AGENDA
FERNANDINA BEACH CITY COMMISSION
WORKSHOP
AUGUST 3, 2022
6:00 PM
CITY HALL COMMISSION CHAMBERS
204 ASH STREET
FERNANDINA BEACH, FL 32034

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PLEDGE OF ALLEGIANCE**

4. **DISCUSSION**

   4.1 *Proposed FY 2022/2023 Budget*

5. **PUBLIC COMMENT**

6. **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: Discussion
Proposed FY2022/2023 Budget

ITEM TYPE: Discussion

REQUESTED ACTION: No action requested.

SYNOPSIS: City Commission discussion regarding development of FY 2022/2023 budget based upon the adopted tentative millage rate of 5.3330.

FISCAL IMPACT:

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S):

Dale Martin, City Manager 7/26/2022

Monica C. Benischeck

Submitted By: Monica Benischeck, Administrative Services Manager

Date: February 10, 2022

COMMISSION ACTION:

Fiscal Year 2022-2023

Proposed Annual Budget

July 18, 2022

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City of Fernandina Beach
Mr. Dale L. Martin
Office of the City Manager
dmartin@fbfl.org

July 18, 2022

Honorable City Commissioners, Residents, and Staff of the City of Fernandina Beach:

Please find following this memorandum the proposed Fiscal Year (FY) 2023 budget for the City of Fernandina Beach.

The proposed budget reflects total revenues and expenditures in the amount of $195,278,427. Approximately one-third of that amount, however, is related to cash, revenues, and expenditures associated with the Trust and Agency Funds. With those funds excluded, proposed revenues and expenditures total $124,580,762, which represents an approximate 12.5% increase relative to the FY 2022 adopted budget. The higher expenditures are primarily the result of national, state, and regional economic factors: the increased costs of labor, equipment, and materials following the Covid pandemic.

The portion of the proposed budget that typically draws the most interest is the General Fund, which is the primary operating fund for the City, and principally financed by property tax receipts. The proposed General Fund expenditures total $25,910,546, approximately a 10% increase over FY 2022. The proposed General Fund budget is supported primarily by the same operating millage rate of the current year: 5.3330 mills. The millage rate, although unchanged, is defined by state statutes, as a tax *increase*, due to the amount of additional revenue generated by rising property values. While the cost of living (+7.0%) and market values of properties (+14.0%) continue to significantly rise, the provisions of the State of Florida's constitutional Save Our Homes limit the increase of "homesteaded" (principal residence) properties' assessed value to only 3.0%.

The proposed property tax levy, at a collection rate of 96%, will generate approximately $17,570,498. Most homesteaded properties will see a small increase in the City tax burden due to the proposed millage rate. The owners of a "homesteaded" property limited to the 3.0% increase will pay approximately an additional $16.00 per $100,000 of Taxable Value. For a homestead property with an Assessed Value of $300,000, the increase is approximately $50 for the 2022 tax year. Non-homesteaded properties will pay an additional $37.00 per $100,000 of Assessed Value.

The Capital Improvement Project Committee prepared a detailed Capital Improvement budget for FY 2023. Capital expenditures, funded through property taxes, utility fees, impact fees, loans, federal and state allocations, and grants, are approximately $6.9 million. Proposed capital projects include improvements to City streets and sidewalks; to recreational facilities such as the Atlantic and Martin Luther King, Jr. Recreation Centers, the Peck Center, Central Park, and area beaches; for public safety facilities and operations; for enhanced information technology; and for other City facilities such as City Hall, the library, and the lighthouse. Funding has also been allocated for downtown improvements: railroad safety, utility relocation, sidewalks, and streetscape.

The federal American Rescue Plan Act (ARPA) funds provided to the City (approximately $6.5 million), are slated to be used for additional Amelia River waterfront improvements, utility improvements, roads, and City facilities. In accordance with federal regulations, the ARPA funds must be expended by December 2024.

Staffing changes in the General Fund include three additional firefighters and one additional information technology specialist. With the anticipated transition of cemetery maintenance to a private contractor, two cemetery maintenance positions will be eliminated. Other General Fund staffing changes (non-financial) are related to the re-organization of several departments, including the City Manager, Code Enforcement, Planning and Conservation, and Parks and Recreation.

In accordance with the City's reserve policy, approximately $5,100,000, roughly 20.0% of General Fund expenditures, is budgeted for reserves. The restricted reserves of the Building Department, separated from the General Fund, sit at $1.64 million.

For the first time in six years, the City's water and wastewater fees will increase modestly. As with the other City departments, labor, equipment, and material costs have increased markedly over the past year. City staff is aware of impending federal and state regulations associated with water and wastewater services and must develop appropriate plans for adapting to the new regulations, all of which will require additional investment in the City's water and wastewater systems.

The budget is a lengthy and complex document and requires the support and assistance of not only Ms. Testagrose (City Comptroller) and her staff, but also every City Department Director. Their leadership, experience, and dedication have placed the City in a strong organizational, operational, and financial position. Of similar significant importance to the Directors are the frequently unheralded City junior staff: the women and men who serve as public safety officers, maintenance workers, code enforcement officers, information technology specialists, and general government administrators. This community is served well by proud and dedicated employees.

I have now served this community for almost seven years. The City has recently accomplished several projects that have required patience and perseverance. The City was finally reimbursed over $7,000,000 for repairs from Hurricane Matthew. Long-desired enhancements to the Amelia River waterfront have started, with the first element, a riverwalk and seawall, completed this year. It has been the goal of many City Commissions to re-open the Alachua Street crossing and that project, too, is tantalizing close to beginning and will spur additional economic redevelopment of neglected areas of downtown. The Peck Center preservation effort, restoring one of the most significant historic landmarks of the City's racial diversity, will continue and be rightfully celebrated.

This is a beautiful place, but as our American forefathers alluded, through our collaborative efforts, we can become "more perfect." Many of our shortcomings pale in comparison to the challenges of other communities throughout this country. We have high expectations for this community, and I truly believe that we should continue to reach for those objectives but remain well-grounded in today's reality. I remain honored and privileged to serve the City Commission and residents of Fernandina Beach. Thank you for your support.

Sincerely,

Dale L. Martin
City Manager

Millage

Millage Rates & Property Taxes

FY 21/22 Adjusted Rollback Rate (Maximum Majority Vote)					
Property Taxes	5.3330	*15,990,886*	3,009,887,290	TV	
Voter Approved Debt	0	-	2,998,478,523	TVACT	
Total	5.3330	15,990,886			
BUDGET		15,351,251			
Bud as a % of Total		96.0%			
			TRIM requires minimum of 95% for budget		
FY 22/23 ROLLBACK RATE (Majority Vote)					% Change
Property Taxes	*4.7709*	*16,373,501*	3,353,070,014	Comp TV	11.83%
Voter Approved Debt	*0*	*-*	3,431,952,310	Total TV	14.46%
Total	*4.7709*	*16,373,501*			
BUDGET		*15,718,561*			
Bud as a % of Total		*96.0%*			
FY 22/23 Adjusted Rollback Rate (Maximum Majority Vote)					
Property Taxes	*5.0634*	*17,377,197*			
Voter Approved Debt	*0*	*-*			
Total	*5.0634*	*17,377,197*			
			incr over Rollback		
BUDGET		*16,682,109*	*963,548*		
Bud as a % of Total		*96.0%*			
FY 22/23 Oper'g Millage Rate (2/3 Majority Vote Required)					
Property Taxes	***5.3330***	***18,302,602***			
Voter Approved Debt	***0***	***-***			
Total	***5.3330***	***18,302,602***			
			incr over Rollback		
BUDGET		***17,570,498***	***1,851,937***		
Bud as a % of Total		***96.0%***			
FY 22/23 Budget - (2/3rds Majority Vote Maximum)					
Property Taxes	*5.5697*	*19,114,945*			
Voter Approved Debt	*0*	*-*			
Total	*5.5697*	*19,114,945*			
			incr over Rollback		
BUDGET		*18,350,346*	*2,631,785*		
Bud as a % of Total		*96.0%*			

@96%, for every .1 increase in Millage, Property Tax Revenue increases $329,467

City of Fernandina Beach
Property Tax Information

Fiscal Year	Taxable Value	Millage Rate	Calculated Receipts	% Change Taxable Val.	% Change Dollars	% Change Tax Rate
2004-2005	$1,275,208,887	6.0762	$ 7,361,003	13.01%	13.01%	0.00%
2005-2006	$1,515,995,430	5.1825	$ 7,463,814	18.88%	1.40%	-14.71%
2006-2007	$1,805,613,639	4.4106	$ 7,565,648	19.10%	1.36%	-14.89%
2007-2008	$2,044,451,517	4.0678	$ 7,978,900	13.23%	5.46%	-7.77%
2008-2009	$2,029,226,937	4.2209	$ 8,213,322	-0.74%	2.94%	3.76%
2009-2010	$1,946,524,333	4.4855	$ 8,294,500	-4.08%	0.99%	6.27%
2010-2011	$1,730,492,245	4.9365	$ 8,115,446	-11.10%	-2.16%	10.05%
2011-2012	$1,643,503,761	5.4335	$ 8,538,000	-5.03%	5.21%	10.07%
2012-2013	$1,562,224,641	6.3001	$ 9,350,100	-4.95%	9.51%	15.95%
2013-2014	$1,535,000,000	6.5080	$ 9,894,587	-1.74%	5.82%	3.30%
2014-2015	$1,608,455,119	6.3663	$ 10,356,519	4.79%	4.67%	-2.18%
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%

	BUDGET 2022	BUDGET 2023	% Change
Operating	5.3330	5.3330	0.00%
Voter Approved Debt	-	-	0.00%
Total	**5.3330**	**5.3330**	**0.00%**

City of Fernandina Beach TAXABLE VALUE No change					
VALUE OF HOME		**2023 TAX**	**2022 TAX**	**$ Change**	**% Change**
ROLLBACK	Millage - Operating	4.7709	5.3330		
3 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.7709**	**5.333**		
$100,000 in 2022	Operating	$ 477.09	$ 533.30	$ (56.21)	-10.54%
$100,000 in 2023	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 477.09	$ 533.30	$ (56.21)	-10.54%
Adj'd ROLLBACK	Millage - Operating	5.0634	5.3330		
3 Votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.0634**	**5.333**		
$100,000 in 2022	Operating	$ 506.34	$ 533.30	$ (26.96)	-5.06%
$100,000 in 2023	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 506.34	$ 533.30	$ (26.96)	-5.06%
Proposed Budget Rate	Millage - Operating	5.3330	5.3330		
4 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.333**	**5.333**		
$100,000 in 2022	Operating	$ 533.30	$ 533.30	$ -	0.00%
$100,000 in 2023	Debt	$ -	$ -	$ -	0.00%
	Total	$ 533.30	$ 533.30	$ -	0.00%
MAXIMUM Rate	Millage - Operating	5.5697	5.3330		
4 votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.5697**	**5.333**		
$100,000 in 2022	Operating	$ 556.97	$ 533.30	$ 23.67	4.44%
$100,000 in 2023	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 556.97	$ 533.30	$ 23.67	4.44%

City of Fernandina Beach TAXABLE VALUE Save Our Homes 3.0% increase (CPI 7.0%)					
VALUE OF HOME		**2023 TAX**	**2022 TAX**	**$ Change**	**% Change**
ROLLBACK	Millage - Operating	4.7709	5.3330		
3 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.7709**	**5.333**		
$100,000 in 2022	Operating	$ 491.40	$ 533.30	$ (41.90)	-7.86%
$103,000 in 2023	Debt - Voter				
	Total	$ 491.40	$ 533.30	$ (41.90)	-7.86%
Adj'd ROLLBACK	Millage - Operating	5.0634	5.3330		
3 Votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.0634**	**5.333**		
$100,000 in 2022	Operating	$ 521.53	$ 533.30	$ (11.77)	-2.21%
$103,000 in 2023	Debt - Voter				
	Total	$ 521.53	$ 533.30	$ (11.77)	-2.21%
Proposed Budget Rate	Millage - Operating	5.3330	5.3330		
4 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.333**	**5.333**		
$100,000 in 2022	Operating	$ 549.30	$ 533.30	$ 16.00	3.00%
$103,000 in 2023	Debt				
	Total	$ 549.30	$ 533.30	$ 16.00	3.00%
MAXIMUM Rate	Millage - Operating	5.5697	5.3330		
4 votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.5697**	**5.333**		
$100,000 in 2022	Operating	$ 573.68	$ 533.30	$ 40.38	7.57%
$103,000 in 2023	Debt - Voter				
	Total	$ 573.68	$ 533.30	$ 40.38	7.57%

City of Fernandina Beach
TAXABLE VALUE
7.0% increase (Non-Homestead Property)

VALUE OF HOME		2023 TAX	2022 TAX	$ Change	% Change
ROLLBACK	Millage - Operating	4.7709	5.3330		
3 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.7709**	**5.333**		
$100,000 in 2022	Operating	$ 510.49	$ 533.30	$ (22.81)	-4.28%
$107,000 in 2023	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 510.49	$ 533.30	$ (22.81)	-4.28%
Adj'd ROLLBACK	Millage - Operating	5.0634	5.3330		
3 Votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.0634**	**5.333**		
$100,000 in 2022	Operating	$ 541.78	$ 533.30	$ 8.48	1.59%
$107,000 in 2023	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 541.78	$ 533.30	$ 8.48	1.59%
Proposed Budget Rate	Millage - Operating	5.3330	5.3330		
4 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.333**	**5.333**		
$100,000 in 2022	Operating	$ 570.63	$ 533.30	$ 37.33	7.00%
$107,000 in 2023	Debt	$ -	$ -	$ -	0.00%
	Total	$ 570.63	$ 533.30	$ 37.33	7.00%
MAXIMUM Rate	Millage - Operating	5.5697	5.3330		
4 votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.5697**	**5.333**		
$100,000 in 2022	Operating	$ 595.96	$ 533.30	$ 62.66	11.75%
$107,000 in 2023	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 595.96	$ 533.30	$ 62.66	11.75%

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FLORIDA Department of Revenue

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2022	County : NASSAU
Principal Authority : CITY OF FERNANDINA BEACH	Taxing Authority : CITY OF FERNANDINA BEACH

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$	2,898,851,400		(1)
2.	Current year taxable value of personal property for operating purposes	$	530,487,492		(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	2,613,418		(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$	3,431,952,310		(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$	78,882,296		(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$	3,353,070,014		(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$	2,998,478,523		(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☑ YES	☐ NO	Number 1	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☑ YES	☐ NO	Number 1	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/29/2022 4:42 PM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	0.0000	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	0	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	0	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	0	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	0	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	3,353,070,014	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	0.0000	per $1000	(16)
17.	Current year proposed operating millage rate	0.0000	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	0	(18)

Continued on page 2

FLORIDA Department of Revenue

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CERTIFICATION OF VOTED DEBT MILLAGE

DR-420DEBT
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2022	County : NASSAU
Principal Authority : CITY OF FERNANDINA BEACH	Taxing Authority : CITY OF FERNANDINA BEACH
Levy Description : VOTED DEBT	

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$	2,898,851,400	(1)
2.	Current year taxable value of personal property for operating purposes	$	530,487,492	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	2,613,418	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$	3,431,952,310	(4)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/29/2022 4:42 PM

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Current year proposed voted debt millage rate	0.0000	per $1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	0.0000	per $1,000	(6)

SIGN HERE	**Taxing Authority Certification**	I certify the proposed millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :	Date :	
	Title : DALE L. MARTIN, CITY MGR	Contact Name and Contact Title : PAULINE TESTAGROSE, COMPTROLLER	
	Mailing Address : 204 ASH ST	Physical Address : 204 ASH ST	
	City, State, Zip : FERNANDINA BEACH, FL 32034	Phone Number : 9043103334	Fax Number : 9043103457

INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

All TRIM forms for taxing authorities are available on our website at **http://dor.myflorida.com/dor/property/trim**

FLORIDA Department of Revenue

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DR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2022	County : NASSAU
Principal Authority : CITY OF FERNANDINA BEACH	Taxing Authority : CITY OF FERNANDINA BEACH
Community Redevelopment Area : Fernandina Beach CRA	Base Year : 2013

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	$	22,810,810	(1)
2.	Base year taxable value in the tax increment area	$	10,681,864	(2)
3.	Current year tax increment value *(Line 1 minus Line 2)*	$	12,128,946	(3)
4.	Prior year Final taxable value in the tax increment area	$	20,306,407	(4)
5.	Prior year tax increment value *(Line 4 minus Line 2)*	$	9,624,543	(5)

SIGN HERE

Property Appraiser Certification — I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/29/2022 4:42 PM

SECTION II: COMPLETED BY TAXING AUTHORITY **Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.**

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:

6a.	Enter the proportion on which the payment is based.		0.00 %	(6a)
6b.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 6a)* ***If value is zero or less than zero, then enter zero on Line 6b***	$	0	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	$	0	(6c)

7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:

7a.	Amount of payment to redevelopment trust fund in prior year	$	0	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	0.0000	per $1,000	(7b)
7c.	Taxes levied on prior year tax increment value *(Line 5 multiplied by Line 7b, divided by 1,000)*	$	0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value *(Line 7a divided by Line 7c, multiplied by 100)*		0.00 %	(7d)
7e.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 7d)* ***If value is zero or less than zero, then enter zero on Line 7e***	$	0	(7e)

SIGN HERE

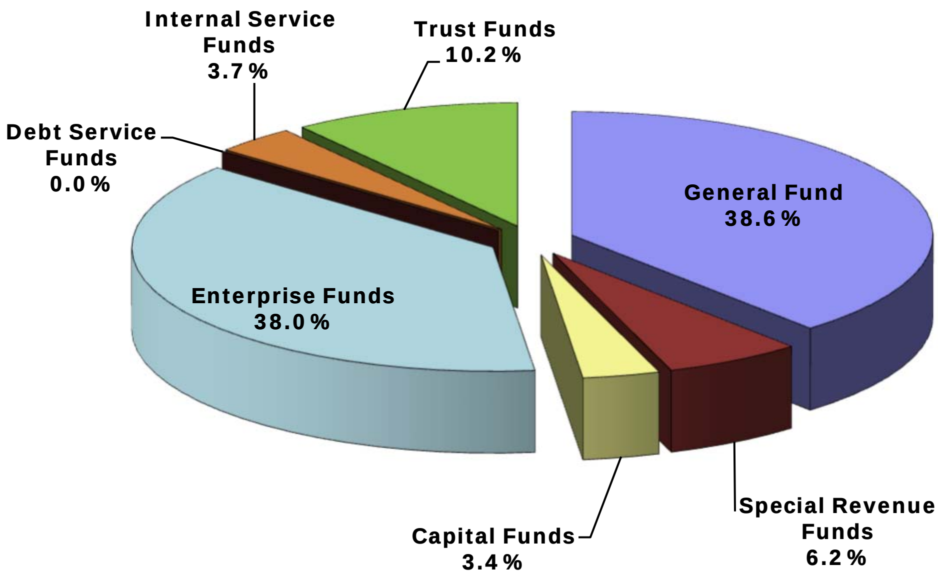
Taxing Authority Certification — **I certify the calculations, millages and rates are correct to the best of my knowledge.**

Signature of Chief Administrative Officer :	Date :	
Title : DALE L. MARTIN, CITY MGR	Contact Name and Contact Title : PAULINE TESTAGROSE, COMPTROLLER	
Mailing Address : 204 ASH ST	Physical Address : 204 ASH ST	
City, State, Zip : FERNANDINA BEACH, FL 32034	Phone Number : 9043103334	Fax Number : 9043103457

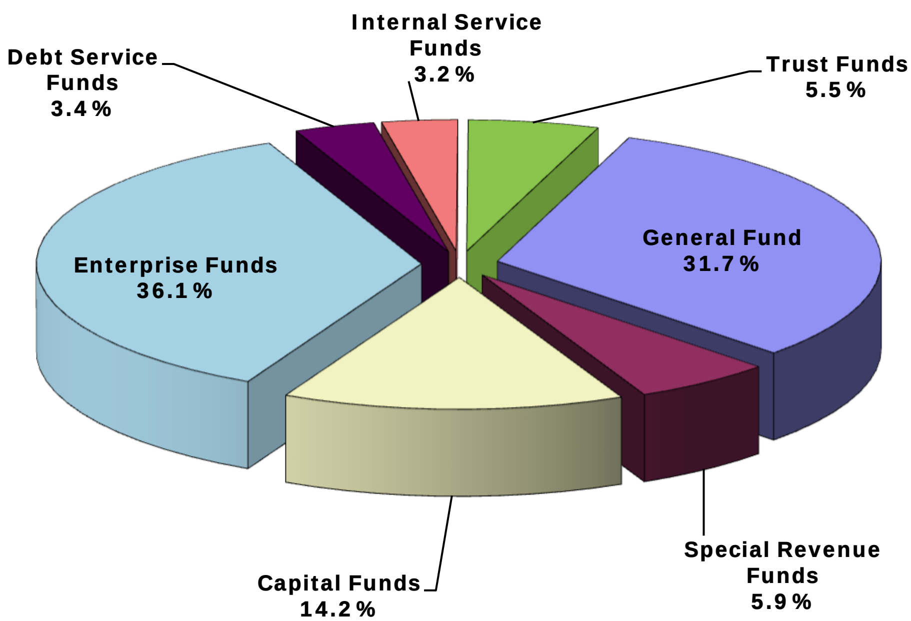
Summaries

City of Fernandina Beach
All Funds

Revenues by Fund
(Excludes Interfund Transfers & Cash Reserves)

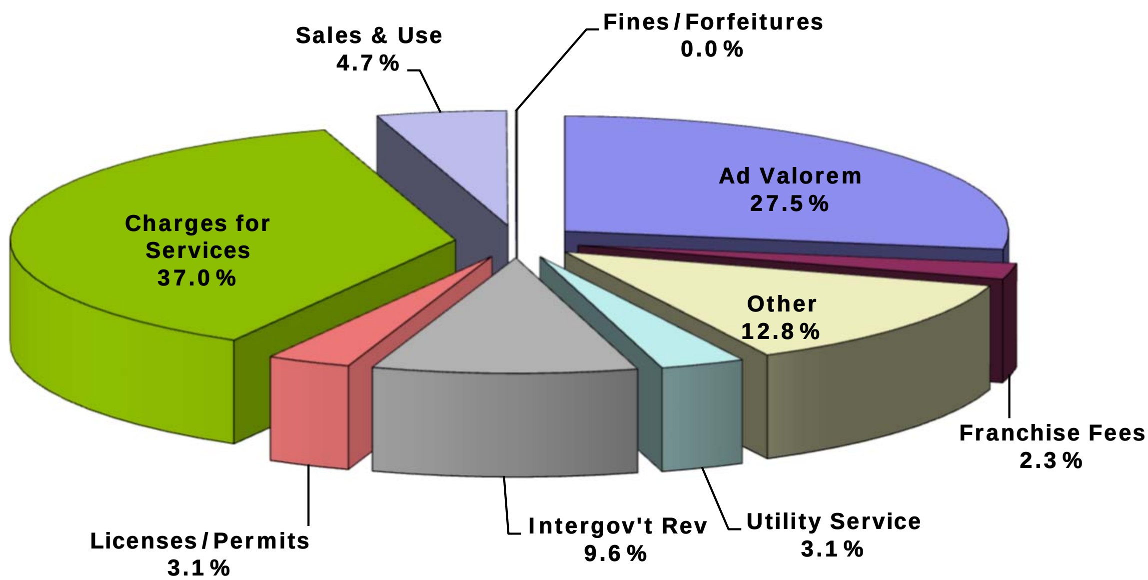


Expenditures by Fund
(Excludes Interfund Transfers & Contingencies)

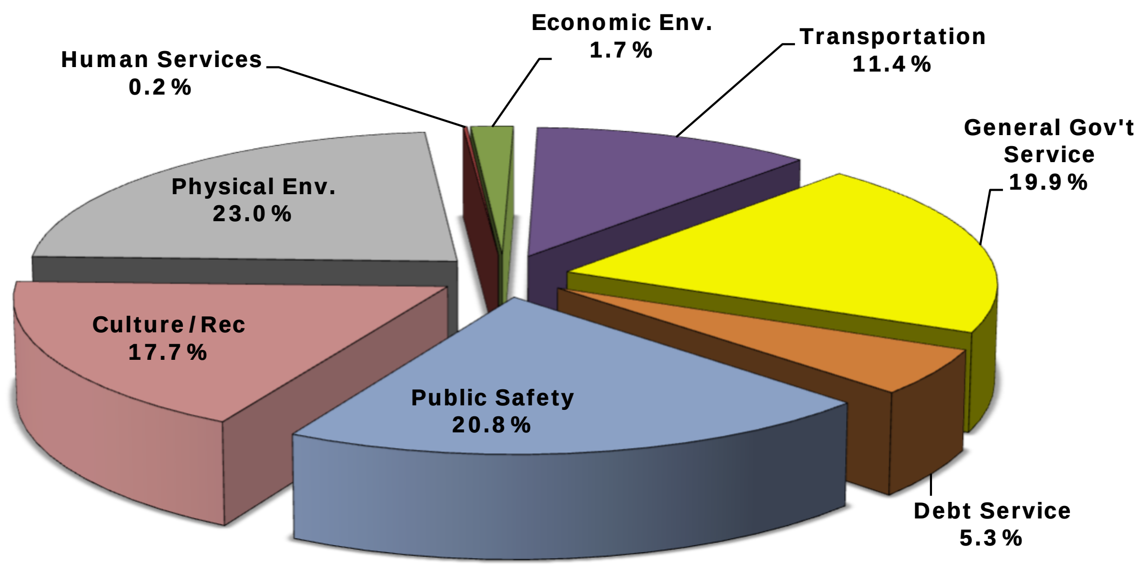


City of Fernandina Beach
All Funds (Excludes Internal Service Funds)

Revenues by Source
(Excludes Interfund Transfers & Cash Reserves)



Expenditures by Function
(Excludes Interfund Transfers & Cash Reserves)



City of Fernandina Beach
Combined Summary of All Funds

Description	Actual 2020	Actual 2021	Budget 2021	Budget 2022	Projection 2022	Budget 2023	$ Increase (Decrease)	%
RESOURCES								
Cash Balance Forward	82,643,301	89,107,715	83,621,844	91,632,129	108,979,647	112,214,324	20,582,195	22.5%
REVENUES								
General Fund	23,331,279	23,713,103	21,609,325	23,360,886	23,531,853	25,670,732	2,309,846	9.9%
Special Revenue Funds	4,787,771	5,249,271	4,499,313	4,905,231	5,325,273	4,104,851	(800,380)	-16.3%
Debt Service Funds	9,652	10,337	5,800	5,800	5,800	5,800	-	0.0%
Capital Projects Funds	1,940,987	2,727,564	2,422,000	3,314,282	5,412,419	2,292,129	(1,022,153)	-30.8%
Enterprise Funds	19,962,206	21,473,649	30,834,366	26,214,894	33,927,376	25,306,961	(907,933)	-3.5%
Trust & Agency Funds	6,965,772	14,385,389	5,860,000	5,891,360	5,937,316	6,782,878	891,518	15.1%
Total	56,997,667	67,559,313	65,230,804	63,692,453	74,140,037	64,163,351	470,898	0.7%
OTHER SOURCES								
Internal Service Fund	1,925,492	1,932,717	1,999,800	2,052,300	2,066,629	2,427,410	375,110	18.3%
Transfers In	14,349,724	10,073,311	10,008,557	11,741,982	11,935,047	16,473,342	4,731,360	40.3%
Total	16,275,216	12,006,028	12,008,357	13,794,282	14,001,676	18,900,752	5,106,470	37.0%
TOTAL RESOURCES	155,916,184	168,673,056	160,861,005	169,118,864	197,121,360	195,278,427	26,159,563	15.5%
USES								
EXPENDITURES								
General Fund	21,034,779	21,263,150	22,782,384	23,455,683	22,982,062	25,910,546	2,454,863	10.5%
Special Revenue Funds	2,467,657	2,849,580	3,767,247	4,090,500	2,360,549	4,785,235	694,735	17.0%
Debt Service Funds	3,171,443	3,174,888	3,181,233	2,754,258	2,754,258	2,753,493	(765)	0.0%
Capital Projects Funds	3,551,304	2,647,633	5,469,303	10,169,901	7,047,476	11,717,166	1,547,265	15.2%
Enterprise Funds	18,936,300	16,897,748	29,572,549	26,477,056	31,369,816	29,504,028	3,026,972	11.4%
Trust & Agency Funds	3,278,907	4,599,861	3,952,930	4,032,930	4,180,210	4,492,210	459,280	11.4%
Total	52,440,390	51,432,860	68,725,646	70,980,328	70,694,371	79,162,678	8,182,350	11.5%
OTHER USES								
Internal Service Fund	1,599,561	1,839,282	2,071,404	2,254,458	2,136,702	2,596,549	342,091	15.2%
Transfers Out	14,349,724	10,073,311	10,008,557	11,741,982	11,935,047	16,473,342	4,731,360	40.3%
Cash Reserves	87,526,509	105,327,603	80,055,398	84,142,096	112,355,240	97,045,858	12,903,762	15.3%
Total	103,475,794	117,240,196	92,135,359	98,138,536	126,426,989	116,115,749	17,977,213	18.3%
TOTAL EXPENDITURES, TRANSFERS & RESERVES	155,916,184	168,673,056	160,861,005	169,118,864	197,121,360	195,278,427	26,159,563	15.5%

City of Fernandina Beach
Combined Summary of All Funds (excluding Pension Funds)

Description	Actual 2020	Actual 2021	Budget 2021	Budget 2022	Projection 2022	Budget 2023	$ Increase (Decrease)	% Increase (Decrease)
RESOURCES								
Cash Balance Forward	33,899,598	36,933,287	33,770,691	39,160,493	46,821,966	48,299,537	9,139,044	23.3%
REVENUES								
General Fund	23,331,279	23,713,103	21,609,325	23,360,886	23,531,853	25,670,732	2,309,846	9.9%
Special Revenue Funds	4,787,771	5,249,271	4,499,313	4,905,231	5,325,273	4,104,851	(800,380)	-16.3%
Debt Service Funds	9,652	10,337	5,800	5,800	5,800	5,800	-	0.0%
Capital Projects Funds	1,940,987	2,727,564	2,422,000	3,314,282	5,412,419	2,292,129	(1,022,153)	-30.8%
Enterprise Funds	19,962,206	21,473,649	30,834,366	26,214,894	33,927,376	25,306,961	(907,933)	-3.5%
Total	50,031,895	53,173,924	59,370,804	57,801,093	68,202,721	57,380,473	(420,620)	-0.7%
OTHER SOURCES								
Internal Service Fund	1,925,492	1,932,717	1,999,800	2,052,300	2,066,629	2,427,410	375,110	18.3%
Transfers In	14,349,724	10,073,311	10,008,557	11,741,982	11,935,047	16,473,342	4,731,360	40.3%
Total	16,275,216	12,006,028	12,008,357	13,794,282	14,001,676	18,900,752	5,106,470	37.0%
TOTAL RESOURCES	100,206,709	102,113,239	105,149,852	110,755,868	129,026,363	124,580,762	13,824,894	12.5%
USES								
EXPENDITURES								
General Fund	21,034,779	21,263,150	22,782,384	23,455,683	22,982,062	25,910,546	2,454,863	10.5%
Special Revenue Funds	2,467,657	2,849,580	3,767,247	4,090,500	2,360,549	4,785,235	694,735	17.0%
Debt Service Funds	3,171,443	3,174,888	3,181,233	2,754,258	2,754,258	2,753,493	(765)	0.0%
Capital Projects Funds	3,551,304	2,647,633	5,469,303	10,169,901	7,047,476	11,717,166	1,547,265	15.2%
Enterprise Funds	18,936,300	16,897,748	29,572,549	26,477,056	31,369,816	29,504,028	3,026,972	11.4%
Total	49,161,483	46,832,999	64,772,716	66,947,398	66,514,161	74,670,468	7,723,070	11.5%
OTHER USES								
Internal Service Fund	1,599,561	1,839,282	2,071,404	2,254,458	2,136,702	2,596,549	342,091	15.2%
Transfers Out	14,349,724	10,073,311	10,008,557	11,741,982	11,935,047	16,473,342	4,731,360	40.3%
Cash Reserves	35,095,941	43,367,647	28,297,175	29,812,030	48,440,453	30,840,403	1,028,373	3.4%
Total	51,045,226	55,280,240	40,377,136	43,808,470	62,512,202	49,910,294	6,101,824	13.9%
TOTAL EXPENDITURES, TRANSFERS & RESERVES	100,206,709	102,113,239	105,149,852	110,755,868	129,026,363	124,580,762	13,824,894	12.5%

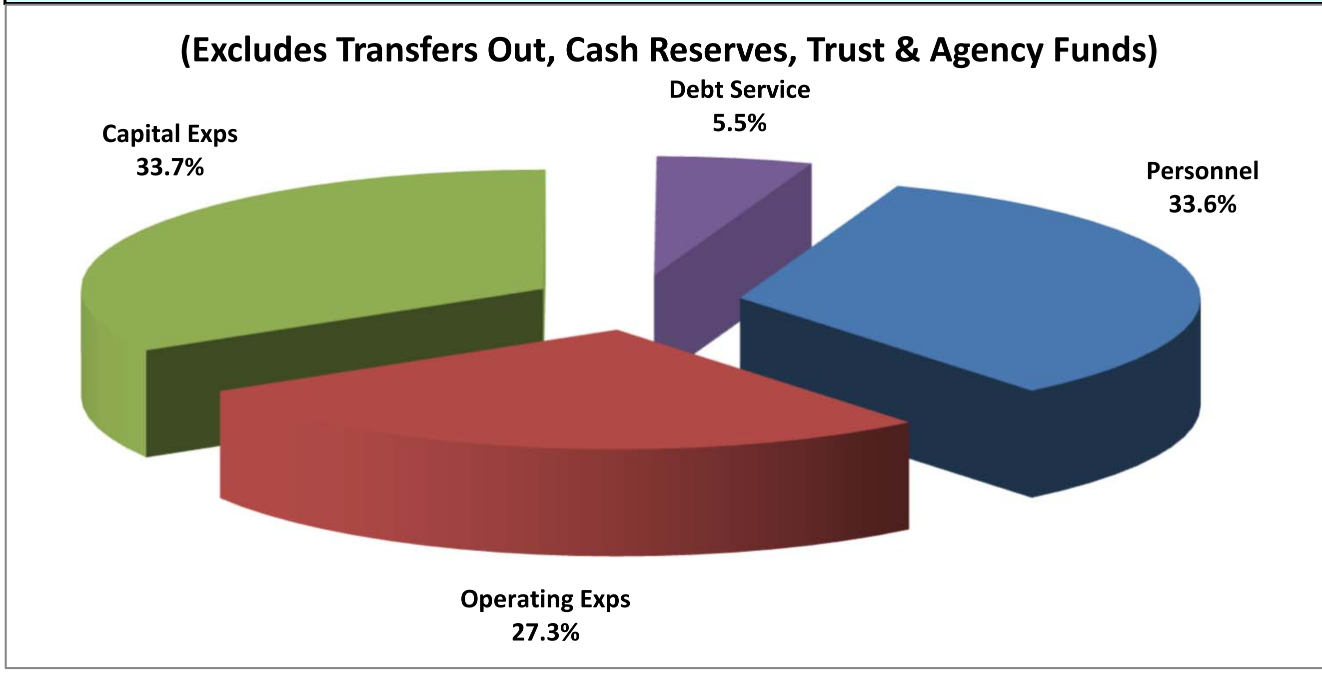
City of Fernandina Beach
Summary of Total Revenues/Expenditures

FUND DESCRIPTION	Actual 2020	Actual 2021	Budget 2021	Budget 2022	Projection 2022	Budget 2023	$ Increase (Decrease)	% Increase (Decrease)
REVENUES								
General Fund	23,331,279	23,713,103	21,609,325	23,360,886	23,531,853	25,670,732	2,309,846	9.9%
Special Revenue Funds	4,787,771	5,249,271	4,499,313	4,905,231	5,325,273	4,104,851	(800,380)	-16.3%
Debt Service Funds	9,652	10,337	5,800	5,800	5,800	5,800	-	
Capital Projects Funds	1,940,987	2,727,564	2,422,000	3,314,282	5,412,419	2,292,129	(1,022,153)	-30.8%
Enterprise Funds	19,962,206	21,473,649	30,834,366	26,214,894	33,927,376	25,306,961	(907,933)	-3.5%
Trust & Agency Funds	6,965,772	14,385,389	5,860,000	5,891,360	5,937,316	6,782,878	891,518	15.1%
TOTAL REVENUES	56,997,667	67,559,313	65,230,804	63,692,453	74,140,037	64,163,351	470,898	0.7%
EXPENDITURES								
General Fund	21,034,779	21,263,150	22,782,384	23,455,683	22,982,062	25,910,546	2,454,863	10.5%
Special Revenue Funds	2,467,657	2,849,580	3,767,247	4,090,500	2,360,549	4,785,235	694,735	17.0%
Debt Service Funds	3,171,443	3,174,888	3,181,233	2,754,258	2,754,258	2,753,493	(765)	0.0%
Capital Projects Funds	3,551,304	2,647,633	5,469,303	10,169,901	7,047,476	11,717,166	1,547,265	15.2%
Enterprise Funds	18,936,300	16,897,748	29,572,549	26,477,056	31,369,816	29,504,028	3,026,972	11.4%
Trust & Agency Funds	3,278,907	4,599,861	3,952,930	4,032,930	4,180,210	4,492,210	459,280	11.4%
TOTAL EXPENDITURES	52,440,390	51,432,860	68,725,646	70,980,328	70,694,371	79,162,678	8,182,350	11.5%

