AGENDA
FERNANDINA BEACH CITY COMMISSION
SPECIAL MEETING
SEPTEMBER 19, 2023
5:05 PM
CITY HALL COMMISSION CHAMBERS
204 ASH STREET
FERNANDINA BEACH, FL 32034

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. TRIM STATEMENT

4.1 Truth in Millage Statement

I. Millage rate for operation expenditures

5. MILEAGE RATE RESOLUTION - PUBLIC HEARING

5.1 **ADOPTION OF FINAL OPERATING MILLAGE FOR FISCAL YEAR 2023/2024** – RESOLUTION 2023-161 ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2023/2024; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts the final operating millage of 4.8298 mills for the Fiscal Year 2023/2024 Budget.*

6. ADOPTING FINAL BUDGET FOR 2023/2024 - PUBLIC HEARING

6.1 **ADOPTION OF FINAL FY 2023/2024 BUDGET -** RESOLUTION 2023-162 ADOPTING THE FINAL BUDGET FOR THE 2023/2024 FISCAL YEAR, INCLUDING THE FIVE YEAR CAPITAL IMPROVEMENT PLAN, PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts the final budget for Fiscal Year 2023/2024.*

7 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).

TRUTH IN MILLAGE STATEMENT
FISCAL YEAR 2023/2024

Prior to adoption of the Resolution which sets the property tax millage rate for operating expenditures, Chapter 200.065 (4)(d), Florida Statutes, requires that the following statement be publicly announced.

- **The taxing authority levying this property tax is the City Commission of the City of Fernandina Beach.**
- **The rolled back rate is 4.8298 mills per $1,000 of assessed value.**
- **The percentage increase is 0.00% over the rollback millage rate.**
- **The operating millage rate to be levied is 4.8298 mills per $1,000 of assessed value.**

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT:	Resolution 2023-161 Adoption of Final Operating Millage for Fiscal Year 2023/2024
ITEM TYPE:	Resolution (w/ fiscal impact)

REQUESTED ACTION: Adopt Resolution 2023-161

SYNOPSIS: Resolution 2023-161 adopts the final operating millage of 4.8298 mills for the Fiscal Year 2023/2024 Budget.

FISCAL IMPACT: Establishes the millage rates for ad valorem tax revenue for FY 2023/2024.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2023-161.

Pauline Testagrose, Comptroller	9/11/2023
Katie Newton, Legal Assistant	9/11/2023
Agnes White, Administrative Services Manager	9/12/2023
Pauline Testagrose, Comptroller	9/12/2023
Charles George, Interim City Manager	9/12/2023
Tammi E. Bach, City Attorney	9/12/2023

Agnes J. White

Date: April 27, 2023

Submitted By: Agnes White, Administrative Services Manager

COMMISSION ACTION: Adopt

RESOLUTION 2023-161

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, NASSAU COUNTY, FLORIDA, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2023/2024; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, on September 19, 2023, adopted Fiscal Year 2023/2024 Final Operating Millage Rate following a public hearing as required by Florida Statute 200.065; and

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

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Fernandina Beach, Nassau County, has been certified by the County Property Appraiser to the City of Fernandina Beach as $3,908,480,780.

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

SECTION 1. The FY 2023/2024 operating millage rate for the City of Fernandina Beach is 4.8298 mills, which is equal to the rolled-back rate.

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

ADOPTED this 19th day of September, 2023.

ATTEST:

CAROLINE BEST
City Clerk

CITY OF FERNANDINA BEACH

BRADLEY M. BEAN
Commissioner-Mayor

APPROVED AS TO FORM AND LEGALITY:

TAMMI E. BACH
City Attorney

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT:	Resolution 2023-162 Adoption of Final FY 2023/2024 Budget
ITEM TYPE:	Resolution (w/ fiscal impact)

REQUESTED ACTION: Adopt Resolution 2023-162.

SYNOPSIS: Resolution 2023-162 adopts the final budget for FY 2023/2024 including the Five Year Capital Improvement Plan.

FISCAL IMPACT: Establishes funding and expenditures guidelines for FY 2023/2024.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2023-162.

Pauline Testagrose, Comptroller	9/11/2023
Katie Newton, Legal Assistant	9/11/2023
Agnes White, Administrative Services Manager	9/12/2023
Pauline Testagrose, Comptroller	9/12/2023
Charles George, Interim City Manager	9/12/2023
Tammi E. Bach, City Attorney	9/12/2023

Agnes J. White

Date: July 17, 2023

Submitted By: Agnes White, Administrative Services Manager

COMMISSION ACTION: Adopt

RESOLUTION 2023-162

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE 2023/2024 FISCAL YEAR, INCLUDING THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN, PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, it is required by City Charter Section 71 that a Resolution be enacted to establish a budget and appropriation levels to provide for the operations of City government for the fiscal year commencing on October 1, 2023, and ending September 30, 2024; and

WHEREAS, the Annual Budget contains fund appropriations and establishes projected revenue and expenditure levels for all funds and divisions for the current fiscal year and the fiscal year commencing on October 1, 2023; and

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

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

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

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

WHEREAS, the City of Fernandina Beach on September 5, 2023, and September 19, 2023, held public hearings as required by Florida Statutes §200.65; and

WHEREAS, the City of Fernandina Beach set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2023/2024 in the amount of $187,567,972.

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

SECTION 1. The Fiscal Year 2023/2024 Final Budget is hereby adopted and attached as Exhibit “A”.

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

SECTION 3. The Fiscal Year 2023/2024 Final Budget, as filed with the City Clerk, contains the expenditures and reserves estimate, and the revenues and cash balances of the City of Fernandina Beach, Florida for the fiscal year from October 1, 2023, to September 30, 2024, both dates inclusive. Said Budget was submitted to the City Commission of the City of Fernandina Beach, Florida, by the City Manager as required by and pursuant to Section 71 of the City Charter of the City of Fernandina Beach, Florida. The 2023/2024 Final Budget is hereby fixed and determined in the amount of $187,567,972 and is hereby in all respects adopted and confirmed as so fixed and determined, and the City Clerk is hereby directed to enter the same upon the Minutes of the City of Fernandina Beach, Florida.

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

SECTION 5. Properly advertised Public Hearings have been held on September 5, 2023, at 5:05 P.M. and September 19, 2023, at 5:05 P.M. as required by law. Copies of the budget are on file at the Office of the City Clerk for inspection and on the City of Fernandina Beach website.

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

SECTION 7. This Resolution shall take effect October 1, 2023.

ADOPTED this 19th day of September, 2023.

CITY OF FERNANDINA BEACH

BRADLEY BEAN
Commissioner-Mayor

ATTEST:

CAROLINE BEST
City Clerk

APPROVED AS TO FORM AND LEGALITY:

TAMMI E. BACH
City Attorney

Fiscal Year 2023-2024

Proposed Annual Budget

September 19, 2023

TABLE OF CONTENTS

Millage

Millage Rates & Property Taxes

FY 22/23 Millage Rate					
Property Taxes	5.3330	*18,497,464*	3,431,952,310	TV	
Voter Approved Debt	0	-	3,468,491,262	TVACT	
Total	5.3330	18,497,464			
BUDGET		17,757,565			
Bud as a % of Total		96.0%			
			TRIM requires minimum of 95% for budget		
FY 23/24 ROLLBACK RATE (3 votes required)					% Change
Property Taxes	***4.8298***	***18,877,180***	3,835,963,764	Comp TV	10.59%
Voter Approved Debt	***0***	***-***	3,908,480,780	Total TV	12.69%
Total	***4.8298***	***18,877,180***			
BUDGET		***18,122,093***			
Bud as a % of Total		***96.0%***			
FY 23/24 Adjusted Rollback Rate (3 votes [maximum])					
Property Taxes	*4.9670*	*19,413,292*			
Voter Approved Debt	*0*	*-*			
Total	*4.9670*	*19,413,292*			
			incr over Rollback		
BUDGET		*18,636,760*	*514,667*		
Bud as a % of Total		*96.0%*			
FY 23/24 Oper'g Millage Rate (4 votes required)					
Property Taxes	***5.3330***	***20,843,928***			
Voter Approved Debt	***0***	***-***			
Total	***5.3330***	***20,843,928***			
			incr over Rollback		
BUDGET		***20,010,171***	***1,888,078***		
Bud as a % of Total		***96.0%***			
FY 23/24 Budget - (4 votes [maximum])					
Property Taxes	*5.4637*	*21,354,766*			
Voter Approved Debt	*0*	*-*			
Total	*5.4637*	*21,354,766*			
			incr over Rollback		
BUDGET		*20,500,574*	*2,378,481*		
Bud as a % of Total		*96.0%*			

@96%, for every .1 increase in Millage, Property Tax Revenue increases $375,214

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%
2023-2024	$3,908,480,780	4.8298	$ 18,122,093	13.89%	3.14%	-9.44%

	BUDGET 2023	BUDGET 2024	% Change
Operating	5.3330	4.8298	-9.44%
Voter Approved Debt	-	-	0.00%
Total	**5.3330**	**4.8298**	**-9.44%**

City of Fernandina Beach TAXABLE VALUE No change					
VALUE OF HOME		**2024 TAX**	**2023 TAX**	**$ Change**	**% Change**
ROLLBACK	Millage - Operating	4.8298	5.3330		
3 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.8298**	**5.333**		
$100,000 in 2023	Operating	$ 482.98	$ 533.30	$ (50.32)	-9.44%
$100,000 in 2024	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 482.98	$ 533.30	$ (50.32)	-9.44%
Adj'd ROLLBACK	Millage - Operating	4.9670	5.3330		
3 Votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.967**	**5.333**		
$100,000 in 2023	Operating	$ 496.70	$ 533.30	$ (36.60)	-6.86%
$100,000 in 2024	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 496.70	$ 533.30	$ (36.60)	-6.86%
Proposed Budget Rate	Millage - Operating	4.8298	5.3330		
4 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.8298**	**5.333**		
$100,000 in 2023	Operating	$ 482.98	$ 533.30	$ (50.32)	-9.44%
$100,000 in 2024	Debt	$ -	$ -	$ -	0.00%
	Total	$ 482.98	$ 533.30	$ (50.32)	-9.44%
MAXIMUM Rate	Millage - Operating	5.4637	5.3330		
4 votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.4637**	**5.333**		
$100,000 in 2023	Operating	$ 546.37	$ 533.30	$ 13.07	2.45%
$100,000 in 2024	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 546.37	$ 533.30	$ 13.07	2.45%

City of Fernandina Beach TAXABLE VALUE Save Our Homes 3.0% increase (CPI 6.5%)					
VALUE OF HOME		**2024 TAX**	**2023 TAX**	**$ Change**	**% Change**
ROLLBACK	Millage - Operating	4.8298	5.3330		
3 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.8298**	**5.333**		
$100,000 in 2022	Operating	$ 497.47	$ 533.30	$ (35.83)	-6.72%
$103,000 in 2023	Debt - Voter	$ -	$ -		
	Total	$ 497.47	$ 533.30	$ (35.83)	-6.72%
Adj'd ROLLBACK	Millage - Operating	4.9670	5.3330		
3 Votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.967**	**5.333**		
$100,000 in 2022	Operating	$ 511.60	$ 533.30	$ (21.70)	-4.07%
$103,000 in 2023	Debt - Voter	$ -	$ -		
	Total	$ 511.60	$ 533.30	$ (21.70)	-4.07%
Proposed Budget Rate	Millage - Operating	4.8298	5.3330		
4 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.8298**	**5.333**		
$100,000 in 2022	Operating	$ 497.47	$ 533.30	$ (35.83)	-6.72%
$103,000 in 2023	Debt	$ -	$ -		
	Total	$ 497.47	$ 533.30	$ (35.83)	-6.72%
MAXIMUM Rate	Millage - Operating	5.4637	5.3330		
4 votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.4637**	**5.333**		
$100,000 in 2022	Operating	$ 562.76	$ 533.30	$ 29.46	5.52%
$103,000 in 2023	Debt - Voter	$ -	$ -		
	Total	$ 562.76	$ 533.30	$ 29.46	5.52%

City of Fernandina Beach TAXABLE VALUE 6.5% increase (Non-Homestead Property)					
VALUE OF HOME		**2024 TAX**	**2023 TAX**	**$ Change**	**% Change**
ROLLBACK	Millage - Operating	4.8298	5.3330		
3 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.8298**	**5.333**		
$100,000 in 2023	Operating	$ 514.37	$ 533.30	$ (18.93)	-3.55%
$106,500 in 2024	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 514.37	$ 533.30	$ (18.93)	-3.55%
Adj'd ROLLBACK	Millage - Operating	4.9670	5.3330		
3 Votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.967**	**5.333**		
$100,000 in 2023	Operating	$ 528.99	$ 533.30	$ (4.31)	-0.81%
$106,500 in 2024	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 528.99	$ 533.30	$ (4.31)	-0.81%
Proposed Budget Rate	Millage - Operating	4.8298	5.3330		
4 votes (required)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**4.8298**	**5.333**		
$100,000 in 2023	Operating	$ 514.37	$ 533.30	$ (18.93)	-3.55%
$106,500 in 2024	Debt	$ -	$ -	$ -	0.00%
	Total	$ 514.37	$ 533.30	$ (18.93)	-3.55%
MAXIMUM Rate	Millage - Operating	5.4637	5.3330		
4 votes (maximum)	Millage - Debt - Voter	0.0000	0.0000		
TOTAL		**5.4637**	**5.333**		
$100,000 in 2023	Operating	$ 581.88	$ 533.30	$ 48.58	9.11%
$106,500 in 2024	Debt - Voter	$ -	$ -	$ -	0.00%
	Total	$ 581.88	$ 533.30	$ 48.58	9.11%

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DEPARTMENT OF REVENUE
FLORIDA

CERTIFICATION OF TAXABLE VALUE

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

Year : 2023	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	$		3,329,731,823	(1)
2.	Current year taxable value of personal property for operating purposes	$		575,462,435	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		3,286,522	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		3,908,480,780	(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.)	$		72,517,016	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		3,835,963,764	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		3,468,491,262	(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 : 6/29/2023 3:55 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)*		5.3330	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$		18,497,464	(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)*	$		61,449	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$		18,436,015	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$		18,816,458	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$		3,817,147,306	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*		4.8298	per $1000	(16)
17.	Current year proposed operating millage rate		4.8298	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$		18,877,180	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality ☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ Dependent Special District ☐ MSTU ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes ☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 18,436,015	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	4.8298 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 18,877,180	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 18,877,180	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	4.8298 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	0.00 %	(27)

First public budget hearing	Date : 9/5/2023	Time : 5:05 PM EST	Place : 204 Ash Street Fernandina Beach FL 32034

S I G N H E R E	**Taxing Authority Certification**	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority		Date : 7/26/2023 9:59 AM
	Title : CHARLES GEORGE, INTERIM 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 on page 3

Reset Form | Print Form

FLORIDA DEPARTMENT OF REVENUE

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
For municipal governments, counties, and special districts

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

Year: **2023**	County: NASSAU
Principal Authority : CITY OF FERNANDINA BEACH	Taxing Authority: CITY OF FERNANDINA BEACH

1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☑ No	(1)

IF YES, STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***

2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.8298	per $1,000	(2)
3.	Prior year maximum millage rate with a majority vote from ***2022*** Form DR-420MM, Line 13	5.0634	per $1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	5.3330	per $1,000	(4)

If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.

Adjust rolled-back rate based on prior year majority-vote maximum millage rate

5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	$	0	(5)
6.	Prior year maximum ad valorem proceeds with majority vote ***(Line 3 multiplied by Line 5 divided by 1,000)***	$	0	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	$	0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote ***(Line 6 minus Line 7)***	$	0	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	$	0	(9)
10.	Adjusted current year rolled-back rate ***(Line 8 divided by Line 9, multiplied by 1,000)***	0.0000	per $1,000	(10)

Calculate maximum millage levy

11.	Rolled-back rate to be used for maximum millage levy calculation ***(Enter Line 10 if adjusted or else enter Line 2)***	4.8298	per $1,000	(11)
12.	Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)***		**1.0284**	(12)
13.	Majority vote maximum millage rate allowed ***(Line 11 multiplied by Line 12)***	4.9670	per $1,000	(13)
14.	Two-thirds vote maximum millage rate allowed ***(Multiply Line 13 by 1.10)***	5.4637	per $1,000	(14)
15.	Current year proposed millage rate	4.8298	per $1,000	(15)
16.	**Minimum vote required to levy proposed millage:** (Check one)			(16)

☑ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☐ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. ***Enter Line 15 on Line 17.***

☐ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the proposed rate. ***Enter Line 15 on Line 17.***

17.	The selection on Line 16 allows a maximum millage rate of ***(Enter rate indicated by choice on Line 16)***	4.9670	per $1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	$	3,908,480,780	(18)

Continued on page 2

Taxing Authority : CITY OF FERNANDINA BEACH			DR-420MM-P R. 5/12 Page 2
19.	Current year proposed taxes ***(Line 15 multiplied by Line 18, divided by 1,000)***	$ 18,877,180	(19)
20.	Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000)***	$ 19,413,424	(20)
	DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP	***STOP HERE. SIGN AND SUBMIT.***	
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage . ***(The sum of all Lines 19 from each district's Form DR-420MM-P)***	$ 0	(21)
22.	Total current year proposed taxes ***(Line 19 plus Line 21)***	$ 18,877,180	(22)
	Total Maximum Taxes		
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ***(The sum of all Lines 20 from each district's Form DR-420MM-P)***	$ 0	(23)
24.	Total taxes at maximum millage rate ***(Line 20 plus Line 23)***	$ 19,413,424	(24)
	Total Maximum Versus Total Taxes Levied		
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☑ YES ☐ NO	(25)

S I G N H E R E			
Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority		Date : 7/26/2023 9:59 AM	
Title : CHARLES GEORGE, INTERIM 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	

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

Instructions on page 3

Reset Form Print Form

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

FLORIDA Department of Revenue

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2023		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	$ 30,488,662	(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)*	$ 19,806,798	(3)
4.	Prior year Final taxable value in the tax increment area	$ 22,810,810	(4)
5.	Prior year tax increment value *(Line 4 minus Line 2)*	$ 12,128,946	(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 : 6/29/2023 3:55 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.	95.00 %	(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***	$ 18,816,458	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	$ 61,449	(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

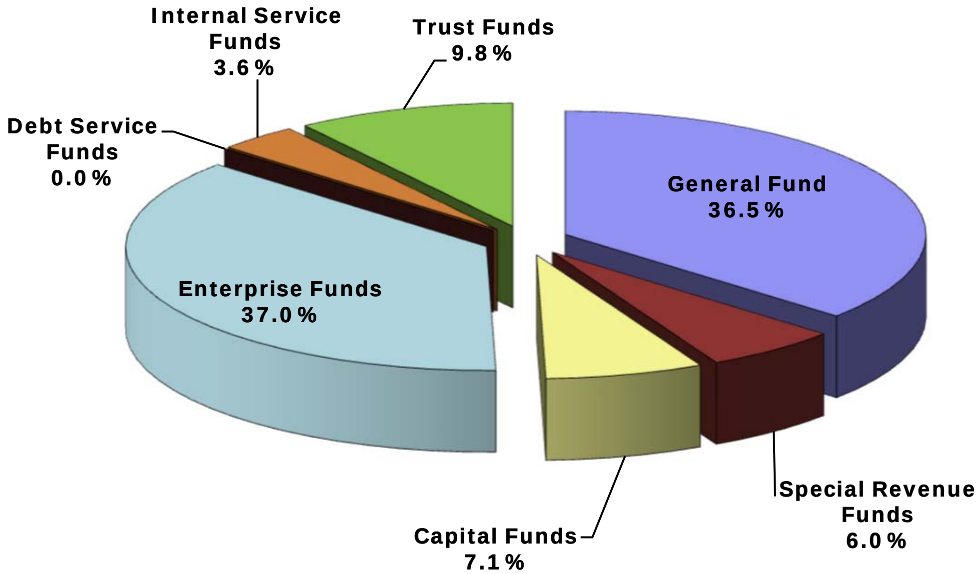
Taxing Authority Certification — **I certify the calculations, millages and rates are correct to the best of my knowledge.**

Signature of Chief Administrative Officer : Electronically Certified By Taxing Authority	Date : 7/26/2023 9:59 AM	
Title : CHARLES GEORGE, INTERIM 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

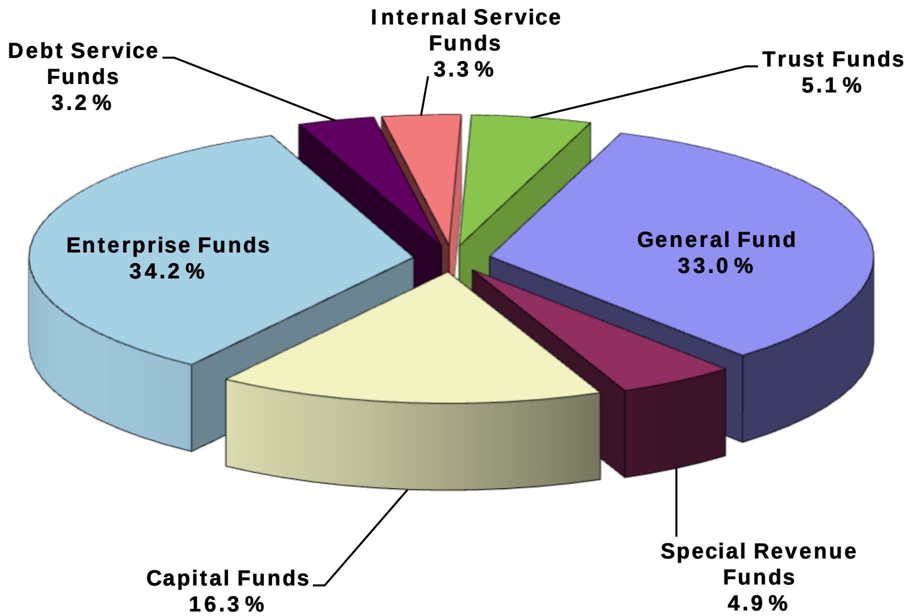
Summaries

City of Fernandina Beach
All Funds

Revenues by Fund
(Excludes Interfund Transfers & Cash Reserves)

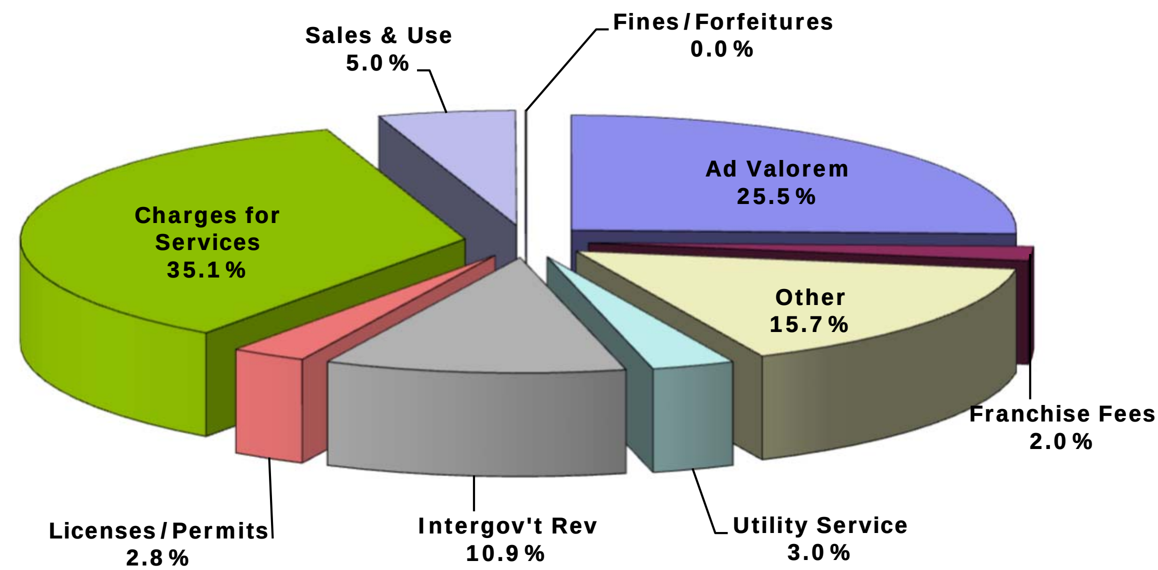


Expenditures by Fund
(Excludes Interfund Transfers & Contingencies)

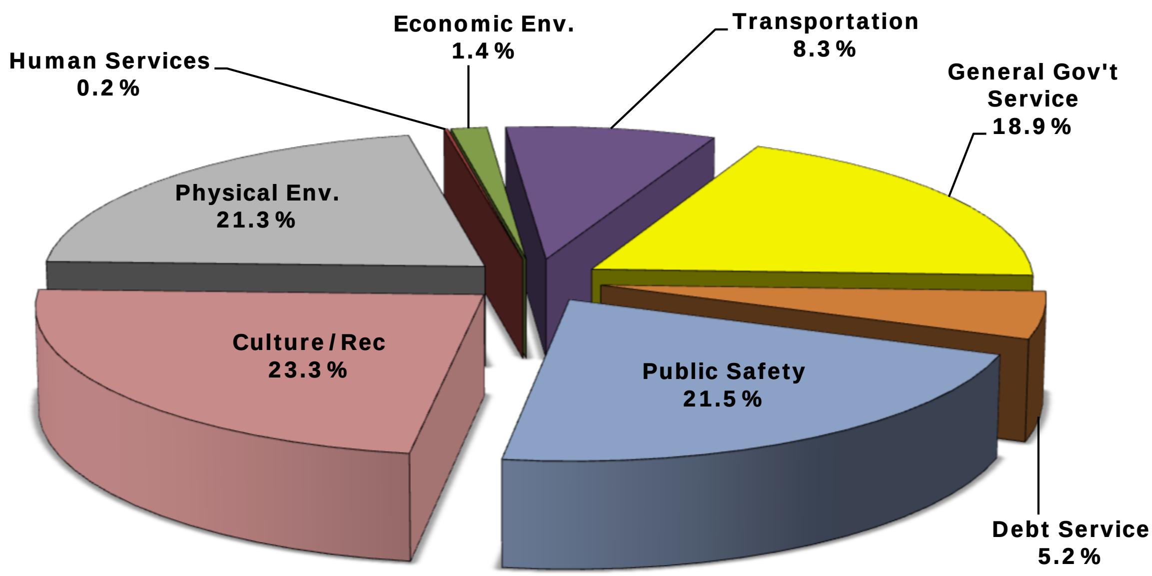


City of Fernandina Beach
All Funds (Excludes Internal Service Funds)

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 2021	Actual 2022	Budget 2022	Budget 2023	Budget 2024	$ Increase (Decrease)	% Increase (Decrease)
RESOURCES							
Cash Balance Forward	89,107,715	105,450,233	91,632,129	112,959,628	101,742,857	(11,216,771)	-9.9%
REVENUES							
General Fund	23,713,103	30,847,403	23,360,886	25,685,546	27,101,736	1,416,190	5.5%
Special Revenue Funds	5,249,271	5,466,693	4,905,231	4,178,201	4,482,026	303,825	7.3%
Debt Service Funds	10,337	10,550	5,800	5,800	8,000	2,200	37.9%
Capital Projects Funds	2,727,564	2,875,482	3,314,282	2,289,228	5,254,937	2,965,709	129.6%
Enterprise Funds	21,473,649	34,050,621	26,214,894	25,306,961	27,492,154	2,185,193	8.6%
Trust & Agency Funds	14,385,389	-	5,891,360	6,782,878	7,263,787	480,909	7.1%
Total	67,559,313	73,250,749	63,692,453	64,248,614	71,602,640	7,354,026	11.4%
OTHER SOURCES							
Internal Service Fund	1,932,717	2,168,267	2,052,300	2,427,410	2,683,910	256,500	10.6%
Transfers In	10,073,311	18,407,724	11,741,982	16,476,243	11,538,565	(4,937,678)	-30.0%
Total	12,006,028	20,575,991	13,794,282	18,903,653	14,222,475	(4,681,178)	-24.8%
TOTAL RESOURCES	168,673,056	199,276,973	169,118,864	196,111,895	187,567,972	(8,543,923)	-4.4%
USES							
EXPENDITURES							
General Fund	21,263,150	21,603,437	23,455,683	26,066,932	28,165,427	2,098,495	8.1%
Special Revenue Funds	2,849,580	1,828,044	4,090,500	4,789,308	4,212,348	(576,960)	-12.0%
Debt Service Funds	3,174,888	2,747,611	2,754,258	2,753,493	2,753,519	26	0.0%
Capital Projects Funds	2,647,633	5,402,638	10,169,901	11,333,945	13,853,475	2,519,530	22.2%
Enterprise Funds	16,897,748	28,272,908	26,477,056	30,069,848	29,144,062	(925,786)	-3.1%
Trust & Agency Funds	4,599,861	9,630,070	4,032,930	4,492,210	4,306,952	(185,258)	-4.1%
Total	51,432,860	69,484,708	70,980,328	79,505,736	82,435,783	2,930,047	3.7%
OTHER USES							
Internal Service Fund	1,839,282	2,168,056	2,254,458	2,631,235	2,829,870	198,635	7.5%
Transfers Out	10,073,311	18,407,724	11,741,982	16,476,243	11,538,565	(4,937,678)	-30.0%
Cash Reserves	105,327,603	109,216,485	84,142,096	97,498,681	90,763,754	(6,734,927)	-6.9%
Total	117,240,196	129,792,265	98,138,536	116,606,159	105,132,189	(11,473,970)	-9.8%
TOTAL EXPENDITURES, TRANSFERS & RESERVES	168,673,056	199,276,973	169,118,864	196,111,895	187,567,972	(8,543,923)	-4.4%

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

Description	Actual 2021	Actual 2022	Budget 2022	Budget 2023	Budget 2024	$ Increase (Decrease)	% Increase (Decrease)
RESOURCES							
Cash Balance Forward	36,933,287	43,292,552	39,160,493	49,044,841	47,683,924	(1,360,917)	-2.8%
REVENUES							
General Fund	23,713,103	30,847,403	23,360,886	25,685,546	27,101,736	1,416,190	5.5%
Special Revenue Funds	5,249,271	5,466,693	4,905,231	4,178,201	4,482,026	303,825	7.3%
Debt Service Funds	10,337	10,550	5,800	5,800	8,000	2,200	37.9%
Capital Projects Funds	2,727,564	2,875,482	3,314,282	2,289,228	5,254,937	2,965,709	129.6%
Enterprise Funds	21,473,649	34,050,621	26,214,894	25,306,961	27,492,154	2,185,193	8.6%
Total	53,173,924	73,250,749	57,801,093	57,465,736	64,338,853	6,873,117	12.0%
OTHER SOURCES							
Internal Service Fund	1,932,717	2,168,267	2,052,300	2,427,410	2,683,910	256,500	10.6%
Transfers In	10,073,311	18,407,724	11,741,982	16,476,243	11,538,565	(4,937,678)	-30.0%
Total	12,006,028	20,575,991	13,794,282	18,903,653	14,222,475	(4,681,178)	-24.8%
TOTAL RESOURCES	102,113,239	137,119,292	110,755,868	125,414,230	126,245,252	831,022	0.7%
USES							
EXPENDITURES							
General Fund	21,263,150	21,603,437	23,455,683	26,066,932	28,165,427	2,098,495	8.1%
Special Revenue Funds	2,849,580	1,828,044	4,090,500	4,789,308	4,212,348	(576,960)	-12.0%
Debt Service Funds	3,174,888	2,747,611	2,754,258	2,753,493	2,753,519	26	0.0%
Capital Projects Funds	2,647,633	5,402,638	10,169,901	11,333,945	13,853,475	2,519,530	22.2%
Enterprise Funds	16,897,748	28,272,908	26,477,056	30,069,848	29,144,062	(925,786)	-3.1%
Total	46,832,999	59,854,638	66,947,398	75,013,526	78,128,831	3,115,305	4.2%
OTHER USES							
Internal Service Fund	1,839,282	2,168,056	2,254,458	2,631,235	2,829,870	198,635	7.5%
Transfers Out	10,073,311	18,407,724	11,741,982	16,476,243	11,538,565	(4,937,678)	-30.0%
Cash Reserves	43,367,647	56,688,874	29,812,030	31,293,226	33,747,986	2,454,760	7.8%
Total	55,280,240	77,264,654	43,808,470	50,400,704	48,116,421	(2,284,283)	-4.5%
TOTAL EXPENDITURES, TRANSFERS & RESERVES	102,113,239	137,119,292	110,755,868	125,414,230	126,245,252	831,022	0.7%

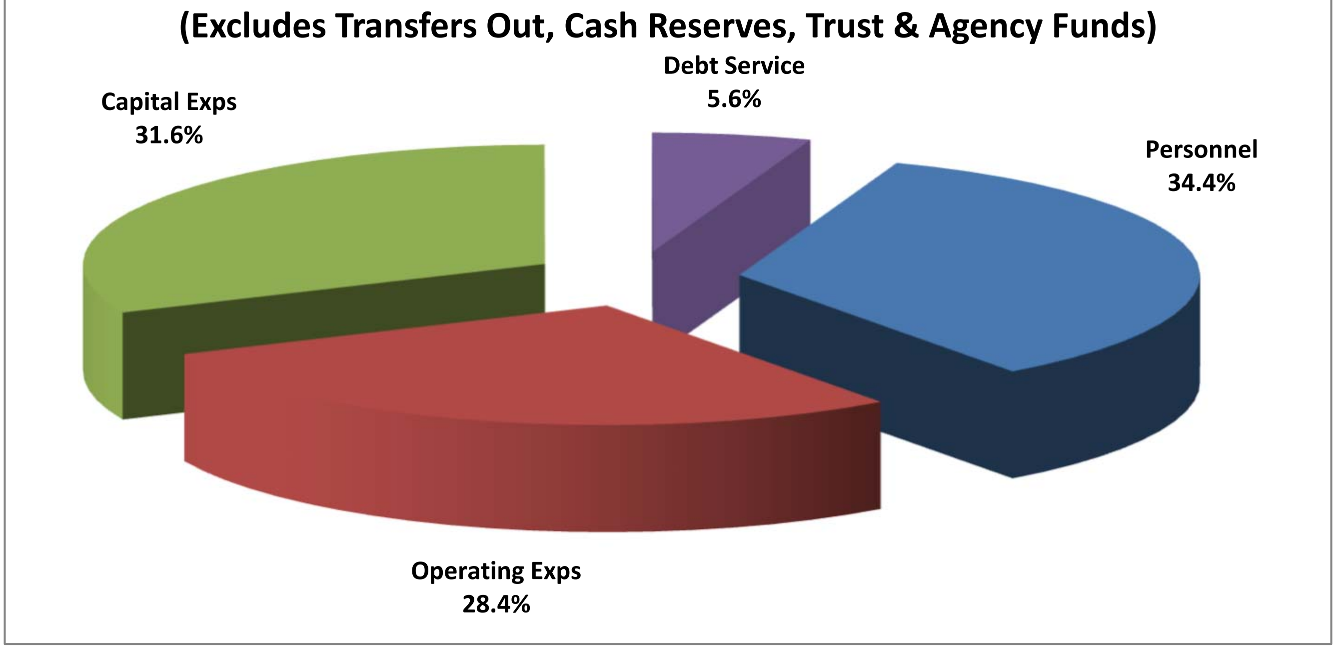
City of Fernandina Beach
Summary of Total Revenues/Expenditures

FUND DESCRIPTION	Actual 2021	Actual 2022	Budget 2022	Budget 2022	Budget 2024	$ Increase (Decrease)	%
REVENUES							
General Fund	23,713,103	30,847,403	23,360,886	25,685,546	27,101,736	1,416,190	5.5%
Special Revenue Funds	5,249,271	5,466,693	4,905,231	4,178,201	4,482,026	303,825	7.3%
Debt Service Funds	10,337	10,550	5,800	5,800	8,000	2,200	
Capital Projects Funds	2,727,564	2,875,482	3,314,282	2,289,228	5,254,937	2,965,709	129.6%
Enterprise Funds	21,473,649	34,050,621	26,214,894	25,306,961	27,492,154	2,185,193	8.6%
Trust & Agency Funds	14,385,389	-	5,891,360	6,782,878	7,263,787	480,909	7.1%
TOTAL REVENUES	67,559,313	73,250,749	63,692,453	64,248,614	71,602,640	7,354,026	11.4%
EXPENDITURES							
General Fund	21,263,150	21,603,437	23,455,683	26,066,932	28,165,427	2,098,495	8.1%
Special Revenue Funds	2,849,580	1,828,044	4,090,500	4,789,308	4,212,348	(576,960)	-12.0%
Debt Service Funds	3,174,888	2,747,611	2,754,258	2,753,493	2,753,519	26	0.0%
Capital Projects Funds	2,647,633	5,402,638	10,169,901	11,333,945	13,853,475	2,519,530	22.2%
Enterprise Funds	16,897,748	28,272,908	26,477,056	30,069,848	29,144,062	(925,786)	-3.1%
Trust & Agency Funds	4,599,861	9,630,070	4,032,930	4,492,210	4,306,952	(185,258)	-4.1%
TOTAL EXPENDITURES	51,432,860	69,484,708	70,980,328	79,505,736	82,435,783	2,930,047	3.7%

