON CAP EQUIP	1,638	4,852	-	-	-	0.0%
TOTAL	100,329	4,852	-	-	-	0.0%
NON-DEPARTMENTAL TOTAL	393,105	326,214	346,822	347,306	363,527	4.7%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
FACILITIES MAINTENANCE						
PERSONNEL						
0011930 51200 SALARIES	550,930	524,889	588,959	564,026	615,214	9.1%
0011930 51210 WC REIMB	-	-	-	-	-	0.0%
0011930 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0011930 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011930 51400 OVERTIME	9,529	6,625	10,000	8,000	8,000	0.0%
0011930 52100 FICA	41,945	39,607	44,753	42,273	50,603	19.7%
0011930 52200 RETIREMENT	102,623	93,801	105,925	98,615	130,008	31.8%
0011930 52300 HEALTH INSUR	82,796	93,898	113,765	99,988	155,495	55.5%
0011930 52301 LIFE INSUR	2,042	1,559	2,482	1,597	2,280	42.8%
0011930 52400 WORKERS' COMP	7,239	8,575	8,575	5,241	5,503	5.0%
0011930 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	797,104	768,954	874,459	819,740	967,103	18.0%
OPERATING EXPENSES						
0011930 53100 PROFESSIONAL SERVICES	-	-	2,500	2,500	2,500	0.0%
0011930 53400 CONTRACTUAL	4,137	8,293	7,528	5,131	8,257	60.9%
0011930 54000 TRAINING/TRAVEL	1,677	1,914	7,200	5,438	7,138	31.3%
0011930 54100 COMM - PHONE/FAX/ALARM	328	262	262	480	564	17.5%
0011930 54101 COMMUNICATIONS-CELLULAR	3,898	3,856	4,600	4,663	4,300	-7.8%
0011930 54300 UTILITIES ELECTRIC	2,135	2,188	2,200	2,350	2,500	6.4%
0011930 54310 UTILITIES-WATER & WASTEWATER	1,073	623	1,200	900	940	4.4%
0011930 54400 RENTALS/LEASES	650	620	1,000	1,000	1,000	0.0%
0011930 54500 INSURANCE	8,288	8,468	8,468	10,145	10,145	0.0%
0011930 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
0011930 54611 R/M FACILITIES	24,418	9,714	17,750	19,000	18,600	-2.1%
0011930 54620 R/M EQUIPMENT	6,328	7,989	11,500	11,500	11,500	0.0%
0011930 54630 R/M VEHICLES-LABOR	7,500	7,500	7,500	8,000	7,500	-6.3%
0011930 54640 R/M VEHICLES-PARTS	3,443	6,247	7,500	7,500	7,500	0.0%
0011930 55100 OFFICE SUPPLIES	224	168	250	250	250	0.0%
0011930 55200 OPERATING SUPPLIES	11,584	16,887	17,930	14,530	14,775	1.7%
0011930 55210 UNIFORMS	2,773	3,438	3,650	3,300	3,750	13.6%
0011930 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
0011930 55230 GAS/OIL	12,869	12,007	15,000	14,000	15,500	10.7%
0011930 55400 BOOKS/SUBS/DUES	171	85	200	200	200	0.0%
TOTAL	91,496	90,259	116,238	110,887	116,919	5.4%
CAPITAL OUTLAY						
0011930 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011930 56400 EQUIPMENT	-	59,882	60,000	57,000	7,500	-86.8%
0011930 56401 NON CAP EQUIP	-	-	2,000	-	3,900	0.0%
0011930 56415 SUBSCRIPTION BASED IT AGREEMENT	-	-	-	-	-	0.0%
TOTAL	-	59,882	62,000	57,000	11,400	-80.0%
0011930 57100 PRINCIPAL	13,865	14,377	14,378	15,351	16,373	6.7%
0011930 57200 INTEREST	2,149	2,117	2,117	1,638	1,127	-31.2%
FACILITIES MAINTENANCE DEPARTMENT TOTAL	904,614	935,589	1,069,192	1,004,616	1,112,922	10.8%
TOTAL GENERAL GOVERNMENT	6,548,526	7,692,239	8,205,515	8,036,870	8,414,912	4.7%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
POLICE- 0012100 / BEACH RANGERS - 0012101						
PERSONNEL						
0012100 51200 SALARIES	3,337,362	3,566,900	3,658,082	3,811,669	3,908,089	2.5%
0012100 51210 WC REIMB	(6,290)	(3,374)	-	-	-	0.0%
0012100 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0012100 51350 PART TIME SALARIES	39,169	28,374	121,104	60,911	81,266	33.4%
0012101 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0012100 51400 OVERTIME	170,717	176,403	191,600	220,325	231,000	4.8%
0012101 51400 OVERTIME	-	-	-	-	-	0.0%
0012100 51500 INCENTIVE	21,263	22,736	24,482	25,000	25,000	0.0%
0012100 52100 FICA	259,784	276,620	279,008	298,665	304,439	1.9%
0012101 52100 FICA	-	-	-	-	-	0.0%
0012100 52200 RETIREMENT	1,218,943	1,264,947	1,114,601	1,115,378	1,026,221	-8.0%
0012100 52300 HEALTH INSUR	575,075	625,817	798,313	663,485	650,852	-1.9%
0012100 52301 LIFE INSUR	12,203	10,111	13,245	11,583	11,930	3.0%
0012100 52400 WORKERS' COMP	69,774	75,412	75,412	111,254	116,817	5.0%
0012101 52400 WORKERS' COMP	-	-	-	-	-	0.0%
0012100 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	5,698,000	6,043,947	6,275,847	6,318,270	6,355,614	0.6%
OPERATING EXPENSES						
0012100 53100 PROFESSIONAL SERVICES	-	-	750	-	-	0.0%
0012100 53400 CONTRACTUAL	120,770	147,701	181,307	235,349	264,702	12.5%
0012100 53500 INVESTIGATIONS	974	1,132	4,000	4,000	4,000	0.0%
0012100 54000 TRAINING/TRAVEL	24,979	33,836	33,000	30,000	26,300	-12.3%
0012101 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0012100 54100 COMM - PHONE/FAX/ALARM	7,641	8,031	8,454	9,298	9,088	-2.3%
0012100 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0012100 54103 COMMUNICATIONS-INTERNET	5,861	10,005	11,593	13,600	11,593	-14.8%
0012100 54104 COMMUNICATIONS-MOBILE	43,858	38,563	44,420	51,620	56,720	9.9%
0012100 54105 COMMUNICATIONS-911 SYSTEM	-	-	-	-	-	0.0%
0012100 54200 POSTAGE	-	-	-	400	425	6.3%
0012100 54300 UTILITIES ELECTRIC	41,940	31,656	41,000	48,000	49,000	2.1%
0012100 54310 UTILITIES-WATER & WASTEWATER	4,993	5,846	5,700	10,000	7,000	-30.0%
0012100 54320 UTILITIES-PROPANE/OTHER	1,864	1,868	1,500	2,500	2,500	0.0%
0012100 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
0012100 54500 INSURANCE	146,866	112,713	112,713	173,859	173,859	0.0%
0012101 54500 INSURANCE	-	-	-	-	-	0.0%
0012100 54610 R/M BLDG & GROUNDS	22,761	10,237	42,000	36,000	34,000	-5.6%
0012100 54611 R/M FACILITIES	90,266	29,459	47,500	19,500	14,000	-28.2%
0012100 54620 R/M EQUIPMENT	9,259	7,642	12,000	13,400	13,400	0.0%
0012101 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
0012100 54630 R/M VEHICLES-LABOR	45,000	45,000	45,000	47,000	54,000	14.9%
0012101 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
0012100 54640 R/M VEHICLES-PARTS	63,603	65,458	60,000	60,000	90,000	50.0%
0012101 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
0012100 54700 PRINTING	1,465	589	2,500	3,000	1,000	-66.7%
0012101 54700 PRINTING	-	-	-	-	-	0.0%
0012100 54800 PROMOTIONAL	4,495	4,427	4,500	6,000	5,000	-16.7%
0012100 54900 MISC EXPENSE	-	-	-	750	-	-100.0%
0012100 55100 OFFICE SUPPLIES	2,109	4,792	6,000	7,500	5,000	-33.3%
0012100 55200 OPERATING SUPPLIES	49,911	43,010	44,425	55,700	52,500	-5.7%
0012101 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
0012100 55210 UNIFORMS	75,974	62,507	68,777	53,300	62,925	18.1%
0012101 55210 UNIFORMS	-	-	-	-	-	0.0%
0012100 55220 JANITORIAL SUPPLIES	1,782	2,469	5,000	6,000	4,000	-33.3%
0012100 55230 GAS/OIL	144,640	142,882	150,000	155,000	165,000	6.5%
0012101 55230 GAS/OIL	-	-	-	-	-	0.0%
0012100 55400 BOOKS/SUBS/DUES	2,524	1,526	2,700	3,150	9,310	195.6%
TOTAL	913,535	811,349	934,839	1,044,926	1,115,322	6.7%
CAPITAL OUTLAY						
0012100 56200 BUILDING	-	-	-	-	-	0.0%
0012100 56300 IMPROVEMENTS	13,085	-	-	-	-	0.0%
0012100 56400 EQUIPMENT	257,951	179,699	188,000	555,000	557,000	0.4%
0012101 56400 EQUIPMENT	-	-	-	-	-	0.0%
0012100 56401 NON CAP EQUIP	9,857	-	52,350	24,900	21,700	-12.9%
0012100 56415 SUBSCRIPTION BASED IT AGREEMENTS	-	-	-	-	-	0.0%
0012101 56401 NON CAP EQUIP	-	13,305	-	-	-	0.0%
TOTAL	280,893	193,003	240,350	579,900	578,700	-0.2%
0012100 57100 PRINCIPAL	9,647	9,127	9,127	9,127	9,554	4.7%
0012100 57200 INTEREST	353	873	874	874	447	-48.9%
TOTAL	10,000	10,000	10,001	10,001	10,001	0.0%
POLICE DEPARTMENT TOTAL	6,902,428	7,058,299	7,461,037	7,953,097	8,059,637	1.3%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
FIRE 0012200						
PERSONNEL						
0012200 51200 SALARIES	2,702,088	3,050,823	3,030,238	3,716,575	4,121,172	10.9%
0012200 51210 WC REIMB	(370)	-	-	-	-	0.0%
0012200 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0012200 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0012200 51400 OVERTIME	384,082	341,700	273,149	423,500	420,000	-0.8%
0012200 51500 INCENTIVE	12,087	11,398	12,852	13,300	13,300	0.0%
0012200 52100 FICA	228,017	249,827	215,055	305,882	323,733	5.8%
0012200 52200 RETIREMENT	1,205,659	1,326,810	952,491	1,248,481	1,392,578	11.5%
0012200 52300 HEALTH INSUR	413,706	526,113	535,787	618,447	543,209	-12.2%
0012200 52301 LIFE INSUR	9,854	8,520	10,326	9,867	10,620	7.6%
0012200 52400 WORKERS' COMP	96,649	101,134	101,134	146,500	153,825	5.0%
TOTAL	5,051,773	5,616,325	5,131,032	6,482,552	6,978,437	7.6%
OPERATING EXPENSES						
0012200 53100 PROFESSIONAL SERVICES	-	-	5,000	5,000	5,000	0.0%
0012200 53400 CONTRACTUAL	339,837	334,182	358,232	403,900	483,704	19.8%
0012200 53500 INVESTIGATIONS	190	664	800	800	800	0.0%
0012200 53910 HOUSING ALLOWANCE	-	5,000	-	-	-	0.0%
0012200 54000 TRAINING/TRAVEL	29,152	46,565	53,393	63,292	71,000	12.2%
0012200 54100 COMM - PHONE/FAX/ALARM	1,240	1,045	1,045	1,280	1,504	17.5%
0012200 54101 COMMUNICATIONS-CELLULAR	8,917	9,676	10,800	10,800	12,000	11.1%
0012200 54103 COMMUNICATIONS-INTERNET	15,109	12,961	32,715	32,715	32,715	0.0%
0012200 54200 POSTAGE	210	294	800	800	800	0.0%
0012200 54300 UTILITIES ELECTRIC	29,300	23,276	32,500	35,000	35,000	0.0%
0012200 54310 UTILITIES-WATER & WASTEWATER	5,529	7,381	8,400	6,500	6,500	0.0%
0012200 54320 UTILITIES-PROPANE/OTHER	891	7,558	4,500	4,500	4,500	0.0%
0012200 54440 LAND RENT	-	-	10,000	10,000	10,000	0.0%
0012200 54500 INSURANCE	96,442	106,436	106,436	126,156	126,156	0.0%
0012200 54610 R/M BLDG & GROUNDS	17,657	5,844	25,208	66,875	39,275	-41.3%
0012200 54611 R/M FACILITIES	29,873	107,732	109,500	20,750	28,000	34.9%
0012200 54620 R/M EQUIPMENT	25,962	28,298	28,751	28,751	31,124	8.3%
0012200 54630 R/M VEHICLES-LABOR	40,000	40,000	40,000	40,000	44,000	10.0%
0012200 54640 R/M VEHICLES-PARTS	80,687	97,801	60,000	80,000	85,000	6.3%
0012200 54650 OUTSIDE R/M VEHICLES	-	-	-	-	-	0.0%
0012200 54700 PRINTING	179	50	1,000	1,000	500	-50.0%
0012200 54800 PROMOTIONAL	9,001	5,972	6,800	6,800	9,550	40.4%
0012200 54922 AMBULANCE BILLING/COLLECTION	53,875	50,693	57,809	80,000	80,000	0.0%
0012200 54970 PROGRAM COSTS	1,363	1,472	4,400	4,050	4,455	10.0%
0012200 55100 OFFICE SUPPLIES	1,889	2,484	2,500	2,500	2,750	10.0%
0012200 55200 OPERATING SUPPLIES	56,459	46,864	56,580	61,350	118,170	92.6%
0012200 55210 UNIFORMS	74,460	72,323	68,703	82,300	98,400	19.6%
0012200 55220 JANITORIAL SUPPLIES	5,618	7,000	7,000	7,000	7,700	10.0%
0012200 55230 GAS/OIL	46,851	44,160	50,000	52,000	55,000	5.8%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
0012200 55245 MEDICAL SUPPLIES	102,080	106,846	123,500	130,900	143,990	10.0%
0012200 55400 BOOKS/SUBS/DUES	5,125	3,619	8,400	6,750	10,205	51.2%
TOTAL	1,077,893	1,176,197	1,274,772	1,371,769	1,547,798	12.8%
CAPITAL OUTLAY						
0012200 56200 BUILDING	-	-	-	-	-	0.0%
0012200 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0012200 56400 EQUIPMENT	-	14,593	26,406	116,301	258,300	122.1%
0012200 56401 NON CAP EQUIP	17,535	39,774	34,177	20,000	-	-100.0%
0012200 56410 SOFTWARE	-	-	-	-	-	0.0%
TOTAL	17,535	54,367	60,583	136,301	258,300	89.5%
0012200 57100 PRINCIPAL	-	-	-	25,718	-	-100.0%
0012200 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	25,718	-	-100.0%
FIRE DEPARTMENT	6,147,201	6,846,889	6,466,387	8,016,340	8,784,535	9.6%
OCEAN RESCUE 0012201						
PERSONNEL						
0012201 51200 SALARIES	88,756	166,259	175,574	184,243	189,768	3.0%
0012201 51210 WC REIMB	-	(683)	-	-	-	0.0%
0012201 51300 SEASONAL/TEMPORARY	181,580	218,900	269,634	270,605	280,200	3.5%
0012201 51350 PART TIME SALARIES	80,337	82,656	98,689	179,495	177,056	-1.4%
0012201 51400 OVERTIME	26,302	31,288	42,126	45,000	45,000	0.0%
0012201 52100 FICA	28,757	37,996	44,690	51,794	53,000	2.3%
0012201 52200 RETIREMENT	19,807	33,781	36,360	38,304	38,637	0.9%
0012201 52300 HEALTH INSUR	14,127	29,342	50,966	36,777	41,856	13.8%
0012201 52301 LIFE INSUR	311	461	666	534	567	6.2%
0012201 52400 WORKERS' COMP	6,722	7,034	7,034	31,204	32,764	5.0%
TOTAL	446,699	607,034	725,739	837,956	858,848	2.5%
OPERATING EXPENSES						
0012201 53400 CONTRACTUAL	7,842	11,434	13,455	46,018	37,425	-18.7%
0012201 54000 TRAINING/TRAVEL	-	2,170	7,000	5,700	5,700	0.0%
0012201 54100 COMM - PHONE/FAX/ALARM	-	-	-	320	376	17.5%
0012201 54101 COMMUNICATIONS-CELLULAR	3,442	3,606	4,260	5,638	5,638	0.0%
0012201 54103 COMMUNICATIONS-INTERNET	-	1,200	1,200	1,200	1,200	0.0%
0012201 54300 UTILITIES ELECTRIC	-	-	-	5,500	6,050	10.0%
0012201 54310 UTILITIES-WATER & WASTEWATER	-	-	-	3,000	3,100	3.3%
0012201 54320 UTILITIES-PROPANE/OTHER	-	-	-	600	600	0.0%
0012201 54500 INSURANCE	10,130	13,647	13,647	18,615	18,615	0.0%
0012200 54610 R/M BLDG & GROUNDS	-	-	-	1,500	1,500	0.0%
0012201 54611 R/M FACILITIES	1,303	17,434	17,500	38,500	46,600	21.0%
0012201 54620 R/M EQUIPMENT	6,605	8,030	9,000	11,500	13,000	13.0%
0012201 54630 R/M VEHICLES-LABOR	12,000	12,000	12,000	19,000	21,000	10.5%
0012201 54640 R/M VEHICLES-PARTS	9,484	13,307	10,000	19,000	19,000	0.0%
0012201 54700 PRINTING	-	-	-	500	500	0.0%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
0012201 54800 PROMOTIONAL	1,384	2,453	3,000	4,200	4,200	13.3%
0012201 55100 OFFICE SUPPLIES	-	-	-	750	750	0.0%
0012201 55200 OPERATING SUPPLIES	19,592	13,427	21,095	18,330	15,100	-17.6%
0012201 55210 UNIFORMS	9,289	10,950	11,625	16,400	16,400	0.0%
0012201 55230 GAS/OIL	12,245	9,638	12,000	17,000	17,000	0.0%
0012201 55245 MEDICAL SUPPLIES	1,621	1,478	2,000	2,600	2,600	0.0%
0012201 55400 BOOKS/SUBS/DUES	904	916	2,600	2,600	3,705	42.5%
TOTAL	95,842	121,691	140,382	238,471	240,059	0.7%
CAPITAL OUTLAY						
0012201 56400 EQUIPMENT	17,147	64,232	50,000	85,000	80,000	-5.9%
0012201 56401 NON CAP EQUIP	30,829	-	-	3,900	7,900	102.6%
TOTAL	47,976	64,232	50,000	88,900	87,900	-1.1%
OCEAN RESCUE 0012201	590,516	792,957	916,121	1,165,327	1,186,807	1.8%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
BEACH RANGERS - 0012202						
PERSONNEL						
0012202 51350 PART TIME SALARIES	54,151	45,441	82,696	-	-	0.0%
0012202 51400 OVERTIME	2,481	3,202	3,291	-	-	0.0%
0012202 52100 FICA	4,332	3,757	6,578	-	-	0.0%
0012202 52400 WORKERS' COMP	877	917	917	-	-	0.0%
TOTAL	61,842	53,317	93,482	-	-	0.0%
OPERATING EXPENSES						
0012202 53400 CONTRACTUAL	24	-	-	-	-	0.0%
0012202 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0012202 54101 COMMUNICATIONS-CELLULAR	522	745	1,378	-	-	0.0%
0012202 54500 INSURANCE	1,842	1,891	1,891	-	-	0.0%
0012202 54620 R/M EQUIPMENT	492	-	1,000	-	-	0.0%
0012202 54630 R/M VEHICLES-LABOR	7,000	7,000	7,000	-	-	0.0%
0012202 54640 R/M VEHICLES-PARTS	6,646	2,896	6,500	-	-	0.0%
0012202 54700 PRINTING	344	-	500	-	-	0.0%
0012202 55200 OPERATING SUPPLIES	491	329	1,000	-	-	0.0%
0012202 55210 UNIFORMS	1,276	38	1,800	-	-	0.0%
0012202 55230 GAS/OIL	1,520	586	6,000	-	-	0.0%
TOTAL	20,157	13,486	27,069	-	-	0.0%
CAPITAL OUTLAY						
0012202 56400 EQUIPMENT	-	-	-	-	-	0.0%
0012202 56401 NON CAP EQUIP	-	2,900	2,930	-	-	0.0%
TOTAL	-	2,900	2,930	-	-	0.0%
BEACH RANGERS -0012202	81,998	69,703	123,481	-	-	0.0%
FIRE DEPARTMENT TOTAL	6,819,716	7,709,549	7,505,989	9,181,667	9,971,342	8.6%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
BUILDING AND PERMITTING (See also Fund 140)						
PERSONNEL						
0012400 51200 SALARIES	-	-	-	30,795	27,482	-10.8%
0012400 51210 WC REIMB	-	-	-	-	-	0.0%
0012400 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0012400 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0012400 51400 OVERTIME	-	-	-	-	-	0.0%
0012400 52100 FICA	-	-	-	2,353	2,103	-10.6%
0012400 52200 RETIREMENT	-	-	-	6,403	5,596	-12.6%
0012400 52300 HEALTH INSUR	-	-	-	-	6,976	0.0%
0012400 52301 LIFE INSUR	-	-	-	89	90	1.1%
0012400 52400 WORKERS' COMP	-	-	-	-	-	0.0%
0012400 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	-	-	-	39,640	42,247	6.6%
OPERATING EXPENSES						
0012400 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0012400 53400 CONTRACTUAL	-	-	11,878	12,352	18,292	48.1%
0012400 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0012400 54100 COMM - PHONE/FAX/ALARM	-	-	-	-	-	0.0%
0012400 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0012400 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
0012400 54500 INSURANCE	-	-	-	-	-	0.0%
0012400 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
0012400 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
0012400 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
0012400 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
0012400 54700 PRINTING	-	-	-	-	-	0.0%
0012400 55100 OFFICE SUPPLIES	-	-	-	-	-	0.0%
0012400 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
0012400 55210 UNIFORMS	-	-	-	-	-	0.0%
0012400 55230 GAS/OIL	-	-	-	-	-	0.0%
0012400 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	-	-	11,878	12,352	18,292	48.1%
CAPITAL OUTLAY						
0012400 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0012400 56400 EQUIPMENT	-	-	-	-	-	0.0%
0012400 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
0012400 56410 SOFTWARE	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-
BUILDING DEPARTMENT TOTAL (See also Fund 140)	-	-	11,878	51,992	60,539	16.4%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CODE ENFORCEMENT						
PERSONNEL						
0012420 51200 SALARIES	203,164	221,219	211,485	272,029	220,648	-18.9%
0012420 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0012420 51400 OVERTIME	-	-	-	250	250	0.0%
0012420 52100 FICA	15,266	16,702	15,915	22,715	16,901	-25.6%
0012420 52200 RETIREMENT	43,606	46,185	44,187	62,783	44,921	-28.5%
0012420 52300 HEALTH INSUR	29,204	34,057	38,978	62,237	48,100	-22.7%
0012420 52301 LIFE INSUR	717	647	1,853	1,725	663	-61.6%
0012420 52400 WORKERS' COMP	-	1,642	1,642	3,058	3,211	5.0%
0012420 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	291,958	320,453	314,060	424,797	334,694	-21.2%
OPERATING EXPENSES						
0012420 53400 CONTRACTUAL	33,371	32,551	75,320	74,226	73,445	-1.1%
0012420 54000 TRAINING/TRAVEL	3,996	6,321	11,350	8,000	6,000	-25.0%
0012420 54100 COMM - PHONE/FAX/ALARM	396	523	523	480	564	17.5%
0012420 54101 COMMUNICATIONS-CELLULAR	2,229	2,218	3,000	3,000	3,000	0.0%
0012420 54500 INSURANCE	5,142	6,659	6,659	7,978	7,978	0.0%
0012420 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
0012420 54630 R/M VEHICLES-LABOR	2,000	2,000	2,000	2,000	2,000	0.0%
0012420 54640 R/M VEHICLES-PARTS	238	2,782	2,000	2,000	2,000	0.0%
0012420 54700 PRINTING	1,054	421	1,500	1,500	4,500	200.0%
0012420 54930 COLLECTIONS/LITIGATION COSTS	300	-	600	600	600	0.0%
0012420 55100 OFFICE SUPPLIES	998	881	1,500	1,500	1,500	0.0%
0012420 55200 OPERATING SUPPLIES	1,268	1,785	2,960	2,960	3,260	10.1%
0012420 55210 UNIFORMS	678	1,346	1,200	1,500	1,350	-10.0%
0012420 55230 GAS/OIL	2,906	2,091	2,800	2,000	3,750	87.5%
0012420 55400 BOOKS/SUBS/DUES	355	652	1,025	1,125	1,125	0.0%
TOTAL	54,932	60,230	112,437	108,869	111,072	2.0%
CAPITAL OUTLAY						
0012420 56400 EQUIPMENT	-	-	-	-	35,000	0.0%
0012420 56401 NON CAP EQUIP	-	1,710	1,000	2,800	-	-100.0%
0012420 56410 SOFTWARE	-	-	-	-	-	0.0%
TOTAL	-	1,710	1,000	2,800	35,000	1150.0%
CODE ENFORCEMENT DEPARTMENT TOTAL	346,891	382,392	427,497	536,466	480,766	-10.4%
TOTAL PUBLIC SAFETY	14,069,034	15,150,240	15,406,401	17,723,222	18,572,284	4.8%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
STREETS DEPARTMENT						
PERSONNEL						
0014100 51200 SALARIES	526,710	565,412	591,910	605,544	635,537	5.0%
0014100 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0014100 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0014100 51400 OVERTIME	48,834	46,179	40,000	42,000	44,000	4.8%
0014100 52100 FICA	42,648	45,814	47,118	46,975	48,850	4.0%
0014100 52200 RETIREMENT	124,308	129,691	133,405	131,319	129,426	-1.4%
0014100 52300 HEALTH INSUR	107,705	117,105	148,076	132,828	140,246	5.6%
0014100 52301 LIFE INSUR	2,003	1,707	2,186	1,696	1,905	12.3%
0014100 52400 WORKERS' COMP	33,343	34,891	34,891	47,877	50,271	5.0%
TOTAL	885,551	940,799	997,586	1,008,239	1,050,235	4.2%
OPERATING EXPENSES						
0014100 53100 PROFESSIONAL SERVICES	-	575	10,000	2,500	12,600	404.0%
0014100 53400 CONTRACTUAL	36,304	27,093	67,104	67,288	75,977	12.9%
0014100 54000 TRAINING/TRAVEL	3,720	5,921	13,150	14,015	12,850	-8.3%
0014100 54100 COMM - PHONE/FAX/ALARM	132	262	262	160	376	135.0%
0014100 54101 COMMUNICATIONS-CELLULAR	2,586	2,266	3,400	3,400	1,280	-62.4%
0014100 54300 UTILITIES ELECTRIC	389,076	421,054	437,500	422,000	483,625	14.6%
0014100 54310 UTILITIES-WATER & WASTEWATER	2,813	2,755	3,200	3,200	3,500	9.4%
0014100 54400 RENTALS/LEASES	9,915	5,904	7,500	7,500	8,000	6.7%
0014100 54500 INSURANCE	28,932	30,501	30,501	36,540	36,540	0.0%
0014100 54610 R/M BLDG & GROUNDS	873	208	5,000	5,000	5,000	0.0%
0014100 54611 R/M FACILITIES	2,668	9,590	10,250	6,500	6,500	0.0%
0014100 54612 R/M STREETS	96,889	88,395	100,000	103,000	121,500	18.0%
0014100 54620 R/M EQUIPMENT	702	1,933	2,000	3,000	2,500	-16.7%
0014100 54630 R/M VEHICLES-LABOR	60,000	60,000	60,000	63,000	68,000	7.9%
0014100 54640 R/M VEHICLES-PARTS	57,864	65,921	80,000	80,000	80,000	0.0%
0014100 54941 SIGNAGE COSTS	21,385	38,902	40,000	40,000	40,000	0.0%
0014100 55100 OFFICE SUPPLIES	144	235	250	250	250	0.0%
0014100 55200 OPERATING SUPPLIES	12,461	16,108	24,965	24,065	24,575	2.1%
0014100 55210 UNIFORMS	5,157	5,334	5,200	5,250	5,500	4.8%
0014100 55220 JANITORIAL SUPPLIES	145	75	500	500	500	0.0%
0014100 55230 GAS/OIL	55,348	47,322	70,000	64,000	70,000	9.4%
0014100 55240 CHEMICALS	1,916	1,705	5,000	3,000	3,000	0.0%
0014100 55300 ROAD MATERIALS	-	-	-	-	-	0.0%
0014100 55400 BOOKS/SUBS/DUES	371	507	250	450	450	0.0%
TOTAL	789,401	832,566	976,032	954,618	1,062,523	11.3%
CAPITAL OUTLAY						
0014100 56200 BUILDING	-	-	-	-	-	0.0%
0014100 56300 IMPROVEMENTS	15,713	-	-	-	-	0.0%
0014100 56400 EQUIPMENT	34,431	48,897	45,500	77,000	71,000	-7.8%
0014100 56401 NON CAP EQUIP	1,493	-	7,500	7,500	12,500	66.7%
0014100 56410 SOFTWARE	-	-	-	-	-	0.0%
TOTAL	51,637	48,897	53,000	84,500	83,500	-1.2%
STREETS DEPARTMENT TOTAL	1,726,589	1,822,262	2,026,618	2,047,357	2,196,258	7.3%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TOTAL TRANSPORTATION	1,726,589	1,822,262	2,026,618	2,047,357	2,196,258	7.3%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
DOWNTOWN DISTRICT						
PERSONNEL						
0015200 51200 SALARIES	-	61,659	85,000	95,025	87,626	-7.8%
0015200 52100 FICA	-	4,624	6,503	7,107	6,703	-5.7%
0015200 52200 RETIREMENT	-	13,066	18,207	19,756	17,841	-9.7%
0015200 52300 HEALTH INSUR	-	6,069	23,478	11,427	28,630	150.5%
0015200 52301 LIFE INSUR	-	182	325	274	274	0.0%
0015200 52400 WORKERS' COMP	-	-	-	94	99	5.3%
TOTAL	-	85,600	133,513	133,683	141,173	5.6%
OPERATING EXPENSES						
0015200 53400 CONTRACTUAL	32,505	73,186	104,300	119,436	133,508	11.8%
0015200 54100 COMM - PHONE/FAX/ALARM	-	-	-	160	188	17.5%
0015200 54101 COMMUNICATIONS-CELLULAR	-	430	-	650	1,000	53.8%
0015200 54300 UTILITIES ELECTRIC	25,636	28,736	28,000	33,000	38,000	15.2%
0015200 54310 UTILITIES-WATER & WASTEWATER	16,535	17,342	18,000	25,000	23,000	-8.0%
0015200 54400 RENTALS/LEASES	-	-	-	15,000	20,000	33.3%
0015200 54500 INSURANCE	13,454	16,753	16,753	10,971	10,971	0.0%
0015200 54610 R/M BLDG & GROUNDS	11,887	26,995	45,000	63,000	43,000	-31.7%
0015200 54611 R/M FACILITIES	2,639	10,632	12,750	20,750	42,400	104.3%
0015200 54620 R/M EQUIPMENT	-	-	4,000	1,000	-	-100.0%
0015200 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0015200 55200 OPERATING SUPPLIES	13,289	4,923	17,200	6,700	6,000	-10.4%
0015200 55220 JANITORIAL SUPPLIES	6,998	7,000	7,000	7,000	10,000	42.9%
TOTAL	122,943	185,998	253,003	302,667	328,067	8.4%
CAPITAL OUTLAY						
0015200 56300 IMPROVEMENTS	-	-	-	-	10,000	0.0%
0015200 56400 EQUIPMENT	-	-	-	-	-	0.0%
0015200 56401 NON CAP EQUIP	-	1,710	1,000	1,000	-	-100.0%
TOTAL	-	1,710	1,000	1,000	10,000	900.0%
DOWNTOWN DISTRICT TOTAL	122,943	273,308	387,516	437,350	479,240	9.6%
TOTAL ECONOMIC ENVIRONMENT	122,943	273,308	387,516	437,350	479,240	9.6%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OTHER SERVICES						
OPERATING EXPENSES						
0015640 55600 AGED / POOR SERVICES	29,802	29,513	30,000	40,000	40,000	0.0%
0015640 55601 NON PROFIT COUNCIL ON AGING	50,000	50,000	50,000	50,000	50,000	0.0%
0015640 55602 NON PROFIT EPISCOPAL	-	-	-	-	-	0.0%
0015640 55603 NON PROFIT BOYS AND GIRLS CLUB	-	-	-	-	-	0.0%
0015640 55604 NON PROFIT BARNABAS	30,000	30,000	30,000	30,000	30,000	0.0%
0015640 55605 NON PROFIT MICAH'S PL	5,000	3,870	5,000	5,000	5,000	0.0%
0015640 55606 NON PROFIT NASSAU MENTAL HEALTH	15,000	15,000	15,000	15,000	15,000	0.0%
0015640 55607 NON PROFIT FAMILY SUPPORT SVCS	-	-	-	-	-	0.0%
0015640 55608 NON PROFIT AMERICA'S YOUTH	-	-	-	-	-	0.0%
0015640 55610 NON PROFIT SALVATION ARMY	-	-	-	-	-	0.0%
0015640 55612 NON PROFIT THE ARC NASSAU	-	-	-	-	-	0.0%
0015640 55613 NON PROFIT AME CHURCH	-	-	-	-	-	-
0015640 55616 NON PROFIT ECONOMIC DEVELOPMENT	-	2,500	2,500	2,500	2,500	0.0%
0015640 55620 NON PROFIT GRANT FUNDING	-	-	-	-	-	0.0%
TOTAL	129,802	130,883	132,500	142,500	142,500	0.0%
OTHER SERVICES TOTAL	129,802	130,883	132,500	142,500	142,500	0.0%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
LIBRARY						
OPERATING EXPENSES						
0017100 53400 CONTRACTUAL	637	632	1,250	4,455	7,480	67.9%
0017100 54500 INSURANCE	9,132	8,961	8,961	10,736	10,736	0.0%
0017100 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
0017100 54611 R/M FACILITIES	6,623	9,612	13,500	12,000	12,200	1.7%
0017100 56400 MACH/EQUIPMENT	32,558	-	10,000	36,000	30,000	-16.7%
TOTAL	48,950	19,205	33,711	63,191	60,416	-4.4%
LIBRARY TOTAL	48,950	19,205	33,711	63,191	60,416	-4.4%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
RECREATION DEPARTMENT						
PERSONNEL						
0017200 51200 SALARIES	1,141,687	591,786	561,845	581,779	611,335	5.1%
0017200 51300 SEASONAL/TEMPORARY	95,152	-	-	-	-	0.0%
0017200 51350 PART TIME SALARIES	282,176	40,608	79,652	48,308	-	-100.0%
0017200 51400 OVERTIME	28,664	2,708	4,000	1,000	2,000	100.0%
0017200 52100 FICA	116,065	47,631	49,534	47,746	46,769	-2.0%
0017200 52200 RETIREMENT	236,843	124,075	119,103	119,435	122,666	2.7%
0017200 52300 HEALTH INSUR	194,764	96,026	149,826	110,220	118,499	7.5%
0017200 52301 LIFE INSUR	4,238	1,894	2,019	1,691	1,761	4.1%
0017200 52400 WORKERS' COMP	35,534	8,642	8,642	4,650	4,883	5.0%
0017200 52500 UNEMPLOYMENT	3,300	-	-	-	-	0.0%
TOTAL	2,138,422	913,371	974,621	914,829	907,913	-0.8%
OPERATING EXPENSES						
0017200 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017200 53400 CONTRACTUAL	173,198	52,274	38,058	31,651	93,546	195.6%
0017200 54000 TRAINING/TRAVEL	1,388	477	3,100	7,500	2,500	-66.7%
0017200 54100 COMM - PHONE/FAX/ALARM	4,945	1,915	2,221	2,556	2,244	-12.2%
0017200 54101 COMMUNICATIONS-CELLULAR	6,329	1,998	2,100	2,100	1,500	-28.6%
0017200 54103 COMMUNICATIONS-INTERNET	13,433	3,823	3,323	3,400	3,323	-2.3%
0017200 54200 POSTAGE	-	-	-	-	-	0.0%
0017200 54300 UTILITIES ELECTRIC	244,232	50,774	65,000	66,000	66,000	0.0%
0017200 54310 UTILITIES-WATER & WASTEWATER	73,005	13,727	11,000	12,000	14,000	16.7%
0017200 54320 UTILITIES-PROPANE OTHER	14,438	-	-	-	-	0.0%
0017200 54400 RENTALS/LEASES	19,941	1,620	1,975	1,500	1,500	0.0%
0017200 54500 INSURANCE	98,489	30,067	30,067	35,820	35,820	0.0%
0017200 54610 R/M BLDG & GROUNDS	145,905	2,064	9,000	9,000	16,000	77.8%
0017200 54611 R/M FACILITIES	149,357	16,046	26,300	68,300	29,400	-57.0%
0017200 54620 R/M EQUIPMENT	25,019	530	5,000	7,500	6,000	-20.0%
0017200 54630 R/M VEHICLES-LABOR	34,000	12,000	12,000	12,500	14,000	12.0%
0017200 54640 R/M VEHICLES-PARTS	23,027	11,747	12,000	12,000	13,000	8.3%
0017200 54700 PRINTING	-	-	-	-	-	0.0%
0017200 54800 PROMOTIONAL	10,539	558	3,000	2,500	1,000	-60.0%
0017200 54901 SPECIAL EVENTS	4,522	4,500	5,000	6,000	6,000	0.0%
0017200 54970 PROGRAM COSTS	277,609	187,362	263,500	235,000	198,000	-15.7%
0017200 55100 OFFICE SUPPLIES	3,840	3,587	2,500	5,000	6,000	20.0%
0017200 55200 OPERATING SUPPLIES	112,114	18,056	21,095	11,645	6,650	-42.9%
0017200 55210 UNIFORMS	10,028	2,455	3,000	700	650	-7.1%
0017200 55220 JANITORIAL SUPPLIES	19,646	5,498	5,500	5,500	5,500	0.0%
0017200 55230 GAS/OIL	29,237	8,269	12,000	12,000	12,500	4.2%
0017200 55240 CHEMICALS	-	-	-	-	-	0.0%
0017200 55400 BOOKS/SUBS/DUES	3,971	2,256	4,250	4,250	7,288	71.5%
TOTAL	1,498,211	431,604	540,989	554,422	542,421	-2.2%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CAPITAL OUTLAY						
0017200 56200 BUILDING	-	-	-	-	-	0.0%
0017200 56300 IMPROVEMENTS	41,528	-	-	-	36,100	0.0%
0017200 56400 EQUIPMENT	79,871	-	-	76,500	12,000	-84.3%
0017200 56401 NON CAP EQUIP	30,085	4,744	5,000	7,000	-	-100.0%
TOTAL	151,485	4,744	5,000	83,500	48,100	-42.4%
RECREATION DEPARTMENT TOTAL	3,788,118	1,349,719	1,520,610	1,552,751	1,498,434	-3.5%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PARKS DEPARTMENT						
PERSONNEL						
0017210 51200 SALARIES	-	448,687	517,367	545,517	584,236	7.1%
0017210 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0017210 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0017210 51400 OVERTIME	-	11,111	15,000	15,000	15,000	0.0%
0017210 52100 FICA	-	34,211	39,792	41,767	44,256	6.0%
0017210 52200 RETIREMENT	-	98,183	112,853	116,817	117,053	0.2%
0017210 52300 HEALTH INSUR	-	107,050	143,929	182,087	146,802	-19.4%
0017210 52301 LIFE INSUR	-	1,248	1,947	1,794	1,728	-3.7%
0017210 52400 WORKERS' COMP	-	12,391	12,391	8,796	9,236	5.0%
TOTAL	-	712,882	843,279	911,778	918,311	0.7%
OPERATING EXPENSES						
0017210 53100 PROFESSIONAL SERVICES	-	-	-	100,000	46,906	-53.1%
0017210 53400 CONTRACTUAL	-	170,729	266,792	207,377	195,424	-5.8%
0017210 54000 TRAINING/TRAVEL	-	291	5,500	14,030	7,000	-50.1%
0017210 54100 COMM-PHONE/FAX/ALARM	-	262	262	-	188	0.0%
0017210 54101 COMMUNICATIONS-CELLULAR	-	1,049	3,300	2,500	1,260	-49.6%
0017210 54300 UTILITIES ELECTRIC	-	76,308	84,000	84,000	84,000	0.0%
0017210 54310 UTILITIES-WATER & WASTEWATER	-	35,144	35,000	35,000	35,000	0.0%
0017210 54400 RENTALS/LEASES	-	17,014	35,300	7,500	355,500	4640.0%
0017210 54500 INSURANCE	-	26,390	26,390	31,616	31,616	0.0%
0017210 54610 R/M BLDG & GROUNDS	-	197,188	81,500	197,900	194,000	-2.0%
0017210 54611 R/M FACILITIES	-	58,957	66,500	55,000	56,800	3.3%
0017210 54620 R/M EQUIPMENT	-	3,163	10,000	13,000	34,500	165.4%
0017210 54630 R/M VEHICLES-LABOR	-	22,000	22,000	23,000	25,000	8.7%
0017210 54640 R/M VEHICLES-PARTS	-	19,243	22,000	25,000	25,000	0.0%
0017210 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0017210 54900 MISC EXPENSE	64,104	-	-	-	-	0.0%
0017210 55100 OFFICE SUPPLIES	-	400	400	-	-	0.0%
0017210 55200 OPERATING SUPPLIES	-	55,070	60,565	59,815	77,165	29.0%
0017210 55210 UNIFORMS	-	6,295	6,050	6,400	5,850	-8.6%
0017210 55220 JANITORIAL SUPPLIES	-	10,515	8,000	12,000	12,000	0.0%
0017210 55230 GAS/OIL	-	16,725	27,000	23,000	24,000	4.3%
0017210 55240 CHEMICALS	-	-	-	-	-	0.0%
0017210 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	64,104	716,743	760,559	897,138	1,211,209	35.0%
CAPITAL OUTLAY						
0017210 56200 BUILDING	-	-	-	-	-	0.0%
0017210 56300 IMPROVEMENTS	-	59,124	65,000	65,000	-	-100.0%
0017210 56400 EQUIPMENT	-	69,901	101,000	86,000	75,000	-12.8%
0017210 56401 NON CAP EQUIP	-	9,609	11,600	5,500	12,500	127.3%
TOTAL	-	138,633	177,600	156,500	87,500	-44.1%
PARKS DEPARTMENT TOTAL	64,104	1,568,259	1,781,438	1,965,416	2,217,020	12.8%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PECK CENTER						
PERSONNEL						
0017220 51200 SALARIES	-	101,065	97,522	102,797	110,998	8.0%
0017220 51300 SEASONAL/TEMPORARY	-	-	1,000	-	-	0.0%
0017220 51350 PART TIME SALARIES	-	43,127	77,284	44,483	66,500	49.5%
0017220 51400 OVERTIME	-	301	1,000	750	1,000	33.3%
0017220 52100 FICA	-	10,654	13,131	13,538	14,903	10.1%
0017220 52200 RETIREMENT	-	8,327	20,889	8,589	8,684	1.1%
0017220 52300 HEALTH INSUR	-	26,633	41,909	30,546	33,518	9.7%
0017220 52301 LIFE INSUR	-	272	541	299	318	6.4%
0017220 52400 WORKERS' COMP	-	3,761	3,761	3,898	4,093	5.0%
0017220 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	-	194,141	257,037	204,900	240,014	17.1%
OPERATING EXPENSES						
0017220 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017220 53400 CONTRACTUAL	-	48,511	60,697	53,864	52,498	-2.5%
0017220 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0017220 54100 COMM - PHONE/FAX/ALARM	-	956	1,144	1,302	1,116	-14.3%
0017220 54101 COMMUNICATIONS-CELLULAR	-	27	200	-	-	0.0%
0017220 54103 COMMUNICATIONS-INTERNET	-	5,355	3,442	3,700	3,442	-7.0%
0017220 54300 UTILITIES ELECTRIC	-	51,217	46,000	46,000	60,000	30.4%
0017220 54310 UTILITIES-WATER & WASTEWATER	-	14,763	16,000	16,000	16,000	0.0%
0017220 54320 UTILITIES-PROPANE/OTHER	-	-	-	-	-	0.0%
0017220 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
0017220 54500 INSURANCE	-	9,619	9,619	11,523	11,523	0.0%
0017220 54610 R/M BLDG & GROUNDS	-	6,053	8,500	10,000	5,000	-50.0%
0017220 54611 R/M FACILITIES	-	71,795	128,500	53,000	89,800	69.4%
0017220 54620 R/M EQUIPMENT	-	428	4,000	8,500	8,500	0.0%
0017220 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
0017220 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
0017220 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0017220 54970 PROGRAM COSTS	-	11,239	26,000	19,000	13,000	-31.6%
0017220 55100 OFFICE SUPPLIES	-	145	150	-	-	0.0%
0017220 55200 OPERATING SUPPLIES	-	7,112	18,865	6,065	6,065	0.0%
0017220 55210 UNIFORMS	-	-	1,250	450	450	0.0%
0017220 55220 JANITORIAL SUPPLIES	-	4,057	4,100	4,100	4,100	0.0%
0017220 55230 GAS/OIL	-	-	-	-	-	0.0%
0017220 55400 BOOKS/SUBS/DUES	-	110	275	275	4,015	1360.0%
TOTAL	-	231,387	328,742	233,779	275,509	17.9%
CAPITAL OUTLAY						
0017220 56400 EQUIPMENT	-	-	-	-	36,100	0.0%
0017220 56401 NON CAP EQUIP	-	-	5,000	5,000	8,000	60.0%
TOTAL	-	-	5,000	5,000	44,100	782.0%
PECK CENTER TOTAL	-	425,528	590,779	443,679	559,623	26.1%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
MLK CENTER						
PERSONNEL						
0017225 51200 SALARIES	-	-	-	-	-	0.0%
0017225 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0017225 51350 PART TIME SALARIES	-	26,265	26,910	29,669	-	-100.0%
0017225 51400 OVERTIME	-	181	-	500	-	-100.0%
0017225 52100 FICA	-	2,023	2,060	2,201	-	-100.0%
0017225 52200 RETIREMENT	-	-	-	-	-	0.0%
0017225 52300 HEALTH INSUR	-	-	-	-	-	0.0%
0017225 52301 LIFE INSUR	-	-	-	-	-	0.0%
0017225 52400 WORKERS' COMP	-	1,707	1,707	780	-	-100.0%
0017225 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	-	30,176	30,677	33,150	-	-100.0%
OPERATING EXPENSES						
0017225 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017225 53400 CONTRACTUAL	-	4,678	7,069	5,774	30,726	432.1%
0017225 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0017225 54100 COMM - PHONE/FAX/ALARM	-	131	131	160	-	-100.0%
0017225 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0017225 54103 COMMUNICATIONS-INTERNET	-	3,323	3,323	3,400	3,323	-2.3%
0017225 54300 UTILITIES ELECTRIC	-	35,427	27,000	29,000	42,000	44.8%
0017225 54310 UTILITIES-WATER & WASTEWATER	-	11,942	6,000	8,000	10,700	33.8%
0017225 54400 RENTALS/LEASES	-	1,925	1,400	1,400	2,100	50.0%
0017225 54500 INSURANCE	-	1,973	1,973	2,364	2,364	0.0%
0017225 54610 R/M BLDG & GROUNDS	-	185	10,000	9,350	1,350	-85.6%
0017225 54611 R/M FACILITIES	-	7,828	11,800	7,800	21,100	170.5%
0017225 54620 R/M EQUIPMENT	-	-	5,000	-	-	0.0%
0017225 54970 PROGRAM COSTS	-	3,044	14,000	6,500	6,500	0.0%
0017225 55100 OFFICE SUPPLIES	-	268	275	-	-	0.0%
0017225 55200 OPERATING SUPPLIES	-	5,787	10,565	4,565	3,500	-23.3%
0017225 55210 UNIFORMS	-	-	250	50	-	-100.0%
0017225 55220 JANITORIAL SUPPLIES	-	1,727	1,750	1,750	2,500	42.9%
0017225 55230 GAS/OIL	-	-	-	-	-	0.0%
0017225 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	-	78,238	100,536	80,113	126,163	57.5%
CAPITAL OUTLAY						
0017225 56200 BUILDING	-	-	-	-	-	0.0%
0017225 56300 IMPROVEMENTS	-	-	-	45,000	49,500	10.0%
0017225 56400 EQUIPMENT	-	-	-	-	-	0.0%
0017225 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	45,000	49,500	10.0%
MLK CENTER TOTAL	-	108,414	131,213	158,263	175,663	11.0%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
YOUTH PROGRAMS						
PERSONNEL						
0017230 51200 SALARIES	-	97,086	88,379	102,797	107,338	4.4%
0017230 51210 WC REIMB	-	-	-	-	-	0.0%
0017230 51300 SEASONAL/TEMPORARY	-	29,206	60,000	54,000	30,000	-44.4%
0017230 51350 PART TIME SALARIES	-	54,542	209,447	96,774	42,885	-55.7%
0017230 51400 OVERTIME	-	1,015	1,000	1,000	1,000	0.0%
0017230 52100 FICA	-	13,850	29,294	24,748	11,497	-53.5%
0017230 52200 RETIREMENT	-	20,594	18,750	21,394	21,600	1.0%
0017230 52300 HEALTH INSUR	-	11,054	23,478	12,990	33,288	156.3%
0017230 52301 LIFE INSUR	-	270	514	299	318	6.4%
0017230 52400 WORKERS' COMP	-	4,330	4,330	8,576	2,700	-68.5%
TOTAL	-	231,948	435,192	322,578	250,626	-22.3%
OPERATING EXPENSES						
0017230 53100 PROFESSIONAL SERVICES	-	125	600	950	950	0.0%
0017230 53400 CONTRACTUAL	-	511	3,780	552	1,330	140.9%
0017230 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
0017230 54000 TRAINING/TRAVEL	-	372	1,125	1,000	1,000	0.0%
0017230 54100 COMM - PHONE/FAX/ALARM	-	131	131	320	564	76.3%
0017230 54101 COMMUNICATIONS-CELLULAR	-	618	750	750	750	0.0%
0017230 54500 INSURANCE	-	17,173	17,173	18,703	18,703	0.0%
0017230 54970 PROGRAM COSTS	-	12,352	14,500	14,500	14,500	0.0%
0017230 55100 OFFICE SUPPLIES	-	299	300	-	-	0.0%
0017230 55200 OPERATING SUPPLIES	-	34,774	39,565	33,165	31,665	-4.5%
0017230 55210 UNIFORMS	-	229	1,500	1,200	1,200	0.0%
0017230 55220 JANITORIAL SUPPLIES	-	598	600	600	600	0.0%
0017230 55230 GAS/OIL	-	-	-	-	-	0.0%
0017230 55400 BOOKS/SUBS/DUES	-	151	600	400	151	-62.3%
TOTAL	-	67,333	80,624	72,140	71,413	-1.0%
CAPITAL OUTLAY						
0017230 56200 BUILDING	-	-	-	-	-	0.0%
0017230 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0017230 56400 EQUIPMENT	-	-	-	-	-	0.0%
0017230 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
YOUTH PROGRAMS TOTAL	-	299,281	515,816	394,718	322,039	-18.4%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
AQUATICS						
PERSONNEL						
0017240 51200 SALARIES	-	38,352	49,855	39,815	43,902	10.3%
0017240 51210 WORKERS COMP REIMB	-	-	-	-	-	0.0%
0017240 51300 SEASONAL/TEMPORARY	-	43,855	50,000	80,000	55,000	-31.3%
0017240 51350 PART TIME SALARIES	-	121,207	243,095	171,750	135,800	-20.9%
0017240 51400 OVERTIME	-	6,498	5,000	5,000	7,000	40.0%
0017240 52100 FICA	-	15,976	27,430	28,506	14,644	-48.6%
0017240 52200 RETIREMENT	-	8,206	10,565	8,299	8,390	1.1%
0017240 52300 HEALTH INSUR	-	9,756	12,607	12,723	13,952	9.7%
0017240 52301 LIFE INSUR	-	106	189	115	123	7.0%
0017240 52400 WORKERS' COMP	-	6,351	6,351	13,253	13,916	5.0%
0017240 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	-	250,307	405,092	359,461	292,727	-18.6%
OPERATING EXPENSES						
0017240 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017240 53400 CONTRACTUAL	-	557	16,180	744	1,628	118.8%
0017240 54000 TRAINING/TRAVEL	-	282	2,600	2,600	2,600	0.0%
0017240 54100 COMM - PHONE/FAX/ALARM	-	262	262	160	188	17.5%
0017240 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	450	0.0%
0017240 54320 UTILITIES-PROPANE/OTHER	-	11,142	20,000	20,000	20,000	0.0%
0017240 54500 INSURANCE	-	8,961	8,961	10,736	10,736	0.0%
0017240 54610 R/M BLDG & GROUNDS	-	1,739	9,500	16,500	21,500	30.3%
0017240 54611 R/M FACILITIES	-	-	2,600	2,600	2,800	7.7%
0017240 54620 R/M EQUIPMENT	-	4,156	5,000	11,500	11,500	0.0%
0017240 54970 PROGRAM COSTS	-	42,191	49,000	47,500	47,500	0.0%
0017240 55100 OFFICE SUPPLIES	-	180	250	-	-	0.0%
0017240 55200 OPERATING SUPPLIES	-	17,991	19,365	27,565	19,565	-29.0%
0017240 55210 UNIFORMS	-	611	1,750	1,250	600	-52.0%
0017240 55230 GAS/OIL	-	-	-	-	-	0.0%
0017240 55240 CHEMICALS	-	28,798	17,000	25,000	25,000	0.0%
0017240 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	-	116,871	152,468	166,155	164,067	-1.3%
CAPITAL OUTLAY						
0017240 56400 EQUIPMENT	-	18,034	42,000	40,000	40,000	0.0%
0017240 56401 NON CAP EQUIP	-	7,227	1,500	2,500	9,500	280.0%
TOTAL	-	25,261	43,500	42,500	49,500	16.5%
AQUATICS DEPARTMENT TOTAL	-	392,439	601,060	568,116	506,294	-10.9%
TOTAL RECREATION						
	3,852,222	4,143,640	5,140,916	5,082,943	5,279,073	3.9%
TOTAL CULTURE AND RECREATION						
	3,901,172	4,162,845	5,174,627	5,146,134	5,339,489	3.8%
TOTAL GENERAL FUND EXPENDITURES						
	26,498,065	29,231,776	31,333,177	33,533,433	35,144,683	4.8%