City of Fernandina Beach
Funds Summary by Function

Description	General Fund	Special Funds	Capital Funds	Enterprise Funds	Debt Funds	Trusts Funds	Fund Totals
REVENUES							
Property Taxes							
Operating (5.3330 Mills)	17,509,048	147,037					17,656,085
Voted Debt (.0000 Mills)							0
Sales/use	2,712,000		83,930			225,000	3,020,930
Franchise	1,425,000						1,425,000
Utility Service		1,981,372					1,981,372
Licenses & Permits	382,000	1,579,518					1,961,518
Intergov'tal Services	1,606,918	227,402	1,235,999	3,095,950			6,166,269
Charges for Services	1,760,845	132,500		21,833,984			23,727,329
Fines/Forfeitures	29,500	2,500					32,000
Miscellaneous Revenues	245,421	34,522	972,200	377,027	5,800	6,557,878	8,192,848
Financing Sources							0
TOTAL REVENUES	25,670,732	4,104,851	2,292,129	25,306,961	5,800	6,782,878	64,163,351
EXPENDITURES							
General Government Services	6,379,579		4,961,299			4,492,210	15,833,088
Public Safety	12,692,819	2,900,599	852,000				16,445,418
Physical Environment		485,291	900,000	16,818,789			18,204,080
Transportation	1,906,207		1,065,000	6,067,788			9,038,995
Economic Environment	151,205	1,220,311					1,371,516
Human Services	130,000						130,000
Culture & Recreation	4,650,736	179,034	3,789,751	5,362,833			13,982,354
Debt Services			149,116	1,254,618	2,753,493		4,157,227
TOTAL EXPENDITURES	25,910,546	4,785,235	11,717,166	29,504,028	2,753,493	4,492,210	79,162,678

City of Fernandina Beach
Expenditures by Category



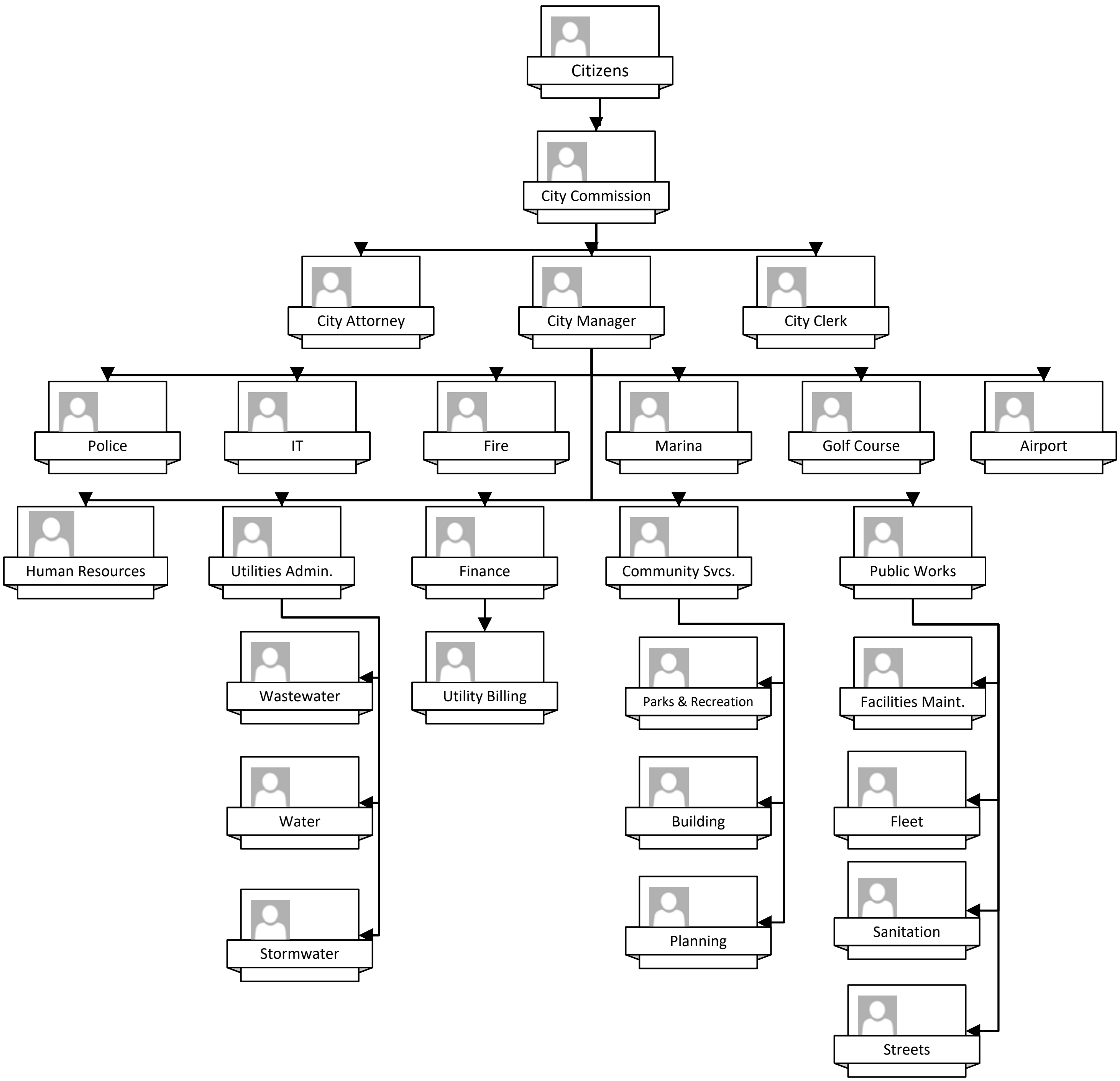
	Personnel	Operating Exps	Capital Exps	Debt Service
GENERAL GOVERNMENT	4,453,314	1,841,665	84,600	-
PUBLIC SAFETY	10,554,560	1,799,601	338,658	-
TRANSPORTATION	885,546	871,161	149,500	-
ECONOMIC ENVIRONMENT	-	151,205	-	-
CULTURE/RECREATION	2,583,136	1,889,500	178,100	-
OTHER SERVICES	-	130,000	-	-
TOTAL General Fund	**18,476,556**	**6,683,132**	**750,858**	**-**
Special Revenue Funds (100's)	1,353,897	1,339,161	2,021,639	70,538
Debt Service Funds (210, 220, 230 & 240)	-	-	-	2,753,493
Capital Funds (300, 310 & 330)	-	-	11,568,050	149,116
GOLF	1,093,462	799,460	220,600	-
AIRPORT	255,943	421,105	5,390,740	411,945
BEACH MANAGEMENT	-	-	-	-
SANITATION	190,206	3,072,167	185,000	-
WASTEWATER	1,388,536	1,963,150	1,643,500	-
WATER	1,290,088	2,033,341	1,930,000	-
STORM WATER MGMT	481,706	512,075	2,129,020	116,572
MARINA	-	3,199,311	50,000	726,101
TOTAL Enterprise Funds	**4,699,941**	**12,000,609**	**11,548,860**	**1,254,618**
TOTAL Internal Service Funds	**1,348,583**	**1,087,966**	**160,000**	**-**
TOTAL CITY	**25,878,977**	**21,110,868**	**26,049,407**	**4,227,765**

EXPENDITURES by CATEGORY

	Personnel			Operating Exps			Capital Exps			Debt Service		
	BUDGET 2021-2022	PROJECTED 2021-2022	BUDGET 2022-2023	BUDGET 2021-2022	PROJECTED 2021-2022	BUDGET 2022-2023	BUDGET 2021-2022	PROJECTED 2021-2022	BUDGET 2022-2023	BUDGET 2021-2022	PROJECTED 2021-2022	BUDGET 2022-2023
GENERAL GOVERNMENT												
CITY COMMISSION	103,167	103,167	64,954	228,620	303,479	207,136						
CITY CLERK	353,436	353,436	396,172	185,786	185,786	251,517	-	-	-			
CITY MANAGER	403,312	403,312	667,357	73,518	73,518	118,877	-	-	-			
FINANCE	630,319	638,677	715,814	102,472	95,613	106,341	-	-	-			
INFORMATION TECHNOLOGY	416,899	416,899	506,851	360,827	360,367	371,708	56,600	56,600	46,800			
PERSONNEL/HUMAN RESOURCES	280,865	280,865	334,844	78,221	68,400	75,446	2,000	2,000	-			
LEGAL	293,492	293,492	323,709	84,103	109,103	95,123	-	-	5,000			
NON-DEPARTMENTAL	-	-	-	248,079	90,710	108,513	1,000	1,000	1,000			
FACILITIES MAINTENANCE	680,535	667,319	747,471	93,998	248,079	255,927	15,000	7,116	6,300			
PLANNING AND CONSERVATION	554,301	556,083	696,142	258,989	258,879	251,077	2,150	2,150	25,500			
GENERAL GOVERNMENT	3,716,326	3,713,250	4,453,314	1,714,613	1,793,934	1,841,665	76,750	68,866	84,600	-	-	-
PUBLIC SAFETY												
POLICE	5,448,567	5,308,251	5,509,009	693,989	694,592	849,734	315,000	302,500	181,900	-	-	-
FIRE	4,268,142	4,412,914	5,045,551	834,457	808,901	949,867	104,500	104,500	156,758	-	-	-
BUILDING & PERMITTING	-	-	-	27,120	9,000	-	-	-	-			
CODE ENFORCEMENT	212,954	212,954	-	39,942	51,147	-	1,000	2,035	-			
PUBLIC SAFETY	9,929,663	9,934,119	10,554,560	1,595,508	1,563,640	1,799,601	420,500	409,035	338,658	-	-	-
TRANSPORTATION	753,075	678,789	885,546	831,612	758,138	871,161	22,500	20,000	149,500	-	-	-
ECONOMIC ENVIRONMENT				116,030	95,330	151,205	-	-	-			
CULTURE/RECREATION												
LIBRARY	-	-	-	39,591	36,091	54,005	-	-	-			
RECREATION	756,414	679,230	747,866	575,065	557,980	575,529	21,500	18,600	19,000			
PARKS	693,665	666,168	790,624	657,706	578,806	705,313	101,500	101,500	101,200			
PECK CENTER/GYM	85,950	95,566	208,498	258,916	190,716	231,537	-	-	-			
MLK CENTER	119,946	94,946	129,856	93,214	74,933	116,444	3,080	3,080	-			
YOUTH PROGRAMS	281,944	282,344	351,461	46,748	36,460	70,679	-	-	-			
AQUATICS	238,667	229,567	354,831	159,700	152,756	135,993	15,500	20,000	57,900			
CULTURE/RECREATION	2,176,586	2,047,821	2,583,136	1,830,940	1,627,742	1,889,500	141,580	143,180	178,100	-	-	-
OTHER SERVICES				130,000	130,000	130,000						
TOTAL General Fund	**16,575,650**	**16,373,979**	**18,476,556**	**6,218,703**	**5,968,784**	**6,683,132**	**661,330**	**641,081**	**750,858**	**-**	**-**	**-**
Special Revenue Funds (100's)	1,217,979	1,007,505	1,353,897	1,276,160	847,486	1,339,161	1,459,361	442,090	2,021,639	137,000	61,686	70,538
Debt Service Funds (200's)										2,754,258	2,754,258	2,753,493
Capital Funds (300, 310, 315 & 330)							10,020,785	6,901,067	11,568,050	149,116	146,409	149,116
GOLF	739,347	975,742	1,093,462	787,269	662,663	799,460	90,000	100,500	220,600	-	-	-
AIRPORT	227,813	227,813	255,943	478,448	364,608	421,105	5,724,441	2,926,383	5,390,740	389,952	389,952	411,945
SANITATION	184,800	184,800	190,206	2,778,446	3,023,098	3,072,167	12,000	12,000	185,000	-	-	-
WASTEWATER	1,186,277	1,186,277	1,388,536	1,761,255	1,650,255	1,963,150	663,500	1,098,500	1,643,500	-	-	-
WATER	1,059,003	1,059,003	1,290,088	1,822,541	1,667,661	2,033,341	1,032,000	1,117,880	1,930,000	-	-	-
STORM WATER MGMT	479,220	397,610	481,706	438,602	396,627	512,075	2,251,850	1,219,342	2,129,020	116,574	116,574	116,572
MARINA	-	-	-	2,166,590	2,765,736	3,199,311	1,225,000	1,330,000	50,000	862,128	8,496,792	726,101
TOTAL Enterprise Funds	**3,876,460**	**4,031,245**	**4,699,941**	**10,233,151**	**10,530,648**	**12,000,609**	**10,998,791**	**7,804,605**	**11,548,860**	**1,368,654**	**9,003,318**	**1,254,618**
GARAGE	285,101	287,601	333,851	729,139	723,314	903,296	45,000	35,689	95,000	-	-	-
UTILITY BILLING	388,191	388,191	456,768	176,354	104,833	116,685	25,000	25,000	45,000	-	-	-
UTILITY ADMIN	524,222	508,923	557,964	81,451	63,151	67,985	-	-	20,000			
TOTAL Internal Service Funds	**1,197,514**	**1,184,715**	**1,348,583**	**986,944**	**891,298**	**1,087,966**	**70,000**	**60,689**	**160,000**	**-**	**-**	**-**
TOTAL CITY	**22,867,603**	**22,597,444**	**25,878,977**	**18,714,958**	**18,238,216**	**21,110,868**	**23,210,267**	**15,849,532**	**26,049,407**	**4,409,028**	**11,965,671**	**4,227,765**
	33.04%	32.92%	33.49%	27.04%	26.57%	27.32%	33.54%	23.09%	33.71%	17.70%	17.43%	5.47%

Personnel

City of Fernandina Beach Organizational Chart



Full-Time: 229 **Part-Time: 72** **Temporary/Seasonal: 76**

City of Fernandina Beach
Full-Time Personnel Allocation

	2020	2021	2022	2023	2022-2023 Change
General Government					
City Clerk	4.00	4.00	4.00	4.00	-
City Manager	4.00	4.00	4.00	5.50	1.50
Finance	6.00	7.00	7.00	7.00	-
Information Technology	4.00	4.00	4.00	4.34	0.34
Human Resources	3.00	3.00	3.00	3.00	-
Legal	2.00	2.00	2.00	2.00	-
Planning	6.00	6.75	6.75	7.25	0.50
Public Safety					
Police	42.00	42.00	42.00	42.00	-
Fire	35.00	35.00	35.00	38.00	3.00
Code Enforcement	2.00	3.00	3.00	-	(3.00)
Public Works					
Facility Maintenance	6.50	7.50	8.50	8.50	-
Streets	10.00	10.00	10.00	10.00	-
Culture Recreation					
Recreation	7.00	7.00	7.00	5.00	(2.00)
Parks	11.00	11.00	11.00	11.00	-
Peck Center	1.00	1.00	1.00	2.00	1.00
MLK Center	1.00	1.00	1.00	1.00	-
Youth Programs	3.00	3.00	3.00	3.00	-
Aquatics	1.00	1.00	1.00	1.00	-
Cemetery	2.00	2.00	2.00	-	(2.00)
Total General Funds	150.50	154.25	155.25	154.59	(0.66)
Internal Service Funds					
Tree Trust	-	0.25	0.25	0.25	-
Building/Permitting	11.00	12.00	12.50	13.33	0.83
Total Special Revenue Funds	11.00	12.25	12.75	13.58	0.83
Enterprise Funds					
Golf Course	-	-	7.50	7.50	-
Airport	2.00	2.00	2.00	2.00	-
Sanitation	-	-	2.00	2.50	0.50
Wastewater Operations	12.50	12.50	13.50	14.50	1.00
Water Operations	12.50	12.50	13.50	13.50	-
Stormwater Management	6.00	6.00	7.00	6.00	(1.00)
Marina	-	-	-	-	-
Total Enterprise Funds	33.00	33.00	45.50	46.00	0.50
Internal Service Funds					
Central Garage	2.50	2.50	3.50	3.50	-
Utility Billing	5.00	6.00	6.00	6.00	-
Utilities Administration	4.00	4.00	4.00	5.33	1.33
Total Internal Service	11.50	12.50	13.50	14.83	1.33
Total City					
Total City Full-Time Personnel	206.00	212.00	227.00	229.00	2.00

City of Fernandina Beach Personnel Allocation FTE	2020 FT	2020 PT	2020 FTE	2021 FT	2021 PT	2021 FTE	2022 FT	2022 PT	2022 FTE	2023 FT	2023 PT	2023 FTE	FTE Net Change
General Government													
City Clerk	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00	-
City Manager	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00	5.50	-	5.50	1.50
Finance	6.00	2.00	7.00	7.00	-	7.00	7.00	-	7.00	7.00	-	7.00	-
Information Technology	4.00	1.00	4.50	4.00	1.00	4.50	4.00	1.00	4.50	4.34	1.00	4.84	0.34
Human Resources	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00	-
Legal	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00	-
Planning	6.00	-	6.00	6.75	-	6.75	6.75	-	6.75	7.25	-	7.25	0.50
Public Safety													
Police	42.00	14.00	49.00	42.00	14.00	49.00	42.00	14.00	49.00	42.00	12.00	48.00	(1.00)
Fire	35.00	-	35.00	35.00	-	35.00	35.00	-	35.00	38.00	-	38.00	3.00
Code Enforcement	2.00	1.00	2.50	3.00	-	3.00	3.00	-	3.00	-	-	-	(3.00)
Public Works													
Facilities Maintenance	6.50	2.00	7.50	7.50	2.00	8.50	8.50	1.00	9.00	8.50	-	8.50	(0.50)
Streets	10.00	1.00	10.50	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00	-
Culture Recreation													
Recreation	7.00	14.00	14.00	7.00	14.00	14.00	7.00	14.00	14.00	5.00	7.00	8.50	(5.50)
Parks	11.00	-	11.00	11.00	-	11.00	11.00	-	11.00	11.00	-	11.00	-
Peck Center	1.00	4.00	3.00	1.00	4.00	3.00	1.00	4.00	3.00	2.00	3.00	3.50	0.50
MLK Center	1.00	5.00	3.50	1.00	5.00	3.50	1.00	5.00	3.50	1.00	3.00	2.50	(1.00)
Youth Programs	3.00	5.00	5.50	3.00	5.00	5.50	3.00	5.00	5.50	3.00	4.00	5.00	(0.50)
Aquatics	1.00	12.00	7.00	1.00	12.00	7.00	1.00	12.00	7.00	1.00	12.00	7.00	-
Cemetery	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00	-	-	-	(2.00)
Total General Funds	150.50	61.00	181.00	154.25	57.00	182.75	155.25	56.00	183.25	154.59	42.00	175.59	(7.66)
Special Revenue Funds													
Tree Trust	-	-	-	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	-
Building/Permitting	11.00	2.00	12.00	12.00	1.00	12.50	12.50	1.00	13.00	13.33	-	13.33	0.33
Total Special Revenue Funds	11.00	2.00	12.00	12.25	1.00	12.75	12.75	1.00	13.25	13.58	-	13.58	0.33
Enterprise Funds													
Golf Course	-	-	-	-	-	-	7.50	29.00	22.00	7.50	28.00	21.50	(0.50)
Airport	2.00	1.00	2.50	2.00	1.00	2.50	2.00	1.00	2.50	2.00	1.00	2.50	-
Sanitation	-	-	-	-	-	-	2.00	-	2.00	2.50	-	2.50	0.50
Wastewater Operations	12.50	2.00	13.50	12.50	2.00	13.50	13.50	2.00	14.50	14.50	1.00	15.00	0.50
Water Operations	12.50	-	12.50	12.50	-	12.50	13.50	-	13.50	13.50	-	13.50	-
Stormwater Management	6.00	-	6.00	6.00	-	6.00	7.00	-	7.00	6.00	-	6.00	(1.00)
Marina	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	33.00	3.00	34.50	33.00	3.00	34.50	45.50	32.00	61.50	46.00	30.00	61.00	(0.50)
Internal Service Funds													
Fleet	2.50	1.00	3.00	2.50	1.00	3.00	3.50	1.00	4.00	3.50	-	3.50	(0.50)
Utility Billing	5.00	-	5.00	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00	-
Utilities Administration	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00	5.33	-	5.33	1.33
Total Internal Service	11.50	1.00	12.00	12.50	1.00	13.00	13.50	1.00	14.00	14.83	-	14.83	0.83
Total City													
Total City Personnel	206.00	67.00	239.50	212.00	62.00	243.00	227.00	90.00	272.00	229.00	72.00	265.00	(7.00)

PERSONNEL

	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2020-2021	BUDGET 2021-2022	Projection 2021-2022	BUDGET 2022-2023	Bud/Bud INCREASE/ DECREASE
GENERAL GOVERNMENT							
CITY COMMISSION	80,691	94,876	80,855	103,167	103,167	64,954	-37.0%
CITY CLERK	344,640	347,132	348,414	353,436	353,436	396,172	12.1%
CITY MANAGER	362,953	386,819	497,818	403,312	403,312	667,357	65.5%
FINANCE	650,692	590,800	584,643	630,319	638,677	715,814	13.6%
INFORMATION TECHNOLOGY	405,017	407,613	414,634	416,899	416,899	506,851	21.6%
PERSONNEL/HUMAN RESOURCES	253,803	273,204	293,730	280,865	280,865	334,844	19.2%
LEGAL	277,291	285,957	282,370	293,492	293,492	323,709	10.3%
FACILITIES MAINTENANCE	516,763	613,570	608,921	680,535	667,319	747,471	9.8%
PLANNING AND CONSERVATION	468,430	538,181	570,319	581,512	583,625	727,367	25.1%
	3,360,280	3,538,152	3,681,704	3,743,537	3,740,792	4,484,539	19.8%
PUBLIC SAFETY							
POLICE	4,791,112	4,867,428	5,070,012	5,448,567	5,308,251	5,509,009	1.1%
FIRE	3,910,772	3,844,772	4,008,986	4,268,142	4,412,914	5,045,551	18.2%
BUILDING & PERMITTING	793,824	718,051	1,076,954	1,056,520	845,715	1,322,672	25.2%
CODE ENFORCEMENT	195,846	211,546	219,200	212,954	212,954	-	-100.0%
	9,691,554	9,641,797	10,375,152	10,986,183	10,779,834	11,877,232	8.1%
TRANSPORTATION							
STREETS	701,796	787,043	749,116	753,075	678,789	885,546	17.6%
CULTURE/RECREATION							
LIBRARY	-	-	-	-		-	
RECREATION	739,201	743,753	869,884	756,414	679,230	747,866	-1.1%
PARKS	599,351	590,449	665,096	693,665	666,168	790,624	0.0%
PECK CENTER/GYM	78,473	61,596	86,762	85,950	95,566	208,498	142.6%
MLK CENTER	91,992	97,757	132,942	119,946	94,946	129,856	8.3%
YOUTH PROGRAMS	235,305	239,859	306,165	281,944	282,344	351,461	24.7%
AQUATICS	133,087	193,361	227,602	238,667	229,567	354,831	48.7%
CEMETERY	131,069	133,504	134,323	134,248	134,248	-	-100.0%
	2,008,478	2,060,279	2,422,774	2,310,834	2,182,069	2,583,136	11.8%
OTHER SERVICES							
TOTAL General / Special Funds	**15,762,108**	**16,027,271**	**17,228,746**	**17,793,629**	**17,381,484**	**19,830,453**	**11.4%**
GOLF	1,147	388,163	794	739,347	975,742	1,093,462	47.9%
AIRPORT	216,151	213,865	223,739	227,813	227,813	255,943	12.3%
SANITATION	-	59,166	-	184,800	184,800	190,206	2.9%
WASTEWATER	1,106,749	993,577	1,130,084	1,186,277	1,186,277	1,388,536	17.0%
WATER	948,185	894,541	1,080,384	1,059,003	1,059,003	1,290,088	21.8%
STORM WATER MGMT	434,160	363,923	488,980	479,220	397,610	481,706	0.5%
MARINA	110,882	-	-	-	-	-	0.0%
TOTAL Enterprise Funds	**2,817,274**	**2,913,235**	**2,923,981**	**3,876,460**	**4,031,245**	**4,699,941**	**21.2%**
GARAGE	240,132	233,573	241,522	285,101	287,601	333,851	17.1%
UTILITY BILLING	289,628	377,416	397,831	388,191	388,191	456,768	17.7%
UTILITY ADMIN	319,085	440,143	495,217	524,222	508,923	557,964	6.4%
TOTAL Internal Service Funds	**848,845**	**1,051,132**	**1,134,570**	**1,197,514**	**1,184,715**	**1,348,583**	**12.6%**
TOTAL CITY PERSONNEL	**19,428,227**	**19,991,638**	**21,287,297**	**22,867,603**	**22,597,444**	**25,878,977**	**13.2%**

Capital

Capital Improvements Fund 300 Expenditure Recap

DESCRIPTION	Total	County	State	Federal	Loan / Rest'd Donation	General Fund
Expenditures						
General Government						
City Hall Stucco Repair	200,000					200,000
Library Improvements	200,000					200,000
Downtown Lighting	200,000					200,000
Downtown Sidewalks /Streetscape	100,000					100,000
Subtotal	700,000	-	-	-	-	700,000
IT / ERP						
IT - Renewal and Replacement Equipment	125,000					125,000
ERP Software Payroll Module	166,000					166,000
Subtotal	291,000	-	-	-	-	291,000
Public Safety						
Police Station Improvements	30,000					30,000
Breathing Apparatus	282,000					282,000
Fire Station 1 Improvements	60,000					60,000
Fire Station 2 Rehabilitation	75,000					75,000
Subtotal	447,000	-	-	-	-	447,000
Streets						
Utility Pole Relocation	155,000					155,000
Railroad Crossings (Ash and Centre)	75,644					75,644
Street Resurfacing	800,000		82,252			717,748
Remove replace or add Sidewalks	110,000					110,000
Striping	-					-
Subtotal	1,140,644	-	82,252	-	-	1,058,392
Recreation						
Beach Renourishment Engineering	45,000	45,000				
Beach Monitoring (Sea Turtle)	30,000	16,200	13,800			
Beach Monitoring	25,000	13,500	11,500			
Habitat Conservation Plan	179,501	33,876	145,625			
	-					
Subtotal	279,501	108,576	170,925	-	-	-
Parks						
Skatepark / Support Frame Repairs	50,000					50,000
Playground (Central Park)	300,000					300,000
Fencing (Central Park)	40,000				20,000	20,000
Beach Access 40 Boardwalk	300,000					300,000
Seaside Park Boardwalk	300,000					300,000
Lighthouse Rehabilitation	30,000					30,000
Lift Station Upgrades Parks Facilities	35,000					35,000
Subtotal	1,055,000	-	-	-	20,000	1,035,000
Atlantic Rec Center						
ARC Improvements	625,000					625,000
Subtotal	625,000	-	-	-	-	625,000
Peck						
Peck Center Repointing	500,000					500,000
Peck Center Improvements	1,065,250		876,500			188,750
Subtotal	1,565,250	-	876,500	-	-	688,750
MLK						
MLK Improvements	125,000					125,000
Subtotal	125,000	-	-	-	-	125,000
Aquatics						
Replace Kiddie Pool Toys	20,000					20,000
Subtotal	20,000	-	-	-	-	20,000
Total Improvements	6,248,395	108,576	1,129,677	-	20,000	4,990,142
Vehicles/ Equipment						
Vehicles / Equipment	-					-
	-					
Total Equipment	-	-	-	-	-	-
Debt Service						
Bond Expense Fees	-					
Principal-Fire Truck Capital Lease Debt	70,085					70,085
Interest-Fire Truck Capital Lease Debt	13,017					13,017
Principal-Rescue Unit Capital Lease Debt	62,367					62,367
Interest-Rescue Unit Capital Lease Debt	3,647					3,647
Total Debt Service	149,116	-	-	-	-	149,116
TOTAL CAPITAL IMPROV FUND	6,397,511	108,576	1,129,677	-	20,000	5,139,258

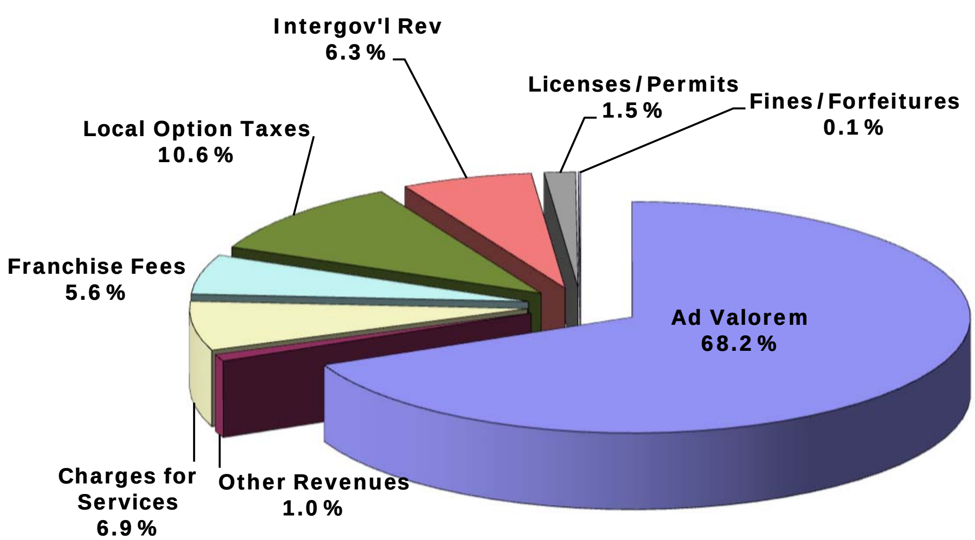
CAPITAL EXPANSION FUND 310

Project Title/Justification		**Funding Source**		
	Category	Other	Impact Fees	Cost
Fire Station at Airport	Fire		100%	375,000
Boardwalk 16 South (50/50 Grant)	P&R	50%	50%	120,000
TOTAL Fund 310				**495,000**

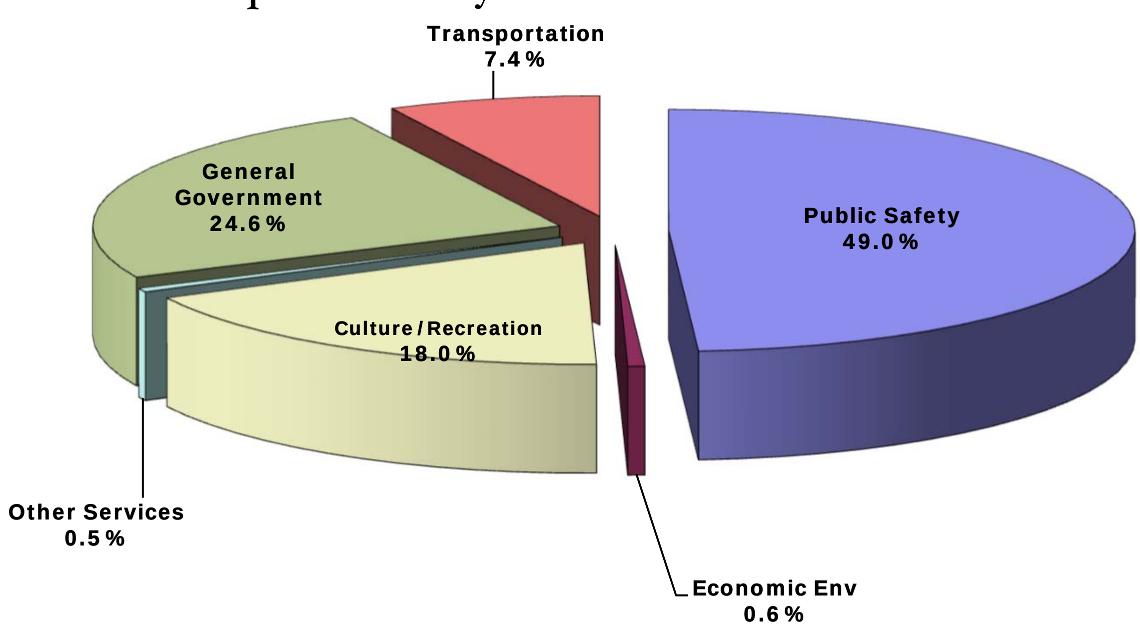
General Fund

City of Fernandina Beach
General Fund

Source of Revenue $'s



Expenditures by Government Function



City of Fernandina Beach
Combined Summary of Revenue
General Fund

Description	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	Projection 2022	BUDGET 2023	$ Increase (Decrease)	% Increase (Decrease)
Cash Balance Forward								
Cash Bal Fwd-Unrestricted	6,768,695	7,007,087	7,039,237	7,391,748	9,085,575	7,667,707	275,959	3.7%
Cash Bal Fwd-Rest'd Bldg	-	-	-	-	-	-	-	0.0%
REVENUES								
Property Taxes	15,773,391	14,866,403	14,839,720	15,360,898	15,360,898	17,509,048	2,148,150	14.0%
Sales/Use/Fuel Taxes	2,388,620	2,800,255	1,974,126	2,643,483	2,643,483	2,712,000	68,517	2.6%
Franchise Fees	1,398,710	1,481,387	1,460,000	1,425,000	1,430,000	1,425,000	-	0.0%
Licenses/Permits	390,444	517,252	366,250	384,000	456,186	382,000	(2,000)	-0.5%
Intergovernmental	1,898,398	2,300,886	1,156,094	1,563,256	1,561,379	1,606,918	43,662	2.8%
Charges For Services	1,250,595	1,524,349	1,492,262	1,748,373	1,776,382	1,760,845	12,472	0.7%
Fines/Forfeitures	32,253	37,102	22,500	26,250	29,750	29,500	3,250	12.4%
Other Revenues	198,868	185,469	298,373	209,626	273,775	245,421	35,795	17.1%
Total	23,331,279	23,713,103	21,609,325	23,360,886	23,531,853	25,670,732	2,309,846	9.9%
TRANSFERS								
Transfers In	2,076,000	2,376,000	2,376,000	2,540,000	2,546,565	3,040,000	500,000	19.7%
TOTAL RESOURCES	32,175,974	33,096,190	31,024,562	33,292,634	35,163,993	36,378,439	3,085,805	9.3%

City Of Fernandina Beach
Combined Summary Of Expenditures
General Fund

Departments	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	Projection 2022	BUDGET 2023	$ Increase (Decrease)	% Increase (Decrease)
General Government								
City Commission	280,787	286,015	314,800	331,787	406,646	272,090	(59,697)	-18.0%
City Clerk	492,561	565,248	573,351	539,222	539,222	647,689	108,467	20.1%
City Manager	453,837	428,666	584,920	476,830	476,830	786,234	309,404	64.9%
Finance	755,848	681,476	671,835	732,791	734,290	822,155	89,364	12.2%
Information Technology	730,811	725,737	802,763	834,326	833,866	925,359	91,033	10.9%
Human Resources	305,799	314,225	357,951	361,086	351,265	410,290	49,204	13.6%
Legal	331,490	475,669	350,633	377,595	402,595	423,832	46,237	12.2%
Non-Departmental	243,500	285,905	312,603	249,079	249,079	256,927	7,848	3.2%
Facilities Maintenance	564,445	725,573	734,424	789,533	765,145	862,284	72,751	9.2%
Planning and Conservation	647,818	681,402	732,562	815,440	815,330	972,719	157,279	19.3%
Total	4,806,896	5,169,916	5,435,842	5,507,689	5,574,268	6,379,579	871,890	15.8%
Public Safety								
Police	5,948,947	5,840,002	6,072,901	6,457,556	6,305,343	6,540,643	83,087	1.3%
Fire	4,657,130	4,610,667	4,852,127	5,207,099	5,326,315	6,152,176	945,077	18.1%
Building & Permitting	20,619	5,099	17,120	27,120	9,000	-	(27,120)	-100.0%
Code Enforcement	240,956	230,641	265,386	253,896	266,136	-	(253,896)	-100.0%
Total	10,867,652	10,686,409	11,207,534	11,945,671	11,906,794	12,692,819	747,148	6.3%
Transportation								
Streets	1,616,045	1,613,347	1,871,687	1,607,187	1,456,927	1,906,207	299,020	18.6%
Economic Environment								
Downtown District	69,185	89,621	92,530	116,030	95,330	151,205	35,175	30.3%
Culture & Recreation								
Library	14,361	24,136	32,341	39,591	36,091	54,005	14,414	36.4%
Recreation	1,171,332	1,221,683	1,374,624	1,352,979	1,255,810	1,342,395	(10,584)	-0.8%
Parks	1,276,281	1,064,795	1,323,927	1,452,871	1,346,474	1,597,137	144,266	9.9%
Peck Center/Gym	206,760	250,152	316,953	344,866	286,282	440,035	95,169	27.6%
MLK Center	143,449	158,230	225,631	216,240	172,959	246,300	30,060	13.9%
Youth Programs	247,441	270,739	358,513	328,692	318,804	422,140	93,448	28.4%
Aquatics	231,447	314,636	397,800	413,867	402,323	548,724	134,857	32.6%
Total	3,291,071	3,304,371	4,029,789	4,149,106	3,818,743	4,650,736	501,630	12.1%
Other Services								
Other Services	383,930	399,486	145,000	130,000	130,000	130,000	-	0.0%
Total Expenditures								
Total Expenditures	21,034,779	21,263,150	22,782,382	23,455,683	22,982,062	25,910,546	2,454,863	10.5%
Transfers, Contingencies, & Reserves								
Transfers	4,131,676	2,747,465	2,747,465	4,327,724	4,514,224	5,205,223	877,499	20.3%
Contingency	-	-	200,000	400,000	-	-	(400,000)	-100.0%
Unrestricted Contg/Reserves	7,009,519	9,085,575	5,294,715	5,109,227	7,667,707	5,262,670	153,443	3.0%
Rest'd (Bldg) Contg/Reserves	-	-	-	-	-	-	-	0.0%
Total Expenditures, Transfers, & Reserves	32,175,974	33,096,190	31,024,562	33,292,634	35,163,993	36,378,439	3,085,805	9.3%