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 (4.8298 Mills)	18,031,213	224,554					18,255,767
Voted Debt (.0000 Mills)							0
Sales/use	3,261,651		79,382			225,000	3,566,033
Franchise	1,425,000						1,425,000
Utility Service		2,165,566					2,165,566
Licenses & Permits	400,800	1,571,379					1,972,179
Intergov'tal Services	1,752,048	227,402	2,936,500	2,910,825			7,826,775
Charges for Services	1,849,603	132,500		23,156,007			25,138,110
Fines/Forfeitures	29,500	2,500					32,000
Miscellaneous Revenues	351,921	158,125	1,007,200	590,693	8,000	7,038,787	9,154,726
Financing Sources			1,231,855	834,629			2,066,484
TOTAL REVENUES	27,101,736	4,482,026	5,254,937	27,492,154	8,000	7,263,787	71,602,640
EXPENDITURES							
General Government Services	6,988,375		4,289,165			4,306,952	15,584,492
Public Safety	13,804,281	2,593,925	1,291,855				17,690,061
Physical Environment		464,062	500,000	16,606,101			17,570,163
Transportation	1,900,221		1,215,000	3,733,381			6,848,602
Economic Environment	166,254	1,008,273					1,174,527
Human Services	130,000						130,000
Culture & Recreation	5,176,296	146,088	6,244,871	7,589,560			19,156,815
Debt Services			312,584	1,215,020	2,753,519		4,281,123
TOTAL EXPENDITURES	28,165,427	4,212,348	13,853,475	29,144,062	2,753,519	4,306,952	82,435,783

City of Fernandina Beach
Expenditures by Category



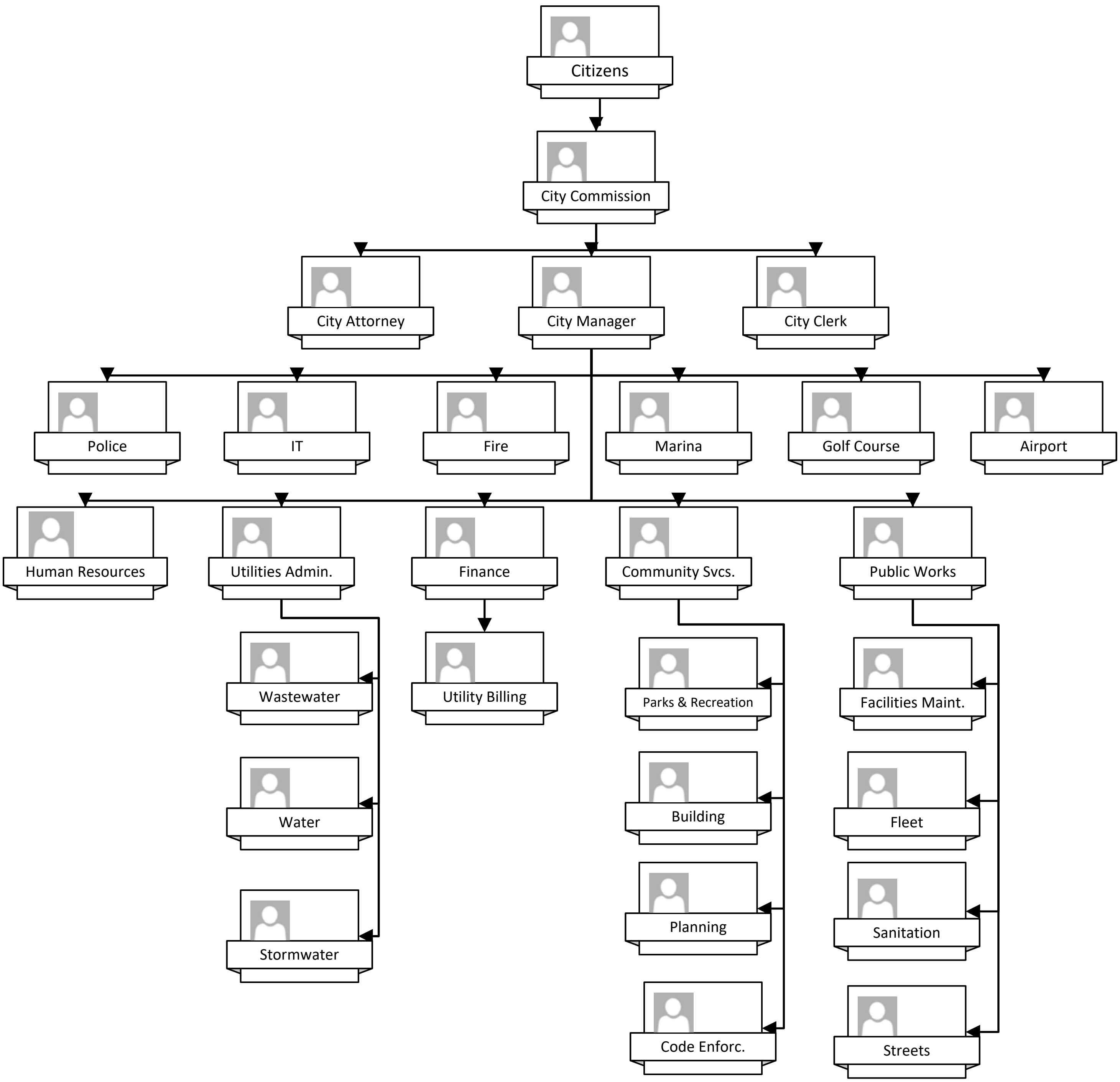
	Personnel	Operating Exps	Capital Exps	Debt Service
GENERAL GOVERNMENT	4,782,521	2,021,154	184,700	-
PUBLIC SAFETY	11,037,144	2,380,894	386,243	-
TRANSPORTATION	858,173	970,048	72,000	-
ECONOMIC ENVIRONMENT	-	166,254	-	-
CULTURE/RECREATION	3,093,955	1,877,241	205,100	-
OTHER SERVICES	-	130,000	-	-
TOTAL General Fund	**19,771,793**	**7,545,591**	**848,043**	**-**
Special Revenue Funds (100's)	783,552	1,592,376	1,766,003	70,417
Debt Service Funds (210, 220, 230 & 240)	-	-	-	2,753,519
Capital Funds (300, 310 & 330)	-	-	13,540,891	312,584
GOLF	1,588,599	889,266	1,242,629	166,920
AIRPORT	289,865	302,010	3,141,506	411,786
BEACH MANAGEMENT	-	-	-	-
SANITATION	165,490	3,618,565	20,000	-
WASTEWATER	1,525,342	2,246,107	1,365,311	-
WATER	1,623,676	1,912,803	1,512,500	-
STORM WATER MGMT	412,657	766,164	1,437,486	116,574
MARINA	-	2,996,146	706,000	686,660
TOTAL Enterprise Funds	**5,605,629**	**12,731,061**	**9,425,432**	**1,381,940**
TOTAL Internal Service Funds	**1,605,921**	**1,154,949**	**69,000**	**-**
TOTAL CITY	**27,766,895**	**23,023,977**	**25,649,369**	**4,518,460**

EXPENDITURES by CATEGORY

	Personnel		Operating Exps		Capital Exps		Debt Service	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024
GENERAL GOVERNMENT								
CITY COMMISSION	64,938	96,956	207,387	181,941				
CITY CLERK	396,072	427,090	251,517	236,672	-	-		
CITY MANAGER	666,771	748,023	118,877	63,042	-	-		
FINANCE	727,217	769,462	106,341	117,713	-	-		
INFORMATION TECHNOLOGY	506,704	533,983	372,074	392,462	46,800	49,200		
PERSONNEL/HUMAN RESOURCES	334,761	350,383	75,446	70,125	-	-		
LEGAL	323,623	353,326	95,123	84,696	5,000	-		
NON-DEPARTMENTAL	-	-	260,207	312,654	1,000	116,000		
FACILITIES MAINTENANCE	744,345	802,492	109,222	139,777	6,300	-		
PLANNING AND CONSERVATION	694,743	700,806	251,552	422,072	25,500	19,500		
GENERAL GOVERNMENT	4,459,174	4,782,521	1,847,746	2,021,154	84,600	184,700	-	-
PUBLIC SAFETY								
POLICE	5,487,625	5,511,087	863,932	926,704	291,200	297,500	-	-
FIRE	5,022,423	5,235,998	957,687	1,337,604	131,916	87,743	-	-
BUILDING & PERMITTING	-	-	-	21,878	-	-		
CODE ENFORCEMENT	-	290,059	-	94,708	-	1,000		
PUBLIC SAFETY	10,510,048	11,037,144	1,821,619	2,380,894	423,116	386,243	-	-
TRANSPORTATION	875,934	858,173	873,308	970,048	149,500	72,000	-	-
ECONOMIC ENVIRONMENT			157,665	166,254	-	-		
CULTURE/RECREATION								
LIBRARY	-	-	57,765	20,632	-	26,000		
RECREATION	744,642	3,093,955	579,850	1,856,609	28,100	179,100		
PARKS	847,409	-	711,323	-	167,904	-		
PECK CENTER/GYM	207,881	-	234,805	-	-	-		
MLK CENTER	129,249	-	117,539	-	-	-		
YOUTH PROGRAMS	288,405	-	72,104	-	-	-		
AQUATICS	352,510	-	136,836	-	57,900	-		
CULTURE/RECREATION	2,570,096	3,093,955	1,910,222	1,877,241	253,904	205,100	-	-
OTHER SERVICES			130,000	130,000				
TOTAL General Fund	**18,415,252**	**19,771,793**	**6,740,560**	**7,545,591**	**911,120**	**848,043**	**-**	**-**
Special Revenue Funds (100's)	1,350,803	783,552	1,319,895	1,592,376	2,048,072	1,766,003	70,538	70,417
Debt Service Funds (200's)							2,753,493	2,753,519
Capital Funds (300, 310, 315 & 330)					11,184,829	13,540,891	149,116	312,584
GOLF	1,089,831	1,588,599	803,091	889,266	220,600	1,242,629	-	166,920
AIRPORT	255,049	289,865	432,422	302,010	5,390,740	3,141,506	411,945	411,786
SANITATION	188,936	165,490	3,077,167	3,618,565	185,000	20,000	-	-
WASTEWATER	1,384,475	1,525,342	1,967,276	2,246,107	1,720,603	1,365,311	-	-
WATER	1,284,866	1,623,676	2,036,070	1,912,803	2,335,357	1,512,500	-	-
STORM WATER MGMT	480,202	412,657	512,934	766,164	2,183,553	1,437,486	116,572	116,574
MARINA	-	-	3,217,058	2,996,146	50,000	706,000	726,101	686,660
TOTAL Enterprise Funds	**4,683,359**	**5,605,629**	**12,046,018**	**12,731,061**	**12,085,853**	**9,425,432**	**1,254,618**	**1,381,940**
GARAGE	332,335	333,797	905,534	894,381	130,689	69,000	-	-
UTILITY BILLING	456,653	484,537	116,685	166,597	45,000	-	-	-
UTILITY ADMIN	556,354	787,587	67,985	93,971	20,000	-		
TOTAL Internal Service Funds	**1,345,342**	**1,605,921**	**1,090,204**	**1,154,949**	**195,689**	**69,000**	**-**	**-**
TOTAL CITY	**25,794,756**	**27,766,895**	**21,196,677**	**23,023,977**	**26,425,563**	**25,649,369**	**4,227,765**	**4,518,460**
	33.04%	34.30%	27.04%	28.44%	33.54%	31.68%	17.70%	5.58%

Personnel

City of Fernandina Beach Organizational Chart



Full-Time: 234 **Part-Time: 75** **Temporary/Seasonal: 79**

City of Fernandina Beach Full-Time Personnel Allocation					
	2021	2022	2023	2024	2023-2024 Change
General Government					
City Clerk	4.00	4.00	4.00	3.00	(1.00)
City Manager	4.00	4.00	5.50	4.70	(0.80)
Finance	7.00	7.00	7.00	7.00	-
Information Technology	4.00	4.00	4.34	4.34	-
Human Resources	3.00	3.00	3.00	3.00	-
Legal	2.00	2.00	2.00	2.00	-
Planning	6.75	6.75	7.25	6.75	(0.50)
Public Safety					
Police	42.00	42.00	42.00	42.00	-
Fire	35.00	35.00	38.00	38.00	-
Code Enforcement	3.00	3.00	-	3.00	3.00
Public Works					
Facility Maintenance	7.50	8.50	8.50	8.50	-
Streets	10.00	10.00	10.00	10.00	-
Culture Recreation					
Recreation	7.00	7.00	5.00	27.00	22.00
Parks	11.00	11.00	11.00	-	(11.00)
Peck Center	1.00	1.00	2.00	-	(2.00)
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	-	-	-
Total General Funds	154.25	155.25	154.59	159.29	4.70
Internal Service Funds					
Tree Trust	0.25	0.25	0.25	0.25	-
Building/Permitting	12.00	12.50	13.33	7.63	(5.70)
Total Special Revenue Funds	12.25	12.75	13.58	7.88	(5.70)
Enterprise Funds					
Golf Course	-	7.50	7.50	10.00	2.50
Airport	2.00	2.00	2.00	2.00	-
Sanitation	-	2.00	2.50	2.00	(0.50)
Wastewater Operations	12.50	13.50	14.50	14.50	-
Water Operations	12.50	13.50	13.50	16.50	3.00
Stormwater Management	6.00	7.00	6.00	5.00	(1.00)
Marina	-	-	-	-	-
Total Enterprise Funds	33.00	45.50	46.00	50.00	4.00
Internal Service Funds					
Central Garage	2.50	3.50	3.50	3.50	-
Utility Billing	6.00	6.00	6.00	6.00	-
Utilities Administration	4.00	4.00	5.33	7.33	2.00
Total Internal Service	12.50	13.50	14.83	16.83	2.00
Total City					
Total City Full-Time Personnel	212.00	227.00	229.00	234.00	5.00

City of Fernandina Beach
Personnel Allocation FTE

	2023 FT	2023 PT	2023 FTE	2024 FT	2024 PT	2024 FTE	FTE Net Change
General Government							
City Clerk	4.00	-	4.00	3.00	1.00	3.50	(0.50)
City Manager	5.50	-	5.50	4.70	-	4.70	(0.80)
Finance	7.00	-	7.00	7.00	-	7.00	-
Information Technology	4.34	1.00	4.84	4.34	1.00	4.84	-
Human Resources	3.00	-	3.00	3.00	-	3.00	-
Legal	2.00	-	2.00	2.00	-	2.00	-
Planning	7.25	-	7.25	6.75	-	6.75	(0.50)
Public Safety							
Police	42.00	12.00	48.00	42.00	7.00	45.50	(2.50)
Fire	38.00	-	38.00	38.00	6.00	41.00	3.00
Code Enforcement	-	-	-	3.00	-	3.00	3.00
Public Works							
Facilities Maintenance	8.50	-	8.50	8.50	-	8.50	-
Streets	10.00	-	10.00	10.00	-	10.00	-
Culture Recreation							
Recreation	5.00	7.00	8.50	27.00	29.00	41.50	33.00
Parks	11.00	-	11.00	-	-	-	(11.00)
Peck Center	2.00	3.00	3.50	-	-	-	(3.50)
MLK Center	1.00	3.00	2.50	-	-	-	(2.50)
Youth Programs	3.00	4.00	5.00	-	-	-	(5.00)
Aquatics	1.00	12.00	7.00	-	-	-	(7.00)
Cemetery	-	-	-	-	-	-	-
Total General Funds	154.59	42.00	175.59	159.29	44.00	181.29	5.70
Special Revenue Funds							
Tree Trust	0.25	-	0.25	0.25	-	0.25	-
Building/Permitting	13.33	-	13.33	7.63	1.00	8.13	(5.20)
Total Special Revenue Funds	13.58	-	13.58	7.88	1.00	8.38	(5.20)
Enterprise Funds							
Golf Course	7.50	28.00	21.50	10.00	28.00	24.00	2.50
Airport	2.00	1.00	2.50	2.00	1.00	2.50	-
Sanitation	2.50	-	2.50	2.00	-	2.00	(0.50)
Wastewater Operations	14.50	1.00	15.00	14.50	1.00	15.00	-
Water Operations	13.50	-	13.50	16.50	-	16.50	3.00
Stormwater Management	6.00	-	6.00	5.00	-	5.00	(1.00)
Marina	-	-	-	-	-	-	-
Total Enterprise Funds	46.00	30.00	61.00	50.00	30.00	65.00	4.00
Internal Service Funds							
Fleet	3.50	-	3.50	3.50	-	3.50	-
Utility Billing	6.00	-	6.00	6.00	-	6.00	-
Utilities Administration	5.33	-	5.33	7.33	-	7.33	2.00
Total Internal Service	14.83	-	14.83	16.83	-	16.83	2.00
Total City							
Total City Personnel	229.00	72.00	265.00	234.00	75.00	271.50	6.50

PERSONNEL

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2021-2022	BUDGET 2022-2023	BUDGET 2023-2024	Bud/Bud INCREASE/ DECREASE
GENERAL GOVERNMENT						
CITY COMMISSION	94,876	98,162	103,167	64,938	96,956	49.3%
CITY CLERK	347,132	359,211	353,436	396,072	427,090	7.8%
CITY MANAGER	386,819	412,219	403,312	666,771	748,023	12.2%
FINANCE	590,800	630,145	630,319	727,217	769,462	5.8%
INFORMATION TECHNOLOGY	407,613	450,462	416,899	506,704	533,983	5.4%
PERSONNEL/HUMAN RESOURCES	273,204	295,793	280,865	334,761	350,383	4.7%
LEGAL	285,957	293,152	293,492	323,623	353,326	9.2%
FACILITIES MAINTENANCE	613,570	663,568	680,535	744,345	802,492	7.8%
PLANNING AND CONSERVATION	538,181	594,665	581,512	725,856	737,371	1.6%
	3,538,152	3,797,377	3,743,537	4,490,287	4,819,086	7.3%
PUBLIC SAFETY						
POLICE	4,867,428	4,990,569	5,448,567	5,487,625	5,511,087	0.4%
FIRE	3,844,772	4,270,283	4,268,142	5,022,423	5,235,998	4.3%
BUILDING & PERMITTING	718,051	812,176	1,056,520	1,319,690	746,987	-43.4%
CODE ENFORCEMENT	211,546	229,226	212,954	-	290,059	0.0%
	9,641,797	10,302,254	10,986,183	11,829,738	11,784,131	-0.4%
TRANSPORTATION						
STREETS	787,043	693,988	753,075	875,934	858,173	-2.0%
CULTURE/RECREATION						
LIBRARY	-	-	-	-	-	
RECREATION	743,753	647,970	756,414	744,642	3,093,955	315.5%
PARKS	590,449	621,518	693,665	847,409	-	-100.0%
PECK CENTER/GYM	61,596	76,421	85,950	207,881	-	-100.0%
MLK CENTER	97,757	75,019	119,946	129,249	-	-100.0%
YOUTH PROGRAMS	239,859	263,957	281,944	288,405	-	-100.0%
AQUATICS	193,361	235,620	238,667	352,510	-	-100.0%
CEMETERY	133,504	122,095	134,248	-	-	0.0%
	2,060,279	2,042,600	2,310,834	2,570,096	3,093,955	20.4%
OTHER SERVICES						
TOTAL General / Special Funds	**16,027,271**	**16,836,219**	**17,793,629**	**19,766,055**	**20,555,345**	**4.0%**
GOLF	388,163	1,015,366	739,347	1,089,831	1,588,599	45.8%
AIRPORT	213,865	235,049	227,813	255,049	289,865	13.7%
SANITATION	59,166	131,618	184,800	188,936	165,490	-12.4%
WASTEWATER	993,577	1,192,901	1,186,277	1,384,475	1,525,342	10.2%
WATER	894,541	1,106,068	1,059,003	1,284,866	1,623,676	26.4%
STORM WATER MGMT	363,923	410,845	479,220	480,202	412,657	-14.1%
MARINA	-	-	-	-	-	0.0%
TOTAL Enterprise Funds	**2,913,235**	**4,091,847**	**3,876,460**	**4,683,359**	**5,605,629**	**19.7%**
GARAGE	233,573	277,603	285,101	332,335	333,797	0.4%
UTILITY BILLING	377,416	402,586	388,191	456,653	484,537	6.1%
UTILITY ADMIN	440,143	551,718	524,222	556,354	787,587	41.6%
TOTAL Internal Service Funds	**1,051,132**	**1,231,907**	**1,197,514**	**1,345,342**	**1,605,921**	**19.4%**
TOTAL CITY PERSONNEL	**19,991,638**	**22,159,973**	**22,867,603**	**25,794,756**	**27,766,895**	**7.6%**

Capital

Capital Improvements Fund 300 Expenditure Recap

DESCRIPTION	Total	County	State	Federal	Loan / Rest'd Donation	General Fund
Expenditures						
General Government						
City Hall Repair	125,000					125,000
Downtown Lighting	1,071,993					1,071,993
Downtown Sidewalks /Streetscape	50,000					50,000
Subtotal	1,246,993	-	-	-	-	1,246,993
IT / ERP						
IT - Renewal and Replacement Equipment	150,000					150,000
ERP Software Payroll Module	40,000					40,000
Subtotal	190,000	-	-	-	-	190,000
Public Safety						
Fire Station 1 Improvements	50,000					50,000
Fire Aerial Vehicle	1,231,855				1,231,855	-
Subtotal	1,281,855	-	-	-	1,231,855	50,000
Streets						
Utility Pole Relocation	20,000					20,000
Beech Street Trails	125,000					125,000
Railroad Crossings (Ash and Centre)	20,000					20,000
Street Resurfacing	750,000		79,382			670,618
Remove replace or add Sidewalks	150,000					150,000
Subtotal	1,065,000	-	79,382	-	-	985,618
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			
Waterfront Resiliency Segment 1	30,303		30,303			
Waterfront Resiliency Segment 2	126,263		126,263			
Waterfront Resiliency Segment 3	186,869		186,869			
Waterfront Resiliency Segment 4	404,040		404,040			
Waterfront Resiliency Segment 5	252,525		252,525			
	-					
Subtotal	1,100,000	74,700	1,025,300	-	-	-
Parks						
Parks General Improvements	72,000					72,000
Skatepark / Support Frame Repairs	50,000					50,000
Putt Putt Building	125,000					125,000
Public Restroom Improvements	50,000					50,000
Beach Access 40	284,250					284,250
Seaside Park Boardwalk	285,650					285,650
Lighthouse Rehabilitation	130,000					130,000
Tennis Court Improvements	100,000					100,000
Lift Station Upgrades Parks Facilities	35,000					35,000
Subtotal	1,131,900	-	-	-	-	1,131,900
Atlantic Rec Center						
ARC Improvements	597,221					597,221
Subtotal	597,221	-	-	-	-	597,221
Peck						
Peck Center Improvements	186,000					186,000
Peck Center Gym Roof and Floor	1,064,750		876,500			188,250
Subtotal	1,250,750	-	876,500	-	-	374,250
MLK						
MLK Improvements	85,000					85,000
Subtotal	85,000	-	-	-	-	85,000
Aquatics						
MLK Pool Modifications	40,000					40,000
Subtotal	40,000	-	-	-	-	40,000
Total Improvements	7,988,719	74,700	1,981,182	-	1,231,855	4,700,982
Vehicles/ Equipment						
Replace #15490 Ford Bucket Truck	150,000					150,000
Total Equipment	150,000	-	-	-	-	150,000
Debt Service						
Principal-Fire Truck Capital Lease Debt	74,181					74,181
Interest-Fire Truck Capital Lease Debt	8,922					8,922
Principal-Rescue Unit Capital Lease Debt	64,165					64,165
Interest-Rescue Unit Capital Lease Debt	1,850					1,850
Principal-Aerial Vehicle Capital Lease Debt	92,655					92,655
Interest-Aerial Vehicle Capital Lease Debt	70,811					70,811
Total Debt Service	312,584	-	-	-	-	312,584
TOTAL CAPITAL IMPROV FUND	8,451,303	74,700	1,981,182	-	1,231,855	5,163,566

CAPITAL EXPANSION FUND 310

Project Title/Justification	Funding Source				
	Category	Other	Impact Fees	Cost	Fixed Asset Category
Drone	Police		100%	10,000	Equipment
Boardwalk 35 South (50/50 Grant)	P&R	50%	50%	120,000	Improvements
Boardwalk 16 South (50/50 Grant)	P&R	50%	50%	120,000	Improvements
Land Purchase (Soccer Complex)	P&R	50%	50%	1,800,000	Land
TOTAL Fund 310				**2,050,000**	

City of Fernandina Beach
Five Year Capital Plan
Summary by Fund

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost
Revenue Summary by Fund							
General Fund 001	709,406	905,500	902,500	815,000	770,000	-	4,102,406
Federal Forfeiture Fund 110	-	-	-	-	-	-	-
Tree Trust Fund 125	-	-	-	-	-	-	-
Building Fees Fund 140	130,000	-	-	40,000	40,000	-	210,000
Community Redevelopment Area Fund 180	765,542	250,000	300,000	350,000	400,000	-	2,065,542
Law Enforcement Recovery Fund 190	191,000	-	-	-	-	-	191,000
Capital Improvements Fund 300	8,138,719	22,645,000	11,425,000	8,025,000	2,450,000	-	52,683,719
Capital Expansion Fund 310	2,050,000	170,000	50,000	50,000	50,000	-	2,370,000
Other Capital Improvements (ARPA) Fund 315	2,067,172	-	-	-	-	-	2,067,172
Wastewater Improvement Fund 330	500,000	2,100,000	2,100,000	100,000	100,000	5,500,000	10,400,000
Golf Course Fund 410	1,242,629	918,000	149,000	176,000	205,000	-	2,690,629
Airport Fund 420	2,993,000	2,475,000	762,290	6,763,460	1,836,000	3,050,000	17,879,750
Sanitation Fund 440	-	-	225,000	-	-	-	225,000
Wastewater Fund 450	1,348,811	1,047,500	842,000	1,154,500	720,000	2,660,000	7,772,811
Water Fund 460	1,495,000	1,165,000	255,000	165,000	250,000	2,625,000	5,955,000
Stormwater Fund 470	1,817,486	945,200	555,000	440,000	320,000	825,000	4,902,686
Marina Fund 480	706,000	1,000,000	513,000	700,000	300,000	-	3,219,000
Fleet Fund 510	65,000	65,000	40,000	7,500	45,000	-	222,500
Total Revenues	**$24,219,765**	**$33,686,200**	**$18,118,790**	**$18,786,460**	**$7,486,000**	**$14,660,000**	**$116,957,215**
Appropriations Summary by Fund							
General Fund 001	709,406	905,500	902,500	815,000	770,000	0	4,102,406
Federal Forfeiture Fund 110	-	-	-	-	-	-	-
Tree Trust Fund 125	-	-	-	-	-	-	-
Building Fees Fund 140	130,000	0	0	40,000	40,000	-	210,000
Community Redevelopment Area Fund 180	765,542	250,000	300,000	350,000	400,000	-	2,065,542
Law Enforcement Recovery Fund 190	191,000	-	-	-	-	-	191,000
Capital Improvements Fund 300	8,138,719	22,645,000	11,425,000	8,025,000	2,450,000	0	52,683,719
Capital Expansion Fund 310	2,050,000	170,000	50,000	50,000	50,000	-	2,370,000
Other Capital Improvements (ARPA) Fund 315	2,067,172	-	-	-	-	-	2,067,172
Wastewater Improvement Fund 330	500,000	2,100,000	2,100,000	100,000	100,000	5,500,000	10,400,000
Golf Course Fund 410	1,242,629	918,000	149,000	176,000	205,000	-	2,690,629
Airport Fund 420	2,993,000	2,475,000	762,290	6,763,460	1,836,000	3,050,000	17,879,750
Sanitation Fund 440	-	-	225,000	-	-	-	225,000
Wastewater Fund 450	1,348,811	1,047,500	842,000	1,154,500	720,000	2,660,000	7,772,811
Water Fund 460	1,495,000	1,165,000	255,000	165,000	250,000	2,625,000	5,955,000
Stormwater Fund 470	1,817,486	945,200	555,000	440,000	320,000	825,000	4,902,686
Marina Fund 480	706,000	1,000,000	513,000	700,000	300,000	-	3,219,000
Fleet Fund 510	65,000	65,000	40,000	7,500	45,000	-	222,500
Total Appropriations	**$24,219,765**	**$33,686,200**	**$18,118,790**	**$18,786,460**	**$7,486,000**	**$14,660,000**	**$116,957,215**

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
General Fund (001)											
Revenues											
General Fund Revenues			709,406	905,500	902,500	815,000	770,000		4,102,406		
Loan Proceeds											
	Total Revenues		**$709,406**	**$905,500**	**$902,500**	**$815,000**	**$770,000**		**$4,102,406**		
Appropriations											
IT (001310)											
IT Infrastructure			12,000						12,000		A6,B1
Vehicle & Equipment Replacement			32,000			35,000			67,000		A1,B1
Planning & Conservation (0011400)											
Vehicle & Equipment Replacement			4,000	35,000	35,000		40,000		114,000		A6, B1
Non Departmental (0011910)											
City Hall Elevator Replacement			115,000						115,000		
Facilities Maintenance (0011930)											
Vehicle & Equipment Replacement				50,000		60,000	65,000		175,000		A6,B1,B5
Police (0012100)											
Patrol Vehicle Replacement (x2)			224,000	550,000	655,000	470,000	425,000		2,324,000		A1,B1
Interior Remodel			30,000						30,000		A1, A4
Build Install Carport			15,000						15,000		A1, A6, B5
Vehicle & Equipment Replacement -Beach Rangers				18,000	20,000	25,000	25,000		88,000		A1,B1
Fire (0012200)											
Drone/Thermal Imaging Camera			26,406						26,406		
Vehicle & Equipment Replacement - Ocean Rescue			18,000	90,000	45,000	60,000	20,000		233,000		A1,B1
Code Enforcement (0012420)											
Vehicle Replacement Program				30,000		40,000			70,000		B1,B5
Streets (0014100)											
Office and Breakroom Expansion			15,000						15,000		B1,B5
Replace Mowers/Trailers/Electric Carts			45,000	27,500	30,000		50,000		152,500		B1,B5
Library (0017100)											
Replace HVAC Systems			26,000	-		-			26,000		B1,B5
Recreation Department (0017200)											
Auditorium Curtain Replacement			19,000	45,000	30,000	35,000			129,000		A6,B1,B5
Vehicle Replacement Program			66,000	30,000	45,000	40,000	80,000		261,000		A1, A6, B1, B5
Parks Department (0017210)											
Babe Ruth Consession Stand			42,000	30,000	42,500	50,000	65,000		229,500		A6,B1,B5
Aquatics (0017240)											
Pool Equipment			20,000						20,000		A1, A5, B1, B5
	Total Appropriations		**$709,406**	**$905,500**	**$902,500**	**$815,000**	**$770,000**		**$4,102,406**		
Federal Forfeiture Fund (110)											
Vehicle & Equipment Replacement									-		A1, A6, B1, B5
Tree Trust Fund (125)											
Equipment									-		B2
			-	-	-	-	-	-	-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
2. FRDAP 6. FDOT 10. Assessments 14. Fines
3. State 7. FAA 11. Enterprise 15. Unclaim Prop
4. Federal 8. Loan 12. Utility Bond

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Building Fees Fund (140)											
Revenues											
Revenues/Fund Balance			130,000			40,000	40,000		210,000		
	Total Revenues		**$130,000**	**$0**	**$0**	**$40,000**	**$40,000**		**$210,000**		
Appropriations											
Windows			130,000						130,000		B1, B5
Upgrades for Software									-		A6, B1, C1
Vehicle & Equipment Replacement						40,000	40,000		80,000		A6, B1, B5
	Total Appropriations		**$130,000**	**$0**	**$0**	**$40,000**	**$40,000**		**$210,000**	**0**	
			-	-	-	-	-		-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
2. FRDAP 6. FDOT 10. Assessments 14. Fines
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City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Community Redevelopment Area Fund (180)											
Revenues											
Loan Proceeds									-		
CRA/Fund Balance			765,542	250,000	300,000	350,000	400,000		2,065,542		
	Total Revenues		**$765,542**	**$250,000**	**$300,000**	**$350,000**	**$400,000**		**$2,065,542**		
Appropriations											
CRA Improvements/ Alachua Street			765,542	250,000	300,000	350,000	400,000		2,065,542		B1, B2, B3, B4
	Total Appropriations		**$765,542**	**$250,000**	**$300,000**	**$350,000**	**$400,000**		**$2,065,542**		
			-	-	-	-	-	-	-		

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Law Enforcement Recovery Fund (190)											
Revenues											
Grant Revenue									-		
Fund Balance			191,000						191,000		
	Total Revenues		**$191,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$191,000**		
Appropriations											
Replace #1692 - 2016 Ford Expedition	14		82,000						82,000		A1, A2
Replace #1794 - 2017 Ford Expedition	14		82,000						82,000		A1, A2
Replace #1914 - Polaris	14		22,000						22,000		A1, A2
Genetec Access Control			5,000						5,000		A1, A2, A3, A4
									-		
	Total Appropriations		**$191,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$191,000**	**0**	

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Improvement Fund (300)											
Revenues											
State Revenue Sharing (8th Cent Gas Tax)			79,382	100,000	110,000	120,000	120,000		529,382		
Federal											
State Grant			720,675	900,000	900,000	900,000			3,420,675		
County/MSTU/Grant			74,700	1,555,000	100,000	100,000	100,000		1,929,700		
Loan/Bond Proceeds			1,231,855	15,000,000	5,125,000				21,356,855		
Other Revenues			8,000	150,000	150,000	150,000			458,000		
General Fund Transfer/Fund Balance			6,024,107	4,940,000	5,040,000	6,755,000	2,230,000		24,989,107		
	Total Revenues		**$8,138,719**	**$22,645,000**	**$11,425,000**	**$8,025,000**	**$2,450,000**	**$0**	**$52,683,719**		
Appropriations											
Finance/Human Resources											
ERP Payroll Timekeeping Module			40,000						40,000		A4,A6
Information Technology											
IT infrastructure			150,000	150,000	200,000	200,000	200,000		900,000		A3,B1
Police Department											
Facility Improvements									-		A6
Fire Department											
Fire Station #1 Improvements			50,000						50,000		A1, A6, B1
Fire Station #2 Rehabilitation									-		A1, A6, B1
Self Contained Breathing Apparatus (SCBA)									-		A1,A2,B1
Aerial Apparatus	8		1,231,855						1,231,855		A1,B1,C2,D1
Pumper Truck Unit 107 (2008 Pierce)	8				650,000				650,000		A1,B1
Rescue Unit - Replace Rescue 3 (2016 Dodge Ram 5500)	8			350,000					350,000		A1,B1
Rescue Unit - Replace Rescue 2 (2018 Dodge Ram 5500)	8						350,000		350,000		A1,B1
Waterfront Resiliency Construction											
101 N Front Street				2,100,000					2,100,000		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Design			1,000,000						1,000,000		
Front Street					1,935,000				1,935,000		A4, A6, B3, B4, C1, C2
Boat Ramp Area					700,000				700,000		A4, A6, B3, B4, C1, C2
Boat Ramp to Brett's Site						5,800,000			5,800,000		A4, A6, B3, B4, C1, C2
Parking Lot To Rayonier					975,000				975,000		A4, A6, B3, B4, C1, C2
Non- Departmental/CRA/Downtown											
City Hall Repairs	8		125,000	100,000	5,125,000				5,350,000		A5,A6
City Hall Replacement	8			15,000,000					15,000,000		A6,B1,B3,B4,B5,C1,C2
Streets Department											
Street Resurfacing	3		750,000	850,000	900,000	950,000	1,000,000		4,450,000		A1,A6,B5
Sidewalks and Curbs			150,000	130,000	140,000	150,000	200,000		770,000		A1,A6,B5
Railroad Crossing (Ash, Centre & Alachua)			20,000						20,000		
Beach Street Trails			125,000						125,000		
Utility Pole Relocation			20,000						20,000		
Downtown Streetscape			50,000	100,000	100,000	100,000			350,000		A1,A6,B5
Downtown Lighting			1,071,993	200,000	200,000	200,000			1,671,993		A4
Replace #15490 Ford F-650 Bucket Truck			150,000						150,000		A1,A6,B5
Replace #431 John Deere Front-end Loader				245,000					245,000		A1,A6,B5
Replace #415 Backhoe				150,000					150,000		
Replace #15407 Dump truck - Large				160,000					160,000		
Replace #18406 Motor Grader						100,000			100,000		
Replace #408 Dump truck							200,000		200,000		
Replace #18430 Dump truck - Medium							100,000		100,000		
Beach											
Beach Construction	1,3		25,000	25,000	25,000	25,000	25,000		125,000		A1,A2,A5,B4
Beach Monitoring/Sea Turtles	1,3		30,000	30,000	30,000	30,000	30,000		150,000		A2,A5,B3,B4
Beach - Habitat Conservation	1,3								-		A3, B2, B3
Beach Renourishment	1,3		45,000	1,500,000	45,000	45,000	45,000		1,680,000		A1,A5,B4