001 GENERAL FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TRANSFERS OUT TO OTHER FUNDS						
0018100 59126 TRANSFER TO SPECIAL REV	-	-	-	-	-	0.0%
0018100 59135 TRANSFER TO LAND CONSERVATION	-	75,000	50,000	-	7,993	0.0%
0018100 59140 TRANSFER TO BUILDING FUND	-	-	-	-	-	0.0%
0018100 59170 TRANSFER TO CEMETERY	-	-	-	-	-	0.0%
0018100 59220 TRANSFER TO GO DS	-	-	-	-	-	0.0%
0018100 59300 TRANSFER TO CAP IMP	3,219,126	1,990,772	1,990,772	2,540,207	5,272,898	107.6%
0018100 59310 TRANSFER TO CAPITAL EXPANSION	-	-	-	-	-	0.0%
0018100 59315 TRANSFER TO ARPA CAPITAL	-	-	-	-	-	0.0%
0018100 59410 TRANSFER TO GOLF	250,000	890,000	890,000	429,384	-	-100.0%
0018100 59420 TRANSFER TO AIRPORT	296,779	296,475	296,475	296,438	296,324	0.0%
0018100 59440 TRANSFER TO SANITATION	40,000	-	-	-	-	0.0%
0018100 59470 TRANSFER TO STORMWATER	-	-	-	-	-	0.0%
0018100 59480 TRANSFER TO MARINA	686,660	770,062	770,062	654,589	832,405	27.2%
0018100 59500 TRANSFER TO ECONOMIC DEV	-	-	-	-	-	0.0%
0018100 59510 TRANSFER TO FLEET	-	-	-	306,753	-	-100.0%
TOTAL TRANSFERS OUT TO OTHER FUNDS	4,492,565	4,022,309	3,997,309	4,227,371	6,409,620	51.6%
CONTINGENCIES						
0018200 59900 CONTINGENCY	-	-	486,616	753,057	2,035,109	170.2%
TOTAL CONTINGENCIES	-	-	486,616	753,057	2,035,109	170.2%
RESERVES						
0018300 59990 RESERVE	12,410,337	6,249,353	6,249,353	6,747,862	7,028,937	4.2%
0018301 59992 RESERVE RESTRICTED FOR BUILDING		6,900,784	-	-	-	0.0%
TOTAL RESERVES	12,410,337	13,150,137	6,249,353	6,747,862	7,028,937	4.2%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	43,400,967	46,404,222	42,066,455	45,261,723	50,618,349	11.8%

Special Revenue

100 LAW ENFORCEMENT TRUST FUND (LETF)

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
100 35110 FINES/FORFEITURES	-	-	-	-	-	0.0%
100 35120 POLICE EDUCATION	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OTHER REVENUES						
100 36110 INTEREST	51.86	73	25	55	250	0.0%
100 36990 OTHER REVENUE	538	-	-	-	-	0.0%
100 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
TOTAL	590	73	25	55	250	0.0%
CASH BALANCE FORWARD						
100 38910 CASH BALANCE FORWARD	3,527	4,117	4,052	4,190	14,050	0.0%
TOTAL REVENUE AND CASH BALANCES	4,117	4,190	4,077	4,245	14,300	0.0%
OPERATING EXPENSES						
100 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
100 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CAPITAL OUTLAY						
100 56200 BUILDING	-	-	-	-	-	0.0%
100 56400 EQUIPMENT	-	-	-	-	-	0.0%
100 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	-	-	-	-	-	0.0%
100 59990 RESERVE	4,117	4,190	4,077	4,245	14,300	0.0%
TOTAL EXPENDITURES AND RESERVES	4,117	4,190	4,077	4,245	14,300	0.0%

110 FEDERAL FORFEITURE FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
110 33400 STATE GRANT	-	-	-	-	-	0.0%
110 35110 FINES/FORFEITURES	-	-	-	-	-	0.0%
110 35120 POLICE EDUCATION	-	-	-	-	-	0.0%
110 35121 SEIZED CONTRABAND	25,986	22,529	2,500	2,500	-	-100.0%
TOTAL	25,986	22,529	2,500	2,500	-	-100.0%
OTHER REVENUES						
110 36110 INTEREST	997	1,829	300	300	2,000	566.7%
110 36990 OTHER REVENUE	-	-	-	-	-	0.0%
110 36992 GAIN ON SALE OF ASSET	19,650	-	-	-	-	0.0%
TOTAL	20,647	1,829	300	300	2,000	566.7%
CASH BALANCE FORWARD						
110 38910 CASH BALANCE FORWARD	77,272	96,975	58,819	89,050	98,487	10.6%
TOTAL REVENUE AND CASH BALANCES	123,905	121,333	61,619	91,850	100,487	9.4%
OPERATING EXPENSES						
110 54000 TRAINING/TRAVEL	528	-	-	6,500	6,500	0.0%
110 54900 MISC EXPENSE	-	-	-	-	-	0.0%
110 55200 OPERATING SUPPLIES	7,900	13,045	15,000	15,000	15,000	0.0%
110 55210 UNIFORMS	-	-	-	-	-	0.0%
TOTAL	8,428	13,045	15,000	21,500	21,500	0.0%
CAPITAL OUTLAY						
110 56400 EQUIPMENT	-	-	-	-	-	0.0%
110 56401 NON CAP EQUIP	18,503	-	-	-	-	0.0%
TOTAL	18,503	-	-	-	-	0.0%
TOTAL EXPENDITURES	26,931	13,045	15,000	21,500	21,500	0.0%
110 59990 RESERVE	96,975	108,287	46,619	70,350	78,987	12.3%
TOTAL EXPENDITURES AND RESERVES	123,906	121,332	61,619	91,850	100,487	9.4%

125 TREE TRUST FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
125 32219 TREE TRUST FUND RESERVE	95,050	98,150	75,000	74,847	74,859	0.0%
125 36110 INTEREST	6,777	9,680	5,000	5,000	8,400	68.0%
125 36990 OTHER REVENUE	1,000	-	-	-	-	0.0%
TOTAL	102,827	107,830	80,000	79,847	83,259	4.3%
TRANSFERS IN						
125 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
125 38910 CASH BALANCE FORWARD	510,309	535,779	428,427	450,419	307,549	-31.7%
TOTAL	510,309	535,779	428,427	450,419	307,549	-31.7%
TOTAL REVENUE AND CASH BALANCES	613,136	643,609	508,427	530,266	390,808	-26.3%
OPERATING EXPENSES						
125 51200 SALARIES	24,718	24,977	24,983	26,232	27,019	3.0%
125 51300 SEASONAL/TEMPORARY	-	-	-	5,500	5,500	0.0%
125 52100 FICA	1,775	1,787	1,783	1,854	2,488	34.2%
125 52200 RETIREMENT	5,296	5,312	5,294	5,454	4,167	-23.6%
125 52300 HEALTH INSUR	4,481	5,117	5,661	5,598	7,508	34.1%
125 52301 LIFE INSUR	94	75	94	77	81	5.2%
125 52400 WORKERS' COMP	586	613	613	2,900	3,045	5.0%
125 53100 PROFESSIONAL SERVICES	-	-	117,000	117,000	20,500	-82.5%
125 54970 PROGRAM COSTS	37,788	36,042	124,350	264,350	248,250	-6.1%
125 55200 OPERATING SUPPLIES	2,619	1,054	50,250	50,250	50,250	0.0%
TOTAL	77,357	74,977	330,028	479,215	368,808	-23.0%
CAPITAL OUTLAY						
125 56400 EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
125 59990 RESERVE	535,779	568,631	178,399	51,051	22,000	-56.9%
TOTAL EXPENDITURES AND RESERVES	613,136	643,608	508,427	530,266	390,808	-26.3%

126 HDC TRUST FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
126 32924 HDC APPLICATION FEE	9,730	7,595	7,500	7,500	7,500	0.0%
126 32931 HDC VARIANCE	-	1,500	1,200	1,200	1,200	0.0%
126 32934 CHANGE OF USE	-	-	-	-	-	0.0%
126 36110 INTEREST	1,465	2,077	-	1,500	2,000	33.3%
126 36990 OTHER REVENUE	-	-	-	-	-	0.0%
126 36999 HDC TRUST FUND	-	-	-	-	-	0.0%
TOTAL	11,195	11,172	8,700	10,200	10,700	4.9%
TRANSFERS IN						
126 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
126 38910 CASH BALANCE FORWARD	-	115,382	94,188	66,940	127,261	90.1%
TOTAL	-	115,382	94,188	66,940	127,261	90.1%
TOTAL REVENUE AND CASH BALANCES	11,195	126,554	102,888	77,140	137,961	78.8%
OPERATING EXPENSES						
126 53100 PROFESSIONAL SERVICES	-	-	2,000	2,000	2,000	0.0%
126 54970 PROGRAM COSTS	4,101	6,692	57,000	57,000	39,000	-31.6%
TOTAL	4,101	6,692	59,000	59,000	41,000	-30.5%
126 59990 RESERVE	7,094	119,861	43,888	18,140	96,961	434.5%
TOTAL EXPENDITURES AND RESERVES	11,195	126,553	102,888	77,140	137,961	78.8%

127 PAID PARKING FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
127 34450 PARKING REVENUE	-	-	-	-	204,500	0.0%
127 35430 PARKING FINES					2,500	
127 36110 INTEREST	-	-	-	-	1,500	0.0%
127 36990 OTHER REVENUE	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	208,500	0.0%
TRANSFERS IN						
127 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
127 38910 CASH BALANCE FORWARD	-	-	-	-	640,545	0.0%
TOTAL	-	-	-	-	640,545	0.0%
TOTAL REVENUE AND CASH BALANCES	-	-	-	-	849,045	0.0%
OPERATING EXPENSES						
127 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
127 53400 CONTRACTUAL	-	-	-	-	181,450	0.0%
127 54700 PRINTING	-	-	-	-	-	0.0%
127 54800 PROMOTIONAL	-	-	-	-	-	0.0%
127 54930 COLLECTIONS/LITIGATION COSTS	-	-	-	-	-	0.0%
127 54970 PROGRAM COST	-	-	-	-	-	0.0%
127 55200 OPERATING COST	-	-	-	-	-	0.0%
127 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
127 56400 EQUIPMENT	-	-	-	-	-	0.0%
127 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	181,450	0.0%
CAPITAL OUTLAY						
127 56300 IMPROVEMENTS	-	-	-	-	667,595	0.0%
127 56400 EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT TO OTHER FUNDS						
127 59480 TRANSFER TO MARINA	-	-	-	-	667,595	0.0%
TOTAL	-	-	-	-	667,595	0.0%
127 59990 RESERVE	-	-	-	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	-	-	-	-	849,045	0.0%

130 CDBG ECONOMIC DEVELOPMENT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
130 33110 CDBG FEDERAL GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OTHER REVENUES						
130 36110 INTEREST	466	-	-	-	-	0.0%
TOTAL	466	-	-	-	-	0.0%
CASH BALANCE FORWARD						
130 38910 CASH BALANCE FORWARD	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
TOTAL REVENUE AND CASH BALANCES	466	-	-	-	-	0.0%
EXPENDITURES						
130 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
130 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
130 59990 RESERVE	466	-	-	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	466	-	-	-	-	0.0%

135 LAND CONSERVATION FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
135 31110 PROPERTY TAXES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OTHER REVENUES						
135 36110 INTEREST	1,045	3,719	400	2,625	7,200	174.3%
135 36601 DONATIONS/LAND CONSERVATION	50,950	91,413	-	-	-	0.0%
135 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
TOTAL	51,995	95,132	400	2,625	7,200	174.3%
TRANSFERS IN						
135 38101 FROM GENERAL FUND	-	75,000	50,000	-	7,993	0.0%
TOTAL	-	75,000	50,000	-	7,993	0.0%
CASH BALANCE FORWARD						
135 38910 CASH BALANCE FORWARD	-	89,574	38,177	257,318	263,912	2.6%
TOTAL	-	89,574	38,177	257,318	263,912	2.6%
TOTAL REVENUE AND CASH BALANCES	51,995	259,706	88,577	259,943	279,105	7.4%
EXPENDITURES						
135 53100 PROFESSIONAL SERVICES	-	-	-	3,500	50,000	1328.6%
135 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
135 54700 PRINTING	-	-	-	-	-	0.0%
TOTAL	-	-	-	3,500	50,000	1328.6%
CAPITAL OUTLAY						
135 56100 LAND	45,854	1,294	88,577	256,443	229,105	-10.7%
135 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
135 56400 EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	45,854	1,294	88,577	256,443	229,105	-10.7%
DEBT SERVICE						
135 57100 PRINCIPAL	-	-	-	-	-	0.0%
135 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
135 59990 RESERVE	6,141	258,412	-	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	51,995	259,706	88,577	259,943	279,105	7.4%

140 BUILDING FEES FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
140 31610 LOCAL BUSINESS TAX	-	-	-	-	-	0.0%
140 31620 LOCAL BUSINESS TAX - PENALTIES	-	-	-	-	-	0.0%
140 31630 LOCAL BUSINESS TAX-OTHER FEES	-	-	-	-	-	0.0%
140 31640 LOCAL BUSINESS TAX-PAST DUE FE	-	-	-	-	-	0.0%
140 32200 BUILDING PERMITS	722,944	967,086	650,000	710,000	600,000	-15.5%
140 32202 BUILDING PERMIT-CONSTRUCTION	2,820	5,850	230,000	3,000	5,000	66.7%
140 32203 BUILDING PERMIT-DEMOLITION	383	-	2,000	2,000	2,000	0.0%
140 32206 BUILDING PERMIT-AFTER THE FACT	10,864	12,597	2,000	10,000	8,000	-20.0%
140 32207 BUILDING PERMIT-REINSPECTION	3,850	11,250	10,000	4,000	2,000	-50.0%
140 32208 BUILDING PERMIT-2ND REINSPECT	-	50	1,000	-	4,000	0.0%
140 32209 BUILDING PERMIT-3RD REINSPECT	-	-	-	-	6,000	0.0%
140 32211 BUILDING PERMIT-FENCING	-	-	1,000	-	-	0.0%
140 32903 SIGN PERMITS	3,548	3,658	2,000	2,000	2,000	0.0%
140 32905 ELECTRICAL PERMITS-GENERAL	75	75	40,000	-	-	0.0%
140 32906 ELECTRICAL PERMITS-TEMPORARY P	75	-	8,500	-	150	0.0%
140 32908 GAS PERMITS-GENERAL	14,244	14,077	14,000	14,000	14,000	0.0%
140 32909 GAS PERMITS-LP INSTALLATION	3,300	3,150	5,000	4,000	4,000	0.0%
140 32910 GAS PERMITS-TANK FEES	-	-	-	-	-	0.0%
140 32911 MECHANICAL	15,800	13,550	38,000	12,000	12,000	0.0%
140 32912 PLUMBING PERMITS	4,850	5,100	20,000	4,000	4,000	0.0%
140 32913 PLUMBING-FIXTURE FEES	-	-	-	-	-	0.0%
140 32914 PERMIT/REVIEW FEES	-	-	-	-	-	0.0%
140 32920 CDD COPIES MADE FEE	-	-	-	-	5	0.0%
140 32940 ADMIN COST/IMPACT FEES	-	-	-	-	-	0.0%
140 32960 ADMINISTRATION COST BLDING SU	2,012	2,785	6,000	3,000	3,000	0.0%
140 32980 OTHER MISC PERMITS	26,695	40,870	25,000	30,000	30,000	0.0%
TOTAL	811,461	1,080,098	1,054,500	798,000	696,155	-12.8%
OTHER REVENUES						
140 36110 INTEREST	33,559	32,904	30,000	30,000	20,000	-33.3%
140 36990 OTHER REVENUE	5,431	643	-	1,000	1,000	0.0%
140 36992 GAIN ON SALE OF ASSET	80,000	-	-	-	-	0.0%
140 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	118,990	33,547	30,000	31,000	21,000	-32.3%
CASH BALANCE FORWARD						
140 38910 CASH BALANCE FORWARD	1,031,968	1,907,551	1,713,571	1,194,007	915,978	-23.3%
TOTAL REVENUE AND CASH BALANCES	1,962,418	3,021,196	2,798,071	2,023,007	1,633,133	-19.3%

140 BUILDING FEES FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
140 51200 SALARIES	476,672	583,223	564,773	590,946	468,871	-20.7%
140 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
140 51350 PART TIME SALARIES	26,272	19,777	29,736	30,314	-	-100.0%
140 51400 OVERTIME	3,229	2,719	14,000	-	61	0.0%
140 52100 FICA	37,437	44,895	44,188	45,931	35,898	-21.8%
140 52200 RETIREMENT	102,915	122,319	116,478	119,865	92,284	-23.0%
140 52300 HEALTH INSUR	82,750	100,806	119,187	111,742	101,511	-9.2%
140 52301 LIFE INSUR	1,836	1,702	2,098	1,665	1,360	-18.3%
140 52400 WORKERS' COMP	8,213	8,469	8,469	4,051	4,254	5.0%
140 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	739,324	883,910	898,929	904,514	704,239	-22.1%
OPERATING EXPENSES						
140 53100 PROFESSIONAL SERVICES	502,051	264,508	611,200	531,695	362,400	-31.8%
140 53400 CONTRACTUAL	106,005	77,623	282,619	172,951	231,293	33.7%
140 54000 TRAINING/TRAVEL	5,186	16,663	46,014	42,400	33,900	-20.0%
140 54100 COMM - PHONE/FAX/ALARM	1,056	914	914	1,600	1,600	0.0%
140 54101 COMMUNICATIONS-CELLULAR	8,364	7,083	9,000	8,000	8,000	0.0%
140 54103 COMMUNICATIONS-INTERNET	-	-	-	-	-	0.0%
140 54500 INSURANCE	35,071	30,501	30,501	36,540	36,540	0.0%
140 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
140 54611 R/M FACILITIES	2,500	187	5,100	2,600	3,000	15.4%
140 54620 R/M EQUIPMENT	-	-	685	-	-	0.0%
140 54630 R/M VEHICLES-LABOR	633	638	1,000	1,000	2,000	100.0%
140 54640 R/M VEHICLES-PARTS	171	974	1,500	1,500	1,500	0.0%
140 54700 PRINTING	2,919	66	8,000	5,000	4,000	-20.0%
140 59430 COLLECTIONS/LITIGATION COST	358	-	-	-	-	0.0%
140 54934 LEGAL/CONTRACTUAL	12,529	11,488	20,825	20,825	-	-100.0%
140 54935 OTHER - PR YR PERMIT REFUND	444,781	-	-	2,000	2,000	0.0%
140 55100 OFFICE SUPPLIES	3,899	2,276	8,000	4,000	3,000	-25.0%
140 55200 OPERATING SUPPLIES	7,165	8,928	11,560	5,530	7,530	36.2%
140 55210 UNIFORMS	1,143	1,928	3,400	3,400	2,300	-32.4%
140 55230 GAS/OIL	2,976	2,857	4,500	4,200	3,000	-28.6%
140 55400 BOOKS/SUBS/DUES	4,329	3,906	25,000	12,000	12,000	0.0%
TOTAL	1,141,135	430,540	1,069,818	855,241	714,063	-16.5%
CAPITAL OUTLAY						
140 56300 IMPROVEMENT	20,943	27,277	64,500	-	-	0.0%
140 56400 EQUIPMENT	-	-	45,000	-	-	0.0%
140 56401 NON CAP EQUIP	6,017	-	9,150	5,500	5,500	0.0%
140 56410 SOFTWARE	54,999	29,106	283,825	254,719	-	-100.0%
TOTAL	81,959	56,383	402,475	260,219	5,500	-97.9%
TRANSFERS OUT TO OTHER FUNDS						
140 59100 TRANSFER TO GENERAL FUND	-	-	-	-	209,331	0.0%

140 BUILDING FEES FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TOTAL	-	-	-	-	209,331	0.0%
140 59990 RESERVE	-	1,650,360	426,849	3,033	-	-100.0%
TOTAL EXPENDITURES AND RESERVES	1,962,419	3,021,193	2,798,071	2,023,007	1,633,133	-19.3%

145 WASTEWATER IMPACT FEES FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
145 36310 IMPACT FEES- INCORPORATED AREA	257,326	394,330	196,612	450,000	18,000	-96.0%
145 36311 IMPACT FEES- UNINCORPORATED	14,331	31,026	111,772	20,000	160,000	700.0%
TOTAL	271,657	425,356	308,384	470,000	178,000	-62.1%
OTHER REVENUES						
145 36110 INTEREST	14,377	19,828	10,800	10,800	30,000	177.8%
145 36990 OTHER REVENUE	-	-	-	-	-	0.0%
TOTAL	14,377	19,828	10,800	10,800	30,000	177.8%
CASH BALANCE FORWARD						
145 38910 CASH BALANCE FORWARD	1,086,470	1,059,997	1,022,565	970,927	709,181	-27.0%
TOTAL	1,086,470	1,059,997	1,022,565	970,927	709,181	-27.0%
TOTAL REVENUE AND CASH BALANCES	1,372,504	1,505,181	1,341,749	1,451,727	917,181	-36.8%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
145 59230 TRANSFER TO UTIL ACQ_DS	312,507	500,000	500,000	500,000	500,000	0.0%
TOTAL	312,507	500,000	500,000	500,000	500,000	0.0%
145 59990 RESERVE	1,059,997	1,005,181	841,749	951,727	417,181	-56.2%
TOTAL EXPENDITURES AND RESERVES	1,372,504	1,505,181	1,341,749	1,451,727	917,181	-36.8%

146 WATER IMPACT FEES FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
146 36310 IMPACT FEES- INCORPORATED AREA	38,039	84,397	78,778	78,778	32,000	-59.4%
146 36311 IMPACT FEES- UNINCORPORATED	6,212	9,460	30,284	7,578	6,500	-14.2%
TOTAL	44,252	93,857	109,062	86,356	38,500	-55.4%
OTHER REVENUES						
146 36110 INTEREST	445	1,610	500	1,602	1,000	-37.6%
TOTAL	445	1,610	500	1,602	1,000	-37.6%
CASH BALANCE FORWARD						
146 38910 CASH BALANCE FORWARD	19,096	38,792	55,076	101,604	125,160	23.2%
TOTAL	19,096	38,792	55,076	101,604	125,160	23.2%
TOTAL REVENUE AND CASH BALANCES	63,792	134,259	164,638	189,562	164,660	-13.1%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
146 59230 TRANSFER TO UTIL ACQ DS	25,000	25,000	25,000	25,000	75,000	200.0%
TOTAL	25,000	25,000	25,000	25,000	75,000	200.0%
146 59990 RESERVE	38,792	109,260	139,638	164,562	89,660	-45.5%
TOTAL EXPENDITURES AND RESERVES	63,792	134,260	164,638	189,562	164,660	-13.1%

150 UTILITY TAX FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
150 31410 ELECTRIC MUNICIPAL TAX	1,188,620	1,447,773	1,080,000	1,080,000	1,600,000	48.1%
150 31420 TELEPHONE MUNICIPAL TAX	972,530	1,031,672	1,010,818	1,010,818	1,020,000	0.9%
150 31430 WATER MUNICIPAL TAX	(9)	-	-	-	-	0.0%
150 31440 GAS MUNICIPAL TAX	193,717	208,865	180,000	180,000	230,000	27.8%
TOTAL	2,354,857	2,688,310	2,270,818	2,270,818	2,850,000	25.5%
OTHER REVENUES						
150 36110 INTEREST	10,769	14,527	9,500	9,500	23,000	142.1%
TOTAL	10,769	14,527	9,500	9,500	23,000	142.1%
CASH BALANCE FORWARD						
150 38910 CASH BALANCE FORWARD	1,060,027	925,900	609,935	1,011,850	1,501,738	48.4%
TOTAL	1,060,027	925,900	609,935	1,011,850	1,501,738	48.4%
TOTAL REVENUE AND CASH BALANCES	3,425,653	3,628,737	2,890,253	3,292,168	4,374,738	32.9%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
150 59100 TRANSFER TO GENERAL FUND	2,500,000	2,500,000	2,500,000	2,500,000	3,500,000	40.0%
TOTAL	2,500,000	2,500,000	2,500,000	2,500,000	3,500,000	40.0%
150 59990 RESERVE	925,653	1,128,738	390,253	792,168	874,738	10.4%
TOTAL EXPENDITURES AND RESERVES	3,425,653	3,628,738	2,890,253	3,292,168	4,374,738	32.9%