City of Fernandina Beach
Summary Of General Fund Revenues & Expenditures

Description	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	Projection 2022	BUDGET 2023	$ Increase (Decrease)	% Increase (Decrease)
REVENUES								
Property Taxes-								
Operating	15,349,671	14,442,683	15,334,440	15,360,898	15,360,898	17,509,048	2,148,150	14.0%
Voted Debt	423,720	423,720	423,560	-	-	-	-	0.0%
Sales/Use/Fuel Taxes	2,388,620	2,800,255	2,622,442	2,643,483	2,643,483	2,712,000	68,517	2.6%
Franchise Fees	1,398,710	1,481,387	1,460,000	1,425,000	1,430,000	1,425,000	-	0.0%
Licenses/Permits	390,444	517,252	366,750	384,000	456,186	382,000	(2,000)	-0.5%
Intergovernmental	1,898,398	2,300,886	1,447,361	1,563,256	1,561,379	1,606,918	43,662	2.8%
Charges For Services	1,250,595	1,524,349	1,408,500	1,748,373	1,776,382	1,760,845	12,472	0.7%
Fines/Forfeitures	32,253	37,102	21,500	26,250	29,750	29,500	3,250	12.4%
Other Revenues	198,868	185,469	485,820	209,626	273,775	245,421	35,795	17.1%
TOTAL REVENUES	23,331,279	23,713,103	23,570,373	23,360,886	23,531,853	25,670,732	2,309,846	9.9%
EXPENDITURES								
General Government	4,806,896	5,169,916	5,359,906	5,507,689	5,574,268	6,379,579	871,890	15.8%
Public Safety	10,867,652	10,686,409	11,229,106	11,945,671	11,906,794	12,692,819	747,148	6.3%
Transportation	1,616,045	1,613,347	1,775,646	1,607,187	1,456,927	1,906,207	299,020	18.6%
Economic Environment	69,185	89,621	78,964	116,030	95,330	151,205	35,175	30.3%
Culture/Recreation	3,291,071	3,304,371	4,166,607	4,149,106	3,818,743	4,650,736	501,630	12.1%
Other Services	383,930	399,486	128,000	130,000	130,000	130,000	-	0.0%
TOTAL EXPENDITURES	21,034,779	21,263,150	22,738,229	23,455,683	22,982,062	25,910,546	2,454,863	10.5%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
MILLAGE RATE							
OPERATING	6.3553	5.4683	5.4683	5.3330	5.3330	5.3330	0.0%
VOTED DEBT - 2001 GOB BOND	0.1683	0.1553	0.1553	0.0000	-	0.0000	0.0%
TOTAL ASSESSED MILLAGE	6.5236	5.6236	5.6236	5.3330	5.3330	5.3330	0.0%
311 PROPERTY TAXES							
001 31110 PROPERTY TAXES	15,773,391	14,866,403	14,839,720	15,360,898	15,360,898	17,509,048	14.0%
TOTAL	15,773,391	14,866,403	14,839,720	15,360,898	15,360,898	17,509,048	14.0%
312 SALES/USE AND FUEL TAXES							
001 31240 LOCAL OPTION GAS TAX	344,867	417,956	317,214	366,540	366,540	435,057	18.7%
001 31251 STATE/FIRE INSURANCE TAX	131,641	146,880	125,000	115,000	115,000	115,000	0.0%
001 31252 STATE/POLICE INSURANCE TAX	130,870	136,410	100,000	110,000	110,000	110,000	0.0%
001 31260 SMALL COUNTY SURTAX	1,781,242	2,099,009	1,431,912	2,051,943	2,051,943	2,051,943	0.0%
TOTAL	2,388,619	2,800,255	1,974,126	2,643,483	2,643,483	2,712,000	2.6%
323 FRANCHISE FEES							
001 32310 FRANCHISE FEES ELECTRIC	1,371,580	1,451,364	1,440,000	1,400,000	1,400,000	1,400,000	0.0%
001 32340 FRANCHISE FEES GAS	27,130	30,023	20,000	25,000	30,000	25,000	0.0%
TOTAL	1,398,710	1,481,387	1,460,000	1,425,000	1,430,000	1,425,000	0.0%
316/322/329 LICENSES/PERMITS							
001 31610 LOCAL BUSINESS TAX	179,054	188,397	160,000	160,000	164,600	160,000	0.0%
001 31620 LOCAL BUSINESS TAX - PENALTIES	6,048	235	3,000	50	1,845	50	0.0%
001 31630 LOCAL BUSINESS TAX-OTHER FEES	2,538	10,553	50	3,000	4,020	3,000	0.0%
001 31640 LOCAL BUSINESS TAX-PAST DUE FE	2,626	26	2,000	2,000	1,656	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	3,570	5,180	6,000	6,000	6,000	6,000	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	1,065	170	25,000	-	-	-	0.0%
001 32211 BUILDING PERMIT-FENCING	-	-	5,000	-	-	-	0.0%
001 32218 CLEARING/EXCAVATE-PERMITS	10,473	23,657	25,000	25,000	25,000	25,000	0.0%
001 32219 TREE TRUST FUND RESERVE	-	1,500	-	-	-	-	0.0%
001 32900 CODE ENFORCEMENT FEES & FINES	1,225	15,025	25,000	25,000	25,000	25,000	0.0%
001 32901 ZONING PLAN REVIEW	41,125	125,075	18,000	65,000	100,000	65,000	0.0%
001 32992 FIRE MARSHALL'S FEES	61,733	57,607	35,000	35,000	35,000	35,000	0.0%
001 32995 ADDRESS ASSIGNMENT	240	1,150	500	400	400	400	0.0%
001 32903 SIGN PERMITS	-	-	2,250	-	-	-	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 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 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
001 32915 ANNEXATION APP FEE	4,200	5,800	2,200	2,000	5,900	2,000	0.0%
001 32916 BOA APP FEES-COMMERCIAL	2,000	7,500	-	2,500	12,500	2,500	0.0%
001 32917 BOA APP FEES-RESIDENTIAL	7,650	7,850	11,050	8,500	8,500	8,500	0.0%
001 32918 ZONING CERTIFICATION FEE	1,900	3,000	3,200	2,750	2,085	2,750	0.0%
001 32919 CDD-CERTIFIED MAIL FEE	-	-					0.0%
001 32920 CDD COPIES MADE FEE	-	-	1,250	50	-	50	0.0%
001 32921 COMP PLAN AMEND APP FEE	-	-	1,500	1,500	-	1,500	0.0%
001 32923 CU APPLICATION FEE	-	-	-	-	-	-	0.0%
001 32924 HDC APPLICATION FEE	-	(275)	-	-	-	-	0.0%
001 32926 PLAT APPROVAL APP FEE	1,700	1,500	3,850	3,850	3,850	3,850	0.0%
001 32927 PRELIMINARY SITE PLAN VISIT	-	-	-	-	-	-	0.0%
001 32928 REZONING APP FEE	2,000	10,000	4,200	4,200	12,000	4,200	0.0%
001 32929 SITE PLAN REVIEW APP FEE	32,900	29,098	21,700	24,300	32,000	24,300	0.0%
001 32931 HDC VARIANCE	-	-	-	-	-	-	0.0%
001 32932 DUE DILIGENCE	750	500	750	750	2,250	750	0.0%
001 32933 TELECOMMUNICATION PERMIT	-	-	400	400	400	400	0.0%
001 32935 ADMINISTRATIVE WAIVER	3,200	2,800	-	800	800	800	0.0%
001 32936 CODE TEXT AMENDMENT	-	-	850	850	850	850	0.0%
001 32937 LOT LINE ADJUSTMENTS	2,400	5,400	2,000	3,600	3,600	3,600	0.0%
001 32960 ADMINISTRATION COST BLDING SU	-	-	-	-	-	-	0.0%
001 32980 OTHER MISC PERMITS	11,262	11,840	-	-	1,430	-	0.0%
001 32981 SPECIAL EVENT PERMITS	10,101	2,660	4,500	4,500	4,500	2,500	-44.4%
001 32982 SPECIAL BANNER PERMITS	685	1,005	2,000	2,000	2,000	2,000	0.0%
TOTAL	390,444	517,253	366,250	384,000	456,186	382,000	-0.5%
331/334 STATE AND FEDERAL GRANTS							
001 33120 FEMA FED GRANT	679,671	-	-	-	-	-	0.0%
001 33125 JUSTICE ASSISTANCE GRANT (JAG)	-	63,195	-	-	1,322	-	0.0%
001 33160 URBAN FORESTRY GRANT	-	-	-	-	-	-	0.0%
001 33170 DOS PRESERVATION	-	39,333	48,000	-	-	-	0.0%
001 33400 STATE GRANT	-	-	-	50,000	50,000	50,000	0.0%
001 33420 FEMA STATE	1,758	-	-	-	-	-	0.0%
TOTAL	681,429	102,528	48,000	50,000	51,322	50,000	0.0%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
335 STATE SHARED REVENUE							
001 33350 HALF-CENT SALES TAX	836,881	999,957	683,222	957,625	957,625	951,987	-0.6%
001 33512 STATE REVENUE SHARING PROCEED	222,809	249,366	190,187	320,946	320,946	329,660	2.7%
001 33514 MOBILE HOME TAX	662	884	800	800	807	800	0.0%
001 33515 ALCOHOLIC BEV LICENSE	23,553	25,566	23,000	23,000	25,419	23,000	0.0%
001 33522 FIREFIGHTERS SUPPLEMENT	11,679	12,380	10,000	10,000	10,000	10,000	0.0%
TOTAL	1,095,583	1,288,153	907,209	1,312,371	1,314,797	1,315,447	0.2%
337 GRANTS/ LOCAL UNITS							
001 33710 COUNTY GRANT	-	677,034	-	-	-	-	0.0%
001 33720 SCHOOL RESOURCE OFFICER	107,698	154,617	137,760	137,760	137,760	178,346	29.5%
001 33721 DEA REIMBURSEMENT	13,689	15,976	13,125	13,125	7,500	13,125	0.0%
TOTAL	121,387	847,627	150,885	150,885	145,260	191,471	26.9%
339 PAYMENTS IN LIEU OF TAXES							
001 33910 OCEAN,HIGHWAY AND PORT AUTH	-	-	50,000	50,000	50,000	50,000	0.0%
TOTAL	-	-	50,000	50,000	50,000	50,000	0.0%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
342/343 OTHER CHARGES/FEES							
001 33722 NASSAU COUNTY OCEAN RESCUE	116,311	103,976	135,000	181,787	181,787	181,787	0.0%
001 34140 REIMBURSEMENT FOR LEGAL	10,136	10,481	-	-	10,500	10,500	0.0%
001 34260 AMBULANCE SERVICES	506,672	527,512	528,762	561,086	561,918	589,958	5.1%
001 34290 SHRIMP FESTIVAL REIMBURSEMENT	-	-	6,000	6,000	7,600	6,000	0.0%
TOTAL	633,119	641,969	669,762	748,873	761,805	788,245	5.3%
347 RECREATIONAL							
001 34700 TRUST ACTIVITIES NON TAXABLE	201,292	284,004	160,000	350,000	350,000	350,000	0.0%
001 34701 TRUST ACTIVITIES TAXABLE	32,859	40,282	23,000	23,000	31,033	43,000	87.0%
001 34702 PARKS TRUST NON-TAXABLE	12,285	11,274	12,000	10,000	11,404	12,000	20.0%
001 34703 PARKS TRUST TAXABLE	4,223	8,519	-	-	5,640	8,000	0.0%
001 34704 RENTALS NON-TAXABLE	4,398	4,625	8,000	4,000	4,000	4,000	0.0%
001 34705 SOFTBALL COMPLEX	110	575	500	500	500	100	-80.0%
001 34706 PARKS LAWN CHARGES	381	-	13,500	-	-	-	0.0%
001 34720 RENTALS	4,841	5,081	10,000	7,000	7,000	5,000	-28.6%
001 34721 PECK RENTS	835	2,760	8,000	8,000	8,000	3,000	-62.5%
001 34722 PECK RENTS NON-TAXABLE	18,041	19,177	25,000	25,000	25,000	25,000	0.0%
001 34723 PECK TRUST TAXABLE	5,769	11,535	6,500	8,000	8,000	10,000	25.0%
001 34724 PECK TRUST NON-TAXABLE	16,770	11,824	42,000	32,000	32,000	10,000	-68.8%
001 34725 MLK RENTS	2,085	1,470	4,500	4,500	3,500	4,500	0.0%
001 34726 MLK RENTS NON-TAXABLE	746	866	-	-	1,000	1,000	0.0%
001 34728 MLK TRUST NON-TAXABLE	18,090	16,920	12,500	20,000	10,000	8,000	-60.0%
001 34730 YOUTH TRUST ACTIVITIES	35	13,456	17,000	17,000	17,000	14,000	-17.6%
001 34731 YOUTH CAMPS	187,420	264,437	310,000	310,000	310,000	290,000	-6.5%
001 34740 AQUATICS TRUST TAXABLE	-	-	-	-	10,000	12,000	0.0%
001 34741 AQUATICS TRUST NON-TAXABLE	66,703	108,338	116,000	116,000	116,000	100,000	-13.8%
001 34743 SWIMMING POOLS NON-TAXABLE	2,400	12,675	-	9,000	9,000	12,000	33.3%
001 34742 SWIMMING POOLS	37,733	64,062	54,000	54,500	54,000	60,000	10.1%
001 34745 GREENWAY	205	340	-	1,000	1,000	1,000	0.0%
001 34746 GREENWAY TAXABLE	255	160	-	-	500		0.0%
TOTAL	617,476	882,380	822,500	999,500	1,014,577	972,600	-2.7%
351 FINES/FORFEITURES							
001 35100 COURT CASES GENERAL FUND	10,904	7,986	8,000	8,000	8,500	8,500	6.3%
001 35115 PARKING TICKETS	17,143	24,012	11,500	15,000	15,000	15,000	0.0%
001 35116 POLICE CITATIONS	295	1,379	-	-	-	-	0.0%
001 35120 POLICE EDUCATION	1,559	1,313	1,500	1,500	1,500	1,200	-20.0%
001 35911 FINGERPRINT-ACCI-INC REPORT	2,352	2,412	1,500	1,750	4,750	4,800	174.3%
TOTAL	32,253	37,102	22,500	26,250	29,750	29,500	12.4%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
360's/384 OTHER REVENUE							
001 36110 INTEREST	109,838	73,328	165,000	75,000	110,000	110,000	46.7%
001 36210 RENTS	6,390	3,630	3,044	3,500	3,500	3,500	0.0%
001 36215 RENTS NON-TAXABLE	24,865	20,077	23,800	23,800	23,800	23,800	0.0%
001 36221 POLICE BUILDING RENT	-	-	-	-	-	-	0.0%
001 36990 OTHER REVENUE	43,630	83,317	35,851	35,851	65,000	35,851	0.0%
001 36992 GAIN ON SALE OF ASSET	5,351	1,000	-	-	-	-	0.0%
001 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	-	0.0%
0012200 36993 DONATIONS/CONTRIBUTIONS	8,606	3,848	8,000	7,000	7,000	7,000	0.0%
001 36996 REVENUE-GARNISHMENT FEE	190	268	100	100	100	100	0.0%
001 36997 TDC REVENUE	-	-	-	-	-	-	0.0%
001 36998 STATE OF FLORIDA - FDOT	-	62,578	62,578	64,375	64,375	65,170	1.2%
001 36999 HDC TRUST FUND	-	-	-	-	-	-	0.0%
TOTAL	198,870	248,046	298,373	209,626	273,775	245,421	17.1%
TOTAL REVENUES	23,331,281	23,713,103	21,609,325	23,360,886	23,531,853	25,670,732	9.9%
382 REIMBURSEMENTS							
001 38220 FROM BOND DEBT SERVICE	-	-	-	-	6,565	-	0.0%
001 38244 FROM SANITATION	36,000	136,000	136,000	-	-	-	0.0%
001 38245 FROM WASTEWATER OPERATIONS	360,000	360,000	360,000	360,000	360,000	360,000	0.0%
001 38246 FROM WATER OPERATIONS	180,000	180,000	180,000	180,000	180,000	180,000	0.0%
001 38251 FROM FLEET	-	-	-	-	-	-	0.0%
TOTAL	576,000	676,000	676,000	540,000	546,565	540,000	0.0%
381 TRANSFERS IN							
001 38215 FROM UTILITY TAX	1,500,000	1,700,000	1,700,000	2,000,000	2,000,000	2,500,000	25.0%
TOTAL	1,500,000	1,700,000	1,700,000	2,000,000	2,000,000	2,500,000	25.0%
389 CASH BALANCE FORWARD							
001 38910 CASH BALANCE FORWARD	6,768,695	7,007,087	7,039,237	7,391,748	9,085,575	7,667,707	3.7%
001 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	-	0.0%
TOTAL	6,768,695	7,007,087	7,039,237	7,391,748	9,085,575	7,667,707	3.7%
TOTAL REVENUES AND CASH BALANCES	32,175,976	33,096,190	31,024,562	33,292,634	35,163,993	36,378,439	9.3%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CITY COMMISSION							
PERSONNEL							
0011100 51100 COMMISSION SALARIES	60,000	60,000	60,000	60,000	60,000	60,000	0.0%
0011100 52100 FICA	4,047	3,836	4,590	4,590	4,590	4,590	0.0%
0011100 52300 HEALTH INSUR	16,294	30,713	15,908	38,213	38,213	-	-100.0%
0011100 52301 LIFE INSUR	281	270	300	300	300	300	0.0%
0011100 52400 WORKERS' COMP	69	57	57	64	64	64	0.0%
TOTAL	80,691	94,876	80,855	103,167	103,167	64,954	-37.0%
OPERATING EXPENSES							
0011100 53100 PROFESSIONAL SERVICES	149,750	149,696	165,000	170,000	244,859	170,000	0.0%
0011100 53400 CONTRACTUAL	-	-	10,000	10,450	10,450	750	-92.8%
0011100 54000 TRAINING/TRAVEL	448	2,115	9,625	7,500	7,500	7,500	0.0%
0011100 54500 INSURANCE	6,050	1,475	1,475	1,475	1,475	1,696	15.0%
0011100 54700 PRINTING	3,938	4,452	5,000	5,000	5,000	5,000	0.0%
0011100 54800 PROMOTIONAL	16,551	15,000	15,500	15,500	15,500	15,500	0.0%
0011100 55200 OPERATING SUPPLIES	920	403	4,350	700	464	3,695	427.9%
0011100 55210 UNIFORMS	-	330	500	500	500	500	0.0%
0011100 55400 BOOKS/SUBS/DUES	2,439	2,668	7,495	2,495	2,731	2,495	0.0%
0011100 55611 COMMUNITY SERVICES	20,000	15,000	15,000	15,000	15,000	-	-100.0%
TOTAL	200,096	191,139	233,945	228,620	303,479	207,136	-9.4%
CITY COMMISSION DEPARTMENT TOTAL	280,787	286,015	314,800	331,787	406,646	272,090	-18.0%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CITY CLERK							
PERSONNEL							
0011200 51200 SALARIES	231,559	236,441	239,062	240,604	240,604	271,759	12.9%
0011200 51400 OVERTIME	6	-	-	-	-	-	0.0%
0011200 52100 FICA	17,503	17,685	18,288	18,543	18,543	20,790	12.1%
0011200 52200 RETIREMENT	55,314	50,876	51,743	51,001	51,001	58,700	15.1%
0011200 52300 HEALTH INSUR	38,687	40,534	37,733	41,608	41,608	43,028	3.4%
0011200 52301 LIFE INSUR	1,308	1,342	1,332	1,392	1,392	1,495	7.4%
0011200 52400 WORKERS' COMP	263	254	254	288	288	400	38.9%
TOTAL	344,641	347,132	348,412	353,436	353,436	396,172	12.1%
OPERATING EXPENSES							
0011200 53100 PROFESSIONAL SERVICES	1,571	1,500	8,200	3,200	3,200	3,200	0.0%
0011200 53400 CONTRACTUAL	118,171	122,616	136,882	140,577	140,577	149,057	6.0%
0011200 54000 TRAINING/TRAVEL	3,935	2,913	8,059	8,992	8,992	5,058	-43.8%
0011200 54100 COMM - PHONE/FAX/ALARM	834	1,037	1,536	1,848	1,848	1,848	0.0%
0011200 54101 COMMUNICATIONS-CELLULAR	488	580	600	600	600	600	0.0%
0011200 54700 PRINTING	20,752	20,576	25,000	25,000	25,000	25,000	0.0%
0011200 54800 PROMOTIONAL	-	-	750	750	750	750	0.0%
0011200 54912 ELECTIONS	(1,130)	60,114	38,800	1,200	1,200	61,200	5000.0%
0011200 55100 OFFICE SUPPLIES	820	823	1,000	1,000	1,000	1,000	0.0%
0011200 55200 OPERATING SUPPLIES	1,204	2,052	2,065	855	855	2,040	138.6%
0011200 55210 UNIFORMS	337	323	350	350	350	350	0.0%
0011200 55400 BOOKS/SUBS/DUES	939	1,372	1,695	1,414	1,414	1,414	0.0%
0011200 56400 EQUIPMENT	-	4,225	-	-	-	-	0.0%
TOTAL	147,920	218,131	224,937	185,786	185,786	251,517	35.4%
CITY CLERK DEPARTMENT TOTAL	492,561	565,262	573,349	539,222	539,222	647,689	20.1%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CITY MANAGER							
PERSONNEL							
0011210 51200 SALARIES	264,254	284,980	373,103	295,735	295,735	489,797	65.6%
0011210 52100 FICA	20,264	21,384	30,703	22,790	22,790	37,470	64.4%
0011210 52200 RETIREMENT	44,483	45,607	55,744	47,137	47,137	86,526	83.6%
0011210 52300 HEALTH INSUR	31,940	32,687	35,599	35,263	35,263	46,534	32.0%
0011210 52301 LIFE INSUR	1,509	1,550	2,058	1,695	1,695	4,682	176.2%
0011210 52400 WORKERS' COMP	503	611	611	692	692	2,348	239.3%
TOTAL	362,953	386,819	497,818	403,312	403,312	667,357	65.5%
OPERATING EXPENSES							
0011210 53100 PROFESSIONAL SERVICES	73,653	27,035	50,000	50,000	50,000	63,000	26.0%
0011210 53400 CONTRACTUAL	191	198	850	1,408	1,408	22,737	1514.8%
0011210 53900 AUTO ALLOWANCE	6,036	5,804	6,000	6,000	6,000	6,000	0.0%
0011210 54000 TRAINING/TRAVEL	7,330	4,264	12,275	9,625	9,625	7,125	-26.0%
0011210 54100 COMM - PHONE/FAX/ALARM	209	259	720	720	720	1,080	50.0%
0011210 54101 COMMUNICATIONS-CELLULAR	604	829	2,200	1,600	1,600	4,100	156.3%
0011210 54630 R/M VEHICLES-LABOR	-	-	-	-	-	2,000	0.0%
0011210 54640 R/M VEHICLES-PARTS	-	-	-	-	-	2,000	0.0%
0011210 54700 PRINTING	-	69	2,400	900	900	2,400	166.7%
0011210 54800 PROMOTIONAL	-	115	500	-	-	-	0.0%
0011210 54901 SPECIAL EVENTS	-	-	-	-	-	-	0.0%
0011210 55100 OFFICE SUPPLIES	462	490	750	750	750	750	0.0%
0011210 55200 OPERATING SUPPLIES	642	952	8,757	565	565	2,360	317.7%
0011210 55210 UNIFORMS	-	106	300	300	300	300	0.0%
0011210 55230 GAS/OIL	-	-	-	-	-	2,500	0.0%
0011210 55400 BOOKS/SUBS/DUES	1,759	1,727	2,350	1,650	1,650	2,525	53.0%
TOTAL	90,884	41,847	87,102	73,518	73,518	118,877	61.7%
CITY MANAGER DEPARTMENT TOTAL	453,837	428,666	584,920	476,830	476,830	786,234	64.9%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
FINANCE							
PERSONNEL							
0011300 51200 SALARIES	410,024	402,244	394,636	420,762	434,365	488,884	16.2%
0011300 51350 PART TIME SALARIES	42,767	-	-	-	-	-	0.0%
0011300 51400 OVERTIME	249	-	-	-	111	-	0.0%
0011300 52100 FICA	32,826	28,860	31,905	32,418	33,229	37,400	15.4%
0011300 52200 RETIREMENT	86,765	76,598	85,005	89,159	80,903	94,018	5.4%
0011300 52300 HEALTH INSUR	75,228	80,312	70,440	84,916	87,030	92,202	8.6%
0011300 52301 LIFE INSUR	2,309	2,253	2,124	2,460	2,435	2,594	5.4%
0011300 52400 WORKERS' COMP	524	533	533	604	604	716	18.5%
TOTAL	650,692	590,800	584,643	630,319	638,677	715,814	13.6%
OPERATING EXPENSES							
0011300 53100 PROFESSIONAL SERVICES	10,319	-	3,500	3,500	1,100	4,600	31.4%
0011300 53200 AUDITING	6,795	6,795	6,795	7,371	7,371	7,371	0.0%
0011300 53400 CONTRACTUAL	46,767	69,425	51,239	64,666	61,727	63,298	-2.1%
0011300 54000 TRAINING/TRAVEL	4,417	3,185	6,895	8,670	7,450	9,990	15.2%
0011300 54100 COMM - PHONE/FAX/ALARM	209	259	948	948	948	1,020	7.6%
0011300 54101 COMMUNICATIONS-CELLULAR	604	580	600	600	600	600	0.0%
0011300 54700 PRINTING	3,244	3,330	4,850	4,850	3,500	4,850	0.0%
0011300 55100 OFFICE SUPPLIES	3,470	2,220	6,027	6,027	3,027	6,027	0.0%
0011300 55200 OPERATING SUPPLIES	8,418	2,526	3,890	3,890	7,890	6,585	69.3%
0011300 55210 UNIFORMS	334	93	350	350	400	400	14.3%
0011300 55400 BOOKS/SUBS/DUES	1,810	2,262	2,100	1,600	1,600	1,600	0.0%
TOTAL	86,386	90,676	87,194	102,472	95,613	106,341	3.8%
CAPITAL OUTLAY							
0011300 56400 EQUIPMENT	18,770	-	-	-	-	-	0.0%
TOTAL	18,770	-	-	-	-	-	0.0%
FINANCE DEPARTMENT TOTAL	755,847	681,476	671,837	732,791	734,290	822,155	12.2%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
INFORMATION TECHNOLOGY							
PERSONNEL							
0011310 51200 SALARIES	254,678	262,524	264,654	268,107	268,107	326,244	21.7%
0011310 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
0011310 51350 PART TIME SALARIES	33,045	30,327	33,138	32,421	32,421	35,470	9.4%
0011310 51400 OVERTIME SALARIES	17	12	-	-	-	-	0.0%
0011310 52100 FICA	21,359	21,763	22,934	23,141	23,141	27,671	19.6%
0011310 52200 RETIREMENT	60,838	56,678	57,282	56,822	56,822	70,469	24.0%
0011310 52300 HEALTH INSUR	33,462	34,599	34,920	34,599	34,599	44,364	28.2%
0011310 52301 LIFE INSUR	1,357	1,481	1,476	1,548	1,548	2,044	32.0%
0011310 52400 WORKERS' COMP	261	230	230	261	261	589	125.7%
TOTAL	405,017	407,613	414,634	416,899	416,899	506,851	21.6%
OPERATING EXPENSES							
0011310 53100 PROFESSIONAL SERVICES	14,912	14,556	17,500	7,500	7,500	7,500	0.0%
0011310 53400 CONTRACTUAL	137,361	140,300	171,203	202,088	202,088	207,236	2.5%
0011310 54000 TRAINING/TRAVEL	12,482	3,787	9,110	11,600	11,600	13,100	12.9%
0011310 54100 COMM - PHONE/FAX/ALARM	416	518	816	960	960	960	0.0%
0011310 54101 COMMUNICATIONS-CELLULAR	4,620	4,998	4,840	4,972	4,972	4,972	0.0%
0011310 54103 COMMUNICATIONS-INTERNET	111,235	109,557	113,000	116,390	116,390	120,000	3.1%
0011310 54500 INSURANCE	398	2,152	2,152	2,152	2,152	2,475	15.0%
0011310 54630 R/M VEHICLES-LABOR	600	500	500	250	290	250	0.0%
0011310 54640 R/M VEHICLES-PARTS	522	294	500	500	200	500	0.0%
0011310 55100 OFFICE SUPPLIES	55	150	500	500	500	500	0.0%
0011310 55200 OPERATING SUPPLIES	9,890	13,390	12,675	11,970	11,970	12,270	2.5%
0011310 55210 UNIFORMS	72	236	288	300	300	300	0.0%
0011310 55230 GAS/OIL	153	243	500	500	300	500	0.0%
0011310 55400 BOOKS/SUBS/DUES	100	334	945	1,145	1,145	1,145	0.0%
TOTAL	292,816	291,014	334,529	360,827	360,367	371,708	3.0%
CAPITAL OUTLAY							
0011310 56300 IMPROVEMENTS	9,809	9,731	10,000	12,000	12,000	12,000	0.0%
0011310 56400 EQUIPMENT	14,519	12,779	36,000	42,000	42,000	32,000	-23.8%
0011310 56401 NON CAP EQUIP	8,649	4,599	7,600	2,600	2,600	2,800	7.7%
TOTAL	32,977	27,109	53,600	56,600	56,600	46,800	-17.3%
INFORMATION TECHNOLOGY DEPARTMENT TOTAL	730,811	725,737	802,763	834,326	833,866	925,359	10.9%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
HUMAN RESOURCES							
PERSONNEL							
0011350 51200 SALARIES	172,584	194,940	203,396	202,370	202,370	235,469	16.4%
0011350 51350 PART TIME SALARIES	-	-	-	-	-	-	0.0%
0011350 52100 FICA	13,475	14,889	15,872	15,588	15,588	18,014	15.6%
0011350 52200 RETIREMENT	42,340	41,957	44,743	42,873	42,873	50,862	18.6%
0011350 52300 HEALTH INSUR	24,314	20,145	28,324	18,595	18,595	28,909	55.5%
0011350 52301 LIFE INSUR	862	1,030	1,152	1,164	1,164	1,256	7.9%
0011350 52400 WORKERS' COMP	228	243	243	275	275	334	21.5%
TOTAL	253,803	273,204	293,730	280,865	280,865	334,844	19.2%
OPERATING EXPENSES							
0011350 53100 PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
0011350 53400 CONTRACTUAL	33,093	30,584	31,136	44,368	44,368	46,933	5.8%
0011350 53910 HOUSING ALLOWANCE	5,000	-	-	-	-	-	0.0%
0011350 54000 TRAINING/TRAVEL	4,435	1,583	6,282	10,600	5,000	3,550	-66.5%
0011350 54010 SAFETY COMMITTEE	255	-	5,500	5,500	1,500	5,500	0.0%
0011350 54100 COMM - PHONE/FAX/ALARM	209	259	516	588	588	588	0.0%
0011350 54101 COMMUNICATIONS-CELLULAR	354	580	815	650	650	650	0.0%
0011350 54700 PRINTING	89	69	500	500	250	500	0.0%
0011350 54800 PROMOTIONAL	7,063	3,376	15,200	11,500	10,500	11,500	0.0%
0011350 55100 OFFICE SUPPLIES	750	997	1,000	1,000	1,000	1,000	0.0%
0011350 55200 OPERATING SUPPLIES	91	988	565	1,890	2,919	1,500	-20.6%
0011350 55400 BOOKS/SUBS/DUES	658	1,156	2,707	1,625	1,625	3,725	129.2%
TOTAL	51,996	39,593	64,221	78,221	68,400	75,446	-3.5%
CAPITAL OUTLAY							
0011350 56401 NON CAP EQUIP	-	1,413	-	2,000	2,000	-	-100.0%
TOTAL	-	1,413	-	2,000	2,000	-	-100.0%
HUMAN RESOURCES DEPARTMENT TOTAL	305,799	314,210	357,951	361,086	351,265	410,290	13.6%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
LEGAL							
PERSONNEL							
0011400 51200 SALARIES	200,190	205,102	205,310	209,262	209,262	235,803	12.7%
0011400 51350 PART TIME SALARIES	1,345	-	-	-	-	-	0.0%
0011400 52100 FICA	14,136	13,582	15,706	16,165	16,165	18,040	11.6%
0011400 52200 RETIREMENT	27,151	26,812	26,823	27,278	27,278	30,789	12.9%
0011400 52300 HEALTH INSUR	33,123	39,092	33,174	39,353	39,353	37,450	-4.8%
0011400 52301 LIFE INSUR	1,120	1,152	1,140	1,188	1,188	1,284	8.1%
0011400 52400 WORKERS' COMP	226	217	217	246	246	343	39.4%
TOTAL	277,291	285,957	282,370	293,492	293,492	323,709	10.3%
OPERATING EXPENSES							
0011400 53100 PROFESSIONAL SERVICES	-	-	2,350	2,350	2,350	2,350	0.0%
0011400 53400 CONTRACTUAL	3,244	4,488	4,465	4,765	4,765	3,585	-24.8%
0011400 54000 TRAINING/TRAVEL	760	3,194	4,310	5,100	5,100	8,250	61.8%
0011400 54100 COMM - PHONE/FAX/ALARM	-	-	288	288	288	288	0.0%
0011400 54101 COMMUNICATIONS-CELLULAR	706	594	660	660	660	660	0.0%
0011400 54700 PRINTING	-	-	-	-	-	100	0.0%
0011400 54930 COLLECTIONS/LITIGATION COSTS	537	49,694	3,000	3,000	3,000	3,000	0.0%
0011400 54934 LEGAL/CONTRACTUAL	46,823	129,441	50,000	65,000	90,000	75,000	15.4%
0011400 55100 OFFICE SUPPLIES	298	207	400	400	400	400	0.0%
0011400 55200 OPERATING SUPPLIES	228	1,337	1,790	1,290	1,290	565	-56.2%
0011400 55210 UNIFORMS	-	-	150	150	150	-	-100.0%
0011400 55400 BOOKS/SUBS/DUES	515	759	850	1,100	1,100	925	-15.9%
TOTAL	53,111	189,712	68,263	84,103	109,103	95,123	13.1%
CAPITAL OUTLAY							
0011400 56400 EQUIPMENT	1,088	-	-	-	-	5,000	0.0%
0011400 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	1,088	-	-	-	-	5,000	0.0%
LEGAL DEPARTMENT TOTAL	331,490	475,669	350,633	377,595	402,595	423,832	12.2%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PLANNING							
PERSONNEL							
0011500 51200 SALARIES	318,380	355,482	373,127	372,782	372,782	475,877	27.7%
0011500 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
0011500 51350 PART TIME SALARIES	-	-	-	-	-	-	0.0%
0011500 51400 OVERTIME	2	48	1,000	1,000	1,000	-	-100.0%
0011500 52100 FICA	23,498	27,153	28,788	28,952	28,952	37,583	29.8%
0011500 52200 RETIREMENT	75,880	76,521	80,066	79,627	79,627	106,116	33.3%
0011500 52300 HEALTH INSUR	46,307	56,670	54,825	66,499	66,499	67,136	1.0%
0011500 52301 LIFE INSUR	1,700	1,965	2,077	2,160	2,160	3,822	76.9%
0011500 52400 WORKERS' COMP	2,663	2,894	2,894	3,281	3,281	5,608	70.9%
TOTAL	468,430	520,733	542,777	554,301	554,301	696,142	25.6%
OPERATING EXPENSES							
0011500 53100 PROFESSIONAL SERVICES	32,370	98,835	106,750	176,750	176,750	158,300	-10.4%
0011500 53400 CONTRACTUAL	28,626	33,123	46,440	46,674	46,674	48,903	4.8%
0011500 54000 TRAINING/TRAVEL	5,025	4,721	13,310	12,000	12,000	15,950	32.9%
0011500 54100 COMM - PHONE/FAX/ALARM	-	-	360	360	360	360	0.0%
0011500 54101 COMMUNICATIONS-CELLULAR	1,232	1,044	1,250	1,250	1,250	1,250	0.0%
0011500 54500 INSURANCE	4,481	2,790	2,790	2,790	2,790	3,209	15.0%
0011500 54610 R/M BLDG & GROUNDS	-	-	-	-	-	-	0.0%
0011500 54630 R/M VEHICLES-LABOR	600	250	250	250	290	500	100.0%
0011500 54640 R/M VEHICLES-PARTS	245	115	500	500	200	500	0.0%
0011500 54700 PRINTING	10,416	8,415	6,500	6,500	6,500	7,500	15.4%
0011500 55100 OFFICE SUPPLIES	1,729	922	1,750	1,900	1,900	1,900	0.0%
0011500 55200 OPERATING SUPPLIES	5,283	6,252	1,855	2,155	2,155	5,620	160.8%
0011500 55210 UNIFORMS	431	1,127	2,100	2,100	1,550	475	-77.4%
0011500 55230 GAS/OIL	276	411	500	500	1,200	1,500	200.0%
0011500 55400 BOOKS/SUBS/DUES	1,881	2,260	2,730	5,260	5,260	5,110	-2.9%
TOTAL	92,596	160,264	187,085	258,989	258,879	251,077	-3.1%
CAPITAL OUTLAY							
0011500 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
0011500 56400 EQUIPMENT	-	-	-	-	-	15,000	0.0%
0011500 56401 NON CAP EQUIP	3,420	404	2,700	2,150	2,150	10,500	388.4%
TOTAL	3,420	404	2,700	2,150	2,150	25,500	1086.0%
PLANNING DEPARTMENT TOTAL	564,445	681,402	732,562	815,440	815,330	972,719	19.3%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
NON-DEPARTMENTAL							
OPERATING SUPPLIES							
0011910 53100 PROFESSIONAL SERVICES	375	48,775	50,000	-	-	-	0.0%
0011910 53200 AUDITING	6,795	6,795	6,795	7,371	7,371	7,371	0.0%
0011910 53400 CONTRACTUAL	156,388	155,406	157,255	161,455	161,455	165,819	2.7%
0011910 54100 COMM - PHONE/FAX/ALARM	761	1,042	1,176	1,176	1,176	1,488	26.5%
0011910 54103 COMMUNICATIONS-INTERNET	2,367	2,935	2,500	2,500	2,500	2,900	16.0%
0011910 54200 POSTAGE	6,670	10,196	7,500	7,500	7,500	7,500	0.0%
0011910 54300 UTILITIES ELECTRIC	15,158	16,043	17,280	17,280	17,280	17,280	0.0%
0011910 54310 UTILITIES-WATER & WASTEWATER	1,859	1,801	3,000	3,000	3,000	3,000	0.0%
0011910 54500 INSURANCE	21,780	25,147	25,147	25,147	25,147	28,919	15.0%
0011910 54610 R/M BLDG & GROUNDS	16,837	-	5,000	5,000	5,000	5,000	0.0%
0011910 54611 R/M FACILITIES	-	9,971	25,500	8,500	8,500	7,500	-11.8%
0011910 54620 R/M EQUIPMENT	4,185	3,819	5,000	5,000	5,000	5,000	0.0%
0011910 55200 OPERATING SUPPLIES	2,301	1,241	2,090	2,090	2,090	2,090	0.0%
0011910 55220 JANITORIAL SUPPLIES	1,885	1,529	1,600	1,600	1,600	1,600	0.0%
0011910 55400 BOOKS/SUBS/DUES	557	-	460	460	460	460	0.0%
TOTAL	237,918	284,702	310,303	248,079	248,079	255,927	3.2%
CAPITAL OUTLAY							
0011910 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
0011910 56400 EQUIPMENT	-	-	-	-	-	-	0.0%
0011910 56401 NON CAP EQUIP	5,582	1,203	2,300	1,000	1,000	1,000	0.0%
TOTAL	5,582	1,203	2,300	1,000	1,000	1,000	0.0%
NON-DEPARTMENTAL TOTAL	243,500	285,905	312,603	249,079	249,079	256,927	3.2%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
FACILITIES MAINTENANCE							
PERSONNEL							
0011930 51200 SALARIES	318,234	381,937	366,152	427,021	427,021	509,629	19.3%
0011930 51210 WC REIMB	(7,776)	-	-	-	-	-	0.0%
0011930 51300 SEASONAL/TEMPORARY	12,851	-	-	-	-	-	0.0%
0011930 51350 PART TIME SALARIES	23,769	40,132	50,347	24,731	8,015	-	-100.0%
0011930 51400 OVERTIME	2,514	2,871	6,000	4,000	7,500	10,000	150.0%
0011930 52100 FICA	26,562	31,914	32,330	36,755	36,755	41,100	11.8%
0011930 52200 RETIREMENT	76,501	82,673	80,255	90,323	90,323	110,081	21.9%
0011930 52300 HEALTH INSUR	55,062	65,457	65,475	88,085	88,085	61,796	-29.8%
0011930 52301 LIFE INSUR	1,766	2,064	2,112	2,533	2,533	2,330	-8.0%
0011930 52400 WORKERS' COMP	7,281	6,250	6,250	7,087	7,087	12,535	76.9%
0011930 52500 UNEMPLOYMENT	-	275	-	-	-	-	0.0%
TOTAL	516,764	613,574	608,921	680,535	667,319	747,471	9.8%
OPERATING EXPENSES							
0011930 53100 PROFESSIONAL SERVICES	678	4,170	2,000	1,000	500	1,000	0.0%
0011930 53400 CONTRACTUAL	6,181	4,408	5,175	6,773	6,400	7,373	8.9%
0011930 54000 TRAINING/TRAVEL	944	5,120	4,710	4,200	4,200	6,000	42.9%
0011930 54100 COMM - PHONE/FAX/ALARM	209	259	444	516	516	516	0.0%
0011930 54101 COMMUNICATIONS-CELLULAR	3,276	3,167	3,800	3,800	3,800	3,800	0.0%
0011930 54300 UTILITIES ELECTRIC	1,911	1,802	2,300	2,300	1,900	2,300	0.0%
0011930 54310 UTILITIES-WATER & WASTEWATER	610	547	800	800	600	800	0.0%
0011930 54400 RENTALS/LEASES	-	-	900	1,000	500	1,000	0.0%
0011930 54500 INSURANCE	9,182	4,169	4,169	4,169	4,169	4,794	15.0%
0011930 54610 R/M BLDG & GROUNDS	7,428	4,035	7,000	1,000	500	1,000	0.0%
0011930 54611 R/M FACILITIES	-	11,205	13,800	25,800	25,800	28,500	10.5%
0011930 54620 R/M EQUIPMENT	2,097	3,382	4,000	4,000	1,500	6,000	50.0%
0011930 54630 R/M VEHICLES-LABOR	9,000	9,000	9,000	7,000	8,200	7,500	7.1%
0011930 54640 R/M VEHICLES-PARTS	7,145	1,198	8,000	7,000	3,000	6,000	-14.3%
0011930 55100 OFFICE SUPPLIES	244	299	300	300	300	300	0.0%
0011930 55200 OPERATING SUPPLIES	12,768	12,866	13,455	12,190	11,500	13,130	7.7%
0011930 55210 UNIFORMS	3,449	3,603	3,950	3,950	3,950	3,300	-16.5%
0011930 55220 JANITORIAL SUPPLIES	-	-	-	-	-	-	0.0%
0011930 55230 GAS/OIL	6,391	8,591	7,500	8,000	13,000	15,000	87.5%
0011930 55400 BOOKS/SUBS/DUES	-	340	200	200	375	200	0.0%
TOTAL	71,512	78,161	91,503	93,998	90,710	108,513	15.4%
CAPITAL OUTLAY							
0011930 56300 IMPROVEMENTS	33,122	19,641	20,000	15,000	7,116	-	-100.0%
0011930 56400 EQUIPMENT	26,421	14,200	14,000	-	-	-	0.0%
0011930 56401 NON CAP EQUIP	-	-	-	-	-	6,300	0.0%
TOTAL	59,543	33,841	34,000	15,000	7,116	6,300	-58.0%
FACILITIES MAINTENANCE DEPARTMENT TOTAL	647,818	725,575	734,424	789,533	765,145	862,284	9.2%
TOTAL GENERAL GOVERNMENT	4,806,896	5,169,916	5,435,842	5,507,689	5,574,268	6,379,579	15.8%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
POLICE- 0012100 / BEACH RANGERS - 0012101							
PERSONNEL							
0012100 51200 SALARIES	2,789,523	2,891,893	3,035,716	3,166,367	3,100,000	3,238,408	2.3%
0012100 51210 WC REIMB	(18,732)	(659)	-	-	-	-	0.0%
0012100 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
0012100 51350 PART TIME SALARIES	77,276	67,608	115,000	144,051	58,250	144,220	0.1%
0012101 51350 PART TIME SALARIES	37,041	44,914	52,503	57,820	56,000	74,528	28.9%
0012100 51400 OVERTIME	140,633	154,358	159,840	147,110	160,282	157,000	6.7%
0012101 51400 OVERTIME	1,956	2,382	1,404	1,803	1,803	2,956	63.9%
0012100 51500 INCENTIVE	21,498	20,123	20,000	22,500	23,000	24,000	6.7%
0012100 52100 FICA	220,145	226,930	258,086	266,230	266,230	270,750	1.7%
0012101 52100 FICA	2,983	3,618	4,017	4,562	4,562	5,930	30.0%
0012100 52200 RETIREMENT	910,325	876,176	835,643	1,007,367	1,007,367	933,891	-7.3%
0012100 52300 HEALTH INSUR	543,803	507,625	525,449	561,288	561,288	554,785	-1.2%
0012100 52301 LIFE INSUR	14,198	14,430	14,712	15,444	15,444	16,793	8.7%
0012100 52400 WORKERS' COMP	50,463	46,279	46,279	52,480	52,480	81,329	55.0%
0012101 52400 WORKERS' COMP	-	1,363	1,363	1,545	1,545	4,419	186.0%
0012100 52500 UNEMPLOYMENT	-	10,388	-	-	-	-	0.0%
TOTAL	4,791,112	4,867,428	5,070,012	5,448,567	5,308,251	5,509,009	1.1%
OPERATING EXPENSES							
0012100 53100 PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
0012100 53400 CONTRACTUAL	88,360	75,557	91,450	102,775	102,775	135,658	32.0%
0012100 53500 INVESTIGATIONS	5,491	5,383	5,500	5,500	5,500	5,500	0.0%
0012100 54000 TRAINING/TRAVEL	14,911	14,781	18,000	16,000	14,202	13,000	-18.8%
0012101 54000 TRAINING/TRAVEL	-	-	600	600	600	-	-100.0%
0012100 54100 COMM - PHONE/FAX/ALARM	1,460	1,814	4,944	5,484	5,484	5,484	0.0%
0012100 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	-	0.0%
0012100 54103 COMMUNICATIONS-INTERNET	5,990	6,535	9,325	9,605	9,605	10,000	4.1%
0012100 54104 COMMUNICATIONS-MOBILE	37,751	39,761	38,500	40,200	40,200	43,500	8.2%
0012100 54105 COMMUNICATIONS-911 SYSTEM	-	-	-	-	-	-	0.0%
0012100 54200 POSTAGE	-	-	-	-	-	-	0.0%
0012100 54300 UTILITIES ELECTRIC	38,547	29,794	38,000	38,000	33,180	40,000	5.3%
0012100 54310 UTILITIES-WATER & WASTEWATER	5,100	4,694	5,500	4,800	5,207	5,400	12.5%
0012100 54320 UTILITIES-PROPANE/OTHER	832	789	1,000	1,200	1,200	1,800	50.0%