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Improvement Fund (300)											
Parks and Recreation Department											
Beach Walkover TBD							300,000		300,000		A1,A6,B1,B5
Beach Walkover 40			284,250						284,250		
Beach Walkover 38				285,000					285,000		A1,A6,B1,B5
Beach Walkover 4N					200,000				200,000		A1,A6,B1,B5
Beach Walkover 27						250,000			250,000		A1,A6,B1,B5
Replace Seaside Beach Boardwalk			285,650						285,650		A1,A6,B1, B5
Replace Central Park Fencing									-		A1,A6,A4,B1
Parks and Rec General Parks Improvements			72,000						72,000		A1,A6,B1, B5
Resurface tennis and pickleball courts at Central Park			100,000						100,000		A1,A6,B1
Lift Station Central Park Upgrade			35,000						35,000		A1, A6, B1, B5
Replace playground equipment at Main Beach Park				250,000					250,000		A1, A6, B6
Lighthouse Rehabilitation			130,000						130,000		A1,A6,B1,B5
Skate Park Improvements			50,000						50,000		A1,A4,A6,B1,B2,B3 B4,B5,C1,C2,D1
Putt Putt Building at Main Beach			125,000						125,000		
Outdoor Public Restroom Improvements			50,000	50,000					100,000		
Hickory Street Park Improvements			-						-		
Bosque Bello Cemetery Fencing			-						-		
ARC Improvements			597,221	100,000	100,000	100,000			897,221		A1, A6, B1, B5
Peck Center Improvements			186,000	245,000					431,000		A4,A6,B1,B5
Peck Center Floor and Roof			1,064,750						1,064,750		
Library Improvements - Roof Phase 2				200,000					200,000		
											A1,A6,B1
MLK Improvements			85,000	350,000	100,000	75,000			610,000		A1,A6,B1,B5
Aquatics											
Modification MLK Pool			40,000						40,000		A1, A6, B5
Replace kiddie pool toys at MLK and ARC									-		A1,A6,B1,B5
Facilities/Fleet											
Fuel Station/EV Infrastructure				75,000					75,000		A3,A6,B1,B5
	Total Appropriations		**$8,138,719**	**$22,645,000**	**$11,425,000**	**$8,025,000**	**$2,450,000**	**$0**	**$52,683,719**	**0**	

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

			-	-	-	-	-		-		

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023-2024	2024-2025	2025-2026	2026-2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Expansion Fund Fund (310)											
Revenues											
Admin Impact Fees / Reserve Balance				50,000	50,000	50,000	50,000		200,000		
Police Impact Fees / Reserve Balance			10,000						10,000		
Fire Impact Fees / Reserve Balance									-		
Parks and Rec Impact Fees / Reserve Balance			1,080,000	120,000					1,200,000		
State Grant / Other Grant			960,000						960,000		
	Total Revenues		**$2,050,000**	**$170,000**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$2,370,000**		
Appropriations											
Admin											
New Sidewalks				50,000	50,000	50,000	50,000		200,000		A1, A2, B1, C1, C2
Police									-		
New Equipment			10,000						10,000		A1
Fire											
Airport Fire Station									-		A1,A2,A3,A6,B1,B3,B4,B5,C1
Parks and Recreation											
Beach Access #35S			120,000						120,000		A1,A2,A6,B2,B3,C1,E1
Beach Access #16			120,000						120,000		A1,A2,A6,B2,B3,C1,E1
Land Purchase for Soccer Fie;ds			1,800,000						1,800,000		
Columbarium				120,000					120,000		B1, B5
	Total Appropriations		**$2,050,000**	**$170,000**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$2,370,000**		
			-	-	-	-	-		-		

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Other Capital Improvements (ARPA) Fund (315)											
Revenues											
Interest	4		15,000						15,000		
Fund Balance	4		2,052,172	-	-				2,052,172		
	Total Revenues		**$2,067,172**	**$0**	**$0**	**$0**	**$0**		**$2,067,172**		
Appropriations											
Area 5 Drainage	4		734,305						734,305		A1, A6, B1, B2, B3, B5, E1
Broome Street Water Main	4		100,000						100,000		A1,A2,A6,B2,B3,C1,E1
Friendly Road Water Main	4		400,000						400,000		A1,A2,A6,B2,B3,C1,E1
Clinch Drive Water Main	4		350,000						350,000		A1,A2,A6,B2,B3,C1,E1
Citrona Drive Sewer Main	4		150,000						150,000		A1,A2,A6,B2,B3,C1,E1
Amelia Road Sewer Main	4		166,434						166,434		A1,A2,A6,B2,B3,C1,E1
Amelia Road Water Main	4		166,433						166,433		A1,A2,A6,B2,B3,C1,E1
									-		
	Total Appropriations		**$2,067,172**	**$0**	**$0**	**$0**	**$0**		**$2,067,172**	**0**	
			-	-	-	-	-		-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
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City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Wastewater Capital Improvement Fund (330)											
Revenues											
Transfer from Wastewater Fund (450)				1,155,934					1,155,934		
Fund Balance			500,000	944,066	2,100,000	100,000	100,000	5,500,000	9,244,066		
	Total Revenues		**$500,000**	**$2,100,000**	**$2,100,000**	**$100,000**	**$100,000**	**$5,500,000**	**$10,400,000**		
Appropriations											
Aerator Mixer Upgrade			400,000						400,000		A2,A3,A6,B1
Digester Blower System	11			2,000,000					2,000,000		A2,A3,A6,B1
Plant Automation	11		100,000	100,000	100,000	100,000	100,000	500,000	1,000,000		A2,A3,A6,B1
Advanced Treatment	11				2,000,000			5,000,000	7,000,000		A2,A3,A6,B1
	Total Appropriations		**$500,000**	**$2,100,000**	**$2,100,000**	**$100,000**	**$100,000**	**$5,500,000**	**$10,400,000**		

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

-	-	-	-	-	-	-

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Golf Course Fund (410)											
Revenues											
Transfer from General Fund (001)			250,000						250,000		
Loan Proceeds			834,629						834,629		
Revenues/Fund Balance			158,000	918,000	149,000	176,000	205,000		1,606,000		
	Total Revenues		**$1,242,629**	**$918,000**	**$149,000**	**$176,000**	**$205,000**		**$2,690,629**		
Appropriations											
Clubhouse Improvements	11			100,000			40,000		140,000		A4, A6, B1, B4, B5, C1
Cartpaths	11			50,000					50,000		A1, A6, B1, B5
Greens and Tees Improvements	11			100,000					100,000		A4, B1, B5
Putting Green Improvements	11			25,000					25,000		
Fairway Improvements	11			45,000					45,000		
Clubhouse HVAC Systems	11		28,000						28,000		A1, A6, B5
Cart fleet (Electric)	11		834,629						834,629		A1, A6, B5
Driving Range Improvements	11			200,000			20,000		220,000		
Equipment	11		130,000	153,000	149,000	116,000	145,000		693,000		A4, A6, B5
Parking Lot Resurface	11			150,000					150,000		A1, A4, A6, B1, B5
Cart Barn Improvements	11			50,000		60,000			110,000		
Irrigation System	11		250,000	35,000					285,000		
Maintenance Garage Improvements	11			10,000					10,000		
	Total Appropriations		**$1,242,629**	**$918,000**	**$149,000**	**$176,000**	**$205,000**		**$2,690,629**		
Funding			-	-	-	-	-	-	-		

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Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Airport Fund (420)											
Revenues											
Federal Aviation Administration			169,200	2,196,000	222,561	2,424,114	360,000	540,000	5,911,875		
Florida Dept. of Transportation			1,640,000	100,000	406,800	3,257,200	750,000	48,000	6,202,000		
Other / Loan Proceeds			900,000			800,000			1,700,000		
Airport Revenues / Fund Balance			283,800	179,000	132,929	282,146	726,000	2,462,000	4,065,875		
	Total Revenues		**$2,993,000**	**$2,475,000**	**$762,290**	**$6,763,460**	**$1,836,000**	**$3,050,000**	**$17,879,750**		
Appropriations											
Fire Station 2			200,000						200,000	10,000	B1,B3,B4
New Hangar Design & Construction	7,8		1,820,000						1,820,000	10,000	B1,B3,B4
Taxiway A Rehab Design and Construct	7,11		188000	2,440,000					2,628,000	500	A1,A2,A3,A6
Hangar B Apron Rehab	7,11		450,000						450,000	3,000	A1,A2,A3,A6
Airport Stormwater Lining -New Hangars Next to Hangar B	6,11		140,000						140,000		
ARFF Vehicle Purchase	6,11				375,000				375,000	3,000	A1
Runway 13/31 Design and Rehab	6,11				125,000	4,000,000			4,125,000	4,000	A1,A2,A3,A6
Taxiway B Design and Rehab	11,6,7				162,290	1,978,460			2,140,750		A1,A2,A3,A6
Vehicle & Equipment Replacement	11, 7		150,000	35,000	15,000	70,000			270,000	10,000	A1,A2,A3
Install Vehicle Access Gate (Gate 7)	11		45,000						45,000		A1, A3, A6, B1
Design/Construct T-Hangar Taxilane Rehab (BIL Funding)	6, 7, 11				85,000	715,000			800,000		
Replace Rotating Beacon	6, 7, 11						300,000		300,000		
Airport Layout Plan Update	6, 7, 11						100,000		100,000		
New Hangar Design & Construction (or Rehab Existing Hangars)	6, 11						1,436,000		1,436,000		
Overflow Parking Apron Rehabilitation	11							2,000,000	2,000,000		
Gate 3 Public Road Pavement Rehabilitation	6, 11							450,000	450,000		
Install Taxiway Echo Edge Lighting	6, 7, 11							600,000	600,000		
	Total Appropriations		**$2,993,000**	**$2,475,000**	**$762,290**	**$6,763,460**	**$1,836,000**	**$3,050,000**	**$17,879,750**	**$40,500**	
			-	-	-	-	-	-	-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
2. FRDAP 6. FDOT 10. Assessments 14. Fines
3. State 7. FAA 11. Enterprise 15. Unclaim Prop
4. Federal 8. Loan 12. Utility Bond

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Sanitation Fund (440)											
Revenues											
Fund Balance					225,000	-			225,000		
	Total Revenues		**$0**	**$0**	**$225,000**	**$0**	**$0**		**$225,000**		
Appropriations											
Replace #17601 - Grapple Truck	11				225,000				225,000		A6,B1,B5
	Total Appropriations		**$0**	**$0**	**$225,000**	**$0**	**$0**		**$225,000**		
Funding			-	-	-	-	-	-			

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
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City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Utilities-Wastewater Fund (450)											
Revenues											
Wastewater Revenues/Fund Balance			1,348,811	1,047,500	842,000	1,154,500	720,000	2,660,000	7,772,811		
	Total Revenues		**$1,348,811**	**$1,047,500**	**$842,000**	**$1,154,500**	**$720,000**	**$2,660,000**	**$7,772,811**		
Appropriations											
System Laterals	11		150,000	100,000	100,000	100,000	100,000	500,000	1,050,000		A1, A4, A5, A6, B5, C1
Lift Station Upgrades	11		200,000	400,000	100,000	100,000	100,000	500,000	1,400,000		A1, A4, A5, A6, B5, C1, C2
Lift Station Generators	11		100,000	100,000	100,000	100,000	100,000		500,000		A1, A4, A5, A6, B5, C1, C2
Manhole Rehabilitation	11		55,000	57,500	60,000	62,500	65,000	250,000	550,000		A1,A6,B5,C1
Gravity Reline	11		200,000	210,000	220,000	230,000	240,000	1,000,000	2,100,000		A1,A4,A5,A6,B1,B5,C1,C2
Plant Automation	11		50,000	50,000	50,000	50,000	50,000	250,000	500,000		A1, A4, A5, A6, B1, B5, C1
Vehicle & Equipment Replacement	11		593,811	130,000	212,000	512,000	65,000	160,000	1,672,811		B1, B5
	Total Appropriations		**$1,348,811**	**$1,047,500**	**$842,000**	**$1,154,500**	**$720,000**	**$2,660,000**	**$7,772,811**	**0**	
			-	-	-	-	-	-	-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
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3. State 7. FAA 11. Enterprise 15. Unclaim Prop
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City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Utilities-Water Fund (460)											
Revenues											
Water Revenues/Fund Balance	11		1,495,000	1,165,000	255,000	165,000	250,000	2,625,000	5,955,000		
	Total Revenues		**$1,495,000**	**$1,165,000**	**$255,000**	**$165,000**	**$250,000**	**$2,625,000**	**$5,955,000**		
Appropriations											
Renewal & Replacement Water Srvc, Plant Automation	11		100,000	100,000	100,000	100,000	100,000	500,000	1,000,000		A1,A3,A4,A5,A6,B1,B4 B5,C1,C2,E1
Replace Plant Generator	11		250,000						250,000		A1,A3,A4,A5,A6,B1,B4,B5,C1,C2,E1
Plant 1 Building Roof (Phase 2)	11		150,000						150,000		
Water Meter New Accounts	11		25,000	25,000	25,000	25,000	25,000	125,000	250,000		A3, A5, A6, B5, D1, E1
Water Meter Periodics	11		850,000	920,000					1,770,000		A3, A5, A6, B2, B5, C1, E1
Reuse Implementation	11							2,000,000	2,000,000		A1,A3,A4,A5,A6,B1,B4 B5,C1,C2,E1
Vehicle & Equipment Replacement	11		120,000	120,000	130,000	40,000	125,000		535,000		B1, B5
	Total Appropriations		**$1,495,000**	**$1,165,000**	**$255,000**	**$165,000**	**$250,000**	**$2,625,000**	**$5,955,000**		
			-	-	-	-	-	-	-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
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City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Storm Water Management Fund (470)											
Revenues											
State (Grant)				250,000					250,000		
Loan Proceeds					300,000	275,000			575,000		
Stormwater Revenues/Fund Balance			1,817,486	695,200	255,000	165,000	320,000	825,000	4,077,686		
	Total Revenues		**$1,817,486**	**$945,200**	**$555,000**	**$440,000**	**$320,000**	**$825,000**	**$4,902,686**		
Appropriations											
Area 5 Drainage	11		500,000						500,000		
Ash & Centre St Drainage			125,000						125,000		
A-6 Ash Street to Elm Street (from River to 6th)	3, 11		500,000						500,000		A1, A6, B1, B2, B3, B5, E1
A-4 Beech Street - 17th to 18th Street	11		55,486						55,486		A1, A6, B1, B2, B3, B5, E1
A-7 Fir to Gum Street (River to 8th St)	11			50,000	50,000				100,000		A1, A6, B1, B2, B3, B5, E1
A-3 Beech Street (west of 16th)	11			175,000					175,000		A1, A6, B1, B2, B3, B5, E1
CIP Lining of Stormwater Pipes	11		150,000	165,000	165,000	165,000	165,000	825,000	1,635,000		A1,A6,B1
Centre Street Drainage Upgrades	11		200,000	250,000					450,000		A1, A6, B1, B2, B3, B5, E1
A-9 1st Ave (Allen to Casino)	11		250,000	305,200					555,200		A1, A6, B1, B2, B3, B5, E1
Replace #19448 Street Sweeper	11				300,000				300,000		A1, A4, A6, B1, & B5
Vehicle & Equipment Replacement	11		37,000		40,000	275,000	155,000		507,000		B1, B5
	Total Appropriations		**$1,817,486**	**$945,200**	**$555,000**	**$440,000**	**$320,000**	**$825,000**	**$4,902,686**	**0**	
			-	-	-	-	-	-	-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
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City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)	
Marina Fund (480)												
Revenues												
FIND			250,000	250,000	213,000	250,000			963,000			
Marina Revenues/Fund Balance			456,000	750,000	300,000	450,000	300,000		2,256,000			
	Total Revenues		**$706,000**	**$1,000,000**	**$513,000**	**$700,000**	**$300,000**	**$0**	**$3,219,000**			
Appropriations												
Bathrooms/Boaters Lounge/Laundry				300,000					300,000		A1, A6, B1, B3	
Security Gate			6,000						6,000		A6, B1	
Dredging Mitigation				700,000					700,000		B1, B4, C1	
Boardwalk			150,000						150,000		A6, B1	
Realign Fuel Line					200,000				200,000		B1, B4, C1	
Fuel Tank Replacement							300,000		300,000		B1, B4, C1	
Pedestals (2 Additional)			50,000						50,000		B3	
Dock Replacement (Dinghy Etc)					100,000				100,000		B6, B3	Insured replacement value $394k
Flag Pole on Dock									-		B1	25' flag pole, base, installation
Dredging			500,000			700,000			1,200,000		A4, A6, B1, B5, C1	
Mooring Field Expasion Phase Two					193,000				193,000		A4, B2, B4	
A&B Dock Utilitiy Improvements					20,000				20,000			
	Total Appropriations		**$706,000**	**$1,000,000**	**$513,000**	**$700,000**	**$300,000**	**$0**	**$3,219,000**	**0**		
			-	-	-	-	-	-	-			

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Fleet Fund (510)											
Revenues											
Fleet Fund Balance/General Fund			65,000	65,000	40,000	7,500	45,000		222,500		
	Total Revenues		**$65,000**	**$65,000**	**$40,000**	**$7,500**	**$45,000**		**$222,500**		
Appropriations											
Resurface Garage Apron			10,000						10,000		A6,B1
Fork Lift Replacement			15,000						15,000		A6,B1
Vehicle & Equipment Replacement			40,000	65,000	40,000	7,500	45,000		197,500		A6,B1,B5
	Total Appropriations		**$65,000**	**$65,000**	**$40,000**	**$7,500**	**$45,000**		**$222,500**	**0**	
			-	-	-	-	-				

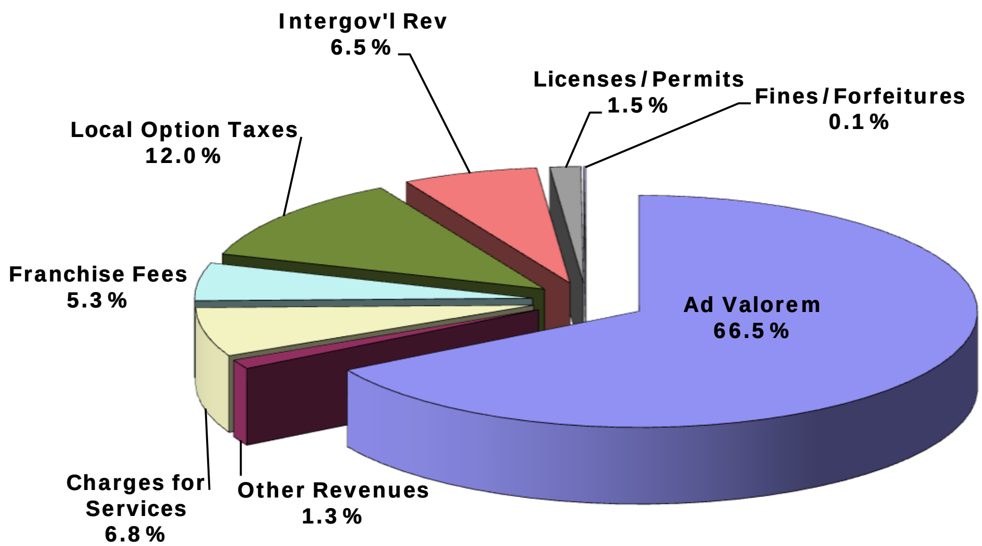
Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

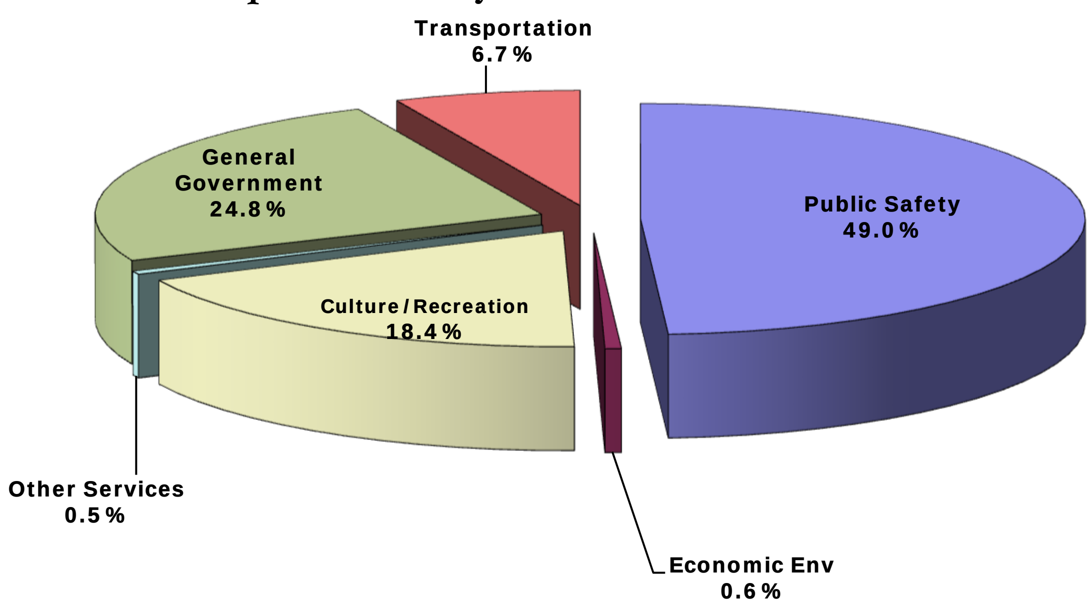
General Fund

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 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	$ Increase (Decrease)	% Increase (Decrease)
Cash Balance Forward							
Cash Bal Fwd-Unrestricted	7,007,087	9,085,575	7,391,748	7,893,777	8,463,537	569,760	7.2%
Cash Bal Fwd-Rest'd Bldg	-	-	-	-	-	-	0.0%
REVENUES							
Property Taxes	14,866,403	15,357,697	15,360,898	17,509,048	18,031,213	522,165	3.0%
Sales/Use/Fuel Taxes	2,800,255	3,285,174	2,643,483	2,665,070	3,261,651	596,581	22.4%
Franchise Fees	1,481,387	1,547,878	1,425,000	1,425,000	1,425,000	-	0.0%
Licenses/Permits	517,252	473,129	384,000	382,000	400,800	18,800	4.9%
Intergovernmental	2,300,886	8,139,945	1,563,256	1,668,662	1,752,048	83,386	5.0%
Charges For Services	1,524,349	1,727,333	1,748,373	1,760,845	1,849,603	88,758	5.0%
Fines/Forfeitures	37,102	31,829	26,250	29,500	29,500	-	0.0%
Other Revenues	185,469	284,419	209,626	245,421	351,921	106,500	43.4%
Total	23,713,103	30,847,404	23,360,886	25,685,546	27,101,736	1,416,190	5.5%
TRANSFERS							
Transfers In	2,376,000	2,540,000	2,540,000	3,040,000	2,980,000	(60,000)	-2.0%
TOTAL RESOURCES	33,096,190	42,472,979	33,292,634	36,619,323	38,545,273	1,925,950	5.3%

City Of Fernandina Beach
Combined Summary Of Expenditures
General Fund

Departments	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	$ Increase (Decrease)	% Increase (Decrease)
General Government							
City Commission	286,015	348,801	331,787	272,325	278,897	6,572	2.4%
City Clerk	565,248	517,503	539,222	647,589	663,762	16,173	2.5%
City Manager	428,666	488,515	476,830	785,648	811,065	25,417	3.2%
Finance	681,476	722,127	732,791	833,558	887,175	53,617	6.4%
Information Technology	725,737	797,770	834,326	925,578	975,645	50,067	5.4%
Human Resources	314,225	353,250	361,086	410,207	420,508	10,301	2.5%
Legal	475,669	387,314	377,595	423,746	438,022	14,276	3.4%
Non-Departmental	285,905	239,505	249,079	261,207	428,654	167,447	64.1%
Facilities Maintenance	725,573	747,765	789,533	859,867	942,269	82,402	9.6%
Planning and Conservation	681,402	637,425	815,440	971,795	1,142,378	170,583	17.6%
Total	5,169,916	5,239,975	5,507,689	6,391,520	6,988,375	596,855	9.3%
Public Safety							
Police	5,840,002	5,880,514	6,457,556	6,642,757	6,735,291	92,534	1.4%
Fire	4,610,667	5,105,158	5,207,099	6,112,026	6,661,345	549,319	9.0%
Building & Permitting	5,099	9,414	27,120	-	21,878	21,878	0.0%
Code Enforcement	230,641	257,803	253,896	-	385,767	385,767	0.0%
Total	10,686,409	11,252,889	11,945,671	12,754,783	13,804,281	1,049,498	8.2%
Transportation							
Streets	1,613,347	1,431,699	1,607,187	1,898,742	1,900,221	1,479	0.1%
Economic Environment							
Downtown District	89,621	75,432	116,030	157,665	166,254	8,589	5.4%
Culture & Recreation							
Library	24,136	37,149	39,591	57,765	46,632	(11,133)	-19.3%
Recreation	1,221,683	1,107,458	1,352,979	1,352,592	5,129,664	3,777,072	279.2%
Parks	1,064,795	1,251,442	1,452,871	1,726,636	-	(1,726,636)	-100.0%
Peck Center/Gym	250,152	269,209	344,866	442,686	-	(442,686)	-100.0%
MLK Center	158,230	139,283	216,240	246,788	-	(246,788)	-100.0%
Youth Programs	270,739	294,262	328,692	360,509	-	(360,509)	-100.0%
Aquatics	314,636	383,614	413,867	547,246	-	(547,246)	-100.0%
Total	3,304,371	3,482,417	4,149,106	4,734,222	5,176,296	442,074	9.3%
Other Services							
Other Services	399,486	121,025	130,000	130,000	130,000	-	0.0%
Total Expenditures							
Total Expenditures	21,263,150	21,603,437	23,455,683	26,066,932	28,165,427	2,098,495	8.1%
Transfers, Contingencies, & Reserves							
Transfers	2,747,465	10,993,466	4,327,724	5,208,124	4,492,565	(715,559)	-13.7%
Contingency	-	-	400,000	14,814	254,196	239,382	1615.9%
Unrestricted Contg/Reserves	9,085,575	9,876,076	5,109,227	5,329,453	5,633,085	303,632	5.7%
Rest'd (Bldg) Contg/Reserves	-	-	-	-	-	-	0.0%
Total Expenditures, Transfers, & Reserves	33,096,190	42,472,979	33,292,634	36,619,323	38,545,273	1,925,950	5.3%