170 CEMETERY FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
170 32970 BURIAL PERMITS	4,410	4,680	4,300	4,500	4,680	4.0%
170 34560 MARKER SETTING FEES	3,735	3,445	5,200	4,250	3,445	-18.9%
170 34565 DEED TRANSFER FEES	-	-	-	-	450	0.0%
170 34570 PERPETUAL CARE	58,581	57,660	65,000	56,000	64,575	15.3%
170 34580 SALE OF LOTS	119,918	119,007	115,000	104,000	119,925	15.3%
170 34585 GRAVE OPENINGS	-	-	-	-	-	0.0%
TOTAL	186,644	184,792	189,500	168,750	193,075	14.4%
OTHER REVENUES						
170 36110 INTEREST	42,275	51,792	13,000	45,000	50,000	11.1%
170 36120 UNREALIZED GAIN/LOSS	37,232	3,738	-	-	-	0.0%
170 36990 OTHER REVENUE	-	412	-	-	-	0.0%
170 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
TOTAL	79,506	55,942	13,000	45,000	50,000	11.1%
TRANSFERS IN						
170 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
170 38910 CASH BALANCE FORWARD	245,571	256,382	253,974	261,797	276,727	5.7%
170 38913 CASH BAL FOR RESTD CEMET	1,260,246	1,380,860	1,316,246	1,451,034	1,515,609	4.5%
TOTAL REVENUE AND CASH BALANCES	1,771,967	1,877,976	1,772,720	1,926,581	2,035,411	5.6%

170 CEMETERY FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
170 51200 SALARIES	-	-	-	-	-	0.0%
170 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
170 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
170 51400 OVERTIME	-	-	-	-	-	0.0%
170 52100 FICA	-	-	-	-	-	0.0%
170 52200 RETIREMENT	-	-	-	-	-	0.0%
170 52300 HEALTH INSUR	-	-	-	-	-	0.0%
170 52301 LIFE INSUR	-	-	-	-	-	0.0%
170 52400 WORKERS' COMP	-	-	-	-	-	0.0%
170 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OPERATING EXPENSES						
170 53200 AUDITING	2,463	2,463	2,463	-	-	0.0%
170 53400 CONTRACTUAL	125,015	128,847	139,911	135,384	140,184	3.5%
170 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
170 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
170 54300 UTILITIES ELECTRIC	876	1,003	2,000	1,000	1,000	0.0%
170 54310 UTILITIES-WATER & WASTEWATER	244	175	1,000	250	180	-28.0%
170 54500 INSURANCE	-	-	-	-	-	0.0%
170 54610 R/M BLDG & GROUNDS	4,528	-	7,000	10,000	8,350	-16.5%
170 54611 R/M FACILITIES	1,600	-	2,600	10,000	9,200	-8.0%
170 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
170 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
170 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
170 55200 OPERATING SUPPLIES	-	1,682	5,000	2,500	1,500	-40.0%
170 55210 UNIFORMS	-	-	-	-	-	0.0%
170 55230 GAS/OIL	-	-	-	-	-	0.0%
170 55240 CHEMICALS	-	-	-	-	-	0.0%
TOTAL	134,726	134,170	159,974	159,134	160,414	0.8%
CAPITAL OUTLAY						
170 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
170 56400 EQUIPMENT	-	-	-	-	-	0.0%
170 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
170 59990 RESERVE	242,209	42,993	233,500	260,413	294,813	13.2%
170 59997 RESERVE REST'D FOR CEMETERY	1,395,033	1,700,812	1,379,246	1,507,034	1,580,184	4.9%
TOTAL EXPENDITURES AND RESERVES	1,771,968	1,877,975	1,772,720	1,926,581	2,035,411	5.6%

180 COMMUNITY REDEVELOPMENT AREA FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
180 31110 PROPERTY TAXES	90,880	125,952	125,952	149,899	165,675	10.5%
180 31117 PROPERTY TAXES-COUNTY	133,296	185,026	190,451	226,659	222,509	-1.8%
TOTAL	224,176	310,978	316,403	376,558	388,184	3.1%
OTHER REVENUES						
180 36110 INTEREST	13,239	15,792	4,500	7,500	7,500	0.0%
180 36991 PARKING REVENUE	-	-	-	-	-	0.0%
180 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	13,239	15,792	4,500	7,500	7,500	0.0%
CASH BALANCE FORWARD						
180 38910 CASH BALANCE FORWARD	971,859	1,073,524	1,070,825	608,208	704,064	15.8%
TOTAL	971,859	1,073,524	1,070,825	608,208	704,064	15.8%
TOTAL REVENUE AND CASH BALANCES	1,209,274	1,400,294	1,391,728	992,266	1,099,748	10.8%
OPERATING EXPENSES						
180 53100 PROFESSIONAL SERVICES	-	-	-	-	50,000	0.0%
180 53200 AUDITING	59,000	5,900	5,900	6,600	6,600	0.0%
180 53400 CONTRACTUAL	720	720	-	-	-	0.0%
180 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
180 54700 PRINTING	-	-	-	-	-	0.0%
180 54400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	59,720	6,620	5,900	6,600	56,600	757.6%
CAPITAL OUTLAY						
180 56300 IMPROVEMENTS	58,635	731,912	709,150	-	743,316	0.0%
180 56400 EQUIPMENT	-	-	-	-	-	0.0%
180 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	58,635	731,912	709,150	-	743,316	0.0%
DEBT SERVICE						
180 57100 PRINCIPAL	50,304	51,264	51,264	52,224	53,184	1.8%
180 57200 INTEREST	20,191	19,191	19,185	18,217	217,230	1092.5%
180 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	70,495	70,455	70,449	70,441	270,414	283.9%
TRANSFERS OUT						
180 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
180 59990 RESERVE	1,020,423	591,307	606,229	915,225	29,418	-96.8%
TOTAL EXPENDITURES AND RESERVES	1,209,273	1,400,294	1,391,728	992,266	1,099,748	10.8%

190 LAW ENFORCEMENT RECOVERY FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
190 33125 JUSTICE ASSISTANCE GRANT	-	-	-	-	-	0.0%
190 33400 STATE GRANT	-	-	-	-	-	0.0%
190 34210 FEDERAL LAW ENFORCEMENT SUPP	287,067	317,680	337,976	458,614	458,614	0.0%
190 35910 UNCLAIMED/ABANDONED CASH	-	-	-	-	-	0.0%
TOTAL	287,067	317,680	337,976	458,614	458,614	0.0%
OTHER REVENUES						
190 36110 INTEREST	2,539	6,602	-	6,000	8,000	33.3%
190 36992 GAIN ON SALE OF ASSET	12,300	7,660	-	-	-	0.0%
190 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	0.0%
TOTAL	14,839	14,262	-	6,000	8,000	33.3%
TRANSFERS IN						
190 38116 FROM LLEBG	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
190 38910 CASH BALANCE FORWARD	203,785	249,610	191,342	561,503	508,290	-9.5%
TOTAL REVENUE AND CASH BALANCES	505,691	581,552	529,318	1,026,117	974,904	-5.0%
OPERATING EXPENSES						
190 53400 CONTRACTUAL	3,355	-	-	20,000	10,000	-50.0%
190 54000 TRAINING/TRAVEL	6,000	6,841	12,000	30,000	42,000	40.0%
190 54100 COMM - PHONE/FAX/ALARM	-	-	-	-	-	0.0%
190 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
190 54104 COMMUNICATIONS-MOBILE	-	-	-	-	-	0.0%
190 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
190 54921 UNDERCOVER	4,000	-	4,000	4,000	4,000	0.0%
190 55200 OPERATING SUPPLIES	16,402	16,442	18,000	28,000	30,000	7.1%
TOTAL	29,757	23,283	34,000	82,000	86,000	4.9%
CAPITAL OUTLAY						
190 56400 EQUIPMENT	234,433	134,670	139,000	278,756	197,000	-29.3%
190 56401 NON CAP EQUIP	3,202	-	-	10,000	12,000	20.0%
TOTAL	237,635	134,670	139,000	288,756	209,000	-27.6%
190 59990 RESERVE	238,299	423,598	356,318	655,361	679,904	3.7%
TOTAL EXPENDITURES AND RESERVES	505,691	581,551	529,318	1,026,117	974,904	-5.0%

Debt Service Funds

230 UTILITY DEBT SERVICE FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OTHER REVENUES						
230 36110 INTEREST	14,350	15,002	8,000	8,000	12,000	50.0%
TOTAL	14,350	15,002	8,000	8,000	12,000	50.0%
TRANSFERS IN						
230 38140 FROM WW IMPACT FEES	312,507	500,000	500,000	500,000	500,000	0.0%
230 38141 FROM WATER IMPACT FEES	25,000	25,000	25,000	25,000	75,000	200.0%
230 38145 FROM WASTEWATER	236,598	428,588	428,588	429,425	387,201	-9.8%
230 38146 FROM WATER	1,991,895	1,515,912	1,515,912	1,542,325	1,421,120	-7.9%
TOTAL	2,566,000	2,469,500	2,469,500	2,496,750	2,383,321	-4.5%
CASH BALANCE FORWARD						
230 38910 CASH BALANCE FORWARD	243,784	143,992	139,642	57,033	850,948	1392.0%
TOTAL	243,784	143,992	139,642	57,033	850,948	1392.0%
TOTAL REVENUE AND CASH BALANCES	2,824,134	2,628,494	2,617,142	2,561,783	3,246,269	26.7%
DEBT SERVICE						
230 55910 PRINCIPAL	-	-	-	-	-	0.0%
230 57100 PRINCIPAL	1,873,000	1,655,000	1,655,000	1,740,000	1,880,000	8.0%
230 57200 INTEREST	877,100	839,500	839,500	756,750	503,321	-33.5%
230 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	2,750,100	2,494,500	2,494,500	2,496,750	2,383,321	-4.5%
230 59990 RESERVE	74,033	133,994	122,642	65,033	862,948	1226.9%
TOTAL EXPENDITURES AND RESERVES	2,824,133	2,628,494	2,617,142	2,561,783	3,246,269	26.7%

Capital Fund

Capital Improvements Fund 300 Expenditure Recap

DESCRIPTION	Total	County	State	Federal	Loan / Rest'd Donation	General Fund
Expenditures						
General Government						
Downtown Revitalization	350,000					350,000
Subtotal	350,000	-	-	-	-	350,000
IT / ERP						
ERP Hardware Refresh	155,000					155,000
Subtotal	155,000	-	-	-	-	155,000
Public Safety						
Fire Station 1-Bay Door Replacement	81,000					81,000
Subtotal	81,000	-	-	-	-	81,000
Streets						
Street Resurfacing	850,000		82,466			767,534
Repair & Maintain Sidewalks/curbs	160,035					160,035
Subtotal	1,010,035	-	82,466	-	-	927,569
Recreation						
Waterfront Resiliency Segment 1	2,000,000		2,000,000			
Waterfront Resiliency Segment 2	-					
Waterfront Resiliency Segment 3	1,500,000		1,500,000			
Waterfront Resiliency Segment 4	1,500,000		1,500,000			
Subtotal	5,000,000	-	5,000,000	-	-	-
Parks						
ThorGuard Upgrades	66,000					66,000
Beach Access Improvement	325,000	50,000				275,000
Lighthouse Restoration-Interior Handrails	50,000					50,000
Babe Ruth Concession Stand Improvements	95,000				45,000	50,000
Main Beach Multi-Purpose Court Resurfacing	80,000					80,000
Main Beach Shade Structure Replacement	70,000					70,000
Sunrise Park Playground Replacement	150,000					150,000
Beach Harmonization-Seaside Park	4,000,000				2,800,000	1,200,000
Subtotal	4,836,000	50,000	-	-	2,845,000	1,941,000
Atlantic Rec Center						
ARC Window Replacement Ph3	10,000					10,000
Subtotal	10,000	-	-	-	-	10,000
Peck						
Peck Center Roof Replacement	80,000					80,000
Subtotal	80,000	-	-	-	-	80,000
MLK						
MLK Plumbing Replacement/Upgrades	49,500					49,500
MLK Softball Field Redevelopment	1,920,000					1,920,000
MLK Window Replacement	18,350					18,350
Subtotal	1,969,500	-	-	-	-	1,969,500
Total Improvements	13,491,535	50,000	5,082,466	-	2,845,000	5,514,069
Vehicles/ Equipment						
Replace #103 Dodge Rescue Unit	445,244					445,244
Pierce Pumper	885,435					885,435
Replace #18406 Volvo Motor Grader	160,000					160,000
Replace #11240 Thomas School Bus	135,000					135,000
Total Equipment	1,330,679	-	-	-	-	1,330,679
TOTAL CAPITAL IMPROV FUND	15,832,249	50,000	5,082,466	-	2,845,000	6,844,748

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
312 SALES/USE AND FUEL TAXES						
300 31240 LOCAL OPTION GAS TAX	-	-	-	-	-	0.0%
300 31260 SMALL COUNTY SURTAX	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
331/334 STATE AND FEDERAL GRANTS						
300 33210 FEDERAL GRANT	13,689	-				
300 33140 FEDERAL HOMELAND SECURITY	-	-	-	-	-	0.0%
300 33323 FDOT GRANT	-	-	-	-	-	0.0%
300 33324 USACE REFUND	-	-	-	-	-	0.0%
300 33400 STATE GRANT	363,094	1,623,637	2,800,600	6,000,000	5,000,000	-16.7%
300 33410 FIND	-	-	-	-	-	0.0%
300 33438 FRDAP	-	-	-	-	-	0.0%
300 33710 COUNTY GRANT	41,400	150,000	224,700	100,000	100,000	0.0%
TOTAL	418,183	1,773,637	3,025,300	6,100,000	5,100,000	-16.4%
300 33512 STATE SHARED REVENUE						
300 33544 8TH CENT GAS TAX	92,460	83,317	82,199	82,466	82,466	0.0%
TOTAL	92,460	83,317	82,199	82,466	82,466	0.0%
360's/384 OTHER REVENUE						
300 36110 INTEREST	37,148	28,875	8,000	30,800	29,000	-5.8%
300 36600 FOL CONTRIBUTION	-	-	-	-	-	0.0%
300 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
300 36990 OTHER REVENUE	-	-	-	-	-	0.0%
300 36993 DONATIONS/CONTRIBUTIONS	-	89,635	-	-	-	0.0%
300 36997 TDC REVENUE	-	-	-	-	2,800,000	0.0%
300 38400 OTHER FINANCING SOURCE	-	-	-	-	-	0.0%
300 38410 LOAN PROCEEDS	1,190,811	1,797,522	935,288	533,537	885,435	66.0%
TOTAL	1,227,959	1,916,032	943,288	564,337	3,714,435	558.2%
TOTAL REVENUES	1,738,603	3,772,986	4,050,787	6,746,803	8,896,901	31.9%
381 TRANSFERS IN						
300 38101 FROM GENERAL FUND	3,219,126	1,990,772	1,990,772	2,540,207	5,242,898	106.4%
300 38131 FROM CAPITAL EXPANSION	-	-	-	-	-	0.0%
300 38152 FROM UB	-	-	-	-	-	0.0%
TOTAL	3,219,126	1,990,772	1,990,772	2,540,207	5,242,898	106.4%
389 CASH BALANCE FORWARD						
300 38910 CASH BALANCE FORWARD	2,550,666	2,281,931	2,674,705	2,308,731	1,936,630	-16.1%
300 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	0.0%
TOTAL	2,550,666	2,281,931	2,674,705	2,308,731	1,936,630	-16.1%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TOTAL REVENUES AND CASH BALANCES	7,508,395	8,045,689	8,716,264	11,595,741	16,076,429	38.6%
BUILDING/IMPROVEMENTS						
3001000 56100 LAND	-	-	-	-	30,000	%
3001000 56200 BUILDING	-	103,295	125,000	-	-	%
3001000 56300 IMPROVEMENTS	249,175	188,154	3,230,543	318,816	350,000	9.8%
3001000 56301 NON CAP IMPROVEMENT	-	-	-	-	-	0.0%
3002100 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
3002200 56300 IMPROVEMENTS	-	-	-	-	81,000	0.0%
TOTAL	249,175	291,449	3,355,543	318,816	431,000	35.2%
EQUIPMENT						
3001000 56410 SOFTWARE	5,860	1,600	2,500	40,000	-	-100.0%
3001000 56400 EQUIPMENT	-	-	-	-	-	0.0%
3001310 56400 EQUIPMENT	136,343	146,567	150,000	170,000	155,000	-8.8%
3002100 56400 EQUIPMENT	-	488,114	488,115	417,237	182,000	-56.4%
3002200 56400 EQUIPMENT	1,190,811	447,172	447,173	435,000	1,380,679	217.4%
3004100 56400 EQUIPMENT	-	-	535,000	275,000	-	-100.0%
TOTAL	1,333,014	1,083,453	1,622,788	1,337,237	1,717,679	28.4%
SIDEWALKS/STREETS/TRAILS						
3004100 56300 IMPROVEMENTS-CAPITALIZED	101,114	-	119,400	-	-	0.0%
3004100 56310 SIDEWALKS-CAPITALIZED	-	-	-	-	160,035	0.0%
3004100 56311 SIDEWALKS-GENL/MISC	-	112,593	150,000	150,000	-	-100.0%
3004100 56312 STREET STRIPING	-	-	-	-	-	0.0%
3004100 56320 STREET PAVING/RESURFACING	-	578,837	646,000	990,000	850,000	-14.1%
3004100 56321 STREET RESURFACING/GENERAL	-	-	-	-	-	0.0%
3004100 56400 STREET EQUIPMENT	-	529,106	-	-	160,000	0.0%
3004100 56500 STREET INFRASTRUCTURE	29,736	171,816	175,000	-	-	0.0%
TOTAL	130,850	1,392,352	1,090,400	1,140,000	1,170,035	2.6%
BEACH						
3007200 56327 BEACH MONITORING/REPORTING	9,935	39,000	55,000	-	6,941	0.0%
3007200 56328 DREDGING-MARINA	-	-	-	-	-	0.0%
3007200 56331 BEACH RENOUR / ENGINEERING	-	45,000	45,000	-	-	0.0%
3007200 56332 BEACH RENOURISHMENT	-	-	-	-	-	0.0%
3007200 56333 HABITAT CONSERVATION PLAN	-	-	-	-	-	0.0%
TOTAL	9,935	84,000	100,000	-	6,941	0.0%
LIBRARY						
3007100 56300 LIBRARY IMPROVEMENTS	-	-	-	20,000	-	-100.0%
TOTAL	-	-	-	20,000	-	-100.0%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PARKS AND RECREATION						
3007200 56315 DUNE WALKOVERS	-	87,432	100,000	150,000	325,000	116.7%
3007200 56365 DOWNTOWN WATERFRONT PARKS	-	-	-	-	-	0.0%
3007200 56368 MAIN STREET IMPROVEMENTS	-	-	-	-	-	0.0%
3007200 56300 RECREATION IMPROVEMENT	631,252	606,661	924,981	6,474,609	5,010,000	-22.6%
3007200 56400 RECREATION EQUIPMENT	-	-	-	27,000	201,000	644.4%
3007210 56300 PARK IMPROVEMENT	80,695	938,617	788,000	160,000	4,445,000	2678.1%
3007210 56400 PARK EQUIPMENT	56,175	-	-	-	-	0.0%
3007220 56300 PECK IMPROVEMENTS	1,154,652	29,836	30,000	-	80,000	0.0%
3007225 56300 MLK IMPROVEMENTS	-	-	85,000	200,000	1,938,350	869.2%
3007240 56300 AQUATIC IMPROVEMENTS	-	-	-	-	-	0.0%
3007400 56300 IMPROVEMENTS	-	77,035	88,000	-	-	0.0%
TOTAL	1,922,774	1,739,581	2,015,981	7,011,609	11,999,350	71.1%
DEBT SERVICE						
3001000 57100 PRINCIPAL	233,708	404,973	404,974	536,078	563,092	5.0%
3001000 57200 INTEREST	77,084	98,760	98,761	92,077	188,332	104.5%
3001000 57310 BOND EXPENSE	-	-	-	-	-	0.0%
TOTAL	310,792	503,733	503,735	628,155	751,424	19.6%
RESERVES						
3001000 59990 RESERVE	3,551,855	2,951,120	27,817	1,139,924	-	-100.0%
TOTAL RESERVES	3,551,855	2,951,120	27,817	1,139,924	-	-100.0%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	7,508,395	8,045,688	8,716,264	11,595,741	16,076,429	38.6%

CAPITAL EXPANSION FUND 310

Project Title/Justification	Funding Source				
	Category	Other	Impact Fees	Cost	Fixed Asset Category
Drone	Police		100%	30,000	Equipment
New Sidewalk	Streets		100%	50,000	Improvements
MLK Ball Field Redevelopment	P&R		100%	1,080,000	Improvements
Cemetery Columbarium Construction	P&R		100%	300,000	Improvements
Waterfront Park Expansion	P&R		100%	815,000	Improvements
Field Lighting-Joe Velardi Baseball Field	P&R		100%	250,000	Improvements
TOTAL Fund 310				2,525,000	

310 CAPITAL EXPANSION FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS						
310 33323 FDOT GRANT	-	-	-	-	-	0.0%
310 33400 STATE GRANT	40,713	-	-	-	-	0.0%
310 33710 COUNTY GRANT	-	-	1,700,000	50,000	-	-100.0%
310 33440 OTHER GRANT	-	-	-	-	-	0.0%
TOTAL	40,713	-	1,700,000	50,000	-	-100.0%
IMPACT FEES						
3101000 32410 IMPACT FEES ADMIN	98,385	133,077	100,000	100,000	100,000	0.0%
3102100 32421 IMPACT FEES POLICE	59,135	78,413	60,000	60,000	60,000	0.0%
3102200 32422 IMPACT FEES FIRE	79,496	107,911	80,000	80,000	80,000	0.0%
3104400 32440 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 32470 IMPACT FEES RECREATION	497,940	560,839	650,000	600,000	600,000	0.0%
TOTAL	734,955	880,241	890,000	840,000	840,000	0.0%
360's/384 OTHER REVENUE						
310 36110 INTEREST	116,663	144,922	50,000	147,000	90,000	-38.8%
310 38101 TRANSFER FROM GENERAL FUND	-	-	-	-	-	0.0%
310 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	116,663	144,922	50,000	147,000	90,000	-38.8%
TOTAL REVENUES	892,330	1,025,162	2,640,000	1,037,000	930,000	-10.3%
389 CASH BALANCE FORWARD						
3101000 38910 IMPACT FEES ADMIN	1,666,185	1,666,185	1,658,029	1,811,109	58,062	-96.8%
3102100 38910 IMPACT FEES POLICE	621,023	621,023	598,343	538,336	571,933	6.2%
3102200 38910 IMPACT FEES FIRE	425,803	425,803	393,217	565,566	601,354	6.3%
3104400 38910 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 38910 IMPACT FEES RECREATION	4,493,190	4,493,190	4,340,980	2,558,157	2,626,520	2.7%
TOTAL	7,206,201	7,206,201	6,990,569	5,473,168	3,857,869	-29.5%
TOTAL REVENUES AND CASH BALANCES	8,098,531	8,231,363	9,630,569	6,510,168	4,787,869	-26.5%

310 CAPITAL EXPANSION FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING SUPPLIES						
3102100 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
3107200 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
ADMINISTRATIVE						
3101000 54935 OTHER-PR YR PERMIT REFUND	28,290	-	-	-	-	0.0%
3101000 56200 BUILDING	-	-	-	-	-	0.0%
3101000 56368 MAIN STREET IMPROVEMENTS	-	-	-	-	-	0.0%
3101000 56400 EQUIPMENT	-	-	-	-	-	0.0%
3101000 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
3101000 56500 INFRASTRUCTURE	-	-	50,000	75,000	50,000	-33.3%
TOTAL	28,290	-	50,000	75,000	50,000	-33.3%
POLICE						
3102100 54935 OTHER-PR YR PERMIT REFUND	17,250	-	-	-	-	0.0%
3102100 56200 BUILDING	-	-	-	-	-	0.0%
3102100 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
3102100 56400 MACHINERY AND EQUIPMENT	-	181,864	220,000	30,000	30,000	0.0%
3102100 56401 EQUIP NON-CAPITAL	-	-	-	15,000	-	-100.0%
TOTAL	17,250	181,864	220,000	45,000	30,000	-33.3%
FIRE						
3102200 54935 OTHER-PR YR PERMIT REFUND	22,628	-	-	-	-	0.0%
3102200 56200 BUILDING	-	-	-	-	-	0.0%
3102200 56400 EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	22,628	-	-	-	-	0.0%
SANITATION						
						0.0%
TOTAL	-	-	-	-	-	0.0%
PARKS AND RECREATION						
3107200 54935 OTHER-PR YR PERMIT REFUND	-	-	-	-	-	0.0%
3107200 56100 LAND	100,282	9,161	3,500,000	85,983	-	-100.0%
3007200 56200 BUILDING	-	-	-	65,000	300,000	361.5%
3107200 56300 IMPROVEMENTS	206,786	1,472,108	2,840,000	2,700,000	2,145,000	-20.6%
3107200 56315 DUNE WALKOVERS	-	-	-	-	-	0.0%
3107200 56365 DOWNTOWN WATERFRONT PARKS	-	-	-	-	-	0.0%
3107200 56400 MACHINERY AND EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	307,068	1,481,269	6,340,000	2,850,983	2,445,000	-14.2%

310 CAPITAL EXPANSION FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
RESERVES						
3101000 59990 IMPACT FEES ADMIN	1,769,162	1,832,770	1,719,888	1,891,886	109,299	-94.2%
3102100 59990 IMPACT FEES POLICE	678,359	530,061	442,623	569,915	614,692	7.9%
3102200 59990 IMPACT FEES FIRE	489,671	542,278	476,029	662,984	694,803	4.8%
3104400 59990 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 59990 IMPACT FEES RECREATION	4,786,104	3,663,121	382,029	414,400	844,075	103.7%
TOTAL RESERVES	7,723,295	6,568,230	3,020,569	3,539,185	2,262,869	-36.1%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES						
	8,098,531	8,231,363	9,630,569	6,510,168	4,787,869	-26.5%

315 OTHER CAPITAL GRANT FUND (ARPA)

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
331/334 STATE AND FEDERAL GRANTS						
315 33400 STATE GRANT	-	-	-	-	-	0.0%
315 33410 FIND	-	-	-	-	-	0.0%
315 33438 FRDAP	-	-	-	-	-	0.0%
315 33440 OTHER GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
360's/384 OTHER REVENUE						
315 36110 INTEREST	46,526	56,347	15,000	10,000	-	-100.0%
315 36990 OTHER REVENUE	-	-	-	-	-	0.0%
315 38101 TRANSFER FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	46,526	56,347	15,000	10,000	-	-100.0%
TOTAL REVENUES	46,526	56,347	15,000	10,000	-	-100.0%
389 CASH BALANCE FORWARD						
315 38910 CASH BALANCE FORWARD	3,857,879	3,513,034	3,456,903	2,406,855	-	-100.0%
TOTAL	3,857,879	3,513,034	3,456,903	2,406,855	-	-100.0%
TOTAL REVENUES AND CASH BALANCES	3,904,405	3,569,381	3,471,903	2,416,855	-	-100.0%
315 53400 CONTRACTUAL	-	-	-	-	-	0.0%
BUILDING/IMPROVEMENTS	-	-	-	-	-	0.0%
3151000 56300 IMPROVEMENTS	253,371	1,004,562	3,471,903	2,416,855	-	-100.0%
3154200 56200 BUILDING	-	-	-	-	-	0.0%
3154700 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
3154800 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
3157200 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
TOTAL	253,371	1,004,562	3,471,903	2,416,855	-	-100.0%
TRANSFERS OUT						
3151000 59470 TRANSFER TO STORMWATER	-	316,791	-	-	-	0.0%
TOTAL	-	316,791	-	-	-	0.0%
RESERVES						
315 59990 RESERVE	3,651,034	2,248,028	-	-	-	0.0%
TOTAL RESERVES	3,651,034	2,248,028	-	-	-	0.0%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	3,904,405	3,569,381	3,471,903	2,416,855	-	-100.0%

330 WASTEWATER IMPROVEMENT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OTHER REVENUES						
330 36110 INTEREST	221,612	246,421	175,500	44,200	173,000	291.4%
330 36120 UNREALIZED GAIN/LOSS	3,261	(1,823)	-	-	-	0.0%
TOTAL	224,873	244,598	175,500	44,200	173,000	291.4%
TRANSFERS IN						
330 38145 FROM WASTEWATER	500,000	500,000	500,000	60,000	60,000	0.0%
TOTAL	500,000	500,000	500,000	60,000	60,000	0.0%
CASH BALANCE FORWARD						
330 38910 CASH BALANCE FORWARD	9,738,105	10,345,473	10,416,605	12,413,162	10,948,626	-11.8%
TOTAL	9,738,105	10,345,473	10,416,605	12,413,162	10,948,626	-11.8%
TOTAL REVENUE AND CASH BALANCES	10,462,978	11,090,071	11,092,105	12,517,362	11,181,626	-10.7%
CAPITAL OUTLAY						
330 56200 BUILDING	-	-	-	-	-	0.0%
330 56300 IMPROVEMENTS	117,504	281,719	2,500,000	2,168,830	4,000,000	84.4%
TOTAL	117,504	281,719	2,500,000	2,168,830	4,000,000	84.4%
DEBT SERVICE						
330 57100 PRINCIPAL	-	-	-	-	-	0.0%
330 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
330 59990 RESERVE	10,345,473	10,808,352	8,592,105	10,348,532	7,181,626	-30.6%
TOTAL EXPENDITURES AND RESERVES	10,462,977	11,090,071	11,092,105	12,517,362	11,181,626	-10.7%

Enterprise Funds

410 GOLF FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUE						
410 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
410 33420 FEMA STATE	-	-	-	-	-	0.0%
410 34710 GREEN FEES	660,776	873,359	710,000	775,000	989,000	27.6%
410 34711 SURCHARGE	-	-	-	-	-	0.0%
410 34713 GOLF CARTS	329,692	519,157	400,000	460,000	689,000	49.8%
410 34714 RANGE FEES	70,919	76,793	70,000	160,000	172,000	7.5%
410 34715 PRO SHOP SALES	-	-	-	-	-	0.0%
410 34716 FOOD AND BEVERAGE	-	-	-	-	-	0.0%
410 34718 FACILITY RENTAL	37,769	-	40,000	-	-	0.0%
410 34719 SCHOOL OF GOLF	-	-	-	-	-	0.0%
410 34733 MEMBERSHIPS	240,532	237,013	275,063	300,000	325,000	8.3%
TOTAL	1,339,688	1,706,322	1,495,063	1,695,000	2,175,000	28.3%
OPERATING REVENUE - TOPTRACER						
4107260 34710 GREEN FEES	-	-	-	-	-	0.0%
4107260 34714 RANGE FEES	70,919	8	70,000	-	-	0.0%
4107260 34716 FOOD AND BEVERAGE	13,755	-	20,000	-	-	0.0%
4107260 34717 BAY RENTALS	250	-	50,000	-	-	0.0%
4107260 34790 BAY SPONSORSHIPS	-	1,500	30,000	1,250	-	-100.0%
TOTAL	84,925	1,508	170,000	1,250	-	-100.0%
OPERATING REVENUE - PROSHOP						
4107261 34715 PRO SHOP SALES	119,467	145,254	130,000	147,000	165,000	12.2%
4107261 34719 GOLF INSTRUCTION	3,440	14,057	20,000	33,000	40,000	21.2%
TOTAL	122,907	159,311	150,000	180,000	205,000	13.9%
OPERATING REVENUE - FOOD AND BEVERAGE						
4107262 34716 FOOD AND BEVERAGE	410,378	457,435	475,000	499,550	512,000	2.5%
4107262 34718 FACILITY RENTAL	15,822	20,727	20,000	22,000	24,000	9.1%
TOTAL	426,200	478,162	495,000	521,550	536,000	2.8%
OTHER REVENUES						
410 36110 INTEREST	1,506	79	-	-	3,000	0.0%
410 36120 UNREALIZED GAIN/LOSS	-	-	-	-	-	0.0%
410 36200 DISCOUNTS	-	-	-	-	-	0.0%
410 36420 INSURANCE PROCEEDS	-	38,067	-	-	-	0.0%
410 36980 CREDIT CARD CONVENIENCE FEES	-	-	-	45,000	61,000	35.6%
410 36990 OTHER REVENUE	1,468	767	-	-	-	0.0%
410 36992 GAIN ON SALE OF ASSET	206,700	2,198	-	20,000	20,300	1.5%
410 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	209,674	41,111	-	65,000	84,300	29.7%

410 GOLF FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TRANSFERS IN						
410 38101 FROM GENERAL FUND	250,000	890,000	890,000	429,384	-	-100.0%
410 38145 FROM WASTEWATER	-	-	-	-	-	0.0%
TOTAL	250,000	890,000	890,000	429,384	-	-100.0%
CASH BALANCE FORWARD						
410 38910 CASH BALANCE FORWARD	(259,711)	(464,950)	(153,680)	195,387	305,087	56.1%
TOTAL REVENUE AND CASH BALANCES	2,173,683	2,811,464	3,046,383	3,087,571	3,305,387	7.1%

410 GOLF FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
410 51200 SALARIES	407,235	412,606	446,456	467,559	560,383	19.9%
410 51210 WC REIMB	-	-	-	-	-	0.0%
410 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
410 51350 PART TIME SALARIES	335,321	386,229	334,411	434,791	420,767	-3.2%
410 51400 OVERTIME	15,549	10,481	13,000	15,000	15,000	0.0%
410 52100 FICA	59,565	60,503	62,235	70,666	76,254	7.9%
410 52200 RETIREMENT	85,273	86,915	95,104	100,743	112,993	12.2%
410 52300 HEALTH INSUR	36,845	45,816	63,618	75,449	93,260	23.6%
410 52301 LIFE INSUR	1,456	1,240	1,557	1,407	1,470	4.5%
410 52350 OPEB COSTS	794	794	794	794	794	0.0%
410 52400 WORKERS' COMP	9,128	9,671	9,671	10,036	10,538	5.0%
410 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	951,167	1,014,255	1,026,846	1,176,445	1,291,459	9.8%
OPERATING EXPENSES						
410 53100 PROFESSIONAL SERVICES	2,633	2,092	2,000	2,500	14,349	474.0%
410 53200 AUDITING	7,389	7,389	7,389	3,221	6,836	112.2%
410 53400 CONTRACTUAL	20,148	24,556	23,807	23,224	27,376	17.9%
410 54000 TRAINING/TRAVEL	-	1,025	1,160	1,850	3,500	89.2%
410 54100 COMM - PHONE/FAX/ALARM	1,771	1,931	2,744	2,388	1,780	-25.5%
410 54101 COMMUNICATIONS-CELLULAR	-	433	600	480	495	3.1%
410 54103 COMMUNICATIONS-INTERNET	4,793	3,433	1,840	3,520	3,580	1.7%
410 54200 POSTAGE	-	-	100	100	100	0.0%
410 54300 UTILITIES ELECTRIC	69,951	63,587	72,000	72,000	75,000	4.2%
410 54310 UTILITIES-WATER & WASTEWATER	12,134	2,567	12,000	8,100	8,500	4.9%
410 54400 RENTALS/LEASES	-	-	-	9,400	9,400	0.0%
410 54500 INSURANCE	33,495	39,991	39,991	46,280	46,280	0.0%
410 54610 R/M BLDG & GROUNDS	4,175	48,592	10,000	37,800	54,100	43.1%
410 54611 R/M FACILITIES	7,355	14,193	13,800	20,050	34,575	72.4%
410 54620 R/M EQUIPMENT	32,461	42,691	18,000	42,000	50,000	19.0%
410 54630 R/M VEHICLES-LABOR	975	302	1,000	1,000	1,200	20.0%
410 54640 R/M VEHICLES-PARTS	3,435	593	750	750	750	0.0%
410 54800 PROMOTIONAL	21,204	16,316	15,400	18,549	18,674	0.7%
410 55100 OFFICE SUPPLIES	1,248	549	1,300	1,000	1,000	0.0%
410 55200 OPERATING SUPPLIES	257,812	129,352	193,065	140,315	135,408	-3.5%
410 55201 CREDIT CARD FEES	-	-	-	54,000	70,000	29.6%
410 55210 UNIFORMS	3,928	1,028	2,000	2,500	2,450	-2.0%
410 55220 JANITORIAL SUPPLIES	930	827	1,000	4,400	2,200	-50.0%
410 55230 GAS/OIL	19,783	22,279	20,000	21,000	24,000	14.3%
410 55240 CHEMICALS	-	164,713	180,000	180,000	180,000	0.0%
410 55400 BOOKS/SUBS/DUES	745	1,032	10,500	2,545	7,945	212.2%
TOTAL	506,365	589,471	630,446	698,972	779,498	11.5%

410 GOLF FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL - TOPTRACER						
4107260 51200 SALARIES	-	-	-	-	-	0.0%
4107260 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
4107260 51350 PART TIME SALARIES	49,908	3,963	54,056	-	-	0.0%
4107260 51400 OVERTIME	1,728	294	3,500	-	-	0.0%
4107260 52100 FICA	3,950	326	4,411	-	-	0.0%
4107260 52200 RETIREMENT	-	-	-	-	-	0.0%
4107260 52300 HEALTH INSUR	-	-	-	-	-	0.0%
4107260 52301 LIFE INSUR	-	-	-	-	-	0.0%
4107260 52400 WORKERS' COMP	686	718	718	-	-	0.0%
TOTAL	56,273	5,301	62,685	-	-	0.0%
OPERATING EXPENSES - TOPTRACER						
4107260 54103 COMMUNICATIONS INTERNET	7,024	223	8,300	-	-	0.0%
4107260 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
4107260 54310 UTILITIES-WATER & WASTEWATER	-	-	-	-	-	0.0%
4107260 54400 RENTALS/LEASES	23,600	24,000	24,000	10,000	-	-100.0%
4107260 54500 INSURANCE	-	-	-	-	-	0.0%
4107260 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
4107260 54611 R/M FACILITIES	58	2,058	5,250	-	-	0.0%
4107260 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
4107260 54800 PROMOTIONAL	-	-	2,500	-	-	0.0%
4107260 55200 OPERATING SUPPLIES	170	-	12,000	-	-	0.0%
4107260 55210 UNIFORMS	282	-	-	-	-	0.0%
4107260 55550 F&B COST OF SALES	3,360	-	6,000	-	-	0.0%
TOTAL	34,494	26,281	58,050	10,000	-	-100.0%
PERSONNEL - PRO SHOP						
4107261 51200 SALARIES	-	-	-	-	-	0.0%
4107261 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
4107261 51350 PART TIME SALARIES	92,551	86,797	100,917	93,181	95,246	2.2%
4107261 51400 OVERTIME	2,927	2,763	3,500	3,500	3,500	0.0%
4107261 52100 FICA	7,565	6,910	7,921	7,397	7,555	2.1%
4107261 52200 RETIREMENT	-	-	-	-	-	0.0%
4107261 52300 HEALTH INSUR	-	-	-	-	-	0.0%
4107261 52301 LIFE INSUR	-	-	-	-	-	0.0%
4107261 52400 WORKERS' COMP	933	976	976	1,842	1,934	5.0%
TOTAL	103,975	97,446	113,314	105,920	108,235	2.2%