0012100 54400 RENTALS/LEASES	-	-	-	-	-	-	0.0%
0012100 54500 INSURANCE	175,447	83,062	83,062	83,062	83,062	95,521	15.0%
0012101 54500 INSURANCE	-	366	366	366	366	421	15.0%
0012100 54610 R/M BLDG & GROUNDS	51,821	12,337	12,500	14,000	12,205	24,500	75.0%
0012100 54611 R/M FACILITIES	-	26,517	29,500	28,000	28,000	62,500	123.2%
0012100 54620 R/M EQUIPMENT	11,128	11,473	10,500	11,500	11,500	13,000	13.0%
0012101 54620 R/M EQUIPMENT	-	-	1,500	1,500	150	1,000	-33.3%
0012100 54630 R/M VEHICLES-LABOR	36,000	45,000	45,000	40,000	46,000	45,000	12.5%
0012101 54630 R/M VEHICLES-LABOR	500	2,500	2,500	6,000	-	7,000	16.7%
0012100 54640 R/M VEHICLES-PARTS	62,461	53,374	70,000	60,000	45,000	55,000	-8.3%
0012101 54640 R/M VEHICLES-PARTS	1,985	4,148	2,500	7,500	2,700	7,500	0.0%
0012100 54700 PRINTING	2,337	1,610	2,000	2,500	2,500	2,500	0.0%
0012101 54700 PRINTING	-	-	500	500	500	500	0.0%
0012100 54800 PROMOTIONAL	4,978	6,377	4,000	4,000	4,000	4,000	0.0%
0012100 55100 OFFICE SUPPLIES	4,763	5,081	4,500	4,500	4,500	4,500	0.0%
0012100 55200 OPERATING SUPPLIES	38,406	33,535	36,500	33,500	33,500	38,000	13.4%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
0012101 55200 OPERATING SUPPLIES	530	587	600	600	600	600	0.0%
0012100 55210 UNIFORMS	58,460	57,293	61,372	61,797	60,056	63,350	2.5%
0012101 55210 UNIFORMS	1,032	709	1,500	1,500	1,000	1,500	0.0%
0012100 55220 JANITORIAL SUPPLIES	3,201	3,755	3,500	4,000	4,000	4,500	12.5%
0012100 55230 GAS/OIL	82,969	102,547	92,500	100,000	130,000	150,000	50.0%
0012101 55230 GAS/OIL	2,647	4,418	1,500	2,500	4,500	6,000	140.0%
0012100 55400 BOOKS/SUBS/DUES	2,294	1,982	2,500	2,500	2,500	2,500	0.0%
TOTAL	739,402	635,779	681,219	693,989	694,592	849,734	22.4%
CAPITAL OUTLAY							
0012100 56200 BUILDING	-	-	-	-	-	-	0.0%
0012100 56300 IMPROVEMENTS	-	-	-	-	-	40,000	0.0%
0012100 56400 EQUIPMENT	261,663	130,375	138,000	282,000	269,500	108,000	-61.7%
0012201 56400 EQUIPMENT	-	48,414	32,000	-	-	13,000	0.0%
0012100 56401 NON CAP EQUIP	36,170	37,186	30,850	33,000	33,000	20,900	-36.7%
0012201 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	297,834	215,975	200,850	315,000	302,500	181,900	-42.3%
0012100 57100 PRINCIPAL	117,226	119,128	119,128	-	-	-	0.0%
0012100 57200 INTEREST	3,374	1,692	1,692	-	-	-	0.0%
TOTAL	120,601	120,820	120,820	-	-	-	0.0%
POLICE DEPARTMENT TOTAL	5,948,948	5,840,002	6,072,901	6,457,556	6,305,343	6,540,643	1.3%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
FIRE 0012200 / OCEAN RESCUE 0012201							
PERSONNEL							
0012200 51200 SALARIES	2,056,838	2,029,623	2,024,251	2,190,963	2,301,864	2,660,644	21.4%
0012201 51200 SALARIES	37,560	40,056	38,276	39,547	39,547	57,981	46.6%
0012200 51210 WC REIMB	(4,624)	-	-	-	-	-	0.0%
0012200 51300 SEASONAL/TEMPORARY			-	-	-	-	0.0%
0012201 51300 SEASONAL/TEMPORARY	205,479	197,788	250,000	305,684	305,684	357,496	16.9%
0012200 51350 PART TIME SALARIES	4,984	-	-	-	-	-	0.0%
0012200 51400 OVERTIME	168,653	199,490	232,960	204,300	238,171	205,032	0.4%
0012201 51400 OVERTIME	21,223	23,673	24,824	37,082	37,082	39,720	7.1%
0012200 51500 INCENTIVE	12,673	12,373	12,960	13,680	13,680	13,080	-4.4%
0012200 52100 FICA	161,678	162,596	173,668	184,137	184,137	220,217	19.6%
0012201 52100 FICA	20,160	20,012	23,952	29,247	29,247	34,823	19.1%
0012200 52200 RETIREMENT	720,024	696,418	737,454	736,628	736,628	942,355	27.9%
0012201 52200 RETIREMENT	10,423	9,896	9,819	8,321	8,321	12,523	50.5%
0012200 52300 HEALTH INSUR	414,783	380,174	407,691	438,072	438,072	386,587	-11.8%
0012201 52300 HEALTH INSUR	9,696	9,298	9,409	9,298	9,298	9,616	3.4%
0012200 52301 LIFE INSUR	11,218	10,881	11,232	11,676	11,676	12,418	6.4%
0012201 52301 LIFE INSUR	209	220	216	228	228	317	39.0%
0012200 52400 WORKERS' COMP	52,700	45,933	45,933	52,088	52,088	76,930	47.7%
0012201 52400 WORKERS' COMP	7,095	6,341	6,341	7,191	7,191	15,812	119.9%
TOTAL	3,910,771	3,844,772	4,008,986	4,268,142	4,412,914	5,045,551	18.2%
OPERATING EXPENSES							
0012200 53100 PROFESSIONAL SERVICES	-	-	-	-	-	5,000	0.0%
0012200 53400 CONTRACTUAL	117,259	120,280	130,745	144,920	144,920	164,165	13.3%
0012201 53400 CONTRACTUAL	-	1,513	4,725	9,080	9,080	9,550	5.2%
0012200 53500 INVESTIGATIONS	585	747	800	800	800	800	0.0%
0012200 54000 TRAINING/TRAVEL	30,658	(204)	31,642	36,097	36,097	36,097	0.0%
0012200 54100 COMM - PHONE/FAX/ALARM	417	518	1,747	1,464	1,464	1,464	0.0%
0012200 54101 COMMUNICATIONS-CELLULAR	10,058	12,328	11,800	7,500	12,858	10,300	37.3%
0012201 54101 COMMUNICATIONS-CELLULAR	-	-	-	3,840	3,840	3,840	0.0%
0012200 54103 COMMUNICATIONS-INTERNET	12,663	19,148	18,365	22,916	22,916	27,045	18.0%
0012200 54200 POSTAGE	174	540	800	800	800	800	0.0%
0012200 54300 UTILITIES ELECTRIC	20,683	20,035	24,840	26,828	26,828	26,828	0.0%
0012200 54310 UTILITIES-WATER & WASTEWATER	5,386	5,342	5,450	5,600	5,600	5,600	0.0%
0012200 54320 UTILITIES-PROPANE/OTHER	3,988	1,740	5,000	3,000	3,000	2,000	-33.3%
0012200 54440 LAND RENT	-	-	-	-	-	10,000	0.0%
0012200 54500 INSURANCE	40,232	43,817	43,817	43,817	43,817	50,390	15.0%
0012201 54500 INSURANCE	-	2,130	2,130	2,130	2,130	2,450	15.0%
0012200 54610 R/M BLDG & GROUNDS	30,493	12,617	17,250	22,000	22,000	24,000	9.1%
0012200 54611 R/M FACILITIES	-	8,169	15,250	13,000	13,000	25,500	96.2%
0012201 54611 R/M FACILITIES	-	-	-	2,500	2,500	2,500	0.0%
0012200 54620 R/M EQUIPMENT	16,988	21,000	21,000	19,732	19,732	23,000	16.6%
0012201 54620 R/M EQUIPMENT	6,954	4,353	9,500	9,500	9,500	8,240	-13.3%
0012200 54630 R/M VEHICLES-LABOR	37,000	37,000	37,000	35,000	40,000	40,000	14.3%
0012201 54630 R/M VEHICLES-LABOR	3,000	5,000	5,000	10,000	12,000	12,000	20.0%
0012200 54640 R/M VEHICLES-PARTS	58,796	33,579	65,000	60,000	30,000	55,000	-8.3%
0012201 54640 R/M VEHICLES-PARTS	8,135	13,552	10,500	12,500	6,000	10,000	-20.0%
0012200 54650 OUTSIDE R/M VEHICLES	-	-	-	-	-	-	0.0%
0012200 54700 PRINTING	211	1,800	1,800	800	800	1,000	25.0%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
0012200 54800 PROMOTIONAL	7,912	5,222	8,000	6,000	6,000	6,800	13.3%
0012201 54800 PROMOTIONAL	-	-	-	-	-	2,000	13.3%
0012200 54922 AMBULANCE BILLING/COLLECTION	35,715	47,324	46,000	60,018	40,459	43,500	-27.5%
0012200 55100 OFFICE SUPPLIES	1,239	1,992	2,000	1,500	1,500	1,800	20.0%
0012200 55200 OPERATING SUPPLIES	49,428	57,595	57,970	57,120	57,120	59,215	3.7%
0012201 55200 OPERATING SUPPLIES	6,435	10,704	14,500	16,895	16,895	18,000	6.5%
0012200 55210 UNIFORMS	66,461	45,171	54,500	54,500	60,145	68,703	26.1%
0012201 55210 UNIFORMS	4,844	4,374	6,000	7,000	7,000	8,000	14.3%
0012200 55220 JANITORIAL SUPPLIES	5,079	4,663	5,150	5,000	5,000	7,000	40.0%
0012200 55230 GAS/OIL	21,564	25,436	30,000	30,000	40,000	47,000	56.7%
0012201 55230 GAS/OIL	5,151	8,965	3,000	5,000	7,500	12,000	140.0%
0012200 55245 MEDICAL SUPPLIES	69,837	68,757	77,000	92,400	92,400	110,880	20.0%
0012200 55400 BOOKS/SUBS/DUES	4,369	3,950	3,950	5,200	5,200	5,200	0.0%
0012201 55400 BOOKS/SUBS/DUES	-	-	-	-	-	2,200	0.0%
TOTAL	681,712	649,158	772,231	834,457	808,901	949,867	13.8%
CAPITAL OUTLAY							
0012200 56200 BUILDING	-	-	-	-	-	-	0.0%
0012200 56300 IMPROVEMENTS	-	-	10,000	-	-	60,000	0.0%
0012200 56400 EQUIPMENT	61,552	101,648	44,910	40,000	40,000	40,000	0.0%
0012201 56400 EQUIPMENT	-	-		45,000	45,000	30,000	-33.3%
0012200 56401 NON CAP EQUIP	3,095	15,089	16,000	13,500	13,500	9,100	-32.6%
0012201 56401 NON CAP EQUIP	-	-	-	6,000	6,000	17,658	194.3%
TOTAL	64,647	116,737	70,910	104,500	104,500	156,758	50.0%
FIRE DEPARTMENT TOTAL	4,657,130	4,610,667	4,852,127	5,207,099	5,326,315	6,152,176	18.1%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
BUILDING AND PERMITTING (See also Fund 140)							
PERSONNEL							
0012400 51200 SALARIES	-	-	-	-	-	-	0.0%
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	-	-	-	-	-	-	0.0%
0012400 52200 RETIREMENT	-	-	-	-	-	-	0.0%
0012400 52300 HEALTH INSUR	-	-	-	-	-	-	0.0%
0012400 52301 LIFE INSUR	-	-	-	-	-	-	0.0%
0012400 52400 WORKERS' COMP	-	-	-	-	-	-	0.0%
0012400 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
OPERATING EXPENSES							
0012400 53100 PROFESSIONAL SERVICES	11,881	4,780	-	10,000	9,000	-	-100.0%
0012400 53400 CONTRACTUAL	-	-	-	-	-	-	0.0%
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	8,738	319	17,120	17,120	-	-	-100.0%
0012400 55210 UNIFORMS	-	-	-	-	-	-	0.0%
0012400 55230 GAS/OIL	-	-	-	-	-	-	0.0%
0012400 55400 BOOKS/SUBS/DUES	-	-	-	-	-	-	0.0%
TOTAL	20,619	5,099	17,120	27,120	9,000	-	-100.0%
CAPITAL OUTLAY							
0012400 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
0012400 56400 EQUIPMENT	-	-	-	-	-	-	0.0%
0012400 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	-
BUILDING DEPARTMENT TOTAL (See also Fund 140)	20,619	5,099	17,120	27,120	9,000	-	-100.0%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CODE ENFORCEMENT							
PERSONNEL							
0012420 51200 SALARIES	123,863	141,589	145,525	148,385	148,385	-	-100.0%
0012420 51350 PART TIME SALARIES	7,215	-	-	-	-	-	0.0%
0012420 51400 OVERTIME	89	213	100	100	100	-	-100.0%
0012420 52100 FICA	9,739	10,582	11,140	11,462	11,462	-	-100.0%
0012420 52200 RETIREMENT	29,322	30,520	31,823	22,788	22,788	-	-100.0%
0012420 52300 HEALTH INSUR	23,395	26,404	28,324	27,953	27,953	-	-100.0%
0012420 52301 LIFE INSUR	667	790	840	624	624	-	-100.0%
0012420 52400 WORKERS' COMP	1,554	1,448	1,448	1,642	1,642	-	-100.0%
0012420 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	195,846	211,546	219,200	212,954	212,954	-	-100.0%
OPERATING EXPENSES							
0012420 53400 CONTRACTUAL	2,256	5,125	17,108	15,980	30,980	-	-100.0%
0012420 54000 TRAINING/TRAVEL	575	325	5,360	3,510	3,400	-	-100.0%
0012420 54100 COMM - PHONE/FAX/ALARM	-	-	604	288	288	-	-100.0%
0012420 54101 COMMUNICATIONS-CELLULAR	2,621	2,250	3,450	2,500	2,500	-	-100.0%
0012420 54500 INSURANCE	1,451	1,154	1,154	1,154	1,154	-	-100.0%
0012420 54620 R/M EQUIPMENT	-	-	-	-	-	-	0.0%
0012420 54630 R/M VEHICLES-LABOR	2,200	2,300	2,300	2,300	1,800	-	-100.0%
0012420 54640 R/M VEHICLES-PARTS	1,673	332	2,000	2,000	750	-	-100.0%
0012420 54700 PRINTING	1,315	414	1,500	1,500	1,450	-	-100.0%
0012420 54930 COLLECTIONS/LITIGATION COSTS	460	-	600	600	600	-	-100.0%
0012420 55100 OFFICE SUPPLIES	1,579	381	2,500	1,500	1,500	-	-100.0%
0012420 55200 OPERATING SUPPLIES	3,665	3,145	3,710	3,710	2,500	-	-100.0%
0012420 55210 UNIFORMS	1,408	847	1,975	1,975	1,475	-	-100.0%
0012420 55230 GAS/OIL	1,566	2,141	2,000	2,000	2,250	-	-100.0%
0012420 55400 BOOKS/SUBS/DUES	210	680	925	925	500	-	-100.0%
TOTAL	20,979	19,094	45,186	39,942	51,147	-	-100.0%
CAPITAL OUTLAY							
0012420 56400 EQUIPMENT	24,131	-	-	-	-	-	0.0%
0012420 56401 NON CAP EQUIP	-	-	1,000	1,000	2,035	-	-100.0%
TOTAL	24,131	-	1,000	1,000	2,035	-	-100.0%
CODE ENFORCEMENT DEPARTMENT TOTAL	240,956	230,641	265,386	253,896	266,136	-	-100.0%
TOTAL PUBLIC SAFETY	10,867,652	10,686,409	11,207,534	11,945,671	11,906,794	12,692,819	6.3%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
STREETS DEPARTMENT							
PERSONNEL							
0014100 51200 SALARIES	410,202	514,605	465,264	419,282	407,786	500,168	19.3%
0014100 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
0014100 51350 PART TIME SALARIES	24,037	1,448	-	-	-	-	0.0%
0014100 51400 OVERTIME	14,939	32,054	25,000	30,000	30,000	30,000	0.0%
0014100 52100 FICA	33,054	38,777	37,505	42,457	33,500	40,558	-4.5%
0014100 52200 RETIREMENT	82,604	74,999	86,226	81,863	92,200	114,517	39.9%
0014100 52300 HEALTH INSUR	107,089	97,888	107,670	147,670	83,500	159,170	7.8%
0014100 52301 LIFE INSUR	2,430	2,355	2,532	2,545	2,545	2,589	1.7%
0014100 52400 WORKERS' COMP	27,440	24,919	24,919	29,258	29,258	38,544	31.7%
TOTAL	701,796	787,044	749,116	753,075	678,789	885,546	17.6%
OPERATING EXPENSES							
0014100 53100 PROFESSIONAL SERVICES	87,024	23,249	100,500	500	500	500	0.0%
0014100 53400 CONTRACTUAL	56,698	46,116	44,612	52,560	40,000	38,060	-27.6%
0014100 54000 TRAINING/TRAVEL	6,545	2,197	15,710	16,910	15,000	19,000	12.4%
0014100 54100 COMM - PHONE/FAX/ALARM	-	-	288	288	-	288	0.0%
0014100 54101 COMMUNICATIONS-CELLULAR	2,447	2,573	3,000	2,900	2,900	2,900	0.0%
0014100 54300 UTILITIES ELECTRIC	386,063	350,782	458,000	389,351	360,000	394,403	1.3%
0014100 54310 UTILITIES-WATER & WASTEWATER	2,036	2,488	1,500	2,700	2,700	2,700	0.0%
0014100 54400 RENTALS/LEASES	-	4,000	5,000	5,000	4,500	5,000	0.0%
0014100 54500 INSURANCE	17,545	12,614	12,614	12,614	12,614	14,506	15.0%
0014100 54610 R/M BLDG & GROUNDS	10,771	425	500	500	500	6,000	1100.0%
0014100 54611 R/M FACILITIES	-	15,985	16,000	10,000	10,000	10,000	0.0%
0014100 54612 R/M STREETS	-	30,087	50,000	30,000	30,000	40,000	33.3%
0014100 54620 R/M EQUIPMENT	3,234	865	4,500	3,000	6,500	3,000	0.0%
0014100 54630 R/M VEHICLES-LABOR	44,000	48,000	48,000	50,000	50,000	60,000	20.0%
0014100 54640 R/M VEHICLES-PARTS	79,562	83,968	70,000	85,000	70,000	80,000	-5.9%
0014100 54941 SIGNAGE COSTS	15,587	19,310	41,247	37,024	20,024	40,524	9.5%
0014100 55100 OFFICE SUPPLIES	482	323	550	550	550	400	-27.3%
0014100 55200 OPERATING SUPPLIES	20,552	20,861	35,000	32,365	20,000	29,130	-10.0%
0014100 55210 UNIFORMS	5,172	6,076	7,200	7,200	7,200	6,000	-16.7%
0014100 55220 JANITORIAL SUPPLIES	393	376	500	500	500	250	-50.0%
0014100 55230 GAS/OIL	36,264	38,269	50,000	45,000	57,000	70,000	55.6%
0014100 55240 CHEMICALS	9,921	7,662	10,000	7,000	7,000	7,500	7.1%
0014100 55300 ROAD MATERIALS	38,768	29,158	45,000	40,000	40,000	40,000	0.0%
0014100 55400 BOOKS/SUBS/DUES	705	100	350	650	650	1,000	53.8%
TOTAL	823,770	745,486	1,020,071	831,612	758,138	871,161	4.8%
CAPITAL OUTLAY							
0014100 56200 BUILDING	11,687	27,283	35,000	-	-	-	0.0%
0014100 56300 IMPROVEMENTS	-	-	-	3,000	3,000	-	-100.0%
0014100 56400 EQUIPMENT	70,470	46,426	60,000	12,000	12,000	142,000	1083.3%
0014100 56401 NON CAP EQUIP	8,322	7,110	7,500	7,500	5,000	7,500	0.0%
TOTAL	90,480	80,819	102,500	22,500	20,000	149,500	564.4%
STREETS DEPARTMENT TOTAL	1,616,045	1,613,348	1,871,687	1,607,187	1,456,927	1,906,207	18.6%
TOTAL TRANSPORTATION	1,616,045	1,613,348	1,871,687	1,607,187	1,456,927	1,906,207	18.6%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
DOWNTOWN DISTRICT							
OPERATING EXPENSES							
0015200 53400 CONTRACTUAL	1,080	-	-	6,000	6,000	29,300	388.3%
0015200 54300 UTILITIES ELECTRIC	21,349	18,760	28,000	28,000	28,000	28,000	0.0%
0015200 54310 UTILITIES-WATER & WASTEWATER	15,764	14,509	18,000	18,000	15,000	18,000	0.0%
0015200 54500 INSURANCE	1,214	3,830	3,830	3,830	3,830	4,405	15.0%
0015200 54610 R/M BLDG & GROUNDS	19,436	16,809	22,000	22,000	11,000	15,000	-31.8%
0015200 54611 R/M FACILITIES	-	5,891	5,000	10,500	10,500	20,000	90.5%
0015200 54620 R/M EQUIPMENT	742	3,144	4,700	11,700	9,000	4,000	-65.8%
0015200 54800 PROMOTIONAL	-	-	-	-	-	-	0.0%
0015200 55200 OPERATING SUPPLIES	5,745	6,527	7,000	12,000	8,000	25,500	112.5%
0015200 55220 JANITORIAL SUPPLIES	3,855	3,990	4,000	4,000	4,000	7,000	75.0%
TOTAL	69,185	73,461	92,530	116,030	95,330	151,205	30.3%
CAPITAL OUTLAY							
0015200 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
0015200 56400 EQUIPMENT	-	16,160	-	-	-	-	0.0%
0015200 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	-	16,160	-	-	-	-	0.0%
DOWNTOWN DISTRICT TOTAL	69,185	89,621	92,530	116,030	95,330	151,205	30.3%
TOTAL ECONOMIC ENVIRONMENT	69,185	89,621	92,530	116,030	95,330	151,205	30.3%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OTHER SERVICES							
OPERATING EXPENSES							
0015640 55600 AGED / POOR SERVICES	24,430	26,486	30,000	30,000	30,000	30,000	0.0%
0015640 55601 NON PROFIT COUNCIL ON AGING	180,000	180,000	60,000	50,000	50,000	50,000	0.0%
0015640 55602 NON PROFIT EPISCOPAL	-	-	-	-	-	-	0.0%
0015640 55603 NON PROFIT BOYS AND GIRLS CLUB	3,000	-	-	-	-	-	0.0%
0015640 55604 NON PROFIT BARNABAS	76,000	90,000	30,000	30,000	30,000	30,000	0.0%
0015640 55605 NON PROFIT MICAH'S PL	18,000	20,000	5,000	5,000	5,000	5,000	0.0%
0015640 55606 NON PROFIT NASSU MENTAL HEALTH	40,000	50,000	20,000	15,000	15,000	15,000	0.0%
0015640 55607 NON PROFIT FAMILY SUPPORT SVCS	1,500	-	-	-	-	-	0.0%
0015640 55608 NON PROFIT AMERICA'S YOUTH	3,000	3,000	-	-	-	-	0.0%
0015640 55610 NON PROFIT SALVATION ARMY	35,000	30,000	-	-	-	-	0.0%
0015640 55612 NON PROFIT THE ARC NASSAU	-	-	-	-	-	-	0.0%
0015640 55613 NON PROFIT AME CHURCH	-	-	-	-	-	-	-
0015640 55615 NON PROFIT RISE AGAINST HUNGER	3,000	-	-	-	-	-	0.0%
0015640 55620 NON PROFIT GRANT FUNDING	-	-	-	-	-	-	0.0%
TOTAL	383,930	399,486	145,000	130,000	130,000	130,000	0.0%
OTHER SERVICES TOTAL	383,930	399,486	145,000	130,000	130,000	130,000	0.0%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
LIBRARY							
OPERATING EXPENSES							
0017100 53400 CONTRACTUAL	718	600	2,250	1,750	1,250	1,250	-28.6%
0017100 54500 INSURANCE	3,394	22,091	22,091	22,091	22,091	25,405	15.0%
0017100 54610 R/M BLDG & GROUNDS	10,250	172	500	250	250	250	0.0%
0017100 54611 R/M FACILITIES	-	1,272	7,500	15,500	12,500	27,100	74.8%
TOTAL	14,362	24,136	32,341	39,591	36,091	54,005	36.4%
LIBRARY TOTAL	14,362	24,136	32,341	39,591	36,091	54,005	36.4%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
RECREATION DEPARTMENT							
PERSONNEL							
0017200 51200 SALARIES	385,710	414,336	421,034	383,523	366,523	335,195	-12.6%
0017200 51300 SEASONAL/TEMPORARY	-	23	-	-	-	-	0.0%
0017200 51350 PART TIME SALARIES	126,586	118,266	206,783	155,056	110,056	175,720	13.3%
0017200 51400 OVERTIME	1,283	2,906	4,000	4,000	4,000	4,000	0.0%
0017200 52100 FICA	37,658	39,607	49,210	51,184	36,000	42,471	-17.0%
0017200 52200 RETIREMENT	92,112	88,219	91,951	82,031	82,031	72,402	-11.7%
0017200 52300 HEALTH INSUR	84,371	67,264	86,136	68,855	68,855	102,843	49.4%
0017200 52301 LIFE INSUR	2,118	2,106	2,268	2,124	2,124	2,307	8.6%
0017200 52400 WORKERS' COMP	9,363	8,502	8,502	9,641	9,641	12,928	34.1%
0017200 52500 UNEMPLOYMENT	-	2,525	-	-	-	-	0.0%
TOTAL	739,201	743,753	869,884	756,414	679,230	747,866	-1.1%
OPERATING EXPENSES							
0017200 53100 PROFESSIONAL SERVICES	-	502	2,360	2,360	750	-	-100.0%
0017200 53400 CONTRACTUAL	17,329	17,027	20,675	26,225	43,225	32,146	22.6%
0017200 54000 TRAINING/TRAVEL	6,681	6,584	8,235	10,875	5,500	6,200	-43.0%
0017200 54100 COMM - PHONE/FAX/ALARM	1,128	1,296	2,064	2,064	1,364	2,448	18.6%
0017200 54101 COMMUNICATIONS-CELLULAR	846	1,150	2,500	2,000	2,000	2,100	5.0%
0017200 54103 COMMUNICATIONS-INTERNET	2,397	2,631	2,800	3,200	3,200	3,600	12.5%
0017200 54200 POSTAGE	-	-	-	-	-	-	0.0%
0017200 54300 UTILITIES ELECTRIC	50,644	42,385	67,000	67,000	50,000	67,000	0.0%
0017200 54310 UTILITIES-WATER & WASTEWATER	11,779	12,011	12,200	11,000	11,000	11,000	0.0%
0017200 54400 RENTALS/LEASES	1,650	1,260	2,275	2,275	1,275	2,275	0.0%
0017200 54500 INSURANCE	17,545	25,391	25,391	25,391	25,391	29,200	15.0%
0017200 54610 R/M BLDG & GROUNDS	9,030	10,183	12,050	9,450	9,450	6,000	-36.5%
0017200 54611 R/M FACILITIES	-	33,801	34,250	16,600	16,600	17,500	5.4%
0017200 54620 R/M EQUIPMENT	9,271	4,812	7,350	5,600	5,600	8,750	56.3%
0017200 54630 R/M VEHICLES-LABOR	9,000	11,000	11,000	10,000	10,000	12,000	20.0%
0017200 54640 R/M VEHICLES-PARTS	11,673	9,255	15,000	15,000	7,100	12,000	-20.0%
0017200 54700 PRINTING	-	-	-	-	-	-	0.0%
0017200 54800 PROMOTIONAL	1,686	867	1,500	2,500	2,500	2,500	0.0%
0017200 54901 SPECIAL EVENTS	3,751	1,652	10,000	5,000	5,000	5,000	0.0%
0017200 54970 PROGRAM COSTS	160,798	215,915	153,000	313,000	313,000	313,000	0.0%
0017200 55100 OFFICE SUPPLIES	2,460	1,497	2,500	2,500	2,500	2,500	0.0%
0017200 55200 OPERATING SUPPLIES	14,905	28,961	29,915	20,015	20,015	15,560	-22.3%
0017200 55210 UNIFORMS	582	1,259	2,250	2,700	2,700	1,000	-63.0%
0017200 55220 JANITORIAL SUPPLIES	5,214	4,649	5,200	5,200	5,200	5,200	0.0%
0017200 55230 GAS/OIL	7,862	9,019	11,000	12,000	11,500	15,000	25.0%
0017200 55400 BOOKS/SUBS/DUES	1,925	4,443	2,025	3,110	3,110	3,550	14.1%
TOTAL	348,156	447,547	442,540	575,065	557,980	575,529	0.1%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CAPITAL OUTLAY							
0017200 56200 BUILDING	6,303	-	-	-	-	-	0.0%
0017200 56300 IMPROVEMENTS	-	-	2,200	9,500	9,500	19,000	100.0%
0017200 56400 EQUIPMENT	69,935	29,733	60,000	12,000	9,100	-	-100.0%
0017200 56401 NON CAP EQUIP	7,737	650	-	-	-	-	0.0%
TOTAL	83,975	30,383	62,200	21,500	18,600	19,000	-11.6%
RECREATION DEPARTMENT TOTAL	1,171,332	1,221,683	1,374,624	1,352,979	1,255,810	1,342,395	-0.8%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PARKS DEPARTMENT							
PERSONNEL							
0017210 51200 SALARIES	372,071	372,383	403,154	420,514	420,514	509,744	21.2%
0017210 51300 SEASONAL/TEMPORARY	-	-	14,000	14,000	14,000	-	-100.0%
0017210 51350 PART TIME SALARIES	43	-	-	-	-	-	0.0%
0017210 51400 OVERTIME	4,198	5,469	5,000	5,000	5,000	10,000	100.0%
0017210 52100 FICA	27,968	28,023	32,295	33,511	33,511	39,759	18.6%
0017210 52200 RETIREMENT	89,764	81,235	87,916	89,221	89,221	109,611	22.9%
0017210 52300 HEALTH INSUR	92,594	93,788	113,005	120,497	93,000	101,257	-16.0%
0017210 52301 LIFE INSUR	1,855	2,056	2,232	2,424	2,424	2,366	-2.4%
0017210 52400 WORKERS' COMP	10,858	7,494	7,494	8,498	8,498	17,887	110.5%
TOTAL	599,351	590,449	665,096	693,665	666,168	790,624	14.0%
OPERATING EXPENSES							
0017210 53100 PROFESSIONAL SERVICES	1,250	-	500	500	500	-	-100.0%
0017210 53400 CONTRACTUAL	139,042	17,999	53,430	95,780	75,780	132,150	38.0%
0017210 54000 TRAINING/TRAVEL	1,316	987	4,775	4,000	4,600	9,250	131.3%
0017210 54101 COMMUNICATIONS-CELLULAR	1,759	1,744	3,300	3,300	3,300	3,300	0.0%
0017210 54300 UTILITIES ELECTRIC	57,526	57,536	77,000	84,000	60,000	84,000	0.0%
0017210 54310 UTILITIES-WATER & WASTEWATER	25,938	27,707	35,000	35,000	28,000	35,000	0.0%
0017210 54400 RENTALS/LEASES	-	-	-	5,000	-	5,000	0.0%
0017210 54500 INSURANCE	9,075	35,316	35,316	35,316	35,316	40,613	15.0%
0017210 54610 R/M BLDG & GROUNDS	92,054	101,698	135,400	212,900	200,900	196,200	-7.8%
0017210 54611 R/M FACILITIES	-	39,878	53,700	16,000	16,000	42,500	165.6%
0017210 54620 R/M EQUIPMENT	24,780	22,521	54,050	33,100	33,100	11,000	-66.8%
0017210 54630 R/M VEHICLES-LABOR	16,500	22,000	22,000	20,000	22,000	22,000	10.0%
0017210 54640 R/M VEHICLES-PARTS	18,589	9,848	22,000	20,000	12,000	20,000	0.0%
0017210 54800 PROMOTIONAL	-	-	-	-	-	-	0.0%
0017210 54900 MISC EXPENSE	4,289	2,630	5,000	5,000	2,500	-	-100.0%
0017210 55100 OFFICE SUPPLIES	-	226	400	400	400	400	0.0%
0017210 55200 OPERATING SUPPLIES	13,530	17,469	18,150	22,100	25,100	29,300	32.6%
0017210 55210 UNIFORMS	7,177	7,386	7,150	7,150	7,150	6,600	-7.7%
0017210 55220 JANITORIAL SUPPLIES	7,919	10,654	8,000	8,000	8,500	8,000	0.0%
0017210 55230 GAS/OIL	10,935	15,860	25,000	20,000	23,500	30,000	50.0%
0017210 55240 CHEMICALS	27,072	33,457	30,000	30,000	20,000	30,000	0.0%
0017210 55400 BOOKS/SUBS/DUES	13	-	160	160	160	-	-100.0%
TOTAL	458,763	424,918	590,331	657,706	578,806	705,313	7.2%
CAPITAL OUTLAY							
0017210 56200 BUILDING	6,000	-	6,000	-	-	-	0.0%
0017210 56300 IMPROVEMENTS	11,822	12,406	15,000	-	-	-	0.0%
0017210 56400 EQUIPMENT	195,600	34,875	41,500	101,500	101,500	84,000	-17.2%
0017210 56401 NON CAP EQUIP	4,745	2,148	6,000	-	-	17,200	0.0%
TOTAL	218,167	49,429	68,500	101,500	101,500	101,200	-0.3%
PARKS DEPARTMENT TOTAL	1,276,281	1,064,795	1,323,927	1,452,871	1,346,474	1,597,137	9.9%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PECK CENTER							
PERSONNEL							
0017220 51200 SALARIES	36,656	27,978	28,122	28,912	28,912	108,630	275.7%
0017220 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
0017220 51350 PART TIME SALARIES	23,862	21,428	44,638	42,573	42,573	50,591	18.8%
0017220 51400 OVERTIME	-	71	100	100	100	100	0.0%
0017220 52100 FICA	4,639	3,815	5,574	5,716	5,716	13,433	135.0%
0017220 52200 RETIREMENT	8,763	6,031	6,057	6,083	6,083	23,464	285.7%
0017220 52300 HEALTH INSUR	2,452	-	-	-	9,616	9,616	0.0%
0017220 52301 LIFE INSUR	200	158	156	168	168	191	13.7%
0017220 52400 WORKERS' COMP	1,903	2,115	2,115	2,398	2,398	2,473	3.1%
0017220 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	78,474	61,596	86,762	85,950	95,566	208,498	142.6%
OPERATING EXPENSES							
0017220 53100 PROFESSIONAL SERVICES	-	-	300	-	-	-	0.0%
0017220 53400 CONTRACTUAL	12,346	21,842	23,225	50,175	36,975	51,225	2.1%
0017220 54000 TRAINING/TRAVEL	427	925	1,000	1,000	1,000	1,000	0.0%
0017220 54100 COMM - PHONE/FAX/ALARM	626	777	900	900	900	1,116	24.0%
0017220 54101 COMMUNICATIONS-CELLULAR	13	-	200	800	800	200	-75.0%
0017220 54103 COMMUNICATIONS-INTERNET	2,613	2,864	3,000	3,000	3,000	3,300	10.0%
0017220 54300 UTILITIES ELECTRIC	32,804	36,327	46,000	46,000	36,000	46,000	0.0%
0017220 54310 UTILITIES-WATER & WASTEWATER	11,920	13,580	16,000	16,000	16,000	16,000	0.0%
0017220 54320 UTILITIES-PROPANE/OTHER	-	-	-	-	-	-	0.0%
0017220 54400 RENTALS/LEASES	-	-	-	-	-	-	0.0%
0017220 54500 INSURANCE	3,491	19,201	19,201	19,201	19,201	22,081	15.0%
0017220 54610 R/M BLDG & GROUNDS	36,624	1,039	1,500	1,500	1,500	14,500	866.7%
0017220 54611 R/M FACILITIES	-	61,535	61,100	77,200	50,200	32,500	-57.9%
0017220 54620 R/M EQUIPMENT	2,094	6,055	11,100	5,000	5,000	4,000	-20.0%
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	16,156	7,549	28,000	28,000	10,000	21,000	-25.0%
0017220 55100 OFFICE SUPPLIES	39	132	150	150	150	150	0.0%
0017220 55200 OPERATING SUPPLIES	4,111	11,376	13,415	4,890	4,890	13,565	177.4%
0017220 55210 UNIFORMS	593	388	600	600	600	400	-33.3%
0017220 55220 JANITORIAL SUPPLIES	4,079	2,731	4,100	4,100	4,100	4,100	0.0%
0017220 55230 GAS/OIL	-	-	-	-	-	-	0.0%
0017220 55400 BOOKS/SUBS/DUES	350	285	400	400	400	400	0.0%
TOTAL	128,287	186,607	230,191	258,916	190,716	231,537	-10.6%
CAPITAL OUTLAY							
0017220 56400 EQUIPMENT	-	-	-	-	-	-	0.0%
0017220 56401 NON CAP EQUIP	-	1,950	-	-	-	-	0.0%
TOTAL	-	1,950	-	-	-	-	0.0%
PECK CENTER TOTAL	206,761	250,152	316,953	344,866	286,282	440,035	27.6%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
MLK CENTER							
PERSONNEL							
0017225 51200 SALARIES	45,051	45,969	46,372	47,448	47,448	52,949	11.6%
0017225 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
0017225 51350 PART TIME SALARIES	25,138	26,069	62,217	50,145	25,145	52,088	3.9%
0017225 51400 OVERTIME	32	311	-	-	-	-	0.0%
0017225 52100 FICA	5,009	5,252	8,324	7,466	7,466	8,035	7.6%
0017225 52200 RETIREMENT	-	-	-	-	-	-	0.0%
0017225 52300 HEALTH INSUR	14,096	12,364	13,774	12,365	12,365	14,058	13.7%
0017225 52301 LIFE INSUR	253	259	264	264	264	293	11.0%
0017225 52400 WORKERS' COMP	2,413	1,991	1,991	2,258	2,258	2,433	7.8%
0017225 52500 UNEMPLOYMENT	-	5,542	-	-	-	-	0.0%
TOTAL	91,992	97,757	132,942	119,946	94,946	129,856	8.3%
OPERATING EXPENSES							
0017225 53100 PROFESSIONAL SERVICES	-	-	-	100	100	-	-100.0%
0017225 53400 CONTRACTUAL	3,037	3,983	2,725	3,175	3,175	6,075	91.3%
0017225 54000 TRAINING/TRAVEL	-	-	400	400	-	400	0.0%
0017225 54100 COMM - PHONE/FAX/ALARM	10	-	216	216	100	216	0.0%
0017225 54101 COMMUNICATIONS-CELLULAR	-	-	50	50	50	-	-100.0%
0017225 54103 COMMUNICATIONS-INTERNET	2,500	2,673	2,500	3,000	3,000	3,300	10.0%
0017225 54300 UTILITIES ELECTRIC	22,286	22,056	27,000	27,000	22,000	27,000	0.0%
0017225 54310 UTILITIES-WATER & WASTEWATER	6,263	6,431	6,000	6,000	6,000	6,000	0.0%
0017225 54400 RENTALS/LEASES	990	1,080	1,250	1,400	1,400	1,400	0.0%
0017225 54500 INSURANCE	3,491	6,433	6,433	6,433	6,433	7,398	15.0%
0017225 54610 R/M BLDG & GROUNDS	2,875	654	2,500	11,650	5,650	18,000	54.5%
0017225 54611 R/M FACILITIES	-	9,068	12,900	9,000	9,000	18,500	105.6%
0017225 54620 R/M EQUIPMENT	617	-	2,500	2,500	500	2,500	0.0%
0017225 54970 PROGRAM COSTS	1,974	2,199	10,000	15,000	10,000	15,000	0.0%
0017225 55100 OFFICE SUPPLIES	208	184	275	275	275	275	0.0%
0017225 55200 OPERATING SUPPLIES	1,294	3,659	6,390	4,565	5,500	7,930	73.7%
0017225 55210 UNIFORMS	326	132	700	700	-	700	0.0%
0017225 55220 JANITORIAL SUPPLIES	1,702	1,922	1,750	1,750	1,750	1,750	0.0%
0017225 55230 GAS/OIL	-	-	-	-	-	-	0.0%
0017225 55400 BOOKS/SUBS/DUES	-	-	-	-	-	-	0.0%
TOTAL	47,573	60,473	83,589	93,214	74,933	116,444	24.9%
CAPITAL OUTLAY							
0017225 56200 BUILDING	2,800	-	4,500	-	-	-	0.0%
0017225 56300 IMPROVEMENTS	-	-	4,500	-	-	-	0.0%
0017225 56400 EQUIPMENT	-	-	-	-	-	-	0.0%
0017225 56401 NON CAP EQUIP	1,085	-	100	3,080	3,080	-	-100.0%
TOTAL	3,885	-	9,100	3,080	3,080	-	-100.0%
MLK CENTER TOTAL	143,449	158,230	225,631	216,240	172,959	246,300	13.9%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
YOUTH PROGRAMS							
PERSONNEL							
0017230 51200 SALARIES	107,506	113,879	116,066	118,636	118,636	136,649	15.2%
0017230 51210 WC REIMB	-	-	-	-	-	-	0.0%
0017230 51300 SEASONAL/TEMPORARY	-	12,786	27,810	31,200	31,200	43,200	38.5%
0017230 51350 PART TIME SALARIES	54,079	40,644	84,434	55,910	55,910	69,451	24.2%
0017230 51400 OVERTIME	26	1,020	100	100	500	1,000	900.0%
0017230 52100 FICA	11,574	12,163	17,474	15,743	15,743	19,146	21.6%
0017230 52200 RETIREMENT	25,677	24,573	25,022	24,971	24,971	29,515	18.2%
0017230 52300 HEALTH INSUR	31,055	29,948	30,264	29,948	29,948	44,502	48.6%
0017230 52301 LIFE INSUR	596	654	804	684	684	741	8.3%
0017230 52400 WORKERS' COMP	4,791	4,191	4,191	4,752	4,752	7,257	52.7%
TOTAL	235,305	239,859	306,165	281,944	282,344	351,461	24.7%
OPERATING EXPENSES							
0017230 53100 PROFESSIONAL SERVICES	-	-	1,500	1,900	900	600	-68.4%
0017230 53400 CONTRACTUAL	214	129	400	-	-	4,600	0.0%
0017230 54610 R/M BLDG & GROUNDS	-	-	-	500	500	-	-100.0%
0017230 54000 TRAINING/TRAVEL	300	126	1,950	1,950	950	725	-62.8%
0017230 54100 COMM - PHONE/FAX/ALARM	-	-	288	288	-	288	0.0%
0017230 54101 COMMUNICATIONS-CELLULAR	-	600	750	750	750	750	0.0%
0017230 54500 INSURANCE	1,480	8,370	8,370	8,370	8,370	9,626	15.0%
0017230 54970 PROGRAM COSTS	1,687	11,842	15,000	15,000	12,000	15,000	0.0%
0017230 55100 OFFICE SUPPLIES	158	119	300	300	300	300	0.0%
0017230 55200 OPERATING SUPPLIES	7,313	7,943	20,665	14,665	10,665	35,165	139.8%
0017230 55210 UNIFORMS	134	821	1,800	1,800	800	2,400	33.3%
0017230 55220 JANITORIAL SUPPLIES	532	310	600	600	600	600	0.0%
0017230 55230 GAS/OIL	-	-	-	-	-	-	0.0%
0017230 55400 BOOKS/SUBS/DUES	318	621	725	625	625	625	0.0%
TOTAL	12,136	30,880	52,348	46,748	36,460	70,679	51.2%
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	247,441	270,739	358,513	328,692	318,804	422,140	28.4%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
AQUATICS							
PERSONNEL							
0017240 51200 SALARIES	36,831	36,657	36,225	37,059	37,059	50,707	36.8%
0017240 51210 WORKERS COMP REIMB	(2,871)	-	-	-	-	-	0.0%
0017240 51300 SEASONAL/TEMPORARY	4,132	20,651	27,500	27,500	27,500	27,500	0.0%
0017240 51350 PART TIME SALARIES	59,345	92,998	118,514	126,796	116,796	213,693	68.5%
0017240 51400 OVERTIME	2,559	5,431	4,000	4,000	4,900	6,000	50.0%
0017240 52100 FICA	7,364	11,522	14,305	16,605	16,605	22,790	37.2%
0017240 52200 RETIREMENT	7,809	7,802	8,703	7,873	7,873	10,952	39.1%
0017240 52300 HEALTH INSUR	11,430	13,203	13,386	13,203	13,203	13,655	3.4%
0017240 52301 LIFE INSUR	165	209	204	228	228	227	-0.4%
0017240 52400 WORKERS' COMP	3,491	4,765	4,765	5,403	5,403	9,307	72.3%
0017240 52500 UNEMPLOYMENT	2,832	123	-	-	-	-	0.0%
TOTAL	133,087	193,361	227,602	238,667	229,567	354,831	48.7%
OPERATING EXPENSES							
0017240 53100 PROFESSIONAL SERVICES	-	-	1,500	-	-	-	0.0%
0017240 53400 CONTRACTUAL	177	144	950	390	390	3,390	769.2%
0017240 54000 TRAINING/TRAVEL	275	120	2,100	2,100	1,200	2,100	0.0%
0017240 54100 COMM - PHONE/FAX/ALARM	-	-	132	144	-	144	0.0%
0017240 54101 COMMUNICATIONS-CELLULAR	-	-	100	100	-	-	-100.0%
0017240 54320 UTILITIES-PROPANE/OTHER	6,339	13,303	8,000	12,500	12,500	16,000	28.0%
0017240 54500 INSURANCE	636	4,951	4,951	4,951	4,951	5,694	15.0%
0017240 54610 R/M BLDG & GROUNDS	9,450	256	1,500	2,500	2,500	10,000	300.0%
0017240 54611 R/M FACILITIES	-	595	9,500	10,000	10,000	2,500	-75.0%
0017240 54620 R/M EQUIPMENT	21,887	20,394	21,500	13,500	7,700	6,000	-55.6%
0017240 54970 PROGRAM COSTS	38,672	54,838	81,000	86,350	86,350	58,000	-32.8%
0017240 55100 OFFICE SUPPLIES	114	175	250	250	250	250	0.0%
0017240 55200 OPERATING SUPPLIES	9,129	9,093	13,565	8,565	8,565	13,565	58.4%
0017240 55210 UNIFORMS	1,999	1,142	3,000	3,000	3,000	3,000	0.0%
0017240 55230 GAS/OIL	-	-	-	-	-	-	0.0%
0017240 55240 CHEMICALS	9,057	10,190	15,000	15,000	15,000	15,000	0.0%
0017240 55400 BOOKS/SUBS/DUES	624	492	650	350	350	350	0.0%
TOTAL	98,359	115,692	163,698	159,700	152,756	135,993	-14.8%
CAPITAL OUTLAY							
0017240 56200 BUILDING	-	-	-	-	-	-	0.0%
0017240 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
0017240 56400 EQUIPMENT	-	5,583	6,500	8,000	13,800	43,000	437.5%
0017240 56401 NON CAP EQUIP	-	-	-	7,500	6,200	14,900	98.7%
TOTAL	-	5,583	6,500	15,500	20,000	57,900	273.5%
AQUATICS DEPARTMENT TOTAL	231,446	314,636	397,800	413,867	402,323	548,724	32.6%
TOTAL RECREATION	3,276,711	3,280,236	3,997,448	4,109,515	3,782,652	4,596,731	11.9%
TOTAL CULTURE AND RECREATION	3,291,073	3,304,371	4,029,789	4,149,106	3,818,743	4,650,736	12.1%
TOTAL GENERAL FUND EXPENDITURES	21,034,781	21,263,151	22,782,382	23,455,683	22,982,062	25,910,546	10.5%