City of Fernandina Beach
Summary Of General Fund Revenues & Expenditures

Description	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
Property Taxes-							
Operating	14,442,683	14,933,977	15,360,898	17,509,048	18,031,213	522,165	3.0%
Voted Debt	423,720	423,720	-	-	-	-	#DIV/0!
Sales/Use/Fuel Taxes	2,800,255	3,285,174	2,643,483	2,665,070	3,261,651	596,581	22.4%
Franchise Fees	1,481,387	1,547,878	1,425,000	1,425,000	1,425,000	-	0.0%
Licenses/Permits	517,252	473,129	384,000	382,000	400,800	18,800	4.9%
Intergovernmental	2,300,886	8,139,945	1,563,256	1,668,662	1,752,048	83,386	5.0%
Charges For Services	1,524,349	1,727,333	1,748,373	1,760,845	1,849,603	88,758	5.0%
Fines/Forfeitures	37,102	31,829	26,250	29,500	29,500	-	0.0%
Other Revenues	185,469	284,419	209,626	245,421	351,921	106,500	43.4%
TOTAL REVENUES	23,713,103	30,847,404	23,360,886	25,685,546	27,101,736	1,416,190	5.5%
EXPENDITURES							
General Government	5,169,916	5,239,975	5,507,689	6,391,520	6,988,375	596,855	9.3%
Public Safety	10,686,409	11,252,889	11,945,671	12,754,783	13,804,281	1,049,498	8.2%
Transportation	1,613,347	1,431,699	1,607,187	1,898,742	1,900,221	1,479	0.1%
Economic Environment	89,621	75,432	116,030	157,665	166,254	8,589	5.4%
Culture/Recreation	3,304,371	3,482,417	4,149,106	4,734,222	5,176,296	442,074	9.3%
Other Services	399,486	121,025	130,000	130,000	130,000	-	0.0%
TOTAL EXPENDITURES	21,263,150	21,603,437	23,455,683	26,066,932	28,165,427	2,098,495	8.1%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
MILLAGE RATE						
OPERATING	5.4683	5.3300	5.3330	5.3330	4.8298	-9.4%
VOTED DEBT - 2001 GOB BOND	0.1553	-	0.0000	0.0000	0.0000	0.0%
TOTAL ASSESSED MILLAGE	5.6236	5.3300	5.3330	5.3330	4.8298	-9.4%
311 PROPERTY TAXES						
001 31110 PROPERTY TAXES	14,866,403	15,357,697	15,360,898	17,509,048	18,031,213	3.0%
TOTAL	14,866,403	15,357,697	15,360,898	17,509,048	18,031,213	3.0%
312 SALES/USE AND FUEL TAXES						
001 31240 LOCAL OPTION GAS TAX	417,956	419,337	366,540	435,057	489,253	12.5%
001 31251 STATE/FIRE INSURANCE TAX	146,880	134,489	115,000	115,000	115,000	0.0%
001 31252 STATE/POLICE INSURANCE TAX	136,410	149,974	110,000	110,000	110,000	0.0%
001 31260 SMALL COUNTY SURTAX	2,099,009	2,581,374	2,051,943	2,005,013	2,547,398	27.1%
TOTAL	2,800,255	3,285,174	2,643,483	2,665,070	3,261,651	22.4%
323 FRANCHISE FEES						
001 32310 FRANCHISE FEES ELECTRIC	1,451,364	1,507,747	1,400,000	1,400,000	1,400,000	0.0%
001 32340 FRANCHISE FEES GAS	30,023	40,132	25,000	25,000	25,000	0.0%
TOTAL	1,481,387	1,547,879	1,425,000	1,425,000	1,425,000	0.0%
316/322/329 LICENSES/PERMITS						
001 31610 LOCAL BUSINESS TAX	188,397	166,959	160,000	160,000	160,000	0.0%
001 31620 LOCAL BUSINESS TAX - PENALTIES	235	4,845	50	50	50	0.0%
001 31630 LOCAL BUSINESS TAX-OTHER FEES	10,553	8,741	3,000	3,000	3,000	0.0%
001 31640 LOCAL BUSINESS TAX-PAST DUE FE	26	1,923	2,000	2,000	2,000	0.0%
001 32200 BUILDING PERMITS	-	-	-	-	-	0.0%
001 32201 BUILDING PERMIT-ADDRESS	-	-	-	-	-	0.0%
001 32202 BLDING PERMIT-CONSTRUCTION PL	-	-	-	-	-	0.0%
001 32203 BUILDING PERMIT-DEMOLITION	-	-	-	-	-	0.0%
001 32204 BUILDING PERMIT-DRIVEWAY	5,180	4,340	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	170	-	-	-	-	0.0%
001 32211 BUILDING PERMIT-FENCING	-	-	-	-	-	0.0%
001 32218 CLEARING/EXCAVATE-PERMITS	23,657	16,670	25,000	25,000	25,000	0.0%
001 32219 TREE TRUST FUND RESERVE	1,500	-	-	-	-	0.0%
001 32900 CODE ENFORCEMENT FEES & FINES	15,025	16,306	25,000	25,000	25,000	0.0%
001 32901 ZONING PLAN REVIEW	125,075	111,550	65,000	65,000	90,000	38.5%
001 32992 FIRE MARSHALL'S FEES	57,607	44,438	35,000	35,000	35,000	0.0%
001 32995 ADDRESS ASSIGNMENT	1,150	700	400	400	300	-25.0%
001 32903 SIGN PERMITS	-	-	-	-	-	0.0%
001 32904 PRIVATE DIRECTION SIGNS	-	-	-	-	-	0.0%
001 32905 ELECTRICAL PERMITS-GENERAL	-	-	-	-	-	0.0%
001 32906 ELECTRICAL PERMITS-TEMPORARY P	-	-	-	-	-	0.0%
001 32907 ENGINEERING FEES	-	-	-	-	-	0.0%
001 32908 GAS PERMITS-GENERAL	-	-	-	-	-	0.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
001 32909 GAS PERMITS-LP INSTALLATION	-	-	-	-	-	0.0%
001 32910 GAS PERMITS-TANK FEES	-	-	-	-	-	0.0%
001 32911 MECHANICAL	-	-	-	-	-	0.0%
001 32912 PLUMBING PERMITS	-	-	-	-	-	0.0%
001 32913 PLUMBING-FIXTURE FEES	-	-	-	-	-	0.0%
001 32914 PERMIT/REVIEW FEES	-	-	-	-	-	0.0%
001 32915 ANNEXATION APP FEE	5,800	7,100	2,000	2,000	2,000	0.0%
001 32916 BOA APP FEES-COMMERCIAL	7,500	5,000	2,500	2,500	5,000	100.0%
001 32917 BOA APP FEES-RESIDENTIAL	7,850	10,000	8,500	8,500	6,000	-29.4%
001 32918 ZONING CERTIFICATION FEE	3,000	2,735	2,750	2,750	800	-70.9%
001 32919 CDD-CERTIFIED MAIL FEE	-	-				0.0%
001 32920 CDD COPIES MADE FEE	-	-	50	50	-	-100.0%
001 32921 COMP PLAN AMEND APP FEE	-	-	1,500	1,500	-	-100.0%
001 32923 CU APPLICATION FEE	-	-	-	-	-	0.0%
001 32924 HDC APPLICATION FEE	(275)	-	-	-	-	0.0%
001 32926 PLAT APPROVAL APP FEE	1,500	6,000	3,850	3,850	4,500	16.9%
001 32927 PRELIMINARY SITE PLAN VISIT	-	-	-	-	-	0.0%
001 32928 REZONING APP FEE	10,000	10,000	4,200	4,200	1,500	-64.3%
001 32929 SITE PLAN REVIEW APP FEE	29,098	42,600	24,300	24,300	24,500	0.8%
001 32931 HDC VARIANCE	-	-	-	-	-	0.0%
001 32932 DUE DILIGENCE	500	2,500	750	750	750	0.0%
001 32933 TELECOMMUNICATION PERMIT	-	-	400	400	400	0.0%
001 32935 ADMINISTRATIVE WAIVER	2,800	800	800	800	900	12.5%
001 32936 CODE TEXT AMENDMENT	-	-	850	850	-	-100.0%
001 32937 LOT LINE ADJUSTMENTS	5,400	2,400	3,600	3,600	3,600	0.0%
001 32960 ADMINISTRATION COST BLDING SU	-	-	-	-	-	0.0%
001 32980 OTHER MISC PERMITS	11,840	1,730	-	-	-	0.0%
001 32981 SPECIAL EVENT PERMITS	2,660	3,777	4,500	2,500	2,500	0.0%
001 32982 SPECIAL BANNER PERMITS	1,005	2,015	2,000	2,000	2,000	0.0%
TOTAL	517,253	473,129	384,000	382,000	400,800	4.9%
331/334 STATE AND FEDERAL GRANTS						
001 33120 FEMA FED GRANT	-	(206,020)	-	-	-	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	-	-	-	-	0.0%
001 33400 STATE GRANT	-	50,000	50,000	50,000	50,000	0.0%
001 33420 FEMA STATE	-	(38,390)	-	-	-	0.0%
001 33440 OTHER GRANT	-	6,595,742	-	-	-	0.0%
TOTAL	102,528	6,402,654	50,000	50,000	50,000	0.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
335 STATE SHARED REVENUE						
001 33350 HALF-CENT SALES TAX	999,957	1,174,985	957,625	997,954	1,060,193	6.2%
001 33512 STATE REVENUE SHARING PROCEED	249,366	372,319	320,946	345,437	366,584	6.1%
001 33514 MOBILE HOME TAX	884	1,082	800	800	800	0.0%
001 33515 ALCOHOLIC BEV LICENSE	25,566	25,692	23,000	23,000	23,000	0.0%
001 33522 FIREFIGHTERS SUPPLEMENT	12,380	13,157	10,000	10,000	10,000	0.0%
TOTAL	1,288,153	1,587,235	1,312,371	1,377,191	1,460,577	6.1%
337 GRANTS/ LOCAL UNITS						
001 33710 COUNTY GRANT	677,034	-	-	-	-	0.0%
001 33720 SCHOOL RESOURCE OFFICER	154,617	150,056	137,760	178,346	178,346	0.0%
001 33721 DEA REIMBURSEMENT	15,976	-	13,125	13,125	13,125	0.0%
TOTAL	847,627	150,056	150,885	191,471	191,471	0.0%
339 PAYMENTS IN LIEU OF TAXES						
001 33910 OCEAN,HIGHWAY AND PORT AUTH	-	-	50,000	50,000	50,000	0.0%
TOTAL	-	-	50,000	50,000	50,000	0.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
342/343 OTHER CHARGES/FEES						
001 33722 NASSAU COUNTY OCEAN RESCUE	103,976	104,662	181,787	181,787	201,000	10.6%
001 34140 REIMBURSEMENT FOR LEGAL	10,481	10,766	-	10,500	10,500	0.0%
001 34260 AMBULANCE SERVICES	527,512	626,081	561,086	589,958	664,003	12.6%
001 34290 SHRIMP FESTIVAL REIMBURSEMENT	-	6,884	6,000	6,000	-	-100.0%
TOTAL	641,969	748,393	748,873	788,245	875,503	11.1%
347 RECREATIONAL						
001 34700 TRUST ACTIVITIES NON TAXABLE	284,004	276,449	350,000	350,000	350,000	0.0%
001 34701 TRUST ACTIVITIES TAXABLE	40,282	51,554	23,000	43,000	43,000	0.0%
001 34702 PARKS TRUST NON-TAXABLE	11,274	17,243	10,000	12,000	12,000	0.0%
001 34703 PARKS TRUST TAXABLE	8,519	10,898	-	8,000	8,000	0.0%
001 34704 RENTALS NON-TAXABLE	4,625	8,135	4,000	4,000	4,000	0.0%
001 34705 SOFTBALL COMPLEX	575	251	500	100	100	0.0%
001 34706 PARKS LAWN CHARGES	-	-	-	-	-	0.0%
001 34720 RENTALS	5,081	4,942	7,000	5,000	5,000	0.0%
001 34721 PECK RENTS	2,760	761	8,000	3,000	3,000	0.0%
001 34722 PECK RENTS NON-TAXABLE	19,177	26,349	25,000	25,000	25,000	0.0%
001 34723 PECK TRUST TAXABLE	11,535	9,934	8,000	10,000	10,000	0.0%
001 34724 PECK TRUST NON-TAXABLE	11,824	10,659	32,000	10,000	10,000	0.0%
001 34725 MLK RENTS	1,470	5,920	4,500	4,500	4,500	0.0%
001 34726 MLK RENTS NON-TAXABLE	866	1,669	-	1,000	1,000	0.0%
001 34728 MLK TRUST NON-TAXABLE	16,920	8,210	20,000	8,000	8,000	0.0%
001 34730 YOUTH TRUST ACTIVITIES	13,456	15,455	17,000	14,000	14,000	0.0%
001 34731 YOUTH CAMPS	264,437	291,706	310,000	290,000	290,000	0.0%
001 34740 AQUATICS TRUST TAXABLE	-	13,180	-	12,000	12,000	0.0%
001 34741 AQUATICS TRUST NON-TAXABLE	108,338	125,116	116,000	100,000	100,000	0.0%
001 34743 SWIMMING POOLS NON-TAXABLE	12,675	11,288	9,000	12,000	12,000	0.0%
001 34742 SWIMMING POOLS	64,062	87,250	54,500	60,000	60,000	0.0%
001 34745 GREENWAY	340	1,970	1,000	1,000	2,500	150.0%
001 34746 GREENWAY TAXABLE	160	-	-			0.0%
TOTAL	882,380	978,939	999,500	972,600	974,100	0.2%
351 FINES/FORFEITURES						
001 35100 COURT CASES GENERAL FUND	7,986	8,641	8,000	8,500	8,500	0.0%
001 35115 PARKING TICKETS	24,012	16,812	15,000	15,000	15,000	0.0%
001 35116 POLICE CITATIONS	1,379	825	-	-	-	0.0%
001 35120 POLICE EDUCATION	1,313	1,559	1,500	1,200	1,200	0.0%
001 35911 FINGERPRINT-ACCI-INC REPORT	2,412	3,992	1,750	4,800	4,800	0.0%
TOTAL	37,102	31,829	26,250	29,500	29,500	0.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
360's/384 OTHER REVENUE						
001 36110 INTEREST	73,328	152,579	75,000	110,000	212,000	92.7%
001 36210 RENTS	3,630	9,805	3,500	3,500	3,500	0.0%
001 36215 RENTS NON-TAXABLE	20,077	30,521	23,800	23,800	23,800	0.0%
001 36221 POLICE BUILDING RENT	-	-	-	-	-	0.0%
001 36990 OTHER REVENUE	83,317	16,715	35,851	35,851	35,851	0.0%
001 36992 GAIN ON SALE OF ASSET	1,000	3,288	-	-	-	0.0%
001 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	0.0%
0012200 36993 DONATIONS/CONTRIBUTIONS	3,848	4,123	7,000	7,000	7,000	0.0%
0011310 36993 DONATIONS/CONTRIBUTIONS	-	2,900	-	-	4,500	0.0%
001 36996 REVENUE-GARNISHMENT FEE	268	111	100	100	100	0.0%
001 36997 TDC REVENUE	-	-	-	-	-	0.0%
001 36998 STATE OF FLORIDA - FDOT	62,578	64,376	64,375	65,170	65,170	0.0%
001 36999 HDC TRUST FUND	-	-	-	-	-	0.0%
TOTAL	248,046	284,418	209,626	245,421	351,921	43.4%
TOTAL REVENUES	23,713,103	30,847,403	23,360,886	25,685,546	27,101,736	5.5%
382 REIMBURSEMENTS						
001 38220 FROM BOND DEBT SERVICE	-	-	-	-	-	0.0%
001 38244 FROM SANITATION	136,000	-	-	-	-	0.0%
001 38245 FROM WASTEWATER OPERATIONS	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	120,000	-33.3%
001 38251 FROM FLEET	-	-	-	-	-	0.0%
TOTAL	676,000	540,000	540,000	540,000	480,000	-11.1%
381 TRANSFERS IN						
001 38215 FROM UTILITY TAX	1,700,000	2,000,000	2,000,000	2,500,000	2,500,000	0.0%
TOTAL	1,700,000	2,000,000	2,000,000	2,500,000	2,500,000	0.0%
389 CASH BALANCE FORWARD						
001 38910 CASH BALANCE FORWARD	7,007,087	9,085,575	7,391,748	7,893,777	8,463,537	7.2%
001 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	0.0%
TOTAL	7,007,087	9,085,575	7,391,748	7,893,777	8,463,537	7.2%
TOTAL REVENUES AND CASH BALANCES	33,096,190	42,472,978	33,292,634	36,619,323	38,545,273	5.3%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CITY COMMISSION						
PERSONNEL						
0011100 51100 COMMISSION SALARIES	60,000	60,000	60,000	60,000	90,000	50.0%
0011100 52100 FICA	3,836	3,785	4,590	4,590	6,885	50.0%
0011100 52300 HEALTH INSUR	30,713	34,036	38,213	-	-	0.0%
0011100 52301 LIFE INSUR	270	276	300	300	-	-100.0%
0011100 52400 WORKERS' COMP	57	64	64	48	71	47.9%
TOTAL	94,876	98,161	103,167	64,938	96,956	49.3%
OPERATING EXPENSES						
0011100 53100 PROFESSIONAL SERVICES	149,696	206,952	170,000	170,000	141,250	-16.9%
0011100 53400 CONTRACTUAL	-	488	10,450	750	750	0.0%
0011100 54000 TRAINING/TRAVEL	2,115	550	7,500	7,500	7,500	0.0%
0011100 54500 INSURANCE	1,475	1,475	1,475	1,947	4,451	128.6%
0011100 54700 PRINTING	4,452	4,856	5,000	5,000	5,800	16.0%
0011100 54800 PROMOTIONAL	15,000	18,361	15,500	15,500	15,500	0.0%
0011100 55200 OPERATING SUPPLIES	403	227	700	3,695	3,695	0.0%
0011100 55210 UNIFORMS	330	-	500	500	500	0.0%
0011100 55400 BOOKS/SUBS/DUES	2,668	2,731	2,495	2,495	2,495	0.0%
0011100 55611 COMMUNITY SERVICES	15,000	15,000	15,000	-	-	0.0%
TOTAL	191,139	250,640	228,620	207,387	181,941	-12.3%
CITY COMMISSION DEPARTMENT TOTAL	286,015	348,801	331,787	272,325	278,897	2.4%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CITY CLERK						
PERSONNEL						
0011200 51200 SALARIES	236,441	249,668	240,604	271,759	272,223	0.2%
0011200 51350 PART TIME SALARIES	-	-	-	-	34,684	0.0%
0011200 51400 OVERTIME	-	175	-	-	-	0.0%
0011200 52100 FICA	17,685	18,749	18,543	20,790	22,662	9.0%
0011200 52200 RETIREMENT	50,876	52,701	51,001	58,700	58,335	-0.6%
0011200 52300 HEALTH INSUR	40,534	36,221	41,608	43,028	38,021	-11.6%
0011200 52301 LIFE INSUR	1,342	1,409	1,392	1,495	873	-41.6%
0011200 52400 WORKERS' COMP	254	288	288	300	292	-2.7%
TOTAL	347,132	359,211	353,436	396,072	427,090	7.8%
OPERATING EXPENSES						
0011200 53100 PROFESSIONAL SERVICES	1,500	2,000	3,200	3,200	3,200	0.0%
0011200 53400 CONTRACTUAL	122,616	129,074	140,577	149,057	164,216	10.2%
0011200 54000 TRAINING/TRAVEL	2,913	5,847	8,992	5,058	5,498	8.7%
0011200 54100 COMM - PHONE/FAX/ALARM	1,037	1,131	1,848	1,848	1,728	-6.5%
0011200 54101 COMMUNICATIONS-CELLULAR	580	600	600	600	625	4.2%
0011200 54700 PRINTING	20,576	15,692	25,000	25,000	25,000	0.0%
0011200 54800 PROMOTIONAL	-	110	750	750	500	-33.3%
0011200 54912 ELECTIONS	60,114	935	1,200	61,200	31,200	-49.0%
0011200 55100 OFFICE SUPPLIES	823	795	1,000	1,000	1,000	0.0%
0011200 55200 OPERATING SUPPLIES	2,052	376	855	2,040	1,545	-24.3%
0011200 55210 UNIFORMS	323	400	350	350	175	-50.0%
0011200 55400 BOOKS/SUBS/DUES	1,372	1,334	1,414	1,414	1,985	40.4%
0011200 56400 EQUIPMENT	4,225	-	-	-	-	0.0%
TOTAL	218,131	158,293	185,786	251,517	236,672	-5.9%
CITY CLERK DEPARTMENT TOTAL	565,262	517,504	539,222	647,589	663,762	2.5%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CITY MANAGER						
PERSONNEL						
0011210 51200 SALARIES	284,980	303,980	295,735	489,797	545,221	11.3%
0011210 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0011210 52100 FICA	21,384	22,788	22,790	37,470	41,710	11.3%
0011210 52200 RETIREMENT	45,607	48,103	47,137	86,526	89,621	3.6%
0011210 52300 HEALTH INSUR	32,687	34,961	35,263	46,534	69,322	49.0%
0011210 52301 LIFE INSUR	1,550	1,695	1,695	4,682	1,269	-72.9%
0011210 52400 WORKERS' COMP	611	692	692	1,762	880	-50.1%
TOTAL	386,819	412,220	403,312	666,771	748,023	12.2%
OPERATING EXPENSES						
0011210 53100 PROFESSIONAL SERVICES	27,035	62,191	50,000	63,000	40,000	-36.5%
0011210 53400 CONTRACTUAL	198	909	1,408	22,737	1,606	-92.9%
0011210 53900 AUTO ALLOWANCE	5,804	6,000	6,000	6,000	7,200	20.0%
0011210 54000 TRAINING/TRAVEL	4,264	2,921	9,625	7,125	4,125	-42.1%
0011210 54100 COMM - PHONE/FAX/ALARM	259	282	720	1,080	1,116	3.3%
0011210 54101 COMMUNICATIONS-CELLULAR	829	939	1,600	4,100	1,200	-70.7%
0011210 54630 R/M VEHICLES-LABOR	-	-	-	2,000	-	-100.0%
0011210 54640 R/M VEHICLES-PARTS	-	-	-	2,000	-	-100.0%
0011210 54700 PRINTING	69	37	900	2,400	2,500	4.2%
0011210 54800 PROMOTIONAL	115	-	-	-	-	0.0%
0011210 54901 SPECIAL EVENTS	-	-	-	-	-	0.0%
0011210 55100 OFFICE SUPPLIES	490	733	750	750	1,500	100.0%
0011210 55200 OPERATING SUPPLIES	952	557	565	2,360	1,695	-28.2%
0011210 55210 UNIFORMS	106	70	300	300	300	0.0%
0011210 55230 GAS/OIL	-	-	-	2,500	-	-100.0%
0011210 55400 BOOKS/SUBS/DUES	1,727	1,656	1,650	2,525	1,800	-28.7%
0011210 56401 EQUIP-NON CAPITAL	-	-	-	-	-	0.0%
TOTAL	41,847	76,295	73,518	118,877	63,042	-47.0%
CITY MANAGER DEPARTMENT TOTAL	428,666	488,515	476,830	785,648	811,065	3.2%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
FINANCE						
PERSONNEL						
0011300 51200 SALARIES	402,244	433,806	420,762	488,884	530,889	8.6%
0011300 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011300 51400 OVERTIME	-	110	-	-	-	0.0%
0011300 52100 FICA	28,860	31,170	32,418	37,400	38,206	2.2%
0011300 52200 RETIREMENT	76,598	83,734	89,159	105,600	101,781	-3.6%
0011300 52300 HEALTH INSUR	80,312	78,317	84,916	92,202	96,200	4.3%
0011300 52301 LIFE INSUR	2,253	2,404	2,460	2,594	1,840	-29.1%
0011300 52400 WORKERS' COMP	533	604	604	537	546	1.7%
TOTAL	590,800	630,145	630,319	727,217	769,462	5.8%
OPERATING EXPENSES						
0011300 53100 PROFESSIONAL SERVICES	-	4,500	3,500	4,600	4,600	0.0%
0011300 53200 AUDITING	6,795	7,371	7,371	7,371	7,389	0.2%
0011300 53400 CONTRACTUAL	69,425	58,957	64,666	63,298	74,229	17.3%
0011300 54000 TRAINING/TRAVEL	3,185	5,190	8,670	9,990	10,590	6.0%
0011300 54100 COMM - PHONE/FAX/ALARM	259	283	948	1,020	1,488	45.9%
0011300 54101 COMMUNICATIONS-CELLULAR	580	600	600	600	600	0.0%
0011300 54700 PRINTING	3,330	2,846	4,850	4,850	4,850	0.0%
0011300 55100 OFFICE SUPPLIES	2,220	2,160	6,027	6,027	5,777	-4.1%
0011300 55200 OPERATING SUPPLIES	2,526	8,290	3,890	6,585	6,085	-7.6%
0011300 55210 UNIFORMS	93	400	350	400	400	0.0%
0011300 55400 BOOKS/SUBS/DUES	2,262	1,385	1,600	1,600	1,705	6.6%
TOTAL	90,676	91,982	102,472	106,341	117,713	10.7%
CAPITAL OUTLAY						
0011300 56400 EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
FINANCE DEPARTMENT TOTAL	681,476	722,127	732,791	833,558	887,175	6.4%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
INFORMATION TECHNOLOGY						
PERSONNEL						
0011310 51200 SALARIES	262,524	297,904	268,107	326,244	343,746	5.4%
0011310 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0011310 51350 PART TIME SALARIES	30,327	30,666	32,421	35,470	45,240	27.5%
0011310 51400 OVERTIME SALARIES	12	147	-	-	-	0.0%
0011310 52100 FICA	21,763	24,219	23,141	27,671	28,801	4.1%
0011310 52200 RETIREMENT	56,678	62,632	56,822	70,469	73,651	4.5%
0011310 52300 HEALTH INSUR	34,599	32,982	34,599	44,364	40,885	-7.8%
0011310 52301 LIFE INSUR	1,481	1,651	1,548	2,044	1,264	-38.2%
0011310 52400 WORKERS' COMP	230	261	261	442	396	-10.4%
TOTAL	407,613	450,462	416,899	506,704	533,983	5.4%
OPERATING EXPENSES						
0011310 53100 PROFESSIONAL SERVICES	14,556	2,695	7,500	7,500	7,500	0.0%
0011310 53400 CONTRACTUAL	140,300	153,717	202,088	207,236	205,214	-1.0%
0011310 54000 TRAINING/TRAVEL	3,787	8,528	11,600	13,100	13,600	3.8%
0011310 54100 COMM - PHONE/FAX/ALARM	518	565	960	960	1,524	58.8%
0011310 54101 COMMUNICATIONS-CELLULAR	4,998	4,843	4,972	4,972	6,480	30.3%
0011310 54103 COMMUNICATIONS-INTERNET	109,557	105,070	116,390	120,000	123,600	3.0%
0011310 54500 INSURANCE	2,152	2,152	2,152	2,841	14,504	410.5%
0011310 54630 R/M VEHICLES-LABOR	500	250	250	250	250	0.0%
0011310 54640 R/M VEHICLES-PARTS	294	95	500	500	600	20.0%
0011310 54970 YOUTH ADVISORY PROGRAM COSTS	-	-	-	-	4,500	0.0%
0011310 55100 OFFICE SUPPLIES	150	88	500	500	500	0.0%
0011310 55200 OPERATING SUPPLIES	13,390	14,684	11,970	12,270	12,270	0.0%
0011310 55210 UNIFORMS	236	246	300	300	400	33.3%
0011310 55230 GAS/OIL	243	321	500	500	400	-20.0%
0011310 55400 BOOKS/SUBS/DUES	334	764	1,145	1,145	1,120	-2.2%
TOTAL	291,014	294,018	360,827	372,074	392,462	5.5%
CAPITAL OUTLAY						
0011310 56300 IMPROVEMENTS	9,731	9,840	12,000	12,000	12,000	0.0%
0011310 56400 EQUIPMENT	12,779	26,439	42,000	32,000	32,000	0.0%
0011310 56401 NON CAP EQUIP	4,599	17,012	2,600	2,800	5,200	85.7%
TOTAL	27,109	53,290	56,600	46,800	49,200	5.1%
INFORMATION TECHNOLOGY DEPARTMENT TOTAL	725,737	797,770	834,326	925,578	975,645	5.4%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
HUMAN RESOURCES						
PERSONNEL						
0011350 51200 SALARIES	194,940	209,143	202,370	235,469	247,244	5.0%
0011350 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011350 52100 FICA	14,889	15,861	15,588	18,014	18,691	3.8%
0011350 52200 RETIREMENT	41,957	44,045	42,873	50,862	52,959	4.1%
0011350 52300 HEALTH INSUR	20,145	25,289	18,595	28,909	30,325	4.9%
0011350 52301 LIFE INSUR	1,030	1,179	1,164	1,256	905	-27.9%
0011350 52400 WORKERS' COMP	243	275	275	251	259	3.2%
TOTAL	273,204	295,793	280,865	334,761	350,383	4.7%
OPERATING EXPENSES						
0011350 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0011350 53400 CONTRACTUAL	30,584	40,856	44,368	46,933	41,849	-10.8%
0011350 53910 HOUSING ALLOWANCE	-	-	-	-	-	0.0%
0011350 54000 TRAINING/TRAVEL	1,583	2,366	10,600	3,550	3,450	-2.8%
0011350 54010 SAFETY COMMITTEE	-	-	5,500	5,500	4,500	-18.2%
0011350 54100 COMM - PHONE/FAX/ALARM	259	283	588	588	696	18.4%
0011350 54101 COMMUNICATIONS-CELLULAR	580	600	650	650	600	-7.7%
0011350 54700 PRINTING	69	-	500	500	250	-50.0%
0011350 54800 PROMOTIONAL	3,376	8,269	11,500	11,500	11,500	0.0%
0011350 55100 OFFICE SUPPLIES	997	952	1,000	1,000	1,000	0.0%
0011350 55200 OPERATING SUPPLIES	988	2,919	1,890	1,500	2,130	42.0%
0011350 55400 BOOKS/SUBS/DUES	1,156	1,213	1,625	3,725	4,150	11.4%
TOTAL	39,593	57,457	78,221	75,446	70,125	-7.1%
CAPITAL OUTLAY						
0011350 56401 NON CAP EQUIP	1,413	-	2,000	-	-	0.0%
TOTAL	1,413	-	2,000	-	-	0.0%
HUMAN RESOURCES DEPARTMENT TOTAL	314,210	353,250	361,086	410,207	420,508	2.5%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
LEGAL						
PERSONNEL						
0011400 51200 SALARIES	205,102	214,939	209,262	235,803	257,593	9.2%
0011400 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011400 52100 FICA	13,582	15,283	16,165	18,040	17,550	-2.7%
0011400 52200 RETIREMENT	26,812	27,717	27,278	30,789	34,352	11.6%
0011400 52300 HEALTH INSUR	39,092	33,759	39,353	37,450	42,661	13.9%
0011400 52301 LIFE INSUR	1,152	1,208	1,188	1,284	910	-29.1%
0011400 52400 WORKERS' COMP	217	246	246	257	260	1.2%
TOTAL	285,957	293,151	293,492	323,623	353,326	9.2%
OPERATING EXPENSES						
0011400 53100 PROFESSIONAL SERVICES	-	1,396	2,350	2,350	2,250	-4.3%
0011400 53400 CONTRACTUAL	4,488	4,258	4,765	3,585	3,585	0.0%
0011400 54000 TRAINING/TRAVEL	3,194	4,940	5,100	8,250	6,750	-18.2%
0011400 54100 COMM - PHONE/FAX/ALARM	-	-	288	288	396	37.5%
0011400 54101 COMMUNICATIONS-CELLULAR	594	230	660	660	660	0.0%
0011400 54700 PRINTING	-	-	-	100	100	0.0%
0011400 54930 COLLECTIONS/LITIGATION COSTS	49,694	1,133	3,000	3,000	3,000	0.0%
0011400 54934 LEGAL/CONTRACTUAL	129,441	79,928	65,000	75,000	65,000	-13.3%
0011400 55100 OFFICE SUPPLIES	207	375	400	400	400	0.0%
0011400 55200 OPERATING SUPPLIES	1,337	1,142	1,290	565	1,630	188.5%
0011400 55210 UNIFORMS	-	-	150	-	-	0.0%
0011400 55400 BOOKS/SUBS/DUES	759	760	1,100	925	925	0.0%
TOTAL	189,712	94,162	84,103	95,123	84,696	-11.0%
CAPITAL OUTLAY						
0011400 56400 EQUIPMENT	-	-	-	-	-	0.0%
0011400 56401 NON CAP EQUIP	-	-	-	5,000	-	-100.0%
TOTAL	-	-	-	5,000	-	-100.0%
LEGAL DEPARTMENT TOTAL	475,669	387,314	377,595	423,746	438,022	3.4%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PLANNING						
PERSONNEL						
0011500 51200 SALARIES	355,482	393,656	372,782	475,877	405,856	-14.7%
0011500 51300 SEASONAL/TEMPORARY	-	-	-	-	3,000	0.0%
0011500 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011500 51400 OVERTIME	48	154	1,000	-	-	0.0%
0011500 52100 FICA	27,153	29,763	28,952	37,583	30,460	-19.0%
0011500 52200 RETIREMENT	76,521	82,980	79,627	106,116	85,958	-19.0%
0011500 52300 HEALTH INSUR	56,670	56,206	66,499	67,136	57,712	-14.0%
0011500 52301 LIFE INSUR	1,965	2,160	2,160	3,822	1,480	-61.3%
0011500 52400 WORKERS' COMP	2,894	3,281	3,281	4,209	2,128	-49.4%
TOTAL	520,733	568,200	554,301	694,743	586,594	-15.6%
OPERATING EXPENSES						
0011500 53100 PROFESSIONAL SERVICES	98,835	6,350	176,750	158,300	129,000	-18.5%
0011500 53400 CONTRACTUAL	33,123	34,585	46,674	48,903	83,888	71.5%
0011500 54000 TRAINING/TRAVEL	4,721	6,708	12,000	15,950	12,250	-23.2%
0011500 54100 COMM - PHONE/FAX/ALARM	-	-	360	360	360	0.0%
0011500 54101 COMMUNICATIONS-CELLULAR	1,044	1,217	1,250	1,250	1,250	0.0%
0011500 54500 INSURANCE	2,790	2,790	2,790	3,684	15,579	322.9%
0011500 54610 R/M BLDG & GROUNDS	-	-	-	-	13,000	0.0%
0011500 54630 R/M VEHICLES-LABOR	250	250	250	500	600	20.0%
0011500 54640 R/M VEHICLES-PARTS	115	247	500	500	750	50.0%
0011500 54700 PRINTING	8,415	7,393	6,500	7,500	9,000	20.0%
0011500 55100 OFFICE SUPPLIES	922	1,597	1,900	1,900	2,500	31.6%
0011500 55200 OPERATING SUPPLIES	6,252	1,487	2,155	5,620	1,295	-77.0%
0011500 55210 UNIFORMS	1,127	382	2,100	475	1,375	189.5%
0011500 55230 GAS/OIL	411	1,172	500	1,500	1,500	0.0%
0011500 55400 BOOKS/SUBS/DUES	2,260	3,358	5,260	5,110	4,725	-7.5%
TOTAL	160,264	67,538	258,989	251,552	277,072	10.1%
CAPITAL OUTLAY						
0011500 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011500 56400 EQUIPMENT	-	-	-	15,000	4,000	-73.3%
0011500 56401 NON CAP EQUIP	404	1,686	2,150	10,500	10,500	0.0%
TOTAL	404	1,686	2,150	25,500	14,500	-43.1%
PLANNING DEPARTMENT TOTAL	681,402	637,425	815,440	971,795	878,166	-9.6%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PLANNING GREENWAY						
PERSONNEL						
0011501 51200 SALARIES	-	-	-	-	75,830	0.0%
0011501 51300 SEASONAL/TEMPORARY	-	-	-	-	6,000	0.0%
0011501 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011501 51400 OVERTIME	-	-	-	-	-	0.0%
0011501 52100 FICA	-	-	-	-	5,770	0.0%
0011501 52200 RETIREMENT	-	-	-	-	16,243	0.0%
0011501 52300 HEALTH INSUR	-	-	-	-	10,088	0.0%
0011501 52301 LIFE INSUR	-	-	-	-	281	0.0%
0011501 52400 WORKERS' COMP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	114,212	0.0%
OPERATING EXPENSES						
0011501 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0011501 53400 CONTRACTUAL	-	-	-	-	99,700	0.0%
0011501 54000 TRAINING/TRAVEL	-	-	-	-	1,600	0.0%
0011501 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0011501 54500 INSURANCE	-	-	-	-	-	0.0%
0011501 54611 R/M FACILITIES	-	-	-	-	15,600	0.0%
0011501 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
0011501 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
0011501 54941 SIGNAGE COSTS	-	-	-	-	23,000	0.0%
0011501 54970 PROGRAM COSTS	-	-	-	-	2,400	0.0%
0011501 55100 OFFICE SUPPLIES	-	-	-	-	-	0.0%
0011501 55200 OPERATING SUPPLIES	-	-	-	-	1,500	0.0%
0011501 55210 UNIFORMS	-	-	-	-	-	0.0%
0011501 55230 GAS/OIL	-	-	-	-	-	0.0%
0011501 55240 CHEMICALS	-	-	-	-	1,200	0.0%
0011501 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	145,000	0.0%
CAPITAL OUTLAY						
0011501 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011501 56400 EQUIPMENT	-	-	-	-	-	0.0%
0011501 56401 NON CAP EQUIP	-	-	-	-	5,000	0.0%
TOTAL	-	-	-	-	5,000	0.0%
PLANNING GREENWAY DEPARTMENT TOTAL	-	-	-	-	264,212	0.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
NON-DEPARTMENTAL						
OPERATING SUPPLIES						
0011910 53100 PROFESSIONAL SERVICES	48,775	-	-	-	-	0.0%
0011910 53200 AUDITING	6,795	7,371	7,371	7,371	7,389	0.2%
0011910 53400 CONTRACTUAL	155,406	161,174	161,455	165,819	173,360	4.5%
0011910 54100 COMM - PHONE/FAX/ALARM	1,042	1,136	1,176	1,488	1,596	7.3%
0011910 54103 COMMUNICATIONS-INTERNET	2,935	2,653	2,500	2,900	2,900	0.0%
0011910 54200 POSTAGE	10,196	9,485	7,500	7,500	7,500	0.0%
0011910 54300 UTILITIES ELECTRIC	16,043	16,284	17,280	17,280	20,000	15.7%
0011910 54310 UTILITIES-WATER & WASTEWATER	1,801	2,018	3,000	3,000	3,000	0.0%
0011910 54500 INSURANCE	25,147	25,147	25,147	33,199	56,389	69.9%
0011910 54610 R/M BLDG & GROUNDS	-	970	5,000	5,000	5,000	0.0%
0011910 54611 R/M FACILITIES	9,971	6,619	8,500	7,500	26,500	253.3%
0011910 54620 R/M EQUIPMENT	3,819	4,397	5,000	5,000	5,000	0.0%
0011910 55200 OPERATING SUPPLIES	1,241	352	2,090	2,090	2,090	0.0%
0011910 55220 JANITORIAL SUPPLIES	1,529	1,569	1,600	1,600	1,750	9.4%
0011910 55400 BOOKS/SUBS/DUES	-	331	460	460	180	-60.9%
TOTAL	284,702	239,505	248,079	260,207	312,654	20.2%
CAPITAL OUTLAY						
0011910 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011910 56400 EQUIPMENT	-	-	-	-	115,000	0.0%
0011910 56401 NON CAP EQUIP	1,203	-	1,000	1,000	1,000	0.0%
TOTAL	1,203	-	1,000	1,000	116,000	11500.0%
NON-DEPARTMENTAL TOTAL	285,905	239,505	249,079	261,207	428,654	64.1%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
FACILITIES MAINTENANCE						
PERSONNEL						
0011930 51200 SALARIES	381,937	452,241	427,021	509,629	564,975	10.9%
0011930 51210 WC REIMB	-	-	-	-	-	0.0%
0011930 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0011930 51350 PART TIME SALARIES	40,132	8,015	24,731	-	-	0.0%
0011930 51400 OVERTIME	2,871	10,829	4,000	10,000	12,000	20.0%
0011930 52100 FICA	31,914	35,473	36,755	41,100	42,701	3.9%
0011930 52200 RETIREMENT	82,673	90,405	90,323	110,081	103,724	-5.8%
0011930 52300 HEALTH INSUR	65,457	57,102	88,085	61,796	69,861	13.1%
0011930 52301 LIFE INSUR	2,064	2,415	2,533	2,330	1,992	-14.5%
0011930 52400 WORKERS' COMP	6,250	7,087	7,087	9,409	7,239	-23.1%
0011930 52500 UNEMPLOYMENT	275	-	-	-	-	0.0%
TOTAL	613,574	663,568	680,535	744,345	802,492	7.8%
OPERATING EXPENSES						
0011930 53100 PROFESSIONAL SERVICES	4,170	-	1,000	1,000	1,000	0.0%
0011930 53400 CONTRACTUAL	4,408	4,788	6,773	7,373	8,945	21.3%
0011930 54000 TRAINING/TRAVEL	5,120	4,064	4,200	6,000	5,500	-8.3%
0011930 54100 COMM - PHONE/FAX/ALARM	259	283	516	516	564	9.3%
0011930 54101 COMMUNICATIONS-CELLULAR	3,167	3,204	3,800	3,800	3,800	0.0%
0011930 54300 UTILITIES ELECTRIC	1,802	1,878	2,300	2,300	2,500	8.7%
0011930 54310 UTILITIES-WATER & WASTEWATER	547	558	800	800	800	0.0%
0011930 54400 RENTALS/LEASES	-	110	1,000	1,000	1,000	0.0%
0011930 54500 INSURANCE	4,169	4,169	4,169	5,503	8,288	50.6%
0011930 54610 R/M BLDG & GROUNDS	4,035	23	1,000	1,000	500	-50.0%
0011930 54611 R/M FACILITIES	11,205	20,562	25,800	28,500	45,200	58.6%
0011930 54620 R/M EQUIPMENT	3,382	601	4,000	6,000	10,300	71.7%
0011930 54630 R/M VEHICLES-LABOR	9,000	7,000	7,000	7,500	7,500	0.0%
0011930 54640 R/M VEHICLES-PARTS	1,198	3,158	7,000	6,000	7,500	25.0%
0011930 55100 OFFICE SUPPLIES	299	268	300	300	250	-16.7%
0011930 55200 OPERATING SUPPLIES	12,866	9,481	12,190	13,130	14,630	11.4%
0011930 55210 UNIFORMS	3,603	3,500	3,950	3,300	6,300	90.9%
0011930 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
0011930 55230 GAS/OIL	8,591	13,063	8,000	15,000	15,000	0.0%
0011930 55400 BOOKS/SUBS/DUES	340	371	200	200	200	0.0%
TOTAL	78,161	77,081	93,998	109,222	139,777	28.0%
CAPITAL OUTLAY						
0011930 56300 IMPROVEMENTS	19,641	7,116	15,000	-	-	0.0%
0011930 56400 EQUIPMENT	14,200	-	-	-	-	0.0%
0011930 56401 NON CAP EQUIP	-	-	-	6,300	-	-100.0%
TOTAL	33,841	7,116	15,000	6,300	-	-100.0%
FACILITIES MAINTENANCE DEPARTMENT TOTAL	725,575	747,765	789,533	859,867	942,269	9.6%
TOTAL GENERAL GOVERNMENT	5,169,916	5,239,976	5,507,689	6,391,520	6,988,375	9.3%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
POLICE- 0012100 / BEACH RANGERS - 0012101						
PERSONNEL						
0012100 51200 SALARIES	2,891,893	2,995,253	3,166,367	3,238,408	3,155,645	-2.6%
0012100 51210 WC REIMB	(659)	(26,376)	-	-	-	0.0%
0012100 51300 SEASONAL/TEMPORARY	-	19,012	-	-	-	0.0%
0012100 51350 PART TIME SALARIES	67,608	48,476	144,051	144,220	232,352	61.1%
0012101 51350 PART TIME SALARIES	44,914	51,685	57,820	74,528	-	-100.0%
0012100 51400 OVERTIME	154,358	185,423	147,110	157,000	175,000	11.5%
0012101 51400 OVERTIME	2,382	2,605	1,803	2,956	-	-100.0%
0012100 51500 INCENTIVE	20,123	21,998	22,500	24,000	21,840	-9.0%
0012100 52100 FICA	226,930	236,028	266,230	270,750	240,590	-11.1%
0012101 52100 FICA	3,618	4,153	4,562	5,930	-	-100.0%
0012100 52200 RETIREMENT	876,176	903,881	1,007,367	933,891	1,024,496	9.7%
0012100 52300 HEALTH INSUR	507,625	479,293	561,288	554,785	580,171	4.6%
0012100 52301 LIFE INSUR	14,430	15,112	15,444	16,793	11,219	-33.2%
0012100 52400 WORKERS' COMP	46,279	52,480	52,480	61,047	69,774	14.3%
0012101 52400 WORKERS' COMP	1,363	1,545	1,545	3,317	-	-100.0%
0012100 52500 UNEMPLOYMENT	10,388	-	-	-	-	0.0%
TOTAL	4,867,428	4,990,568	5,448,567	5,487,625	5,511,087	0.4%
OPERATING EXPENSES						
0012100 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0012100 53400 CONTRACTUAL	75,557	106,714	102,775	135,658	147,882	9.0%
0012100 53500 INVESTIGATIONS	5,383	3,214	5,500	5,500	3,500	-36.4%
0012100 54000 TRAINING/TRAVEL	14,781	18,558	16,000	13,000	18,000	38.5%
0012101 54000 TRAINING/TRAVEL	-	-	600	-	-	0.0%
0012100 54100 COMM - PHONE/FAX/ALARM	1,814	1,979	5,484	5,484	7,700	40.4%
0012100 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0012100 54103 COMMUNICATIONS-INTERNET	6,535	6,535	9,605	10,000	10,300	3.0%
0012100 54104 COMMUNICATIONS-MOBILE	39,761	38,978	40,200	43,500	43,350	-0.3%
0012100 54105 COMMUNICATIONS-911 SYSTEM	-	-	-	-	-	0.0%
0012100 54200 POSTAGE	-	-	-	-	-	0.0%
0012100 54300 UTILITIES ELECTRIC	29,794	31,883	38,000	40,000	40,000	0.0%
0012100 54310 UTILITIES-WATER & WASTEWATER	4,694	5,190	4,800	5,400	5,400	0.0%
0012100 54320 UTILITIES-PROPANE/OTHER	789	812	1,200	1,800	1,500	-16.7%
0012100 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
0012100 54500 INSURANCE	83,062	84,083	83,062	109,657	146,866	33.9%
0012101 54500 INSURANCE	366	366	366	483	-	-100.0%
0012100 54610 R/M BLDG & GROUNDS	12,337	10,352	14,000	24,500	27,000	10.2%
0012100 54611 R/M FACILITIES	26,517	25,497	28,000	62,500	92,500	48.0%
0012100 54620 R/M EQUIPMENT	11,473	13,404	11,500	13,000	13,000	0.0%
0012101 54620 R/M EQUIPMENT	-	-	1,500	1,000	-	-100.0%
0012100 54630 R/M VEHICLES-LABOR	45,000	40,000	40,000	45,000	45,000	0.0%
0012101 54630 R/M VEHICLES-LABOR	2,500	6,000	6,000	7,000	-	-100.0%
0012100 54640 R/M VEHICLES-PARTS	53,374	51,993	60,000	55,000	60,000	9.1%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
0012101 54640 R/M VEHICLES-PARTS	4,148	8,061	7,500	7,500	-	-100.0%
0012100 54700 PRINTING	1,610	2,641	2,500	2,500	2,500	0.0%
0012101 54700 PRINTING	-	98	500	500	-	-100.0%
0012100 54800 PROMOTIONAL	6,377	6,362	4,000	4,000	4,500	12.5%
0012100 55100 OFFICE SUPPLIES	5,081	4,350	4,500	4,500	5,500	22.2%
0012100 55200 OPERATING SUPPLIES	33,535	34,665	33,500	38,000	37,500	-1.3%
0012101 55200 OPERATING SUPPLIES	587	577	600	600	-	-100.0%
0012100 55210 UNIFORMS	57,293	62,446	61,797	63,350	67,606	6.7%
0012101 55210 UNIFORMS	709	432	1,500	1,500	-	-100.0%
0012100 55220 JANITORIAL SUPPLIES	3,755	1,805	4,000	4,500	4,500	0.0%
0012100 55230 GAS/OIL	102,547	135,000	100,000	150,000	140,000	-6.7%
0012101 55230 GAS/OIL	4,418	5,269	2,500	6,000	-	-100.0%
0012100 55400 BOOKS/SUBS/DUES	1,982	1,694	2,500	2,500	2,600	4.0%
TOTAL	635,779	708,958	693,989	863,932	926,704	7.3%
CAPITAL OUTLAY						
0012100 56200 BUILDING	-	-	-	-	-	0.0%
0012100 56300 IMPROVEMENTS	-	-	-	40,000	45,000	12.5%
0012100 56400 EQUIPMENT	130,375	146,360	282,000	217,300	224,000	3.1%
0012201 56400 EQUIPMENT	48,414	3,111	-	13,000	-	-100.0%
0012100 56401 NON CAP EQUIP	37,186	31,517	33,000	20,900	28,500	36.4%
0012201 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	215,975	180,988	315,000	291,200	297,500	2.2%
0012100 57100 PRINCIPAL	119,128	-	-	-	-	0.0%
0012100 57200 INTEREST	1,692	-	-	-	-	0.0%
TOTAL	120,820	-	-	-	-	0.0%
POLICE DEPARTMENT TOTAL	5,840,002	5,880,514	6,457,556	6,642,757	6,735,291	1.4%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
FIRE 0012200						
PERSONNEL						
0012200 51200 SALARIES	2,029,623	2,327,047	2,190,963	2,660,644	2,803,602	5.4%
0012200 51210 WC REIMB	-	(4,826)	-	-	-	0.0%
0012200 51300 SEASONAL/TEMPORARY		-	-	-	-	0.0%
0012200 51400 OVERTIME	199,490	227,652	204,300	205,032	282,500	37.8%
0012200 51500 INCENTIVE	12,373	12,837	13,680	13,080	13,680	4.6%
0012200 52100 FICA	162,596	187,742	184,137	220,217	187,089	-15.0%
0012200 52200 RETIREMENT	696,418	717,235	736,628	942,355	859,357	-8.8%
0012200 52300 HEALTH INSUR	380,174	333,413	438,072	386,587	379,180	-1.9%
0012200 52301 LIFE INSUR	10,881	11,852	11,676	12,418	9,432	-24.0%
0012200 52400 WORKERS' COMP	45,933	52,088	52,088	57,745	96,649	67.4%
TOTAL	3,537,488	3,865,039	3,831,544	4,498,078	4,631,489	3.0%
OPERATING EXPENSES						
0012200 53100 PROFESSIONAL SERVICES	-	-	-	5,000	5,000	0.0%
0012200 53400 CONTRACTUAL	120,280	138,053	144,920	164,165	366,648	123.3%
0012200 53500 INVESTIGATIONS	747	321	800	800	800	0.0%
0012200 54000 TRAINING/TRAVEL	(204)	22,017	36,097	36,097	53,393	47.9%
0012200 54100 COMM - PHONE/FAX/ALARM	518	565	1,464	1,464	1,920	31.1%
0012200 54101 COMMUNICATIONS-CELLULAR	12,328	13,977	7,500	10,300	10,800	4.9%
0012200 54103 COMMUNICATIONS-INTERNET	19,148	20,594	22,916	27,045	32,715	21.0%
0012200 54200 POSTAGE	540	183	800	800	800	0.0%
0012200 54300 UTILITIES ELECTRIC	20,035	22,523	26,828	26,828	40,242	50.0%
0012200 54310 UTILITIES-WATER & WASTEWATER	5,342	5,593	5,600	5,600	8,400	50.0%
0012200 54320 UTILITIES-PROPANE/OTHER	1,740	2,905	3,000	2,000	4,500	125.0%
0012200 54440 LAND RENT	-	-	-	10,000	10,000	0.0%
0012200 54500 INSURANCE	43,817	43,817	43,817	57,847	96,442	66.7%
0012200 54610 R/M BLDG & GROUNDS	12,617	15,065	22,000	24,000	25,208	5.0%
0012200 54611 R/M FACILITIES	8,169	3,916	13,000	25,500	38,500	51.0%
0012200 54620 R/M EQUIPMENT	21,000	15,224	19,732	23,000	26,000	13.0%
0012200 54630 R/M VEHICLES-LABOR	37,000	35,000	35,000	40,000	40,000	0.0%
0012200 54640 R/M VEHICLES-PARTS	33,579	40,289	60,000	55,000	55,000	0.0%
0012200 54700 PRINTING	1,800	116	800	1,000	1,000	0.0%
0012200 54800 PROMOTIONAL	5,222	6,028	6,000	6,800	6,800	0.0%
0012200 54922 AMBULANCE BILLING/COLLECTION	47,324	59,579	60,018	43,500	57,809	32.9%
0012200 54970 PROGRAM COSTS	-	-	-	-	3,720	0.0%
0012200 55100 OFFICE SUPPLIES	1,992	1,492	1,500	1,800	2,000	11.1%
0012200 55200 OPERATING SUPPLIES	57,595	47,724	57,120	59,215	59,215	0.0%
0012200 55210 UNIFORMS	45,171	72,423	54,500	68,703	68,703	0.0%
0012200 55220 JANITORIAL SUPPLIES	4,663	3,933	5,000	7,000	7,000	0.0%
0012200 55230 GAS/OIL	25,436	44,121	30,000	47,000	49,000	4.3%
0012200 55245 MEDICAL SUPPLIES	68,757	87,610	92,400	110,880	121,000	9.1%
0012200 55400 BOOKS/SUBS/DUES	3,950	5,084	5,200	5,200	8,400	61.5%
TOTAL	598,567	708,150	756,012	866,544	1,201,015	38.6%
CAPITAL OUTLAY						