410 GOLF FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING EXPENSES - PRO SHOP						
4107261 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
4107261 54310 UTILITIES-WATER & WW	-	-	-	-	-	0.0%
4107261 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
4107261 54500 INSURANCE	-	-	-	-	-	0.0%
4107261 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
4107261 54611 R/M FACILITIES	-	-	-	-	-	0.0%
4107261 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
4107261 54800 PROMOTIONAL	-	-	-	-	-	0.0%
4107261 54970 PROGRAM COSTS	2,252	11,246	16,000	26,400	32,000	21.2%
4107261 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
4107261 55210 UNIFORMS	-	-	-	350	100	-71.4%
4107261 55545 PROSHOP COST OF SALES	73,085	76,138	70,000	75,000	80,000	6.7%
TOTAL	75,337	87,384	86,000	101,750	112,100	10.2%
PERSONNEL - FOOD AND BEVERAGE						
4107262 51200 SALARIES	124,400	121,337	137,878	144,889	76,249	-47.4%
4107262 51350 PART TIME SALARIES	79,481	89,308	88,120	91,290	128,847	41.1%
4107262 51400 OVERTIME	3,142	2,947	7,500	3,500	3,500	0.0%
4107262 52100 FICA	17,194	21,876	17,426	17,788	21,532	21.0%
4107262 52200 RETIREMENT	26,871	28,421	28,426	29,283	14,677	-49.9%
4107262 52300 HEALTH INSUR	20,940	25,479	30,510	30,679	20,398	-33.5%
4107262 52301 LIFE INSUR	418	362	504	407	216	-46.9%
4107262 52400 WORKERS' COMP	1,553	1,625	1,625	3,314	3,480	5.0%
TOTAL	273,999	291,355	311,989	321,150	268,899	-16.3%
OPERATING EXPENSES - FOOD AND BEVERAGE						
4107262 53400 CONTRACTUAL	2,563	1,479	1,450	-	9,000	0.0%
4107262 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
4107262 54310 UTILITIES-WATER & WASTEWATER	-	-	-	-	-	0.0%
4107262 54400 RENTALS/LEASES	2,375	2,100	2,000	3,576	3,624	1.3%
4107262 54500 INSURANCE	-	-	-	-	-	0.0%
4107262 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
4107262 54611 R/M FACILITIES	-	-	-	-	-	0.0%
4107262 54620 R/M EQUIPMENT	315	-	-	-	1,000	0.0%
4107262 54800 PROMOTIONAL	-	-	-	-	-	0.0%
4107262 55200 OPERATING SUPPLIES	16,366	18,264	22,000	19,000	19,000	0.0%
4107262 55210 UNIFORMS	376	-	1,000	350	100	-71.4%
4107262 55550 F&B COST OF SALES	152,380	153,937	182,000	160,000	156,000	-2.5%
4107262 55555 F&B PERSONNEL COSTS	-	-	-	-	-	0.0%
TOTAL	174,375	175,780	208,450	182,926	188,724	3.2%

410 GOLF FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CAPITAL OUTLAY						
410 56200 BUILDING	-	-	-	-	-	0.0%
410 56300 IMPROVEMENTS	272,200	-	-	50,000	150,000	200.0%
4107260 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
410 56400 EQUIPMENT	726,179	420,073	377,926	270,000	238,000	-11.9%
410 56401 NON CAP EQUIP	-	-	-	-	2,200	0.0%
4107262 56400 EQUIPMENT	-	8,799	10,000	7,000	3,000	-57.1%
4107262 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	998,379	428,872	387,926	327,000	393,200	20.2%
DEBT SERVICE						
410 57100 PRINCIPAL	124,000	138,000	138,000	144,000	151,000	4.9%
410 57200 INTEREST	32,968	25,647	26,206	19,408	12,272	-36.8%
410 57300 FINANCING COSTS	30,829	-	-	-	-	0.0%
TOTAL	187,797	163,647	164,206	163,408	163,272	-0.1%
410 59990 RESERVE	(1,188,476)	(68,328)	(3,529)	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	2,173,683	2,811,464	3,046,383	3,087,571	3,305,387	7.1%

420 AIRPORT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
FEDERAL GRANTS						
420 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
420 33220 FAA GRANT	169,290	2,299,159	2,998,234	1,225,500	981,000	-20.0%
TOTAL	169,290	2,299,159	2,998,234	1,225,500	981,000	-20.0%
STATE GRANTS						
420 33323 FDOT GRANT	214,205	841,157	2,968,509	2,242,164	2,747,200	22.5%
420 33420 FEMA STATE	-	-	-	-	-	0.0%
TOTAL	214,205	841,157	2,968,509	2,242,164	2,747,200	22.5%
OTHER GRANTS						
420 33440 OTHER GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OPERATING REVENUES						
420 34704 RENTALS NON-TAXABLE	255	2,709	800	1,500	7,900	426.7%
420 34720 RENTALS	6,572	5,060	2,500	3,250	-	-100.0%
420 34970 FUEL SALES	38,536	42,458	40,000	37,600	40,000	6.4%
420 34971 LEASE PAYMENTS-LAND LEASE	143,537	228,632	120,810	122,601	257,745	110.2%
420 34972 BUILDING LEASE	7,805	5,917	800	800	3,000	275.0%
420 34973 LAND LEASE- AMELIA RIVER	243,314	254,630	215,197	215,197	215,197	0.0%
420 34974 LAND LEASE PAYMENTS-NON TAXABL	72,312	73,697	74,959	78,621	433,158	450.9%
420 34975 RENT/LEASE PAYMENTS	406,985	411,264	410,269	406,196	416,375	2.5%
420 34976 8 FLAGS RENT (TAXABLE)	65,916	-	131,877	131,877	-	-100.0%
420 34977 FUEL FARM RENT	3,552	4,382	-	2,000	2,500	-
420 34978 8 FLAGS RENT NON-TAXABLE	5,236	7,325	5,000	5,000	-	-100.0%
420 34979 TRANSIENT HANGAR REVENUE	11,130	10,990	10,000	10,000	10,000	0.0%
TOTAL	1,005,152	1,047,064	1,012,212	1,014,642	1,385,875	36.6%
OTHER REVENUES						
420 36110 INTEREST	67,959	76,687	-	-	25,000	0.0%
420 36990 OTHER REVENUE	85,406	49,975	38,100	22,500	25,000	11.1%
420 36991 AIRCRAFT PARKING REVENUE	4,880	2,092	5,000	2,250	1,500	-33.3%
420 36992 GAIN ON SALE OF ASSET	31,400	-	-	1,922,000	-	-100.0%
420 36995 LATE FEES	2,117	1,279	-	-	-	0.0%
420 38101 FROM GENERAL FUND	296,779	296,475	296,475	296,438	296,324	0.0%
420 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	488,541	426,508	339,575	2,243,188	347,824	-84.5%
CASH BALANCE FORWARD						
420 38910 CASH BALANCE FORWARD	2,451,653	2,372,972	1,640,695	2,544,999	2,939,566	15.5%
TOTAL REVENUE AND CASH BALANCES	4,328,841	6,986,860	8,959,225	9,270,493	8,401,465	-9.4%

420 AIRPORT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
420 51200 SALARIES	198,667	75,934	200,301	79,777	82,169	3.0%
420 51350 PART TIME SALARIES	20,501	21,691	29,667	31,150	32,084	3.0%
420 51400 OVERTIME	-	-	-	-	-	0.0%
420 52100 FICA	16,346	7,474	17,577	8,493	8,740	2.9%
420 52200 RETIREMENT	42,715	15,186	41,339	15,681	15,817	0.9%
420 52300 HEALTH INSUR	19,771	10,988	25,630	12,129	13,218	9.0%
420 52301 LIFE INSUR	730	214	732	217	234	7.8%
420 52350 OPEB COSTS	1,756	1,756	1,756	1,756	1,756	0.0%
420 52400 WORKERS' COMP	1,815	1,899	1,899	1,576	1,655	5.0%
420 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	302,301	135,142	318,901	150,779	155,673	3.2%
OPERATING EXPENSES						
420 53100 PROFESSIONAL SERVICES	12,080	184,478	625,000	935,000	675,000	-27.8%
420 53200 AUDITING	7,389	7,389	7,389	738	11,429	1448.6%
420 53400 CONTRACTUAL	32,701	35,349	80,721	230,718	239,769	3.9%
420 53910 HOUSING ALLOWANCE	-	-	-	-	-	0.0%
420 54000 TRAINING/TRAVEL	3,226	1,746	7,600	3,800	1,900	-50.0%
420 54100 COMM - PHONE/FAX/ALARM	3,020	2,597	3,169	3,126	1,916	-38.7%
420 54101 COMMUNICATIONS-CELLULAR	1,251	593	1,230	630	630	0.0%
420 54103 COMMUNICATIONS-INTERNET	6,156	6,726	6,726	6,726	6,726	0.0%
420 54200 POSTAGE	-	40	100	100	500	400.0%
420 54300 UTILITIES ELECTRIC	34,354	33,921	28,000	28,500	35,500	24.6%
420 54310 UTILITIES-WATER & WASTEWATER	8,997	8,696	12,200	12,200	14,500	18.9%
420 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
420 54500 INSURANCE	29,160	30,339	30,339	31,822	31,822	0.0%
420 54610 R/M BLDG & GROUNDS	64,536	58,982	120,000	125,000	95,000	-24.0%
420 54611 R/M FACILITIES	8,173	10,115	19,500	19,500	29,700	52.3%
420 54620 R/M EQUIPMENT	2,476	1,837	3,000	3,000	3,000	0.0%
420 54630 R/M VEHICLES-LABOR	2,843	3,850	5,000	5,000	5,500	10.0%
420 54640 R/M VEHICLES-PARTS	2,886	5,959	6,000	6,500	7,000	7.7%
420 54700 PRINTING	195	-	650	650	650	0.0%
420 54800 PROMOTIONAL	144	-	750	750	750	0.0%
420 549100 MISC EXPENSE	-	-	-	-	-	0.0%
420 54910 BILLING COSTS	7,300	10,000	10,000	10,000	12,272	22.7%
420 55100 OFFICE SUPPLIES	562	1,904	2,300	2,300	2,300	0.0%
420 55200 OPERATING SUPPLIES	895	78	265	265	1,250	371.7%
420 55210 UNIFORMS	-	-	500	300	250	-16.7%
420 55230 GAS/OIL	10,888	8,304	12,000	12,000	12,000	0.0%
420 55240 CHEMICALS	-	-	-	-	-	0.0%
420 55300 ROAD MATERIALS	-	-	-	-	-	0.0%
420 55400 BOOKS/SUBS/DUES	330	330	875	600	300	-50.0%
TOTAL	239,560	413,233	983,314	1,439,225	1,189,664	-17.3%

420 AIRPORT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CAPITAL OUTLAY						
420 56200 BUILDING	598,830	163,269	-	-	70,000	0.0%
420 56300 IMPROVEMENTS	213,629	3,198,535	5,974,598	4,384,831	4,845,500	10.5%
420 56301 NON CAP IMPROVEMENT	-	-	-	-	-	0.0%
420 56400 EQUIPMENT	181,529	34,469	620,000	700,000	574,000	-18.0%
420 56401 NON CAP EQUIP	-	3,065	-	-	-	0.0%
TOTAL	993,988	3,399,338	6,594,598	5,084,831	5,489,500	8.0%
DEBT SERVICE						
420 57100 PRINCIPAL	300,696	306,736	306,736	313,776	320,816	2.2%
420 57200 INTEREST	110,427	103,671	104,206	97,499	90,629	-7.0%
420 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	411,123	410,407	410,942	411,275	411,445	0.0%
420 59100 TRANSFER TO GENERAL FUND	-	-	-	-	33,104	0.0%
420 59900 CONTINGENCY	-	-	-	-	-	0.0%
420 59990 RESERVE	2,381,868	2,628,738	651,470	2,184,383	1,122,079	-48.6%
TOTAL EXPENDITURES AND RESERVES	4,328,840	6,986,858	8,959,225	9,270,493	8,401,465	-9.4%

440 SANITATION FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS						
440 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CHARGES FOR SERVICES						
440 34340 GARBAGE FEES	2,500,989	2,341,429	2,208,000	2,303,215	2,372,312	3.0%
440 34341 GARBAGE FEES COFB	462,753	487,211	468,000	525,475	541,240	3.0%
TOTAL	2,963,741	2,828,640	2,676,000	2,828,690	2,913,552	3.0%
OTHER REVENUES						
440 36110 INTEREST	9,958	10,436	-	-	11,000	0.0%
440 36990 OTHER REVENUE	164,661	123,166	101,600	119,500	124,000	3.8%
440 38101 TRANSFER FROM GENERAL FUND	40,000	-	-	-	-	0.0%
440 36992 GAIN ON SALE OF ASSET	-	-	-	5,000	-	-100.0%
TOTAL	214,619	133,602	101,600	124,500	135,000	8.4%
CASH BALANCE FORWARD						
440 38910 CASH BALANCE FORWARD	369,672	470,237	538,828	299,406	397,140	32.6%
TOTAL REVENUE AND CASH BALANCES	3,548,032	3,432,479	3,316,428	3,252,596	3,445,692	5.9%

440 SANITATION FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
440 51200 SALARIES	96,297	99,136	99,063	105,536	102,601	-2.8%
440 51400 OVERTIME	20,490	27,586	18,000	20,000	22,000	10.0%
440 52100 FICA	9,479	9,667	8,711	9,625	7,895	-18.0%
440 52200 RETIREMENT	25,092	26,273	26,080	26,367	20,890	-20.8%
440 52300 HEALTH INSUR	21,705	24,149	25,826	25,447	27,170	6.8%
440 52301 LIFE INSUR	411	320	360	308	309	0.3%
440 52350 OPEB COSTS	-	-	-	-	-	0.0%
440 52400 WORKERS' COMP	4,608	4,822	4,822	5,552	5,830	5.0%
440 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	178,082	191,953	182,862	192,835	186,695	-3.2%
OPERATING EXPENSES						
440 53200 AUDITING	7,389	7,389	7,389	1,208	921	-23.8%
440 53400 CONTRACTUAL	250,175	281,183	250,691	282,946	301,494	6.6%
440 53440 SANITATION SERVICES EXPENSE	2,391,237	2,117,389	2,186,017	2,117,168	2,180,683	3.0%
440 53444 RECYCLING SERVICES	-	-	-	-	-	0.0%
440 54000 TRAINING/TRAVEL	504	1,187	2,800	1,100	1,520	38.2%
440 54100 COMM - PHONE/FAX/ALARM	-	-	-	-	-	0.0%
440 54103 COMMUNICATIONS-INTERNET	-	-	-	-	-	0.0%
440 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
440 54400 RENTAL/LEASE	-	8,900	7,500	10,000	10,000	0.0%
440 54440 LAND RENT	33,047	33,996	40,000	35,500	36,565	3.0%
440 54500 INSURANCE	53,719	43,572	43,572	52,200	52,200	0.0%
440 54610 R/M BLDG & GROUNDS	2,577	1,413	2,500	2,500	5,000	100.0%
440 54611 R/M FACILITIES	-	-	-	-	-	0.0%
440 54620 R/M EQUIPMENT	-	-	3,000	3,000	3,000	0.0%
440 54630 R/M VEHICLES-LABOR	7,363	8,800	10,000	11,000	15,000	36.4%
440 54640 R/M VEHICLES-PARTS	14,597	27,743	20,000	30,000	43,000	43.3%
440 54700 PRINTING	-	-	-	-	-	0.0%
440 54910 BILLING COSTS	92,000	92,000	92,000	92,000	112,901	22.7%
440 55100 OFFICE SUPPLIES	-	-	-	150	150	0.0%
440 55200 OPERATING SUPPLIES	316	1,019	4,500	4,500	1,000	-77.8%
440 55210 UNIFORMS	1,154	1,019	1,100	1,100	1,100	0.0%
440 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
440 55230 GAS/OIL	24,300	24,027	30,000	30,000	36,000	20.0%
440 55240 CHEMICALS	-	-	-	-	-	0.0%
440 55300 ROAD MATERIALS	-	-	-	-	-	0.0%
440 55644 NON PROFIT KNB	5,000	5,000	5,000	5,000	5,000	0.0%
TOTAL	2,883,379	2,654,637	2,706,069	2,679,372	2,805,534	4.7%
CAPITAL OUTLAY						
440 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
440 56400 EQUIPMENT	-	-	-	250,000	20,000	-92.0%
440 56401 NON CAP EQUIP	14,685	2,102	20,000	20,000	-	-100.0%
TOTAL	14,685	2,102	20,000	270,000	20,000	-92.6%
TRANSFERS						
440 59100 TRANSFER TO GENERAL FUND	-	40,000	40,000	40,000	44,138	10.3%
TOTAL	-	40,000	40,000	40,000	44,138	10.3%
440 59990 RESERVE	471,887	543,787	367,497	70,389	389,325	453.1%
TOTAL EXPENDITURES AND RESERVES	3,548,032	3,432,479	3,316,428	3,252,596	3,445,692	5.9%

450 WASTEWATER FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS						
450 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
450 33420 FEMA STATE	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CHARGES FOR SERVICES						
450 34345 WASTEWATER CHARGES	6,519,801	6,945,308	6,496,048	6,814,355	7,114,187	4.4%
450 34530 SEPTIC DUMPING	95,337	74,437	80,000	80,000	80,000	0.0%
450 34535 WASTEWATER TAP FEES	86,625	67,125	60,000	60,000	60,000	0.0%
450 34910 WASTEWATER MISCELLANEOUS FEES	95,946	186,063	85,000	85,000	90,000	5.9%
TOTAL	6,797,710	7,272,933	6,721,048	7,039,355	7,344,187	4.3%
OTHER REVENUES						
450 36110 INTEREST	63,088	56,617	70,000	55,434	95,434	72.2%
450 36120 UNREALIZED GAIN/LOSS	-	-	-	-	-	0.0%
450 36420 INSURANCE PROCEEDS	-	-	-	-	-	0.0%
450 36800 CAPITAL CONTRIBUTION	-	290,239	-	-	-	0.0%
450 36990 OTHER REVENUE	2,687	2,493	-	-	-	0.0%
450 36992 GAIN ON SALE OF ASSET	24,280	11,509	-	-	-	0.0%
TOTAL	90,055	360,858	70,000	55,434	95,434	72.2%
CASH BALANCE FORWARD						
450 38910 CASH BALANCE FORWARD	1,530,184	1,352,217	1,136,572	971,615	2,329,646	139.8%
TOTAL REVENUE AND CASH BALANCES	8,417,948	8,986,008	7,927,620	8,066,404	9,769,267	21.1%

450 WASTEWATER FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
450 51200 SALARIES	936,638	992,292	1,032,050	1,112,950	1,108,947	-0.4%
450 51210 WC REIMB	-	-	-	-	-	0.0%
450 51350 PART TIME SALARIES	45,925	52,696	37,391	58,635	60,393	3.0%
450 51400 OVERTIME	209,374	195,621	162,256	220,500	229,000	3.9%
450 52100 FICA	87,875	92,409	91,521	86,467	104,340	20.7%
450 52200 RETIREMENT	232,451	240,715	251,147	230,933	226,196	-2.1%
450 52300 HEALTH INSUR	171,807	204,596	268,668	217,529	232,825	7.0%
450 52301 LIFE INSUR	3,468	2,969	4,515	3,524	3,438	-2.4%
450 52350 OPEB COSTS	15,361	15,361	15,361	15,361	15,361	0.0%
450 52400 WORKERS' COMP	16,931	19,591	19,591	22,977	13,100	-43.0%
450 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	1,719,829	1,816,250	1,882,500	1,968,876	1,993,600	1.3%
OPERATING EXPENSES						
450 53100 PROFESSIONAL SERVICES	75,427	74,959	225,000	107,000	32,000	-70.1%
450 53200 AUDITING	15,599	15,599	15,599	7,703	6,026	-21.8%
450 53400 CONTRACTUAL	244,500	350,073	262,206	392,921	451,690	15.0%
450 54000 TRAINING/TRAVEL	21,253	12,233	34,200	32,615	32,615	0.0%
450 54100 COMM - PHONE/FAX/ALARM	1,240	581	4,115	4,863	3,352	-31.1%
450 54101 COMMUNICATIONS-CELLULAR	3,057	2,675	5,600	4,750	4,224	-11.1%
450 54103 COMMUNICATIONS-INTERNET	3,590	2,955	4,235	4,235	4,235	0.0%
450 54200 POSTAGE	311	209	3,000	3,000	1,500	-50.0%
450 54300 UTILITIES ELECTRIC	268,523	278,222	265,000	290,000	310,000	6.9%
450 54310 UTILITIES-WATER & WASTEWATER	55,500	18,178	55,000	25,000	19,800	-20.8%
450 54320 UTILITIES-PROPANE/OTHER	6,210	9,514	7,800	10,000	10,000	0.0%
450 54400 RENTALS/LEASES	-	-	-	25,000	25,000	0.0%
450 54500 INSURANCE	58,645	67,558	67,558	80,569	80,569	0.0%
450 54610 R/M BLDG & GROUNDS	60,505	108,292	85,000	559,600	437,700	-21.8%
450 54611 R/M FACILITIES	8,078	1,709	16,000	26,500	50,500	90.6%
450 54620 R/M EQUIPMENT	308,884	118,173	209,000	209,000	215,500	3.1%
450 54630 R/M VEHICLES-LABOR	13,098	12,550	20,000	22,000	22,000	0.0%
450 54640 R/M VEHICLES-PARTS	49,164	24,403	38,000	40,000	36,000	-10.0%
450 54700 PRINTING	-	97	-	-	50	0.0%
450 54800 PROMOTIONAL	-	-	-	12,500	3,000	-76.0%
450 54910 BILLING COSTS	200,000	200,000	200,000	200,000	245,438	22.7%
450 54920 UTILITY ADMIN COSTS	330,585	330,585	330,585	491,322	481,521	-2.0%
450 55100 OFFICE SUPPLIES	1,233	1,685	1,500	1,000	1,000	0.0%
450 55200 OPERATING SUPPLIES	295,090	157,307	310,065	75,180	80,125	6.6%
450 55210 UNIFORMS	7,289	7,786	10,900	11,200	10,425	-6.9%
450 55220 JANITORIAL SUPPLIES	1,336	1,276	2,500	1,800	1,800	0.0%
450 55230 GAS/OIL	33,207	31,991	38,000	38,000	40,000	5.3%
450 55240 CHEMICALS	162,008	131,264	128,000	128,000	136,750	6.8%
450 55300 ROAD MATERIALS	7,044	12,000	12,000	-	-	0.0%
450 55400 BOOKS/SUBS/DUES	2,319	4,065	1,900	4,071	7,186	76.5%

450 WASTEWATER FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TOTAL	2,233,694	1,975,939	2,352,763	2,807,829	2,750,006	-2.1%

450 WASTEWATER FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CAPITAL OUTLAY						
450 56200 BUILDING	-	-	50,000	-	25,000	0.0%
450 56300 IMPROVEMENTS	935,962	1,584,609	1,167,500	1,609,733	1,995,500	24.0%
450 56400 EQUIPMENT	271,342	481,270	607,500	807,609	449,709	-44.3%
450 56401 NON CAP EQUIP	2,390	2,235	16,500	8,500	5,000	-41.2%
450 56410 SOFTWARE	-	-	-	-	-	0.0%
450 56500 INFRASTRUCTURE	-	-	-	-	860,000	0.0%
TOTAL	1,209,694	2,068,114	1,841,500	2,425,842	3,335,209	37.5%
TRANSFERS						
450 59100 TRANSFER TO GENERAL FUND	360,000	360,000	360,000	360,000	375,168	4.2%
450 59230 TRANSFER TO UTIL ACQ DS	236,598	428,588	428,588	429,425	387,201	-9.8%
450 59330 TRANSFER TO WW CAPITAL	500,000	500,000	500,000	60,000	60,000	0.0%
450 59410 TRANSFER TO GOLF COURSE	-	-	-	-	-	0.0%
450 59460 TRANSFER TO WATER FUND	1,000,000	-	-	-	-	0.0%
450 59480 TRANSFER TO MARINA FUND	-	-	-	-	-	0.0%
TOTAL	2,096,598	1,288,588	1,288,588	849,425	822,369	-3.2%
450 59990 RESERVE	1,158,134	1,837,117	562,269	14,432	868,083	5915.0%
TOTAL EXPENDITURES AND RESERVES	8,417,949	8,986,008	7,927,620	8,066,404	9,769,267	21.1%

460 WATER FUND						
	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS						
460 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
460 33420 FEMA STATE	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CHARGES FOR SERVICES						
460 34346 WATER CHARGES	5,050,802	5,395,888	5,073,965	5,332,590	5,567,224	4.4%
460 34610 WATER TAP CHARGES	98,500	73,125	53,560	53,560	65,000	21.4%
460 34620 WATER METER INSTALLATION FEES	26,758	27,068	37,801	30,000	27,000	-10.0%
460 34621 WATER NONPAY RECONNECT FEE	60,810	48,451	30,000	50,000	50,000	0.0%
460 34634 WATER OVERPAYMENT	-	-	-	-	-	0.0%
460 34910 WATER MISCELLANEOUS FEES	2,850	8,998	10,000	5,000	2,000	-60.0%
TOTAL	5,239,719	5,553,530	5,205,326	5,471,150	5,711,224	4.4%
OTHER REVENUES						
460 36110 INTEREST	113,072	129,145	79,745	79,745	80,000	0.3%
460 36120 UNREALIZED GAIN/LOSS	6,247	(1,395)	-	-	-	0.0%
460 36310 IMPACT FEES- INCORPORATED AREA	-	-	-	-	-	0.0%
460 36323 EXTENSION CHARGES	30,129	50,453	24,720	30,000	25,000	-16.7%
460 36420 INSURANCE PROCEEDS	-	-	-	-	-	0.0%
460 36800 CAPITAL CONTRIBUTION	124,617	-	-	-	-	0.0%
460 36990 OTHER REVENUE	762	4,112	-	-	-	0.0%
460 36992 GAIN ON SALE OF ASSET	22,226	8,942	-	-	-	0.0%
460 36995 LATE FEES	21,549	20,794	20,000	20,000	20,000	0.0%
TOTAL	318,602	212,051	124,465	129,745	125,000	-3.7%
TRANSFERS IN						
460 38145 FROM WASTEWATER	1,000,000	-	-	-	-	0.0%
TOTAL	1,000,000	-	-	-	-	0.0%
CASH BALANCE FORWARD						
460 38910 CASH BALANCE FORWARD	7,239,045	6,812,186	5,737,239	4,964,785	5,537,125	11.5%
460 38912 RESERVE - R & R FUND	200,000	200,000	200,000	200,000	200,000	0.0%
TOTAL REVENUE AND CASH BALANCES	13,997,367	12,777,767	11,267,030	10,765,680	11,573,349	7.5%

460 WATER FUND						
	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
460 51200 SALARIES	891,157	755,193	959,560	875,262	926,590	5.9%
460 51210 WC REIMB	-	-	-	-	-	0.0%
460 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
460 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
460 51400 OVERTIME	171,840	155,656	154,500	162,225	167,900	3.5%
460 52100 FICA	77,245	66,597	81,018	63,666	84,596	32.9%
460 52200 RETIREMENT	215,104	188,051	235,391	180,985	247,244	36.6%
460 52300 HEALTH INSUR	201,333	202,255	272,281	228,374	250,950	9.9%
460 52301 LIFE INSUR	3,360	2,305	3,899	2,605	2,800	7.5%
460 52350 OPEB COSTS	14,483	14,483	14,483	14,483	14,483	0.0%
460 52400 WORKERS' COMP	18,382	18,984	18,984	19,000	19,950	5.0%
460 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	1,592,905	1,403,524	1,740,116	1,546,600	1,714,513	10.9%
OPERATING EXPENSES						
460 53100 PROFESSIONAL SERVICES	11,120	10,230	140,000	106,000	16,000	-84.9%
460 53200 AUDITING	10,673	10,673	10,673	7,833	5,987	-23.6%
460 53400 CONTRACTUAL	86,251	151,521	134,230	64,690	150,791	133.1%
460 54000 TRAINING/TRAVEL	14,691	14,848	39,558	32,365	32,365	0.0%
460 54100 COMM - PHONE/FAX/ALARM	1,899	1,408	2,646	3,255	2,880	-11.5%
460 54101 COMMUNICATIONS-CELLULAR	9,806	8,444	15,000	10,000	9,000	-10.0%
460 54103 COMMUNICATIONS-INTERNET	6,145	9,487	6,144	9,250	9,645	4.3%
460 54200 POSTAGE	139	292	1,825	700	400	-42.9%
460 54300 UTILITIES ELECTRIC	242,911	201,287	220,000	235,000	258,500	10.0%
460 54310 UTILITIES-WATER & WASTEWATER	922	823	1,000	1,000	1,044	4.4%
460 54320 UTILITIES-PROPANE/OTHER	1,640	1,213	1,000	2,000	2,000	0.0%
460 54400 RENTALS/LEASES	-	-	-	15,000	15,000	0.0%
460 54440 LAND RENT	19,876	20,447	25,000	21,600	21,600	0.0%
460 54500 INSURANCE	54,717	55,575	55,575	66,580	56,580	-15.0%
460 54610 R/M BLDG & GROUNDS	83,030	186,362	173,000	448,000	470,000	4.9%
460 54611 R/M FACILITIES	10,841	2,990	31,300	16,300	17,000	4.3%
460 54620 R/M EQUIPMENT	103,063	72,972	114,000	114,000	121,900	6.9%
460 54630 R/M VEHICLES-LABOR	13,125	11,988	12,000	13,000	20,000	53.8%
460 54640 R/M VEHICLES-PARTS	28,736	28,254	23,000	25,000	34,000	36.0%
460 54700 PRINTING	-	225	-	250	-	-100.0%
460 54800 PROMOTIONAL	500	1,114	5,000	7,000	3,500	-50.0%
460 54902 BAD DEBT EXPENSE	-	-	-	-	-	0.0%
460 54910 BILLING COSTS	200,000	200,000	200,000	200,000	245,438	22.7%
460 54920 UTILITY ADMIN COSTS	330,585	330,585	330,585	491,322	481,521	-2.0%
460 55100 OFFICE SUPPLIES	1,456	2,231	2,500	2,500	1,750	-30.0%
460 55200 OPERATING SUPPLIES	323,842	260,797	269,230	77,330	81,640	5.6%
460 55210 UNIFORMS	7,992	9,876	11,900	11,900	9,975	-16.2%
460 55220 JANITORIAL SUPPLIES	2,806	586	3,000	3,000	1,500	-50.0%
460 55230 GAS/OIL	51,313	50,620	52,000	54,000	57,000	5.6%
460 55240 CHEMICALS	36,000	69,750	76,000	76,000	82,000	7.9%
460 55300 ROAD MATERIALS	7,273	12,000	12,000	-	-	0.0%
460 55400 BOOKS/SUBS/DUES	933	3,082	4,040	7,240	6,235	-13.9%

460 WATER FUND						
	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TOTAL	1,662,285	1,729,679	1,972,206	2,122,115	2,215,251	4.4%
CAPITAL OUTLAY						
460 56200 BUILDING	-	-	-	40,000	160,000	300.0%
460 56300 IMPROVEMENTS	1,492,715	1,386,642	1,692,000	1,320,433	1,447,000	9.6%
460 56400 EQUIPMENT	126,000	205,318	205,000	493,450	569,050	15.3%
460 56401 NON CAP EQUIP	5,602	9,953	24,700	16,500	10,000	0.0%
460 56410 SOFTWARE	-	-	-	-	-	0.0%
460 56500 INFRASTRUCTURE	-	-	-	-	350,000	0.0%
TOTAL	1,624,317	1,601,913	1,921,700	1,870,383	2,536,050	35.6%
TRANSFERS						
460 59100 TRANSFER TO GENERAL FUND	120,000	120,000	120,000	120,000	364,134	203.4%
460 59230 TRANSFER TO UTIL ACQ DS	1,991,895	1,515,912	1,515,912	1,542,325	1,421,120	-7.9%
TOTAL	2,111,895	1,635,912	1,635,912	1,662,325	1,785,254	7.4%
460 59910 CONTINGENCY R & R	200,000	200,000	200,000	200,000	200,000	0.0%
460 59990 RESERVE	6,805,966	6,206,739	3,797,096	3,364,257	3,122,281	-7.2%
TOTAL EXPENDITURES AND RESERVES	13,997,368	12,777,767	11,267,030	10,765,680	11,573,349	7.5%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS						
470 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
470 33400 STATE GRANT	31,288	263,419	775,625	525,625	300,000	-42.9%
470 33420 FEMA STATE	-	-	-	-	-	0.0%
470 33700 SJRWMD GRANT	-	-	-	-	-	0.0%
TOTAL	31,288	263,419	775,625	525,625	300,000	-42.9%
CHARGES FOR SERVICES						
470 34347 WATER DRAINAGE FEES	1,021,992	1,082,555	1,016,560	1,065,355	1,934,176	81.6%
470 34910 WASTEWATER MISCELLANEOUS FEES	-	24,000	-	-	10,000	0.0%
TOTAL	1,021,992	1,106,555	1,016,560	1,065,355	1,944,176	82.5%
OTHER REVENUES						
470 36110 INTEREST	-	-	-	-	1,000	0.0%
470 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
470 36990 OTHER REVENUE	13,345	448	-	-	-	0.0%
470 36992 GAIN ON SALE OF ASSET	(30,906)	-	-	35,000	-	-100.0%
470 38410 LOAN PROCEEDS	-	-	-	321,440	3,400,000	957.7%
TOTAL	(17,561)	448	-	356,440	3,401,000	854.2%
TRANSFERS IN						
470 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
470 38135 FROM ARPA CAPITAL	-	316,791	-	-	-	0.0%
TOTAL	-	316,791	-	-	-	0.0%
CASH BALANCE FORWARD						
470 38910 CASH BALANCE FORWARD	124,588	(468,901)	(462,812)	(326,612)	700,007	-314.3%
TOTAL REVENUE AND CASH BALANCES	1,160,307	1,218,311	1,329,373	1,620,808	6,345,183	291.5%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
470 51200 SALARIES	213,946	294,271	268,153	313,166	436,612	39.4%
470 51210 WORKERS COMP REIMB	-	-	-	-	-	0.0%
470 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
470 51400 OVERTIME	22,709	64,474	20,000	45,000	45,000	0.0%
470 52100 FICA	17,615	26,851	21,634	26,508	36,723	38.5%
470 52200 RETIREMENT	52,166	70,620	60,188	72,790	95,268	30.9%
470 52300 HEALTH INSUR	38,902	53,342	43,253	60,755	161,030	165.0%
470 52301 LIFE INSUR	780	835	606	848	1,350	59.2%
470 52350 OPEB COSTS	2,194	2,194	2,194	2,194	2,304	5.0%
470 52400 WORKERS' COMP	7,612	7,968	7,968	9,681	13,315	37.5%
TOTAL	355,924	520,554	423,996	530,942	791,602	49.1%
OPERATING EXPENSES						
470 53100 PROFESSIONAL SERVICES	1,315	76,285	245,000	20,000	440,000	2100.0%
470 53200 AUDITING	6,568	6,568	6,568	2,311	1,763	-23.7%
470 53400 CONTRACTUAL	511,515	40,923	72,127	71,916	52,512	-27.0%
470 54000 TRAINING/TRAVEL	1,319	3,218	6,118	6,100	8,089	32.6%
470 54100 COMM - PHONE/FAX/ALARM	264	262	262	330	188	-43.0%
470 54101 COMMUNICATIONS-CELLULAR	3,013	3,195	3,100	4,000	3,602	-10.0%
470 54103 COMMUNICATIONS-INTERNET	1,231	1,132	1,854	1,854	1,854	0.0%
470 54200 POSTAGE	-	58	50	300	150	-50.0%
470 54300 UTILITIES ELECTRIC	4,539	4,547	5,800	5,000	4,800	-4.0%
470 54310 UTILITIES-WATER & WASTEWATER	710	849	1,000	1,000	1,044	4.4%
470 54400 RENTALS/LEASES	52	13,778	15,000	20,000	20,000	0.0%
470 54500 INSURANCE	16,346	20,553	20,553	24,623	24,623	0.0%
470 54610 R/M BLDG & GROUNDS	14,372	14,334	76,500	-	110,700	0.0%
470 54611 R/M FACILITIES	8,073	925	2,700	2,500	2,600	4.0%
470 54620 R/M EQUIPMENT	620	7,560	10,000	10,000	10,000	0.0%
470 54630 R/M VEHICLES-LABOR	7,358	11,300	7,500	8,000	10,000	25.0%
470 54640 R/M VEHICLES-PARTS	18,059	27,384	12,000	17,000	32,000	88.2%
470 54700 PRINTING			500	500	-	-100.0%
470 54800 PROMOTIONAL		24	1,500	1,500	1,500	0.0%
470 54910 BILLING COSTS	35,000	35,000	35,000	35,000	42,952	22.7%
470 54920 UTILITY ADMIN COSTS	220,390	220,390	220,390	109,183	169,989	55.7%
470 55100 OFFICE SUPPLIES	646	240	1,000	1,000	5,000	400.0%
470 55200 OPERATING SUPPLIES	151,306	42,486	175,465	20,965	24,000	14.5%
470 55210 UNIFORMS	3,283	2,887	3,500	6,300	5,250	-16.7%
470 55220 JANITORIAL SUPPLIES	597	353	1,000	1,000	1,000	0.0%
470 55230 GAS/OIL	15,898	19,463	14,000	16,000	20,000	25.0%
470 55300 ROAD MATERIALS	7,273	12,000	12,000	12,000	-	-100.0%
470 55400 BOOKS/SUBS/DUES	759	871	1,285	1,035	1,970	90.3%
TOTAL	1,030,507	566,584	951,772	399,417	995,586	149.3%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CAPITAL OUTLAY						
470 56100 LAND	-	-	-			0.0%
470 56200 BUILDING	-	18,166	20,000			0.0%
470 56300 IMPROVEMENTS	231,581	5,144	1,330,486	-	946,239	0.0%
470 56400 EQUIPMENT	35,186	-	-	321,440	140,000	-56.4%
470 56401 NON CAP EQUIP		1,032	5,000	2,500	2,500	0.0%
470 56410 SOFTWARE	-	-	-	-	-	0.0%
470 56500 INFRASTRUCTURE	-	-	-	-	820,950	0.0%
TOTAL	266,766	24,341	1,355,486	323,940	1,909,689	489.5%
DEBT SERVICE						
470 57100 PRINCIPAL	107,828	103,937	103,938	103,938	59,901	-42.4%
470 57200 INTEREST	7,083	3,838	5,422	5,422	12,862	137.2%
470 57300 FINANCING COSTS			-	-	-	0.0%
TOTAL	114,912	107,775	109,360	109,360	72,763	-33.5%
TRANSFERS						
470 59100 TRANSFER TO GENERAL FUND	-	-	-	-	110,344	0.0%
TOTAL	-	-	-	-	110,344	0.0%
470 59990 RESERVE	(607,802)	(944)	(1,511,241)	257,149	2,465,199	858.7%
TOTAL EXPENDITURES AND RESERVES	1,160,307	1,218,311	1,329,373	1,620,808	6,345,183	291.5%