001 GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
TRANSFERS OUT TO OTHER FUNDS							
0018100 59126 TRANSFER TO SPECIAL REV	30,000	30,000	30,000	-	-	-	0.0%
0018100 59135 TRANSFER TO LAND CONSERVATION	1,207,000	-	-	-	-	-	0.0%
0018100 59140 TRANSFER TO BUILDING FUND	-	-	-	-	-	-	0.0%
0018100 59170 TRANSFER TO CEMETERY	11,300	31,300	31,300	96,300	96,300	-	-100.0%
0018100 59220 TRANSFER TO GO DS	423,376	426,841	426,841	-	-	-	0.0%
0018100 59300 TRANSFER TO CAP IMP	1,445,000	1,739,324	1,739,324	2,887,708	2,887,708	4,006,702	38.8%
0018100 59310 TRANSFER TO CAPITAL EXPANSION	-	-	-	52,736	52,736	-	-100.0%
0018100 59410 TRANSFER TO GOLF	715,000	220,000	220,000	100,000	100,000	135,000	35.0%
0018100 59420 TRANSFER TO AIRPORT	-	-	-	275,000	275,000	297,420	8.2%
0018100 59440 TRANSFER TO SANITATION	-	-	-	60,000	60,000	40,000	-33.3%
0018100 59470 TRANSFER TO STORMWATER	-	-	-	-	-	-	0.0%
0018100 59480 TRANSFER TO MARINA	300,000	300,000	300,000	855,980	1,042,480	726,101	-15.2%
0018100 59500 TRANSFER TO ECONOMIC DEV	-	-	-	-	-	-	0.0%
0018100 59510 TRANSFER TO FLEET	-	-	-	-	-	-	0.0%
TOTAL TRANSFERS OUT TO OTHER FUNDS	4,131,676	2,747,465	2,747,465	4,327,724	4,514,224	5,205,223	20.3%
CONTINGENCIES							
0018200 59900 CONTINGENCY	-	-	200,000	400,000	-	-	-100.0%
TOTAL CONTINGENCIES	-	-	200,000	400,000	-	-	-100.0%
RESERVES							
0018300 59990 RESERVE	7,009,519	9,085,575	5,294,715	5,109,227	7,667,707	5,262,670	3.0%
0018301 59992 RESERVE RESTRICTED FOR BUILDING	-	-	-	-	-	-	0.0%
TOTAL RESERVES	7,009,519	9,085,575	5,294,715	5,109,227	7,667,707	5,262,670	3.0%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	32,175,976	33,096,191	31,024,562	33,292,634	35,163,993	36,378,439	9.3%

Special Revenue

100 LAW ENFORCEMENT TRUST FUND (LETF)

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
100 35110 FINES/FORFEITURES	434	-	140	140	-	-	-100.0%
100 35120 POLICE EDUCATION	-	-	-	-	-	-	0.0%
TOTAL	434	-	140	140	-	-	-100.0%
OTHER REVENUES							
100 36110 INTEREST	18	22	-	26	22	22	-15.4%
100 36990 OTHER REVENUE	-	-	-	-	-	-	0.0%
100 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	-	0.0%
TOTAL	18	22	-	26	22	22	-15.4%
CASH BALANCE FORWARD							
100 38910 CASH BALANCE FORWARD	2,307	2,759	2,501	2,785	2,781	2,803	0.6%
TOTAL REVENUE AND CASH BALANCES	2,759	2,781	2,641	2,951	2,803	2,825	-4.3%
OPERATING EXPENSES							
100 54000 TRAINING/TRAVEL	-	-	-	-	-	-	0.0%
100 55200 OPERATING SUPPLIES	-	-	2,450	-	-	-	0.0%
TOTAL	-	-	2,450	-	-	-	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	-	-	2,450	-	-	-	0.0%
100 59990 RESERVE	2,759	2,781	191	2,951	2,803	2,825	-4.3%
TOTAL EXPENDITURES AND RESERVES	2,759	2,781	2,641	2,951	2,803	2,825	-4.3%

110 FEDERAL FORFEITURE FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	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	26,726	6,815	25,000	2,500	20,000	2,500	0.0%
TOTAL	26,726	6,815	25,000	2,500	20,000	2,500	0.0%
OTHER REVENUES							
110 36110 INTEREST	792	563	500	500	275	300	-40.0%
110 36990 OTHER REVENUE	-	-	-	-	-	-	0.0%
110 36992 GAIN ON SALE OF ASSET	19,077	23,975	-	-	6,501	-	0.0%
TOTAL	19,869	24,538	500	500	6,776	300	-40.0%
CASH BALANCE FORWARD							
110 38910 CASH BALANCE FORWARD	184,428	68,174	64,987	18,445	28,445	45,221	145.2%
TOTAL REVENUE AND CASH BALANCES	231,022	99,527	90,487	21,445	55,221	48,021	123.9%
OPERATING EXPENSES							
110 54000 TRAINING/TRAVEL	-	-	-	-	-	-	0.0%
110 54900 MISC EXPENSE	-	-	-	-	-	-	0.0%
110 55200 OPERATING SUPPLIES	9,233	3,780	15,000	10,000	10,000	10,000	0.0%
110 55210 UNIFORMS	-	-	-	-	-	-	0.0%
TOTAL	9,233	3,780	15,000	10,000	10,000	10,000	0.0%
CAPITAL OUTLAY							
110 56400 EQUIPMENT	147,523	63,850	65,000	-	-	15,000	0.0%
110 56401 NON CAP EQUIP	6,092	3,452	-	-	-	5,000	0.0%
TOTAL	153,615	67,302	65,000	-	-	20,000	0.0%
TOTAL EXPENDITURES	162,848	71,082	80,000	10,000	10,000	30,000	200.0%
110 59990 RESERVE	68,174	28,445	10,487	11,445	45,221	18,021	57.5%
TOTAL EXPENDITURES AND RESERVES	231,022	99,527	90,487	21,445	55,221	48,021	123.9%

125 TREE TRUST FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
125 32219 TREE TRUST FUND RESERVE	124,110	179,168	75,000	130,000	130,000	130,000	0.0%
125 36110 INTEREST	1,800	2,694	-	1,400	3,200	1,400	0.0%
TOTAL	125,910	181,862	75,000	131,400	133,200	131,400	0.0%
TRANSFERS IN							
125 38101 FROM GENERAL FUND	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
CASH BALANCE FORWARD							
125 38910 CASH BALANCE FORWARD	168,223	280,036	267,928	283,696	389,834	229,260	-19.2%
TOTAL	168,223	280,036	267,928	283,696	389,834	229,260	-19.2%
TOTAL REVENUE AND CASH BALANCES	294,133	461,898	342,928	415,096	523,034	360,660	-13.1%
OPERATING EXPENSES							
125 51200 SALARIES	-	10,581	17,503	15,675	17,788	18,776	19.8%
125 52100 FICA	-	726	1,339	1,288	1,288	1,308	1.6%
125 52200 RETIREMENT	-	2,277	3,770	3,541	3,541	3,769	6.4%
125 52300 HEALTH INSUR	-	3,535	4,579	6,321	6,321	6,828	8.0%
125 52301 LIFE INSUR	-	74	95	96	96	96	0.0%
125 52400 WORKERS' COMP	-	256	256	290	290	448	54.5%
125 53100 PROFESSIONAL SERVICES	5,995	350	53,500	53,500	53,500	103,500	93.5%
125 54970 PROGRAM COSTS	3,740	43,272	12,650	132,200	132,200	118,700	-10.2%
125 55200 OPERATING SUPPLIES	4,362	10,993	11,500	63,750	63,750	63,750	0.0%
TOTAL	14,097	72,064	105,192	276,661	278,774	317,175	14.6%
CAPITAL OUTLAY							
125 56400 EQUIPMENT	-	-	-	15,000	15,000	15,000	0.0%
TOTAL	-	-	-	15,000	15,000	15,000	0.0%
125 59990 RESERVE	280,036	389,834	237,736	123,435	229,260	28,485	-76.9%
TOTAL EXPENDITURES AND RESERVES	294,133	461,898	342,928	415,096	523,034	360,660	-13.1%

126 HDC TRUST FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
126 32924 HDC APPLICATION FEE	11,110	17,550	5,000	12,000	8,125	12,000	0.0%
126 32931 HDC VARIANCE	6,100	850	1,700	1,700	3,000	1,700	0.0%
126 32934 CHANGE OF USE	-	-	-	-	-	-	0.0%
126 36110 INTEREST	241	748	-	-	650	-	0.0%
126 36999 HDC TRUST FUND	-	-	-	-	-	-	0.0%
TOTAL	17,451	19,148	6,700	13,700	11,775	13,700	0.0%
TRANSFERS IN							
126 38101 FROM GENERAL FUND	30,000	30,000	30,000	-	-	-	0.0%
TOTAL	30,000	30,000	30,000	-	-	-	0.0%
CASH BALANCE FORWARD							
126 38910 CASH BALANCE FORWARD	9,016	56,332	46,716	64,771	74,710	32,485	-49.8%
TOTAL	9,016	56,332	46,716	64,771	74,710	32,485	-49.8%
TOTAL REVENUE AND CASH BALANCES	56,467	105,480	83,416	78,471	86,485	46,185	-41.1%
OPERATING EXPENSES							
126 53100 PROFESSIONAL SERVICES	-	-	36,500	36,500	36,500	1,500	-95.9%
126 54970 PROGRAM COSTS	135	30,770	37,100	7,100	17,500	32,750	361.3%
TOTAL	135	30,770	73,600	43,600	54,000	34,250	-21.4%
126 59990 RESERVE	56,332	74,710	9,816	34,871	32,485	11,935	-65.8%
TOTAL EXPENDITURES AND RESERVES	56,467	105,480	83,416	78,471	86,485	46,185	-41.1%

130 CDBG ECONOMIC DEVELOPMENT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
130 33110 CDBG FEDERAL GRANT	-	64,754	-	-	-	-	0.0%
TOTAL	-	64,754	-	-	-	-	0.0%
OTHER REVENUES							
130 36110 INTEREST	750	198	500	500	750	500	0.0%
TOTAL	750	198	500	500	750	500	0.0%
CASH BALANCE FORWARD							
130 38910 CASH BALANCE FORWARD	104,415	40,411	6,733	6,733	105,363	106,113	1476.0%
TOTAL	104,415	40,411	6,733	6,733	105,363	106,113	1476.0%
TOTAL REVENUE AND CASH BALANCES	105,165	105,363	7,233	7,233	106,113	106,613	1374.0%
EXPENDITURES							
130 53100 PROFESSIONAL SERVICES	64,754	-	-	-	-	-	0.0%
130 56300 IMPROVEMENTS	-	-	7,233	7,233	-	106,113	1367.1%
TOTAL	64,754	-	7,233	7,233	-	106,113	1367.1%
130 59990 RESERVE	40,411	105,363	-	-	106,113	500	0.0%
TOTAL EXPENDITURES AND RESERVES	105,165	105,363	7,233	7,233	106,113	106,613	1374.0%

135 LAND CONSERVATION FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
135 31110 PROPERTY TAXES	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
OTHER REVENUES							
135 36110 INTEREST	8,077	4,149	5,000	-	1,600	1,500	0.0%
135 36601 DONATIONS/LAND CONSERVATION	315,460	4,350	-	-	-	-	0.0%
135 36800 CAPITAL CONTRIBUTION	307,284	197,837	484,357	-	-	-	0.0%
TOTAL	630,821	206,336	489,357	-	1,600	1,500	0.0%
TRANSFERS IN							
135 38101 FROM GENERAL FUND	1,207,000	-	-	-	-	-	0.0%
TOTAL	1,207,000	-	-	-	-	-	0.0%
CASH BALANCE FORWARD							
135 38910 CASH BALANCE FORWARD	50	1,214,022	968,714	208,128	207,016	151,616	-27.2%
TOTAL	50	1,214,022	968,714	208,128	207,016	151,616	-27.2%
TOTAL REVENUE AND CASH BALANCES	1,837,871	1,420,358	1,458,071	208,128	208,616	153,116	-26.4%
EXPENDITURES							
135 53100 PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
135 53400 CONTRACTUAL	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
CAPITAL OUTLAY							
135 56100 LAND	623,849	1,213,343	1,458,071	208,128	57,000	153,116	-26.4%
135 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
135 56400 EQUIPMENT	-	-	-	-	-	-	0.0%
TOTAL	623,849	1,213,343	1,458,071	208,128	57,000	153,116	-26.4%
DEBT SERVICE							
135 57100 PRINCIPAL	-	-	-	-	-	-	0.0%
135 57200 INTEREST	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
135 59990 RESERVE	1,214,022	207,015	-	-	151,616	-	0.0%
TOTAL EXPENDITURES AND RESERVES	1,837,871	1,420,358	1,458,071	208,128	208,616	153,116	-26.4%

140 BUILDING FEES FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	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	539,823	811,648	753,000	577,610	780,587	577,610	0.0%
140 32202 BUILDING PERMIT-CONSTRUCTION	214,064	338,016	300,000	229,048	90,732	229,048	0.0%
140 32203 BUILDING PERMIT-DEMOLITION	4,969	7,099	4,000	5,500	3,949	5,500	0.0%
140 32206 BUILDING PERMIT-AFTER THE FACT	32,158	46,196	25,000	5,862	2,362	5,862	0.0%
140 32207 BUILDING PERMIT-REINSPECTION	3,885	7,490	3,500	3,500	23,255	3,500	0.0%
140 32208 BUILDING PERMIT-2ND REINSPECT	980	2,240	100	100	100	1,000	900.0%
140 32209 BUILDING PERMIT-3RD REINSPECT	-	980	-	-	140	-	0.0%
140 32211 BUILDING PERMIT-FENCING	-	-	1,000	1,000	1,000	1,000	0.0%
140 32903 SIGN PERMITS	4,785	4,714	3,000	1,809	4,243	1,809	0.0%
140 32905 ELECTRICAL PERMITS-GENERAL	59,635	81,848	70,000	60,000	12,000	60,000	0.0%
140 32906 ELECTRICAL PERMITS-TEMPORARY P	5,475	9,900	5,000	8,500	5,650	8,500	0.0%
140 32908 GAS PERMITS-GENERAL	13,760	17,280	14,000	14,000	13,988	14,000	0.0%
140 32909 GAS PERMITS-LP INSTALLATION	4,650	4,500	6,000	6,000	4,650	6,000	0.0%
140 32910 GAS PERMITS-TANK FEES	-	-	-	-	-	-	0.0%
140 32911 MECHANICAL	35,781	34,160	50,000	38,285	38,285	38,285	0.0%
140 32912 PLUMBING PERMITS	29,856	52,914	25,000	31,945	6,945	31,945	0.0%
140 32913 PLUMBING-FIXTURE FEES	23,534	25,935	25,000	25,000	25,000	25,000	0.0%
140 32914 PERMIT/REVIEW FEES	-	(150)	-	-	-	-	0.0%
140 32920 CDD COPIES MADE FEE	379	30	-	-	-	-	0.0%
140 32940 ADMIN COST/IMPACT FEES	-	-	-	-	-	-	0.0%
140 32960 ADMINISTRATION COST BLDING SU	4,125	3,503	2,000	4,413	3,816	4,413	0.0%
140 32980 OTHER MISC PERMITS	975	1,290	1,000	1,000	1,000	1,000	0.0%
TOTAL	978,832	1,449,593	1,287,600	1,013,572	1,017,702	1,014,472	0.1%
OTHER REVENUES							
140 36110 INTEREST	25,347	26,731	-	-	25,000	-	0.0%
140 36990 OTHER REVENUE	-	213	-	-	5,649	-	0.0%
140 36992 GAIN ON SALE OF ASSET	26,915	-	-	-	21,079	-	0.0%
140 38101 FROM GENERAL FUND	-	-	-	-	-	-	0.0%
TOTAL	52,262	26,944	-	-	51,728	-	0.0%
CASH BALANCE FORWARD							
140 38910 CASH BALANCE FORWARD	3,257,248	3,023,306	2,364,282	2,662,209	3,490,467	3,268,384	22.8%
TOTAL REVENUE AND CASH BALANCES	4,288,342	4,499,843	3,651,882	3,675,781	4,559,897	4,282,856	16.5%

140 BUILDING FEES FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
140 51200 SALARIES	513,143	476,408	727,336	694,648	572,016	891,292	28.3%
140 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
140 51350 PART TIME SALARIES	7,697	-	-	-	-	-	0.0%
140 51400 OVERTIME	6,555	3,305	10,000	10,000	10,000	10,000	0.0%
140 52100 FICA	38,559	35,217	56,408	52,486	42,363	68,948	31.4%
140 52200 RETIREMENT	124,138	103,281	158,829	142,252	119,424	192,516	35.3%
140 52300 HEALTH INSUR	95,790	85,853	113,684	145,722	90,500	144,467	-0.9%
140 52301 LIFE INSUR	2,803	2,636	4,020	3,840	3,840	3,493	-9.0%
140 52400 WORKERS' COMP	5,140	6,677	6,677	7,572	7,572	11,956	57.9%
140 52500 UNEMPLOYMENT	-	4,675	-	-	-	-	0.0%
TOTAL	793,824	718,051	1,076,954	1,056,520	845,715	1,322,672	25.2%
OPERATING EXPENSES							
140 53100 PROFESSIONAL SERVICES	113,922	277,751	80,000	377,000	175,000	316,300	-16.1%
140 53400 CONTRACTUAL	47,087	40,168	369,852	302,347	75,000	320,116	5.9%
140 54000 TRAINING/TRAVEL	15,759	17,564	34,210	50,810	25,000	65,810	29.5%
140 54100 COMM - PHONE/FAX/ALARM	209	759	876	876	876	948	8.2%
140 54101 COMMUNICATIONS-CELLULAR	9,298	8,067	8,000	8,000	8,000	9,000	12.5%
140 54103 COMMUNICATIONS-INTERNET	-	-	5,500	5,500	5,500	5,500	0.0%
140 54500 INSURANCE	8,470	5,492	5,492	5,492	5,492	6,316	15.0%
140 54610 R/M BLDG & GROUNDS	5,632	-	-	-	-	-	0.0%
140 54611 R/M FACILITIES	-	-	38,000	39,000	5,000	3,000	-92.3%
140 54620 R/M EQUIPMENT	-	-	685	685	685	685	0.0%
140 54630 R/M VEHICLES-LABOR	2,667	1,956	4,000	2,000	1,200	2,000	0.0%
140 54640 R/M VEHICLES-PARTS	9,084	4,937	3,500	2,500	900	2,500	0.0%
140 54700 PRINTING	423	1,156	8,000	8,000	8,000	8,000	0.0%
140 54934 LEGAL/CONTRACTUAL	10,136	10,481	20,825	20,825	20,825	20,825	0.0%
140 55100 OFFICE SUPPLIES	3,496	2,023	5,000	7,500	7,500	7,500	0.0%
140 55200 OPERATING SUPPLIES	101,924	46,406	6,160	12,895	12,895	8,100	-37.2%
140 55210 UNIFORMS	3,140	1,726	4,850	5,425	5,425	5,425	0.0%
140 55230 GAS/OIL	3,695	5,002	4,500	7,500	6,500	7,500	0.0%
140 55400 BOOKS/SUBS/DUES	7,772	7,632	21,000	21,000	12,000	21,000	0.0%
TOTAL	342,714	431,121	620,450	877,355	375,798	810,525	-7.6%
CAPITAL OUTLAY							
140 56400 EQUIPMENT	124,108	-	-	70,000	70,000	500,000	614.3%
140 56401 NON CAP EQUIP	4,390	-	-	-	-	10,000	0.0%
TOTAL	128,498	-	-	70,000	70,000	510,000	628.6%
140 59990 RESERVE	3,023,306	3,350,672	1,954,478	1,671,906	3,268,384	1,639,659	-1.9%
TOTAL EXPENDITURES AND RESERVES	4,288,343	4,499,843	3,651,882	3,675,781	4,559,897	4,282,856	16.5%