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
0012200 56400 EQUIPMENT	101,648	-	40,000	75,158	26,406	-64.9%
0012200 56401 NON CAP EQUIP	15,089	6,705	13,500	9,100	-	-100.0%
TOTAL	116,737	6,705	53,500	84,258	26,406	-68.7%
FIRE DEPARTMENT	4,252,792	4,579,894	4,641,056	5,448,880	5,858,910	7.5%
OCEAN RESCUE 0012201						
PERSONNEL						
0012201 51200 SALARIES	40,056	52,850	39,547	57,981	60,880	5.0%
0012201 51300 SEASONAL/TEMPORARY	197,788	278,147	305,684	357,496	357,496	0.0%
0012201 51400 OVERTIME	23,673	20,369	37,082	39,720	39,720	0.0%
0012201 52100 FICA	20,012	26,854	29,247	34,823	31,982	-8.2%
0012201 52200 RETIREMENT	9,896	11,130	8,321	12,523	13,041	4.1%
0012201 52300 HEALTH INSUR	9,298	8,409	9,298	9,616	10,088	4.9%
0012201 52301 LIFE INSUR	220	292	228	317	223	-29.7%
0012201 52400 WORKERS' COMP	6,341	7,191	7,191	11,869	6,722	-43.4%
TOTAL	307,284	405,243	436,598	524,345	520,152	-0.8%
OPERATING EXPENSES						
0012201 53400 CONTRACTUAL	1,513	6,270	9,080	9,550	9,368	-1.9%
0012202 54000 TRAINING/TRAVEL	-	-	-	-	1,600	0.0%
0012201 54101 COMMUNICATIONS-CELLULAR	-	1,502	3,840	3,840	4,260	10.9%
0012201 54500 INSURANCE	2,130	2,130	2,130	2,813	10,130	260.1%
0012201 54611 R/M FACILITIES	-	369	2,500	2,500	5,000	100.0%
0012201 54620 R/M EQUIPMENT	4,353	9,052	9,500	8,240	9,000	9.2%
0012201 54630 R/M VEHICLES-LABOR	5,000	10,000	10,000	12,000	12,000	0.0%
0012201 54640 R/M VEHICLES-PARTS	13,552	13,008	12,500	10,000	10,000	0.0%
0012201 54800 PROMOTIONAL	-	-	-	2,000	2,000	13.3%
0012201 55200 OPERATING SUPPLIES	10,704	16,329	16,895	18,000	20,930	16.3%
0012201 55210 UNIFORMS	4,374	4,802	7,000	8,000	9,500	18.8%
0012201 55230 GAS/OIL	8,965	12,215	5,000	12,000	12,000	0.0%
0012202 55245 MEDICAL SUPPLIES	-	-	-	-	2,000	0.0%
0012201 55400 BOOKS/SUBS/DUES	-	-	-	2,200	1,600	-27.3%
TOTAL	50,591	75,676	78,445	91,143	109,388	20.0%
CAPITAL OUTLAY						
0012201 56400 EQUIPMENT	-	40,061	45,000	30,000	18,000	-40.0%
0012201 56401 NON CAP EQUIP	-	4,283	6,000	17,658	40,407	128.8%
TOTAL	-	44,344	51,000	47,658	58,407	22.6%
OCEAN RESCUE 0012201	357,875	525,264	566,043	663,146	687,947	3.7%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
BEACH RANGERS - 0012202						
PERSONNEL						
0012202 51350 PART TIME SALARIES	-	-	-	-	80,300	0.0%
0012202 51400 OVERTIME	-	-	-	-	3,180	0.0%
0012202 52100 FICA	-	-	-	-	877	0.0%
0012202 52400 WORKERS' COMP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	84,357	0.0%
OPERATING EXPENSES						
0012202 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0012202 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	959	0.0%
0012202 54500 INSURANCE	-	-	-	-	1,842	0.0%
0012202 54620 R/M EQUIPMENT	-	-	-	-	1,000	0.0%
0012202 54630 R/M VEHICLES-LABOR	-	-	-	-	7,000	0.0%
0012202 54640 R/M VEHICLES-PARTS	-	-	-	-	7,500	0.0%
0012202 54700 PRINTING	-	-	-	-	500	0.0%
0012202 55200 OPERATING SUPPLIES	-	-	-	-	600	0.0%
0012202 55210 UNIFORMS	-	-	-	-	1,800	0.0%
0012202 55230 GAS/OIL	-	-	-	-	6,000	0.0%
TOTAL	-	-	-	-	27,201	0.0%
CAPITAL OUTLAY						
0012202 56400 EQUIPMENT	-	-	-	-	-	0.0%
0012202 56401 NON CAP EQUIP	-	-	-	-	2,930	0.0%
TOTAL	-	-	-	-	2,930	0.0%
BEACH RANGERS -0012202	-	-	-	-	114,488	0.0%
FIRE DEPARTMENT TOTAL	4,610,667	5,105,158	5,207,099	6,112,026	6,661,345	9.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	4,780	9,414	10,000	-	10,000	0.0%
0012400 53400 CONTRACTUAL	-	-	-	-	11,878	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	319	-	17,120	-	-	0.0%
0012400 55210 UNIFORMS	-	-	-	-	-	0.0%
0012400 55230 GAS/OIL	-	-	-	-	-	0.0%
0012400 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	5,099	9,414	27,120	-	21,878	0.0%
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)	5,099	9,414	27,120	-	21,878	0.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CODE ENFORCEMENT						
PERSONNEL						
0012420 51200 SALARIES	141,589	156,307	148,385	-	200,672	0.0%
0012420 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0012420 51400 OVERTIME	213	317	100	-	100	0.0%
0012420 52100 FICA	10,582	11,702	11,462	-	15,068	0.0%
0012420 52200 RETIREMENT	30,520	33,085	22,788	-	43,082	0.0%
0012420 52300 HEALTH INSUR	26,404	25,289	27,953	-	30,391	0.0%
0012420 52301 LIFE INSUR	790	884	624	-	746	0.0%
0012420 52400 WORKERS' COMP	1,448	1,642	1,642	-	-	0.0%
0012420 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	211,546	229,226	212,954	-	290,059	0.0%
OPERATING EXPENSES						
0012420 53400 CONTRACTUAL	5,125	6,956	15,980	-	63,520	0.0%
0012420 54000 TRAINING/TRAVEL	325	4,382	3,510	-	9,500	0.0%
0012420 54100 COMM - PHONE/FAX/ALARM	-	187	288	-	396	0.0%
0012420 54101 COMMUNICATIONS-CELLULAR	2,250	2,080	2,500	-	-	0.0%
0012420 54500 INSURANCE	1,154	1,154	1,154	-	5,142	0.0%
0012420 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
0012420 54630 R/M VEHICLES-LABOR	2,300	1,500	2,300	-	2,000	0.0%
0012420 54640 R/M VEHICLES-PARTS	332	426	2,000	-	2,000	0.0%
0012420 54700 PRINTING	414	184	1,500	-	1,500	0.0%
0012420 54930 COLLECTIONS/LITIGATION COSTS	-	600	600	-	600	0.0%
0012420 55100 OFFICE SUPPLIES	381	2,756	1,500	-	1,750	0.0%
0012420 55200 OPERATING SUPPLIES	3,145	2,565	3,710	-	3,375	0.0%
0012420 55210 UNIFORMS	847	900	1,975	-	1,200	0.0%
0012420 55230 GAS/OIL	2,141	2,691	2,000	-	2,700	0.0%
0012420 55400 BOOKS/SUBS/DUES	680	160	925	-	1,025	0.0%
TOTAL	19,094	26,542	39,942	-	94,708	0.0%
CAPITAL OUTLAY						
0012420 56400 EQUIPMENT	-	-	-	-	-	0.0%
0012420 56401 NON CAP EQUIP	-	2,035	1,000	-	1,000	0.0%
TOTAL	-	2,035	1,000	-	1,000	0.0%
CODE ENFORCEMENT DEPARTMENT TOTAL	230,641	257,803	253,896	-	385,767	0.0%
TOTAL PUBLIC SAFETY	10,686,409	11,252,889	11,945,671	12,754,783	13,804,281	8.2%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
STREETS DEPARTMENT						
PERSONNEL						
0014100 51200 SALARIES	514,605	409,548	419,282	500,168	528,598	5.7%
0014100 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0014100 51350 PART TIME SALARIES	1,448	-	-	-	-	0.0%
0014100 51400 OVERTIME	32,054	37,155	30,000	30,000	33,000	10.0%
0014100 52100 FICA	38,777	32,927	42,457	40,558	41,794	3.0%
0014100 52200 RETIREMENT	74,999	95,008	81,863	114,517	114,152	-0.3%
0014100 52300 HEALTH INSUR	97,888	87,890	147,670	159,170	105,490	-33.7%
0014100 52301 LIFE INSUR	2,355	2,202	2,545	2,589	1,796	-30.6%
0014100 52400 WORKERS' COMP	24,919	29,258	29,258	28,932	33,343	15.2%
TOTAL	787,044	693,988	753,075	875,934	858,173	-2.0%
OPERATING EXPENSES						
0014100 53100 PROFESSIONAL SERVICES	23,249	-	500	500	2,000	300.0%
0014100 53400 CONTRACTUAL	46,116	30,809	52,560	38,060	58,054	52.5%
0014100 54000 TRAINING/TRAVEL	2,197	7,656	16,910	19,000	15,750	-17.1%
0014100 54100 COMM - PHONE/FAX/ALARM	-	175	288	288	132	-54.2%
0014100 54101 COMMUNICATIONS-CELLULAR	2,573	1,942	2,900	2,900	2,900	0.0%
0014100 54300 UTILITIES ELECTRIC	350,782	338,787	389,351	394,403	421,000	6.7%
0014100 54310 UTILITIES-WATER & WASTEWATER	2,488	2,368	2,700	2,700	2,700	0.0%
0014100 54400 RENTALS/LEASES	4,000	4,592	5,000	5,000	5,000	0.0%
0014100 54500 INSURANCE	12,614	12,614	12,614	16,653	28,932	73.7%
0014100 54610 R/M BLDG & GROUNDS	425	335	500	6,000	5,000	-16.7%
0014100 54611 R/M FACILITIES	15,985	9,007	10,000	10,000	7,500	-25.0%
0014100 54612 R/M STREETS	30,087	29,809	30,000	40,000	120,000	200.0%
0014100 54620 R/M EQUIPMENT	865	6,682	3,000	3,000	2,000	-33.3%
0014100 54630 R/M VEHICLES-LABOR	48,000	50,000	50,000	60,000	60,000	0.0%
0014100 54640 R/M VEHICLES-PARTS	83,968	71,576	85,000	80,000	80,000	0.0%
0014100 54941 SIGNAGE COSTS	19,310	21,396	37,024	40,524	40,000	-1.3%
0014100 55100 OFFICE SUPPLIES	323	399	550	400	200	-50.0%
0014100 55200 OPERATING SUPPLIES	20,861	18,062	32,365	29,130	28,630	-1.7%
0014100 55210 UNIFORMS	6,076	5,925	7,200	6,000	9,750	62.5%
0014100 55220 JANITORIAL SUPPLIES	376	233	500	250	250	0.0%
0014100 55230 GAS/OIL	38,269	65,709	45,000	70,000	75,000	7.1%
0014100 55240 CHEMICALS	7,662	6,925	7,000	7,500	5,000	-33.3%
0014100 55300 ROAD MATERIALS	29,158	22,235	40,000	40,000	-	-100.0%
0014100 55400 BOOKS/SUBS/DUES	100	308	650	1,000	250	-75.0%
TOTAL	745,486	707,542	831,612	873,308	970,048	11.1%
CAPITAL OUTLAY						
0014100 56200 BUILDING	27,283	-	-	-	-	0.0%
0014100 56300 IMPROVEMENTS	-	4,040	3,000	-	15,000	0.0%
0014100 56400 EQUIPMENT	46,426	23,853	12,000	142,000	45,000	-68.3%
0014100 56401 NON CAP EQUIP	7,110	2,275	7,500	7,500	12,000	60.0%
TOTAL	80,819	30,168	22,500	149,500	72,000	-51.8%
STREETS DEPARTMENT TOTAL	1,613,348	1,431,699	1,607,187	1,898,742	1,900,221	0.1%
TOTAL TRANSPORTATION	1,613,348	1,431,699	1,607,187	1,898,742	1,900,221	0.1%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
DOWNTOWN DISTRICT						
OPERATING EXPENSES						
0015200 53400 CONTRACTUAL	-	13,402	6,000	29,300	29,300	0.0%
0015200 54300 UTILITIES ELECTRIC	18,760	20,343	28,000	28,000	28,000	0.0%
0015200 54310 UTILITIES-WATER & WASTEWATER	14,509	14,173	18,000	18,000	18,000	0.0%
0015200 54500 INSURANCE	3,830	3,830	3,830	5,057	13,454	166.0%
0015200 54610 R/M BLDG & GROUNDS	16,809	10,219	22,000	15,000	15,000	0.0%
0015200 54611 R/M FACILITIES	5,891	2,971	10,500	25,808	26,000	0.7%
0015200 54620 R/M EQUIPMENT	3,144	71	11,700	4,000	4,000	0.0%
0015200 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0015200 55200 OPERATING SUPPLIES	6,527	6,252	12,000	25,500	25,500	0.0%
0015200 55220 JANITORIAL SUPPLIES	3,990	4,172	4,000	7,000	7,000	0.0%
TOTAL	73,461	75,432	116,030	157,665	166,254	5.4%
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	89,621	75,432	116,030	157,665	166,254	5.4%
TOTAL ECONOMIC ENVIRONMENT	89,621	75,432	116,030	157,665	166,254	5.4%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OTHER SERVICES						
OPERATING EXPENSES						
0015640 55600 AGED / POOR SERVICES	26,486	21,025	30,000	30,000	30,000	0.0%
0015640 55601 NON PROFIT COUNCIL ON AGING	180,000	50,000	50,000	50,000	50,000	0.0%
0015640 55602 NON PROFIT EPISCOPAL	-	-	-	-	-	0.0%
0015640 55603 NON PROFIT BOYS AND GIRLS CLUB	-	-	-	-	-	0.0%
0015640 55604 NON PROFIT BARNABAS	90,000	30,000	30,000	30,000	30,000	0.0%
0015640 55605 NON PROFIT MICAH'S PL	20,000	5,000	5,000	5,000	5,000	0.0%
0015640 55606 NON PROFIT NASSAU MENTAL HEALTH	50,000	15,000	15,000	15,000	15,000	0.0%
0015640 55607 NON PROFIT FAMILY SUPPORT SVCS	-	-	-	-	-	0.0%
0015640 55608 NON PROFIT AMERICA'S YOUTH	3,000	-	-	-	-	0.0%
0015640 55610 NON PROFIT SALVATION ARMY	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	-	-	-	-	-	0.0%
0015640 55620 NON PROFIT GRANT FUNDING	-	-	-	-	-	0.0%
TOTAL	399,486	121,025	130,000	130,000	130,000	0.0%
OTHER SERVICES TOTAL	399,486	121,025	130,000	130,000	130,000	0.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
LIBRARY						
OPERATING EXPENSES						
0017100 53400 CONTRACTUAL	600	600	1,750	1,250	1,250	0.0%
0017100 54500 INSURANCE	22,091	22,091	22,091	29,165	9,132	-68.7%
0017100 54610 R/M BLDG & GROUNDS	172	19	250	250	250	0.0%
0017100 54611 R/M FACILITIES	1,272	14,439	15,500	27,100	10,000	-63.1%
0017100 56400 MACH/EQUIPMENT	-	-	-	-	26,000	0.0%
TOTAL	24,136	37,149	39,591	57,765	46,632	-19.3%
LIBRARY TOTAL	24,136	37,149	39,591	57,765	46,632	-19.3%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
RECREATION DEPARTMENT						
PERSONNEL						
0017200 51200 SALARIES	414,336	354,400	383,523	335,195	1,405,658	319.4%
0017200 51300 SEASONAL/TEMPORARY	23	-	-	-	157,188	0.0%
0017200 51350 PART TIME SALARIES	118,266	115,720	155,056	175,720	778,339	342.9%
0017200 51400 OVERTIME	2,906	4,013	4,000	4,000	21,100	427.5%
0017200 52100 FICA	39,607	35,044	51,184	42,471	188,707	344.3%
0017200 52200 RETIREMENT	88,219	74,774	82,031	72,402	290,107	300.7%
0017200 52300 HEALTH INSUR	67,264	52,449	68,855	102,843	213,010	107.1%
0017200 52301 LIFE INSUR	2,106	1,927	2,124	2,307	4,312	86.9%
0017200 52400 WORKERS' COMP	8,502	9,641	9,641	9,704	35,534	266.2%
0017200 52500 UNEMPLOYMENT	2,525	-	-	-	-	0.0%
TOTAL	743,753	647,970	756,414	744,642	3,093,955	315.5%
OPERATING EXPENSES						
0017200 53100 PROFESSIONAL SERVICES	502	12,799	2,360	-	600	0.0%
0017200 53400 CONTRACTUAL	17,027	38,421	26,225	32,146	211,624	558.3%
0017200 53910 HOUSING ALLOWANCE	-	-	-	-	-	0.0%
0017200 54000 TRAINING/TRAVEL	6,584	2,594	10,875	6,200	15,875	156.0%
0017200 54100 COMM - PHONE/FAX/ALARM	1,296	1,414	2,064	2,448	3,996	63.2%
0017200 54101 COMMUNICATIONS-CELLULAR	1,150	1,556	2,000	2,100	6,350	202.4%
0017200 54103 COMMUNICATIONS-INTERNET	2,631	2,784	3,200	3,600	10,200	183.3%
0017200 54200 POSTAGE	-	-	-	-	-	0.0%
0017200 54300 UTILITIES ELECTRIC	42,385	49,645	67,000	67,000	224,000	234.3%
0017200 54310 UTILITIES-WATER & WASTEWATER	12,011	10,332	11,000	11,000	68,000	518.2%
0017200 54320 UTILITIES-PROPANE OTHER	-	-	-	-	16,000	0.0%
0017200 54400 RENTALS/LEASES	1,260	1,860	2,275	2,275	23,675	940.7%
0017200 54500 INSURANCE	25,391	25,391	25,391	33,521	98,489	193.8%
0017200 54610 R/M BLDG & GROUNDS	10,183	9,510	9,450	6,000	239,700	3895.0%
0017200 54611 R/M FACILITIES	33,801	13,001	16,600	17,500	159,500	811.4%
0017200 54620 R/M EQUIPMENT	4,812	2,021	5,600	8,750	57,250	554.3%
0017200 54630 R/M VEHICLES-LABOR	11,000	10,000	10,000	12,000	34,000	183.3%
0017200 54640 R/M VEHICLES-PARTS	9,255	8,522	15,000	12,000	31,000	158.3%
0017200 54700 PRINTING	-	-	-	-	-	0.0%
0017200 54800 PROMOTIONAL	867	1,730	2,500	2,500	32,500	1200.0%
0017200 54901 SPECIAL EVENTS	1,652	1,912	5,000	5,000	5,000	0.0%
0017200 54970 PROGRAM COSTS	215,915	217,606	313,000	313,000	421,000	34.5%
0017200 55100 OFFICE SUPPLIES	1,497	1,527	2,500	2,500	3,875	55.0%
0017200 55200 OPERATING SUPPLIES	28,961	17,390	20,015	15,560	111,750	618.2%
0017200 55210 UNIFORMS	1,259	511	2,700	1,000	18,400	1740.0%
0017200 55220 JANITORIAL SUPPLIES	4,649	5,367	5,200	5,200	19,650	277.9%
0017200 55230 GAS/OIL	9,019	9,675	12,000	15,000	39,000	160.0%
0017200 55240 CHEMICALS	-	-	-	-	-	0.0%
0017200 55400 BOOKS/SUBS/DUES	4,443	2,811	3,110	3,550	5,175	45.8%
TOTAL	447,547	448,378	575,065	579,850	1,856,609	220.2%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CAPITAL OUTLAY						
0017200 56200 BUILDING	-	-	-	-	-	0.0%
0017200 56300 IMPROVEMENTS	-	9,499	9,500	19,000	61,000	221.1%
0017200 56400 EQUIPMENT	29,733	-	12,000	9,100	86,000	845.1%
0017200 56401 NON CAP EQUIP	650	1,611	-	-	32,100	0.0%
TOTAL	30,383	11,110	21,500	28,100	179,100	537.4%
RECREATION DEPARTMENT TOTAL	1,221,683	1,107,458	1,352,979	1,352,592	5,129,664	279.2%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PARKS DEPARTMENT						
PERSONNEL						
0017210 51200 SALARIES	372,383	405,075	420,514	549,293	-	-100.0%
0017210 51300 SEASONAL/TEMPORARY	-	-	14,000	-	-	0.0%
0017210 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0017210 51400 OVERTIME	5,469	7,129	5,000	10,000	-	-100.0%
0017210 52100 FICA	28,023	30,551	33,511	42,785	-	-100.0%
0017210 52200 RETIREMENT	81,235	87,457	89,221	118,666	-	-100.0%
0017210 52300 HEALTH INSUR	93,788	80,643	120,497	110,873	-	-100.0%
0017210 52301 LIFE INSUR	2,056	2,165	2,424	2,366	-	-100.0%
0017210 52400 WORKERS' COMP	7,494	8,498	8,498	13,426	-	-100.0%
TOTAL	590,449	621,518	693,665	847,409	-	-100.0%
OPERATING EXPENSES						
0017210 53100 PROFESSIONAL SERVICES	-	-	500	-	-	0.0%
0017210 53400 CONTRACTUAL	17,999	74,087	95,780	132,150	-	-100.0%
0017210 54000 TRAINING/TRAVEL	987	4,890	4,000	9,250	-	-100.0%
0017210 54101 COMMUNICATIONS-CELLULAR	1,744	1,740	3,300	3,300	-	-100.0%
0017210 54300 UTILITIES ELECTRIC	57,536	64,082	84,000	84,000	-	-100.0%
0017210 54310 UTILITIES-WATER & WASTEWATER	27,707	32,683	35,000	35,000	-	-100.0%
0017210 54400 RENTALS/LEASES	-	-	5,000	5,000	-	-100.0%
0017210 54500 INSURANCE	35,316	35,316	35,316	46,623	-	-100.0%
0017210 54610 R/M BLDG & GROUNDS	101,698	212,804	212,900	196,200	-	-100.0%
0017210 54611 R/M FACILITIES	39,878	15,406	16,000	42,500	-	-100.0%
0017210 54620 R/M EQUIPMENT	22,521	22,212	33,100	11,000	-	-100.0%
0017210 54630 R/M VEHICLES-LABOR	22,000	20,000	20,000	22,000	-	-100.0%
0017210 54640 R/M VEHICLES-PARTS	9,848	12,083	20,000	20,000	-	-100.0%
0017210 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0017210 54900 MISC EXPENSE	2,630	1,838	5,000	-	-	0.0%
0017210 55100 OFFICE SUPPLIES	226	145	400	400	-	-100.0%
0017210 55200 OPERATING SUPPLIES	17,469	38,293	22,100	29,300	-	-100.0%
0017210 55210 UNIFORMS	7,386	5,851	7,150	6,600	-	-100.0%
0017210 55220 JANITORIAL SUPPLIES	10,654	13,110	8,000	8,000	-	-100.0%
0017210 55230 GAS/OIL	15,860	24,591	20,000	30,000	-	-100.0%
0017210 55240 CHEMICALS	33,457	20,310	30,000	30,000	-	-100.0%
0017210 55400 BOOKS/SUBS/DUES	-	103	160	-	-	0.0%
TOTAL	424,918	599,544	657,706	711,323	-	-100.0%
CAPITAL OUTLAY						
0017210 56200 BUILDING	-	-	-	-	-	0.0%
0017210 56300 IMPROVEMENTS	12,406	-	-	-	-	0.0%
0017210 56400 EQUIPMENT	34,875	30,380	101,500	150,704	-	-100.0%
0017210 56401 NON CAP EQUIP	2,148	-	-	17,200	-	-100.0%
TOTAL	49,429	30,380	101,500	167,904	-	-100.0%
PARKS DEPARTMENT TOTAL	1,064,795	1,251,442	1,452,871	1,726,636	-	-100.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PECK CENTER						
PERSONNEL						
0017220 51200 SALARIES	27,978	31,142	28,912	108,630	-	-100.0%
0017220 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0017220 51350 PART TIME SALARIES	21,428	23,481	42,573	50,591	-	-100.0%
0017220 51400 OVERTIME	71	14	100	100	-	-100.0%
0017220 52100 FICA	3,815	4,194	5,716	13,433	-	-100.0%
0017220 52200 RETIREMENT	6,031	6,601	6,083	23,464	-	-100.0%
0017220 52300 HEALTH INSUR	-	8,409	-	9,616	-	-100.0%
0017220 52301 LIFE INSUR	158	181	168	191	-	-100.0%
0017220 52400 WORKERS' COMP	2,115	2,398	2,398	1,856	-	-100.0%
0017220 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	61,596	76,421	85,950	207,881	-	-100.0%
OPERATING EXPENSES						
0017220 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017220 53400 CONTRACTUAL	21,842	34,974	50,175	51,225	-	-100.0%
0017220 54000 TRAINING/TRAVEL	925	(500)	1,000	1,000	-	-100.0%
0017220 54100 COMM - PHONE/FAX/ALARM	777	848	900	1,116	-	-100.0%
0017220 54101 COMMUNICATIONS-CELLULAR	-	127	800	200	-	-100.0%
0017220 54103 COMMUNICATIONS-INTERNET	2,864	2,739	3,000	3,300	-	-100.0%
0017220 54300 UTILITIES ELECTRIC	36,327	42,567	46,000	46,000	-	-100.0%
0017220 54310 UTILITIES-WATER & WASTEWATER	13,580	15,130	16,000	16,000	-	-100.0%
0017220 54320 UTILITIES-PROPANE/OTHER	-	-	-	-	-	0.0%
0017220 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
0017220 54500 INSURANCE	19,201	19,201	19,201	25,349	-	-100.0%
0017220 54610 R/M BLDG & GROUNDS	1,039	236	1,500	14,500	-	-100.0%
0017220 54611 R/M FACILITIES	61,535	48,394	77,200	32,500	-	-100.0%
0017220 54620 R/M EQUIPMENT	6,055	3,859	5,000	4,000	-	-100.0%
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	7,549	9,326	28,000	21,000	-	-100.0%
0017220 55100 OFFICE SUPPLIES	132	52	150	150	-	-100.0%
0017220 55200 OPERATING SUPPLIES	11,376	9,527	4,890	13,565	-	-100.0%
0017220 55210 UNIFORMS	388	272	600	400	-	-100.0%
0017220 55220 JANITORIAL SUPPLIES	2,731	3,828	4,100	4,100	-	-100.0%
0017220 55230 GAS/OIL	-	-	-	-	-	0.0%
0017220 55400 BOOKS/SUBS/DUES	285	207	400	400	-	-100.0%
TOTAL	186,607	190,788	258,916	234,805	-	-100.0%
CAPITAL OUTLAY						
0017220 56400 EQUIPMENT	-	-	-	-	-	0.0%
0017220 56401 NON CAP EQUIP	1,950	2,000	-	-	-	0.0%
TOTAL	1,950	2,000	-	-	-	0.0%
PECK CENTER TOTAL	250,152	269,209	344,866	442,686	-	-100.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
MLK CENTER						
PERSONNEL						
0017225 51200 SALARIES	45,969	48,265	47,448	52,949	-	-100.0%
0017225 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0017225 51350 PART TIME SALARIES	26,069	8,073	50,145	52,088	-	-100.0%
0017225 51400 OVERTIME	311	-	-	-	-	0.0%
0017225 52100 FICA	5,252	3,994	7,466	8,035	-	-100.0%
0017225 52200 RETIREMENT	-	-	-	-	-	0.0%
0017225 52300 HEALTH INSUR	12,364	12,295	12,365	14,058	-	-100.0%
0017225 52301 LIFE INSUR	259	275	264	293	-	-100.0%
0017225 52400 WORKERS' COMP	1,991	2,258	2,258	1,826	-	-100.0%
0017225 52500 UNEMPLOYMENT	5,542	(140)	-	-	-	0.0%
TOTAL	97,757	75,019	119,946	129,249	-	-100.0%
OPERATING EXPENSES						
0017225 53100 PROFESSIONAL SERVICES	-	100	100	-	-	0.0%
0017225 53400 CONTRACTUAL	3,983	3,701	3,175	6,075	-	-100.0%
0017225 54000 TRAINING/TRAVEL	-	-	400	400	-	-100.0%
0017225 54100 COMM - PHONE/FAX/ALARM	-	-	216	216	-	-100.0%
0017225 54101 COMMUNICATIONS-CELLULAR	-	-	50	-	-	0.0%
0017225 54103 COMMUNICATIONS-INTERNET	2,673	2,988	3,000	3,300	-	-100.0%
0017225 54300 UTILITIES ELECTRIC	22,056	23,958	27,000	27,000	-	-100.0%
0017225 54310 UTILITIES-WATER & WASTEWATER	6,431	6,085	6,000	6,000	-	-100.0%
0017225 54400 RENTALS/LEASES	1,080	1,080	1,400	1,400	-	-100.0%
0017225 54500 INSURANCE	6,433	6,433	6,433	8,493	-	-100.0%
0017225 54610 R/M BLDG & GROUNDS	654	154	11,650	18,000	-	-100.0%
0017225 54611 R/M FACILITIES	9,068	6,980	9,000	18,500	-	-100.0%
0017225 54620 R/M EQUIPMENT	-	-	2,500	2,500	-	-100.0%
0017225 54970 PROGRAM COSTS	2,199	2,067	15,000	15,000	-	-100.0%
0017225 55100 OFFICE SUPPLIES	184	128	275	275	-	-100.0%
0017225 55200 OPERATING SUPPLIES	3,659	8,826	4,565	7,930	-	-100.0%
0017225 55210 UNIFORMS	132	-	700	700	-	-100.0%
0017225 55220 JANITORIAL SUPPLIES	1,922	1,764	1,750	1,750	-	-100.0%
0017225 55230 GAS/OIL	-	-	-	-	-	0.0%
0017225 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	60,473	64,264	93,214	117,539	-	-100.0%
CAPITAL OUTLAY						
0017225 56200 BUILDING	-	-	-	-	-	0.0%
0017225 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0017225 56400 EQUIPMENT	-	-	-	-	-	0.0%
0017225 56401 NON CAP EQUIP	-	-	3,080	-	-	0.0%
TOTAL	-	-	3,080	-	-	0.0%
MLK CENTER TOTAL	158,230	139,283	216,240	246,788	-	-100.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
YOUTH PROGRAMS						
PERSONNEL						
0017230 51200 SALARIES	113,879	113,440	118,636	97,100	-	-100.0%
0017230 51210 WC REIMB	-	-	-	-	-	0.0%
0017230 51300 SEASONAL/TEMPORARY	12,786	28,398	31,200	43,200	-	-100.0%
0017230 51350 PART TIME SALARIES	40,644	58,886	55,910	69,451	-	-100.0%
0017230 51400 OVERTIME	1,020	422	100	1,000	-	-100.0%
0017230 52100 FICA	12,163	15,032	15,743	16,120	-	-100.0%
0017230 52200 RETIREMENT	24,573	23,969	24,971	20,460	-	-100.0%
0017230 52300 HEALTH INSUR	29,948	18,415	29,948	34,886	-	-100.0%
0017230 52301 LIFE INSUR	654	644	684	741	-	-100.0%
0017230 52400 WORKERS' COMP	4,191	4,752	4,752	5,447	-	-100.0%
TOTAL	239,859	263,957	281,944	288,405	-	-100.0%
OPERATING EXPENSES						
0017230 53100 PROFESSIONAL SERVICES	-	814	1,900	600	-	-100.0%
0017230 53400 CONTRACTUAL	129	-	-	4,600	-	-100.0%
0017230 54610 R/M BLDG & GROUNDS	-	-	500	-	-	0.0%
0017230 54000 TRAINING/TRAVEL	126	460	1,950	725	-	-100.0%
0017230 54100 COMM - PHONE/FAX/ALARM	-	-	288	288	-	-100.0%
0017230 54101 COMMUNICATIONS-CELLULAR	600	617	750	750	-	-100.0%
0017230 54500 INSURANCE	8,370	8,370	8,370	11,051	-	-100.0%
0017230 54970 PROGRAM COSTS	11,842	11,739	15,000	15,000	-	-100.0%
0017230 55100 OFFICE SUPPLIES	119	90	300	300	-	-100.0%
0017230 55200 OPERATING SUPPLIES	7,943	6,622	14,665	35,165	-	-100.0%
0017230 55210 UNIFORMS	821	1,140	1,800	2,400	-	-100.0%
0017230 55220 JANITORIAL SUPPLIES	310	216	600	600	-	-100.0%
0017230 55230 GAS/OIL	-	-	-	-	-	0.0%
0017230 55400 BOOKS/SUBS/DUES	621	238	625	625	-	-100.0%
TOTAL	30,880	30,305	46,748	72,104	-	-100.0%
CAPITAL OUTLAY						
0017230 56200 BUILDING	-	-	-	-	-	0.0%
0017230 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0017230 56400 EQUIPMENT	-	-	-	-	-	0.0%
0017230 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
YOUTH PROGRAMS TOTAL	270,739	294,262	328,692	360,509	-	-100.0%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
AQUATICS						
PERSONNEL						
0017240 51200 SALARIES	36,657	41,796	37,059	50,707	-	-100.0%
0017240 51210 WORKERS COMP REIMB	-	-	-	-	-	0.0%
0017240 51300 SEASONAL/TEMPORARY	20,651	22,965	27,500	27,500	-	-100.0%
0017240 51350 PART TIME SALARIES	92,998	123,028	126,796	213,693	-	-100.0%
0017240 51400 OVERTIME	5,431	6,970	4,000	6,000	-	-100.0%
0017240 52100 FICA	11,522	14,499	16,605	22,790	-	-100.0%
0017240 52200 RETIREMENT	7,802	8,803	7,873	10,952	-	-100.0%
0017240 52300 HEALTH INSUR	13,203	11,942	13,203	13,655	-	-100.0%
0017240 52301 LIFE INSUR	209	214	228	227	-	-100.0%
0017240 52400 WORKERS' COMP	4,765	5,403	5,403	6,986	-	-100.0%
0017240 52500 UNEMPLOYMENT	123	-	-	-	-	0.0%
TOTAL	193,361	235,620	238,667	352,510	-	-100.0%
OPERATING EXPENSES						
0017240 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017240 53400 CONTRACTUAL	144	125	390	3,390	-	-100.0%
0017240 54000 TRAINING/TRAVEL	120	748	2,100	2,100	-	-100.0%
0017240 54100 COMM - PHONE/FAX/ALARM	-	-	144	144	-	-100.0%
0017240 54101 COMMUNICATIONS-CELLULAR	-	-	100	-	-	0.0%
0017240 54320 UTILITIES-PROPANE/OTHER	13,303	10,387	12,500	16,000	-	-100.0%
0017240 54500 INSURANCE	4,951	4,951	4,951	6,537	-	-100.0%
0017240 54610 R/M BLDG & GROUNDS	256	1,852	2,500	10,000	-	-100.0%
0017240 54611 R/M FACILITIES	595	5,655	10,000	2,500	-	-100.0%
0017240 54620 R/M EQUIPMENT	20,394	8,028	13,500	6,000	-	-100.0%
0017240 54970 PROGRAM COSTS	54,838	66,338	86,350	58,000	-	-100.0%
0017240 55100 OFFICE SUPPLIES	175	113	250	250	-	-100.0%
0017240 55200 OPERATING SUPPLIES	9,093	12,200	8,565	13,565	-	-100.0%
0017240 55210 UNIFORMS	1,142	1,491	3,000	3,000	-	-100.0%
0017240 55230 GAS/OIL	-	-	-	-	-	0.0%
0017240 55240 CHEMICALS	10,190	14,027	15,000	15,000	-	-100.0%
0017240 55400 BOOKS/SUBS/DUES	492	305	350	350	-	-100.0%
TOTAL	115,692	126,219	159,700	136,836	-	-100.0%
CAPITAL OUTLAY						
0017240 56200 BUILDING	-	-	-	-	-	0.0%
0017240 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0017240 56400 EQUIPMENT	5,583	14,600	8,000	43,000	-	-100.0%
0017240 56401 NON CAP EQUIP	-	7,176	7,500	14,900	-	-100.0%
TOTAL	5,583	21,776	15,500	57,900	-	-100.0%
AQUATICS DEPARTMENT TOTAL	314,636	383,614	413,867	547,246	-	-100.0%
TOTAL RECREATION	3,280,236	3,445,269	4,109,515	4,676,457	5,129,664	9.7%
TOTAL CULTURE AND RECREATION	3,304,371	3,482,418	4,149,106	4,734,222	5,176,296	9.3%
TOTAL GENERAL FUND EXPENDITURES	21,263,151	21,603,439	23,455,683	26,066,932	28,165,427	8.1%