480 MARINA FUND

	ACTUAL 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS						
480 33120 FEMA FED GRANT			-	-	-	0.0%
480 33210 FEDERAL GRANT	-	-	-	-	-	0.0%
480 33400 STATE GRANT	-	-	93,859	93,859	-	-100.0%
480 33410 FL INLAND NAVIGATION(FIND)	326,000	365,000	326,000	326,000	427,000	31.0%
480 33420 FEMA STATE			-	-	-	0.0%
TOTAL	326,000	365,000	419,859	419,859	427,000	1.7%
CHARGES FOR SERVICES						
480 34750 SLIP RENTALS - PERMANENT	420,924	452,231	430,000	518,800	574,560	10.7%
480 34755 SLIP RENTALS - TRANSIENT	1,102,492	1,116,270	1,058,000	1,069,580	960,341	-10.2%
480 34757 SLIP RENTALS - NON-TAXABLE	11,569	29,395	12,000	13,000	8,000	-38.5%
480 34758 ELECTRICITY	-	-	-	-	-	0.0%
480 34759 DOCK STORE RENT	5,126	4,002	6,500	3,537	-	-100.0%
480 34760 BUSINESS RENTALS	25,731	22,130	30,625	29,930	10,679	-64.3%
480 34762 MOORINGS-TAXABLE	39,058	43,839	50,000	40,000	41,200	3.0%
480 34763 MOORINGS-NON-TAXABLE						
480 34765 MERCHANDISE FOR RESALE	-	-	-	-	6,000	0.0%
480 34766 SERVICES-NON TAXABLE	-	-	-	-	-	0.0%
480 34767 SERVICES-TAXABLE	1,464	712	5,400	5,606	1,000	-82.2%
480 34770 FUEL-DIESEL	1,433,509	1,402,485	1,347,000	1,255,000	1,042,989	-16.9%
480 34771 FUEL-GAS	268,205	428,132	391,348	375,000	288,018	-23.2%
480 34773 FUEL-DIESEL NON-TAXABLE	-	-	-	-	-	0.0%
480 34775 FUEL-DISCOUNTS DIESEL	(22,147)	(24,207)	(20,000)	(20,284)	-	-100.0%
480 34776 FUEL-DISCOUNTS GAS	(2,266)	(4,972)	(6,000)	(3,716)	-	-100.0%
480 34777 FUEL-DISCOUNTS DIESEL NON-TAX	-	-	-	-	-	0.0%
480 36210 RENTS			-	-	-	0.0%
480 36215 RENTS NON-TAXABLE	(1,683)	1,913	-	-	-	0.0%
TOTAL	3,281,980	3,471,930	3,304,873	3,286,453	2,932,787	-10.8%
OTHER REVENUES						
480 36110 INTEREST	40,615	52,945	-	-	10,000	0.0%
480 36980 CREDIT CARD CONVENIENCE FEE	-	-	-	69,000	3,500	-94.9%
480 36990 OTHER REVENUE	176,757	(78,695)	80,672	470	8,000	1602.1%
480 36992 GAIN ON SALE OF ASSET	-	210	31,287	37,680	-	-100.0%
480 36992 LATE FEES	-	-	-	-	300	0.0%
480 38410 LOAN PROCEEDS	-	-	-	-	6,798,693	0.0%
TOTAL	217,372	(25,540)	111,959	107,150	6,820,493	6265.4%
TRANSFERS IN						
480 38101 FROM GENERAL FUND	686,660	770,062	770,062	654,589	832,405	27.2%
480 38127 FROM PAID PARKING	-	-	-	-	667,595	0.0%
480 38145 FROM WASTEWATER	-	-	-	-	-	0.0%
TOTAL	686,660	770,062	770,062	654,589	1,500,000	129.2%
CASH BALANCE FORWARD						
480 38910 CASH BALANCE FORWARD	794,314	1,658,945	1,055,087	245,445	1,774,134	622.8%

480 MARINA FUND

	ACTUAL 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TOTAL REVENUE AND CASH BALANCES	5,306,326	6,240,397	5,661,840	4,713,496	13,454,414	185.4%

480 MARINA FUND

	ACTUAL 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
480 51200 SALARIES	-	-	-	-	243,563	0.0%
480 51210 WC REIMB	-	-	-	-	-	0.0%
480 51300 SEASONAL/TEMPORARY	-	-	-	-	15,421	0.0%
480 51350 PART TIME SALARIES	-	-	-	-	226,560	0.0%
480 51400 OVERTIME	-	-	-	-	7,000	0.0%
480 52100 FICA	-	-	-	-	37,329	0.0%
480 52200 RETIREMENT	-	-	-	-	49,591	0.0%
480 52300 HEALTH INSUR	-	-	-	-	54,561	0.0%
480 52301 LIFE INSUR	-	-	-	-	720	0.0%
480 52400 WORKERS' COMP	-	-	-	-	2,659	0.0%
480 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	637,404	0.0%
OPERATING EXPENSES						
480 53100 PROFESSIONAL SERVICES	28,593	30,010	29,500	31,561	-	-100.0%
480 53200 AUDITING	7,453	7,371	7,371	3,217	2,041	-36.6%
480 53400 CONTRACTUAL	552,987	588,193	641,176	692,455	43,264	-93.8%
480 54000 TRAINING/TRAVEL	305	1,406	3,160	2,000	3,000	50.0%
480 54100 COMM - PHONE/FAX/ALARM	3,142	1,876	3,217	3,341	2,316	-30.7%
480 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	600	0.0%
480 54103 COMMUNICATIONS-INTERNET	3,853	3,601	6,180	6,180	6,180	0.0%
480 54200 POSTAGE	35	117	120	130	-	-100.0%
480 54300 UTILITIES ELECTRIC	5,926	5,543	7,400	7,400	5,820	-21.4%
480 54310 UTILITIES-WATER & WASTEWATER	17,322	9,028	17,640	17,640	15,000	-15.0%
480 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
480 54500 INSURANCE	581,795	628,665	591,234	676,384	531,015	-21.5%
480 54610 R/M BLDG & GROUNDS	33,613	72,874	44,500	253,900	80,000	-68.5%
480 54611 R/M FACILITIES	10,444	47,169	57,800	8,300	8,400	1.2%
480 54620 R/M EQUIPMENT	113,037	67,074	52,300	77,550	70,000	-9.7%
480 54630 R/M VEHICLES-LABOR	2,100	600	500	1,000	1,000	0.0%
480 54640 R/M VEHICLES-PARTS	1,371	293	1,000	1,000	1,000	0.0%
480 54675 R/M MOORING FIELD	-	29,654	24,000	40,600	3,500	-91.4%
480 54700 PRINTING	-	-	-	395	395	0.0%
480 54800 PROMOTIONAL	51,330	45,925	49,734	48,610	17,500	-64.0%
480 54900 MISC EXPENSE	400	600	-	1,000	100	0.0%
480 54902 BAD DEBT EXPENSE	181	-	-	190	200	0.0%
480 55100 OFFICE SUPPLIES	4,016	1,800	3,250	3,250	1,500	-53.8%
480 55200 OPERATING SUPPLIES	194,150	251,936	199,876	92,158	43,325	-53.0%
480 55201 CREDIT CARD FEES	-	-	-	175,000	120,000	-31.4%
480 55210 UNIFORMS	3,680	2,659	4,410	4,410	3,000	-32.0%
480 55220 JANITORIAL SUPPLIES	1,539	2,627	2,200	2,266	3,500	54.5%
480 55230 GAS/OIL	-	-	-	-	1,000	0.0%
480 55400 BOOKS/SUBS/DUES	1,073	416	3,115	2,956	485	-83.6%
480 55500 MERCHANDISE FOR RESALE	-	-	-	-	10,000	0.0%
480 55510 FUEL FOR RESALE	1,115,849	1,212,836	1,236,500	1,097,083	887,320	-19.1%

480 MARINA FUND

	ACTUAL 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
TOTAL	2,734,195	3,012,273	2,986,183	3,249,976	1,861,461	-42.7%

480 MARINA FUND

	ACTUAL 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
CAPITAL OUTLAY						
480 56100 LAND	-	-	-	-	-	0.0%
480 56200 BUILDING	16,667	-	-	38,000	-	-100.0%
480 56300 IMPROVEMENTS	-	61,013	577,245	86,147	8,396,693	9646.9%
480 56301 NON CAP IMPROVEMENTS	-	57,980	-	32,816	835,263	2445.3%
480 56328 DREDGING-MARINA	915,500	1,082,500	700,000	339,600	854,000	151.5%
480 56400 EQUIPMENT	-	9,360	220,708	280,400	10,000	-96.4%
480 56401 NON CAP EQUIP	-	-	-	-	7,500	0.0%
TOTAL	932,167	1,210,853	1,497,953	776,963	10,103,456	1200.4%
DEBT SERVICE						
480 57100 PRINCIPAL	602,179	615,194	704,722	630,790	644,889	2.2%
480 57200 INTEREST	82,930	70,075	65,340	55,767	41,688	-25.2%
480 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	685,109	685,269	770,062	686,557	686,577	0.0%
TRANSFERS						
480 59100 TRANSFER TO GENERAL FUND	-	-	-	-	165,516	0.0%
TOTAL	-	-	-	-	165,516	0.0%
480 59990 RESERVE	954,855	1,332,002	407,642	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	5,306,326	6,240,397	5,661,840	4,713,496	13,454,414	185.4%

Internal Service Funds

510 FLEET FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
510 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
510 33420 FEMA STATE	-	-	-	-	-	0.0%
510 36110 INTEREST	114	-	-	-	1,000	0.0%
510 36990 OTHER REVENUE	3,378	934	4,500	1,000	1,400	40.0%
510 36992 GAIN ON SALE OF ASSET	22,116	46,343	65,000	57,000	40,000	-29.8%
510 36994 LOANER VEHICLE REVENUE	-	-	-	-	-	0.0%
510 38047 HUMANE SOCIETY-PARTS	-	-	-	-	-	0.0%
510 38048 HUMANE SOCIETY-LABOR	-	-	-	-	-	0.0%
510 38049 HUMANE SOCIETY-FUEL	-	-	-	-	-	0.0%
510 38144 FROM SANITATION	-	-	-	-	-	0.0%
TOTAL	25,608	47,277	69,500	58,000	42,400	-26.9%
INTERFUND REIMBURSEMENTS						
510 38040 PARTS	354,720	389,500	364,350	399,850	459,250	14.9%
510 38045 LABOR	257,705	260,025	267,350	278,000	311,500	12.1%
510 38053 GAS/OIL	465,286	447,751	523,700	521,300	564,150	8.2%
TOTAL	1,077,712	1,097,277	1,155,400	1,199,150	1,334,900	11.3%
TRANSFERS IN						
510 38101 FROM GENERAL FUND	-	-	-	306,753	-	-100.0%
TOTAL	-	-	-	306,753	-	-100.0%
CASH BALANCE FORWARD						
510 38910 CASH BALANCE FORWARD	52,747	(30,543)	11,646	(174,403)	184,095	-205.6%
TOTAL REVENUE AND CASH BALANCES	1,156,067	1,114,011	1,236,546	1,389,500	1,561,395	12.4%

510 FLEET FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
510 51200 SALARIES	169,454	214,720	241,830	239,436	247,525	3.4%
510 51210 WC REIMB	-	-	-	-	-	0.0%
510 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
510 51400 OVERTIME	15,257	20,622	15,000	16,000	22,000	37.5%
510 52100 FICA	13,873	17,911	19,613	19,579	20,700	5.7%
510 52200 RETIREMENT	44,542	49,758	53,464	52,633	54,208	3.0%
510 52300 HEALTH INSUR	29,212	34,603	45,395	38,303	41,122	7.4%
510 52301 LIFE INSUR	733	641	888	686	720	5.0%
510 52400 WORKERS' COMP	3,003	3,143	3,143	4,519	4,745	5.0%
510 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	276,075	341,399	379,333	371,156	391,020	5.4%

OPERATING EXPENSES

510 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
510 53200 AUDITING	2,463	2,463	2,463	-	-	0.0%
510 53400 CONTRACTUAL	28,423	28,445	29,229	33,661	34,563	2.7%
510 54000 TRAINING/TRAVEL	1,234	285	5,100	9,145	6,870	-24.9%
510 54100 COMM - PHONE/FAX/ALARM	264	523	523	320	376	17.5%
510 54101 COMMUNICATIONS-CELLULAR	213	240	300	163	163	0.0%
510 54103 COMMUNICATIONS-INTERNET	672	-	1,854	1,854	1,854	0.0%
510 54200 POSTAGE	-	-	-	-	-	0.0%
510 54300 UTILITIES ELECTRIC	3,900	5,500	5,500	5,775	6,070	5.1%
510 54310 UTILITIES-WATER & WASTEWATER	2,101	2,204	2,400	2,400	2,550	6.3%
510 54500 INSURANCE	26,275	25,721	25,721	29,511	29,511	0.0%
510 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
510 54611 R/M FACILITIES	7,755	16,964	23,000	7,500	58,600	681.3%
510 54620 R/M EQUIPMENT	8,812	5,670	11,000	11,200	12,400	10.7%
510 54630 R/M VEHICLES-LABOR	1,863	1,688	2,000	2,200	2,200	0.0%
510 54640 R/M VEHICLES-PARTS	3,100	2,712	4,500	3,500	3,700	5.7%
510 54700 PRINTING	-	-	-	-	-	0.0%
510 55100 OFFICE SUPPLIES	73	78	200	200	200	0.0%
510 55200 OPERATING SUPPLIES	7,729	9,164	11,465	11,465	13,950	21.7%
510 55210 UNIFORMS	1,029	964	900	900	900	0.0%
510 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
510 55230 GAS/OIL	6,665	6,247	6,500	4,250	6,000	41.2%
510 55240 CHEMICALS	7	337	500	500	500	0.0%
510 55400 BOOKS/SUBS/DUES	-	172	250	450	1,700	277.8%
TOTAL	102,578	109,378	133,405	124,994	182,107	45.7%

CAPITAL OUTLAY

510 56200 BUILDING	-	-	-	-	-	0.0%
510 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
510 56400 EQUIPMENT	62,113	55,152	65,500	45,000	8,000	-82.2%
510 56401 NON CAP EQUIP	4,200	-	3,500	-	-	0.0%
TOTAL	66,313	55,152	69,000	45,000	8,000	-82.2%

510 FLEET FUND

ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
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510 FLEET FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
DEBT SERVICE						
510 57100 PRINCIPAL	-	-	-	-	-	0.0%
510 57200 INTEREST	-	-	-	-	-	0.0%
510 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
FUEL AND MERCHANDISE FOR RESALE						
510 58600 GAS/OIL COSTS	356,812	358,785	445,000	445,000	480,000	7.9%
510 58700 VEHICLE PARTS/SRVS COSTS	344,607	351,134	330,000	403,350	395,000	-2.1%
TOTAL	701,419	709,920	775,000	848,350	875,000	3.1%
510 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	
510 59990 RESERVE	9,681	(101,837)	(120,192)	-	105,268	0.0%
TOTAL EXPENDITURES AND RESERVES	1,156,066	1,114,011	1,236,546	1,389,500	1,561,395	12.4%

520 UTILITY BILLING FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
520 34300 UB ADMIN FEES	21,263	21,098	32,000	32,000	21,000	-34.4%
520 36110 INTEREST	3,197	3,151	-	-	-	0.0%
520 36990 OTHER REVENUE	25	463	-	-	-	0.0%
520 36992 GAIN ON SALE OF ASSET	1,225	-	-	-	-	0.0%
520 38040 PARTS	-	-	-	-	-	-
5204200 38052 CHARGES FOR UB SERVICES	7,300	10,000	534,300	10,000	12,271	22.7%
5204400 38052 CHARGES FOR UB SERVICES	92,000	92,000	-	92,000	112,901	22.7%
5204500 38052 CHARGES FOR UB SERVICES	200,000	200,000	-	200,000	245,438	22.7%
5204600 38052 CHARGES FOR UB SERVICES	200,000	200,000	-	200,000	245,438	22.7%
5204700 38052 CHARGES FOR UB SERVICES	35,000	35,000	-	35,000	42,952	22.7%
520 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	560,011	561,712	566,300	569,000	680,000	19.5%
TRANSFERS IN						
520 38130 FROM CAPITAL IMPROV	-	-	-	-	-	0.0%
520 38146 FROM WATER	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
520 38910 CASH BALANCE FORWARD	285,797	213,232	181,116	129,807	24,176	-81.4%
TOTAL REVENUE AND CASH BALANCES	845,808	774,944	747,416	698,807	704,176	0.8%

520 UTILITY BILLING FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
PERSONNEL						
520 51200 SALARIES	329,479	334,342	337,356	351,141	360,568	2.7%
520 51210 WC REIMB	-	-	-	-	-	0.0%
520 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
520 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
520 51400 OVERTIME	1,583	2,154	-	2,000	2,000	0.0%
520 52100 FICA	24,653	25,108	25,246	26,706	27,584	3.3%
520 52200 RETIREMENT	69,467	68,948	70,654	73,030	71,914	-1.5%
520 52300 HEALTH INSUR	66,207	69,874	83,058	82,156	84,417	2.8%
520 52301 LIFE INSUR	1,193	979	1,199	991	1,116	12.6%
520 52400 WORKERS' COMP	338	353	353	564	592	5.0%
TOTAL	492,920	501,757	517,866	536,588	548,191	2.2%
OPERATING EXPENSES						
520 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
520 53200 AUDITING	-	-	-	-	-	0.0%
520 53400 CONTRACTUAL	64,546	48,796	67,104	53,815	48,684	-9.5%
520 54000 TRAINING/TRAVEL	1,046	1,376	3,575	3,945	1,600	-59.4%
520 54100 COMM - PHONE/FAX/ALARM	1,375	1,409	1,502	1,648	1,680	1.9%
520 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
520 54103 COMMUNICATIONS-INTERNET	1,264	1,443	1,854	1,854	1,854	0.0%
520 54200 POSTAGE	51,157	50,058	54,000	54,000	48,000	-11.1%
520 54300 UTILITIES ELECTRIC	3,546	3,659	3,675	3,950	3,800	-3.8%
520 54310 UTILITIES-WATER & WASTEWATER	943	774	1,100	1,200	1,200	0.0%
520 54500 INSURANCE	9,439	9,948	9,948	11,917	11,917	0.0%
520 54610 R/M BLDG & GROUNDS	-	390	750	750	3,750	400.0%
520 54611 R/M FACILITIES	4,325	6,316	6,750	3,500	6,600	88.6%
520 54620 R/M EQUIPMENT	-	-	700	700	700	0.0%
520 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
520 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
520 54700 PRINTING	-	-	800	800	500	-37.5%
520 54902 BAD DEBT EXPENSE	2,085	3,010	2,000	2,500	3,000	20.0%
520 55100 OFFICE SUPPLIES	821	1,530	1,600	1,600	1,600	0.0%
520 55200 OPERATING SUPPLIES	6,988	10,996	6,295	8,895	16,775	88.6%
520 55210 UNIFORMS	400	-	1,400	1,000	1,000	0.0%
520 55220 JANITORIAL SUPPLIES	236	366	685	685	800	16.8%
520 55230 GAS/OIL	-	-	-	-	-	0.0%
520 55240 CHEMICALS	-	-	-	-	-	0.0%
520 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	148,171	140,073	163,738	152,759	153,460	0.5%
CAPITAL OUTLAY						
520 56200 BUILDING	-	-	-	-	-	0.0%
520 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
520 56400 EQUIPMENT	-	-	-	-	-	0.0%
520 56401 NON CAP EQUIP	-	1,948	2,000	-	-	0.0%
TOTAL	-	1,948	2,000	-	-	0.0%

520 UTILITY BILLING FUND

ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
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520 UTILITY BILLING FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
DEBT SERVICE						
520 57100 PRINCIPAL	-	-	-	-	-	0.0%
520 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
520 59300 TRANSFER TO CAP IMP	-	-	-	-	-	0.0%
520 59990 RESERVE	204,717	131,166	63,812	9,460	2,525	-73.3%
TOTAL EXPENDITURES AND RESERVES	845,808	774,944	747,416	698,807	704,176	0.8%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
530 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
530 36110 INTEREST	1,806	2,316	1,000	1,000	500	-50.0%
530 36990 OTHER REVENUE	-	1,743	-	-	-	0.0%
530 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
5304500 38054 CHARGES FOR UTIL ADM	881,560	881,560	881,560	1,091,827	1,132,991	3.8%
TOTAL	883,366	885,619	882,560	1,092,827	1,133,491	3.7%
CASH BALANCE FORWARD						
530 38910 CASH BALANCE FORWARD	39,413	167,854	175,564	(17,119)	61,662	-460.2%
TOTAL REVENUE AND CASH BALANCES	922,779	1,053,473	1,058,124	1,075,708	1,195,153	11.1%
PERSONNEL						
530 51200 SALARIES	443,886	624,695	554,517	643,081	698,719	8.7%
530 51210 WC REIMB	-	-	-	-	-	0.0%
530 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
530 51400 OVERTIME	16,644	12,431	6,000	10,000	8,500	-15.0%
530 52100 FICA	32,152	46,172	40,461	46,323	54,122	16.8%
530 52200 RETIREMENT	97,184	125,324	116,653	129,809	125,382	-3.4%
530 52300 HEALTH INSUR	86,187	112,500	133,900	126,969	164,126	29.3%
530 52301 LIFE INSUR	1,656	1,721	2,646	1,800	2,025	12.5%
530 52400 WORKERS' COMP	6,439	6,607	6,607	6,616	6,947	5.0%
530 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	684,147	929,450	860,784	964,598	1,059,821	9.9%
OPERATING EXPENSES						
530 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
530 53200 AUDITING	-	-	-	-	-	0.0%
530 53400 CONTRACTUAL	35,013	37,844	33,721	43,390	44,590	2.8%
530 54000 TRAINING/TRAVEL	10,263	10,583	20,000	13,500	12,400	-8.1%
530 54100 COMM - PHONE/FAX/ALARM	952	1,161	1,208	1,452	1,592	9.6%
530 54101 COMMUNICATIONS-CELLULAR	1,153	3,039	3,000	7,250	4,750	-34.5%
530 54103 COMMUNICATIONS-INTERNET	1,289	1,467	1,854	1,854	1,854	0.0%
530 54200 POSTAGE	-	-	1,500	500	150	-70.0%
530 54300 UTILITIES ELECTRIC	3,972	3,659	3,000	3,500	3,650	4.3%
530 54310 UTILITIES-WATER & WASTEWATER	943	774	800	1,200	500	-58.3%
530 5430 UTILITIES-PROPANE/OTHER	-	-	-	100	100	0.0%
530 54500 INSURANCE	10,283	14,223	14,223	17,039	17,039	0.0%
530 54610 R/M BLDG & GROUNDS	-	439	500	500	500	0.0%
530 54611 R/M FACILITIES	4,379	7,899	8,250	3,500	4,800	37.1%
530 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
530 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
530 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
530 54700 PRINTING	-	49	-	-	250	0.0%
530 55100 OFFICE SUPPLIES	2,063	3,036	4,000	4,000	3,000	-25.0%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
530 55200 OPERATING SUPPLIES	1,015	560	4,165	3,065	1,175	-61.7%
530 55210 UNIFORMS	1,497	1,691	3,100	3,500	4,000	14.3%
530 55220 JANITORIAL SUPPLIES	257	422	2,000	500	750	50.0%
530 55230 GAS/OIL	-	-	-	-	-	0.0%
530 55240 CHEMICALS	-	-	-	-	-	0.0%
530 55400 BOOKS/SUBS/DUES	846	2,114	3,000	3,000	3,025	0.8%
TOTAL	73,923	88,960	104,321	107,850	104,125	-3.5%
CAPITAL OUTLAY						
530 56200 BUILDING	-	-	-	-	-	0.0%
530 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
530 56400 EQUIPMENT	-	62,427	5,500	-	-	0.0%
530 56401 NON CAP EQUIP	4,441	1,098	2,750	2,750	2,750	0.0%
TOTAL	4,441	63,525	8,250	2,750	2,750	0.0%
530 59990 RESERVE	160,268	(28,462)	84,769	510	28,457	5479.8%
TOTAL EXPENDITURES AND RESERVES	922,779	1,053,473	1,058,124	1,075,708	1,195,153	11.1%

Trust/Pension Funds

610 GENERAL EMPLOYEES PENSION TRUST FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OTHER REVENUES						
610 36110 INTEREST	766,990	760,939	375,000	500,000	500,000	0.0%
610 36120 UNREALIZED GAIN/LOSS	5,195,951	109,764	55,000	100,000	100,000	0.0%
610 36130 REALIZED GAIN/LOSS	97,082	71,132	60,000	60,000	60,000	0.0%
610 36700 FID TRUST-INCOME&REALIZED G/L	186,666	2,976,715	500,000	500,000	500,000	0.0%
610 36990 OTHER REVENUE	8,086	14,137	-	5,000	5,000	0.0%
TOTAL	6,254,775	3,932,687	990,000	1,165,000	1,165,000	0.0%
CITY / EMPLOYEE CONTRIBUTIONS						
610 36840 CONTRIBUTIONS FROM CITY	2,084,921	2,204,520	2,116,754	2,263,591	2,331,499	3.0%
610 36850 CONTRIBUTIONS FROM EMPLOYEES	632,684	676,183	642,339	707,712	728,943	3.0%
TOTAL	2,717,605	2,880,703	2,759,093	2,971,303	3,060,442	3.0%
CASH BALANCE FORWARD						
610 38910 CASH BALANCE FORWARD	28,395,792	35,100,713	29,814,985	44,812,511	27,487,543	-38.7%
TOTAL REVENUE AND CASH BALANCES	37,368,172	41,914,103	33,564,078	48,948,814	31,712,985	-35.2%
OPERATING COSTS						
610 53400 CONTRACTUAL	83,774	105,197	180,500	250,000	250,000	0.0%
610 53401 CONTRACTUAL AMERICAN CORE REA	28,311	28,624	26,400	28,400	28,400	0.0%
610 53404 INVESTMENT EXPENSE	99,000	90,740	35,765	40,000	40,000	0.0%
610 53600 RETIREE BENEFITS	1,961,830	1,873,550	1,942,880	2,000,000	2,000,000	0.0%
610 53610 REFUND OG CONTRIBUTIONS	94,544	115,907	-	-	-	0.0%
TOTAL	2,267,459	2,214,018	2,185,545	2,318,400	2,318,400	0.0%
610 59990 RESERVE	35,100,713	39,700,084	31,378,533	46,630,414	29,394,585	-37.0%
TOTAL EXPENDITURES AND RESERVES	37,368,172	41,914,102	33,564,078	48,948,814	31,712,985	-35.2%

620 POLICE AND FIRE PENSION TRUST FUND

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027	INCREASE / DECREASE
OPERATING REVENUES						
620 31251 STATE/FIRE INSURANCE TAX	330,550	350,056	115,000	115,000	115,000	0.0%
620 31252 STATE/POLICE INSURANCE TAX	195,706	212,866	110,000	110,000	110,000	0.0%
TOTAL	526,256	562,922	225,000	225,000	225,000	0.0%
OTHER REVENUES						
620 36110 INTEREST	650,955	735,334	450,000	450,000	500,000	11.1%
620 36120 UNREALIZED GAIN/LOSS	6,485,881	47,747	55,000	55,000	55,000	0.0%
620 36130 REALIZED GAIN/LOSS	111,177	81,458	70,000	100,000	100,000	0.0%
620 36700 FID TRUST-INCOME&REALIZED G/L	693,579	4,856,732	500,000	1,000,000	1,000,000	0.0%
620 36990 OTHER REVENUE	(273)	26,525	-	-	-	0.0%
TOTAL	7,941,319	5,747,796	1,075,000	1,605,000	1,655,000	3.1%
CITY / EMPLOYEE CONTRIBUTIONS						
6202100 36840 CONTRIBUTIONS FROM CITY	1,015,432	1,081,770	985,374	1,146,290	1,180,677	3.0%
6202200 36840 CONTRIBUTIONS FROM CITY	797,839	848,600	880,655	1,248,481	1,285,935	3.0%
620 36850 CONTRIBUTIONS FROM EMPLOYEES	433,171	473,690	439,663	627,842	646,677	3.0%
TOTAL	2,246,442	2,404,060	2,305,692	3,022,613	3,113,289	3.0%
CASH BALANCE FORWARD						
620 38910 CASH BALANCE FORWARD	31,921,093	40,656,716	32,856,317	52,172,896	32,838,698	-37.1%
TOTAL REVENUE AND CASH BALANCES	42,635,110	49,371,494	36,462,009	57,025,509	37,831,987	-33.7%
OPERATING COSTS						
620 53400 CONTRACTUAL	36,391	90,814	120,700	125,000	125,000	0.0%
620 53401 CONTRACTUAL AMERICAN CORE REA	32,422	32,780	40,000	35,000	35,000	0.0%
620 53404 INVESTMENT EXPENSE	109,280	115,803	65,000	66,000	66,000	0.0%
620 53600 RETIREE BENEFITS	1,765,747	1,870,458	1,980,000	1,900,000	1,900,000	0.0%
620 53610 CONTRIBUTION REFUNDS	34,555	19,490	-	-	-	0.0%
TOTAL	1,978,395	2,129,345	2,205,700	2,126,000	2,126,000	0.0%
620 59990 RESERVE	40,656,716	47,242,150	34,256,309	54,899,509	35,705,987	-35.0%
TOTAL EXPENDITURES AND RESERVES	42,635,111	49,371,495	36,462,009	57,025,509	37,831,987	-33.7%



5 YEAR CAPITAL IMPROVEMENT PLAN

2026-2030



CITY COMMISSION



Mayor James Antun
jantun@fbfl.org
Term Expires: 2026



Vice-Mayor Darron Ayscue
dayscue@fbfl.org
Term Expires: 2026



Commissioner Genece Minschew
gminsnew@fbfl.org
Term Expires: 2028



Commissioner Tim Poynter
tpoynter@fbfl.org
Term Expires: 2028



Commissioner Joyce Tuten
jtuten@fbfl.org
Term Expires: 2028



MESSAGE FROM THE CITY MANAGER

Mayor, Vice-Mayor & Commissioners:

I am pleased to submit this 5-year Capital Improvement Plan (CIP) for consideration, pursuant to Section 71 of the City Charter. This plan is intended to provide for the continuation of current City services along with steps to achieve new goals as established by the Commission for the upcoming year.

Staff submitted items for consideration to maintain or enhance the facilities and equipment of their respective departments over the next five years. Project descriptions included references to the Comprehensive Plan, where appropriate. A multi-departmental team then devised a scoring system and ranked each project on a scale from 0-8, with 0 not being considered, and 8 being active, ongoing projects. Year one projects were included based on expected funding availability and high project scoring.

This plan is limited in two ways – funding options and staff capacity. Even if funds are unlimited, staff has a reasonable expectation for projects that can be completed in one year based on our municipal engagement, design, procurement, and construction processes.

We look forward to reviewing this plan with you in the coming weeks as we work toward finalizing the 2025-2026 Fiscal Year Budget.

Very truly yours,

**Sarah Campbell
City Manager**

CIP PREPARED BY:

**Sarah Campbell, City Manager
Jeremiah Glisson, Deputy City Manager
Alisha Brown, Budget Analyst
Juan Brown, Deputy Utilities Director
Susan Carless, Comptroller
Nathan Coyle, Airport Contractor
Andre Desilet, Public Works- Utilities Director**

**Kelly Gibson, Planning & Conservation Director
Mary Hamburg, Communications Manager
Lorelei Jacobs, Grants Administrator
Scott Mikelson, Parks and Recreation Director
Jacob Platt, Project Coordinator
Cathy Sabattini, Public Works- Operations Director**

COMPLETED PROJECTS (REFERENCED)





YEAR IN REVIEW

The FY24/25 budget provided for nearly \$30 million in capital projects. Projects reflected priorities set by City leadership with several projects coming to fruition after years of planning.

The restoration of the Peck Administration Building (Ref #1) marked a breath of life into the 1928 Rosenwald School Building. This grant funded project provided for the restoration to the brick façade and several roof systems. The construction of a new fire station (Ref #2) was the result of a joint venture with the FAA and is fittingly built at our municipal airport. This new station replaced the tired facility that was constructed in the 1970s. The final design and planning of the Amelia Waterfront Park(Ref #3) was completed and construction has begun. This long discussed project will mark the finishing touch of the first segment of the completed seawall. The park is scheduled to open in 2026. The opening of the Alachua Street crossing (Ref #4) is another long planned project that involved extensive collaboration with the railroad and area property owners. This project improves circulation and accessibility within the Downtown area and addressed infrastructure deficiencies. Improvements to the Amelia Island Trail network (Ref #5) and Street Resurfacing (Ref #6) were made. Both trail and road improvements will continue to be a priority and is reflected in this 5-year plan. The restoration of Florida's iconic lighthouse (Ref #7) finally got underway. This grant funded project provides for restoration of both the exterior and interior of this 1838 structure. The redevelopment of the Ybor Alvarez Complex (Ref #8) is a joint venture with Nassau County and will provide for the purchase and redevelopment of the existing fields and facilities. With six miles of beachfront in the City limits, the maintenance of beach accesses is a priority. This year marked the restoration of several beach boardwalks (Ref #9) which improves accessibility to the beach.

The emphasis over the next couple of years will be the Downtown as we work towards rebuilding infrastructure and preserving our waterfront. We look forward to reviewing this plan with you in the coming weeks as we work toward finalizing the FY25/26 Fiscal Year Budget.

Best regards,

**Jeremiah Glisson
Deputy-City Manager**

GOAL 8.0

The city shall provide and maintain, in a timely fashion, public facilities that are reliable, equitable, efficient and environmentally sound. Capital improvements shall be financially feasible, maximize the use of and protect investments in existing facilities, promote orderly compact urban growth, and meet the present and future needs of the city.

CAPITAL IMPROVEMENTS ELEMENT

OBJECTIVE 8.01 CAPITAL IMPROVEMENTS.

Capital improvements shall be provided to achieve and maintain level of service standards identified in the Comprehensive Plan, to correct: existing deficiencies, to accommodate future growth, and to provide for necessary replacements, as required.

POLICIES 8.01.01 + 8.01.02

Capital improvements projects are those projects with a cost of \$25,000 or more and all projects needed to maintain adopted level of service standards, to correct: existing deficiencies, to provide for necessary replacements, and to accommodate future growth .

The City shall rank proposed capital improvements according to the following criteria:

Priority A

1. Capital improvements needed to protect public health and safety.
2. Capital improvements needed to fulfill a State or federal mandate .
3. Capital improvements needed to fulfill a legal or regulatory requirement.
4. Capital improvements needed to complete an ongoing project .
5. Capital improvements that are shovel ready (funding, permits, etc. are in place).
6. Capital improvements needed to correct existing deficiencies or maintenance issues.

Priority B

1. Capital improvements needed to meet or maintain adopted level of service standards.
2. Capital improvements needed to implement adopted plans or studies.
3. Capital improvements that are eligible for grant funding .
4. Capital improvements that will promote economic development.
5. Capital improvements that will reduce operating and/or maintenance costs.

Priority C

1. Capital improvements that will increase efficient use of existing public facilities where the economic benefit that results from the improvement exceeds the economic cost of making the improvement.
2. Capital improvements that will promote redevelopment and/or infill development.

Priority D

1. Capital improvements needed to accommodate projected new development, that are consistent with the FLUM, and which represent a logical extension of public facilities.

2.Capital improvements needed to serve developments that were approved prior to the adoption of the Fernandina Beach Comprehensive Plan.

Priority E

1. Capital improvements that will further the plans of the SJRWMD and/ or other State agencies that may provide public facilities within the City.

POLICIES 8.01.03.–8.01.05

All capital projects shall seek to increase energy efficiency and sustainability.

The City's Planning Department shall review the Capital Improvements Plan annually to ensure that all needs identified in the Comprehensive Plan and/or development agreements are included.

The City shall consider financial feasibility when determining which of the proposed capital improvements will be funded by the City.

OBJECTIVE 8.02 FEES FOR FUTURE DEVELOPMENT

Future development will bear a proportionate cost of facility improvements necessitated by the development in order to meet or maintain the adopted level of service standards .

POLICIES 8.02.01.–8.02.03

Impact fees will be adopted to assess new development a pro rata share of the costs required to finance transportation improvements necessitated by such development.

The City will continue to collect impact fees for fire protection, police protection, parks and recreation, and public facilities.

The City shall continue to use mandatory dedications or fees in lieu of dedication as a condition of plat approval for the provision of parks, recreation and open space.

OBJECTIVE 8.03 DEVELOPMENT REQUIREMENTS

Decisions regarding the issuance of development orders will be based upon coordination of the development requirements included in the Fernandina Beach Comprehensive Plan, the City's Land Development Code and the availability of necessary public facilities needed to support such development at the time needed.

Design/Construct New Hangars - Phase 1



PROJECT DESCRIPTION

This project will design and construct new aircraft storage hangars. The airport currently has a waiting list of 90 individuals awaiting access to aircraft storage hangars, and this project will provide additional storage to meet that need while generating new revenue for the airport.

PROJECT NUMBER:	23031
STATUS:	New Project
DEPARTMENT:	Airport
PROJECT MANAGER:	Nate Coyle
START DATE:	8/15/2025
COMPLETION DATE:	5/15/2027
ESTIMATED PROJECT COST:	\$1,800,000

PRIORITIES PER THE COMPREHENSIVE PLAN

B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	900,000					\$ 900,000
FDOT Grant	900,000					\$ 900,000
						\$ -
TOTAL	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000

Hangar B Roof Replacement



PROJECT DESCRIPTION

The metal roof on Hangar B, a hangar owned by the airport, has exceeded its useful life and requires replacement. This project will replace the roof on this hangar and extend the life of the hangar.

PROJECT NUMBER:	42026094
STATUS:	New Project
DEPARTMENT:	Airport
PROJECT MANAGER:	Nate Coyle
START DATE:	4/1/2026
COMPLETION DATE:	5/1/2026
ESTIMATED PROJECT COST:	\$95,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	95,000					\$ 95,000
						\$ -
						\$ -
TOTAL	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000

Airport Culvert Install - Drainage Improvements



PROJECT DESCRIPTION

This project will place a culvert and cover an existing open ditch at the south-end of Runway 13/31. A portion of this ditch transverses the runway safety area and is inconsistent with FAA design criteria requiring that it be covered. In addition to covering this ditch, this project will rehabilitate failing stormwater infrastructure across the airport.

PROJECT NUMBER:	42026092
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	8/1/2025
COMPLETION DATE:	10/1/2026
ESTIMATED PROJECT COST:	\$500,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
FDOT Grant	500,000					\$ 500,000
						\$ -
						\$ -
TOTAL	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Runway 13/31 Rehabilitation



PROJECT DESCRIPTION

During the most recent pavement management plan update, the pavement on Runway 13/31 received a pavement condition rating of fair with a recommendation for rehabilitation. This project will design and construct rehabilitation of Runway 13/31 pavement, lighting, and stormwater. This project will also rehabilitate or reconstruct additional airfield taxiway/runway components required to meet FAA airport design standards.

PROJECT NUMBER:	42026096
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	4/5/2026
COMPLETION DATE:	10/1/2028
ESTIMATED PROJECT COST:	\$6,175,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	175,000					\$ 175,000
FAA Grant		4,000,000				\$ 4,000,000
FDOT Grant		2,000,000				\$ 2,000,000
TOTAL	\$ 175,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 6,175,000

T-Hangar Taxilane and Entrance Road Rehabilitation - Construction Phase



PROJECT DESCRIPTION

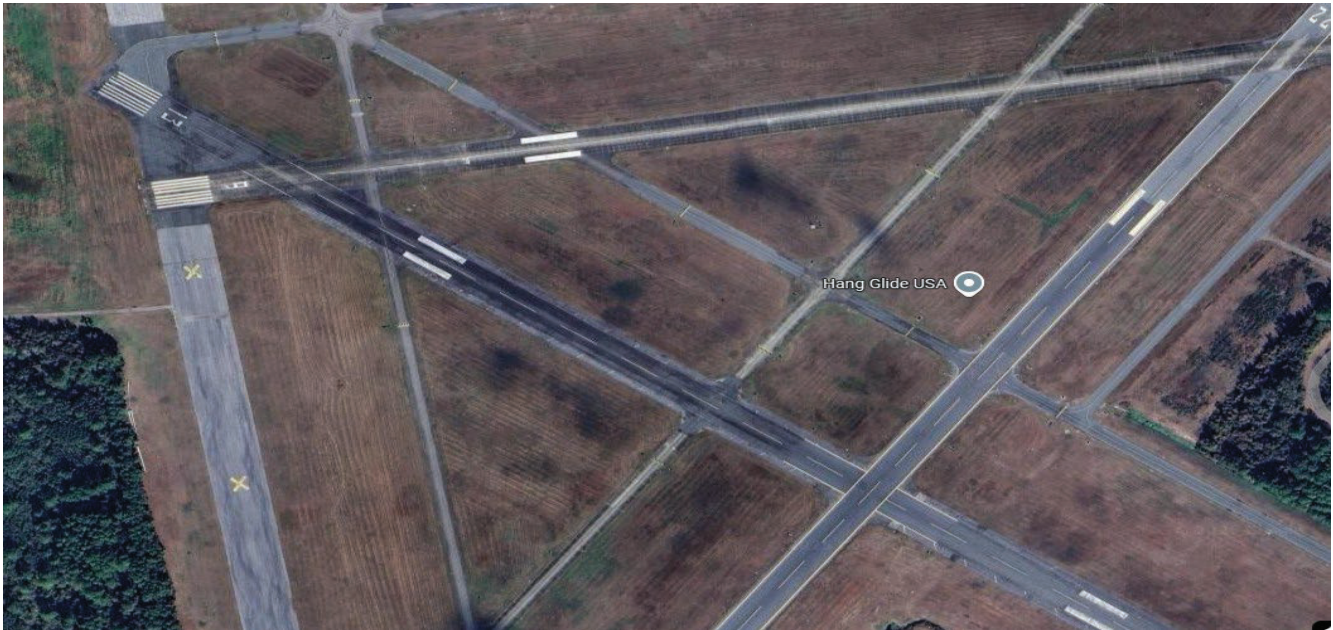
This project will rehabilitate pavement for existing t-hangar taxilanes that have reached the end of their useful life. The age of these existing taxilanes range from twenty to thirty years old and require rehabilitation for safe continued use. Additionally, the entrance road from Gate 3 on Airport Road to the t-hangar area is in disrepair and requires rehabilitation for continued use. The design phase of this project was completed in the current fiscal year.