150 UTILITY TAX FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
150 31410 ELECTRIC MUNICIPAL TAX	1,023,191	1,112,613	700,376	700,376	1,030,500	1,030,500	47.1%
150 31420 TELEPHONE MUNICIPAL TAX	728,876	760,684	673,161	730,372	730,372	730,372	0.0%
150 31430 WATER MUNICIPAL TAX	(512)	(317)	-	-	-	-	0.0%
150 31440 GAS MUNICIPAL TAX	173,933	228,209	110,000	110,000	220,500	220,500	100.5%
TOTAL	1,925,488	2,101,189	1,483,537	1,540,748	1,981,372	1,981,372	28.6%
OTHER REVENUES							
150 36110 INTEREST	3,524	6,482	1,000	1,000	10,000	5,000	400.0%
TOTAL	3,524	6,482	1,000	1,000	10,000	5,000	400.0%
CASH BALANCE FORWARD							
150 38910 CASH BALANCE FORWARD	300,080	832,730	395,244	947,780	1,240,401	1,231,773	30.0%
TOTAL	300,080	832,730	395,244	947,780	1,240,401	1,231,773	30.0%
TOTAL REVENUE AND CASH BALANCES	2,229,092	2,940,401	1,879,781	2,489,528	3,231,773	3,218,145	29.3%
OPERATING EXPENSES							
TOTAL	-	-	-	-	-	-	0.0%
TRANSFERS OUT							
150 59100 TRANSFER TO GENERAL FUND	1,500,000	1,700,000	1,700,000	2,000,000	2,000,000	2,500,000	25.0%
TOTAL	1,500,000	1,700,000	1,700,000	2,000,000	2,000,000	2,500,000	25.0%
150 59990 RESERVE	729,092	1,240,401	179,781	489,528	1,231,773	718,145	46.7%
TOTAL EXPENDITURES AND RESERVES	2,229,092	2,940,401	1,879,781	2,489,528	3,231,773	3,218,145	29.3%

170 CEMETERY FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
170 32970 BURIAL PERMITS	4,320	4,680	3,000	3,000	3,000	3,900	30.0%
170 34560 MARKER SETTING FEES	3,240	2,640	2,200	2,200	2,200	2,500	13.6%
170 34570 PERPETUAL CARE	45,250	110,360	40,000	40,000	40,000	50,000	25.0%
170 34580 SALE OF LOTS	76,315	204,941	75,000	75,000	75,000	80,000	6.7%
170 34585 GRAVE OPENINGS	-	-	-	-	-	-	0.0%
TOTAL	129,125	322,621	120,200	120,200	120,200	136,400	13.5%
OTHER REVENUES							
170 36110 INTEREST	20,663	12,375	13,000	13,000	13,000	13,000	0.0%
170 36120 UNREALIZED GAIN/LOSS	(71)	(6,463)	-	-	-	-	0.0%
170 36990 OTHER REVENUE	-	-	-	-	-	-	0.0%
170 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	-	0.0%
TOTAL	20,592	5,912	13,000	13,000	13,000	13,000	0.0%
TRANSFERS IN							
170 38101 FROM GENERAL FUND	11,300	31,300	31,300	96,300	96,300	-	-100.0%
TOTAL	11,300	31,300	31,300	96,300	96,300	-	-100.0%
CASH BALANCE FORWARD							
170 38910 CASH BALANCE FORWARD	55,004	29,533	33,495	30,886	185,672	160,219	418.7%
170 38913 CASH BAL FOR RESTD CEMET	1,091,247	1,101,376	1,091,247	1,166,376	1,139,592	1,179,842	1.2%
TOTAL REVENUE AND CASH BALANCES	1,307,268	1,490,742	1,289,242	1,426,762	1,554,764	1,489,461	4.4%

170 CEMETERY FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
170 51200 SALARIES	76,849	77,975	79,476	80,554	80,554	-	-100.0%
170 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
170 51350 PART TIME SALARIES	-	-	-	-	-	-	0.0%
170 51400 OVERTIME	3	961	2,000	1,500	1,500	-	-100.0%
170 52100 FICA	5,367	5,558	6,233	6,162	6,162	-	-100.0%
170 52200 RETIREMENT	18,358	16,990	17,551	16,949	16,949	-	-100.0%
170 52300 HEALTH INSUR	26,601	25,652	25,996	25,652	25,652	-	-100.0%
170 52301 LIFE INSUR	433	446	444	456	456	-	-100.0%
170 52400 WORKERS' COMP	3,458	2,623	2,623	2,975	2,975	-	-100.0%
170 52500 UNEMPLOYMENT	-	3,300	-	-	-	-	0.0%
TOTAL	131,069	133,504	134,323	134,248	134,248	-	-100.0%
OPERATING EXPENSES							
170 53200 AUDITING	2,265	2,265	2,265	2,457	2,457	2,457	0.0%
170 53400 CONTRACTUAL	5,563	5,473	10,838	10,227	10,227	131,530	1186.1%
170 54000 TRAINING/TRAVEL	-	-	-	-	-	-	0.0%
170 54101 COMMUNICATIONS-CELLULAR	36	59	200	200	200	-	-100.0%
170 54300 UTILITIES ELECTRIC	1,615	1,126	3,800	3,800	3,800	3,800	0.0%
170 54310 UTILITIES-WATER & WASTEWATER	173	136	1,000	1,000	1,000	1,000	0.0%
170 54500 INSURANCE	2,834	1,171	1,171	1,171	1,171	1,347	15.0%
170 54610 R/M BLDG & GROUNDS	4,318	11,889	13,000	48,000	48,000	5,000	-89.6%
170 54611 R/M FACILITIES	-	2,275	2,500	1,000	1,000	3,500	250.0%
170 54620 R/M EQUIPMENT	1,110	1,263	2,000	2,000	2,000	3,000	50.0%
170 54630 R/M VEHICLES-LABOR	2,556	953	2,500	2,500	2,400	2,500	0.0%
170 54640 R/M VEHICLES-PARTS	2,310	817	2,000	2,000	1,500	2,000	0.0%
170 55200 OPERATING SUPPLIES	154	372	2,500	1,500	1,500	6,500	333.3%
170 55210 UNIFORMS	781	631	1,200	1,200	1,200	1,200	0.0%
170 55230 GAS/OIL	2,284	3,545	3,000	3,000	4,000	5,200	73.3%
170 55240 CHEMICALS	-	-	-	-	-	-	0.0%
TOTAL	26,000	31,973	47,974	80,055	80,455	169,034	111.1%
CAPITAL OUTLAY							
170 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
170 56400 EQUIPMENT	22,129	-	-	-	-	10,000	0.0%
170 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	22,129	-	-	-	-	10,000	0.0%
170 59990 RESERVE	26,695	185,672	15,698	5,833	160,219	85,085	1358.7%
170 59997 RESERVE REST'D FOR CEMETERY	1,101,376	1,139,592	1,091,247	1,206,626	1,179,842	1,225,342	1.6%
TOTAL EXPENDITURES AND RESERVES	1,307,268	1,490,742	1,289,242	1,426,762	1,554,764	1,489,461	4.4%

180 COMMUNITY REDEVELOPMENT AREA FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
180 31110 PROPERTY TAXES	11,452	40,420	35,204	48,762	48,762	61,450	26.0%
180 31117 PROPERTY TAXES-COUNTY	13,386	45,640	44,659	67,915	67,915	85,587	26.0%
TOTAL	24,838	86,060	79,863	116,677	116,677	147,037	26.0%
OTHER REVENUES							
180 36110 INTEREST	211	527	500	500	7,500	500	0.0%
180 36991 PARKING REVENUE	-	-	1,000	-	1,000	-	0.0%
180 38410 LOAN PROCEEDS	-	-	-	1,000,000	1,150,000	-	-100.0%
TOTAL	211	527	1,500	1,000,500	1,158,500	500	-100.0%
CASH BALANCE FORWARD							
180 38910 CASH BALANCE FORWARD	22,006	47,055	48,095	126,615	130,142	1,138,460	799.2%
TOTAL	22,006	47,055	48,095	126,615	130,142	1,138,460	799.2%
TOTAL REVENUE AND CASH BALANCES	47,055	133,642	129,458	1,243,792	1,405,319	1,285,997	3.4%
OPERATING EXPENSES							
180 53100 PROFESSIONAL SERVICES	-	3,500	-	-	-	-	0.0%
180 53400 CONTRACTUAL	-	-	-	-	63,400	-	0.0%
180 54000 TRAINING/TRAVEL	-	-	-	-	-	-	0.0%
180 54700 PRINTING	-	-	-	-	188	-	0.0%
180 54400 BOOKS/SUBS/DUES	-	-	-	-	495	-	0.0%
TOTAL	-	3,500	-	-	64,083	-	0.0%
CAPITAL OUTLAY							
180 56300 IMPROVEMENTS	-	-	-	1,000,000	141,090	1,008,910	0.9%
180 56400 EQUIPMENT	-	-	-	-	-	-	0.0%
180 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	1,000,000	141,090	1,008,910	0.9%
DEBT SERVICE							
180 57100 PRINCIPAL	-	-	-	52,000	37,054	49,267	-5.3%
180 57200 INTEREST	-	-	-	35,000	6,432	21,271	-39.2%
180 57300 FINANCING COSTS	-	-	-	50,000	18,200	-	-100.0%
TOTAL	-	-	-	137,000	61,686	70,538	-48.5%
TRANSFERS OUT							
180 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
180 59990 RESERVE	47,055	130,142	129,458	106,792	1,138,460	206,549	93.4%
TOTAL EXPENDITURES AND RESERVES	47,055	133,642	129,458	1,243,792	1,405,319	1,285,997	3.4%

190 LAW ENFORCEMENT RECOVERY FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
190 33125 JUSTICE ASSISTANCE GRANT	2,238	-	-	-	-	-	0.0%
190 33400 STATE GRANT	-	-	-	-	-	-	0.0%
190 34210 FEDERAL LAW ENFORCEMENT SUPP	123,726	114,148	114,148	150,000	247,509	227,402	51.6%
190 35910 UNCLAIMED/ABANDONED CASH	-	-	-	-	-	-	0.0%
TOTAL	125,964	114,148	114,148	150,000	247,509	227,402	51.6%
OTHER REVENUES							
190 36110 INTEREST	362	587	-	-	500	-	0.0%
190 36992 GAIN ON SALE OF ASSET	1,675	-	-	-	5,450	-	0.0%
190 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	-	0.0%
TOTAL	2,037	587	-	-	5,950	-	0.0%
TRANSFERS IN							
190 38116 FROM LLEBG	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
CASH BALANCE FORWARD							
190 38910 CASH BALANCE FORWARD	94,383	63,535	47,576	37,713	34,095	114,854	204.5%
TOTAL REVENUE AND CASH BALANCES	222,384	178,270	161,724	187,713	287,554	342,256	82.3%
OPERATING EXPENSES							
190 53400 CONTRACTUAL	2,000	-	2,500	2,500	2,500	3,000	20.0%
190 54000 TRAINING/TRAVEL	2,698	2,512	8,500	8,200	3,200	6,000	-26.8%
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	3,000	-	4,000	4,000	2,000	4,000	0.0%
190 55200 OPERATING SUPPLIES	32,018	21,727	28,000	1,000	6,000	16,402	1540.2%
TOTAL	39,716	24,239	43,000	15,700	13,700	29,402	87.3%
CAPITAL OUTLAY							
190 56400 EQUIPMENT	108,217	115,073	118,000	158,500	158,500	198,000	24.9%
190 56401 NON CAP EQUIP	9,605	4,863	-	500	500	-	-100.0%
TOTAL	117,822	119,936	118,000	159,000	159,000	198,000	24.5%
190 59990 RESERVE	64,846	34,095	724	13,013	114,854	114,854	782.6%
TOTAL EXPENDITURES AND RESERVES	222,384	178,270	161,724	187,713	287,554	342,256	82.3%

Debt Service Funds

220 BOND DEBT SERVICE FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OTHER REVENUES							
220 36110 INTEREST	399	1,702	-	-	-	-	0.0%
TOTAL	399	1,702	-	-	-	-	0.0%
TRANSFERS IN							
220 38101 FROM GENERAL FUND	423,376	426,841	426,841	-	-	-	0.0%
TOTAL	423,376	426,841	426,841	-	-	-	0.0%
CASH BALANCE FORWARD							
220 38910 CASH BALANCE FORWARD	4,464	4,863	4,464	6,420	6,565	-	-100.0%
TOTAL	4,464	4,863	4,464	6,420	6,565	-	-100.0%
TOTAL REVENUE AND CASH BALANCES	428,239	433,406	431,305	6,420	6,565	-	-100.0%
DEBT SERVICE							
220 57100 PRINCIPAL	404,000	417,000	417,000	-	-	-	0.0%
220 57200 INTEREST	19,376	9,841	9,841	-	-	-	0.0%
220 57300 FINANCING COSTS	-	-	-	-	-	-	0.0%
TOTAL	423,376	426,841	426,841	-	-	-	0.0%
TRANSFERS							
440 59100 TRANSFER TO GENERAL FUND	-	-	-	-	6,565	-	0.0%
TOTAL	-	-	-	-	6,565	-	0.0%
220 59990 RESERVE	4,863	6,565	4,464	6,420	-	-	-100.0%
TOTAL EXPENDITURES AND RESERVES	428,239	433,406	431,305	6,420	6,565	-	-100.0%

230 UTILITY DEBT SERVICE FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OTHER REVENUES							
230 36110 INTEREST	9,253	8,634	5,800	5,800	5,800	5,800	0.0%
TOTAL	9,253	8,634	5,800	5,800	5,800	5,800	0.0%
TRANSFERS IN							
230 38140 FROM WW IMPACT FEES	500,000	500,000	500,000	500,000	500,000	500,000	0.0%
230 38141 FROM WATER IMPACT FEES	340,000	340,000	340,000	340,000	340,000	340,000	0.0%
230 38145 FROM WASTEWATER	418,629	417,513	417,513	417,048	417,513	417,048	0.0%
230 38146 FROM WATER	1,495,471	1,496,879	1,496,879	1,497,210	1,496,879	1,497,210	0.0%
TOTAL	2,754,100	2,754,392	2,754,392	2,754,258	2,754,392	2,754,258	0.0%
CASH BALANCE FORWARD							
230 38910 CASH BALANCE FORWARD	271,144	280,086	294,317	292,230	292,230	300,865	3.0%
TOTAL	271,144	280,086	294,317	292,230	292,230	300,865	3.0%
TOTAL REVENUE AND CASH BALANCES	3,034,497	3,043,112	3,054,509	3,052,288	3,052,422	3,060,923	0.3%
DEBT SERVICE							
230 57100 PRINCIPAL	1,575,000	1,648,000	1,648,000	1,724,000	1,648,000	1,724,000	0.0%
230 57200 INTEREST	1,173,067	1,100,047	1,106,392	1,030,258	1,106,392	1,030,258	0.0%
230 57300 FINANCING COSTS	-	-	-	-	-	-	0.0%
TOTAL	2,748,067	2,748,047	2,754,392	2,754,258	2,754,392	2,754,258	0.0%
220 59990 RESERVE	286,430	295,065	300,117	298,030	298,030	306,665	2.9%
TOTAL EXPENDITURES AND RESERVES	3,034,497	3,043,112	3,054,509	3,052,288	3,052,422	3,060,923	0.3%

Capital Improvement Funds

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	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 33140 FEDERAL HOMELAND SECURITY	-	-	-	-	-	-	0.0%
300 33323 FDOT GRANT	-	-	-	-	-	-	0.0%
300 33324 USACE REFUND	224,354	-	-	-	-	-	0.0%
300 33400 STATE GRANT	434,722	-	275,300	536,300	536,300	912,800	70.2%
300 33410 FIND	-	-	-	-	-	-	0.0%
300 33438 FRDAP	-	-	-	-	-	-	0.0%
300 33710 COUNTY GRANT	103,669	-	74,700	108,574	74,700	108,574	0.0%
TOTAL	762,745	-	350,000	644,874	611,000	1,021,374	58.4%
300 33512 STATE SHARED REVENUE							
300 33544 8TH CENT GAS TAX	114,780	128,461	122,000	82,252	82,252	83,930	2.0%
TOTAL	114,780	128,461	122,000	82,252	82,252	83,930	2.0%
360's/384 OTHER REVENUE							
300 36110 INTEREST	4,807	6,285	8,000	8,000	8,000	8,000	0.0%
300 36600 FOL CONTRIBUTION	-	-	-	-	-	-	0.0%
300 36800 CAPITAL CONTRIBUTION	166,522	-	-	-	-	-	0.0%
300 36990 OTHER REVENUE	-	-	-	134,625	-	154,625	14.9%
300 36997 TDC REVENUE	-	-	-	-	-	-	0.0%
300 38400 OTHER FINANCING SOURCE	-	-	-	-	-	-	0.0%
300 38410 LOAN PROCEEDS	-	770,837	497,000	-	-	-	0.0%
TOTAL	171,329	777,122	505,000	142,625	8,000	162,625	14.0%
TOTAL REVENUES	1,048,854	905,583	977,000	869,751	701,252	1,267,929	45.8%
381 TRANSFERS IN							
300 38101 FROM GENERAL FUND	1,445,000	1,739,324	1,739,324	2,887,708	2,887,709	4,006,702	38.8%
300 38131 FROM CAPITAL EXPANSION	-	-	-	-	-	-	0.0%
300 38152 FROM UB	10,700	10,700	10,700	-	-	-	0.0%
TOTAL	1,455,700	1,750,024	1,750,024	2,887,708	2,887,709	4,006,702	38.8%
389 CASH BALANCE FORWARD							
300 38910 CASH BALANCE FORWARD	(444,585)	(47,481)	542,020	285,564	593,993	1,124,556	293.8%
300 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	-	0.0%
TOTAL	(444,585)	(47,481)	542,020	285,564	593,993	1,124,556	293.8%
TOTAL REVENUES AND CASH BALANCES	2,059,969	2,608,126	3,269,044	4,043,023	4,182,954	6,399,187	58.3%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
BUILDING/IMPROVEMENTS							
3001000 56200 BUILDING	-	77,712	80,000	125,000	115,000	400,000	220.0%
3001000 56300 IMPROVEMENTS	-	-	-	-	-	300,000	0.0%
30002100 56300 IMPROVEMENTS	-	-	-	85,000	76,988	60,000	-29.4%
30002200 56300 IMPROVEMENTS	-	-	-	-	-	135,000	0.0%
TOTAL	-	77,712	80,000	210,000	191,988	895,000	326.2%
EQUIPMENT							
3001000 56410 SOFTWARE	-	-	-	320,000	154,000	166,000	-48.1%
3001000 56311 EQUIPMENT	-	-	-	-	-	-	0.0%
3001310 56311 EQUIPMENT	125,319	105,329	110,000	100,000	100,000	125,000	25.0%
3002100 56311 EQUIPMENT	47,279	-	-	-	-	-	0.0%
3002200 56311 EQUIPMENT	288,578	482,260	497,000	-	-	282,000	0.0%
3004100 56311 EQUIPMENT	-	75,000	75,000	210,000	210,000	-	-100.0%
TOTAL	461,176	662,589	682,000	630,000	464,000	573,000	-9.0%
SIDEWALKS/STREETS/TRAILS							
3004100 56310 SIDEWALKS-CAPITALIZED	-	-	-	-	-	-	0.0%
3004100 56311 SIDEWALKS-GENL/MISC	114,160	93,230	110,000	110,000	110,000	110,000	0.0%
3004100 56312 STREET STRIPING	36,782	44,094	45,000	50,000	50,000	-	-100.0%
3004100 56320 STREET PAVING/RESURFACING	630,322	371,284	400,000	625,000	735,000	800,000	28.0%
3004100 56321 STREET RESURFACING/GENERAL	-	-	-	-	-	-	0.0%
3004100 56500 STREET INFRASTRUCTURE	-	-	250,000	255,000	100,000	155,000	-39.2%
TOTAL	781,264	508,608	805,000	1,040,000	995,000	1,065,000	2.4%
BEACH							
3007200 56327 BEACH MONITORING/REPORTING	-	55,000	55,000	55,000	55,000	55,000	0.0%
3007200 56328 DREDGING-MARINA	-	-	-	-	-	-	0.0%
3007200 56331 BEACH RENOUR / ENGINEERING	6,559	10,378	45,000	45,000	45,000	45,000	0.0%
3007200 56332 BEACH RENOURISHMENT	-	-	-	-	21,000	-	0.0%
3007200 56333 HABITAT CONSERVATION PLAN	-	-	-	179,501	-	179,501	0.0%
TOTAL	6,559	65,378	100,000	279,501	121,000	279,501	0.0%
PARKS AND RECREATION							
3007200 56315 DUNE WALKOVERS	-	-	-	-	-	-	0.0%
3007200 56365 DOWNTOWN WATERFRONT PARKS	2,375	-	-	-	-	-	0.0%
3007200 56368 MAIN STREET IMPROVEMENTS	-	-	-	-	-	-	0.0%
3007200 56300 RECREATION IMPROVEMENT	-	55,068	65,000	140,000	-	625,000	346.4%
3007210 56300 PARK IMPROVEMENT	24,368	1,528	50,000	-	-	1,055,000	0.0%
3007220 56300 PECK IMPROVEMENTS	55,329	45,042	800,000	1,625,000	1,125,000	1,565,250	-3.7%
3007225 56300 MLK IMPROVEMENTS	74,322	19,590	31,000	-	-	125,000	0.0%
3007240 56300 AQUATIC IMPROVEMENTS				15,000	15,000	20,000	33.3%
3007400 56300 IMPROVEMENTS	-	-					0.0%
TOTAL	156,394	121,228	946,000	1,780,000	1,140,000	3,390,250	90.5%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
DEBT SERVICE							
3001000 57100 PRINCIPAL	685,090	568,998	619,412	128,743	126,037	132,452	2.9%
3001000 57200 INTEREST	16,337	9,620	18,191	20,373	20,373	16,664	-18.2%
3001000 57310 BOND EXPENSE	630	-	700	-	-	-	0.0%
TOTAL	702,057	578,618	638,303	149,116	146,410	149,116	0.0%
RESERVES							
3001000 59990 RESERVE	(47,481)	593,993	17,741	(45,594)	1,124,556	47,320	-203.8%
TOTAL RESERVES	(47,481)	593,993	17,741	(45,594)	1,124,556	47,320	-203.8%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	2,059,969	2,608,126	3,269,044	4,043,023	4,182,954	6,399,187	58.3%

310 CAPITAL EXPANSION FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
GRANTS							
310 33323 FDOT GRANT	-	-	500,000	575,000	143,750	-	-100.0%
310 33400 STATE GRANT	74,991	146,640	-	-	-	-	0.0%
310 33440 OTHER GRANT	-	-	-	-	-	60,000	0.0%
TOTAL	74,991	146,640	500,000	575,000	143,750	60,000	-89.6%
IMPACT FEES							
3101000 32410 IMPACT FEES ADMIN	102,497	174,058	100,000	100,000	100,000	100,000	0.0%
3102100 32421 IMPACT FEES POLICE	61,081	103,886	60,000	60,000	75,000	60,000	0.0%
3102200 32422 IMPACT FEES FIRE	83,293	141,663	80,000	80,000	80,000	80,000	0.0%
3104400 32440 IMPACT FEES SANITATION	-	-	-	-	-	-	0.0%
3107200 32470 IMPACT FEES RECREATION	483,702	993,891	650,000	650,000	600,000	650,000	0.0%
TOTAL	730,573	1,413,498	890,000	890,000	855,000	890,000	0.0%
360's/384 OTHER REVENUE							
310 36110 INTEREST	35,935	32,570	10,000	10,000	32,500	25,000	150.0%
310 38101 TRANSFER FROM GENERAL FUND	-	-	-	52,736	52,736	-	-100.0%
310 38410 LOAN PROCEEDS	-	-	-	-	-	-	0.0%
TOTAL	35,935	32,570	10,000	62,736	85,236	25,000	-60.2%
TOTAL REVENUES	841,499	1,592,708	1,400,000	1,527,736	1,083,986	975,000	-36.2%
389 CASH BALANCE FORWARD							
3101000 38910 IMPACT FEES ADMIN	1,004,545	1,065,796	1,030,059	1,198,345	1,248,511	1,331,510	11.1%
3102100 38910 IMPACT FEES POLICE	259,574	322,678	320,572	414,964	429,185	399,934	-3.6%
3102200 38910 IMPACT FEES FIRE	780,784	627,518	538,797	683,211	694,011	639,416	-6.4%
3104400 38910 IMPACT FEES SANITATION	-	-	-	-	-	-	0.0%
3107200 38910 IMPACT FEES RECREATION	2,566,786	1,993,341	1,556,032	2,174,461	2,701,708	3,144,450	44.6%
TOTAL	4,611,689	4,009,333	3,445,460	4,470,981	5,073,415	5,515,310	23.4%
TOTAL REVENUES AND CASH BALANCES	5,453,188	5,602,041	4,845,460	5,998,717	6,157,401	6,490,310	8.2%

310 CAPITAL EXPANSION FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING SUPPLIES							
3102100 55200 OPERATING SUPPLIES	-	-	-	-	-	-	0.0%
3107200 53100 PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
ADMINISTRATIVE							
3101000 56200 BUILDING			-	-	-	-	0.0%
3101000 56368 MAIN STREET IMPROVEMENTS	29,847	-	-	-	-	-	0.0%
3101000 56400 EQUIPMENT			-	-		-	0.0%
3101000 56401 NON CAP EQUIP			-	-	-	-	0.0%
3101000 56500 INFRASTRUCTURE	19,226	-	25,000	25,000	25,000	-	-100.0%
TOTAL	49,073	-	25,000	25,000	25,000	-	-100.0%
POLICE							
3102100 56200 BUILDING	-	-	-	-	-	-	0.0%
31002100 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
3102200 56400 MACHINERY AND EQUIPMENT	-	-	-	107,000	107,000	-	-100.0%
TOTAL	-	-	-	107,000	107,000	-	-100.0%
FIRE							
3102200 56200 BUILDING	226,997	60,270	500,000	1,075,000	125,000	375,000	-65.1%
3102200 56400 EQUIPMENT	15,645	19,998	-	12,000	14,040	-	-100.0%
TOTAL	242,642	80,268	500,000	1,087,000	139,040	375,000	-65.5%
SANITATION							
							0.0%
TOTAL	-	-	-	-	-	-	0.0%
PARKS AND RECREATION							
3107200 56100 LAND	875	-	900,000	-	-	-	0.0%
3007200 56200 BUILDING	313,891	-	85,000	-	-	-	0.0%
3107200 56300 IMPROVEMENTS	819,969	448,357	938,000	420,000	227,300	120,000	-71.4%
3107200 56315 DUNE WALKOVERS	-	-	-	-	-	-	0.0%
3107200 56365 DOWNTOWN WATERFRONT PARKS	-	-	-	-	-	-	0.0%
3107200 56400 MACHINERY AND EQUIPMENT	17,405	-	-	-	-	-	0.0%
TOTAL	1,152,140	448,357	1,923,000	420,000	227,300	120,000	-71.4%

310 CAPITAL EXPANSION FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
RESERVES							
3101000 59990 IMPACT FEES ADMIN	1,065,796	1,248,512	1,108,048	1,276,026	1,331,510	1,437,545	12.7%
3102100 59990 IMPACT FEES POLICE	322,678	429,185	381,503	368,892	399,934	461,747	25.2%
3102200 59990 IMPACT FEES FIRE	627,518	694,011	620,361	252,739	639,417	347,314	37.4%
3104400 59990 IMPACT FEES SANITATION	-	-	-	-	-	-	0.0%
3107200 59990 IMPACT FEES RECREATION	1,993,341	2,701,708	287,548	2,462,060	3,288,200	3,748,704	52.3%
TOTAL RESERVES	4,009,333	5,073,416	2,397,460	4,359,717	5,659,061	5,995,310	37.5%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	5,453,188	5,602,041	4,845,460	5,998,717	6,157,401	6,490,310	8.2%

315 AMERICAN RESCUE PLAN ACT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
331/334 STATE AND FEDERAL GRANTS							
315 33400 STATE GRANT	-	2,475	-	500,000	500,000	-	-100.0%
315 33410 FIND	-	-	-	-	-	-	0.0%
315 33438 FRDAP	-	-	-	-	-	-	0.0%
315 33440 OTHER GRANT	-	167,154	-	425,331	3,130,717	-	-100.0%
TOTAL	-	169,629	-	925,331	3,630,717	-	-100.0%
360's/384 OTHER REVENUE							
315 36110 INTEREST	-	1,016	-	-	5,000	5,000	0.0%
315 36990 OTHER REVENUE	-	-	-	-	-	-	0.0%
TOTAL	-	1,016	-	-	5,000	5,000	0.0%
TOTAL REVENUES	-	170,645	-	925,331	3,635,717	5,000	-99.5%
389 CASH BALANCE FORWARD							
315 38910 CASH BALANCE FORWARD	-	-	-	2,766,953	3,298,887	3,965,299	43.3%
TOTAL	-	-	-	2,766,953	3,298,887	3,965,299	43.3%
TOTAL REVENUES AND CASH BALANCES	-	170,645	-	3,692,284	6,934,604	3,970,299	7.5%
BUILDING/IMPROVEMENTS							
3151000 56300 IMPROVEMENTS	-	-	-	-	-	3,970,299	0.0%
3154200 56200 BUILDING	-	-	-	-	-	-	0.0%
3154700 56300 IMPROVEMENTS	-	2,475	-	-	1,300,000	-	0.0%
3154800 56300 IMPROVEMENTS	-	-	-	1,256,700	-	-	-100.0%
3157200 56300 IMPROVEMENTS	-	167,154	-	2,435,584	1,669,305	-	-100.0%
TOTAL	-	169,629	-	3,692,284	2,969,305	3,970,299	7.5%
RESERVES							
315 59990 RESERVE	-	1,016	-	-	3,965,299	-	0.0%
TOTAL RESERVES	-	1,016	-	-	3,965,299	-	0.0%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	-	170,645	-	3,692,284	6,934,604	3,970,299	7.5%

330 WASTEWATER IMPROVEMENT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OTHER REVENUES							
330 36110 INTEREST	51,367	59,352	45,000	44,200	44,200	44,200	0.0%
330 36120 UNREALIZED GAIN/LOSS	(736)	(724)	-	-	-	-	0.0%
TOTAL	50,631	58,628	45,000	44,200	44,200	44,200	0.0%
TRANSFERS IN							
330 38145 FROM WASTEWATER	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	500,000	-66.7%
TOTAL	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	500,000	-66.7%
CASH BALANCE FORWARD							
330 38910 CASH BALANCE FORWARD	5,003,091	6,553,722	6,549,066	8,097,922	8,112,350	9,135,116	12.8%
TOTAL	5,003,091	6,553,722	6,549,066	8,097,922	8,112,350	9,135,116	12.8%
TOTAL REVENUE AND CASH BALANCES	6,553,722	8,112,350	8,094,066	9,642,122	9,656,550	9,679,316	0.4%
CAPITAL OUTLAY							
330 56200 BUILDING	-	-	-	-	-	-	0.0%
330 56300 IMPROVEMENTS	-	-	-	750,000	521,434	900,000	20.0%
TOTAL	-	-	-	750,000	521,434	900,000	20.0%
DEBT SERVICE							
330 57100 PRINCIPAL	-	-	-	-	-	-	0.0%
330 57200 INTEREST	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
330 59990 RESERVE	6,553,722	8,112,350	8,094,066	8,892,122	9,135,116	8,779,316	-1.3%
TOTAL EXPENDITURES AND RESERVES	6,553,722	8,112,350	8,094,066	9,642,122	9,656,550	9,679,316	0.4%

Enterprise Funds

410 GOLF FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUE							
410 33120 FEMA FED GRANT	708	-	-	-	-	-	0.0%
410 33420 FEMA STATE	-	-	-	-	-	-	0.0%
410 34710 GREEN FEES	333,784	424,979	317,399	400,000	500,000	590,000	47.5%
410 34711 SURCHARGE	-	-	-	-	-	-	0.0%
410 34713 GOLF CARTS	327,089	369,613	472,022	430,000	345,000	370,000	-14.0%
410 34714 RANGE FEES	22,226	33,639	127,926	25,000	51,000	72,000	188.0%
410 34715 PRO SHOP SALES	60,163	82,254	80,771	-	-	-	0.0%
410 34716 FOOD AND BEVERAGE	230,527	204,971	391,952	-	-	-	0.0%
410 34718 FACILITY RENTAL	39,588	35,103	43,525	42,000	33,730	33,730	-19.7%
410 34719 SCHOOL OF GOLF	-	-	2,400	-	-	-	0.0%
410 34733 MEMBERSHIPS	110,282	111,502	135,617	110,000	170,100	220,000	100.0%
TOTAL	1,124,367	1,262,061	1,571,612	1,007,000	1,099,830	1,285,730	27.7%
OPERATING REVENUE - TOPTRACER							
4107260 34710 GREEN FEES	-	-	-	-	-	-	0.0%
4107260 34711 SURCHARGE	-	-	-	-	-	-	0.0%
4107260 34713 GOLF CARTS	-	-	-	-	-	-	0.0%
4107260 34714 RANGE FEES	-	-	-	-	-	-	0.0%
4107260 34716 FOOD AND BEVERAGE	-	7,823	-	45,000	9,400	20,000	-55.6%
4107260 34717 BAY RENTALS	-	18,704	-	60,000	62,633	100,000	66.7%
4107260 34790 BAY SPONSORSHIPS	-	5,501	-	11,004	11,004	35,000	218.1%
TOTAL	-	32,028	-	116,004	83,037	155,000	33.6%
OPERATING REVENUE - PROSHOP							
4107261 34715 PRO SHOP SALES	-	-	-	60,000	99,862	100,000	66.7%
4107261 34719 GOLF INSTRUCTION	-	-	-	2,400	-	30,000	1150.0%
TOTAL	-	-	-	62,400	99,862	130,000	108.3%
OPERATING REVENUE - FOOD AND BEVERAGE							
4107262 34716 FOOD AND BEVERAGE	-	-	-	306,952	302,420	445,000	45.0%
4107262 34718 FACILITY RENTAL	-	-	-	-	-	20,000	0.0%
TOTAL	-	-	-	306,952	302,420	465,000	51.5%
OTHER REVENUES							
410 36110 INTEREST	-	-	-	-	-	-	0.0%
410 36120 UNREALIZED GAIN/LOSS	-	-	-	-	-	-	0.0%
410 36200 DISCOUNTS	-	-	-	-	-	-	0.0%
410 36420 INSURANCE PROCEEDS	-	-	-	-	-	-	0.0%
410 36990 OTHER REVENUE	25,201	19,551	24,260	24,260	1,021	-	-100.0%
410 36992 GAIN ON SALE OF ASSET	(10,224)	-	-	-	(6,192)	-	0.0%
410 38410 LOAN PROCEEDS	-	-	-	-	-	-	0.0%
TOTAL	14,977	19,551	24,260	24,260	(5,171)	-	-100.0%

410 GOLF FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
TRANSFERS IN							
410 38101 FROM GENERAL FUND	715,000	220,000	220,000	100,000	100,000	135,000	35.0%
410 38145 FROM WASTEWATER	-	-	-	-	-	1,360,208	0.0%
TOTAL	715,000	220,000	220,000	100,000	100,000	1,495,208	1395.2%
CASH BALANCE FORWARD							
410 38910 CASH BALANCE FORWARD	(1,162,501)	(1,120,318)	(1,230,902)	(1,581,844)	(1,358,458)	(1,417,385)	-10.4%
TOTAL REVENUE AND CASH BALANCES	691,843	413,322	584,970	34,772	321,520	2,113,553	5978.3%