001 GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
TRANSFERS OUT TO OTHER FUNDS						
0018100 59126 TRANSFER TO SPECIAL REV	30,000	-	-	-	-	0.0%
0018100 59135 TRANSFER TO LAND CONSERVATION	-	-	-	-	-	0.0%
0018100 59140 TRANSFER TO BUILDING FUND	-	-	-	-	-	0.0%
0018100 59170 TRANSFER TO CEMETERY	31,300	96,300	96,300	-	-	0.0%
0018100 59220 TRANSFER TO GO DS	426,841	-	-	-	-	0.0%
0018100 59300 TRANSFER TO CAP IMP	1,739,324	2,887,708	2,887,708	4,009,603	3,219,126	-19.7%
0018100 59310 TRANSFER TO CAPITAL EXPANSION	-	52,736	52,736	-	-	0.0%
0018100 59315 TRANSFER TO ARPA CAPITAL	-	6,595,742	-	-	-	0.0%
0018100 59410 TRANSFER TO GOLF	220,000	100,000	100,000	135,000	250,000	85.2%
0018100 59420 TRANSFER TO AIRPORT	-	275,000	275,000	297,420	296,779	-0.2%
0018100 59440 TRANSFER TO SANITATION	-	60,000	60,000	40,000	40,000	0.0%
0018100 59470 TRANSFER TO STORMWATER	-	-	-	-	-	0.0%
0018100 59480 TRANSFER TO MARINA	300,000	925,980	855,980	726,101	686,660	-5.4%
0018100 59500 TRANSFER TO ECONOMIC DEV	-	-	-	-	-	0.0%
0018100 59510 TRANSFER TO FLEET	-	-	-	-	-	0.0%
TOTAL TRANSFERS OUT TO OTHER FUNDS	2,747,465	10,993,466	4,327,724	5,208,124	4,492,565	-13.7%
CONTINGENCIES						
0018200 59900 CONTINGENCY	-	-	400,000	14,814	254,196	1615.9%
TOTAL CONTINGENCIES	-	-	400,000	14,814	254,196	1615.9%
RESERVES						
0018300 59990 RESERVE	9,085,574	9,876,073	5,109,227	5,329,453	5,633,085	5.7%
0018301 59992 RESERVE RESTRICTED FOR BUILDING	-	-	-	-	-	0.0%
TOTAL RESERVES	9,085,574	9,876,073	5,109,227	5,329,453	5,633,085	5.7%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	33,096,190	42,472,978	33,292,634	36,619,323	38,545,273	5.3%

Special Revenue

100 LAW ENFORCEMENT TRUST FUND (LETF)

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
100 35110 FINES/FORFEITURES	-	-	140	-	-	0.0%
100 35120 POLICE EDUCATION	-	-	-	-	-	0.0%
TOTAL	-	-	140	-	-	0.0%
OTHER REVENUES						
100 36110 INTEREST	22	23	26	22	25	13.6%
100 36990 OTHER REVENUE	-	-	-	-	-	0.0%
100 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
TOTAL	22	23	26	22	25	13.6%
CASH BALANCE FORWARD						
100 38910 CASH BALANCE FORWARD	2,759	2,781	2,785	2,803	3,522	25.7%
TOTAL REVENUE AND CASH BALANCES	2,781	2,804	2,951	2,825	3,547	25.6%
OPERATING EXPENSES						
100 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
100 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CAPITAL OUTLAY						
100 56200 BUILDING	-	-	-	-	-	0.0%
100 56400 EQUIPMENT	-	-	-	-	-	0.0%
100 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	-	-	-	-	-	0.0%
100 59990 RESERVE	2,781	2,804	2,951	2,825	3,547	25.6%
TOTAL EXPENDITURES AND RESERVES	2,781	2,804	2,951	2,825	3,547	25.6%

110 FEDERAL FORFEITURE FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	6,815	42,675	2,500	2,500	2,500	0.0%
TOTAL	6,815	42,675	2,500	2,500	2,500	0.0%
OTHER REVENUES						
110 36110 INTEREST	563	351	500	300	300	0.0%
110 36990 OTHER REVENUE	-	-	-	-	-	0.0%
110 36992 GAIN ON SALE OF ASSET	23,975	6,501	-	-	-	0.0%
TOTAL	24,538	6,852	500	300	300	0.0%
CASH BALANCE FORWARD						
110 38910 CASH BALANCE FORWARD	68,174	28,445	18,445	45,221	51,355	13.6%
TOTAL REVENUE AND CASH BALANCES	99,527	77,972	21,445	48,021	54,155	12.8%
OPERATING EXPENSES						
110 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
110 54900 MISC EXPENSE	-	-	-	-	-	0.0%
110 55200 OPERATING SUPPLIES	3,780	9,417	10,000	10,000	15,000	50.0%
110 55210 UNIFORMS	-	-	-	-	-	0.0%
TOTAL	3,780	9,417	10,000	10,000	15,000	50.0%
CAPITAL OUTLAY						
110 56400 EQUIPMENT	63,850	-	-	15,000	-	-100.0%
110 56401 NON CAP EQUIP	3,452	-	-	5,000	-	-100.0%
TOTAL	67,302	-	-	20,000	-	-100.0%
TOTAL EXPENDITURES	71,082	9,417	10,000	30,000	15,000	-50.0%
110 59990 RESERVE	28,445	68,555	11,445	18,021	39,155	117.3%
TOTAL EXPENDITURES AND RESERVES	99,527	77,972	21,445	48,021	54,155	12.8%

125 TREE TRUST FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
125 32219 TREE TRUST FUND RESERVE	179,168	161,150	130,000	130,000	130,000	0.0%
125 36110 INTEREST	2,694	3,492	1,400	1,400	5,000	257.1%
TOTAL	181,862	164,642	131,400	131,400	135,000	2.7%
TRANSFERS IN						
125 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
125 38910 CASH BALANCE FORWARD	280,036	389,834	283,696	229,260	255,141	11.3%
TOTAL	280,036	389,834	283,696	229,260	255,141	11.3%
TOTAL REVENUE AND CASH BALANCES	461,898	554,476	415,096	360,660	390,141	8.2%
OPERATING EXPENSES						
125 51200 SALARIES	10,581	17,032	15,675	18,776	24,255	29.2%
125 52100 FICA	726	1,172	1,288	1,308	1,716	31.2%
125 52200 RETIREMENT	2,277	3,587	3,541	3,769	5,195	37.8%
125 52300 HEALTH INSUR	3,535	4,292	6,321	6,828	4,724	-30.8%
125 52301 LIFE INSUR	74	93	96	96	89	-7.3%
125 52400 WORKERS' COMP	256	290	290	448	586	30.8%
125 53100 PROFESSIONAL SERVICES	350	-	53,500	103,500	114,100	10.2%
125 54970 PROGRAM COSTS	43,272	43,636	132,200	118,700	162,000	36.5%
125 55200 OPERATING SUPPLIES	10,993	6,597	63,750	63,750	66,750	4.7%
TOTAL	72,064	76,698	276,661	317,175	379,415	19.6%
CAPITAL OUTLAY						
125 56400 EQUIPMENT	-	3,465	15,000	15,000	-	-100.0%
TOTAL	-	3,465	15,000	15,000	-	-100.0%
125 59990 RESERVE	389,834	474,313	123,435	28,485	10,726	-62.3%
TOTAL EXPENDITURES AND RESERVES	461,898	554,476	415,096	360,660	390,141	8.2%

126 HDC TRUST FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
126 32924 HDC APPLICATION FEE	17,550	13,140	12,000	12,000	11,000	-8.3%
126 32931 HDC VARIANCE	850	7,500	1,700	1,700	1,700	0.0%
126 32934 CHANGE OF USE	-	-	-	-	-	0.0%
126 36110 INTEREST	748	663	-	-	-	0.0%
126 36999 HDC TRUST FUND	-	469	-	-	-	0.0%
TOTAL	19,148	21,772	13,700	13,700	12,700	-7.3%
TRANSFERS IN						
126 38101 FROM GENERAL FUND	30,000	-	-	-	-	0.0%
TOTAL	30,000	-	-	-	-	0.0%
CASH BALANCE FORWARD						
126 38910 CASH BALANCE FORWARD	56,332	74,710	64,771	32,485	70,946	118.4%
TOTAL	56,332	74,710	64,771	32,485	70,946	118.4%
TOTAL REVENUE AND CASH BALANCES	105,480	96,482	78,471	46,185	83,646	81.1%
OPERATING EXPENSES						
126 53100 PROFESSIONAL SERVICES	-	-	36,500	1,500	2,000	33.3%
126 54970 PROGRAM COSTS	30,770	6,086	7,100	32,750	57,000	74.0%
TOTAL	30,770	6,086	43,600	34,250	59,000	72.3%
126 59990 RESERVE	74,710	90,396	34,871	11,935	24,646	106.5%
TOTAL EXPENDITURES AND RESERVES	105,480	96,482	78,471	46,185	83,646	81.1%
	-	-	-	-	-	

130 CDBG ECONOMIC DEVELOPMENT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
130 33110 CDBG FEDERAL GRANT	64,754	-	-	-	-	0.0%
TOTAL	64,754	-	-	-	-	0.0%
OTHER REVENUES						
130 36110 INTEREST	198	801	500	500	500	0.0%
TOTAL	198	801	500	500	500	0.0%
CASH BALANCE FORWARD						
130 38910 CASH BALANCE FORWARD	40,411	105,363	6,733	-	106,914	0.0%
TOTAL	40,411	105,363	6,733	-	106,914	0.0%
TOTAL REVENUE AND CASH BALANCES	105,363	106,164	7,233	500	107,414	21382.8%
EXPENDITURES						
130 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
130 56300 IMPROVEMENTS	-	-	7,233	106,113	107,414	1.2%
TOTAL	-	-	7,233	106,113	107,414	1.2%
130 59990 RESERVE	105,363	106,164	-	(105,613)	-	-100.0%
TOTAL EXPENDITURES AND RESERVES	105,363	106,164	7,233	500	107,414	21382.8%

135 LAND CONSERVATION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
135 31110 PROPERTY TAXES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OTHER REVENUES						
135 36110 INTEREST	4,149	1,640	-	1,500	1,000	-33.3%
135 36601 DONATIONS/LAND CONSERVATION	4,350	-	-	-	-	0.0%
135 36800 CAPITAL CONTRIBUTION	197,837	-	-	-	-	0.0%
TOTAL	206,336	1,640	-	1,500	1,000	-33.3%
TRANSFERS IN						
135 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
135 38910 CASH BALANCE FORWARD	1,214,022	207,024	208,128	151,616	83,647	-44.8%
TOTAL	1,214,022	207,024	208,128	151,616	83,647	-44.8%
TOTAL REVENUE AND CASH BALANCES	1,420,358	208,664	208,128	153,116	84,647	-44.7%
EXPENDITURES						
135 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
135 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
135 54700 PRINTING	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CAPITAL OUTLAY						
135 56100 LAND	1,213,343	57,487	208,128	153,116	84,647	-44.7%
135 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
135 56400 EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	1,213,343	57,487	208,128	153,116	84,647	-44.7%
DEBT SERVICE						
135 57100 PRINCIPAL	-	-	-	-	-	0.0%
135 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
135 59990 RESERVE	207,015	151,177	-	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	1,420,358	208,664	208,128	153,116	84,647	-44.7%

140 BUILDING FEES FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	811,648	907,783	577,610	577,610	600,000	3.9%
140 32202 BUILDING PERMIT-CONSTRUCTION	338,016	53,452	229,048	229,048	229,048	0.0%
140 32203 BUILDING PERMIT-DEMOLITION	7,099	3,522	5,500	5,500	2,000	-63.6%
140 32206 BUILDING PERMIT-AFTER THE FACT	46,196	4,116	5,862	5,862	2,000	-65.9%
140 32207 BUILDING PERMIT-REINSPECTION	7,490	16,020	3,500	3,500	10,000	185.7%
140 32208 BUILDING PERMIT-2ND REINSPECT	2,240	-	100	1,000	1,000	0.0%
140 32209 BUILDING PERMIT-3RD REINSPECT	980	140	-	-	-	0.0%
140 32211 BUILDING PERMIT-FENCING	-	-	1,000	1,000	1,000	0.0%
140 32903 SIGN PERMITS	4,714	4,033	1,809	1,809	2,000	10.6%
140 32905 ELECTRICAL PERMITS-GENERAL	81,848	2,406	60,000	60,000	60,000	0.0%
140 32906 ELECTRICAL PERMITS-TEMPORARY P	9,900	6,675	8,500	8,500	8,500	0.0%
140 32908 GAS PERMITS-GENERAL	17,280	12,160	14,000	14,000	14,000	0.0%
140 32909 GAS PERMITS-LP INSTALLATION	4,500	2,250	6,000	6,000	5,000	-16.7%
140 32910 GAS PERMITS-TANK FEES	-	-	-	-	-	0.0%
140 32911 MECHANICAL	34,160	(70)	38,285	38,285	38,285	0.0%
140 32912 PLUMBING PERMITS	52,914	6,725	31,945	31,945	5,000	-84.3%
140 32913 PLUMBING-FIXTURE FEES	25,935	63	25,000	25,000	-	-100.0%
140 32914 PERMIT/REVIEW FEES	(150)	-	-	-	-	0.0%
140 32920 CDD COPIES MADE FEE	30	1	-	-	-	0.0%
140 32940 ADMIN COST/IMPACT FEES	-	-	-	-	-	0.0%
140 32960 ADMINISTRATION COST BLDING SU	3,503	3,000	4,413	4,413	4,500	2.0%
140 32980 OTHER MISC PERMITS	1,290	54,443	1,000	1,000	25,000	2400.0%
TOTAL	1,449,593	1,076,718	1,013,572	1,014,472	1,007,333	-0.7%
OTHER REVENUES						
140 36110 INTEREST	26,731	28,365	-	-	30,000	0.0%
140 36990 OTHER REVENUE	213	6,497	-	-	-	0.0%
140 36992 GAIN ON SALE OF ASSET	-	21,079	-	-	80,000	0.0%
140 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	26,944	55,941	-	-	110,000	0.0%
CASH BALANCE FORWARD						
140 38910 CASH BALANCE FORWARD	3,023,306	3,350,672	2,662,209	3,268,384	2,165,369	-33.7%
TOTAL REVENUE AND CASH BALANCES	4,499,843	4,483,331	3,675,781	4,282,856	3,282,702	-23.4%

140 BUILDING FEES FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
140 51200 SALARIES	476,408	549,256	694,648	891,292	483,578	-45.7%
140 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
140 51350 PART TIME SALARIES	-	-	-	-	18,959	0.0%
140 51400 OVERTIME	3,305	10,748	10,000	10,000	12,000	20.0%
140 52100 FICA	35,217	41,579	52,486	68,948	37,912	-45.0%
140 52200 RETIREMENT	103,281	118,126	142,252	192,516	104,993	-45.5%
140 52300 HEALTH INSUR	85,853	81,814	145,722	144,467	79,469	-45.0%
140 52301 LIFE INSUR	2,636	3,081	3,840	3,493	1,863	-46.7%
140 52400 WORKERS' COMP	6,677	7,572	7,572	11,956	8,213	-31.3%
140 52500 UNEMPLOYMENT	4,675	-	-	-	-	0.0%
TOTAL	718,051	812,176	1,056,520	1,322,672	746,987	-43.5%
OPERATING EXPENSES						
140 53100 PROFESSIONAL SERVICES	277,751	227,606	377,000	316,300	485,200	53.4%
140 53400 CONTRACTUAL	40,168	43,678	302,347	320,116	330,716	3.3%
140 54000 TRAINING/TRAVEL	17,564	12,933	50,810	65,810	38,745	-41.1%
140 54100 COMM - PHONE/FAX/ALARM	759	283	876	948	1,356	43.0%
140 54101 COMMUNICATIONS-CELLULAR	8,067	8,972	8,000	9,000	9,000	0.0%
140 54103 COMMUNICATIONS-INTERNET	-	-	5,500	5,500	5,500	0.0%
140 54500 INSURANCE	5,492	5,492	5,492	6,316	35,071	455.3%
140 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
140 54611 R/M FACILITIES	-	1,108	39,000	3,000	2,500	-16.7%
140 54620 R/M EQUIPMENT	-	-	685	685	685	0.0%
140 54630 R/M VEHICLES-LABOR	1,956	904	2,000	2,000	1,000	-50.0%
140 54640 R/M VEHICLES-PARTS	4,937	765	2,500	2,500	1,500	-40.0%
140 54700 PRINTING	1,156	1,094	8,000	8,000	8,000	0.0%
140 54934 LEGAL/CONTRACTUAL	10,481	10,766	20,825	20,825	20,825	0.0%
140 55100 OFFICE SUPPLIES	2,023	2,500	7,500	7,500	8,000	6.7%
140 55200 OPERATING SUPPLIES	46,406	3,635	12,895	8,100	14,840	83.2%
140 55210 UNIFORMS	1,726	2,400	5,425	5,425	1,100	-79.7%
140 55230 GAS/OIL	5,002	6,163	7,500	7,500	3,000	-60.0%
140 55400 BOOKS/SUBS/DUES	7,632	5,769	21,000	21,000	25,000	19.0%
TOTAL	431,121	334,069	877,355	810,525	992,038	22.4%
CAPITAL OUTLAY						
140 56300 IMPROVEMENT	-	-	-	-	130,000	0.0%
140 56400 EQUIPMENT	-	-	70,000	30,000	-	-100.0%
140 56401 NON CAP EQUIP	-	1,611	-	10,000	17,400	74.0%
140 56410 SOFTWARE	-	-	-	470,000	470,000	0.0%
TOTAL	-	1,611	70,000	510,000	617,400	21.1%
140 59990 RESERVE	3,350,672	3,335,475	1,671,906	1,639,659	926,277	-43.5%
TOTAL EXPENDITURES AND RESERVES	4,499,843	4,483,331	3,675,781	4,282,856	3,282,702	-23.4%

145 WASTEWATER IMPACT FEES FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
145 36310 IMPACT FEES- INCORPORATED AREA	472,904	233,126	464,200	196,612	196,612	0.0%
145 36311 IMPACT FEES- UNINCORPORATED	15,270	23,394	72,531	111,772	111,772	0.0%
TOTAL	488,174	256,520	536,731	308,384	308,384	0.0%
OTHER REVENUES						
145 36110 INTEREST	10,973	10,743	10,800	10,800	10,800	0.0%
145 36990 OTHER REVENUE	-	-	-	-	-	0.0%
TOTAL	10,973	10,743	10,800	10,800	10,800	0.0%
CASH BALANCE FORWARD						
145 38910 CASH BALANCE FORWARD	1,437,453	1,436,600	1,332,343	1,255,400	1,023,047	-18.5%
TOTAL	1,437,453	1,436,600	1,332,343	1,255,400	1,023,047	-18.5%
TOTAL REVENUE AND CASH BALANCES	1,936,600	1,703,863	1,879,874	1,574,584	1,342,231	-14.8%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
145 59230 TRANSFER TO UTIL ACQ DS	500,000	500,000	500,000	500,000	312,507	-37.5%
TOTAL	500,000	500,000	500,000	500,000	312,507	-37.5%
145 59990 RESERVE	1,436,600	1,203,863	1,379,874	1,074,584	1,029,724	-4.2%
TOTAL EXPENDITURES AND RESERVES	1,936,600	1,703,863	1,879,874	1,574,584	1,342,231	-14.8%

146 WATER IMPACT FEES FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
146 36310 IMPACT FEES- INCORPORATED AREA	192,058	86,298	191,800	78,778	78,778	0.0%
146 36311 IMPACT FEES- UNINCORPORATED	12,087	19,120	59,937	30,284	30,284	0.0%
TOTAL	204,145	105,418	251,737	109,062	109,062	0.0%
OTHER REVENUES						
146 36110 INTEREST	1,498	387	1,500	1,500	500	-66.7%
TOTAL	1,498	387	1,500	1,500	500	-66.7%
CASH BALANCE FORWARD						
146 38910 CASH BALANCE FORWARD	281,690	149,375	89,125	(80,912)	(758)	-99.1%
TOTAL	281,690	149,375	89,125	(80,912)	(758)	-99.1%
TOTAL REVENUE AND CASH BALANCES	487,333	255,180	342,362	29,650	108,804	267.0%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
146 59230 TRANSFER TO UTIL ACQ DS	340,000	340,000	340,000	25,000	25,000	0.0%
TOTAL	340,000	340,000	340,000	25,000	25,000	0.0%
146 59990 RESERVE	147,333	(84,820)	2,362	4,650	83,804	1702.2%
TOTAL EXPENDITURES AND RESERVES	487,333	255,180	342,362	29,650	108,804	267.0%

150 UTILITY TAX FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
150 31410 ELECTRIC MUNICIPAL TAX	1,112,613	1,112,411	700,376	1,030,500	1,025,000	-0.5%
150 31420 TELEPHONE MUNICIPAL TAX	760,684	773,245	730,372	807,453	920,066	13.9%
150 31430 WATER MUNICIPAL TAX	(317)	(244)	-	-	-	0.0%
150 31440 GAS MUNICIPAL TAX	228,209	187,606	110,000	220,500	220,500	0.0%
TOTAL	2,101,189	2,073,018	1,540,748	2,058,453	2,165,566	5.2%
OTHER REVENUES						
150 36110 INTEREST	6,482	9,450	1,000	5,000	9,500	90.0%
TOTAL	6,482	9,450	1,000	5,000	9,500	90.0%
CASH BALANCE FORWARD						
150 38910 CASH BALANCE FORWARD	832,730	1,240,401	947,780	1,231,773	809,786	-34.3%
TOTAL	832,730	1,240,401	947,780	1,231,773	809,786	-34.3%
TOTAL REVENUE AND CASH BALANCES	2,940,401	3,322,869	2,489,528	3,295,226	2,984,852	-9.4%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
150 59100 TRANSFER TO GENERAL FUND	1,700,000	2,000,000	2,000,000	2,500,000	2,500,000	0.0%
TOTAL	1,700,000	2,000,000	2,000,000	2,500,000	2,500,000	0.0%
150 59990 RESERVE	1,240,401	1,322,869	489,528	795,226	484,852	-39.0%
TOTAL EXPENDITURES AND RESERVES	2,940,401	3,322,869	2,489,528	3,295,226	2,984,852	-9.4%

170 CEMETERY FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
170 32970 BURIAL PERMITS	4,680	4,480	3,000	3,900	3,900	0.0%
170 34560 MARKER SETTING FEES	2,640	3,440	2,200	2,500	2,500	0.0%
170 34570 PERPETUAL CARE	110,360	53,771	40,000	50,000	50,000	0.0%
170 34580 SALE OF LOTS	204,941	88,695	75,000	80,000	80,000	0.0%
170 34585 GRAVE OPENINGS	-	-	-	-	-	0.0%
TOTAL	322,621	150,386	120,200	136,400	136,400	0.0%
OTHER REVENUES						
170 36110 INTEREST	12,375	6,576	13,000	13,000	13,000	0.0%
170 36120 UNREALIZED GAIN/LOSS	(6,463)	(51,830)	-	-	-	0.0%
170 36990 OTHER REVENUE	-	-	-	-	-	0.0%
170 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
TOTAL	5,912	(45,254)	13,000	13,000	13,000	0.0%
TRANSFERS IN						
170 38101 FROM GENERAL FUND	31,300	96,300	96,300	-	-	0.0%
TOTAL	31,300	96,300	96,300	-	-	0.0%
CASH BALANCE FORWARD						
170 38910 CASH BALANCE FORWARD	29,533	185,672	30,886	160,219	154,120	-3.8%
170 38913 CASH BAL FOR RESTD CEMET	1,101,376	1,139,592	1,166,376	1,179,842	1,256,436	6.5%
TOTAL REVENUE AND CASH BALANCES	1,490,742	1,526,696	1,426,762	1,489,461	1,559,956	4.7%

170 CEMETERY FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
170 51200 SALARIES	77,975	75,186	80,554	-	-	0.0%
170 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
170 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
170 51400 OVERTIME	961	-	1,500	-	-	0.0%
170 52100 FICA	5,558	5,370	6,162	-	-	0.0%
170 52200 RETIREMENT	16,990	15,965	16,949	-	-	0.0%
170 52300 HEALTH INSUR	25,652	22,149	25,652	-	-	0.0%
170 52301 LIFE INSUR	446	451	456	-	-	0.0%
170 52400 WORKERS' COMP	2,623	2,975	2,975	-	-	0.0%
170 52500 UNEMPLOYMENT	3,300	-	-	-	-	0.0%
TOTAL	133,504	122,095	134,248	-	-	0.0%
OPERATING EXPENSES						
170 53200 AUDITING	2,265	2,457	2,457	2,457	2,463	0.2%
170 53400 CONTRACTUAL	5,473	19,154	10,227	131,530	131,325	-0.2%
170 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
170 54101 COMMUNICATIONS-CELLULAR	59	-	200	-	-	0.0%
170 54300 UTILITIES ELECTRIC	1,126	1,133	3,800	3,800	3,800	0.0%
170 54310 UTILITIES-WATER & WASTEWATER	136	154	1,000	1,000	1,000	0.0%
170 54500 INSURANCE	1,171	1,171	1,171	1,347	-	-100.0%
170 54610 R/M BLDG & GROUNDS	11,889	12,529	48,000	5,000	5,000	0.0%
170 54611 R/M FACILITIES	2,275	512	1,000	3,500	2,500	-28.6%
170 54620 R/M EQUIPMENT	1,263	381	2,000	3,000	-	-100.0%
170 54630 R/M VEHICLES-LABOR	953	1,733	2,500	2,500	-	-100.0%
170 54640 R/M VEHICLES-PARTS	817	1,075	2,000	2,000	-	-100.0%
170 55200 OPERATING SUPPLIES	372	670	1,500	6,500	-	-100.0%
170 55210 UNIFORMS	631	1,200	1,200	1,200	-	-100.0%
170 55230 GAS/OIL	3,545	3,701	3,000	5,200	-	-100.0%
170 55240 CHEMICALS	-	-	-	-	-	0.0%
TOTAL	31,973	45,871	80,055	169,034	146,088	-13.6%
CAPITAL OUTLAY						
170 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
170 56400 EQUIPMENT	-	-	-	10,000	-	-100.0%
170 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	10,000	-	-100.0%
170 59990 RESERVE	185,672	163,324	5,833	85,085	111,932	31.6%
170 59997 RESERVE REST'D FOR CEMETERY	1,139,592	1,195,406	1,206,626	1,225,342	1,301,936	6.3%
TOTAL EXPENDITURES AND RESERVES	1,490,742	1,526,696	1,426,762	1,489,461	1,559,956	4.7%

180 COMMUNITY REDEVELOPMENT AREA FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
180 31110 PROPERTY TAXES	40,420	48,761	48,762	61,449	90,880	47.9%
180 31117 PROPERTY TAXES-COUNTY	45,640	66,964	67,915	81,857	133,674	63.3%
TOTAL	86,060	115,725	116,677	143,306	224,554	56.7%
OTHER REVENUES						
180 36110 INTEREST	527	7,656	500	500	7,500	1400.0%
180 36991 PARKING REVENUE	-	1,000	-	-	-	0.0%
180 38410 LOAN PROCEEDS	-	1,150,000	1,000,000	-	-	0.0%
TOTAL	527	1,158,656	1,000,500	500	7,500	1400.0%
CASH BALANCE FORWARD						
180 38910 CASH BALANCE FORWARD	47,055	130,142	126,615	1,138,460	999,715	-12.2%
TOTAL	47,055	130,142	126,615	1,138,460	999,715	-12.2%
TOTAL REVENUE AND CASH BALANCES	133,642	1,404,523	1,243,792	1,282,266	1,231,769	-3.9%
OPERATING EXPENSES						
180 53100 PROFESSIONAL SERVICES	3,500	11,150	-	-	-	0.0%
180 53200 AUDITING	-	-	-	-	5,900	0.0%
180 53400 CONTRACTUAL	-	29,578	-	-	-	0.0%
180 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
180 54700 PRINTING	-	187	-	-	-	0.0%
180 54400 BOOKS/SUBS/DUES	-	495	-	-	-	0.0%
TOTAL	3,500	41,410	-	-	5,900	0.0%
CAPITAL OUTLAY						
180 56300 IMPROVEMENTS	-	92,312	1,000,000	1,008,910	765,542	-24.1%
180 56400 EQUIPMENT	-	-	-	-	-	0.0%
180 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	92,312	1,000,000	1,008,910	765,542	-24.1%
DEBT SERVICE						
180 57100 PRINCIPAL	-	37,183	52,000	49,267	50,225	1.9%
180 57200 INTEREST	-	14,172	35,000	21,271	20,192	-5.1%
180 57300 FINANCING COSTS	-	18,200	50,000	-	-	0.0%
TOTAL	-	69,555	137,000	70,538	70,417	-0.2%
TRANSFERS OUT						
180 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
180 59990 RESERVE	130,142	1,201,246	106,792	202,818	389,910	92.2%
TOTAL EXPENDITURES AND RESERVES	133,642	1,404,523	1,243,792	1,282,266	1,231,769	-3.9%