PROJECT NUMBER:	25027
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	10/1/2024
COMPLETION DATE:	5/1/2026
ESTIMATED PROJECT COST:	\$724,831

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	73,831					\$ 73,831
FAA Grant	513,000					\$ 513,000
FDOT Grant	138,000					\$ 138,000
TOTAL	\$ 724,831	\$ -	\$ -	\$ -	\$ -	\$ 724,831

Taxiway D Extension



PROJECT DESCRIPTION

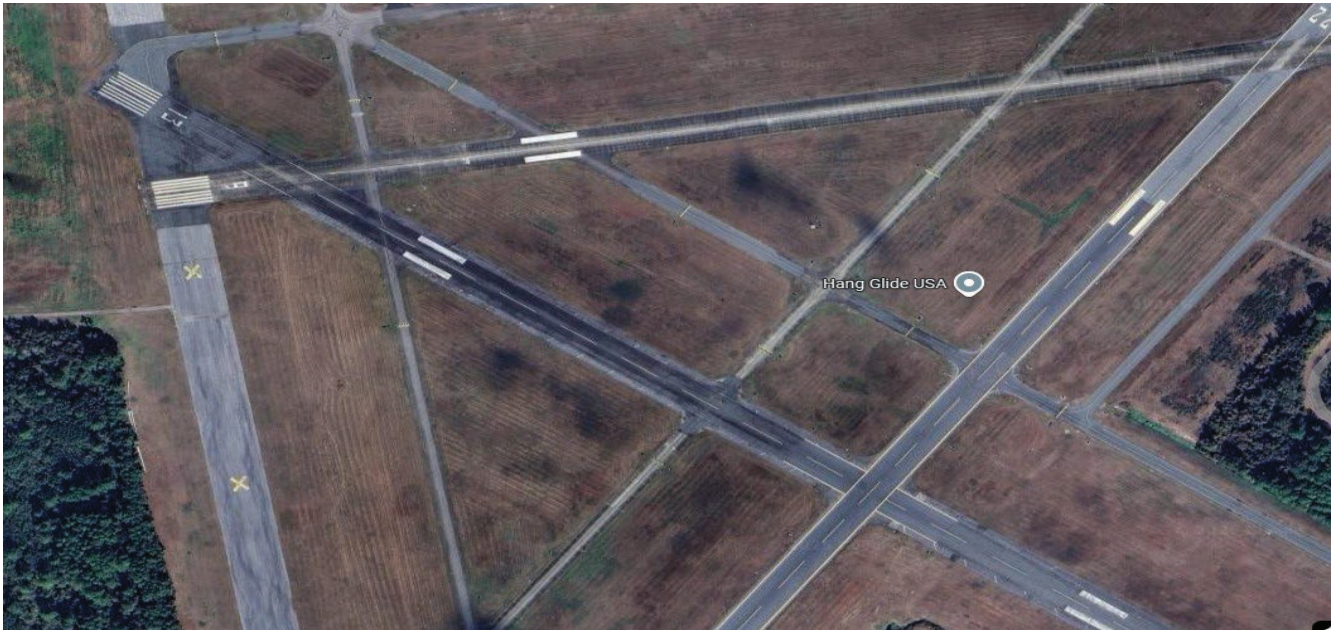
This project will extend Taxiway D from the t-hangar area to the current-day soccer fields within the Ybor Alvarez complex. By extending this taxiway the airport and other entities will then be able to utilize the soccer field area as part of the Ybor Alvarez redevelopment plan.

PROJECT NUMBER:	42026098B
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	8/15/2025
COMPLETION DATE:	5/15/2027
ESTIMATED PROJECT COST:	\$1,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	500,000					\$ 500,000
FAA Grant	500,000					\$ 500,000
						\$ -
TOTAL	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Taxiway B Rehabilitation



PROJECT DESCRIPTION

During the most recent pavement management plan update, the pavement on Taxiway B received a pavement condition index of fair and the plan recommended rehabilitation of this pavement as it has reached the end of its useful life. This project will rehabilitate Taxiway B pavement, lighting, and stormwater. Design phase services will be accomplished in FY28 and construction phase services will be completed in FY29. Federal Aviation Administration (FAA) and Florida Department of Transportation grant funding has been requested to support this project.

PROJECT NUMBER:	42026098
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	5/1/2028
COMPLETION DATE:	12/1/2029
ESTIMATED PROJECT COST:	\$2,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport			3,200	36,800		\$ 40,000
FAA Grant			144,000	1,656,000		\$ 1,800,000
FDOT Grant			12,800	147,200		\$ 160,000
TOTAL	\$ -	\$ -	\$ 160,000	\$ 1,840,000	\$ -	\$ 2,000,000

Airport Road Rehabilitation



PROJECT DESCRIPTION

This project will rehabilitate asphalt on Airport Road, which provides access to the airport. The asphalt on Airport Road has reached the end of its useful life and requires rehabilitation.

PROJECT NUMBER:	42026100
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	1/1/2030
COMPLETION DATE:	10/15/2030
ESTIMATED PROJECT COST:	\$1,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
FDOT Grant					1,000,000	\$ 1,000,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000

Design/Construct New Hangars Phase 2



PROJECT DESCRIPTION

This project will design and construct new aircraft storage hangars. The airport currently has a waiting list of 90 individuals awaiting access to aircraft storage hangars, and this project will provide additional storage to meet that need while generating new revenue for the airport.

PROJECT NUMBER:	42026099
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	3/1/2028
COMPLETION DATE:	3/1/2029
ESTIMATED PROJECT COST:	\$1,500,000

PRIORITIES PER THE COMPREHENSIVE PLAN
B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport			60,000	690,000		\$ 750,000
FDOT Grant			60,000	690,000		\$ 750,000
						\$ -
TOTAL	\$ -	\$ -	\$ 120,000	\$ 1,380,000	\$ -	\$ 1,500,000

Airport Fire Fighting Vehicle Acquisition



PROJECT DESCRIPTION

This project will purchase an airport fire fighting response vehicle to be stored within the new fire station (Fire Station 2) on airport property. The vehicle will be used to respond to airport-related incidents and will provide improved response capability for the Fernandina Beach Fire Department.

PROJECT NUMBER:	42026093
STATUS:	New Project
DEPARTMENT:	Airport
PROJECT MANAGER:	Nate Coyle
START DATE:	10/1/2025
COMPLETION DATE:	10/1/2026
ESTIMATED PROJECT COST:	\$530,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	180,000					\$ 180,000
FDOT Grant	350,000					\$ 350,000
						\$ -
TOTAL	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ 530,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Airport (enterprise fund) budget. Vehicles & equipment are used in the maintenance of Airport grounds.

PROJECT NUMBER:	42026106
STATUS:	New Project
DEPARTMENT:	Airport
PROJECT MANAGER:	J. Glisson/C.Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$215,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B5, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	50,000	60,000	10,000	70,000	25,000	\$ 215,000
						\$ -
						\$ -
TOTAL	\$ 50,000	\$ 60,000	\$ 10,000	\$ 70,000	\$ 25,000	\$ 215,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Building Department (special fund) budget. Vehicles are used for departmental duties including all site inspections.

PROJECT NUMBER:	14026107
STATUS:	New Project
DEPARTMENT:	Building
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2027
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
140 Fund - Building			100,000	50,000		\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ 150,000

Seawall Design



PROJECT DESCRIPTION

Project involves the design of a seawall along the City's 1.1 miles of waterfront. Design is currently being performed by Kimley Horn. One segment (Parking Lot C & D) has been designed and construction is complete. Funding in the amount of \$1,000,000 has been provided by state grant (LPA0286) for design. Costs are estimated and subject to final design elements.

PROJECT NUMBER:	23036, 23038, 23039, 23040
STATUS:	In Progress - Design
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	Glenn Akramoff
START DATE:	1/1/2024
COMPLETION DATE:	12/31/2025
ESTIMATED PROJECT COST:	\$374,609

PRIORITIES PER THE COMPREHENSIVE PLAN
A4

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	374,609					\$ 374,609
						\$ -
						\$ -
TOTAL	\$ 374,609	\$ -	\$ -	\$ -	\$ -	\$ 374,609

Seawall Construction



PROJECT DESCRIPTION

Project involves the construction of a seawall along the City's 1.1 miles of waterfront. Design is currently being performed by Kimley Horn. One segment (Parking Lot C & D) has been constructed. Funding in the amount of \$6,000,000 has been provided by state grant (L0036) for the next segment of construction. Costs are estimated and subject to final design elements.

PROJECT NUMBER:	23036, 23038, 23039, 23040
STATUS:	In Progress - Design
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	Glenn Akramoff
START DATE:	1/1/2026
COMPLETION DATE:	12/1/2029
ESTIMATED PROJECT COST:	\$22,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
State Funds	6,000,000	3,000,000	4,000,000	4,000,000	5,000,000	\$ 22,000,000
						\$ -
						\$ -
TOTAL	\$ 6,000,000	\$ 3,000,000	\$ 4,000,000	\$ 4,000,000	\$ 5,000,000	\$ 22,000,000

North 2nd St. Streetscape Redevelopment



PROJECT DESCRIPTION

This project involves the redevelopment of the North 2nd Street Streetscape and will consist of the undergrounding of utilities, the replacement and installation of new sidewalks, upgrade of stormwater infrastructure, installation of landscaping, and asphalt paving. Part of this redevelopment will include the conversion to one-way traffic between Alachua and Broome St. This project will commence in FY24/25 with portions "rolling over" to FY25/26.

PROJECT NUMBER:	25073
STATUS:	New Project
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	Glenn Akramoff
START DATE:	8/1/2025
COMPLETION DATE:	12/1/2025
ESTIMATED PROJECT COST:	\$350,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	77,221					\$ 77,221
						\$ -
						\$ -
TOTAL	\$ 77,221	\$ -	\$ -	\$ -	\$ -	\$ 77,221

Beach Harmonization



PROJECT DESCRIPTION

This project involves the rehabilitation of beach parks. This project is currently in the design phase. Phase 1 of construction will be the rehabilitation and improvements to Seaside Park. This project is funded through Nassau County Tourism Development funds with the City sharing a small costs related in sub surface utility improvements.

PROJECT NUMBER:	25074
STATUS:	New Project
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	7/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$500,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B4

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		250,000	150,000	100,000		\$ 500,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 250,000	\$ 150,000	\$ 100,000	\$ -	\$ 500,000

City Hall Construction



PROJECT DESCRIPTION

This project involves the design and construction of a new City Hall. City Hall was constructed in 1904 and has been through several renovations. City staff has outgrown this facility and extensive repairs are needed which exceed the value of the structure. Pricing includes design and construction costs as provided by Silling Architects. Project is highly dependent upon financing.

PROJECT NUMBER:	30026104
STATUS:	New Project
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	S. Campbell/J. Glisson
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2031
ESTIMATED PROJECT COST:	\$14,300,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				1,300,000	13,000,000	\$ 14,300,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 13,000,000	\$ 14,300,000

Downtown Revitalization



PROJECT DESCRIPTION

Project involves the overhaul of hardscape, electrical infrastructure, lighting, and landscaping in the Downtown core. The last major renovation occurred in 1978 with a partial refresh in the 2000's. The project is currently in design with Kimley Horn. This update will ensure pedestrian safety, ADA compliance, and upgraded infrastructure for the 1 million plus visitors and pedestrians alike.

PROJECT NUMBER:	24011
STATUS:	In Progress - Design
DEPARTMENT:	Downtown
PROJECT MANAGER:	Lisa Finkelstein
START DATE:	10/1/2024
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$15,200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	200,000					\$ 200,000
Bank Financing		5,000,000	6,000,000	4,000,000		\$ 15,000,000
						\$ -
TOTAL	\$ 200,000	\$ 5,000,000	\$ 6,000,000	\$ 4,000,000	\$ -	\$ 15,200,000

Nassau County Public Library Repointing



PROJECT DESCRIPTION

This project involved the restoration of the masonry and concrete façade of the Library (Original Section, est 1977) to include brick repointing, crack repair, and elastomeric sealant. Pricing of work under cooperative contract pricing. Work to be completed in three phases starting at the front of the library and working around the building.

PROJECT NUMBER:	30026059
STATUS:	New Project
DEPARTMENT:	Library
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$193,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		23,000	170,000			\$ 193,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 23,000	\$ 170,000	\$ -	\$ -	\$ 193,000

Nassau County Public Library - Fernandina Branch Roof Replacement



PROJECT DESCRIPTION

Reroofing of the Downtown Library. This will ensure the roof of our library is structurally sound protecting the interior/structure of the building.

PROJECT NUMBER:	30026060
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement					200,000	\$ 200,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

Training Tower Addition



PROJECT DESCRIPTION

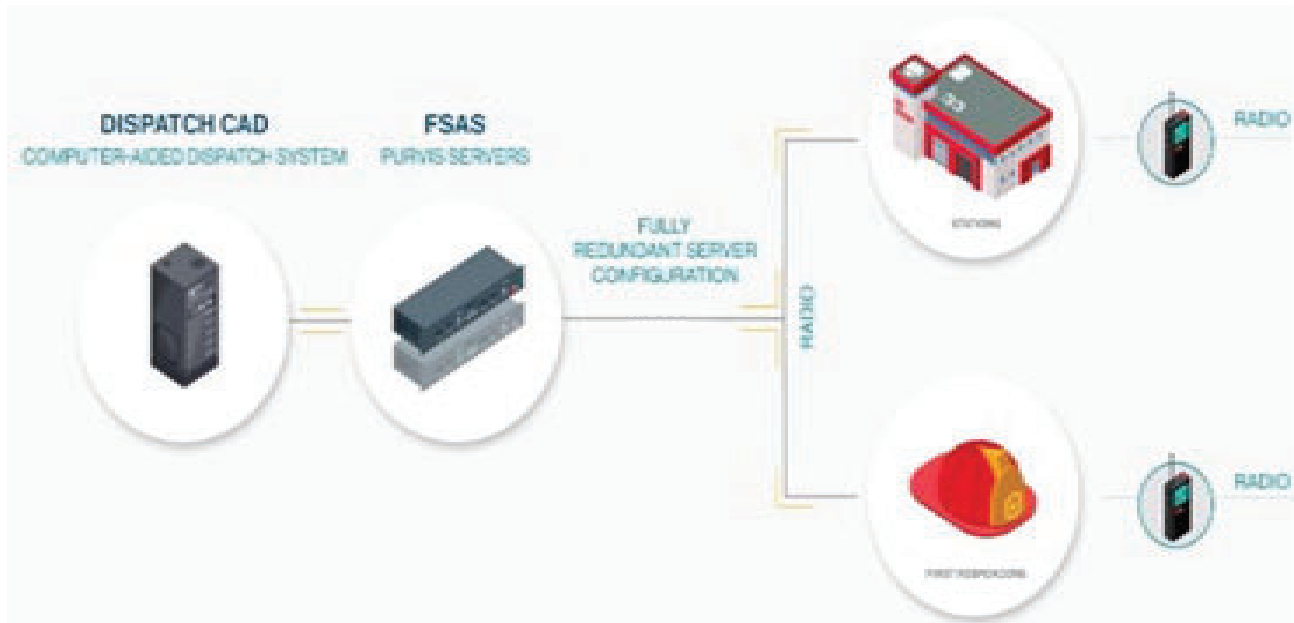
This project involves the expansion of the training tower at Fire Station 2, incorporating the Volunteer 2 addition from Fire Facilities. The expansion is essential to enhancing firefighter training, improving operational readiness, and ensuring compliance with modern training standards. The additional structure will provide more realistic training scenarios, enabling firefighters to practice critical skills in a controlled yet challenging environment. Firefighter training requirements continue to evolve, necessitating modernized facilities to meet NFPA 1403 Live Fire Training Standards and other industry regulations. The additional module will allow for meeting compliance requirements and reducing liability risks. This project includes purchase of the Volunteer 2 training tower module, site preparation and construction, installation and integration with the existing tower, safety features and fire-resistant materials, and certification and compliance evaluations.

PROJECT NUMBER:	30026120
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	Jeremy Holmes
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$165,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		165,000				\$ 165,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 165,000

Purvis-Station Alerting System



PROJECT DESCRIPTION

This project involves the implementation of a new Purvis Station Alerting System at Station 1 which is a vital upgrade to improve emergency response efficiency, firefighter safety, and station alerting capabilities. The current system is outdated, lacking modern technology for rapid dispatch. The Purvis system integrates with Computer-Aided Dispatch (CAD), automates voice alerts for clear communication, and offers customizable features to meet operational needs. Additionally, it reduces reliance on manual radio transmissions and can open bay doors to speed up response times, ultimately enhancing overall efficiency.

PROJECT NUMBER:	30026121
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	Jeremy Holmes
START DATE:	10/1/2026
COMPLETION DATE:	1/31/2027
ESTIMATED PROJECT COST:	\$50,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	-	50,000				\$ 50,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Fire Station 1 Bay Remodel (Phase 1)



PROJECT DESCRIPTION

This project involves remodeling the bay at Station 1 to include the installation of a vehicle exhaust removal solution designed to improve air quality and safety in fire stations by effectively capturing and removing diesel exhaust from emergency vehicles. This project is essential to ensuring compliance with occupational safety standards and enhancing the health and well-being of personnel working in the station. This system will significantly reduce exposure to these hazardous emissions, ensuring a safer work environment and compliance with OSHA and NFPA 1500 standards. This project is grant dependent.

PROJECT NUMBER:	30026127
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	Jeremy Holmes
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$75,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
Other Grant		75,000				\$ 75,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Fire Station #1 General Remodel



PROJECT DESCRIPTION

The planned remodel of Station 1 in FY28 is essential to ensure the facility meets the growing operational demands, enhances firefighter safety, and improves overall efficiency. As one of the busiest and most critical stations in our jurisdiction, Station 1 requires modernization to address aging infrastructure, accommodate evolving service needs, and provide a safer, more functional workspace for personnel. Station 1 has outdated building systems, deteriorating structures, and inadequate space configurations that hinder operations. The current layout does not effectively support modern firefighting operations and limits the station's ability to house essential personnel and equipment. Remodeling will provide a more efficient station layout, improved apparatus bay space, and updated living quarters, ensuring personnel can respond more effectively to emergencies.

PROJECT NUMBER:	30026133
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	Jeremy Holmes
START DATE:	9/30/2027
COMPLETION DATE:	10/1/2028
ESTIMATED PROJECT COST:	\$60,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A5, B1, A6, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			60,000			\$ 60,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 24	\$ 60,000	\$ -	\$ -	\$ 60,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Fire (general fund) budget and capital fund. Vehicles & equipment are used to provide public safety service to the Fernandina Beach community.

PROJECT NUMBER:	00126108
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$260,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund		60,000	60,000	65,000	75,000	\$ 260,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 60,000	\$ 60,000	\$ 65,000	\$ 75,000	\$ 260,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Fire capital fund budget. Vehicles & equipment are used to provide public safety service to the Fernandina Beach community.

PROJECT NUMBER:	30026108
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	J. Glisson/J. Holmes
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$3,424,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	435,000	989,000	445,000	455,000	1,100,000	\$ 3,424,000
						\$ -
						\$ -
TOTAL	\$ 435,000	\$ 989,000	\$ 445,000	\$ 455,000	\$ 1,100,000	\$ 3,424,000

Ocean Rescue - Roof Replacement



PROJECT DESCRIPTION

The existing roof has reached the end of its serviceable life, exhibiting signs of deterioration that pose risks to the station's structural integrity, operational efficiency, and safety. Replacing the roof will ensure a durable, weather-resistant, and energy-efficient facility, ultimately supporting the mission of the Ocean Rescue team in protecting the public.

PROJECT NUMBER:	3002630
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	C. Sabattini/H. Cavender
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$120,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A5, B1, A6, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		120,000				\$ 120,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000

Ocean Rescue Facility General Remodel



PROJECT DESCRIPTION

This project addresses critical structural and operational deficiencies within the Ocean Rescue facility to ensure a safe, functional, and sustainable working environment. The scope of work includes: **Garage Door Replacement & Accessories:** Existing garage doors have reached the end of their service life, posing operational and safety risks. New doors and accessories will enhance reliability, efficiency, and security for emergency response operations. **Ceiling Repair/Replacement:** The facility's ceiling is exhibiting signs of failure, which could lead to structural hazards. Necessary repairs or replacements will ensure a safe and stable interior environment. **Exterior Stucco Repair/Replacement:** The building's stucco is deteriorating, compromising weather resistance and structural integrity. Repairs or full replacement will protect the facility from further damage and extend its lifespan. **Interior Flooring Replacement:** The current flooring has deteriorated due to heavy usage and environmental conditions. New flooring will improve durability, safety, and maintainability. This remodel is essential for maintaining the operational readiness of Ocean Rescue personnel and ensuring the longevity of the facility.

PROJECT NUMBER:	30026136
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	C. Sabattini/J. Holmes
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A5, B1, A6, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				150,000		\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 28	\$ -	\$ 150,000	\$ -	\$ 150,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through Ocean Rescue (general fund) budget. Vehicles & equipment are used for the Ocean Rescue services duties along both City and County beaches.

PROJECT NUMBER:	00126111
STATUS:	New Project
DEPARTMENT:	Ocean Rescue
PROJECT MANAGER:	J. Glisson/C. Sabbatini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund	45,000	55,000	140,000	50,000	25,000	\$ 315,000
						\$ -
						\$ -
TOTAL	\$ 45,000	\$ 55,000	\$ 140,000	\$ 50,000	\$ 25,000	\$ 315,000

Golf Clubhouse Interior Renovations



PROJECT DESCRIPTION

This project involves the renovation of the restaurant bar and dining area to include a longer, wrap-around bar design, new furnishings, flooring, audio/visual, and appliances. The remodel will provide a more inviting and inclusive atmosphere for guests.

PROJECT NUMBER:	41026076
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$40,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf	40,000					\$ 40,000
						\$ -
						\$ -
TOTAL	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Golf Clubhouse Roof Replacement



PROJECT DESCRIPTION

This project involves the planned replacement of the roof of the Golf Club Clubhouse. This roof replacement aims to ensure the long-term durability and structural integrity of the building while enhancing energy efficiency and reducing future maintenance costs.

PROJECT NUMBER:	41026083
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$65,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B4, B5, C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf					65,000	\$ 65,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000

Golf Course Parking Lot Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of the golf course parking lot. The current surface of the parking lot has several cracking and delamination, which pose a potential hazard to both drivers and pedestrians and undermines the pavement base. A well-maintained parking lot is an investment that will reduce maintenance costs in the long run.

PROJECT NUMBER:	41026081
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$160,000

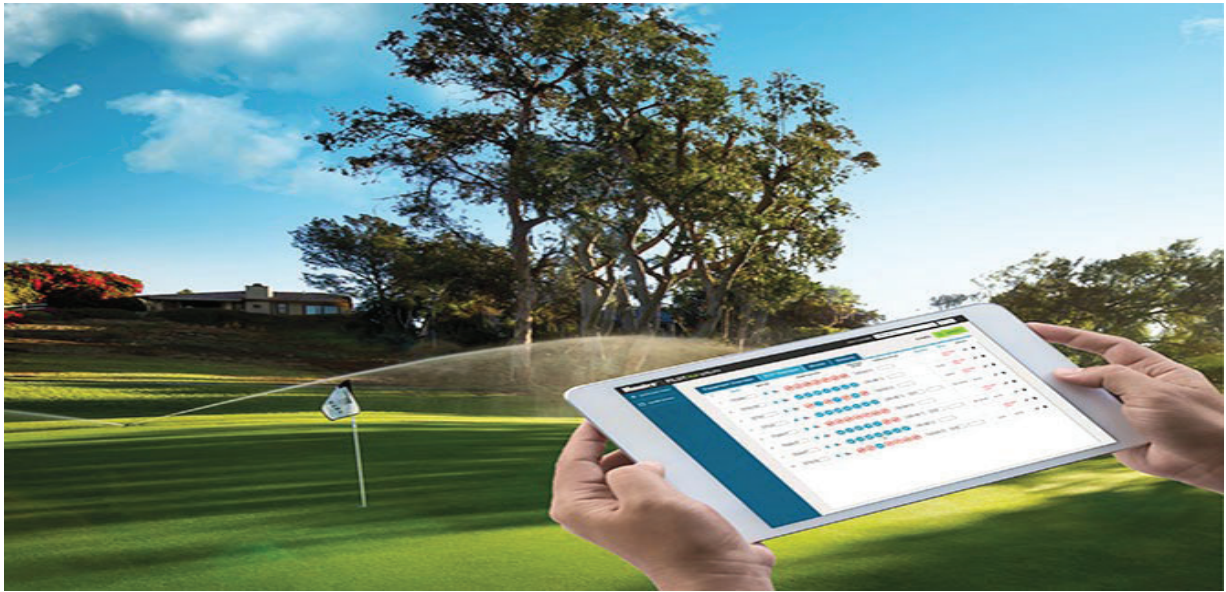
PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf			160,000			\$ 160,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000

Golf Course Irrigation System Upgrade



PROJECT DESCRIPTION

The CPU Tower and equipment is from 2016 and will need to be upgraded in October 2025. Additionally, the Site Pro software used on the system has reached its end of life and will need to be upgraded to Lynx. This price includes the software upgrade and installation. Upgrading this system in FY26 is a priority.

PROJECT NUMBER:	41026084B
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$105,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf	105,000					\$ 105,000
						\$ -
						\$ -
TOTAL	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000

Golf Course Wells



PROJECT DESCRIPTION

This project focuses on the rehabilitation of the deep water wells at the golf course, specifically targeting the 12", 1,200' deep well located near North 7 Green/Lake. The scope of work includes a comprehensive inspection of water quality, necessary repairs to the well and pump, and resolution of any additional issues affecting the well's performance. The provided cost are estimates as this is a complicated multiphase project.

PROJECT NUMBER:	41026073
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		150,000				\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Golf Course Practice Area Renovation



PROJECT DESCRIPTION

This proposal is to outline a plan for the renovation and enhancement of the golf course's practice area. The renovations will focus on the development of a state-of-the-art putting/chipping green and a practice bunker, providing golfers with an improved environment to sharpen their short game skills. These upgrades will enhance the overall experience for members and guests, encouraging more frequent use of the facility and elevating the golf course's competitive edge in the region.

PROJECT NUMBER:	41026077
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$100,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		100,000				\$ 100,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

North 3 Green Renovation



PROJECT DESCRIPTION

This project involves the renovation of North 3 Green to address irrigation, slope and poor soil quality issues. A comprehensive renovation will improve performance and overall playability.

PROJECT NUMBER:	41026078
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$50,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		50,000				\$ 50,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Golf Course Bunker Renovation



PROJECT DESCRIPTION

This project involves the phased renovation of 50 bunkers across the 27 hole course. Improved bunkers enhance golf play. Bunker sand needs to be replenished every 5-7 years to maintain optimal conditions. Bunker drainage systems need renovation every 5-10 years to ensure proper water flow and prevent flooding or standing water in bunkers. Estimates on total costs are \$5,000-6,000 per bunker.

PROJECT NUMBER:	41026079
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$285,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		90,000	95,000	100,000		\$ 285,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 90,000	\$ 95,000	\$ 100,000	\$ -	\$ 285,000

Golf Course Tee Box Renovations



PROJECT DESCRIPTION

This project involves the renovation of 54 tee boxes across the 27-hole course. The renovations will include reshaping, re-surfacing, and re-grassing to enhance both playability and visual appeal. Tee boxes need renovation every 15-20 years to ensure and maintain optimal conditions. Estimates on total costs are \$5,000 per tee box.

PROJECT NUMBER:	41026080
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$270,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		90,000	90,000	90,000		\$ 270,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ 270,000

Golf Course Irrigation/Drainage Renovation



PROJECT DESCRIPTION

This project involves the planned renovation of the golf course irrigation and drainage systems. By upgrading the current irrigation infrastructure, we can ensure more precise and efficient water distribution, promoting healthier, more resilient turf across the course. The renovation will include the installation of advanced drainage systems. These upgrades will reduce standing water, preventing turf damage and promoting faster drying times after rain. The improved drainage will also increase the course's playability after extreme weather conditions, minimizing disruptions and ensuring consistent, high-quality playing conditions year-round. Irrigation and drainage systems typically last 10-30 years with the last upgrade to our existing systems occurring in 2004. By addressing both irrigation and drainage systems in tandem, this renovation will create a more sustainable and enjoyable environment for both golfers and maintenance staff alike. (Estimated cost is \$600,000 per 9-holes)

PROJECT NUMBER:	41026082
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$1,800,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		600,000	600,000	600,000		\$ 1,800,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 1,800,000

Golf Course Maintenance Lean-To Shed



PROJECT DESCRIPTION

This project involves the expansion and replacement of an equipment storage building. The existing maintenance building has limited capacity as the secondary storage structure was destroyed in a 2016 fire. The building will consist of an engineered metal building that will attach to the existing building. This lean-to structure will provide additional storage space, offering much-needed protection from the elements for the equipment parked outside.

PROJECT NUMBER:	41026075
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$50,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		50,000				\$ 50,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Golf Maintenance Building Improvements



PROJECT DESCRIPTION

The golf course maintenance building is a critical facility for supporting the day-to-day operations of the course for storing equipment. Over the years, the building has experienced wear and tear, and as the demands on our maintenance operations grow, it has become increasingly clear that upgrades are necessary to ensure the continued efficient and safe operation of the facility. The proposed upgrades to the golf course maintenance building are essential to support the ongoing success and sustainability of the golf course. They will enhance operational efficiency, ensure safety, improve staff productivity, protect valuable equipment, and provide a foundation for future growth. Building will need to include office space, restroom, and a room for mechanic. This project includes replacing the existing structure with a larger metal building, the concrete slab foundation and construction.

PROJECT NUMBER:	41026084
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B4, B5, C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf					200,000	\$ 200,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

Router Replacement



PROJECT DESCRIPTION

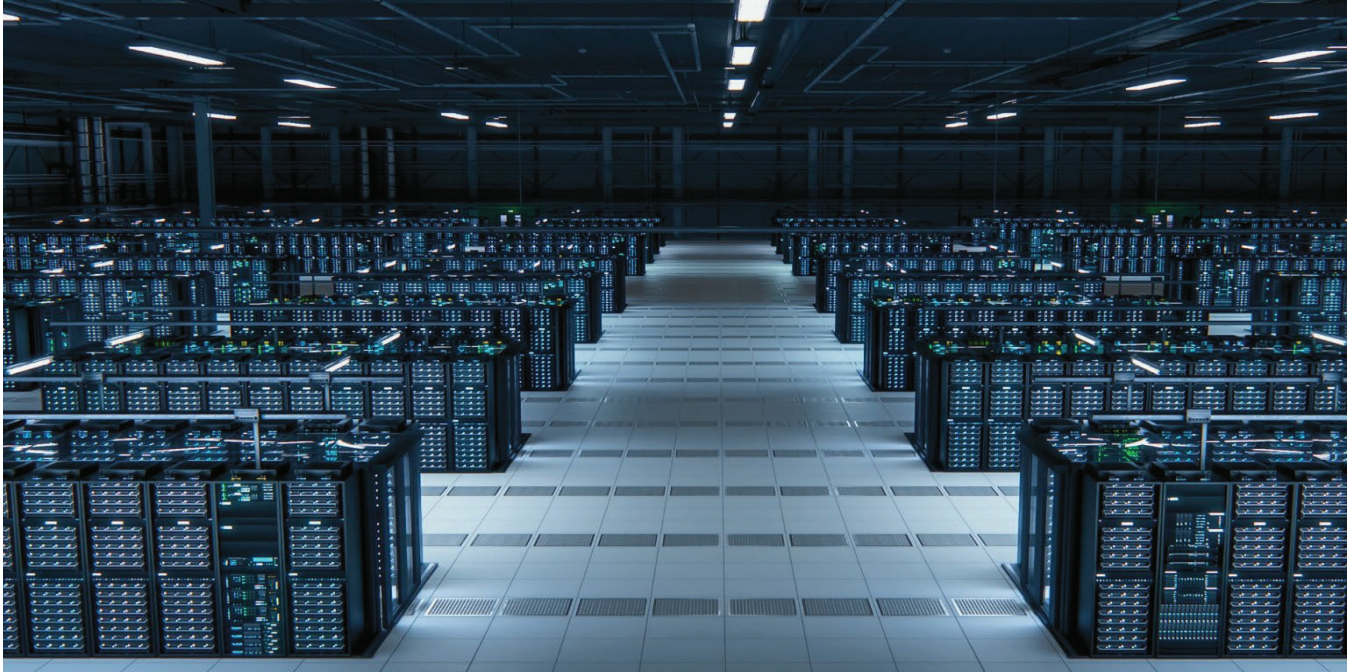
This project involves the planned replacement of the City's network routers that are reaching end-of-life. There are 16 sites across the City's enterprise network. The anticipated cost is \$9,000 per router for \$144,000. We also plan to refresh one server that provides virtual networking at an estimate of \$26,000.

PROJECT NUMBER:	30026086
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Wicker
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$170,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	170,000					\$ 170,000
						\$ -
						\$ -
TOTAL	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000

ERP Hardware Refresh



PROJECT DESCRIPTION

The project involves the planned replacement of physical servers to replace the servers running CityView, Munis, Timekeeping, and payroll. Estimate 4 servers at \$26,000 each. Additionally, 1 storage device estimated at \$76,000. Also replacing the physical servers located at the Police Department due to currently being end of life. There are 3 servers that need to be replaces at a cost of \$25,000 each.

PROJECT NUMBER:	30026087
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Whicker
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$255,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	225,000					\$ 225,000
						\$ -
						\$ -
TOTAL	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

Network Switch Replacement



PROJECT DESCRIPTION

This project involves the phased replacement of network switches will be reaching end-of-life and end-of-support. There are over 60 citywide with an estimated average cost of \$3,000/each.

PROJECT NUMBER:	30026088
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Whicker
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$180,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A3, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		60,000	60,000	60,000		\$ 180,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 180,000

Disaster Recovery Backup Storage



PROJECT DESCRIPTION

This project involves the replacement of disaster recovery backup storage. The storage we use for Disaster recovery was purchased in FY23. At 6 years old it will be near the end of its useful life. Estimated cost is \$125,000.

PROJECT NUMBER:	30026089
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Whicker
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$ 125,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN

A3, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement					125,000	\$ 125,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000

Storage



PROJECT DESCRIPTION

We are deploying over 300TB of storage in FY 24 and FY25. It will need refreshing at approximately FY 30.

PROJECT NUMBER:	30026090
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Whicker
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$125,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement					125,000	\$ 125,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000

Brett's Demolition and Replacement



PROJECT DESCRIPTION

This project involves the design, engineering, and demolition of the Brett's structure located at the Waterfront. Lease on this structure expires on 12/31/2025 and the structure will be vacated. Probable costs for demolition and for the replacement structure have not been fully determined.

PROJECT NUMBER:	48026148
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	3/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$7,032,816

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A6, B1, E1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	32,816					\$ 32,816
Bank Financing		4,000,000	3,000,000			\$ 7,000,000
						\$ -
TOTAL	\$ 32,816	\$ 4,000,000	\$ 3,000,000	\$ -	\$ -	\$ 7,032,816

Marina Pumpout Boat



PROJECT DESCRIPTION

Pumpout boats are critical for preventing the discharge of untreated sewage into our waterways. The current piece of equipment is aged past its usefulness, and needs to be replaced to ensure the safety of the waterway. This purchase is being supported by a grant.

PROJECT NUMBER:	48026149
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Lorelei Jacobs
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$175,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
FIND Grant	153,000					\$ 153,000
480 - Marina	22,000					\$ 22,000
						\$ -
TOTAL	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000

Marina Fuel Tank Replacement/Relocation



PROJECT DESCRIPTION

This project involves the replacement of the Marina fuel tank located under Parking Lot A. Fuel tank is used to provide fueling services on the Marina breakwater dock. The current tank was installed in 2009 with 10 year warranty and has been maintained in good order. There was minor evidence of rust found in July 2024, since then the fuel tank passed Breach of Integrity testing 11/2024. Tank and all fuel equipment is in full compliance with JaxDEP. Pricing includes the possible relocation to Parking Lot B and the replacement of fuel lines.

PROJECT NUMBER:	25042
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Glenn Akramoff
START DATE:	TBD
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$791,147

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	41,147	750,000				\$ 791,147
						\$ -
						\$ -
TOTAL	\$ 41,147	\$ 750,000	\$ -	\$ -	\$ -	\$ 791,147

Marina Maintenance Dredging



PROJECT DESCRIPTION

This project involves maintenance dredging of the Marina basin. Project costs include permitting, dredging, and contingency. Maintenance dredging is required to maintain navigable depths to the fairways of D & E docks, E and F docks, southern marina entrance and public boat ramp. Dredging frequency is expected to lessen with the eventual demolition of the Brett's structure. This project is fully funded by a state grant in FY26.

PROJECT NUMBER:	48026150
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Glenn Akramoff
START DATE:	2/1/2026
COMPLETION DATE:	6/1/2030
ESTIMATED PROJECT COST:	\$2,839,600

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	339,600		1,200,000		1,300,000	\$ 2,839,600
						\$ -
						\$ -
TOTAL	\$ 339,600	\$ -	\$ 1,200,000	\$ -	\$ 1,300,000	\$ 2,839,600

Marina Pedestal Replacement



PROJECT DESCRIPTION

This project involves the replacement of pedestals along docks C and D. Saltwater inundation expected to hasten deterioration. Manufactures typical life expectancy is 12 - 20 years. The current units were installed in 2019 and replacement costs were provided using MEE Harbor Light SS pedestals.

PROJECT NUMBER:	48026152
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Oasis General Manager
START DATE:	10/1/2025
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$183,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	38,000				145,000	\$ 183,000
						\$ -
						\$ -
TOTAL	\$ 38,000	\$ -	\$ -	\$ -	\$ 145,000	\$ 183,000

Marina Dock D Transformer Replacement



PROJECT DESCRIPTION

This project involves the replacement of the transformer located on Dock D. Documented and intermittent failures suggest transformer may require replacement in the near future as recommended by McGonigle Electric (original installer). A crane and barge are required for replacement and is factored into project cost.

PROJECT NUMBER:	48026155
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Oasis General Manager
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$40,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	40,000					\$ 40,000
						\$ -
						\$ -
TOTAL	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Atlantic Recreation Center-Fitness Room Roof Replacement



PROJECT DESCRIPTION

One of two final roofs to be redone at the ARC facility is located at the Fitness Room. The roof replacement project was completed in a phased approach to address the many roof structures at this facility. This will ensure the roofs of our ARC buildings are protecting the interior/structure of the building.

PROJECT NUMBER:	30026047
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$185,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			185,000			\$ 185,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 185,000	\$ -	\$ -	\$ 185,000

Atlantic Recreation Center - Aquatics Facility Roof Replacement



PROJECT DESCRIPTION

One of two final roofs to be redone. This will ensure the roofs of our ARC Buildings are structural sound and protecting the interior/structure of the building.

PROJECT NUMBER:	30026048
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$185,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				185,000		\$ 185,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 185,000	\$ -	\$ 185,000

Atlantic Recreation Center Window Replacement



PROJECT DESCRIPTION

This will finalize a three phased approach to replacing all windows and doors on the original 1956 Atlantic Recreation Center building. The first two phases were completed in FY24 and FY25.