410 GOLF FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
410 51200 SALARIES	-	45,469	-	278,800	278,800	376,129	34.9%
410 51210 WC REIMB	-	-	-	-	-	-	0.0%
410 51300 SEASONAL/TEMPORARY	-	272,986	-	-	-	-	0.0%
410 51350 PART TIME SALARIES	-	2,409	-	187,552	187,552	211,002	12.5%
410 51400 OVERTIME	-	10,361	-	5,000	15,000	10,000	100.0%
410 52100 FICA	-	26,432	-	36,059	36,059	44,871	24.4%
410 52200 RETIREMENT	-	10,754	-	63,171	63,171	72,650	15.0%
410 52300 HEALTH INSUR	-	18,814	-	41,095	33,840	33,717	-18.0%
410 52301 LIFE INSUR	-	144	-	150	1,517	1,698	1032.0%
410 52350 OPEB COSTS	1,147	794	794	794	794	794	0.0%
410 52400 WORKERS' COMP	-	-	-	5,360	5,360	8,600	60.4%
410 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	1,147	388,163	794	617,981	622,093	759,461	22.9%
OPERATING EXPENSES							
410 53100 PROFESSIONAL SERVICES	3,138	7,112	7,525	7,525	1,525	2,000	-73.4%
410 53200 AUDITING	6,795	6,975	6,975	7,371	7,371	7,371	0.0%
410 53400 CONTRACTUAL	625,624	275,141	708,896	11,080	18,440	15,530	40.2%
410 54000 TRAINING/TRAVEL	2,124	4,182	1,710	-	675	1,160	0.0%
410 54100 COMM - PHONE/FAX/ALARM	797	1,097	1,824	2,040	2,040	2,340	14.7%
410 54101 COMMUNICATIONS-CELLULAR	630	1,178	2,340	2,340	-	600	-74.4%
410 54103 COMMUNICATIONS-INTERNET	2,670	3,928	5,500	5,665	3,365	5,835	3.0%
410 54200 POSTAGE	667	239	300	100	100	100	0.0%
410 54300 UTILITIES ELECTRIC	58,561	65,852	66,600	65,000	57,500	60,000	-7.7%
410 54310 UTILITIES-WATER & WASTEWATER	12,637	10,018	10,200	10,200	10,200	10,200	0.0%
410 54320 UTILITIES-PROPANE	-	-			-	-	0.0%
410 54400 RENTALS/LEASES	6,388	25,354	24,000	-	-	-	0.0%
410 54500 INSURANCE	67,451	15,020	23,671	23,671	23,671	27,222	15.0%
410 54610 R/M BLDG & GROUNDS	22,626	467	500	4,000	4,000	10,000	150.0%
410 54611 R/M FACILITIES	-	9,397	5,300	34,500	30,000	15,000	-56.5%
410 54620 R/M EQUIPMENT	49,437	30,616	27,600	29,650	29,650	60,000	102.4%
410 54630 R/M VEHICLES-LABOR	-	569	500	1,000	500	500	-50.0%
410 54640 R/M VEHICLES-PARTS	-	370	500	500	400	500	0.0%
410 54700 PRINTING	-	-	-	-	-	-	0.0%
410 54800 PROMOTIONAL	24,501	24,982	40,200	28,400	23,300	13,400	-52.8%
410 54900 MISC EXPENSE	-	-	-	-	-	-	0.0%
410 55100 OFFICE SUPPLIES	1,367	685	1,200	1,000	1,000	1,000	0.0%
410 55200 OPERATING SUPPLIES	141,839	143,971	194,575	176,892	176,676	175,427	-0.8%
410 55210 UNIFORMS	6,415	6,334	6,000	6,050	6,050	3,000	-50.4%
410 55220 JANITORIAL SUPPLIES	-	352	-	-	1,000	500	0.0%
410 55230 GAS/OIL	20,508	25,303	33,200	37,000	32,000	50,000	35.1%
410 55400 BOOKS/SUBS/DUES	4,509	3,122	7,459	7,459	5,000	10,600	42.1%
410 55545 PRO SHOP COST OF SALES	37,817	42,389	50,078	-	-	-	0.0%
410 55550 F&B COST OF SALES	114,565	107,756	178,582	-	-	-	0.0%
410 55555 F&B PERSONNEL COSTS	106,132	33,482	132,979	-	-	-	0.0%
TOTAL	1,317,199	845,891	1,538,214	461,443	434,463	472,285	2.3%

410 GOLF FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL - TOPTRACER							
4107260 51200 SALARIES	-	-	-	-	-	-	0.0%
4107260 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
4107260 51350 PART TIME SALARIES	-	-	-	37,500	45,000	70,980	89.3%
4107260 51400 OVERTIME	-	-	-	-	2,000	-	0.0%
4107260 52100 FICA	-	-	-	3,500	3,500	5,430	55.1%
4107260 52200 RETIREMENT	-	-	-	-	-	-	0.0%
4107260 52300 HEALTH INSUR	-	-	-	-	-	-	0.0%
4107260 52301 LIFE INSUR	-	-	-	-	-	-	0.0%
4107260 52400 WORKERS' COMP	-	-	-	1,200	1,200	1,967	63.9%
4107260 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	42,200	51,700	78,377	85.7%
OPERATING EXPENSES - TOPTRACER							
4107260 54103 COMMUNICATIONS INTERNET	-	-	-	-	2,300	3,500	0.0%
4107260 54300 UTILITIES ELECTRIC	-	-	-	-	-	-	0.0%
4107260 54310 UTILITIES-WATER & WASTEWATER	-	-	-	-	-	-	0.0%
4107260 54400 RENTALS/LEASES	-	-	-	24,000	24,000	30,000	25.0%
4107260 54500 INSURANCE	-	-	-	-	-	-	0.0%
4107260 54610 R/M BLDG & GROUNDS	-	-	-	-	-	-	0.0%
4107260 54611 R/M FACILITIES	-	-	-	-	-	10,000	0.0%
4107260 54620 R/M EQUIPMENT	-	-	-	-	-	-	0.0%
4107260 54800 PROMOTIONAL	-	-	-	-	5,800	2,500	0.0%
4107260 55200 OPERATING SUPPLIES	-	-	-	-	5,000	7,500	0.0%
4107260 55210 UNIFORMS	-	-	-	-	-	-	0.0%
4107260 55550 F&B COST OF SALES	-	-	-	-	2,400	8,000	0.0%
410720 55555 F&B PERSONNEL COSTS	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	24,000	39,500	61,500	156.3%
PERSONNEL - PRO SHOP							
4107261 51200 SALARIES	-	-	-	40,000	69,075	-	-100.0%
4107260 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
4107261 51350 PART TIME SALARIES	-	-	-	33,540	35,000	49,608	47.9%
4107261 51400 OVERTIME	-	-	-	-	2,000	-	0.0%
4107261 52100 FICA	-	-	-	5,626	5,626	3,795	-32.5%
4107261 52200 RETIREMENT	-	-	-	-	14,508	-	0.0%
4107261 52300 HEALTH INSUR	-	-	-	-	9,324	-	0.0%
4107261 52301 LIFE INSUR	-	-	-	-	300	-	0.0%
4107261 52400 WORKERS' COMP	-	-	-	-	-	1,563	0.0%
4107261 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	79,166	135,833	54,966	-30.6%

410 GOLF FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	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	-	-	-	-	-	24,000	0.0%
4107261 55200 OPERATING SUPPLIES	-	-	-	-	-	-	0.0%
4107261 55210 UNIFORMS	-	-	-	-	600	-	0.0%
4107261 55545 PROSHOP COST OF SALES	-	-	-	40,000	50,000	60,000	50.0%
TOTAL	-	-	-	40,000	50,600	84,000	110.0%
PERSONNEL - FOOD AND BEVERAGE							
4107262 51200 SALARIES	-	-	-	50,000	83,544	61,634	23.3%
4107262 51350 PART TIME SALARIES	-	-	-	30,000	30,000	97,588	225.3%
4107262 51400 OVERTIME	-	-	-	-	4,000	-	0.0%
4107262 52100 FICA	-	-	-	8,420	8,420	12,180	44.7%
4107262 52200 RETIREMENT	-	-	-	10,520	17,600	13,313	26.5%
4107262 52300 HEALTH INSUR	-	-	-	14,784	22,152	13,005	-12.0%
4107262 52301 LIFE INSUR	-	-	-	-	400	508	0.0%
4107262 52400 WORKERS' COMP	-	-	-	-	-	2,430	0.0%
4107262 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	113,724	166,116	200,658	76.4%
OPERATING EXPENSES - FOOD AND BEVERAGE							
4107262 53200 CONTRACTUAL	-	-	-	-	3,800	4,285	0.0%
4107262 54300 UTILITIES ELECTRIC	-	-	-	-	-	-	0.0%
4107262 54310 UTILITIES-WATER & WASTEWATEF	-	-	-	-	-	-	0.0%
4107262 54400 RENTALS/LEASES	-	-	-	-	2,000	2,640	0.0%
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	-	-	-	-	-	4,450	0.0%
4107262 54800 PROMOTIONAL	-	-	-	-	-	-	0.0%
4107262 55200 OPERATING SUPPLIES	-	-	-	-	12,000	10,000	0.0%
4107262 55210 UNIFORMS	-	-	-	-	300	300	0.0%
4107262 55550 F&B COST OF SALES	-	-	-	148,104	120,000	160,000	8.0%
4107262 55555 F&B PERSONNEL COSTS	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	148,104	138,100	181,675	22.7%

410 GOLF FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CAPITAL OUTLAY							
410 56200 BUILDING	-	-	-	-	-	-	0.0%
410 56300 IMPROVEMENTS	267,993	319,767	460,100	15,000	15,000	160,000	966.7%
4107260 56300 IMPROVEMENTS	-	-	-	-	10,500	-	0.0%
410 56400 EQUIPMENT	64,868	60,169	75,000	75,000	73,954	60,000	-20.0%
410 56401 NON CAP EQUIP	-	6,560	-	-	-	600	0.0%
4107262 56400 EQUIPMENT	-	-	-	-	1,046	-	0.0%
4107262 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	332,862	386,496	535,100	90,000	100,500	220,600	145.1%
DEBT SERVICE							
410 57100 PRINCIPAL	109,294	111,067	116,931	-	-	-	0.0%
410 57200 INTEREST	4,608	1,502	1,595	-	-	-	0.0%
410 57300 FINANCING COSTS	-	-	-	-	-	-	0.0%
TOTAL	113,902	112,569	118,526	-	-	-	0.0%
410 59990 RESERVE	(1,073,267)	(1,319,797)	(1,607,664)	(1,581,846)	(1,417,385)	31	-100.0%
TOTAL EXPENDITURES AND RESERVES	691,843	413,322	584,970	34,772	321,520	2,113,553	5978.3%

420 AIRPORT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
FEDERAL GRANTS							
420 33120 FEMA FED GRANT	-	-	-	-	-	-	0.0%
420 33220 FAA GRANT	174,131	2,445,898	2,680,100	365,125	145,000	1,590,741	335.7%
TOTAL	174,131	2,445,898	2,680,100	365,125	145,000	1,590,741	335.7%
STATE GRANTS							
420 33323 FDOT GRANT	136,898	411,905	1,042,073	627,326	685,750	729,584	16.3%
420 33420 FEMA STATE	-	-	-	-	-	-	0.0%
TOTAL	136,898	411,905	1,042,073	627,326	685,750	729,584	16.3%
OTHER GRANTS							
420 33440 OTHER GRANT	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
OPERATING REVENUES							
420 34704 RENTALS NON-TAXABLE	750	945	200	-	286	-	0.0%
420 34720 RENTALS	1,392	3,235	1,200	-	2,663	-	0.0%
420 34970 FUEL SALES	23,026	33,009	24,800	24,800	30,000	28,000	12.9%
420 34971 LEASE PAYMENTS-LAND LEASE	91,103	64,925	50,161	52,372	52,372	67,645	29.2%
420 34972 BUILDING LEASE	5,633	5,361	-	-	-	-	0.0%
420 34973 LAND LEASE- AMELIA RIVER	217,736	219,343	205,960	205,960	205,960	212,688	3.3%
420 34974 LAND LEASE PAYMENTS-NON TAXABL	38,709	52,567	42,295	66,571	66,571	73,864	11.0%
420 34975 RENT/LEASE PAYMENTS	285,554	297,513	310,000	350,000	325,000	379,233	8.4%
420 34976 8 FLAGS RENT (TAXABLE)	50,454	57,586	67,017	64,080	64,080	66,233	3.4%
420 34978 8 FLAGS RENT NON-TAXABLE	69,425	60,214	50,266	56,712	56,712	58,877	3.8%
420 34979 TRANSIENT HANGAR REVENUE	6,244	5,320	-	-	7,800	-	0.0%
TOTAL	790,025	800,018	751,899	820,495	811,444	886,540	8.0%
OTHER REVENUES							
420 36110 INTEREST	5,387	4,729	-	-	25,470	-	0.0%
420 36990 OTHER REVENUE	74,988	36,811	103,089	69,100	50,000	66,000	-4.5%
420 36991 AIRCRAFT PARKING REVENUE	1,700	7,876	2,004	2,004	5,000	4,000	99.6%
420 36992 GAIN ON SALE OF ASSET	(7,930)	1,000	-	-	-	20,000	0.0%
420 36995 LATE FEES	1,289	2,052	-	-	3,300	-	0.0%
420 38101 FROM GENERAL FUND	-	-	-	275,000	275,000	297,420	8.2%
420 38410 LOAN PROCEEDS	-	-	-	3,991,000	4,850,000	-	-100.0%
TOTAL	75,434	52,468	105,093	4,337,104	5,208,770	387,420	-91.1%
CASH BALANCE FORWARD							
420 38910 CASH BALANCE FORWARD	649,279	548,622	734,865	693,302	606,361	3,548,569	411.8%
TOTAL REVENUE AND CASH BALANCES	1,825,767	4,258,911	5,314,030	6,843,352	7,457,325	7,142,854	4.4%

420 AIRPORT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
420 51200 SALARIES	140,829	141,142	135,272	139,064	139,064	155,188	11.6%
420 51350 PART TIME SALARIES	-	1,254	15,080	15,080	15,080	18,234	20.9%
420 51400 OVERTIME	-	-	-	-	-	-	0.0%
420 52100 FICA	9,873	10,040	11,502	11,792	11,792	13,266	12.5%
420 52200 RETIREMENT	31,243	28,993	29,138	29,259	29,259	33,520	14.6%
420 52300 HEALTH INSUR	29,620	28,572	28,906	28,573	28,573	29,547	3.4%
420 52301 LIFE INSUR	736	767	744	768	768	849	10.5%
420 52350 OPEB COSTS	2,295	1,756	1,756	1,756	1,756	1,756	0.0%
420 52400 WORKERS' COMP	1,555	1,341	1,341	1,521	1,521	3,583	135.6%
420 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	216,151	213,865	223,739	227,813	227,813	255,943	12.3%
OPERATING EXPENSES							
420 53100 PROFESSIONAL SERVICES	12,750	11,219	25,000	25,000	28,000	25,000	0.0%
420 53200 AUDITING	6,795	6,795	6,795	7,371	7,371	7,371	0.0%
420 53400 CONTRACTUAL	30,196	34,165	49,880	56,618	40,000	43,735	-22.8%
420 54000 TRAINING/TRAVEL	28	942	3,210	3,210	3,210	3,210	0.0%
420 54100 COMM - PHONE/FAX/ALARM	1,876	2,416	2,388	2,988	2,988	2,988	0.0%
420 54101 COMMUNICATIONS-CELLULAR	1,309	1,225	2,000	2,000	2,000	2,000	0.0%
420 54103 COMMUNICATIONS-INTERNET	2,041	2,226	5,750	5,922	4,500	5,922	0.0%
420 54200 POSTAGE	68	32	100	100	100	100	0.0%
420 54300 UTILITIES ELECTRIC	31,361	20,831	42,000	34,500	28,000	27,000	-21.7%
420 54310 UTILITIES-WATER & WASTEWATER	8,766	8,054	13,400	12,200	10,000	12,200	0.0%
420 54400 RENTALS/LEASES	-	-	-	-	-	-	0.0%
420 54500 INSURANCE	42,349	66,499	66,499	66,499	66,499	76,474	15.0%
420 54610 R/M BLDG & GROUNDS	84,658	119,927	175,000	192,000	100,000	129,000	-32.8%
420 54611 R/M FACILITIES	-	8,030	7,500	30,500	30,500	40,500	32.8%
420 54620 R/M EQUIPMENT	54	6,122	1,500	1,500	1,500	3,000	100.0%
420 54630 R/M VEHICLES-LABOR	5,286	2,957	7,000	6,000	4,800	6,000	0.0%
420 54640 R/M VEHICLES-PARTS	6,135	8,029	7,000	8,000	4,500	7,500	-6.3%
420 54700 PRINTING	-	-	650	650	650	650	0.0%
420 54800 PROMOTIONAL	-	-	750	750	5,250	750	0.0%
420 54910 BILLING COSTS	7,300	7,300	7,300	7,300	7,300	7,300	0.0%
420 55100 OFFICE SUPPLIES	617	741	4,800	2,300	2,300	2,300	0.0%
420 55200 OPERATING SUPPLIES	1,939	1,940	1,940	1,115	1,115	2,180	95.5%
420 55210 UNIFORMS	24	128	400	400	400	400	0.0%
420 55230 GAS/OIL	5,543	6,333	7,000	11,000	13,000	15,000	36.4%
420 55240 CHEMICALS	-	-	-	-	-	-	0.0%
420 55400 BOOKS/SUBS/DUES	655	780	525	525	625	525	0.0%
TOTAL	249,749	316,691	438,387	478,448	364,608	421,105	-12.0%

420 AIRPORT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CAPITAL OUTLAY							
420 56200 BUILDING	-	-	-	-	-	3,262,250	0.0%
420 56300 IMPROVEMENTS	451,435	2,981,870	4,350,967	5,723,441	2,925,383	1,977,490	-65.4%
420 56301 NON CAP IMPROVEMENT	-	-	-	-	-	-	0.0%
420 56400 EQUIPMENT	30,173	25,000	30,000	-	-	150,000	0.0%
420 56401 NON CAP EQUIP	2,393	-	1,000	1,000	1,000	1,000	0.0%
TOTAL	484,001	3,006,870	4,381,967	5,724,441	2,926,383	5,390,740	-5.8%
DEBT SERVICE							
420 57100 PRINCIPAL	79,000	82,000	82,000	204,000	204,000	293,733	44.0%
420 57200 INTEREST	35,427	33,124	33,322	135,952	135,952	118,212	-13.0%
420 57300 FINANCING COSTS	-	-	-	50,000	50,000	-	-100.0%
TOTAL	114,427	115,124	115,322	389,952	389,952	411,945	5.6%
420 59990 RESERVE	761,439	606,361	154,615	22,698	3,548,569	663,121	2821.5%
TOTAL EXPENDITURES AND RESERVES	1,825,767	4,258,911	5,314,030	6,843,352	7,457,325	7,142,854	4.4%

440 SANITATION FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
GRANTS							
440 33120 FEMA FED GRANT	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
CHARGES FOR SERVICES							
440 34340 GARBAGE FEES	2,707,115	2,665,548	2,621,800	2,502,644	2,760,100	2,835,736	13.3%
440 34341 GARBAGE FEES COFB	-	212,616	-	400,800	420,000	400,800	0.0%
TOTAL	2,707,115	2,878,164	2,621,800	2,903,444	3,180,100	3,236,536	11.5%
OTHER REVENUES							
440 36110 INTEREST	1,705	232	-	-	-	-	0.0%
440 36990 OTHER REVENUE	74,714	71,369	37,000	104,000	104,000	104,000	0.0%
440 38101 TRANSFER FROM GENERAL FUND	-	-	-	60,000	60,000	40,000	-33.3%
440 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	-	0.0%
TOTAL	76,419	71,601	37,000	164,000	164,000	144,000	-12.2%
CASH BALANCE FORWARD							
440 38910 CASH BALANCE FORWARD	212,366	164,795	280,287	(20,162)	15,187	119,389	-692.1%
TOTAL REVENUE AND CASH BALANCES	2,995,900	3,114,560	2,939,087	3,047,282	3,359,287	3,499,925	14.9%

440 SANITATION FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
440 51200 SALARIES	-	32,010	-	93,099	93,099	116,769	25.4%
440 51400 OVERTIME	-	-	-	10,000	10,000	15,000	50.0%
440 52100 FICA	-	-	-	5,754	5,754	10,081	75.2%
440 52200 RETIREMENT	-	8,102	-	23,191	23,191	28,462	22.7%
440 52300 HEALTH INSUR	-	3,041	-	50,023	50,023	14,424	-71.2%
440 52301 LIFE INSUR	-	7,961	-	733	733	379	-48.3%
440 52350 OPEB COSTS	-	-	-	-	-	-	0.0%
440 52400 WORKERS' COMP	-	7,885	-	2,000	2,000	5,091	154.6%
440 52500 UNEMPLOYMENT	-	166	-	-	-	-	0.0%
TOTAL	-	59,165	-	184,800	184,800	190,206	2.9%
OPERATING EXPENSES							
440 53200 AUDITING	6,795	6,795	6,795	7,371	7,371	7,371	0.0%
440 53400 CONTRACTUAL	63,022	136,975	138,200	293,722	293,722	280,912	-4.4%
440 53440 SANITATION SERVICES EXPENSE	2,469,492	2,467,628	2,383,216	2,274,903	2,518,055	2,577,684	13.3%
440 53444 RECYCLING SERVICES	20,000	20,000	20,000	20,000	20,000	-	-100.0%
440 54000 TRAINING/TRAVEL	-	-	-	250	250	5,500	2100.0%
440 54100 COMM - PHONE/FAX/ALARM	-	-	-	-	-	-	0.0%
440 54103 COMMUNICATIONS-INTERNET	-	-	-	-	-	-	0.0%
440 54300 UTILITIES ELECTRIC	-	-	-	-	-	-	0.0%
440 54400 RENTAL/LEASE	-	14,437	-	20,000	20,000	5,000	-75.0%
440 54440 LAND RENT	-	-	-	35,000	35,000	35,000	0.0%
440 54500 INSURANCE	-	-	-	-	-	-	0.0%
440 54610 R/M BLDG & GROUNDS	-	-	5,000	5,000	5,000	5,000	0.0%
440 54611 R/M FACILITIES	-	-	-	-	-	-	0.0%
440 54620 R/M EQUIPMENT	-	-	-	-	-	5,000	0.0%
440 54630 R/M VEHICLES-LABOR	-	4,425	-	10,000	7,500	10,000	0.0%
440 54640 R/M VEHICLES-PARTS	-	7,106	-	15,000	12,000	15,000	0.0%
440 54700 PRINTING	-	-	-	-	-	-	0.0%
440 54910 BILLING COSTS	92,000	92,000	92,000	92,000	92,000	92,000	0.0%
440 55100 OFFICE SUPPLIES	-	-	-	500	500	500	0.0%
440 55200 OPERATING SUPPLIES	1,790	366	-	500	500	2,000	300.0%
440 55200 UNIFORMS	-	-	-	1,200	1,200	1,200	0.0%
440 55230 GAS/OIL	-	11,159	-	18,000	25,000	30,000	66.7%
440 55644 NON PROFIT KNB	5,000	5,000	5,000	5,000	5,000	-	-100.0%
TOTAL	2,658,099	2,765,891	2,650,211	2,798,446	3,043,098	3,072,167	9.8%
CAPITAL OUTLAY							
440 56300 IMPROVEMENTS	-	-	-	-	-	-	0.0%
440 56400 EQUIPMENT	-	138,316	-	-	-	165,000	0.0%
440 56401 NON CAP EQUIP	14,864	-	12,000	12,000	12,000	20,000	66.7%
TOTAL	14,864	138,316	12,000	12,000	12,000	185,000	1441.7%
TRANSFERS							
440 59100 TRANSFER TO GENERAL FUND	36,000	136,000	136,000	-	-	-	0.0%
TOTAL	36,000	136,000	136,000	-	-	-	0.0%
440 59990 RESERVE	286,938	15,187	140,876	52,036	119,389	52,552	1.0%
TOTAL EXPENDITURES AND RESERVES	2,995,901	3,114,560	2,939,087	3,047,282	3,359,287	3,499,925	14.9%

450 WASTEWATER FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	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	6,115,879	5,498,505	5,289,112	5,490,000	5,747,000	5,835,000	6.3%
450 34530 SEPTIC DUMPING	54,510	48,263	40,000	50,000	50,000	50,000	0.0%
450 34535 WASTEWATER TAP FEES	39,500	51,700	31,250	31,250	46,200	31,250	0.0%
450 34910 WASTEWATER MISCELLANEOUS FEES	47,282	13,700	5,000	5,000	40,000	5,000	0.0%
TOTAL	6,257,171	5,612,168	5,365,362	5,576,250	5,883,200	5,921,250	6.2%
OTHER REVENUES							
450 36110 INTEREST	119,812	76,520	90,000	90,000	90,000	90,000	0.0%
450 36120 UNREALIZED GAIN/LOSS	(736)	(724)	-	-	-	-	0.0%
450 36420 INSURANCE PROCEEDS	-	-	-	-	-	-	0.0%
450 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	-	0.0%
450 36990 OTHER REVENUE	3,117	1,000	3,000	-	-	-	0.0%
450 36992 GAIN ON SALE OF ASSET	603	2,002	-	-	-	-	0.0%
TOTAL	122,796	78,798	93,000	90,000	90,000	90,000	0.0%
CASH BALANCE FORWARD							
450 38910 CASH BALANCE FORWARD	5,660,151	6,493,946	6,037,004	5,462,894	6,919,647	6,080,767	11.3%
TOTAL REVENUE AND CASH BALANCES	12,040,118	12,184,912	11,495,366	11,129,144	12,892,847	12,092,017	8.7%

450 WASTEWATER FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
450 51200 SALARIES	536,580	530,588	594,001	623,740	623,740	800,012	28.3%
450 51210 WC REIMB	-	-	-	-	-	-	0.0%
450 51350 PART TIME SALARIES	19,752	32,845	32,644	33,515	33,515	34,318	2.4%
450 51400 OVERTIME	108,576	87,524	110,000	119,200	119,200	143,000	20.0%
450 52100 FICA	47,561	47,307	56,353	61,997	61,997	70,332	13.4%
450 52200 RETIREMENT	157,373	131,917	151,643	131,235	131,235	191,170	45.7%
450 52300 HEALTH INSUR	162,332	135,375	157,043	185,626	185,626	115,074	-38.0%
450 52301 LIFE INSUR	3,237	2,874	3,252	3,505	3,505	2,983	-14.9%
450 52350 OPEB COSTS	61,371	15,361	15,361	15,361	15,361	15,361	0.0%
450 52400 WORKERS' COMP	9,966	9,787	9,787	12,098	12,098	16,286	34.6%
450 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	1,106,749	993,577	1,130,084	1,186,277	1,186,277	1,388,536	17.0%
OPERATING EXPENSES							
450 53100 PROFESSIONAL SERVICES	-	-	-	175,000	75,000	225,000	28.6%
450 53200 AUDITING	14,345	14,345	14,345	15,561	15,561	15,561	0.0%
450 53400 CONTRACTUAL	163,083	121,043	251,327	186,146	186,146	184,946	-0.6%
450 54000 TRAINING/TRAVEL	4,533	6,036	16,375	28,075	28,075	32,575	16.0%
450 54100 COMM - PHONE/FAX/ALARM	834	1,069	3,612	3,612	3,612	3,900	8.0%
450 54101 COMMUNICATIONS-CELLULAR	2,564	2,918	5,000	5,000	5,000	5,000	0.0%
450 54103 COMMUNICATIONS-INTERNET	3,379	3,621	3,635	3,635	3,635	1,800	-50.5%
450 54200 POSTAGE	495	685	3,000	3,000	3,000	3,000	0.0%
450 54300 UTILITIES ELECTRIC	163,203	152,649	189,000	189,000	189,000	189,000	0.0%
450 54310 UTILITIES-WATER & WASTEWATER	20,776	11,760	35,000	35,000	35,000	35,000	0.0%
450 54320 UTILITIES-PROPANE/OTHER	-	1,180	7,800	7,800	7,800	7,800	0.0%
450 54500 INSURANCE	71,388	24,246	24,246	24,246	24,246	27,883	15.0%
450 54610 R/M BLDG & GROUNDS	9,116	27,318	22,500	38,700	38,700	38,700	0.0%
450 54611 R/M FACILITIES	-	9,291	9,500	49,500	49,500	34,500	-30.3%
450 54620 R/M EQUIPMENT	77,560	92,563	113,500	119,000	119,000	211,000	77.3%
450 54630 R/M VEHICLES-LABOR	25,016	19,707	26,000	24,000	16,000	20,000	-16.7%
450 54640 R/M VEHICLES-PARTS	38,266	31,403	40,000	35,000	35,000	35,000	0.0%
450 54910 BILLING COSTS	200,000	200,000	200,000	200,000	200,000	200,000	0.0%
450 54920 UTILITY ADMIN COSTS	225,000	225,000	225,000	225,000	225,000	294,330	30.8%
450 55100 OFFICE SUPPLIES	320	1,070	1,100	1,100	1,100	1,100	0.0%
450 55200 OPERATING SUPPLIES	105,816	136,047	198,955	271,955	271,955	272,130	0.1%
450 55210 UNIFORMS	5,630	5,895	10,525	10,525	10,525	10,525	0.0%
450 55220 JANITORIAL SUPPLIES	1,899	896	1,500	2,500	2,500	2,500	0.0%
450 55230 GAS/OIL	24,693	30,653	30,000	28,000	25,000	32,000	14.3%
450 55240 CHEMICALS	63,172	43,164	70,000	70,000	70,000	70,000	0.0%
450 55300 ROAD MATERIALS	4,401	3,784	8,000	8,000	8,000	8,000	0.0%
450 55400 BOOKS/SUBS/DUES	523	894	1,900	1,900	1,900	1,900	0.0%
TOTAL	1,226,013	1,167,236	1,511,820	1,761,255	1,650,255	1,963,150	11.5%

450 WASTEWATER FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CAPITAL OUTLAY							
450 56200 BUILDING	-	-	-	-	-	-	0.0%
450 56300 IMPROVEMENTS	314,493	194,797	850,000	540,000	975,000	1,150,000	113.0%
450 56400 EQUIPMENT	18,067	19,787	104,000	100,000	100,000	470,000	370.0%
450 56401 NON CAP EQUIP	2,221	12,356	23,500	23,500	23,500	23,500	0.0%
TOTAL	334,782	226,940	977,500	663,500	1,098,500	1,643,500	147.7%
TRANSFERS							
450 59100 TRANSFER TO GENERAL FUND	360,000	360,000	360,000	360,000	360,000	360,000	0.0%
450 59230 TRANSFER TO UTIL ACQ DS	418,629	417,513	417,513	417,048	417,048	236,598	-43.3%
450 59330 TRANSFER TO WW CAPITAL	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	500,000	-66.7%
450 59410 TRANSFER TO GOLF COURSE	-	-	-	-	-	1,360,208	0.0%
450 59460 TRANSFER TO WATER FUND	600,000	600,000	600,000	600,000	600,000	600,000	0.0%
450 59480 TRANSFER TO MARINA FUND	-	-	-	-	-	3,014,418	0.0%
TOTAL	2,878,629	2,877,513	2,877,513	2,877,048	2,877,048	6,071,224	111.0%
450 59990 RESERVE	6,493,946	6,919,646	4,998,449	4,641,064	6,080,767	1,025,607	-77.9%
TOTAL EXPENDITURES AND RESERVES	12,040,118	12,184,912	11,495,366	11,129,144	12,892,847	12,092,017	8.7%

460 WATER FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	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	4,339,820	4,209,577	4,233,544	4,339,189	4,200,000	4,555,000	5.0%
460 34610 WATER TAP CHARGES	46,250	70,750	53,560	53,560	70,825	53,560	0.0%
460 34620 WATER METER INSTALLATION FEES	16,756	20,231	37,801	37,801	20,100	37,801	0.0%
460 34621 WATER NONPAY RECONNECT FEE	34,148	24,954	30,000	30,000	47,200	30,000	0.0%
460 34634 WATER OVERPAYMENT	-	-	-	-	-	-	0.0%
460 34910 WASTEWATER MISCELLANEOUS FEES	6,493	8,240	10,712	10,712	16,000	10,712	0.0%
TOTAL	4,443,466	4,333,752	4,365,617	4,471,262	4,354,125	4,687,073	4.8%
OTHER REVENUES							
460 36110 INTEREST	46,951	38,517	79,745	79,745	38,000	79,745	0.0%
460 36120 UNREALIZED GAIN/LOSS	744	(745)	-	-	(3,135)	-	0.0%
460 36310 IMPACT FEES- INCORPORATED AREA	-	-	-	-	-	-	0.0%
460 36323 EXTENSION CHARGES	16,525	8,700	24,720	24,720	51,600	24,720	0.0%
460 36420 INSURANCE PROCEEDS	-	-	-	-	-	-	0.0%
460 36800 CAPITAL CONTRIBUTION	80,207	-	-	-	-	-	0.0%
460 36990 OTHER REVENUE	1,226	270	10,000	-	7,600	-	0.0%
460 36992 GAIN ON SALE OF ASSET	897	31,663	-	-	-	-	0.0%
460 36995 LATE FEES	11,537	13,071	16,322	16,322	23,900	16,322	0.0%
TOTAL	158,086	91,476	130,787	120,787	117,965	120,787	0.0%
TRANSFERS IN							
460 38145 FROM WASTEWATER	600,000	600,000	600,000	600,000	600,000	600,000	0.0%
TOTAL	600,000	600,000	600,000	600,000	600,000	600,000	0.0%
CASH BALANCE FORWARD							
460 38910 CASH BALANCE FORWARD	5,224,297	5,236,001	5,249,788	5,763,500	6,220,283	5,770,619	0.1%
460 38912 RESERVE - R & R FUND	200,000	200,000	200,000	200,000	200,000	200,000	0.0%
TOTAL REVENUE AND CASH BALANCES	10,625,849	10,461,229	10,546,192	11,155,549	11,492,373	11,378,479	2.0%

460 WATER FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
460 51200 SALARIES	462,824	484,358	575,137	561,703	561,703	687,299	22.4%
460 51210 WC REIMB	-	-	-	-	-	-	0.0%
460 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
460 51350 PART TIME SALARIES	1,105	-	-	-	-	-	0.0%
460 51400 OVERTIME	113,352	98,457	125,000	125,000	125,000	150,000	20.0%
460 52100 FICA	42,334	42,742	53,560	54,922	54,922	64,053	16.6%
460 52200 RETIREMENT	130,078	117,291	151,061	118,185	118,185	180,857	53.0%
460 52300 HEALTH INSUR	122,747	123,496	147,634	168,645	168,645	168,303	-0.2%
460 52301 LIFE INSUR	2,556	2,558	3,156	3,325	3,325	4,154	24.9%
460 52350 OPEB COSTS	61,371	14,483	14,483	14,483	14,483	14,483	0.0%
460 52400 WORKERS' COMP	11,818	10,353	10,353	12,740	12,740	20,939	64.4%
460 52500 UNEMPLOYMENT	-	803	-	-	-	-	0.0%
TOTAL	948,185	894,541	1,080,384	1,059,003	1,059,003	1,290,088	21.8%
OPERATING EXPENSES							
460 53100 PROFESSIONAL SERVICES	(30)	-	-	143,000	50,000	193,000	35.0%
460 53200 AUDITING	9,815	9,815	9,815	10,647	10,647	10,647	0.0%
460 53400 CONTRACTUAL	104,738	86,879	149,651	103,714	103,714	104,870	1.1%
460 54000 TRAINING/TRAVEL	3,801	7,502	12,120	27,458	27,458	40,558	47.7%
460 54100 COMM - PHONE/FAX/ALARM	1,085	1,340	2,116	2,116	2,116	2,500	18.1%
460 54101 COMMUNICATIONS-CELLULAR	3,984	5,866	10,000	10,000	10,000	10,000	0.0%
460 54103 COMMUNICATIONS-INTERNET	3,015	3,645	5,250	5,250	5,250	10,500	100.0%
460 54200 POSTAGE	259	588	1,825	1,825	1,825	1,825	0.0%
460 54300 UTILITIES ELECTRIC	214,660	175,126	297,000	297,000	297,000	297,000	0.0%
460 54310 UTILITIES-WATER & WASTEWATER	802	855	1,000	1,000	1,000	1,000	0.0%
460 54320 UTILITIES-PROPANE/OTHER	-	2,040	6,000	6,000	6,000	6,000	0.0%
460 54440 LAND RENT	17,526	18,413	25,000	25,000	25,000	25,000	0.0%
460 54500 INSURANCE	30,315	16,036	16,036	16,036	16,036	18,441	15.0%
460 54610 R/M BLDG & GROUNDS	3,450	38,945	1,000	84,000	84,000	98,000	16.7%
460 54611 R/M FACILITIES	-	6,101	14,500	24,500	24,500	44,500	81.6%
460 54620 R/M EQUIPMENT	24,667	90,090	230,000	239,000	170,120	245,000	2.5%
460 54630 R/M VEHICLES-LABOR	13,346	11,778	16,000	15,000	9,000	12,000	-20.0%
460 54640 R/M VEHICLES-PARTS	18,350	13,495	20,000	20,000	22,000	25,000	25.0%
460 54700 PRINTING	-	-	-	-	-	-	0.0%
460 54800 PROMOTIONAL	2,500	1,800	10,000	10,000	10,000	10,000	0.0%
460 54902 BAD DEBT EXPENSE	-	-	-	-	-	-	0.0%
460 54910 BILLING COSTS	200,000	200,000	200,000	200,000	200,000	200,000	0.0%
460 54920 UTILITY ADMIN COSTS	225,000	225,000	225,000	225,000	225,000	294,330	30.8%
460 55100 OFFICE SUPPLIES	340	92	1,000	2,500	2,500	2,500	0.0%
460 55200 OPERATING SUPPLIES	139,152	169,784	164,255	264,255	264,255	264,430	0.1%
460 55210 UNIFORMS	8,114	6,799	9,900	11,100	11,100	11,100	0.0%
460 55220 JANITORIAL SUPPLIES	385	609	450	3,000	3,000	3,000	0.0%
460 55230 GAS/OIL	29,011	36,408	35,000	36,000	47,000	52,000	44.4%
460 55240 CHEMICALS	12,685	8,365	25,000	25,000	25,000	36,000	44.0%
460 55300 ROAD MATERIALS	4,904	3,784	8,000	8,000	8,000	8,000	0.0%