190 LAW ENFORCEMENT RECOVERY FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
190 33125 JUSTICE ASSISTANCE GRANT	-	-	-	-	-	0.0%
190 33400 STATE GRANT	-	-	-	-	-	0.0%
190 34210 FEDERAL LAW ENFORCEMENT SUPP	114,148	247,509	150,000	227,402	227,402	0.0%
190 35910 UNCLAIMED/ABANDONED CASH	-	-	-	-	-	0.0%
TOTAL	114,148	247,509	150,000	227,402	227,402	0.0%
OTHER REVENUES						
190 36110 INTEREST	587	887	-	-	-	0.0%
190 36992 GAIN ON SALE OF ASSET	-	12,177	-	-	-	0.0%
190 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	0.0%
TOTAL	587	13,064	-	-	-	0.0%
TRANSFERS IN						
190 38116 FROM LLEBG	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
190 38910 CASH BALANCE FORWARD	63,535	34,095	37,713	151,287	112,797	-25.4%
TOTAL REVENUE AND CASH BALANCES	178,270	294,668	187,713	378,689	340,199	-10.2%
OPERATING EXPENSES						
190 53400 CONTRACTUAL	-	7,048	2,500	3,000	3,000	0.0%
190 54000 TRAINING/TRAVEL	2,512	1,667	8,200	6,000	10,500	75.0%
190 54100 COMM - PHONE/FAX/ALARM	-	-	-	-	-	0.0%
190 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
190 54104 COMMUNICATIONS-MOBILE	-	-	-	-	-	0.0%
190 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
190 54921 UNDERCOVER	-	-	4,000	4,000	4,000	0.0%
190 55200 OPERATING SUPPLIES	21,727	5,238	1,000	16,402	14,000	-14.6%
TOTAL	24,239	13,953	15,700	29,402	31,500	7.1%
CAPITAL OUTLAY						
190 56400 EQUIPMENT	115,073	141,837	158,500	234,433	191,000	-18.5%
190 56401 NON CAP EQUIP	4,863	-	500	-	-	0.0%
TOTAL	119,936	141,837	159,000	234,433	191,000	-18.5%
190 59990 RESERVE	34,095	138,878	13,013	114,854	117,699	2.5%
TOTAL EXPENDITURES AND RESERVES	178,270	294,668	187,713	378,689	340,199	-10.2%

Debt Service Funds

220 BOND DEBT SERVICE FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OTHER REVENUES						
220 36110 INTEREST	1,702	-	-	-	-	0.0%
TOTAL	1,702	-	-	-	-	0.0%
TRANSFERS IN						
220 38101 FROM GENERAL FUND	426,841	-	-	-	-	0.0%
TOTAL	426,841	-	-	-	-	0.0%
CASH BALANCE FORWARD						
220 38910 CASH BALANCE FORWARD	4,863	6,565	6,420	-	-	0.0%
TOTAL	4,863	6,565	6,420	-	-	0.0%
TOTAL REVENUE AND CASH BALANCES	433,406	6,565	6,420	-	-	0.0%
DEBT SERVICE						
220 57100 PRINCIPAL	417,000	-	-	-	-	0.0%
220 57200 INTEREST	9,841	-	-	-	-	0.0%
220 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	426,841	-	-	-	-	0.0%
TRANSFERS						
440 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
220 59990 RESERVE	6,565	6,565	6,420	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	433,406	6,565	6,420	-	-	0.0%

230 UTILITY DEBT SERVICE FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OTHER REVENUES						
230 36110 INTEREST	8,634	10,550	5,800	5,800	8,000	37.9%
TOTAL	8,634	10,550	5,800	5,800	8,000	37.9%
TRANSFERS IN						
230 38140 FROM WW IMPACT FEES	500,000	500,000	500,000	500,000	312,507	-37.5%
230 38141 FROM WATER IMPACT FEES	340,000	340,000	340,000	25,000	25,000	0.0%
230 38145 FROM WASTEWATER	417,513	417,048	417,048	236,598	236,598	0.0%
230 38146 FROM WATER	1,496,879	1,497,210	1,497,210	1,991,895	1,991,895	0.0%
TOTAL	2,754,392	2,754,258	2,754,258	2,753,493	2,566,000	-6.8%
CASH BALANCE FORWARD						
230 38910 CASH BALANCE FORWARD	280,086	295,065	292,230	300,865	315,115	4.7%
TOTAL	280,086	295,065	292,230	300,865	315,115	4.7%
TOTAL REVENUE AND CASH BALANCES	3,043,112	3,059,873	3,052,288	3,060,158	2,889,115	-5.6%
DEBT SERVICE						
230 57100 PRINCIPAL	1,648,000	1,724,000	1,724,000	1,803,000	1,873,000	3.9%
230 57200 INTEREST	1,100,047	1,023,611	1,030,258	950,493	880,519	-7.4%
230 57300 FINANCING COSTS	-	-	-		-	0.0%
TOTAL	2,748,047	2,747,611	2,754,258	2,753,493	2,753,519	0.0%
220 59990 RESERVE	295,065	312,262	298,030	306,665	135,596	-55.8%
TOTAL EXPENDITURES AND RESERVES	3,043,112	3,059,873	3,052,288	3,060,158	2,889,115	-5.6%

Capital Improvement Funds

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	-	-	-	-	-	0.0%
300 33400 STATE GRANT	-	500,000	536,300	912,800	1,901,800	108.3%
300 33410 FIND	-	-	-	-	-	0.0%
300 33438 FRDAP	-	-	-	-	-	0.0%
300 33710 COUNTY GRANT	-	21,000	108,574	108,574	74,700	-31.2%
TOTAL	-	521,000	644,874	1,021,374	1,976,500	93.5%
300 33512 STATE SHARED REVENUE						
300 33544 8TH CENT GAS TAX	128,461	100,167	82,252	81,029	79,382	-2.0%
TOTAL	128,461	100,167	82,252	81,029	79,382	-2.0%
360's/384 OTHER REVENUE						
300 36110 INTEREST	6,285	12,232	8,000	8,000	8,000	0.0%
300 36600 FOL CONTRIBUTION	-	-	-	-	-	0.0%
300 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
300 36990 OTHER REVENUE	-	-	134,625	154,625	-	-100.0%
300 36993 DONATIONS/CONTRIBUTIONS	-	500,000	-	-	-	0.0%
300 36997 TDC REVENUE	-	-	-	-	-	0.0%
300 38400 OTHER FINANCING SOURCE	-	-	-	-	-	0.0%
300 38410 LOAN PROCEEDS	770,837	-	-	-	1,231,855	0.0%
TOTAL	777,122	512,232	142,625	162,625	1,239,855	662.4%
TOTAL REVENUES	905,583	1,133,399	869,751	1,265,028	3,295,737	160.5%
381 TRANSFERS IN						
300 38101 FROM GENERAL FUND	1,739,324	2,887,708	2,887,708	4,009,603	3,219,126	-19.7%
300 38131 FROM CAPITAL EXPANSION	-	-	-	-	-	0.0%
300 38152 FROM UB	10,700	-	-	-	-	0.0%
TOTAL	1,750,024	2,887,708	2,887,708	4,009,603	3,219,126	-19.7%
389 CASH BALANCE FORWARD						
300 38910 CASH BALANCE FORWARD	(47,481)	593,993	285,564	1,130,741	2,189,619	93.6%
300 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	0.0%
TOTAL	(47,481)	593,993	285,564	1,130,741	2,189,619	93.6%
TOTAL REVENUES AND CASH BALANCES	2,608,126	4,615,100	4,043,023	6,405,372	8,704,482	35.9%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
BUILDING/IMPROVEMENTS						
3001000 56200 BUILDING	77,712	91,115	125,000	406,185	125,000	-69.2%
3001000 56300 IMPROVEMENTS	-	-	-	300,000	1,121,993	274.0%
30002100 56300 IMPROVEMENTS	-	76,988	85,000	30,000	-	-100.0%
30002200 56300 IMPROVEMENTS	-	-	-	135,000	50,000	-63.0%
TOTAL	77,712	168,103	210,000	871,185	1,296,993	48.9%
EQUIPMENT						
3001000 56410 SOFTWARE	-	199,147	320,000	166,000	40,000	-75.9%
3001000 56311 EQUIPMENT	-	-	-	-	-	0.0%
3001310 56311 EQUIPMENT	105,329	11,804	100,000	125,000	150,000	20.0%
3002100 56311 EQUIPMENT	-	-	-	-	-	0.0%
3002200 56311 EQUIPMENT	482,260	-	-	282,000	1,231,855	336.8%
3004100 56311 EQUIPMENT	75,000	149,434	210,000	-	150,000	0.0%
TOTAL	662,589	360,385	630,000	573,000	1,571,855	174.3%
SIDEWALKS/STREETS/TRAILS						
3004100 56300 IMPROVEMENTS-CAPITALIZED	-	-	-	-	125,000	0.0%
3004100 56310 SIDEWALKS-CAPITALIZED	-	-	-	-	-	0.0%
3004100 56311 SIDEWALKS-GENL/MISC	93,230	102,441	110,000	110,000	150,000	36.4%
3004100 56312 STREET STRIPING	44,094	10,334	50,000	-	-	0.0%
3004100 56320 STREET PAVING/RESURFACING	371,284	484,977	625,000	875,644	770,000	-12.1%
3004100 56321 STREET RESURFACING/GENERAL	-	-	-	-	-	0.0%
3004100 56500 STREET INFRASTRUCTURE	-	13,218	255,000	155,000	20,000	-87.1%
TOTAL	508,608	610,970	1,040,000	1,140,644	1,065,000	-6.6%
BEACH						
3007200 56327 BEACH MONITORING/REPORTING	55,000	30,400	55,000	55,000	55,000	0.0%
3007200 56328 DREDGING-MARINA	-	-	-	-	-	0.0%
3007200 56331 BEACH RENOUR / ENGINEERING	10,378	-	45,000	45,000	45,000	0.0%
3007200 56332 BEACH RENOURISHMENT	-	20,900	-	-	-	0.0%
3007200 56333 HABITAT CONSERVATION PLAN	-	-	179,501	179,501	-	-100.0%
TOTAL	65,378	51,300	279,501	279,501	100,000	-64.2%
PARKS AND RECREATION						
3007200 56315 DUNE WALKOVERS	-	-	-	-	-	0.0%
3007200 56365 DOWNTOWN WATERFRONT PARKS	-	-	-	-	-	0.0%
3007200 56368 MAIN STREET IMPROVEMENTS	-	-	-	-	-	0.0%
3007200 56300 RECREATION IMPROVEMENT	55,068	14,610	140,000	925,000	1,772,221	91.6%
3007210 56300 PARK IMPROVEMENT	1,528	-	-	755,000	956,900	26.7%
3007210 56400 PARK EQUIPMENT	-	492,910	-	-	-	0.0%
3007220 56300 PECK IMPROVEMENTS	45,042	586,682	1,625,000	1,565,250	1,250,750	-20.1%
3007225 56300 MLK IMPROVEMENTS	19,590	-	-	125,000	85,000	-32.0%
3007240 56300 AQUATIC IMPROVEMENTS	-	9,996	15,000	20,000	40,000	100.0%
3007400 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
TOTAL	121,228	1,104,198	1,780,000	3,390,250	4,104,871	21.1%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
DEBT SERVICE						
3001000 57100 PRINCIPAL	568,998	126,036	128,743	132,452	231,001	74.4%
3001000 57200 INTEREST	9,620	20,372	20,373	16,664	81,583	389.6%
3001000 57310 BOND EXPENSE	-	-	-	-	-	0.0%
TOTAL	578,618	146,408	149,116	149,116	312,584	109.6%
RESERVES						
3001000 59990 RESERVE	593,993	2,173,736	(45,594)	1,676	253,179	15006.1%
TOTAL RESERVES	593,993	2,173,736	(45,594)	1,676	253,179	15006.1%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	2,608,126	4,615,100	4,043,023	6,405,372	8,704,482	35.9%

310 CAPITAL EXPANSION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
GRANTS						
310 33323 FDOT GRANT	-	-	575,000	-	-	0.0%
310 33400 STATE GRANT	146,640	49,650	-	-	-	0.0%
310 33440 OTHER GRANT	-	-	-	60,000	960,000	1500.0%
TOTAL	146,640	49,650	575,000	60,000	960,000	1500.0%
IMPACT FEES						
3101000 32410 IMPACT FEES ADMIN	174,058	148,082	100,000	100,000	100,000	0.0%
3102100 32421 IMPACT FEES POLICE	103,886	110,529	60,000	60,000	60,000	0.0%
3102200 32422 IMPACT FEES FIRE	141,663	95,563	80,000	80,000	80,000	0.0%
3104400 32440 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 32470 IMPACT FEES RECREATION	993,891	884,298	650,000	650,000	650,000	0.0%
TOTAL	1,413,498	1,238,472	890,000	890,000	890,000	0.0%
360's/384 OTHER REVENUE						
310 36110 INTEREST	32,570	44,656	10,000	25,000	50,000	100.0%
310 38101 TRANSFER FROM GENERAL FUND	-	52,736	52,736	-	-	0.0%
310 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	32,570	97,392	62,736	25,000	50,000	100.0%
TOTAL REVENUES	1,592,708	1,385,514	1,527,736	975,000	1,900,000	94.9%
389 CASH BALANCE FORWARD						
3101000 38910 IMPACT FEES ADMIN	1,065,796	1,248,512	1,198,345	1,331,510	1,539,290	15.6%
3102100 38910 IMPACT FEES POLICE	322,678	429,185	414,964	409,934	558,857	36.3%
3102200 38910 IMPACT FEES FIRE	627,518	694,011	683,211	639,416	306,000	-52.1%
3104400 38910 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 38910 IMPACT FEES RECREATION	1,993,341	2,701,708	2,174,461	3,144,450	4,083,527	29.9%
TOTAL	4,009,333	5,073,416	4,470,981	5,525,310	6,487,674	17.4%
TOTAL REVENUES AND CASH BALANCES	5,602,041	6,458,930	5,998,717	6,500,310	8,387,674	29.0%

310 CAPITAL EXPANSION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	-	-	-	-	-	0.0%
3101000 56400 EQUIPMENT			-	-	-	0.0%
3101000 56401 NON CAP EQUIP			-	-	-	0.0%
3101000 56500 INFRASTRUCTURE	-	-	25,000	-	-	0.0%
TOTAL	-	-	25,000	-	-	0.0%
POLICE						
3102100 56200 BUILDING	-	-	-	-	-	0.0%
31002100 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
3102100 56400 MACHINERY AND EQUIPMENT	-	84,210	107,000	10,000	10,000	0.0%
TOTAL	-	84,210	107,000	10,000	10,000	0.0%
FIRE						
3102200 56200 BUILDING	60,270	187,118	1,075,000	375,000	-	-100.0%
3102200 56400 EQUIPMENT	19,998	14,039	12,000	-	-	0.0%
TOTAL	80,268	201,157	1,087,000	375,000	-	-100.0%
SANITATION						
						0.0%
TOTAL	-	-	-	-	-	0.0%
PARKS AND RECREATION						
3107200 56100 LAND	-	-	-	-	1,800,000	0.0%
3007200 56200 BUILDING	-	-	-	-	-	0.0%
3107200 56300 IMPROVEMENTS	448,357	204,742	420,000	120,000	240,000	100.0%
3107200 56315 DUNE WALKOVERS	-	-	-	-	-	0.0%
3107200 56365 DOWNTOWN WATERFRONT PARKS	-	-	-	-	-	0.0%
3107200 56400 MACHINERY AND EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	448,357	204,742	420,000	120,000	2,040,000	1600.0%

310 CAPITAL EXPANSION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
RESERVES						
3101000 59990 IMPACT FEES ADMIN	1,248,512	1,407,583	1,276,026	1,437,545	1,651,154	14.9%
3102100 59990 IMPACT FEES POLICE	429,185	459,282	368,892	461,747	613,164	32.8%
3102200 59990 IMPACT FEES FIRE	694,011	594,526	252,739	347,314	388,359	11.8%
3104400 59990 IMPACT FEES SANITATION	-		-	-	-	0.0%
3107200 59990 IMPACT FEES RECREATION	2,701,708	3,507,430	2,462,060	3,748,704	3,684,997	-1.7%
TOTAL RESERVES	5,073,416	5,968,821	4,359,717	5,995,310	6,337,674	5.7%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	5,602,041	6,458,930	5,998,717	6,500,310	8,387,674	29.0%

315 OTHER CAPITAL GRANT FUND (ARPA)

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
331/334 STATE AND FEDERAL GRANTS						
315 33400 STATE GRANT	2,475	490,667	500,000	-	-	0.0%
315 33410 FIND	-	-	-	-	-	0.0%
315 33438 FRDAP	-	-	-	-	-	0.0%
315 33440 OTHER GRANT	167,154	(167,154)	425,331	-	-	0.0%
TOTAL	169,629	323,513	925,331	-	-	0.0%
360's/384 OTHER REVENUE						
315 36110 INTEREST	1,016	19,122	-	5,000	15,000	200.0%
315 36990 OTHER REVENUE	-	-	-	-	-	0.0%
315 38101 TRANSFER FROM GENERAL FUND	-	6,595,742	-	-	-	0.0%
TOTAL	1,016	6,614,864	-	5,000	15,000	200.0%
TOTAL REVENUES	170,645	6,938,377	925,331	5,000	15,000	200.0%
389 CASH BALANCE FORWARD						
315 38910 CASH BALANCE FORWARD	-	1,016	2,766,953	3,965,299	3,057,679	-22.9%
TOTAL	-	1,016	2,766,953	3,965,299	3,057,679	-22.9%
TOTAL REVENUES AND CASH BALANCES	170,645	6,939,393	3,692,284	3,970,299	3,072,679	-22.6%
315 53400 CONTRACTUAL	-	19,695	-	-	-	0.0%
BUILDING/IMPROVEMENTS						
3151000 56300 IMPROVEMENTS	-	-	-	3,970,299	2,852,172	-28.2%
3154200 56200 BUILDING	-	-	-	-	-	0.0%
3154700 56300 IMPROVEMENTS	2,475	811,680	-	-	-	0.0%
3154800 56300 IMPROVEMENTS	-	-	1,256,700	-	-	0.0%
3157200 56300 IMPROVEMENTS	167,154	1,177,212	2,435,584	-	-	0.0%
TOTAL	169,629	2,008,587	3,692,284	3,970,299	2,852,172	-28.2%
RESERVES						
315 59990 RESERVE	1,016	4,930,806	-	-	220,507	0.0%
TOTAL RESERVES	1,016	4,930,806	-	-	220,507	0.0%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	170,645	6,939,393	3,692,284	3,970,299	3,072,679	-22.6%

330 WASTEWATER IMPROVEMENT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OTHER REVENUES						
330 36110 INTEREST	59,352	71,000	44,200	44,200	44,200	0.0%
330 36120 UNREALIZED GAIN/LOSS	(724)	(4,330)	-	-	-	0.0%
TOTAL	58,628	66,670	44,200	44,200	44,200	0.0%
TRANSFERS IN						
330 38145 FROM WASTEWATER	1,500,000	1,500,000	1,500,000	500,000	500,000	0.0%
TOTAL	1,500,000	1,500,000	1,500,000	500,000	500,000	0.0%
CASH BALANCE FORWARD						
330 38910 CASH BALANCE FORWARD	6,553,722	8,112,350	8,097,922	9,190,066	9,697,056	5.5%
TOTAL	6,553,722	8,112,350	8,097,922	9,190,066	9,697,056	5.5%
TOTAL REVENUE AND CASH BALANCES	8,112,350	9,679,020	9,642,122	9,734,266	10,241,256	5.2%
CAPITAL OUTLAY						
330 56200 BUILDING	-	-	-	-	-	0.0%
330 56300 IMPROVEMENTS	-	462,579	750,000	454,950	500,000	9.9%
TOTAL	-	462,579	750,000	454,950	500,000	9.9%
DEBT SERVICE						
330 57100 PRINCIPAL	-	-	-	-	-	0.0%
330 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
330 59990 RESERVE	8,112,350	9,216,441	8,892,122	9,279,316	9,741,256	5.0%
TOTAL EXPENDITURES AND RESERVES	8,112,350	9,679,020	9,642,122	9,734,266	10,241,256	5.2%

Enterprise Funds

410 GOLF FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUE						
410 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
410 33420 FEMA STATE	-	-	-	-	-	0.0%
410 34710 GREEN FEES	424,979	595,925	400,000	590,000	850,000	44.1%
410 34711 SURCHARGE	-	-	-	-	-	0.0%
410 34713 GOLF CARTS	369,613	336,481	430,000	370,000	420,000	13.5%
410 34714 RANGE FEES	33,639	59,223	25,000	72,000	87,000	20.8%
410 34715 PRO SHOP SALES	82,254	-	-	-	-	0.0%
410 34716 FOOD AND BEVERAGE	204,971	-	-	-	-	0.0%
410 34718 FACILITY RENTAL	35,103	33,730	42,000	33,730	40,000	18.6%
410 34719 SCHOOL OF GOLF	-	-	-	-	-	0.0%
410 34733 MEMBERSHIPS	111,502	168,628	110,000	220,000	275,063	25.0%
TOTAL	1,262,061	1,193,987	1,007,000	1,285,730	1,672,063	30.0%
OPERATING REVENUE - TOPTRACER						
4107260 34710 GREEN FEES	-	-	-	-	-	0.0%
4107260 34714 RANGE FEES	-	-	-	-	-	0.0%
4107260 34716 FOOD AND BEVERAGE	7,823	12,285	45,000	20,000	30,000	50.0%
4107260 34717 BAY RENTALS	18,704	58,628	60,000	100,000	100,000	0.0%
4107260 34790 BAY SPONSORSHIPS	5,501	11,000	11,004	35,000	40,000	14.3%
TOTAL	32,028	81,913	116,004	155,000	170,000	9.7%
OPERATING REVENUE - PROSHOP						
4107261 34715 PRO SHOP SALES	-	98,770	60,000	100,000	150,000	50.0%
4107261 34719 GOLF INSTRUCTION	-	-	2,400	30,000	35,000	16.7%
TOTAL	-	98,770	62,400	130,000	185,000	42.3%
OPERATING REVENUE - FOOD AND BEVERAGE						
4107262 34716 FOOD AND BEVERAGE	-	303,272	306,952	445,000	525,000	18.0%
4107262 34718 FACILITY RENTAL	-	11,337	-	20,000	25,000	25.0%
TOTAL	-	314,609	306,952	465,000	550,000	18.3%
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	19,551	726	24,260	-	-	0.0%
410 36992 GAIN ON SALE OF ASSET	-	(9,866)	-	-	192,000	0.0%
410 38410 LOAN PROCEEDS	-	-	-	-	834,629	0.0%
TOTAL	19,551	(9,140)	24,260	-	1,026,629	0.0%

410 GOLF FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
TRANSFERS IN						
410 38101 FROM GENERAL FUND	220,000	100,000	100,000	135,000	250,000	85.2%
410 38145 FROM WASTEWATER	-	-	-	1,360,208	-	-100.0%
TOTAL	220,000	100,000	100,000	1,495,208	250,000	-83.3%
CASH BALANCE FORWARD						
410 38910 CASH BALANCE FORWARD	(1,120,318)	(1,358,458)	(1,581,844)	(1,417,385)	2,025	-100.1%
TOTAL REVENUE AND CASH BALANCES	413,322	421,681	34,772	2,113,553	3,855,717	82.4%

410 GOLF FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
410 51200 SALARIES	45,469	331,564	278,800	376,129	518,423	37.8%
410 51210 WC REIMB	-	-	-	-	-	0.0%
410 51300 SEASONAL/TEMPORARY	272,986	-	-	-	-	0.0%
410 51350 PART TIME SALARIES	2,409	206,999	187,552	211,002	342,316	62.2%
410 51400 OVERTIME	10,361	14,896	5,000	10,000	10,000	0.0%
410 52100 FICA	26,432	41,988	36,059	44,871	65,487	45.9%
410 52200 RETIREMENT	10,754	68,070	63,171	72,650	101,182	39.3%
410 52300 HEALTH INSUR	18,814	28,671	41,095	33,717	27,178	-19.4%
410 52301 LIFE INSUR	144	1,663	150	1,698	1,407	-17.1%
410 52350 OPEB COSTS	794	794	794	794	794	0.0%
410 52400 WORKERS' COMP	-	5,360	5,360	4,969	9,128	83.7%
410 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	388,163	700,004	617,981	755,830	1,075,915	42.3%
OPERATING EXPENSES						
410 53100 PROFESSIONAL SERVICES	7,112	1,761	7,525	2,000	2,000	0.0%
410 53200 AUDITING	6,975	7,371	7,371	7,371	7,389	0.2%
410 53400 CONTRACTUAL	275,141	19,589	11,080	15,530	17,114	10.2%
410 54000 TRAINING/TRAVEL	4,182	604	-	1,160	1,160	0.0%
410 54100 COMM - PHONE/FAX/ALARM	1,097	848	2,040	2,340	2,808	20.0%
410 54101 COMMUNICATIONS-CELLULAR	1,178	125	2,340	600	600	0.0%
410 54103 COMMUNICATIONS-INTERNET	3,928	4,162	5,665	5,835	6,010	3.0%
410 54200 POSTAGE	239	-	100	100	100	0.0%
410 54300 UTILITIES ELECTRIC	65,852	58,758	65,000	60,000	72,000	20.0%
410 54310 UTILITIES-WATER & WASTEWATER	10,018	10,622	10,200	10,200	12,000	17.6%
410 54400 RENTALS/LEASES	25,354	-	-	-	-	0.0%
410 54500 INSURANCE	15,020	25,257	23,671	31,251	33,495	7.2%
410 54610 R/M BLDG & GROUNDS	467	18,500	4,000	10,000	10,000	0.0%
410 54611 R/M FACILITIES	9,397	33,886	34,500	15,000	24,500	63.3%
410 54620 R/M EQUIPMENT	30,616	29,118	29,650	60,000	20,000	-66.7%
410 54630 R/M VEHICLES-LABOR	569	-	1,000	500	1,000	100.0%
410 54640 R/M VEHICLES-PARTS	370	186	500	500	750	50.0%
410 54800 PROMOTIONAL	24,982	15,037	28,400	13,400	15,400	14.9%
410 55100 OFFICE SUPPLIES	685	1,040	1,000	1,000	1,300	30.0%
410 55200 OPERATING SUPPLIES	143,971	182,080	176,892	175,029	210,000	20.0%
410 55210 UNIFORMS	6,334	2,382	6,050	3,000	4,350	45.0%
410 55220 JANITORIAL SUPPLIES	352	1,097	-	500	1,000	100.0%
410 55230 GAS/OIL	25,303	38,770	37,000	50,000	40,000	-20.0%
410 55400 BOOKS/SUBS/DUES	3,122	1,749	7,459	10,600	8,000	-24.5%
TOTAL	662,264	452,941	461,443	475,916	490,976	3.2%

410 GOLF FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL - TOPTRACER						
4107260 51200 SALARIES	-	60	-	-	-	0.0%
4107260 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
4107260 51350 PART TIME SALARIES	-	45,119	37,500	70,980	128,180	80.6%
4107260 51400 OVERTIME	-	1,949	-	-	-	0.0%
4107260 52100 FICA	-	3,579	3,500	5,430	11,766	116.7%
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	686	-65.1%
TOTAL	-	51,907	42,200	78,377	140,632	79.4%
OPERATING EXPENSES - TOPTRACER						
4107260 54103 COMMUNICATIONS INTERNET	-	3,656	-	3,500	8,300	137.1%
4107260 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
4107260 54310 UTILITIES-WATER & WASTEWATEF	-	-	-	-	-	0.0%
4107260 54400 RENTALS/LEASES	-	24,000	24,000	30,000	24,000	-20.0%
4107260 54500 INSURANCE	-	-	-	-	-	0.0%
4107260 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
4107260 54611 R/M FACILITIES	-	-	-	10,000	7,500	-25.0%
4107260 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
4107260 54800 PROMOTIONAL	-	6,872	-	2,500	2,500	0.0%
4107260 55200 OPERATING SUPPLIES	-	3,801	-	7,500	12,000	60.0%
4107260 55210 UNIFORMS	-	-	-	-	-	0.0%
4107260 55550 F&B COST OF SALES	-	3,275	-	8,000	6,000	-25.0%
TOTAL	-	41,604	24,000	61,500	60,300	-2.0%
PERSONNEL - PRO SHOP						
4107261 51200 SALARIES	-	36,707	40,000	-	-	0.0%
4107260 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
4107261 51350 PART TIME SALARIES	-	35,549	33,540	49,608	101,036	103.7%
4107261 51400 OVERTIME	-	2,056	-	-	-	0.0%
4107261 52100 FICA	-	5,734	5,626	3,795	7,730	103.7%
4107261 52200 RETIREMENT	-	7,670	-	-	-	0.0%
4107261 52300 HEALTH INSUR	-	8,395	-	-	-	0.0%
4107261 52301 LIFE INSUR	-	194	-	-	-	0.0%
4107261 52400 WORKERS' COMP	-	-	-	1,563	933	-40.3%
TOTAL	-	96,304	79,166	54,966	109,699	99.6%

410 GOLF FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	24,000	0.0%
4107261 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
4107261 55210 UNIFORMS	-	600	-	-	-	0.0%
4107261 55545 PROSHOP COST OF SALES	42,389	65,232	40,000	60,000	90,000	50.0%
TOTAL	42,389	65,832	40,000	84,000	114,000	35.7%
PERSONNEL - FOOD AND BEVERAGE						
4107262 51200 SALARIES	-	78,904	50,000	61,634	64,716	5.0%
4107262 51350 PART TIME SALARIES	-	37,553	30,000	97,588	153,656	57.5%
4107262 51400 OVERTIME	-	3,683	-	-	-	0.0%
4107262 52100 FICA	-	8,839	8,420	12,180	14,012	15.0%
4107262 52200 RETIREMENT	-	17,088	10,520	13,313	13,862	4.1%
4107262 52300 HEALTH INSUR	-	20,636	14,784	13,005	14,316	10.1%
4107262 52301 LIFE INSUR	-	448	-	508	238	-53.1%
4107262 52400 WORKERS' COMP	-	-	-	2,430	1,553	-36.1%
TOTAL	-	167,151	113,724	200,658	262,353	30.7%
OPERATING EXPENSES - FOOD AND BEVERAGE						
4107262 53200 CONTRACTUAL	-	4,213	-	4,285	4,400	2.7%
4107262 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
4107262 54310 UTILITIES-WATER & WASTEWATEI	-	-	-	-	-	0.0%
4107262 54400 RENTALS/LEASES	-	2,640	-	2,640	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	4,450	0.0%
4107262 54800 PROMOTIONAL	-	-	-	-	-	0.0%
4107262 55200 OPERATING SUPPLIES	-	15,406	-	10,000	22,000	120.0%
4107262 55210 UNIFORMS	-	300	-	300	1,500	400.0%
4107262 55550 F&B COST OF SALES	107,756	117,705	148,104	160,000	189,000	18.1%
4107262 55555 F&B PERSONNEL COSTS	33,482	-	-	-	-	0.0%
TOTAL	141,238	140,264	148,104	181,675	223,990	23.3%

410 GOLF FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CAPITAL OUTLAY						
410 56200 BUILDING	-	-	-	-	-	0.0%
410 56300 IMPROVEMENTS	319,767	8,932	15,000	160,000	250,000	56.3%
4107260 56300 IMPROVEMENTS	-	10,465	-	-	-	0.0%
410 56400 EQUIPMENT	60,169	68,762	75,000	60,000	992,629	1554.4%
410 56401 NON CAP EQUIP	6,560	-	-	600	-	-100.0%
4107262 56400 EQUIPMENT	-	1,045	-	-	-	0.0%
4107262 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	386,496	89,204	90,000	220,600	1,242,629	463.3%
DEBT SERVICE						
410 57100 PRINCIPAL	111,067	-	-	-	166,920	0.0%
410 57200 INTEREST	1,502	-	-	-	-	0.0%
410 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	112,569	-	-	-	166,920	0.0%
410 59990 RESERVE	(1,319,797)	(1,383,530)	(1,581,846)	31	(31,697)	-102348.4%
TOTAL EXPENDITURES AND RESERVES	413,322	421,681	34,772	2,113,553	3,855,717	82.4%

420 AIRPORT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
FEDERAL GRANTS						
420 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
420 33220 FAA GRANT	2,445,898	163,285	365,125	1,590,741	169,200	-89.4%
TOTAL	2,445,898	163,285	365,125	1,590,741	169,200	-89.4%
STATE GRANTS						
420 33323 FDOT GRANT	411,905	608,639	627,326	729,584	1,640,000	124.8%
420 33420 FEMA STATE	-	-	-	-	-	0.0%
TOTAL	411,905	608,639	627,326	729,584	1,640,000	124.8%
OTHER GRANTS						
420 33440 OTHER GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OPERATING REVENUES						
420 34704 RENTALS NON-TAXABLE	945	1,191	-	-	800	0.0%
420 34720 RENTALS	3,235	3,625	-	-	2,500	0.0%
420 34970 FUEL SALES	33,009	37,785	24,800	28,000	34,000	21.4%
420 34971 LEASE PAYMENTS-LAND LEASE	64,925	54,023	52,372	67,645	86,715	28.2%
420 34972 BUILDING LEASE	5,361	4,994	-	-	800	0.0%
420 34973 LAND LEASE- AMELIA RIVER	219,343	195,528	205,960	212,688	212,697	0.0%
420 34974 LAND LEASE PAYMENTS-NON TAXABL	52,567	69,747	66,571	73,864	73,864	0.0%
420 34975 RENT/LEASE PAYMENTS	297,513	336,082	350,000	379,233	396,933	4.7%
420 34976 8 FLAGS RENT (TAXABLE)	57,586	109,595	64,080	66,233	115,126	73.8%
420 34978 8 FLAGS RENT NON-TAXABLE	60,214	4,893	56,712	58,877	5,000	-91.5%
420 34979 TRANSIENT HANGAR REVENUE	5,320	15,538	-	-	5,000	0.0%
TOTAL	800,018	833,001	820,495	886,540	933,435	5.3%
OTHER REVENUES						
420 36110 INTEREST	4,729	115,893	-	-	-	0.0%
420 36990 OTHER REVENUE	36,811	51,229	69,100	66,000	70,000	6.1%
420 36991 AIRCRAFT PARKING REVENUE	7,876	6,549	2,004	4,000	4,000	0.0%
420 36992 GAIN ON SALE OF ASSET	1,000	.	-	20,000	20,000	0.0%
420 36995 LATE FEES	2,052	3,870	-	-	-	0.0%
420 38101 FROM GENERAL FUND	-	275,000	275,000	297,420	296,779	-0.2%
420 38410 LOAN PROCEEDS	-	4,850,000	3,991,000	-	-	0.0%
TOTAL	52,468	5,302,541	4,337,104	387,420	390,779	0.9%
CASH BALANCE FORWARD						
420 38910 CASH BALANCE FORWARD	548,622	606,361	693,302	3,548,569	1,835,533	-48.3%
TOTAL REVENUE AND CASH BALANCES	4,258,911	7,513,827	6,843,352	7,142,854	4,968,947	-30.4%

420 AIRPORT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
420 51200 SALARIES	141,142	147,882	139,064	155,188	183,400	18.2%
420 51350 PART TIME SALARIES	1,254	15,719	15,080	18,234	28,652	57.1%
420 51400 OVERTIME	-	-	-	-	-	0.0%
420 52100 FICA	10,040	11,725	11,792	13,266	16,513	24.5%
420 52200 RETIREMENT	28,993	29,792	29,259	33,520	37,196	11.0%
420 52300 HEALTH INSUR	28,572	25,855	28,573	29,547	20,298	-31.3%
420 52301 LIFE INSUR	767	798	768	849	235	-72.3%
420 52350 OPEB COSTS	1,756	1,756	1,756	1,756	1,756	0.0%
420 52400 WORKERS' COMP	1,341	1,521	1,521	2,689	1,815	-32.5%
420 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	213,865	235,049	227,813	255,049	289,865	13.7%
OPERATING EXPENSES						
420 53100 PROFESSIONAL SERVICES	11,219	23,609	25,000	25,000	25,000	0.0%
420 53200 AUDITING	6,795	7,371	7,371	7,371	7,389	0.2%
420 53400 CONTRACTUAL	34,165	28,808	56,618	43,735	48,450	10.8%
420 53910 HOUSING ALLOWANCE	-	-	-	-	-	0.0%
420 54000 TRAINING/TRAVEL	942	2,512	3,210	3,210	3,000	-6.5%
420 54100 COMM - PHONE/FAX/ALARM	2,416	2,544	2,988	2,988	3,096	3.6%
420 54101 COMMUNICATIONS-CELLULAR	1,225	1,223	2,000	2,000	1,260	-37.0%
420 54103 COMMUNICATIONS-INTERNET	2,226	2,226	5,922	5,922	6,100	3.0%
420 54200 POSTAGE	32	40	100	100	100	0.0%
420 54300 UTILITIES ELECTRIC	20,831	18,381	34,500	27,000	28,000	3.7%
420 54310 UTILITIES-WATER & WASTEWATER	8,054	9,068	12,200	12,200	12,200	0.0%
420 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
420 54500 INSURANCE	66,499	66,499	66,499	87,791	29,160	-66.8%
420 54610 R/M BLDG & GROUNDS	119,927	76,575	192,000	129,000	95,000	-26.4%
420 54611 R/M FACILITIES	8,030	8,380	30,500	40,500	-	-100.0%
420 54620 R/M EQUIPMENT	6,122	6,924	1,500	3,000	3,000	0.0%
420 54630 R/M VEHICLES-LABOR	2,957	5,145	6,000	6,000	6,000	0.0%
420 54640 R/M VEHICLES-PARTS	8,029	8,696	8,000	7,500	8,000	6.7%
420 54700 PRINTING	-	14	650	650	650	0.0%
420 54800 PROMOTIONAL	-	4,821	750	750	750	0.0%
420 54910 BILLING COSTS	7,300	7,300	7,300	7,300	7,300	0.0%
420 55100 OFFICE SUPPLIES	741	(86)	2,300	2,300	2,300	0.0%
420 55200 OPERATING SUPPLIES	1,940	751	1,115	2,180	2,180	0.0%
420 55210 UNIFORMS	128	124	400	400	500	25.0%
420 55230 GAS/OIL	6,333	12,651	11,000	15,000	12,000	-20.0%
420 55400 BOOKS/SUBS/DUES	780	605	525	525	575	9.5%
TOTAL	316,691	294,182	478,448	432,422	302,010	-30.2%