PROJECT NUMBER:	30026049
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$100,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	100,000					\$ 100,000
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Atlantic Recreation Center Repointing



PROJECT DESCRIPTION

This project involves the continued restoration of the masonry and concrete façade of the Atlantic Recreation Center (Facilities est in 1957) to include brick repointing, crack repair, and elastomeric sealant. Phasing of work to include the connecting structure between the auditorium and the administration building. This project is needed but may be deferred upon commitment to the construction of a new recreation complex.

PROJECT NUMBER:	30026050
STATUS:	New Project
DEPARTMENT:	Recreation
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$376,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		100,000	138,000	138,000		\$ 376,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ 138,000	\$ 138,000	\$ -	\$ 376,000

Atlantic Recreation Center Kitchen and Restroom Renovation



PROJECT DESCRIPTION

The project involves the remodel of the Atlantic Recreation Complex kitchen and restrooms that are located in the Auditorium Facility. Scope will involve new appliances, fixtures, plumbing, floors, and possible reconfiguration.

PROJECT NUMBER:	30026051
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	S. Mikelson/K. Rivera
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		150,000				\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Joe Velardi Baseball Field Lighting



PROJECT DESCRIPTION

As part of the Ybor Alvarez and MLK Complex reconfiguration, the existing soccer fields will be relocated to areas currently occupied by softball fields. With the loss of three softball fields at Ybor Alvarez, lighting the Joe Velardi Field will allow this field to be used into the evening for team play.

PROJECT NUMBER:	30026052
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			200,000			\$ 200,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000

Recreation Complex Construction Design



PROJECT DESCRIPTION

This project involves the design of a new recreation center. The existing recreation complexes were constructed in the 1950s and are nearing end of life. The complex located at Atlantic Avenue is located in a flood zone which limits upgrade availability. Pricing is for design only. Project construction is highly dependent upon financing.

PROJECT NUMBER:	30026164
STATUS:	New Project
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	S. Campbell/J. Glisson
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2031
ESTIMATED PROJECT COST:	\$14,300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				1,300,000	13,000,000	\$ 14,300,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 13,000,000	\$ 14,300,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Recreation (general fund) budget. Vehicles & equipment are used to facilitate the various functions and programs offered through the Recreation Department.

PROJECT NUMBER:	00126114
STATUS:	New Project
DEPARTMENT:	Recreation
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$400,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund		135,000	50,000	40,000	175,000	\$ 400,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 135,000	\$ 50,000	\$ 40,000	\$ 175,000	\$ 400,000

Boardwalk Repairs



PROJECT DESCRIPTION

This project is a partnership with grant funds provided by Nassau County that will ensure the redecking of at least one boardwalk each year. Grant funds will be used to redeck a boardwalk that is structurally sound, but needing a new deck and handrails. These accesses include: 4N, 31, 35, 36, 37, 39, first phase of Main Beach.

PROJECT NUMBER:	30026029
STATUS:	On-Going
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$490,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B2, B3, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
County MSTU	50,000	50,000	50,000	50,000	50,000	\$ 250,000
300 Fund - Capital Improvement	150,000					\$ 150,000
General Fund	90,000					\$ -
TOTAL	\$ 290,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 490,000

Beach Boardwalk Construction



PROJECT DESCRIPTION

This project involves the replacement of the dune walkover structures. The Beach Access Committee Summary of Recommendations: in 2019 an engineering report indicated that several beach walkovers were structurally deficient and recommended immediate removal in the interest of public safety. Of the twelve most deficient structures, six were removed in 2019 due to the extent of the damage and required repair. The following accesses are planned for the construction of new walkovers: #9, #27, #35S, #38, and other structures that will be identified through a structural assessment in FY25/26.

PROJECT NUMBER:	30026030
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$2,700,000

PRIORITIES PER THE COMPREHENSIVE PLAN
B1, B2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		1,050,000	500,000	550,000	600,000	\$ 2,700,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 1,050,000	\$ 500,000	\$ 550,000	\$ 600,000	\$ 2,700,000

Beach Access 6



PROJECT DESCRIPTION

Beach Access Committee Summary of Recommendations: in 2019 an engineering report indicated that several beach walkovers were structurally deficient and recommended immediate removal in the interest of public safety. Upon closer review of the twelve most deficient walkovers, six were removed in 2019 due to the extent of the damage and required repair. What, if any, additional beach accesses should have new walkovers constructed (specifically identified by Beach Access Number 16 and 6)?

PROJECT NUMBER:	31026036
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B2, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion			140,000			\$ 140,000
FDEP Grant			60,000			\$ 60,000
						\$ -
TOTAL	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000

North Beach Restrooms



PROJECT DESCRIPTION

This project involves the construction of new restrooms at North Beach Park. This beach park is one of the City's three primary beach parks, serving as a popular recreational spot for residents and visitors alike. There are no permanent restrooms on site. Currently a port-a-let is provided on-site during the beach season.

PROJECT NUMBER:	31026037
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion			150,000			\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Main Beach Playground Replacement



PROJECT DESCRIPTION

This project involves the replacement of the playground equipment at Main Beach Park. This park is one of seven in the City that features a play structure, and the existing equipment has reached the point where it requires replacement. A key focus of the update will be the use of recycled plastic materials for the new structure. This shift is aimed at addressing ongoing issues with rust, which have been a concern due to the park's location. By using recycled plastic, the new equipment will be more durable, weather-resistant, and environmentally friendly, while also reducing the long-term maintenance needs.

PROJECT NUMBER:	30026041
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			200,000			\$ 200,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000

Main Beach Shade Structure Replacements



PROJECT DESCRIPTION

This project involves the replacement of shade structures at Main Beach Park. Staff is evaluating different designs that will increase the longevity of the structures.

PROJECT NUMBER:	30026044
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$350,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			150,000	100,000	100,000	\$ 350,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 100,000	\$ 350,000

Skate Park Expansion



PROJECT DESCRIPTION

In Fiscal Year 2025, the City allocated \$90,000 to fund the design and creation of construction drawings for an expanded skate park. This project aims to expand the existing skate park, providing a more dynamic space for the community to enjoy. A conceptual design has been approved by the Parks and Recreation Advisory Commission (PRAC). The conceptual design has been provided to Nassau County to incorporate into the Beach Harmonization Design. Funding is anticipated to come from Tourism Development Tax funds. The City is expected to have a cost share of this project, but budget amount has yet to be determined.

PROJECT NUMBER:	31026043
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2028
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$1,900,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B2, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion		-		1,900,000		\$ 1,900,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000

Main Beach Multi-Purpose Court Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of the multi-purpose court at Main Beach. The existing surface of the court is in need of restoration. As part of regular maintenance, the top layer of the court must be redone approximately every seven years, depending on the intensity of usage. This texture is crucial for ensuring proper traction and playability.

PROJECT NUMBER:	30026040
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$65,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		65,000				\$ 65,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000

Sunrise Park Playground Structure Replacement



PROJECT DESCRIPTION

This project involves the replacement of the playground equipment at Sunrise Park. The existing structure has reached the end of its useful life. Sunrise Park is one of seven city parks featuring a play structure, and this renewal will ensure it remains a safe, engaging space for children and families. A key improvement will be the use of recycled plastic materials, addressing ongoing concerns with rust due to the park's location. This eco-friendly material will increase durability, improve weather resistance, and reduce long-term maintenance needs.

PROJECT NUMBER:	30026045
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$175,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		175,000				\$ 175,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000

Amelia Island Lighthouse Restoration



PROJECT DESCRIPTION

This project involves the restoration of the Amelia Island Lighthouse. This iconic structure, constructed in 1838, is Florida's oldest operating lighthouse. Work involves the restoration of the exterior facade and restoration of the interior brick and granite staircase. Restoration work has been awarded to Specialized Property Services for the project. This project is phased and contingent upon grant funding requirements. Two grants have been received for this project and a 3rd has been applied for. Walker Consultants, an historic architect, has been employed to provide 3rd party project management per grant requirements.

PROJECT NUMBER:	24019
STATUS:	In Progress - Construction
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	10/1/2024
COMPLETION DATE:	9/1/2027
ESTIMATED PROJECT COST:	\$1,250,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
State Funds		625,000	625,000			\$ 1,250,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 625,000	\$ 625,000	\$ -	\$ -	\$ 1,250,000

Central Park Tennis Court 3 and 4 Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of courts #3 and #4 at Central Park. The existing surface of the tennis courts are in need of restoration. As part of regular maintenance, the top layer of the courts must be redone approximately every seven years, depending on the intensity of usage. This texture is crucial for ensuring proper traction and playability.

PROJECT NUMBER:	30026038
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$100,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		100,000				\$ 100,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Pickleball Court Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of all six pickleball courts at Central Park. The existing surface of the tennis courts are in need of restoration. As part of regular maintenance, the top layer of the courts must be redone approximately every seven years, depending on the intensity of usage. This texture is crucial for ensuring proper traction and playability.

PROJECT NUMBER:	30026039
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$75,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		75,000				\$ 75,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

ThorGuard Lightning Detection System Upgrades



PROJECT DESCRIPTION

This project involves the upgrade and replacement of the City's ThorGuard lightning detection system. ThorGuard is a lightning detection and warning system that provides real-time alerts about dangerous weather conditions, particularly those involving lightning, which pose significant risks during outdoor sports and activities.

PROJECT NUMBER:	30026068
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2025
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$93,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A6, B1, B2, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	27,000	66,000				\$ 93,000
		-				\$ -
						\$ -
TOTAL	\$ 27,000	\$ 66,000	\$ -	\$ -	\$ -	\$ 93,000

Peck Center Roof Replacement



PROJECT DESCRIPTION

This project involves the roof replacement of two roof systems within the Peck Center Complex (Auditorium and Headstart). These planned replacements will ensure the structural integrity of our Historic Peck Center Complex.

PROJECT NUMBER:	30026054
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$80,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		80,000				\$ 80,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

Peck Center Flooring



PROJECT DESCRIPTION

This project involves the replacement of flooring in the common areas (hallways and auditorium) of the Peck Center Administration Building. Appropriate flooring will be used to protect the historic value of the Center.

PROJECT NUMBER:	30026055
STATUS:	New Project
DEPARTMENT:	Parks & Recreation Department
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			150,000			\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Peck Gym Repointing



PROJECT DESCRIPTION

This project involves the continued restoration of the masonry and concrete façade of the Peck Center Gymnasium (Facility est in 1957) to include brick repointing, crack repair, and elastomeric sealant. Restoration of the masonry and concrete façade of the Peck Center Gym to include brick repointing, crack repair, and elastomeric sealant. This project will be complete using a phased approach for affordability.

PROJECT NUMBER:	30026056
STATUS:	New Project
DEPARTMENT:	Peck Center
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$990,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		240,000	245,000	250,000	255,000	\$ 990,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 240,000	\$ 245,000	\$ 250,000	\$ 255,000	\$ 990,000

Peck Gym Window/Door Replacement



PROJECT DESCRIPTION

This will be phase one of four in the replacement of all windows and doors of the Peck Gym. These efforts reflect the City's commitment to preserving the historic integrity of the Peck Center/Gym while ensuring its functionality for community use.

PROJECT NUMBER:	30026057
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	C. Sabattini/J. Glisson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		75,000	75,000	75,000	75,000	\$ 300,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000

Martin Luther King, Jr. Center Interior Improvements



PROJECT DESCRIPTION

This project will involve reconfiguring the interior of the MLK, Jr. Center Conference Room to improve its functionality and expand programming capabilities. The update will modernize the facility, enhancing its ability to host a wider variety of activities and better serve the community's needs.

PROJECT NUMBER:	30026061
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$125,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	125,000					\$ 125,000
						\$ -
						\$ -
TOTAL	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

Martin Luther King, Jr. Center Roof Restoration



PROJECT DESCRIPTION

This project involved the restoration MLK, Jr. Center roof. This project is needed but may be deferred with a commitment to the construction of a new recreation complex.

PROJECT NUMBER:	30026062
STATUS:	New Project
DEPARTMENT:	MLK Center
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2027
ESTIMATED PROJECT COST:	\$225,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		225,000				\$ 225,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000

Martin Luther King, Jr. Center Window Replacement



PROJECT DESCRIPTION

This project will involve the replacement of all windows and doors at the MLK, Jr. Center. This phased project will ensure the MLK, Jr. Center remains in sound condition and maintained appropriately.

PROJECT NUMBER:	30026063
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	75,000	75,000	75,000	75,000		\$ 300,000
						\$ -
						\$ -
TOTAL	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 300,000

Martin Luther King, Jr. Center Repointing



PROJECT DESCRIPTION

This project involves the restoration of the masonry and concrete façade of the MLK, Jr. Center (Facilities est in 1957) to include brick repointing, crack repair, and elastomeric sealant. Phasing of work to provide for affordability. This project is needed, but may be deferred upon commitment to the construction of a new recreation complex.

PROJECT NUMBER:	30026064
STATUS:	New Project
DEPARTMENT:	MLK Center
PROJECT MANAGER:	J. Glisson/C.Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$450,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		110,000	110,000	115,000	115,000	\$ 450,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 110,000	\$ 110,000	\$ 115,000	\$ 115,000	\$ 450,000

Martin Luther King, Jr. Basketball Court Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of the basketball courts at MLK, Jr. Recreation Complex. The existing surface of the courts are in need of restoration. As part of regular maintenance, the top layer of the courts must be redone approximately every seven years, depending on the intensity of usage. This texture is crucial for ensuring proper traction and playability.

PROJECT NUMBER:	30026065
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$80,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		80,000				\$ 80,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

Atlantic Recreation Center Pool Redecking



PROJECT DESCRIPTION

This project involves the renovations to the pool marcite and surrounding deck at the Atlantic Recreation Center Complex. Replacing or resurfacing the deck ensures a safer environment for swimmers and guests. Constant exposure to the environment wears the deck leading to warping, cracking, or fading. A deteriorating marcite surface can lead to small cracks, which will result in water leaks. Re-marciting helps seal any minor cracks, preventing water loss and preserving the pool's functionality.

PROJECT NUMBER:	30026070
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			150,000			\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Martin Luther King, Jr. Center Pool Redecking



PROJECT DESCRIPTION

This project involves the resurfacing of the pool deck at the MLK Complex. Replacing or resurfacing the deck ensures a safer environment for swimmers and guests. Constant exposure to the environment wears the deck leading to warping, cracking, or fading.

PROJECT NUMBER:	30026069
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$100,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		100,000				\$ 100,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Martin Luther King, Jr. Field Redevelopment



PROJECT DESCRIPTION

This project involves the reconfiguration and redevelopment of the sports fields located at the Martin Luther King Jr. Center. The Ybor Alvarez Sports Complex is set to undergo a significant reconfiguration. These changes will reduce the number of fields at the Ybor Alvarez Complex. Additional field space will be constructed at Martin Luther King Jr. Complex location.

PROJECT NUMBER:	31026066
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Glenn Akramoff
START DATE:	10/1/2025
COMPLETION DATE:	
ESTIMATED PROJECT COST:	\$2,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B2, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion	2,000,000					\$ 2,000,000
						\$ -
						\$ -
TOTAL	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Ybor Alvarez Sports Complex Redevelopment



PROJECT DESCRIPTION

This project involves the reconfiguration and redevelopment of the Ybor Alvarez Sports Complex, which is set to undergo a significant reconfiguration to make way for improved soccer fields. As part of this reconfiguration, the existing soccer fields will be relocated to areas currently occupied by softball fields, ensuring continued access to organized sports for local athletes. This shift comes at a time when the nearby airport is reclaiming land previously used as soccer fields by the community.

PROJECT NUMBER:	24043
STATUS:	On-Going
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Glenn Akramoff
START DATE:	10/24/2024
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$4,085,983

PRIORITIES PER THE COMPREHENSIVE PLAN

A4, A6, B1, B2, B3

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion	85,983	2,000,000	2,000,000			\$ 4,085,983
						\$ -
						\$ -
TOTAL	\$ 85,983	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ 4,085,983

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Parks (general fund) budget. Vehicles & equipment are used for the maintenance services provided by the Parks division.

PROJECT NUMBER:	00126113
STATUS:	New Project
DEPARTMENT:	Parks
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$581,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund	-	217,500	117,000	74,500	172,000	\$ 581,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 217,500	\$ 117,000	\$ 74,500	\$ 172,000	\$ 581,000

Bosque Bello Cemetery Columbarium



PROJECT DESCRIPTION

This project involves the construction and implementation of a columbarium at the Bosque Bello Cemetery. The cemetery is rapidly running out of grave sites and is expected to be completely full within the next 5 to 7 years. The implementation of a columbarium would not only provide a viable option for those choosing cremation but would also bring a positive financial impact to the cemetery. The demand for cremation services has been steadily increasing, and by offering a dedicated space for cremains, the cemetery can meet this demand while generating additional revenue through the sale of niche spaces.

PROJECT NUMBER:	20015
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2025
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$415,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A4, A6, B1, B2, B3

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion	65,000	350,000				\$ 415,000
						\$ -
						\$ -
TOTAL	\$ 65,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 415,000

Greenway - Hickory Street Bridge Redecking



PROJECT DESCRIPTION

This project includes the re-decking of a approximately 210 linear feet to the bridge structure located in Egans Creek. This improvement will increase public safety. This project is potentially grant eligible through Trails to Go.

PROJECT NUMBER:	30026161
STATUS:	New Project
DEPARTMENT:	Planning & Conservation
PROJECT MANAGER:	Glenn Akramoff
START DATE:	1/15/2026
COMPLETION DATE:	6/1/2026
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund	50,000					\$ 50,000
FDEP Grant	150,000					\$ 150,000
						\$ -
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Police Department Electronic Control Devices



PROJECT DESCRIPTION

This project involves the phased replacement of all Police electronic control devices. These devices are required part of law enforcement equipment. Current inventory is at end of life. Devices will be purchased over a 5-year term.

PROJECT NUMBER:	30026162
STATUS:	New Project
DEPARTMENT:	Police
PROJECT MANAGER:	Jeff Tambasco
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$231,102

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	52,834	44,567	44,567	44,567	44,567	\$ 231,102
						\$ -
						\$ -
TOTAL	\$ 52,834	\$ 44,567	\$ 44,567	\$ 44,567	\$ 44,567	\$ 231,102

Police Mobile Data Terminals



PROJECT DESCRIPTION

This project involves the phased replacement of all Police mobile data terminals. These devices are required part of law enforcement equipment. Current inventory is at end of life. Devices will be purchased over a 5-year term.

PROJECT NUMBER:	30026163
STATUS:	New Project
DEPARTMENT:	Police
PROJECT MANAGER:	Jeff Tambasco
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$229,340

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	45,868	45,868	45,868	45,868	45,868	\$ 229,340
						\$ -
						\$ -
TOTAL	\$ 45,868	\$ 45,868	\$ 45,868	\$ 45,868	\$ 45,868	\$ 229,340

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Law Enforcement Recovery fund and the Police (general fund) budget. Vehicles & equipment are used to provide public safety service to the Fernandina Beach community.

PROJECT NUMBER:	00126112
STATUS:	New Project
DEPARTMENT:	Police
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$2,290,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
190 Fund - Law Enforcement Reco	138,000	70,000	142,000	144,000	146,000	\$ 640,000
General Fund	382,000	385,000	276,000	231,000	376,000	\$ 1,650,000
						\$ -
TOTAL	\$ 520,000	\$ 455,000	\$ 418,000	\$ 375,000	\$ 522,000	\$ 2,290,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Facilities (general fund) budget. Vehicles & equipment are used in the maintenance and repair of City facilities and related infrastructure.

PROJECT NUMBER:	00126109
STATUS:	New Project
DEPARTMENT:	Facilities
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$353,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B5, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund	57,000	66,000	65,000	100,000	65,000	\$ 353,000
						\$ -
						\$ -
TOTAL	\$ 57,000	\$ 66,000	\$ 65,000	\$ 100,000	\$ 65,000	\$ 353,000

Street Resurfacing



PROJECT DESCRIPTION

This project involves the planned resurfacing of the City's 72-mile street network. Paving schedule is calculated through pavement assesment reports and annual street video scanning. Funding amounts reflect a 25-yr rotation cycle and includes all paved public parking.

PROJECT NUMBER:	30026027
STATUS:	On-Going
DEPARTMENT:	Streets
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$4,540,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	990,000	850,000	850,000	900,000	950,000	\$ 4,540,000
						\$ -
						\$ -
TOTAL	\$ 990,000	\$ 850,000	\$ 850,000	\$ 900,000	\$ 950,000	\$ 4,540,000

Sidewalk and Curbing



PROJECT DESCRIPTION

This project involves the repair and replacement of concrete infrastructure within all City rights-of-way. This includes sidewalks, curbing, and driveway aprons. This plan will allow the City to maintain its current sidewalks throughout the City as well as install new sidewalks. New sidewalks are needed to improve pedestrian connectivity and make the community more walkable.

PROJECT NUMBER:	30026028
STATUS:	On-Going
DEPARTMENT:	Streets
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,220,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	150,000	160,000	165,000	170,000	175,000	\$ 820,000
310 Fund - Capital Expansion	75,000	75,000	80,000	85,000	85,000	\$ 400,000
						\$ -
TOTAL	\$ 225,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 260,000	\$ 1,220,000

Amelia Island Trails Continuation



PROJECT DESCRIPTION

This project involves the continuation of the Amelia Island trail network. This trail system provides connectivity from the southend of Amelia Island to the Downtown Waterfront. While largely a county and state funded project, there are segments that will require funding from the City. Pricing and timing is a placeholder and is subject to change as it is dependent upon grant funding.

PROJECT NUMBER:	202630085B
STATUS:	New Project
DEPARTMENT:	Streets
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$619,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, B2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund		619,000				\$ 619,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 619,000	\$ -	\$ -	\$ -	\$ 619,000

Streets and Parks Buildings



PROJECT DESCRIPTION

This project involves the relocation of equipment storage facilities within Public Works to make room for the expansion of the Wastewater Department. The expansion is needed for the implementation of a new wastewater reuse system and to meet statute requirements. Project costs include design and construction.

PROJECT NUMBER:	30026085
STATUS:	New Project
DEPARTMENT:	Streets and Parks
PROJECT MANAGER:	Glenn Akramoff
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A2, A3, A6

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				100,000	900,000	\$ 1,000,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 100,000	\$ 900,000	\$ 1,000,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicles and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Streets (general fund) budget and Capital Improvement Fund. Vehicles & equipment are used in the maintenance and repair of all City roads, sidewalks, parking lots, and rights-of-ways.

PROJECT NUMBER:	30026117
STATUS:	New Project
DEPARTMENT:	Streets
PROJECT MANAGER:	J Glisson/C Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,640,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	275,000	450,000	250,000	350,000	315,000	\$ 1,640,000
						\$ -
						\$ -
TOTAL	\$ 275,000	\$ 450,000	\$ 250,000	\$ 350,000	\$ 315,000	\$ 1,640,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Sanitation (enterprise fund) budget. Vehicles are used for the collection of residential yard debris and annual storm debris. Program is funded through residential fees that generate approximately \$400,000/year

PROJECT NUMBER:	44026115
STATUS:	New Project
DEPARTMENT:	Sanitation
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$510,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
440 Fund - Sanitation	250,000				260,000	\$ 510,000
						\$ -
						\$ -
TOTAL	\$ 250,000	\$ -	\$ -	\$ -	\$ 260,000	\$ 510,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

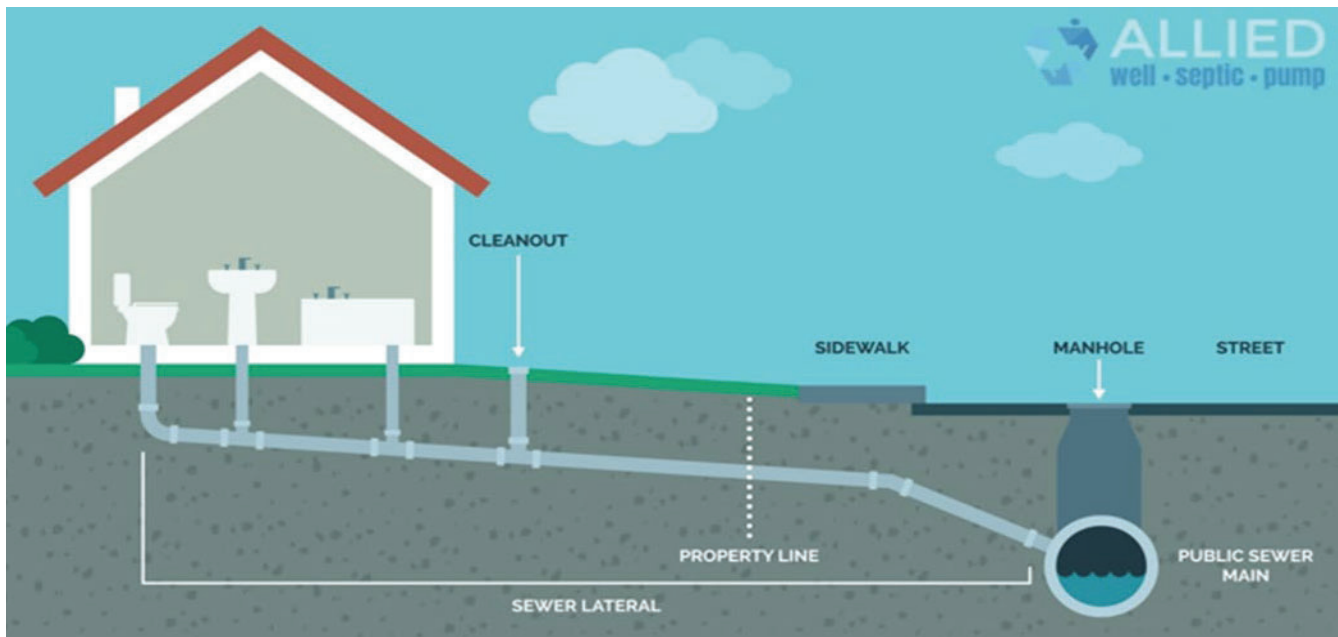
This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Fleet (internal-service fund) budget. Vehicles and equipment are used in the maintenance and repair of the City's fleet and the provision of loaner vehicles for training/travel.

PROJECT NUMBER:	51026110
STATUS:	New Project
DEPARTMENT:	Fleet Division
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$140,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
510 Fund - Fleet	45,000	45,000		50,000		\$ 140,000
						\$ -
						\$ -
TOTAL	\$ 45,000	\$ 45,000	\$ -	\$ 50,000	\$ -	\$ 140,000

Wastewater System Laterals



PROJECT DESCRIPTION

Customer sewer lateral replacement from edge of right-of-way to major sewer collector tap by using city crews for open cut or using a contractor for trenchless cured in place. This will be annual project.

PROJECT NUMBER:	45026001
STATUS:	On-Going
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$530,914

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B5, C1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	100,000	103,000	106,090	109,273	112,551	\$ 530,914
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 530,914

Lift Station Relocation and Reconstruction



PROJECT DESCRIPTION

This project will include the relocation and reconstruction of Wastewater Lift Station #18 to improve system reliability and capacity. We are pursuing grant funding to support this project

PROJECT NUMBER:	25049
STATUS:	New Project
DEPARTMENT:	Utilities - WW/Water
PROJECT MANAGER:	Andre Desilet
START DATE:	1/1/2026
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	300,000					\$ 300,000
						\$ -
						\$ -
TOTAL	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Wastewater Lift Station #3 Reconstruction



PROJECT DESCRIPTION

This project will include reconstruction of the existing lift station #3

PROJECT NUMBER:	25048
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$400,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	400,000					\$ 400,000
						\$ -
						\$ -
TOTAL	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Wastewater Lift Station Upgrades



PROJECT DESCRIPTION

This will include replacement of pumping and control equipment, as needed at various Lift Stations in the City.

PROJECT NUMBER:	45026002
STATUS:	On-Going
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$530,914

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	100,000	103,000	106,090	109,273	112,551	\$ 530,914
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 530,914

Lift Station Generator



PROJECT DESCRIPTION

This will include replacement of propane and diesel generators as needed at various Lift Stations in the City.

PROJECT NUMBER:	45026003
LOCATION:	Throughout system
STATUS:	On-Going
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$530,914

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	100,000	103,000	106,090	109,273	112,551	\$ 530,914
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 530,914

Manhole Rehabilitation



PROJECT DESCRIPTION

This will include sealing and rebuilding benches at various manholes in the City.

PROJECT NUMBER:	45026003
STATUS:	In Progress - Construction
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$325,000

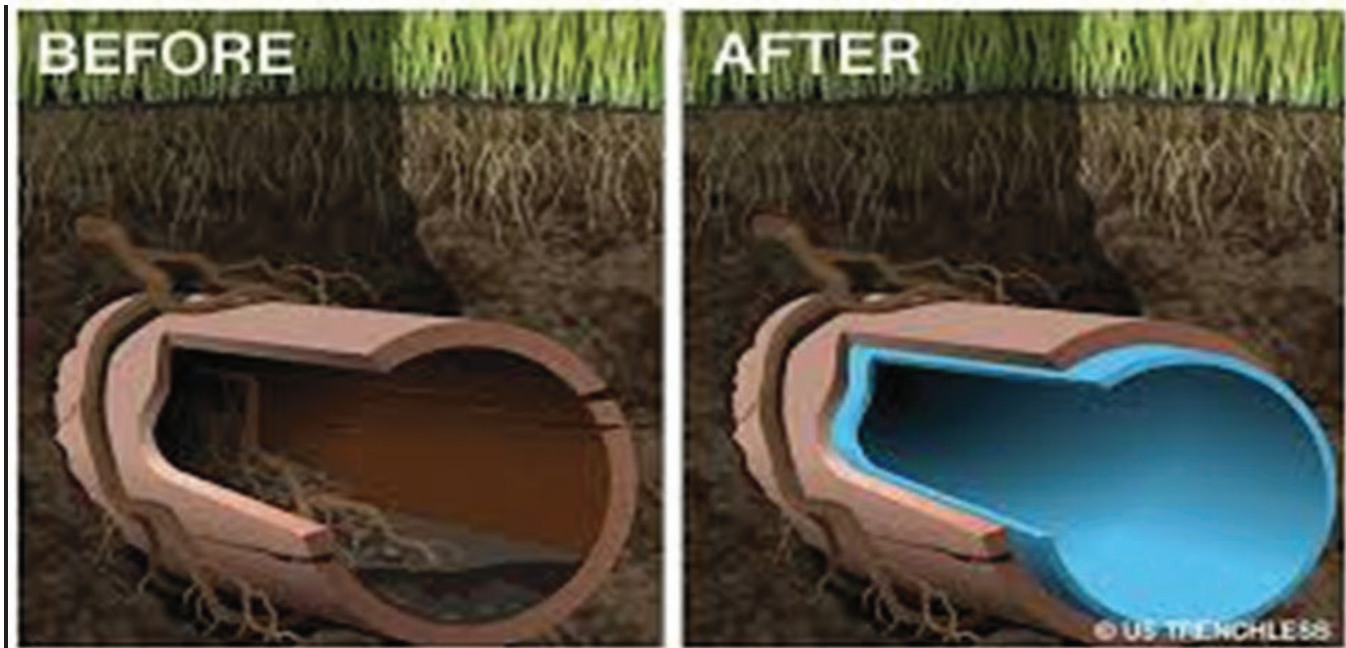
PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A6, B5, C1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	60,000	62,500	65,000	67,500	70,000	\$ 325,000
						\$ -
						\$ -
TOTAL	\$ 60,000	\$ 62,500	\$ 65,000	\$ 67,500	\$ 70,000	\$ 325,000

Gravity Reline



PROJECT DESCRIPTION

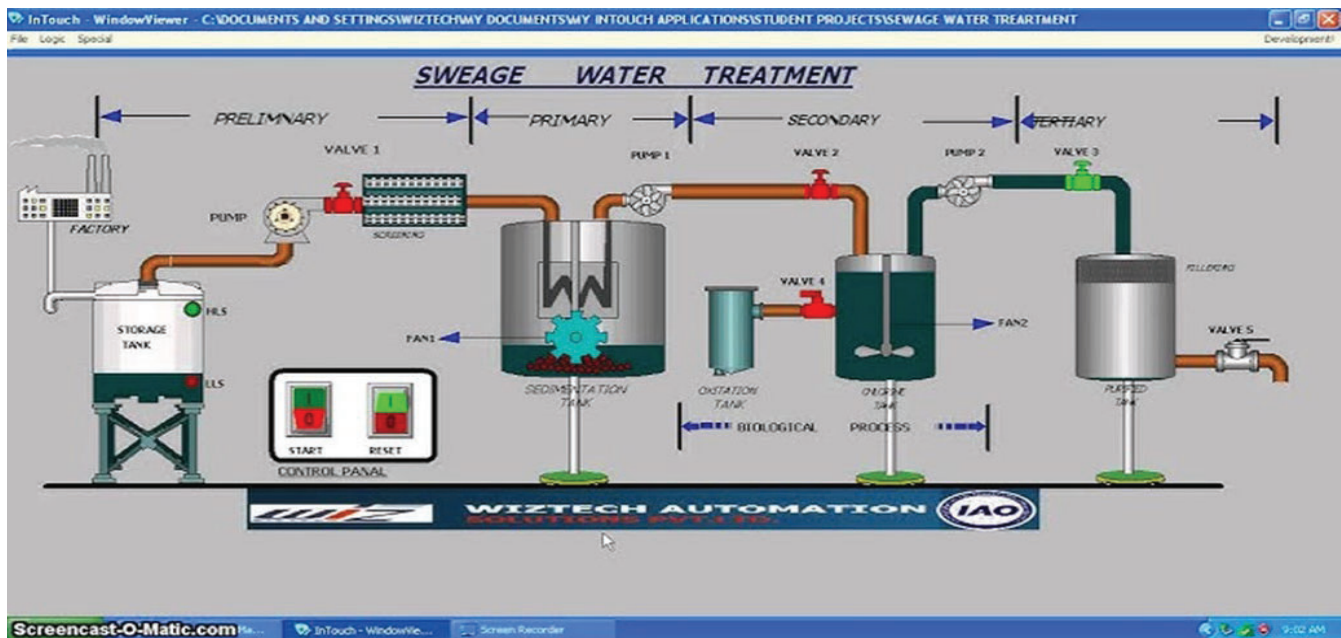
This will include televising, cleaning and lining of sewer lines in the City.

PROJECT NUMBER:	45026005
STATUS:	In Progress - Construction
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B1, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	220,000	230,000	240,000	250,000	260,000	\$ 1,200,000
						\$ -
						\$ -
TOTAL	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000	\$ 1,200,000

Wastewater Plant Automation



PROJECT DESCRIPTION

This will include upgrading equipment in the plant that aides in process control in the wastewater treatment plant.

PROJECT NUMBER:	45026006
STATUS:	On-Going
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$265,456

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B1, B5, C1, C2

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	50,000	51,500	53,045	54,636	56,275	\$ 265,456
						\$ -
						\$ -
TOTAL	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 265,456

Atlantic Avenue Accommodation - Wastewater



PROJECT DESCRIPTION

Utility adjustment and relocation necessary to accommodate the FDOT Atlantic Avenue roadway project and the reconstruction of the associated stormwater system.

PROJECT NUMBER:	45026120
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/20206
ESTIMATED PROJECT COST:	\$200,000

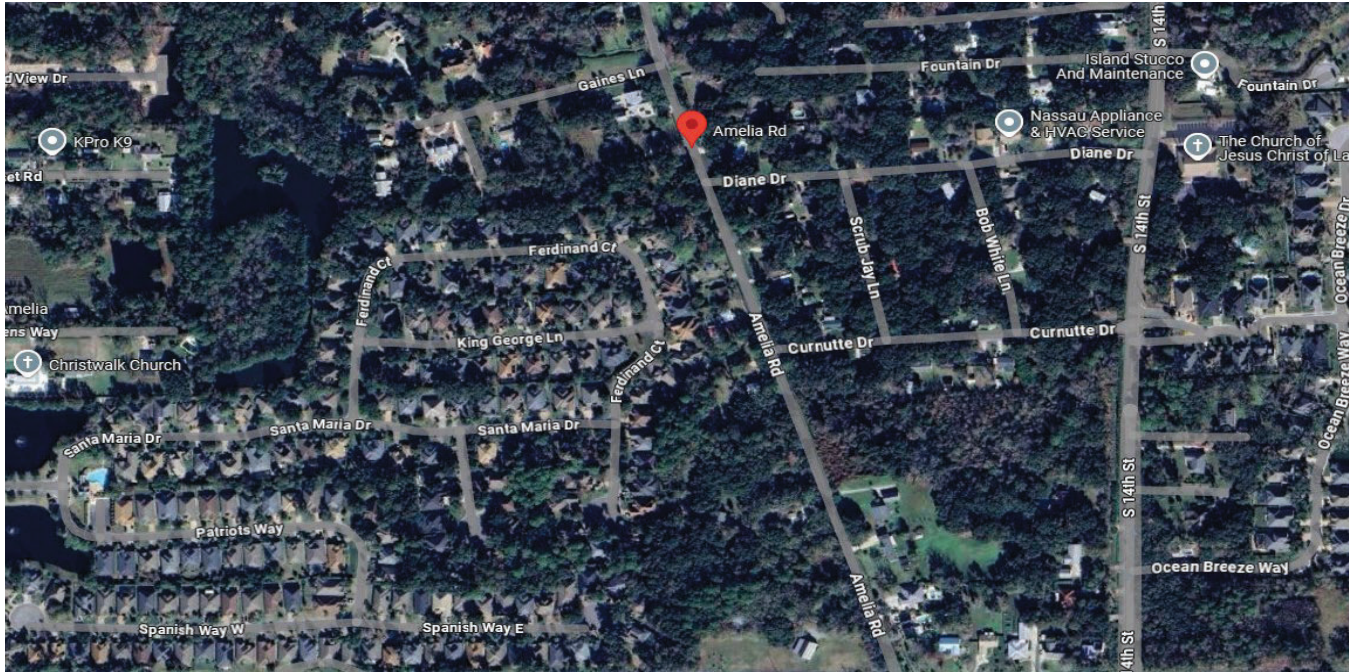
PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B1, B5, C1, C2

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	200,000					\$ 200,000
						\$ -
						\$ -
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Amelia Road Force Main Extension



PROJECT DESCRIPTION

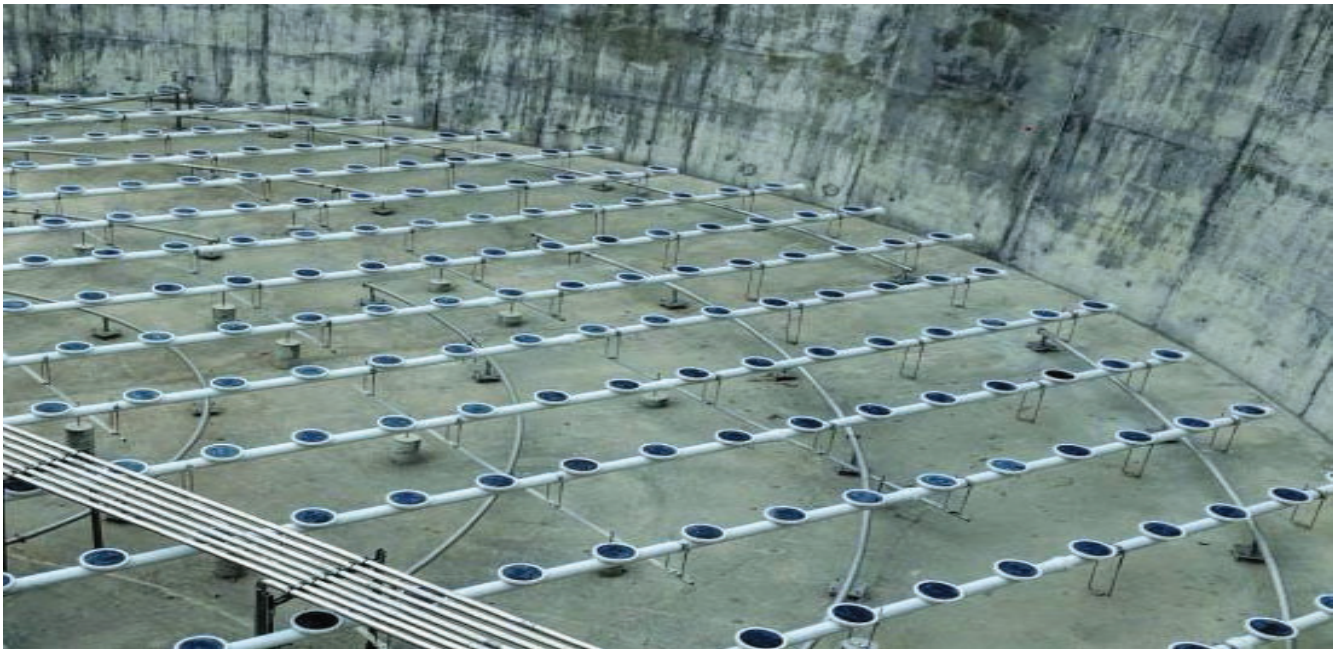
This project will include installation of sewer force main to serve unincorporated areas of Amelia Road. Customers will be able to reimburse a portion of the infrastructure costs upon connection. Engineering is complete for this project.