460 WATER FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
460 55400 BOOKS/SUBS/DUES	1,898	2,953	6,140	6,140	6,140	6,140	0.0%
TOTAL	1,073,772	1,144,107	1,502,058	1,822,541	1,667,661	2,033,341	11.6%
CAPITAL OUTLAY							
460 56200 BUILDING	-	-	9,000	-	17,000	50,000	0.0%
460 56300 IMPROVEMENTS	1,444,842	200,456	220,000	670,000	738,880	1,705,000	154.5%
460 56400 EQUIPMENT	40,103	110,847	107,000	327,500	327,500	140,500	-57.1%
460 56401 NON CAP EQUIP	5,987	14,117	25,000	34,500	34,500	34,500	0.0%
TOTAL	1,490,932	325,420	361,000	1,032,000	1,117,880	1,930,000	87.0%
TRANSFERS							
460 59100 TRANSFER TO GENERAL FUND	180,000	180,000	180,000	180,000	180,000	180,000	0.0%
460 59230 TRANSFER TO UTIL ACQ DS	1,495,471	1,496,879	1,496,879	1,497,210	1,497,210	1,991,895	33.0%
TOTAL	1,675,471	1,676,879	1,676,879	1,677,210	1,677,210	2,171,895	29.5%
460 59910 CONTINGENCY R & R	200,000	200,000	200,000	200,000	200,000	200,000	0.0%
460 59990 RESERVE	5,237,490	6,220,283	5,725,871	5,364,795	5,770,619	3,753,155	-30.0%
TOTAL EXPENDITURES AND RESERVES	10,625,849	10,461,229	10,546,192	11,155,549	11,492,373	11,378,479	2.0%

470 STORM WATER MANAGEMENT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
GRANTS							
470 33120 FEMA FED GRANT	-	-	383,803	-	-	-	0.0%
470 33400 STATE GRANT	259,033	114,300	-	475,000	475,000	775,625	63.3%
470 33420 FEMA STATE	-	-	231,197	734,000	734,000	-	-100.0%
470 33700 SJRWMD GRANT	412,945	-	412,945	-	-	-	0.0%
TOTAL	671,978	114,300	1,027,945	1,209,000	1,209,000	775,625	-35.8%
CHARGES FOR SERVICES							
470 34347 WATER DRAINAGE FEES	898,365	876,737	875,000	875,000	925,000	925,000	5.7%
470 34910 WASTEWATER MISCELLANEOUS FEES	3,780	-	-	-	-	-	0.0%
TOTAL	902,145	876,737	875,000	875,000	925,000	925,000	5.7%
OTHER REVENUES							
470 36110 INTEREST	215	2	-	-	-	-	0.0%
470 36800 CAPITAL CONTRIBUTION	67,182	-	-	-	-	-	0.0%
470 36990 OTHER REVENUE	5,083	24,660	-	-	-	-	0.0%
470 36992 GAIN ON SALE OF ASSET	(94,027)	26,100	-	-	-	-	0.0%
470 38410 LOAN PROCEEDS	228,508	414,873	425,000	-	-	-	0.0%
TOTAL	206,961	465,635	425,000	-	-	-	0.0%
TRANSFERS IN							
470 38101 FROM GENERAL FUND	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
CASH BALANCE FORWARD							
470 38910 CASH BALANCE FORWARD	134,342	-	26,799	489,389	(13,697)	(9,850)	-102.0%
TOTAL REVENUE AND CASH BALANCES	1,915,426	1,456,672	2,354,744	2,573,389	2,120,303	1,690,775	-34.3%

470 STORM WATER MANAGEMENT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
470 51200 SALARIES	280,018	210,084	304,844	278,375	252,240	276,815	-0.6%
470 51210 WORKERS COMP REIMB	(2,219)	(2,530)	-	-	-	-	0.0%
470 51350 PART TIME SALARIES	-	-	-	-	-	-	0.0%
470 51400 OVERTIME	8,215	23,201	13,000	20,000	20,000	25,000	25.0%
470 52100 FICA	20,540	17,113	24,315	25,802	20,825	22,624	-12.3%
470 52200 RETIREMENT	67,180	52,138	68,463	54,619	54,619	65,192	19.4%
470 52300 HEALTH INSUR	67,895	56,305	70,325	91,056	40,558	82,624	-9.3%
470 52301 LIFE INSUR	1,515	1,223	1,644	1,417	1,417	1,226	-13.5%
470 52350 OPEB COSTS	(16,622)	2,194	2,194	2,194	2,194	2,194	0.0%
470 52400 WORKERS' COMP	7,635	4,195	4,195	5,757	5,757	6,031	4.8%
TOTAL	434,159	363,923	488,980	479,220	397,610	481,706	0.5%
OPERATING EXPENSES							
470 53100 PROFESSIONAL SERVICES	13,033	102,638	115,000	115,000	100,000	145,000	26.1%
470 53200 AUDITING	6,040	6,040	6,040	6,552	6,552	6,552	0.0%
470 53400 CONTRACTUAL	109,921	53,615	74,037	75,918	51,918	54,053	-28.8%
470 54000 TRAINING/TRAVEL	2,826	2,106	6,793	5,358	5,358	9,858	84.0%
470 54100 COMM - PHONE/FAX/ALARM	-	-	216	216	216	216	0.0%
470 54101 COMMUNICATIONS-CELLULAR	2,444	2,438	2,500	2,500	2,500	2,500	0.0%
470 54103 COMMUNICATIONS-INTERNET	736	890	1,635	1,684	1,684	1,800	6.9%
470 54200 POSTAGE	-	-	50	50	50	50	0.0%
470 54300 UTILITIES ELECTRIC	4,213	3,640	3,600	3,600	3,600	3,600	0.0%
470 54310 UTILITIES-WATER & WASTEWATER	864	778	1,000	1,000	1,000	1,000	0.0%
470 54400 RENTALS/LEASES	-	-	7,500	7,500	9,525	15,000	100.0%
470 54500 INSURANCE	847	5,049	5,049	5,049	5,049	5,806	15.0%
470 54610 R/M BLDG & GROUNDS	2,254	123	500	1,500	1,500	1,500	0.0%
470 54611 R/M FACILITIES	-	437	2,000	4,100	4,100	8,500	107.3%
470 54620 R/M EQUIPMENT	836	1,448	5,000	5,000	5,000	5,000	0.0%
470 54630 R/M VEHICLES-LABOR	8,561	5,501	8,500	8,500	4,500	7,500	-11.8%
470 54640 R/M VEHICLES-PARTS	11,002	7,575	10,000	10,000	8,000	10,000	0.0%
470 54700 PRINTING	72	-	500	500	500	500	0.0%
470 54800 PROMOTIONAL	-	-	1,500	1,500	1,500	1,500	0.0%
470 54910 BILLING COSTS	35,000	35,000	35,000	35,000	35,000	35,000	0.0%
470 55100 OFFICE SUPPLIES	74	192	1,500	3,000	3,000	3,000	0.0%
470 55200 OPERATING SUPPLIES	73,797	80,683	127,565	128,265	128,265	144,330	12.5%
470 55210 UNIFORMS	4,017	2,353	3,300	3,900	3,900	3,900	0.0%
470 55230 GAS/OIL	9,676	11,597	13,000	12,000	13,000	15,000	25.0%
470 55400 BOOKS/SUBS/DUES	1,365	1,700	910	910	910	910	0.0%
TOTAL	287,579	323,803	432,695	438,602	396,627	512,075	16.8%

470 STORM WATER MANAGEMENT FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CAPITAL OUTLAY							
470 56100 LAND	-	-	-	-	-	-	0.0%
470 56200 BUILDING	-	-	-	-	-	-	0.0%
470 56300 IMPROVEMENTS	965,134	247,012	1,107,850	2,161,850	1,129,342	1,999,020	-7.5%
470 56400 EQUIPMENT	233,255	414,873	435,000	90,000	90,000	130,000	44.4%
470 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
470 56500 INFRASTRUCTURE	-	-	-	-	-	-	0.0%
TOTAL	1,198,389	661,885	1,542,850	2,251,850	1,219,342	2,129,020	-5.5%
DEBT SERVICE							
470 57100 PRINCIPAL	39,779	104,998	118,497	101,486	101,486	104,607	3.1%
470 57200 INTEREST	6,791	15,760	13,716	15,088	15,088	11,965	-20.7%
470 57300 FINANCING COSTS	-	-	-	-	-	-	0.0%
TOTAL	46,571	120,758	132,213	116,574	116,574	116,572	0.0%
470 59990 RESERVE	(51,271)	(13,697)	(241,994)	(712,857)	(9,850)	(1,548,598)	117.2%
TOTAL EXPENDITURES AND RESERVES	1,915,426	1,456,672	2,354,744	2,573,389	2,120,303	1,690,775	-34.3%

480 MARINA FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
GRANTS							
480 33120 FEMA FED GRANT	1,563,243	2,158	5,754,873	-	4,961,952	-	0.0%
480 33210 FEDERAL GRANT	-	-	-	-	-	-	0.0%
480 33400 STATE GRANT	(2,909)	205,724	375,000	625,000	670,000	-	-100.0%
480 33420 FEMA STATE	260,541	360	959,145	-	826,992	-	0.0%
TOTAL	1,820,875	208,242	7,089,018	625,000	6,458,944	-	-100.0%
CHARGES FOR SERVICES							
480 34750 SLIP RENTALS - PERMANENT	200,945	296,727	350,000	323,400	365,924	435,000	34.5%
480 34755 SLIP RENTALS - TRANSIENT	258,205	723,905	550,000	830,925	870,290	1,156,585	39.2%
480 34757 SLIP RENTALS - NON-TAXABLE	8,123	14,345	36,000	12,000	17,052	5,000	-58.3%
480 34759 DOCK STORE RENT	400	1,858	-	-	-	-	0.0%
480 34760 BUSINESS RENTALS	25,206	26,069	26,500	26,320	37,994	35,000	33.0%
480 34762 MOORINGS-TAXABLE	7,964	31,286	32,000	34,375	55,850	90,750	164.0%
480 34765 MERCHANDISE FOR RESALE	-	-	-	-	-	-	0.0%
480 34766 SERVICES-NON TAXABLE	238	-	100	-	-	-	0.0%
480 34767 SERVICES-TAXABLE	1,618	1,018	1,200	5,850	5,850	7,050	20.5%
480 34770 FUEL-DIESEL	-	422,531	1,350,000	1,150,733	1,539,052	1,837,500	59.7%
480 34771 FUEL-GAS	-	203,313	275,000	450,306	536,706	546,250	21.3%
480 34773 FUEL-DIESEL NON-TAXABLE	-	-	4,000	4,000	4,000	-	-100.0%
480 34775 FUEL-DISCOUNTS DIESEL	-	(6,738)	(7,500)	-	-	-	0.0%
480 34776 FUEL-DISCOUNTS GAS	-	(2,773)	(900)	-	-	-	0.0%
480 34777 FUEL-DISCOUNTS DIESEL NON-TAX	-	-	-	-	-	-	0.0%
480 36215 RENTS NON-TAXABLE	6,849	1,543	9,300	7,476	7,476	-	-100.0%
TOTAL	509,549	1,713,084	2,625,700	2,845,385	3,440,194	4,113,135	44.6%
OTHER REVENUES							
480 36110 INTEREST	-	-	-	-	2,148	-	0.0%
480 36990 OTHER REVENUE	(195)	5,760	3,100	3,100	6,758	960	-69.0%
480 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	-	0.0%
480 38410 LOAN PROCEEDS	3,148,350	-	-	-	-	-	0.0%
TOTAL	3,148,155	5,760	3,100	3,100	8,906	960	-69.0%
TRANSFERS IN							
480 38101 FROM GENERAL FUND	300,000	300,000	300,000	855,980	1,042,480	726,101	-15.2%
480 38145 FROM WASTEWATER	-	-	-	-	-	3,014,418	0.0%
TOTAL	300,000	300,000	300,000	855,980	1,042,480	3,740,519	337.0%
CASH BALANCE FORWARD							
480 38910 CASH BALANCE FORWARD	(1,670,887)	(1,224,439)	(2,656,656)	(2,682,968)	(1,321,640)	(2,963,644)	10.5%
TOTAL REVENUE AND CASH BALANCES	4,107,693	1,002,647	7,361,162	1,646,497	9,628,884	4,890,970	197.1%

480 MARINA FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
480 51200 SALARIES	-	-	-	-	-	-	0.0%
480 51300 SEASONAL/TEMPORARY	102,120	-	-	-	-	-	0.0%
480 51350 PART TIME SALARIES	-	-	-	-	-	-	0.0%
480 51400 OVERTIME	-	-	-	-	-	-	0.0%
480 52100 FICA	7,849	-	-	-	-	-	0.0%
480 52200 RETIREMENT	-	-	-	-	-	-	0.0%
480 52300 HEALTH INSUR	-	-	-	-	-	-	0.0%
480 52301 LIFE INSUR	-	-	-	-	-	-	0.0%
480 52400 WORKERS' COMP	913	-	-	-	-	-	0.0%
480 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	110,882	-	-	-	-	-	0.0%
OPERATING EXPENSES							
480 53100 PROFESSIONAL SERVICES	21,303	-	10,000	7,440	-	27,600	271.0%
480 53200 AUDITING	6,795	6,795	6,795	7,371	7,371	7,371	0.0%
480 53400 CONTRACTUAL	410,041	506,471	491,498	407,859	446,019	544,532	33.5%
480 54000 TRAINING/TRAVEL	-	1,014	650	200	659	1,900	850.0%
480 54100 COMM - PHONE/FAX/ALARM	3,262	4,526	3,708	7,860	7,860	4,260	-45.8%
480 54101 COMMUNICATIONS-CELLULAR	2,275	140	2,410	-	-	-	0.0%
480 54103 COMMUNICATIONS-INTERNET	5,674	4,220	10,250	11,753	7,692	13,800	17.4%
480 54200 POSTAGE	-	87	-	-	-	-	0.0%
480 54300 UTILITIES ELECTRIC	15,509	7,127	48,500	16,200	12,355	13,200	-18.5%
480 54310 UTILITIES-WATER & WASTEWATER	14,309	15,764	39,500	16,800	15,306	16,800	0.0%
480 54400 RENTALS/LEASES	3,591	-	6,840	-	-	-	0.0%
480 54500 INSURANCE	116,608	366,843	236,236	427,010	426,753	534,857	25.3%
480 54610 R/M BLDG & GROUNDS	47,023	24,554	20,750	18,000	18,000	7,200	-60.0%
480 54611 R/M FACILITIES	-	9,239	20,300	15,000	10,474	13,500	-10.0%
480 54620 R/M EQUIPMENT	7,409	11,247	7,700	3,000	38,043	9,000	200.0%
480 54630 R/M VEHICLES-LABOR	530	878	1,000	1,000	-	1,000	0.0%
480 54640 R/M VEHICLES-PARTS	592	583	1,000	1,000	350	1,000	0.0%
480 54675 R/M MOORING FIELD	22,502	-	19,950	5,950	5,950	-	-100.0%
480 54700 PRINTING	48	614	2,825	-	-	-	0.0%
480 54800 PROMOTIONAL	1,107	51,187	2,400	25,500	56,026	62,100	143.5%
480 55100 OFFICE SUPPLIES	2,727	3,647	4,500	4,800	13,060	3,750	-21.9%
480 55200 OPERATING SUPPLIES	22,593	74,281	53,365	85,022	190,893	212,686	150.2%
480 55210 UNIFORMS	731	2,063	1,600	3,000	2,439	4,000	33.3%
480 55220 JANITORIAL SUPPLIES	152	111	3,800	6,000	4,418	4,800	-20.0%
480 55230 GAS/OIL	100	13	1,000	-	-	-	0.0%
480 55400 BOOKS/SUBS/DUES	513	100	825	-	-	-	0.0%
480 55500 MERCHANDISE FOR RESALE	-	-	-	-	-	-	0.0%
480 55510 FUEL FOR RESALE	3,337	445,140	1,150,000	1,095,825	1,502,068	1,715,955	56.6%
TOTAL	708,730	1,536,641	2,147,402	2,166,590	2,765,736	3,199,311	47.7%

480 MARINA FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
CAPITAL OUTLAY							
480 56100 LAND	-	-	-	-	-	-	0.0%
480 56200 BUILDING	3,029,013	291,751	-	-	-	30,000	0.0%
480 56300 IMPROVEMENTS	903,178	279,964	725,000	1,225,000	680,000	-	-100.0%
480 56328 DREDGING-MARINA	-	11,475	-	-	650,000	-	0.0%
480 56400 EQUIPMENT	-	-	-	-	-	20,000	0.0%
480 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	3,932,191	583,190	725,000	1,225,000	1,330,000	50,000	-95.9%
DEBT SERVICE							
480 57100 PRINCIPAL	344,000	-	7,332,171	525,236	8,189,590	590,677	12.5%
480 57200 INTEREST	236,329	169,770	194,132	336,892	307,202	135,424	-59.8%
480 57300 FINANCING COSTS	-	34,687	-	-	-	-	0.0%
TOTAL	580,329	204,457	7,526,303	862,128	8,496,792	726,101	-15.8%
480 59990 RESERVE	(1,224,439)	(1,321,641)	(3,037,543)	(2,607,221)	(2,963,644)	915,558	-135.1%
TOTAL EXPENDITURES AND RESERVES	4,107,693	1,002,647	7,361,162	1,646,497	9,628,884	4,890,970	197.1%

Internal Service Funds

510 FLEET FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
GRANTS / OTHER REVENUE							
510 33120 FEMA FED GRANT	-	-	-	-	-	-	0.0%
510 33420 FEMA STATE	-	-	-	-	-	-	0.0%
510 36110 INTEREST	-	548	-	-	-	-	0.0%
510 36990 OTHER REVENUE	6,682	3,300	4,000	3,000	3,000	3,000	0.0%
510 36992 GAIN ON SALE OF ASSET	58,761	44,890	65,000	60,000	97,181	75,000	25.0%
510 36994 LOANER VEHICLE REVENUE	677	481	1,500	1,000	169	-	-100.0%
510 38047 HUMANE SOCIETY-PARTS	-	-	-	-	-	-	0.0%
510 38048 HUMANE SOCIETY-LABOR	-	-	-	-	-	-	0.0%
510 38049 HUMANE SOCIETY-FUEL	1,536	-	-	-	-	-	0.0%
510 38144 FROM SANITATION	20,000	20,000	20,000	20,000	20,000	-	-100.0%
TOTAL	87,657	69,219	90,500	84,000	120,350	78,000	-7.1%
INTERFUND REIMBURSEMENTS							
510 38040 PARTS	339,209	271,966	350,500	349,500	260,972	347,000	-0.7%
510 38045 LABOR	217,696	232,448	196,500	240,500	226,857	269,750	12.2%
510 38053 GAS/OIL	269,659	344,398	346,000	382,000	460,750	546,700	43.1%
TOTAL	826,564	848,812	893,000	972,000	948,579	1,163,450	19.7%
TRANSFERS IN							
510 38101 FROM GENERAL FUND	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
CASH BALANCE FORWARD							
510 38910 CASH BALANCE FORWARD	(44,752)	10,100	45,302	113,663	75,158	97,483	-14.2%
TOTAL REVENUE AND CASH BALANCES	869,468	928,131	1,028,802	1,169,663	1,144,087	1,338,933	14.5%

510 FLEET FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
510 51200 SALARIES	130,404	130,534	129,578	175,962	171,954	205,986	17.1%
510 51210 WC REIMB	-	(609)	-	-	-	-	0.0%
510 51350 PART TIME SALARIES	30,010	19,680	30,268	-	4,008	-	0.0%
510 51400 OVERTIME	7,507	12,199	8,500	7,000	9,500	10,000	42.9%
510 52100 FICA	12,485	11,796	12,878	15,371	15,371	16,523	7.5%
510 52200 RETIREMENT	31,860	30,084	29,742	37,021	37,021	44,493	20.2%
510 52300 HEALTH INSUR	24,337	26,824	27,451	44,973	44,973	49,676	10.5%
510 52301 LIFE INSUR	648	682	720	1,069	1,069	1,095	2.4%
510 52400 WORKERS' COMP	2,881	2,385	2,385	3,705	3,705	6,078	64.0%
510 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	240,132	233,573	241,522	285,101	287,601	333,851	17.1%
OPERATING EXPENSES							
510 53200 AUDITING	2,265	2,265	2,265	2,457	2,457	2,457	0.0%
510 53400 CONTRACTUAL	20,936	15,878	20,060	25,570	25,570	21,273	-16.8%
510 54000 TRAINING/TRAVEL	2,610	2,171	3,250	4,350	4,350	9,000	106.9%
510 54100 COMM - PHONE/FAX/ALARM	-	-	288	288	288	288	0.0%
510 54101 COMMUNICATIONS-CELLULAR	816	472	1,150	650	650	650	0.0%
510 54103 COMMUNICATIONS-INTERNET	1,233	1,345	1,635	1,684	1,684	1,800	6.9%
510 54200 POSTAGE	-	-	-	-	-	-	0.0%
510 54300 UTILITIES ELECTRIC	3,791	3,724	4,225	4,225	3,000	3,500	-17.2%
510 54310 UTILITIES-WATER & WASTEWATER	1,960	1,828	2,100	2,100	2,200	2,400	14.3%
510 54500 INSURANCE	18,150	13,150	13,150	13,150	13,150	15,123	15.0%
510 54610 R/M BLDG & GROUNDS	2,665	28	500	500	500	500	0.0%
510 54611 R/M FACILITIES	-	5,256	4,500	24,500	9,000	14,000	-42.9%
510 54620 R/M EQUIPMENT	9,688	4,118	7,500	7,500	5,000	9,000	20.0%
510 54630 R/M VEHICLES-LABOR	1,356	1,294	2,500	2,500	900	2,000	-20.0%
510 54640 R/M VEHICLES-PARTS	2,714	2,213	3,000	3,000	2,500	3,000	0.0%
510 55100 OFFICE SUPPLIES	170	141	200	200	100	200	0.0%
510 55200 OPERATING SUPPLIES	9,292	9,106	9,390	9,065	9,065	10,630	17.3%
510 55210 UNIFORMS	1,272	1,175	1,150	1,700	1,700	1,275	-25.0%
510 55230 GAS/OIL	3,958	4,015	5,000	5,000	4,500	5,500	10.0%
510 55240 CHEMICALS	280	-	500	500	500	500	0.0%
510 55400 BOOKS/SUBS/DUES	134	138	200	200	200	200	0.0%
TOTAL	83,290	68,316	82,563	109,139	87,314	103,296	-5.4%
CAPITAL OUTLAY							
510 56300 IMPROVEMENTS	-	-	-	35,000	35,689	75,000	114.3%
510 56400 EQUIPMENT	7,130	21,483	28,000	10,000	-	20,000	100.0%
510 56401 NON CAP EQUIP	3,410	2,889	6,000	-	-	-	0.0%
TOTAL	10,540	24,372	34,000	45,000	35,689	95,000	111.1%

510 FLEET FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	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	217,024	264,423	295,000	305,000	406,000	495,000	62.3%
510 58700 VEHICLE PARTS/SRVS COSTS	302,540	262,289	305,000	315,000	230,000	305,000	-3.2%
TOTAL	519,564	526,712	600,000	620,000	636,000	800,000	29.0%
510 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	-	
510 59990 RESERVE	15,942	75,158	70,717	110,423	97,483	6,786	-93.9%
TOTAL EXPENDITURES AND RESERVES	869,468	928,131	1,028,802	1,169,663	1,144,087	1,338,933	14.5%

520 UTILITY BILLING FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
GRANTS / OTHER REVENUE							
520 34300 UB ADMIN FEES	25,152	25,184	32,000	32,000	32,000	32,000	0.0%
520 36110 INTEREST	1,106	1,912	-	-	-	-	0.0%
520 36990 OTHER REVENUE	(107)	1,841	-	-	-	-	0.0%
520 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	-	0.0%
5204200 38052 CHARGES FOR UB SERVICES	534,300	534,300	534,300	534,300	534,300	534,300	0.0%
520 38410 LOAN PROCEEDS	-	-	-	-	-	-	0.0%
TOTAL	560,451	563,237	566,300	566,300	566,300	566,300	0.0%
TRANSFERS IN							
520 38130 FROM CAPITAL IMPROV	-	-	-	-	-	-	0.0%
520 38146 FROM WATER	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
CASH BALANCE FORWARD							
510 38910 CASH BALANCE FORWARD	76,396	219,122	226,948	240,228	254,439	302,715	26.0%
TOTAL REVENUE AND CASH BALANCES	636,847	782,359	793,248	806,528	820,739	869,015	7.7%

520 UTILITY BILLING FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
PERSONNEL							
520 51200 SALARIES	188,955	252,181	268,108	259,121	259,121	309,427	19.4%
520 51210 WC REIMB	-	-	-	-	-	-	0.0%
520 51300 SEASONAL/TEMPORARY	-	-	-	-	-	-	0.0%
520 51350 PART TIME SALARIES	-	-	-	-	-	-	0.0%
520 51400 OVERTIME	3,219	1,993	2,000	2,000	2,000	2,000	0.0%
520 52100 FICA	14,424	18,914	20,664	19,823	19,823	23,825	20.2%
520 52200 RETIREMENT	44,823	54,312	58,182	54,519	54,519	66,836	22.6%
520 52300 HEALTH INSUR	36,945	48,281	47,027	50,844	50,844	52,583	3.4%
520 52301 LIFE INSUR	1,046	1,385	1,500	1,488	1,488	1,637	10.0%
520 52400 WORKERS' COMP	217	350	350	396	396	460	16.2%
TOTAL	289,628	377,416	397,831	388,191	388,191	456,768	17.7%
OPERATING EXPENSES							
520 53100 PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
520 53200 AUDITING	-	-	-	-	-	-	0.0%
520 53400 CONTRACTUAL	24,778	25,747	33,054	35,327	27,000	32,244	-8.7%
520 54000 TRAINING/TRAVEL	992	1,197	3,575	3,575	3,200	3,575	0.0%
520 54100 COMM - PHONE/FAX/ALARM	426	518	888	1,032	1,032	1,032	0.0%
520 54103 COMMUNICATIONS-INTERNET	1,233	1,345	1,635	1,684	1,684	1,800	6.9%
520 54200 POSTAGE	39,999	41,990	40,000	45,000	45,000	47,500	5.6%
520 54300 UTILITIES ELECTRIC	2,891	3,211	3,675	3,675	3,000	3,675	0.0%
520 54310 UTILITIES-WATER & WASTEWATER	776	608	1,100	1,100	900	1,100	0.0%
520 54500 INSURANCE	-	-	-	-	-	-	0.0%
520 54610 R/M BLDG & GROUNDS	369	63	750	750	750	750	0.0%
520 54611 R/M FACILITIES	-	11,320	11,750	11,500	5,000	2,500	-78.3%
520 54620 R/M EQUIPMENT	-	-	700	700	200	700	0.0%
520 54700 PRINTING	4,593	5,299	6,652	7,287	7,287	8,100	11.2%
520 54902 BAD DEBT EXPENSE	2,483	762	1,500	2,000	2,000	2,000	0.0%
520 55100 OFFICE SUPPLIES	684	3,320	3,332	3,994	3,000	3,994	0.0%
520 55200 OPERATING SUPPLIES	42,354	44,011	55,515	57,345	4,000	6,330	-89.0%
520 55210 UNIFORMS	411	52	700	700	380	700	0.0%
520 55220 JANITORIAL SUPPLIES	344	362	685	685	400	685	0.0%
520 55400 BOOKS/SUBS/DUES	-	-	-	-	-	-	0.0%
TOTAL	122,334	139,804	165,511	176,354	104,833	116,685	-33.8%
CAPITAL OUTLAY							
520 56200 BUILDING	-	-	-	-	-	-	0.0%
520 56300 IMPROVEMENTS	-	-	-	-	-	20,000	0.0%
520 56400 EQUIPMENT	-	-	-	25,000	25,000	25,000	0.0%
520 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	25,000	25,000	45,000	80.0%

520 UTILITY BILLING FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
DEBT SERVICE							
520 57100 PRINCIPAL	-	-	-	-	-	-	0.0%
520 57200 INTEREST	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	-	0.0%
520 59300 TRANSFER TO CAP IMP	10,700	10,700	10,700	-	-	-	0.0%
520 59990 RESERVE	214,185	254,439	219,206	216,983	302,715	250,562	15.5%
TOTAL EXPENDITURES AND RESERVES	636,847	782,359	793,248	806,528	820,739	869,015	7.7%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
GRANTS / OTHER REVENUE							
530 33120 FEMA FED GRANT	-	-	-	-	-	-	0.0%
530 36110 INTEREST	822	1,450	-	-	1,400	1,000	0.0%
530 36990 OTHER REVENUE	-	-	-	-	-	-	0.0%
530 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	-	0.0%
5304500 38054 CHARGES FOR UTIL ADM	450,000	450,000	450,000	450,000	450,000	618,660	37.5%
TOTAL	450,822	451,450	450,000	450,000	451,400	619,660	37.7%
CASH BALANCE FORWARD							
530 38910 CASH BALANCE FORWARD	54,517	164,815	134,548	193,068	147,177	26,503	-86.3%
TOTAL REVENUE AND CASH BALANCES	505,339	616,265	584,548	643,068	598,577	646,163	0.5%
PERSONNEL							
530 51200 SALARIES	206,483	297,266	345,099	338,894	338,894	363,995	7.4%
530 51210 WC REIMB	-	-	-	-	-	-	0.0%
530 51350 PART TIME SALARIES	-	-	-	-	-	-	0.0%
530 51400 OVERTIME	1,989	239	2,500	2,500	2,500	2,500	0.0%
530 52100 FICA	14,881	20,863	25,444	26,120	26,120	27,850	6.6%
530 52200 RETIREMENT	51,441	61,903	68,497	71,302	71,302	78,623	10.3%
530 52300 HEALTH INSUR	39,017	55,019	48,694	79,649	64,350	76,243	-4.3%
530 52301 LIFE INSUR	1,186	1,449	1,578	1,896	1,896	2,296	21.1%
530 52400 WORKERS' COMP	4,087	3,405	3,405	3,861	3,861	6,457	67.2%
530 52500 UNEMPLOYMENT	-	-	-	-	-	-	0.0%
TOTAL	319,085	440,143	495,217	524,222	508,923	557,964	6.4%
OPERATING EXPENSES							
530 53100 PROFESSIONAL SERVICES	-	-	-	22,500	1,200	-	-100.0%
530 53200 AUDITING	-	-	-	-	-	-	0.0%
530 53400 CONTRACTUAL	4,591	4,879	3,655	7,196	7,196	30,981	330.5%
530 54000 TRAINING/TRAVEL	753	746	6,460	4,110	4,110	4,110	0.0%
530 54100 COMM - PHONE/FAX/ALARM	200	259	792	792	792	864	9.1%
530 54101 COMMUNICATIONS-CELLULAR	1,463	933	3,000	3,000	3,000	3,000	0.0%
530 54103 COMMUNICATIONS-INTERNET	1,260	1,372	1,635	1,635	1,635	1,800	10.1%
530 54200 POSTAGE	-	-	1,500	1,500	1,500	1,500	0.0%
530 54300 UTILITIES ELECTRIC	2,891	3,211	3,000	3,000	3,000	3,000	0.0%
530 54310 UTILITIES-WATER & WASTEWATER	776	721	800	800	800	800	0.0%
530 54500 INSURANCE	-	-	-	-	-	-	0.0%
530 54610 R/M BLDG & GROUNDS	512	63	500	500	500	500	0.0%
530 54611 R/M FACILITIES	-	10,195	12,000	16,000	19,000	2,500	-84.4%
530 54620 R/M EQUIPMENT	-	-	1,000	-	-	-	0.0%
530 54630 R/M VEHICLES-LABOR	-	-	-	-	-	-	0.0%
530 54640 R/M VEHICLES-PARTS	-	-	-	-	-	-	0.0%
530 54700 PRINTING	-	-	-	-	-	-	0.0%
530 55100 OFFICE SUPPLIES	27	1,351	4,000	4,000	4,000	4,000	0.0%
530 55200 OPERATING SUPPLIES	1,077	3,469	8,518	8,518	8,518	7,030	-17.5%
530 55210 UNIFORMS	628	1,180	1,800	1,800	1,800	1,800	0.0%
530 55220 JANITORIAL SUPPLIES	344	310	4,000	4,000	4,000	4,000	0.0%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
530 55230 GAS/OIL	-	-	-	-	-	-	0.0%
530 55240 CHEMICALS	-	-	-	-	-	-	0.0%
530 55400 BOOKS/SUBS/DUES	464	258	2,100	2,100	2,100	2,100	0.0%
TOTAL	14,987	28,946	54,760	81,451	63,151	67,985	-16.5%
CAPITAL OUTLAY							
530 56200 BUILDING	-	-	-	-	-	-	0.0%
530 56300 IMPROVEMENTS	-	-	-	-	-	20,000	0.0%
530 56400 EQUIPMENT	-	-	-	-	-	-	0.0%
530 56401 NON CAP EQUIP	-	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	20,000	0.0%
530 59990 RESERVE	171,266	147,177	34,571	37,395	26,503	214	-99.4%
TOTAL EXPENDITURES AND RESERVES	505,339	616,265	584,548	643,068	598,577	646,163	0.5%

Trust Funds

610 GENERAL EMPLOYEES PENSION TRUST FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OTHER REVENUES							
610 36110 INTEREST	537,259	352,280	375,000	375,000	300,000	375,000	0.0%
610 36120 UNREALIZED GAIN/LOSS	(48,905)	130,209	55,000	55,000	54,000	55,000	0.0%
610 36130 REALIZED GAIN/LOSS	86,269	180,736	60,000	60,000	78,000	60,000	0.0%
610 36700 FID TRUST-INCOME&REALIZED G/L	457,396	4,531,550	500,000	500,000	500,000	500,000	0.0%
610 36990 OTHER REVENUE	(12,092)	(16,610)	-	-	-	-	0.0%
TOTAL	1,019,927	5,178,165	990,000	990,000	932,000	990,000	0.0%
CITY / EMPLOYEE CONTRIBUTIONS							
610 36840 CONTRIBUTIONS FROM CITY	1,507,520	1,041,494	1,575,000	1,474,111	1,357,258	1,976,402	34.1%
610 36850 CONTRIBUTIONS FROM EMPLOYEES	393,068	399,662	390,000	462,412	419,305	594,751	28.6%
TOTAL	1,900,588	1,441,156	1,965,000	1,936,523	1,776,563	2,571,153	32.8%
CASH BALANCE FORWARD							
610 38910 CASH BALANCE FORWARD	22,433,746	23,638,286	22,816,829	24,165,166	28,391,638	28,983,321	19.9%
TOTAL REVENUE AND CASH BALANCES	25,354,261	30,257,607	25,771,829	27,091,689	31,100,201	32,544,474	20.1%
OPERATING COSTS							
610 53400 CONTRACTUAL	63,486	89,644	77,435	117,435	117,435	117,435	0.0%
610 53401 CONTRACTUAL AMERICAN CORE REA	25,720	26,970	26,400	26,400	26,400	26,400	0.0%
610 53404 INVESTMENT EXPENSE	30,692	25,900	35,765	35,765	35,765	35,765	0.0%
610 53600 RETIREE BENEFITS	1,466,794	1,828,090	1,790,000	1,790,000	1,937,280	2,137,280	19.4%
TOTAL	1,586,692	1,970,604	1,929,600	1,969,600	2,116,880	2,316,880	17.6%
610 59990 RESERVE	23,767,569	28,287,003	23,842,229	25,122,089	28,983,321	30,227,594	20.3%
TOTAL EXPENDITURES AND RESERVES	25,354,261	30,257,607	25,771,829	27,091,689	31,100,201	32,544,474	20.1%

620 POLICE AND FIRE PENSION TRUST FUND

	ACTUAL 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	PROJECTION 2022	BUDGET 2023	INCREASE / DECREASE
OPERATING REVENUES							
620 31251 STATE/FIRE INSURANCE TAX	132,685	144,679	115,000	115,000	115,000	115,000	0.0%
620 31252 STATE/POLICE INSURANCE TAX	130,870	136,410	110,000	110,000	110,000	110,000	0.0%
TOTAL	263,555	281,089	225,000	225,000	225,000	225,000	0.0%
OTHER REVENUES							
620 36110 INTEREST	610,092	409,112	450,000	450,000	350,000	450,000	0.0%
620 36120 UNREALIZED GAIN/LOSS	(56,005)	149,113	55,000	55,000	55,000	55,000	0.0%
620 36130 REALIZED GAIN/LOSS	98,794	206,975	70,000	70,000	70,000	70,000	0.0%
620 36700 FID TRUST-INCOME&REALIZED G/L	1,500,493	5,523,142	500,000	500,000	1,000,000	500,000	0.0%
620 36990 OTHER REVENUE	(12,112)	(13,546)	-	-	10,000	-	0.0%
TOTAL	2,141,262	6,274,796	1,075,000	1,075,000	1,485,000	1,075,000	0.0%
CITY / EMPLOYEE CONTRIBUTIONS							
6202100 36840 CONTRIBUTIONS FROM CITY	1,304,143	914,270	1,290,000	1,281,027	1,226,332	1,563,196	22.0%
620 36850 CONTRIBUTIONS FROM EMPLOYEES	336,298	295,913	315,000	383,810	292,421	358,529	-6.6%
TOTAL	1,640,441	1,210,183	1,605,000	1,664,837	1,518,753	1,921,725	15.4%
CASH BALANCE FORWARD							
620 38910 CASH BALANCE FORWARD	26,309,954	28,536,144	27,034,324	28,306,470	33,766,043	34,931,466	23.4%
TOTAL REVENUE AND CASH BALANCES	30,355,212	36,302,212	29,939,324	31,271,307	36,994,796	38,153,191	22.0%
OPERATING COSTS							
620 53400 CONTRACTUAL	71,793	86,798	80,700	120,700	120,700	120,700	0.0%
620 53401 CONTRACTUAL AMERICAN CORE REA	29,455	30,885	21,630	21,630	21,630	21,630	0.0%
620 53404 INVESTMENT EXPENSE	61,689	57,522	53,000	53,000	53,000	53,000	0.0%
620 53600 RETIREE BENEFITS	1,529,276	2,454,054	1,868,000	1,868,000	1,868,000	1,980,000	6.0%
TOTAL	1,692,213	2,629,259	2,023,330	2,063,330	2,063,330	2,175,330	5.4%
620 59990 RESERVE	28,662,999	33,672,953	27,915,994	29,207,977	34,931,466	35,977,861	23.2%
TOTAL EXPENDITURES AND RESERVES	30,355,212	36,302,212	29,939,324	31,271,307	36,994,796	38,153,191	22.0%