PROJECT NUMBER:	23051
STATUS:	In Progress - Design
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2026
COMPLETION DATE:	12/31/2026
ESTIMATED PROJECT COST:	\$166,433

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	166,433					\$ 166,433
						\$ -
						\$ -
TOTAL	\$ 166,433	\$ -	\$ -	\$ -	\$ -	\$ 166,433

Digester Blower System



PROJECT DESCRIPTION

Upgrade of the digester blower system for the wastewater treatment plant. This project will replace or rehabilitate the existing system that has reached its end of service life in Digester #2 and expand blower to Digester #1. Improvements will improve performance of the sludge processing system and reduce the amount of material that is hauled off-site for recycling.

PROJECT NUMBER:	25018
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$2,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A2, A3, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
330 Fund - WW Improvement	2,000,000					\$ 2,000,000
						\$ -
						\$ -
TOTAL	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Reclaim Water Advanced Treatment



PROJECT DESCRIPTION

Treatment system upgrades to address updated FDEP permit requirements.

PROJECT NUMBER:	33026010
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$7,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A2, A3, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
330 Fund - WW Improvement		2,000,000			5,000,000	\$ 7,000,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 5,000,000	\$ 7,000,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Wastewater (enterprise) fund. Vehicles and equipment are used for the maintenance and service of the water plants and related infrastructure.

PROJECT NUMBER:	45026119
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	J. Glisson/C. Sabbattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$1,995,000

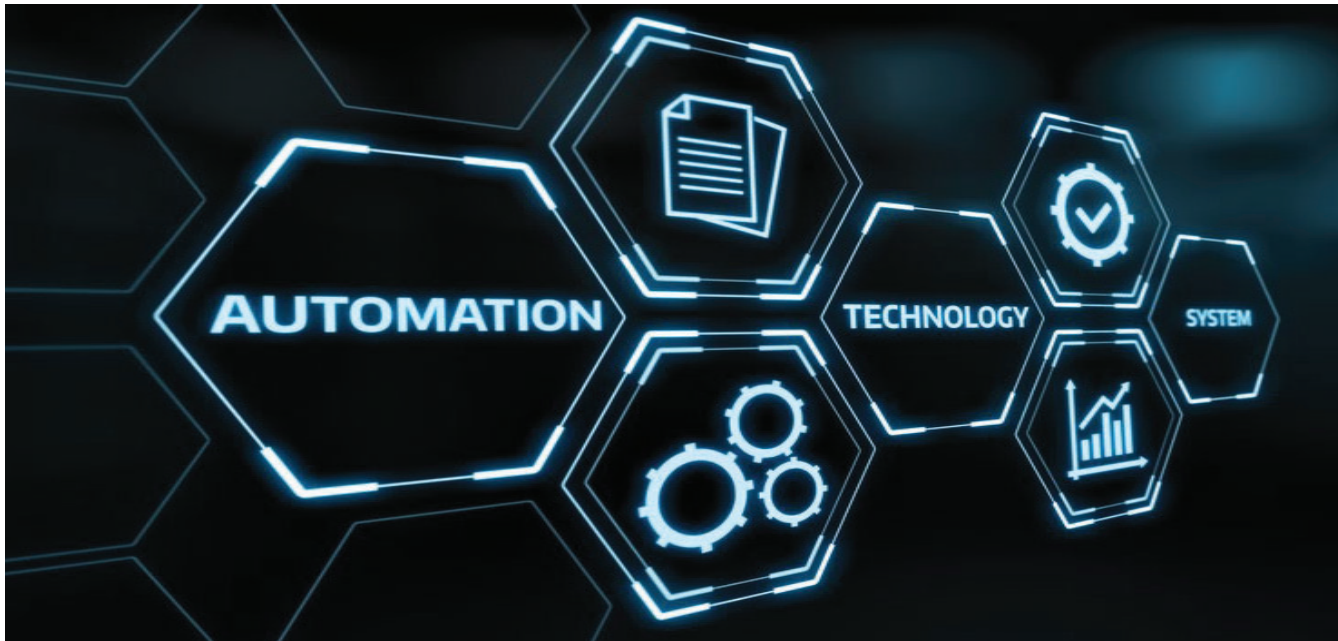
PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	595,000	190,000	310,000	360,000	540,000	\$ 1,995,000
						\$ -
						\$ -
TOTAL	\$ 595,000	\$ 190,000	\$ 310,000	\$ 360,000	\$ 540,000	\$ 1,995,000

Renewal and Replacement Water Service-Plant Automation



PROJECT DESCRIPTION

This annual project will cover the replace of water facilities that have reached end of life.

PROJECT NUMBER:	46026011
STATUS:	On-Going
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$530,910

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A3, A4, A5, A6, B1, B4, B5, C1, C2, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	100,000	103,000	106,090	109,270	112,550	\$ 530,910
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,270	\$ 112,550	\$ 530,910

Amelia Road Water Main Extension



PROJECT DESCRIPTION

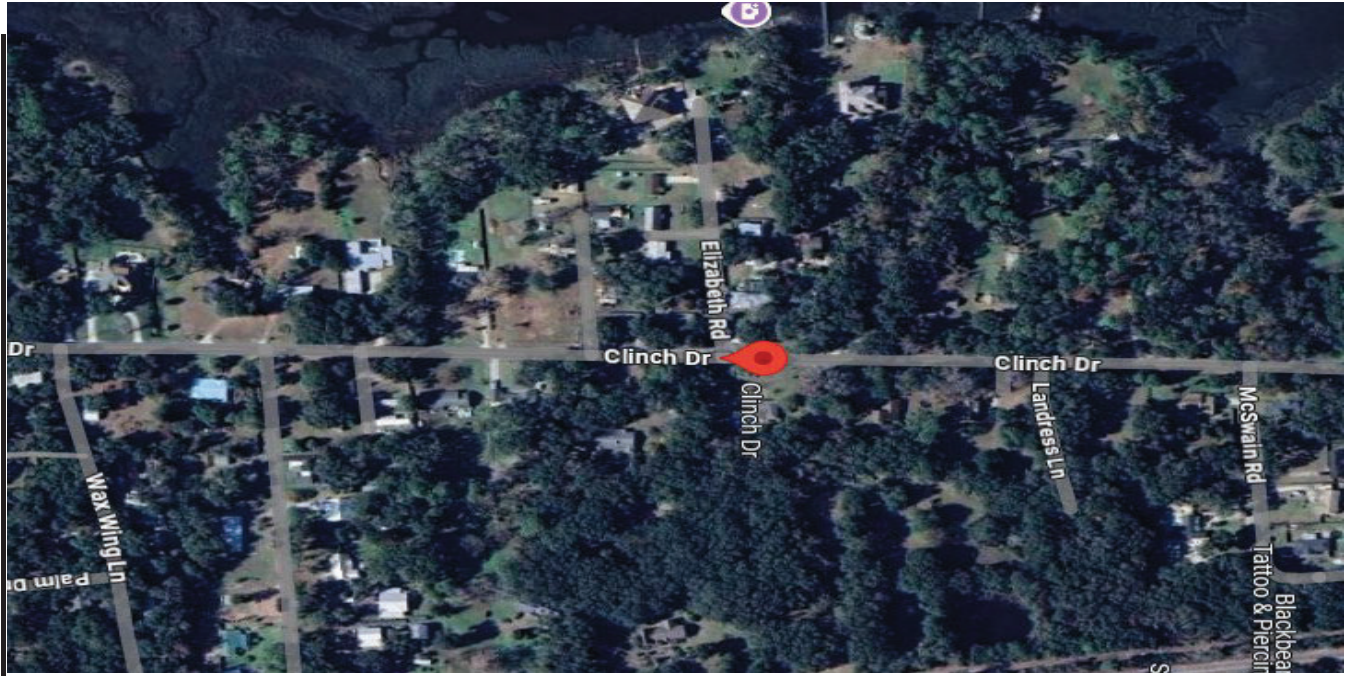
This project will include installation of water main to serve unincorporated areas of Amelia Road. Customers will be able to reimburse a portion of the infrastructure costs upon connection. Engineering is complete for this project.

PROJECT NUMBER:	23052
STATUS:	In Progress
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	12/31/2026
ESTIMATED PROJECT COST:	\$166,433

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	166,433					\$ 166,433
						\$ -
						\$ -
TOTAL	\$ 166,433	\$ -	\$ -	\$ -	\$ -	\$ 166,433

Clinch Drive Water Main Extension



PROJECT DESCRIPTION

This project will include installation of water main to serve unincorporated areas of Clinch Drive. Customers will be able to reimburse a portion of the infrastructure cost upon connection. Engineering is complete for this project.

PROJECT NUMBER:	23045
STATUS:	In Progress
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	12/31/2026
ESTIMATED PROJECT COST:	\$350,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	350,000					\$ 350,000
						\$ -
						\$ -
TOTAL	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Water Meter New Accounts and Large Meters



PROJECT DESCRIPTION

This project is the purchase of new water meters for new services that are paid by the new customer.

PROJECT NUMBER:	46026012
STATUS:	On-Going
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$265,456

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, A5, A6, B5, D1, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	50,000	51,500	53,045	54,636	56,275	\$ 265,456
						\$ -
						\$ -
TOTAL	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 265,456

Water Meter - Periodics



PROJECT DESCRIPTION

This project is the purchase of new water meters for existing accounts that have reached its end of useful life. Change outs of existing meters will be complete in FY25/26. The project for 26/27 will consist of AMI meter reading technology implementation.

PROJECT NUMBER:	46026013
STATUS:	On-Going
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$618,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A3, A5, A6, B5, D1, E1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	388,000	230,000				\$ 618,000
						\$ -
						\$ -
TOTAL	\$ 388,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 618,000

Reclaim Water Implementation



PROJECT DESCRIPTION

Expansion of distribution system to deliver non-potable reuse water to users including the Municipal Golf Course, City Recreation Facilities, Amelia River Golf Course.

PROJECT NUMBER:	46026014
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2032
ESTIMATED PROJECT COST:	\$2,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A3, A4, A5, A6, B1, B4, B5, C1, C2, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water					2,000,000	\$ 2,000,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000

Water Plant #1 Storage Facility



PROJECT DESCRIPTION

This project is for the construction of an equipment storage building. Project will be located within existing treatment plant facility.

PROJECT NUMBER:	46026015
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$50,000

PRIORITIES PER THE COMPREHENSIVE PLAN
C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water		50,000				\$ 50,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Water Plant #2 Roof Restoration



PROJECT DESCRIPTION

Water Treatment Plant #2 roof restoration per facilities maintenance.

PROJECT NUMBER:	46026016
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$160,000

PRIORITIES PER THE COMPREHENSIVE PLAN
C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water			160,000			\$ 160,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000

Water Plant #3 Roof Restoration



PROJECT DESCRIPTION

Water Treatment Plant #3 roof restoration.

PROJECT NUMBER:	46026017
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$150,000

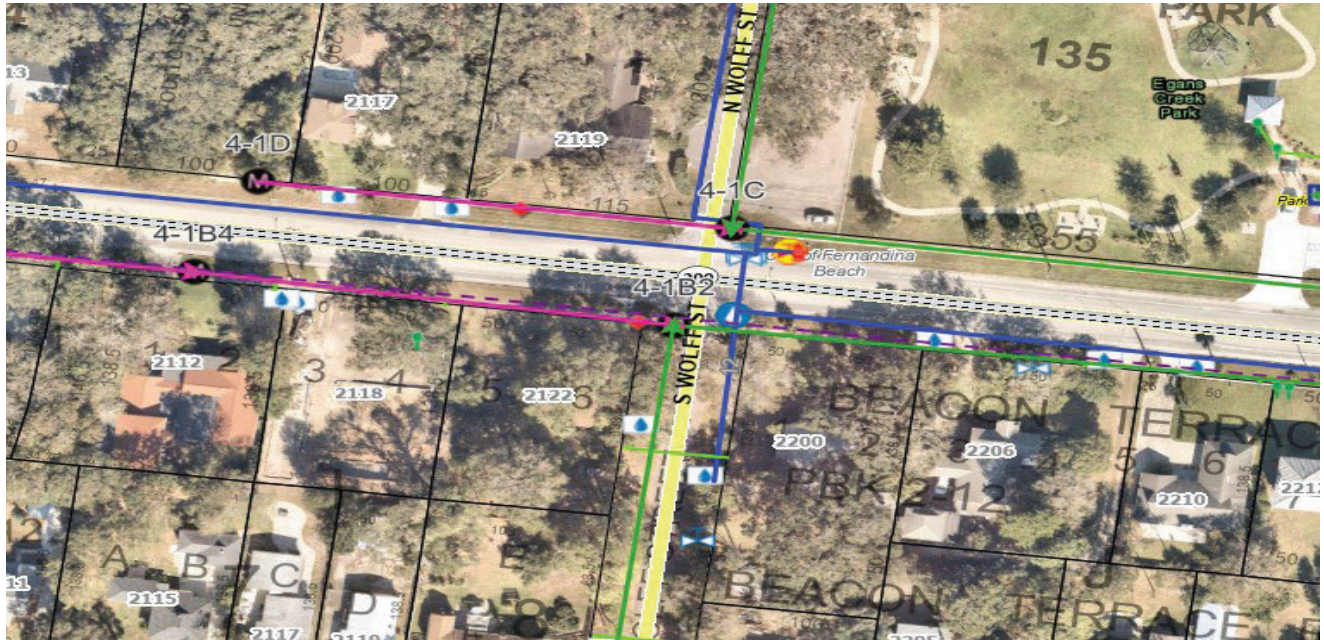
PRIORITIES PER THE COMPREHENSIVE PLAN

C1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water				150,000		\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000

Atlantic Avenue Accommodation - Water



PROJECT DESCRIPTION

Utility adjustment and relocation necessary to accommodate the FDOT Atlantic Avenue roadway project and the reconstruction of the associated stormwater system.

PROJECT NUMBER:	46026119
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B1, B5, C1, C2

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	200,000					\$ 200,000
						\$ -
						\$ -
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

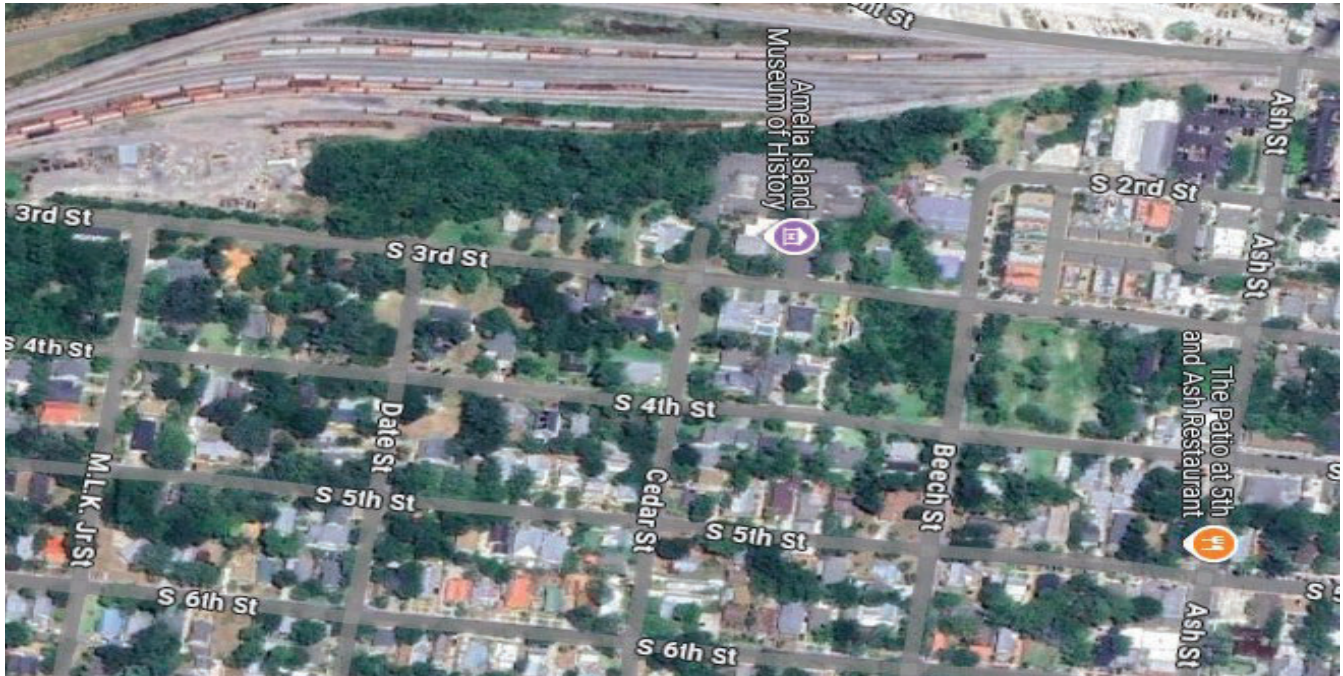
This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Water (enterprise) fund. Vehicles and equipment are used for the maintenance and service of the water plants and related infrastructure.

PROJECT NUMBER:	46026118
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,102,950

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	493,450	147,500	175,000	175,000	112,000	\$ 1,102,950
						\$ -
						\$ -
TOTAL	\$ 493,450	\$ 147,500	\$ 175,000	\$ 175,000	\$ 112,000	\$ 1,102,950

Area 6 - Ash Street to Elm Street (From River to 6th Street)



PROJECT DESCRIPTION

Project includes the upgrade of drainage infrastructure along Ash Street and adjoining side streets. The outfall system across Front Street and the railroad tracks will be upgraded for capacity and will include a filter system to reduce debris and pollutants entering the waterway. Project is identified as a priority in our Stormwater Master Plan. The City received a Resilient Florida Grant from the FDOT in the amount of \$525,626 for this project.

PROJECT NUMBER:	22013
STATUS:	In Progress - Design
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2023
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$2,234,959

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A6, B1, B3, B5, E1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
315 Fund - ARPA Funds 2022	2,234,959					\$ 2,234,959
						\$ -
TOTAL	\$ 2,234,959	\$ -	\$ -	\$ -	\$ -	\$ 2,234,959

Area 4 - Beech Street to 18th Street (Citrona)



PROJECT DESCRIPTION

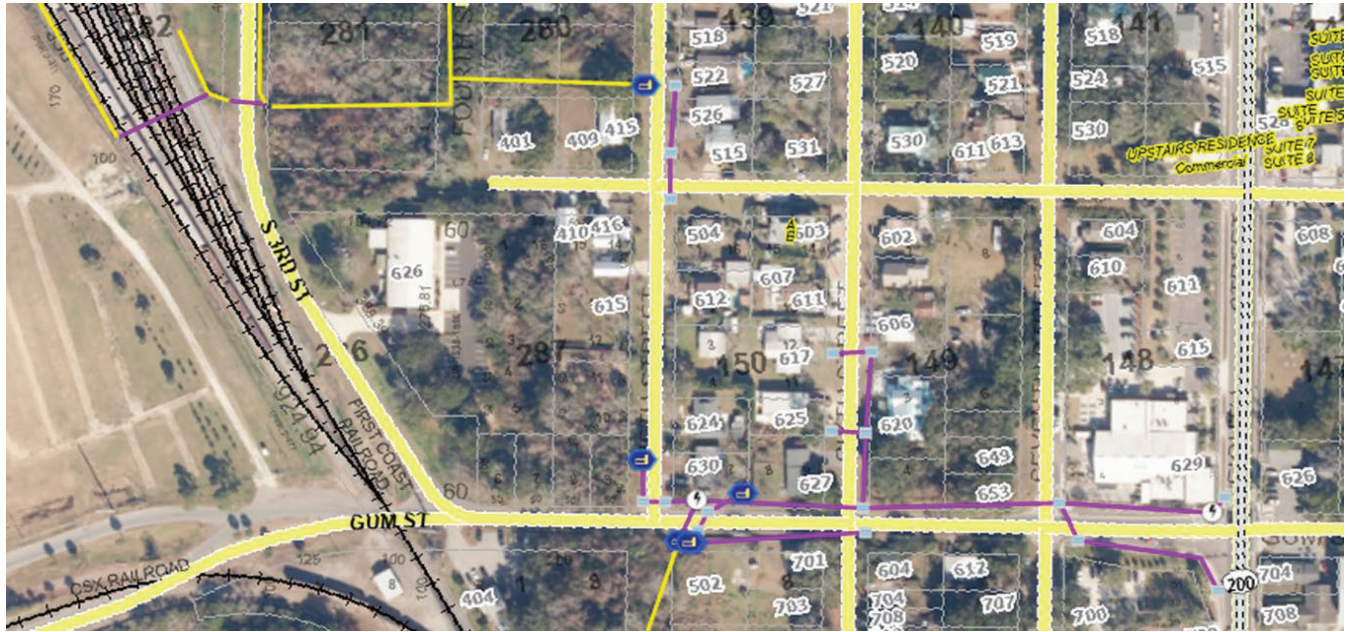
Project includes the replacement of inlets and stormwater piping along Beech Street between 17th Street and 18th Street. The work will upgrade undersized culverts and inlets to convey drainage to the greenway discharge. Project is identified as a priority in our Stormwater Master Plan.

PROJECT NUMBER:	24035
STATUS:	In Progress - Design
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2024
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$55,486

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B2, B3, B5, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		55,486				\$ 55,486
						\$ -
						\$ -
TOTAL	\$ -	\$ 55,486	\$ -	\$ -	\$ -	\$ 55,486

Area 7 - Fir Street to Gum Street (River to 8th Street)



PROJECT DESCRIPTION

Project includes the upgrade of existing drainage infrastructure on Fir Street and Gum Street, from Amelia River to 8th Street. The prioritized elements are the replacement of the culvert under 3rd Street and the railroad at Fir Street. Additional culverts and swale construction is included in project scope of work. This project is identified as a priority in our Stormwater Master Plan.

PROJECT NUMBER:	47026021
STATUS:	New Project
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B2, B3, B5, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		100,000	200,000			\$ 300,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ 300,000

Area 3 - Beech Street (west of 16th Street)



PROJECT DESCRIPTION

Project includes the installation of a drainage and infiltration system along Beech Street and S. 13th Street in the area of Central Park. A large infiltration system will be installed in the open area at the southeast corner of the park that is used for parking. The system will allow continued use of this area for this purpose. This project is identified as a priority in our Stormwater Master Plan.

PROJECT NUMBER:	47026022
STATUS:	New Project
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$350,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B2, B3, B5, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		350,000				\$ 350,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

Area 9 - 1st Avenue (Allan Street to Casino Avenue)



PROJECT DESCRIPTION

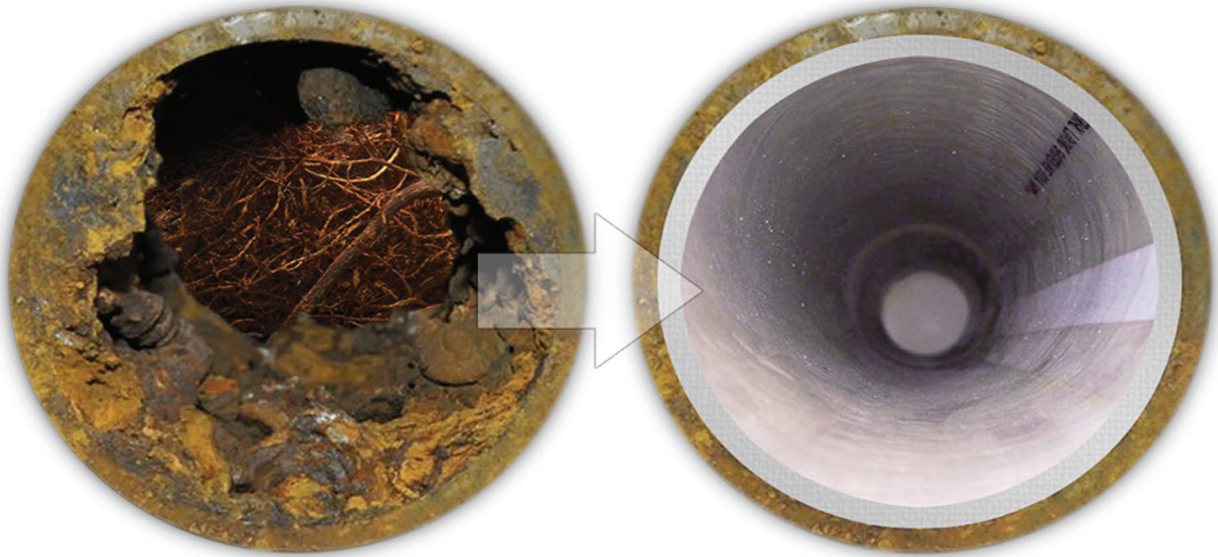
Project includes the upgrade of existing drainage infrastructure on 1st Avenue between Allen Street and Casino Avenue. This project is identified as a priority in our Stormwater Master Plan. Based on conceptual cost estimate from Stormwater Master Plan the project is planned to be constructed over two years.

PROJECT NUMBER:	24038
STATUS:	In Progress - Design
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2023
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$555,200

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B2, B3, B5, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		250,000	305,200			\$ 555,200
						\$ -
						\$ -
TOTAL	\$ -	\$ 250,000	\$ 305,200	\$ -	\$ -	\$ 555,200

CIP Lining of Stormwater Pipes



PROJECT DESCRIPTION

CIP lining of the stormwater pipes throughout the City of Fernandina Beach.

PROJECT NUMBER:	47026024
STATUS:	On-Going
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$711,008

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		169,950	175,049	180,300	185,709	\$ 711,008
						\$ -
						\$ -
TOTAL	\$ -	\$ 169,950	\$ 175,049	\$ 180,300	\$ 185,709	\$ 711,008

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Stormwater (enterprise fund) budget. Vehicles are used for the maintenance of the City's stormwater systems.

PROJECT NUMBER:	47026116
STATUS:	New Project
DEPARTMENT:	Stormwater
PROJECT MANAGER:	J. Glisson/C. Sabbatini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$1,096,440

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater	321,440	50,000	575,000	150,000		\$ 1,096,440
						\$ -
						\$ -
TOTAL	\$ 321,440	\$ 50,000	\$ 575,000	\$ 150,000	\$ -	\$ 1,096,440

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
General Fund (001)						
Planning and Conservation	200,000					200,000
Facilities Maintenance	57,000	66,000	65,000	100,000	65,000	353,000
Police	434,834	475,435	366,435	321,435	466,435	2,064,574
Fire		375,000	60,000	65,000	75,000	575,000
Ocean Rescue	45,000	55,000	140,000	50,000	25,000	315,000
Recreation Department		135,000	50,000	40,000	175,000	400,000
Parks Department		217,500	117,000	74,500	172,000	581,000
Total Fund Appropriations	536,834	1,323,935	798,435	650,935	978,435	4,488,574
Building Fee Fund (140)						
Building Department			100,000	50,000		-
Total Fund Appropriations	-	-	100,000	50,000	-	150,000
Law Enforcement Recovery Fund (190)						
Law Enforcement Recovery Fund	138,000	70,000	142,000	144,000	146,000	640,000
Total Fund Appropriations	138,000	70,000	142,000	144,000	146,000	640,000
Capital Improvement Fund (300)						
Information Technology	395,000	335,000	60,000	60,000	250,000	1,100,000
Police Department	98,702	90,435	89,000	89,000	89,000	456,137
Fire Department		1,474,000	505,000	605,000	1,100,000	3,684,000
Waterfront Resiliency	6,374,609	3,000,000	4,000,000	4,000,000	5,000,000	22,374,609
Non-Departmental/CRA	77,221	420,000	173,000	1,400,000	13,200,000	15,270,221
Library		23,000	170,000		200,000	393,000
Downtown	200,000	5,000,000	6,000,000	4,000,000		15,200,000
Streets Department	1,140,000	3,013,000	1,265,000	1,520,000	2,340,000	9,278,000
Parks and Recreation Department	100,000	250,000	523,000	1,623,000	13,000,000	15,496,000
Parks Division	227,000	2,190,000	1,575,000	700,000	1,200,000	5,892,000
Peck Division		395,000	470,000	325,000	330,000	1,520,000
MLK Division	200,000	490,000	185,000	190,000	115,000	1,180,000
Aquatics Division		100,000	150,000			
Total Fund Appropriations	8,812,532	16,780,435	15,165,000	14,512,000	36,824,000	91,843,967
Capital Expansion Fund (310)						
Administrative	75,000	75,000	80,000	85,000	85,000	400,000
Parks and Recreation	2,150,983	2,350,000	2,000,000			6,500,983
Total Fund Appropriations	2,225,983	2,425,000	2,080,000	85,000	85,000	6,900,983

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Other Capital Improvements (ARPA) Fund (315)						
Stormwater	2,234,959	-				2,234,959
Total Fund Appropriations	2,234,959	-	-	-	-	2,234,959
Wastewater Capital Improvement Fund (330)						
Wasterwater Department	2,000,000	2,000,000			5,000,000	9,000,000
Total Fund Appropriations	2,000,000	2,000,000	-	-	5,000,000	9,000,000
Golf Course Fund (410)						
Golf Department	145,000	1,130,000	945,000	790,000	265,000	3,275,000
Total Fund Appropriations	145,000	1,130,000	945,000	790,000	265,000	3,275,000
Airport Fund (420)						
Airport	4,874,831	6,060,000	290,000	3,290,000	1,025,000	15,539,831
Total Fund Appropriations	4,874,831	6,060,000	290,000	3,290,000	1,025,000	15,539,831
Sanitation Fund (440)						
Sanitation Department	250,000				260,000	510,000
Total Fund Appropriations	250,000	-	-	-	260,000	510,000
Wastewater Fund (450)						
Utilities-Wastewater	2,231,433	903,000	986,315	1,059,955	1,263,928	6,444,631
Total Fund Appropriations	2,231,433	903,000	986,315	1,059,955	1,263,928	6,444,631
Water Fund (460)						
Utilities - Water	1,747,883	579,000	488,045	479,636	2,268,275	5,562,839
Total Fund Appropriations	1,747,883	579,000	488,045	479,636	2,268,275	5,562,839
Stormwater Fund (470)						
Stormwater Department	321,440	975,436	1,255,249	330,300	185,709	3,068,134
Total Fund Appropriations	321,440	975,436	1,255,249	330,300	185,709	3,068,134
Marina Fund (480)						
Marina	666,563	2,660,000	3,065,000	-	1,445,000	7,836,563
Total Fund Appropriations	666,563	2,660,000	3,065,000	-	1,445,000	7,836,563

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Fleet Fund (510)						
Fleet	45,000	45,000		50,000		140,000
Total Fund Appropriations	45,000	45,000	-	50,000	-	140,000
Total Appropriations	\$26,230,458	\$34,951,806	\$25,215,044	\$21,391,826	\$49,746,347	\$157,635,481

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
General Fund (001)						
Planning and Conservation	200,000		65,000	100,000	65,000	200,000
Facilities Maintenance	57,000	66,000	366,435	321,435	466,435	353,000
Police	434,834	475,435	60,000	65,000	75,000	2,064,574
Fire		375,000	140,000	50,000	25,000	575,000
Ocean Rescue	45,000	55,000	50,000	40,000	175,000	315,000
Recreation Department		135,000	117,000	74,500	172,000	400,000
Parks Department		217,500	798,435	650,935	978,435	581,000
Total Fund Appropriations	536,834	1,323,935	798,435	650,935	978,435	4,488,574
Building Fee Fund (140)						
Building Department			100,000	50,000	-	-
Total Fund Appropriations	-	-	100,000	50,000	-	150,000
Law Enforcement Recovery Fund (190)						
Law Enforcement Recovery Fund	138,000	70,000	142,000	144,000	146,000	640,000
Total Fund Appropriations	138,000	70,000	142,000	144,000	146,000	640,000
Capital Improvement Fund (300)						
Information Technology	395,000	335,000	60,000	60,000	250,000	1,100,000
Police Department	98,702	90,435	89,000	89,000	89,000	456,137
Fire Department		1,474,000	505,000	605,000	1,100,000	3,684,000
Waterfront Resiliency	6,374,609	3,000,000	4,000,000	4,000,000	5,000,000	22,374,609
Non-Departmental/CRA	77,221	420,000	173,000	1,400,000	13,200,000	15,270,221
Downtown	518,816	5,000,000	6,000,000	4,000,000		15,518,816
Streets Department	1,140,000	3,013,000	1,265,000	1,520,000	2,340,000	9,278,000
Parks and Recreation Department	100,000	250,000	523,000	1,623,000	13,000,000	15,496,000
Parks Division	227,000	2,190,000	1,575,000	700,000	1,200,000	5,892,000
Peck Division		395,000	470,000	325,000	330,000	1,520,000
MLK Division	200,000	490,000	185,000	190,000	115,000	1,180,000
Aquatics Division		100,000	150,000			
Total Fund Appropriations	9,131,348	16,757,435	14,995,000	14,512,000	36,624,000	91,769,783
Capital Expansion Fund (310)						
Administrative	75,000	75,000	80,000	85,000	85,000	400,000
Parks and Recreation	2,150,983	2,350,000	2,000,000			6,500,983
Total Fund Appropriations	2,225,983	2,425,000	2,080,000	85,000	85,000	6,900,983

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Other Capital Improvements (ARPA) Fund (315)						
Stormwater	2,234,959	-	-	-	-	2,234,959
Total Fund Appropriations	2,234,959	-	-	-	-	2,234,959
Wastewater Capital Improvement Fund (330)						
Wastewater Department	2,000,000	2,000,000	-	-	5,000,000	9,000,000
Total Fund Appropriations	2,000,000	2,000,000	-	-	5,000,000	9,000,000
Golf Course Fund (410)						
Golf Department	145,000	1,130,000	945,000	790,000	265,000	3,275,000
Total Fund Appropriations	145,000	1,130,000	945,000	790,000	265,000	3,275,000
Airport Fund (420)						
Airport	4,874,831	6,060,000	290,000	3,290,000	1,025,000	15,539,831
Total Fund Appropriations	4,874,831	6,060,000	290,000	3,290,000	1,025,000	15,539,831
Sanitation Fund (440)						
Sanitation Department	250,000	-	-	-	260,000	510,000
Total Fund Appropriations	250,000	-	-	-	260,000	510,000
Wastewater Fund (450)						
Utilities-Wastewater	2,231,433	903,000	986,315	1,059,955	1,263,928	6,444,631
Total Fund Appropriations	2,231,433	903,000	986,315	1,059,955	1,263,928	6,444,631
Water Fund (460)						
Utilities - Water	1,747,883	579,000	488,045	479,636	2,268,275	5,562,839
Total Fund Appropriations	1,747,883	579,000	488,045	479,636	2,268,275	5,562,839
Stormwater Fund (470)						
Stormwater Department	321,440	975,436	1,255,249	330,300	185,709	3,068,134
Total Fund Appropriations	321,440	975,436	1,255,249	330,300	185,709	3,068,134
Marina Fund (480)						
Marina	666,563	2,660,000	3,065,000	-	1,445,000	7,836,563
Total Fund Appropriations	666,563	2,660,000	3,065,000	-	1,445,000	7,836,563

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Fleet Fund (510)						
Fleet	45,000	45,000		50,000		140,000
Total Fund Appropriations	45,000	45,000	-	50,000	-	140,000
Total Appropriations	\$26,549,274	\$34,928,806	\$25,045,044	\$21,391,826	\$49,546,347	\$157,561,297

BUDGET SUMMARY

CITY OF FERNANDINA BEACH - FISCAL YEAR 2026-2027

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF FERNANDINA BEACH ARE 9.24% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

Millage Per \$1,000

General Fund 4.8530

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	DEBT SERVICE FUNDS	INTERNAL SERVICE FUNDS	TRUST FUNDS	TOTAL BUDGET
CASH BALANCE BROUGHT FORWARD	11,620,565	7,708,551	16,743,125	13,982,705	850,948	269,933	60,326,241	111,502,068
<u>Estimated Revenues</u>								
TAXES	Millage Per \$1,000							
Ad Valorem Taxes	4.8530	23,585,007	388,184					23,973,191
Sales/Use/Fuel Taxes		4,419,993	-				225,000	4,644,993
Franchise Fees		2,053,500						2,053,500
Utility Service Taxes		2,850,000						2,850,000
Licenses/Permits		526,600	1,012,894	840,000				2,379,494
Intergovernmental		733,622	8,993	5,182,466	4,455,200			10,380,281
Charges for Services		2,105,287	851,509	25,172,801				28,129,597
Fines/Forfeitures		21,000	2,500					23,500
Miscellaneous		190,540	148,850	292,000	10,462,293	12,000	42,900	20,142,314
Other Financing Sources		5,362,235	-	9,018,333	2,221,758	2,383,321	3,147,891	22,133,538
TOTAL REVENUES AND OTHER FINANCE SOURCES		38,997,784	5,262,930	15,332,799	42,312,052	2,395,321	3,190,791	116,710,408
TOTAL ESTIMATED REVENUES AND BALANCES		50,618,349	12,971,481	32,075,924	56,294,757	3,246,269	3,460,724	228,212,476
<u>EXPENDITURES/EXPENSES</u>								
General Government		8,414,912	-	535,000		1,456,127	4,444,400	14,850,439
Public Safety		18,572,284	1,740,302	-				20,312,586
Physical Environment			849,327	19,406,655	21,253,735	1,868,347		43,378,064
Transportation		2,196,258	-	-	6,834,837			9,031,095
Economic Environment		479,240	1,251,780					1,731,020
Human Services		142,500	-					142,500
Culture/Recreation		5,339,489	-	1,938,350	15,744,436			23,022,275
Debt Services			751,424	1,334,057	2,383,321			4,468,802
Other Financing Uses		6,409,620	4,951,926		2,960,725	-		14,322,271
TOTAL EXPENDITURES/EXPENSES		41,554,303	8,793,335	22,631,429	48,127,790	2,383,321	3,324,474	131,259,052
RESERVES		9,064,046	4,178,146	9,444,495	8,166,967	862,948	136,250	96,953,424
TOTAL APPROPRIATED EXPENDITURES AND RESERVES		50,618,349	12,971,481	32,075,924	56,294,757	3,246,269	3,460,724	228,212,476

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

NOTICE OF PROPOSED TAX INCREASE

The City of Fernandina Beach has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy.....\$22,226,373**
- B. Less tax reductions due to Value Adjustment
Board and other assessment changes.....\$(10,850)**
- C. Actual property tax levy.....\$22,215,523**

This year's proposed tax levy.....\$24,740,294

All concerned citizens are invited to attend a public hearing on the tax increase to be held on

Tuesday, September 15, 2026

5:05 p.m.

at

Commission Chambers, City Hall

204 Ash Street, Fernandina Beach, FL 32034

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.