420 AIRPORT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CAPITAL OUTLAY						
420 56200 BUILDING	-	-	-	3,262,250	200,000	-93.9%
420 56300 IMPROVEMENTS	2,981,870	2,361,272	5,723,441	1,977,490	2,791,506	41.2%
420 56301 NON CAP IMPROVEMENT	-	-	-	-	-	0.0%
420 56400 EQUIPMENT	25,000	-	-	150,000	150,000	0.0%
420 56401 NON CAP EQUIP	-	3,810	1,000	1,000	-	-100.0%
TOTAL	3,006,870	2,365,082	5,724,441	5,390,740	3,141,506	-41.7%
DEBT SERVICE						
420 57100 PRINCIPAL	82,000	240,817	204,000	293,733	300,775	2.4%
420 57200 INTEREST	33,124	97,848	135,952	118,212	111,011	-6.1%
420 57300 FINANCING COSTS	-	18,200	50,000	-	-	0.0%
TOTAL	115,124	356,864	389,952	411,945	411,786	0.0%
420 59990 RESERVE	606,361	4,262,650	22,698	652,698	823,780	26.2%
TOTAL EXPENDITURES AND RESERVES	4,258,911	7,513,827	6,843,352	7,142,854	4,968,947	-30.4%

440 SANITATION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
GRANTS						
440 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CHARGES FOR SERVICES						
440 34340 GARBAGE FEES	2,665,548	2,893,183	2,502,644	2,835,736	3,402,883	20.0%
440 34341 GARBAGE FEES COFB	212,616	429,142	400,800	400,800	468,000	16.8%
TOTAL	2,878,164	3,322,325	2,903,444	3,236,536	3,870,883	19.6%
OTHER REVENUES						
440 36110 INTEREST	232	1,475	-	-	-	0.0%
440 36990 OTHER REVENUE	71,369	86,571	104,000	104,000	104,000	0.0%
440 38101 TRANSFER FROM GENERAL FUND	-	60,000	60,000	40,000	40,000	0.0%
440 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
TOTAL	71,601	148,046	164,000	144,000	144,000	0.0%
CASH BALANCE FORWARD						
440 38910 CASH BALANCE FORWARD	164,795	15,187	(20,162)	119,389	218,783	83.3%
TOTAL REVENUE AND CASH BALANCES	3,114,560	3,485,558	3,047,282	3,499,925	4,233,666	21.0%

440 SANITATION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
440 51200 SALARIES	32,010	76,649	93,099	116,769	93,600	-19.8%
440 51400 OVERTIME	-	10,801	10,000	15,000	15,000	0.0%
440 52100 FICA	-	6,688	5,754	10,081	8,309	-17.6%
440 52200 RETIREMENT	8,102	18,791	23,191	28,462	23,455	-17.6%
440 52300 HEALTH INSUR	3,041	16,267	50,023	14,424	20,176	39.9%
440 52301 LIFE INSUR	7,961	422	733	379	342	-9.8%
440 52350 OPEB COSTS	-	-	-	-	-	0.0%
440 52400 WORKERS' COMP	7,885	2,000	2,000	3,821	4,608	20.6%
440 52500 UNEMPLOYMENT	166	-	-	-	-	0.0%
TOTAL	59,165	131,618	184,800	188,936	165,490	-12.4%
OPERATING EXPENSES						
440 53200 AUDITING	6,795	7,371	7,371	7,371	7,389	0.2%
440 53400 CONTRACTUAL	136,975	282,130	293,722	280,912	255,936	-8.9%
440 53440 SANITATION SERVICES EXPENSE	2,467,628	2,588,852	2,274,903	2,577,684	3,093,221	20.0%
440 53444 RECYCLING SERVICES	20,000	20,000	20,000	-	-	0.0%
440 54000 TRAINING/TRAVEL	-	-	250	5,500	1,000	-81.8%
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	13,500	20,000	5,000	5,000	0.0%
440 54440 LAND RENT	-	31,500	35,000	35,000	35,000	0.0%
440 54500 INSURANCE	-	-	-	-	53,719	0.0%
440 54610 R/M BLDG & GROUNDS	-	3,353	5,000	5,000	5,000	0.0%
440 54611 R/M FACILITIES	-	-	-	-	-	0.0%
440 54620 R/M EQUIPMENT	-	2,200	-	5,000	5,000	0.0%
440 54630 R/M VEHICLES-LABOR	4,425	6,323	10,000	10,000	10,000	0.0%
440 54640 R/M VEHICLES-PARTS	7,106	14,820	15,000	15,000	17,000	13.3%
440 54700 PRINTING	-	-	-	-	-	0.0%
440 54910 BILLING COSTS	92,000	92,000	92,000	92,000	92,000	0.0%
440 55100 OFFICE SUPPLIES	-	-	500	500	100	-80.0%
440 55200 OPERATING SUPPLIES	366	480	500	2,000	2,000	0.0%
440 55200 UNIFORMS	-	1,040	1,200	1,200	1,200	0.0%
440 55230 GAS/OIL	11,159	26,377	18,000	30,000	30,000	0.0%
440 55644 NON PROFIT KNB	5,000	5,000	5,000	5,000	5,000	0.0%
TOTAL	2,765,891	3,094,946	2,798,446	3,077,167	3,618,565	17.6%
CAPITAL OUTLAY						
440 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
440 56400 EQUIPMENT	138,316	-	-	165,000	-	-100.0%
440 56401 NON CAP EQUIP	-	7,757	12,000	20,000	20,000	0.0%
TOTAL	138,316	7,757	12,000	185,000	20,000	-89.2%

440 SANITATION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
TRANSFERS						
440 59100 TRANSFER TO GENERAL FUND	136,000	-	-	-	-	0.0%
TOTAL	136,000	-	-	-	-	0.0%
440 59990 RESERVE	15,187	251,237	52,036	48,822	429,611	780.0%
TOTAL EXPENDITURES AND RESERVES	3,114,560	3,485,558	3,047,282	3,499,925	4,233,666	21.0%

450 WASTEWATER FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	5,498,505	5,803,509	5,490,000	5,835,000	6,198,520	6.2%
450 34530 SEPTIC DUMPING	48,263	43,716	50,000	50,000	50,000	0.0%
450 34535 WASTEWATER TAP FEES	51,700	58,200	31,250	31,250	45,000	44.0%
450 34910 WASTEWATER MISCELLANEOUS FEES	13,700	65,806	5,000	5,000	5,000	0.0%
TOTAL	5,612,168	5,971,231	5,576,250	5,921,250	6,298,520	6.4%
OTHER REVENUES						
450 36110 INTEREST	76,520	49,403	90,000	90,000	90,000	0.0%
450 36120 UNREALIZED GAIN/LOSS	(724)	(4,330)	-	-	-	0.0%
450 36420 INSURANCE PROCEEDS	-	-	-	-	-	0.0%
450 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
450 36990 OTHER REVENUE	1,000	114	-	-	-	0.0%
450 36992 GAIN ON SALE OF ASSET	2,002	80,250	-	-	-	0.0%
TOTAL	78,798	125,437	90,000	90,000	90,000	0.0%
CASH BALANCE FORWARD						
450 38910 CASH BALANCE FORWARD	6,493,946	6,919,647	5,462,894	6,157,870	1,408,218	-77.1%
TOTAL REVENUE AND CASH BALANCES	12,184,912	13,016,315	11,129,144	12,169,120	7,796,738	-35.9%

450 WASTEWATER FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
450 51200 SALARIES	530,588	658,448	623,740	800,012	860,180	7.5%
450 51210 WC REIMB	-	-	-	-	-	0.0%
450 51350 PART TIME SALARIES	32,845	39,386	33,515	34,318	35,610	3.8%
450 51400 OVERTIME	87,524	115,316	119,200	143,000	157,530	10.2%
450 52100 FICA	47,307	60,232	61,997	70,332	66,013	-6.1%
450 52200 RETIREMENT	131,917	158,609	131,235	191,170	185,394	-3.0%
450 52300 HEALTH INSUR	135,375	127,495	185,626	115,074	184,979	60.7%
450 52301 LIFE INSUR	2,874	3,480	3,505	2,983	3,344	12.1%
450 52350 OPEB COSTS	15,361	15,361	15,361	15,361	15,361	0.0%
450 52400 WORKERS' COMP	9,787	12,098	12,098	12,225	16,931	38.5%
450 52500 UNEMPLOYMENT	-	2,475	-	-	-	0.0%
TOTAL	993,577	1,192,901	1,186,277	1,384,475	1,525,342	10.2%
OPERATING EXPENSES						
450 53100 PROFESSIONAL SERVICES	-	4,301	175,000	225,000	225,000	0.0%
450 53200 AUDITING	14,345	15,561	15,561	15,561	15,599	0.2%
450 53400 CONTRACTUAL	121,043	327,231	186,146	184,946	225,648	22.0%
450 54000 TRAINING/TRAVEL	6,036	15,067	28,075	32,575	38,700	18.8%
450 54100 COMM - PHONE/FAX/ALARM	1,069	1,131	3,612	3,900	4,296	10.2%
450 54101 COMMUNICATIONS-CELLULAR	2,918	3,252	5,000	5,000	5,025	0.5%
450 54103 COMMUNICATIONS-INTERNET	3,621	3,635	3,635	1,800	1,854	3.0%
450 54200 POSTAGE	685	309	3,000	3,000	3,000	0.0%
450 54300 UTILITIES ELECTRIC	152,649	230,966	189,000	189,000	265,000	40.2%
450 54310 UTILITIES-WATER & WASTEWATER	11,760	39,382	35,000	35,000	55,000	57.1%
450 54320 UTILITIES-PROPANE/OTHER	1,180	689	7,800	7,800	7,800	0.0%
450 54500 INSURANCE	24,246	24,246	24,246	32,009	58,645	83.2%
450 54610 R/M BLDG & GROUNDS	27,318	44,516	38,700	38,700	72,500	87.3%
450 54611 R/M FACILITIES	9,291	23,882	49,500	34,500	23,500	-31.9%
450 54620 R/M EQUIPMENT	92,563	113,158	119,000	211,000	201,000	-4.7%
450 54630 R/M VEHICLES-LABOR	19,707	19,898	24,000	20,000	20,000	0.0%
450 54640 R/M VEHICLES-PARTS	31,403	50,200	35,000	35,000	33,000	-5.7%
450 54910 BILLING COSTS	200,000	200,000	200,000	200,000	200,000	0.0%
450 54920 UTILITY ADMIN COSTS	225,000	225,000	225,000	294,330	330,585	12.3%
450 55100 OFFICE SUPPLIES	1,070	1,025	1,100	1,100	1,500	36.4%
450 55200 OPERATING SUPPLIES	136,047	166,462	271,955	272,130	271,130	-0.4%
450 55210 UNIFORMS	5,895	7,936	10,525	10,525	8,925	-15.2%
450 55220 JANITORIAL SUPPLIES	896	1,438	2,500	2,500	2,500	0.0%
450 55230 GAS/OIL	30,653	29,258	28,000	32,000	38,000	18.8%
450 55240 CHEMICALS	43,164	77,065	70,000	70,000	128,000	82.9%
450 55300 ROAD MATERIALS	3,784	5,532	8,000	8,000	8,000	0.0%
450 55400 BOOKS/SUBS/DUES	894	1,268	1,900	1,900	1,900	0.0%
TOTAL	1,167,236	1,632,408	1,761,255	1,967,276	2,246,107	14.2%

450 WASTEWATER FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CAPITAL OUTLAY						
450 56200 BUILDING	-	-	-	-	-	0.0%
450 56300 IMPROVEMENTS	194,797	882,277	540,000	1,150,000	1,053,811	-8.4%
450 56400 EQUIPMENT	19,787	34,690	100,000	547,103	295,000	-46.1%
450 56401 NON CAP EQUIP	12,356	5,110	23,500	23,500	16,500	-29.8%
TOTAL	226,940	922,077	663,500	1,720,603	1,365,311	-20.6%
TRANSFERS						
450 59100 TRANSFER TO GENERAL FUND	360,000	360,000	360,000	360,000	360,000	0.0%
450 59230 TRANSFER TO UTIL ACQ DS	417,513	417,048	417,048	236,598	236,598	0.0%
450 59330 TRANSFER TO WW CAPITAL	1,500,000	1,500,000	1,500,000	500,000	500,000	0.0%
450 59410 TRANSFER TO GOLF COURSE	-	-	-	1,360,208	-	-100.0%
450 59460 TRANSFER TO WATER FUND	600,000	600,000	600,000	600,000	1,000,000	66.7%
450 59480 TRANSFER TO MARINA FUND	-	-	-	3,014,418	-	-100.0%
TOTAL	2,877,513	2,877,048	2,877,048	6,071,224	2,096,598	-65.5%
450 59990 RESERVE	6,919,646	6,391,882	4,641,064	1,025,542	563,380	-45.1%
TOTAL EXPENDITURES AND RESERVES	12,184,912	13,016,315	11,129,144	12,169,120	7,796,738	-35.9%

460 WATER FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	4,209,577	4,549,194	4,339,189	4,555,000	4,841,570	6.3%
460 34610 WATER TAP CHARGES	70,750	80,148	53,560	53,560	53,560	0.0%
460 34620 WATER METER INSTALLATION FEES	20,231	17,781	37,801	37,801	37,801	0.0%
460 34621 WATER NONPAY RECONNECT FEE	24,954	55,726	30,000	30,000	30,000	0.0%
460 34634 WATER OVERPAYMENT	-	-	-	-	-	0.0%
460 34910 WASTEWATER MISCELLANEOUS FEES	8,240	12,088	10,712	10,712	10,712	0.0%
TOTAL	4,333,752	4,714,938	4,471,262	4,687,073	4,973,643	6.1%
OTHER REVENUES						
460 36110 INTEREST	38,517	48,508	79,745	79,745	79,745	0.0%
460 36120 UNREALIZED GAIN/LOSS	(745)	(4,461)	-	-	-	0.0%
460 36310 IMPACT FEES- INCORPORATED AREA	-	-	-	-	-	0.0%
460 36323 EXTENSION CHARGES	8,700	37,977	24,720	24,720	24,720	0.0%
460 36420 INSURANCE PROCEEDS	-	-	-	-	-	0.0%
460 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
460 36990 OTHER REVENUE	270	8,366	-	-	-	0.0%
460 36992 GAIN ON SALE OF ASSET	31,663	-	-	-	-	0.0%
460 36995 LATE FEES	13,071	22,183	16,322	16,322	16,322	0.0%
TOTAL	91,476	112,573	120,787	120,787	120,787	0.0%
TRANSFERS IN						
460 38145 FROM WASTEWATER	600,000	600,000	600,000	600,000	1,000,000	66.7%
TOTAL	600,000	600,000	600,000	600,000	1,000,000	66.7%
CASH BALANCE FORWARD						
460 38910 CASH BALANCE FORWARD	5,236,001	6,220,283	5,763,500	5,929,205	5,748,316	-3.1%
460 38912 RESERVE - R & R FUND	200,000	200,000	200,000	200,000	200,000	0.0%
TOTAL REVENUE AND CASH BALANCES	10,461,229	11,847,794	11,155,549	11,537,065	12,042,746	4.4%

460 WATER FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
460 51200 SALARIES	484,358	639,063	561,703	687,299	950,939	38.4%
460 51210 WC REIMB	-	-	-	-	-	0.0%
460 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
460 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
460 51400 OVERTIME	98,457	110,013	125,000	150,000	150,000	0.0%
460 52100 FICA	42,742	55,817	54,922	64,053	69,826	9.0%
460 52200 RETIREMENT	117,291	151,463	118,185	180,857	205,092	13.4%
460 52300 HEALTH INSUR	123,496	119,129	168,645	168,303	211,275	25.5%
460 52301 LIFE INSUR	2,558	3,360	3,325	4,154	3,679	-11.4%
460 52350 OPEB COSTS	14,483	14,483	14,483	14,483	14,483	0.0%
460 52400 WORKERS' COMP	10,353	12,740	12,740	15,717	18,382	17.0%
460 52500 UNEMPLOYMENT	803	-	-	-	-	0.0%
TOTAL	894,541	1,106,068	1,059,003	1,284,866	1,623,676	26.4%
OPERATING EXPENSES						
460 53100 PROFESSIONAL SERVICES	-	12,018	143,000	193,000	140,000	-27.5%
460 53200 AUDITING	9,815	10,647	10,647	10,647	10,673	0.2%
460 53400 CONTRACTUAL	86,879	84,942	103,714	104,870	147,104	40.3%
460 54000 TRAINING/TRAVEL	7,502	13,298	27,458	40,558	41,058	1.2%
460 54100 COMM - PHONE/FAX/ALARM	1,340	1,459	2,116	2,500	2,896	15.8%
460 54101 COMMUNICATIONS-CELLULAR	5,866	6,282	10,000	10,000	10,000	0.0%
460 54103 COMMUNICATIONS-INTERNET	3,645	4,452	5,250	10,500	10,500	0.0%
460 54200 POSTAGE	588	426	1,825	1,825	1,825	0.0%
460 54300 UTILITIES ELECTRIC	175,126	191,947	297,000	297,000	220,000	-25.9%
460 54310 UTILITIES-WATER & WASTEWATER	855	654	1,000	1,000	1,000	0.0%
460 54320 UTILITIES-PROPANE/OTHER	2,040	831	6,000	6,000	6,000	0.0%
460 54440 LAND RENT	18,413	18,965	25,000	25,000	25,000	0.0%
460 54500 INSURANCE	16,036	16,036	16,036	21,170	54,717	158.5%
460 54610 R/M BLDG & GROUNDS	38,945	67,559	84,000	98,000	98,000	0.0%
460 54611 R/M FACILITIES	6,101	11,683	24,500	44,500	18,500	-58.4%
460 54620 R/M EQUIPMENT	90,090	30,104	239,000	245,000	114,000	-53.5%
460 54630 R/M VEHICLES-LABOR	11,778	6,840	15,000	12,000	12,000	0.0%
460 54640 R/M VEHICLES-PARTS	13,495	19,830	20,000	25,000	25,000	0.0%
460 54700 PRINTING	-	-	-	-	-	0.0%
460 54800 PROMOTIONAL	1,800	500	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	0.0%
460 54920 UTILITY ADMIN COSTS	225,000	225,000	225,000	294,330	330,585	12.3%
460 55100 OFFICE SUPPLIES	92	2,188	2,500	2,500	2,500	0.0%
460 55200 OPERATING SUPPLIES	169,784	198,397	264,255	264,430	277,430	4.9%

460 WATER FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
460 55210 UNIFORMS	6,799	9,026	11,100	11,100	10,875	-2.0%
460 55220 JANITORIAL SUPPLIES	609	1,692	3,000	3,000	3,000	0.0%
460 55230 GAS/OIL	36,408	50,695	36,000	52,000	50,000	-3.8%
460 55240 CHEMICALS	8,365	35,343	25,000	36,000	76,000	111.1%
460 55300 ROAD MATERIALS	3,784	5,532	8,000	8,000	8,000	0.0%
460 55400 BOOKS/SUBS/DUES	2,953	1,383	6,140	6,140	6,140	0.0%
TOTAL	1,144,107	1,227,731	1,822,541	2,036,070	1,912,803	-6.1%
CAPITAL OUTLAY						
460 56200 BUILDING	-	19,543	-	50,000	-	-100.0%
460 56300 IMPROVEMENTS	200,456	464,938	670,000	1,985,000	1,375,000	-30.7%
460 56400 EQUIPMENT	110,847	174,370	327,500	265,857	120,000	-54.9%
460 56401 NON CAP EQUIP	14,117	787	34,500	34,500	17,500	-49.3%
TOTAL	325,420	659,639	1,032,000	2,335,357	1,512,500	-35.2%
TRANSFERS						
460 59100 TRANSFER TO GENERAL FUND	180,000	180,000	180,000	180,000	120,000	-33.3%
460 59230 TRANSFER TO UTIL ACQ DS	1,496,879	1,497,210	1,497,210	1,991,895	1,991,895	0.0%
TOTAL	1,676,879	1,677,210	1,677,210	2,171,895	2,111,895	-2.8%
460 59910 CONTINGENCY R & R	200,000	200,000	200,000	200,000	200,000	0.0%
460 59990 RESERVE	6,220,283	6,977,146	5,364,795	3,508,877	4,681,872	33.4%
TOTAL EXPENDITURES AND RESERVES	10,461,229	11,847,794	11,155,549	11,537,065	12,042,746	4.4%

470 STORM WATER MANAGEMENT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
GRANTS						
470 33120 FEMA FED GRANT	-	85,755	-	-	-	0.0%
470 33400 STATE GRANT	114,300	487,700	475,000	775,625	775,625	0.0%
470 33420 FEMA STATE	-	-	734,000	-	-	0.0%
470 33700 SJRWMD GRANT	-	-	-	-	-	0.0%
TOTAL	114,300	573,455	1,209,000	775,625	775,625	0.0%
CHARGES FOR SERVICES						
470 34347 WATER DRAINAGE FEES	876,737	921,339	875,000	925,000	970,000	4.9%
470 34910 WASTEWATER MISCELLANEOUS FEES	-	6,033	-	-	-	0.0%
TOTAL	876,737	927,372	875,000	925,000	970,000	4.9%
OTHER REVENUES						
470 36110 INTEREST	2	-	-	-	-	0.0%
470 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
470 36990 OTHER REVENUE	24,660	145,046	-	-	-	0.0%
470 36992 GAIN ON SALE OF ASSET	26,100	5,700	-	-	-	0.0%
470 38410 LOAN PROCEEDS	414,873	-	-	-	-	0.0%
TOTAL	465,635	150,746	-	-	-	0.0%
TRANSFERS IN						
470 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
470 38910 CASH BALANCE FORWARD	-	(66,052)	489,389	130,438	(180,568)	-238.4%
TOTAL REVENUE AND CASH BALANCES	1,456,672	1,585,521	2,573,389	1,831,063	1,565,057	-14.5%

470 STORM WATER MANAGEMENT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
470 51200 SALARIES	210,084	257,314	278,375	276,815	260,456	-5.9%
470 51210 WORKERS COMP REIMB	(2,530)	-	-	-	-	0.0%
470 51400 OVERTIME	23,201	18,916	20,000	25,000	25,000	0.0%
470 52100 FICA	17,113	21,131	25,802	22,624	20,007	-11.6%
470 52200 RETIREMENT	52,138	57,428	54,619	65,192	56,144	-13.9%
470 52300 HEALTH INSUR	56,305	46,825	91,056	82,624	40,413	-51.1%
470 52301 LIFE INSUR	1,223	1,280	1,417	1,226	831	-32.2%
470 52350 OPEB COSTS	2,194	2,194	2,194	2,194	2,194	0.0%
470 52400 WORKERS' COMP	4,195	5,757	5,757	4,527	7,612	68.1%
TOTAL	363,923	410,845	479,220	480,202	412,657	-14.1%
OPERATING EXPENSES						
470 53100 PROFESSIONAL SERVICES	102,638	83,324	115,000	145,000	95,000	-34.5%
470 53200 AUDITING	6,040	6,552	6,552	6,552	6,568	0.2%
470 53400 CONTRACTUAL	53,615	53,850	75,918	54,053	65,234	20.7%
470 54000 TRAINING/TRAVEL	2,106	2,555	5,358	9,858	15,618	58.4%
470 54100 COMM - PHONE/FAX/ALARM	-	-	216	216	264	22.2%
470 54101 COMMUNICATIONS-CELLULAR	2,438	2,415	2,500	2,500	2,525	1.0%
470 54103 COMMUNICATIONS-INTERNET	890	992	1,684	1,800	1,854	3.0%
470 54200 POSTAGE	-	-	50	50	50	0.0%
470 54300 UTILITIES ELECTRIC	3,640	3,841	3,600	3,600	3,600	0.0%
470 54310 UTILITIES-WATER & WASTEWATER	778	731	1,000	1,000	1,000	0.0%
470 54400 RENTALS/LEASES	-	18,245	7,500	15,000	15,000	0.0%
470 54500 INSURANCE	5,049	5,049	5,049	6,665	16,346	145.3%
470 54610 R/M BLDG & GROUNDS	123	255	1,500	1,500	51,500	3333.3%
470 54611 R/M FACILITIES	437	3,755	4,100	8,500	12,500	47.1%
470 54620 R/M EQUIPMENT	1,448	3,216	5,000	5,000	7,500	50.0%
470 54630 R/M VEHICLES-LABOR	5,501	5,370	8,500	7,500	7,500	0.0%
470 54640 R/M VEHICLES-PARTS	7,575	11,930	10,000	10,000	12,000	20.0%
470 54700 PRINTING	-	-	500	500	500	0.0%
470 54800 PROMOTIONAL	-	-	1,500	1,500	1,500	0.0%
470 54910 BILLING COSTS	35,000	35,000	35,000	35,000	35,000	0.0%
470 54920 UTILITY ADMIN COSTS	-	-	-	30,000	220,390	634.6%
470 55100 OFFICE SUPPLIES	192	572	3,000	3,000	1,000	-66.7%
470 55200 OPERATING SUPPLIES	80,683	144,343	128,265	144,330	168,380	16.7%
470 55210 UNIFORMS	2,353	4,048	3,900	3,900	3,050	-21.8%
470 55220 JANITORIAL SUPPLIES	-	-	-	-	1,000	0.0%
470 55230 GAS/OIL	11,597	17,058	12,000	15,000	12,000	-20.0%
470 55300 ROAD MATERIALS	-	-	-	-	8,000	0.0%
470 55400 BOOKS/SUBS/DUES	1,700	1,114	910	910	1,285	41.2%
TOTAL	323,803	404,215	438,602	512,934	766,164	49.4%

470 STORM WATER MANAGEMENT FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CAPITAL OUTLAY						
470 56100 LAND	-	-	-	-	-	0.0%
470 56200 BUILDING	-	-	-	-	-	0.0%
470 56300 IMPROVEMENTS	247,012	416,537	2,161,850	1,999,020	1,400,486	-29.9%
470 56400 EQUIPMENT	414,873	33,491	90,000	184,533	37,000	-79.9%
470 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
470 56500 INFRASTRUCTURE	-	-	-	-	-	0.0%
TOTAL	661,885	450,028	2,251,850	2,183,553	1,437,486	-34.2%
DEBT SERVICE						
470 57100 PRINCIPAL	104,998	101,485	101,486	104,607	107,829	3.1%
470 57200 INTEREST	15,760	13,526	15,088	11,965	8,745	-26.9%
470 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	120,758	115,011	116,574	116,572	116,574	0.0%
470 59990 RESERVE	(13,697)	205,423	(712,857)	(1,462,198)	(1,167,824)	-20.1%
TOTAL EXPENDITURES AND RESERVES	1,456,672	1,585,521	2,573,389	1,831,063	1,565,057	-14.5%

480 MARINA FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
GRANTS						
480 33120 FEMA FED GRANT	2,158	4,961,951	-	-	-	0.0%
480 33210 FEDERAL GRANT	-	-	-	-	-	0.0%
480 33400 STATE GRANT	205,724	46,697	625,000	-	-	0.0%
480 33410 FL INLAND NAVIGATION(FIND)	-	397,603	-	-	326,000	0.0%
480 33420 FEMA STATE	360	826,992	-	-	-	0.0%
TOTAL	208,242	6,233,243	625,000	-	326,000	0.0%
CHARGES FOR SERVICES						
480 34750 SLIP RENTALS - PERMANENT	296,727	348,349	323,400	435,000	424,425	-2.4%
480 34755 SLIP RENTALS - TRANSIENT	723,905	895,045	830,925	1,156,585	1,068,250	-7.6%
480 34757 SLIP RENTALS - NON-TAXABLE	14,345	16,552	12,000	5,000	20,000	300.0%
480 34759 DOCK STORE RENT	1,858	3,460	-	-	7,000	0.0%
480 34760 BUSINESS RENTALS	26,069	23,707	26,320	35,000	28,656	-18.1%
480 34762 MOORINGS-TAXABLE	31,286	50,133	34,375	90,750	55,000	-39.4%
480 34765 MERCHANDISE FOR RESALE	-	-	-	-	-	0.0%
480 34766 SERVICES-NON TAXABLE	-	50	-	-	-	0.0%
480 34767 SERVICES-TAXABLE	1,018	1,281	5,850	7,050	6,010	-14.8%
480 34770 FUEL-DIESEL	422,531	1,639,253	1,150,733	1,837,500	1,500,000	-18.4%
480 34771 FUEL-GAS	203,313	536,352	450,306	546,250	426,000	-22.0%
480 34773 FUEL-DIESEL NON-TAXABLE	-	-	4,000	-	-	0.0%
480 34775 FUEL-DISCOUNTS DIESEL	(6,738)	(14,346)	-	-	(13,200)	0.0%
480 34776 FUEL-DISCOUNTS GAS	(2,773)	(4,231)	-	-	(6,000)	0.0%
480 34777 FUEL-DISCOUNTS DIESEL NON-TAX	-	-	-	-	-	0.0%
480 36215 RENTS NON-TAXABLE	1,543	11,943	7,476	-	5,556	0.0%
TOTAL	1,713,084	3,507,548	2,845,385	4,113,135	3,521,697	-14.4%
OTHER REVENUES						
480 36110 INTEREST	-	6,000	-	-	-	0.0%
480 36990 OTHER REVENUE	5,760	6,204	3,100	960	672	-30.0%
480 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
480 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	5,760	12,204	3,100	960	672	-30.0%
TRANSFERS IN						
480 38101 FROM GENERAL FUND	300,000	925,980	855,980	726,101	686,660	-5.4%
480 38145 FROM WASTEWATER	-	-	-	3,014,418	-	-100.0%
TOTAL	300,000	925,980	855,980	3,740,519	686,660	-81.6%
CASH BALANCE FORWARD						
480 38910 CASH BALANCE FORWARD	(1,224,439)	(1,321,640)	(2,682,968)	(2,963,644)	786,066	-126.5%
TOTAL REVENUE AND CASH BALANCES	1,002,647	9,357,335	1,646,497	4,890,970	5,321,095	8.8%

480 MARINA FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
480 51200 SALARIES	-	-	-	-	-	0.0%
480 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
480 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
480 51400 OVERTIME	-	-	-	-	-	0.0%
480 52100 FICA	-	-	-	-	-	0.0%
480 52200 RETIREMENT	-	-	-	-	-	0.0%
480 52300 HEALTH INSUR	-	-	-	-	-	0.0%
480 52301 LIFE INSUR	-	-	-	-	-	0.0%
480 52400 WORKERS' COMP	-	-	-	-	-	0.0%
480 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OPERATING EXPENSES						
480 53100 PROFESSIONAL SERVICES	-	-	7,440	27,600	37,600	36.2%
480 53200 AUDITING	6,795	7,371	7,371	7,371	7,371	0.0%
480 53400 CONTRACTUAL	506,471	513,025	407,859	544,532	577,667	6.1%
480 54000 TRAINING/TRAVEL	1,014	964	200	1,900	1,960	3.2%
480 54100 COMM - PHONE/FAX/ALARM	4,526	5,576	7,860	4,260	4,296	0.8%
480 54101 COMMUNICATIONS-CELLULAR	140	-	-	-	-	0.0%
480 54103 COMMUNICATIONS-INTERNET	4,220	4,819	11,753	13,800	13,980	1.3%
480 54200 POSTAGE	87	78	-	-	120	0.0%
480 54300 UTILITIES ELECTRIC	7,127	9,984	16,200	13,200	10,000	-24.2%
480 54310 UTILITIES-WATER & WASTEWATER	15,764	14,354	16,800	16,800	17,640	5.0%
480 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
480 54500 INSURANCE	366,843	438,727	427,010	552,604	596,112	7.9%
480 54610 R/M BLDG & GROUNDS	24,554	31,286	18,000	7,200	27,000	275.0%
480 54611 R/M FACILITIES	9,239	6,864	15,000	13,500	15,000	11.1%
480 54620 R/M EQUIPMENT	11,247	28,682	3,000	9,000	19,300	114.4%
480 54630 R/M VEHICLES-LABOR	878	75	1,000	1,000	500	-50.0%
480 54640 R/M VEHICLES-PARTS	583	24	1,000	1,000	1,000	0.0%
480 54675 R/M MOORING FIELD	-	-	5,950	-	12,000	0.0%
480 54700 PRINTING	614	-	-	-	-	0.0%
480 54800 PROMOTIONAL	51,187	64,160	25,500	62,100	62,100	0.0%
480 55100 OFFICE SUPPLIES	3,647	4,597	4,800	3,750	3,750	0.0%
480 55200 OPERATING SUPPLIES	74,281	136,055	85,022	212,686	218,750	2.9%
480 55210 UNIFORMS	2,063	2,380	3,000	4,000	4,200	5.0%
480 55220 JANITORIAL SUPPLIES	111	2,405	6,000	4,800	4,800	0.0%
480 55230 GAS/OIL	13	-	-	-	-	0.0%
480 55400 BOOKS/SUBS/DUES	100	155	-	-	-	0.0%
480 55500 MERCHANDISE FOR RESALE	-	-	-	-	-	0.0%
480 55510 FUEL FOR RESALE	445,140	1,569,356	1,095,825	1,715,955	1,361,000	-20.7%
TOTAL	1,536,641	2,840,939	2,166,590	3,217,058	2,996,146	-6.9%

480 MARINA FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
CAPITAL OUTLAY						
480 56100 LAND	-	-	-	-	-	0.0%
480 56200 BUILDING	291,751	27,011	-	30,000	6,000	-80.0%
480 56300 IMPROVEMENTS	279,964	416,537	1,225,000	-	150,000	0.0%
480 56328 DREDGING-MARINA	11,475	649,500	-	-	500,000	0.0%
480 56400 EQUIPMENT	-	-	-	20,000	50,000	150.0%
480 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	583,190	1,093,048	1,225,000	50,000	706,000	1312.0%
DEBT SERVICE						
480 57100 PRINCIPAL	-	7,486,208	525,236	590,677	603,685	2.2%
480 57200 INTEREST	169,770	264,730	336,892	135,424	82,975	-38.7%
480 57300 FINANCING COSTS	34,687	-	-	-	-	0.0%
TOTAL	204,457	7,750,938	862,128	726,101	686,660	-5.4%
480 59990 RESERVE	(1,321,641)	(2,327,590)	(2,607,221)	897,811	932,289	3.8%
TOTAL EXPENDITURES AND RESERVES	1,002,647	9,357,335	1,646,497	4,890,970	5,321,095	8.8%

Internal Service Funds

510 FLEET FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
510 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
510 33420 FEMA STATE	-	-	-	-	-	0.0%
510 36110 INTEREST	548	1,582	-	-	-	0.0%
510 36990 OTHER REVENUE	3,300	4,295	3,000	3,000	4,500	50.0%
510 36992 GAIN ON SALE OF ASSET	44,890	109,340	60,000	75,000	75,000	0.0%
510 36994 LOANER VEHICLE REVENUE	481	169	1,000	-	-	0.0%
510 38047 HUMANE SOCIETY-PARTS	-	-	-	-	-	0.0%
510 38048 HUMANE SOCIETY-LABOR	-	-	-	-	-	0.0%
510 38049 HUMANE SOCIETY-FUEL	-	-	-	-	-	0.0%
510 38144 FROM SANITATION	20,000	20,000	20,000	-	-	0.0%
TOTAL	69,219	135,386	84,000	78,000	79,500	1.9%
INTERFUND REIMBURSEMENTS						
510 38040 PARTS	271,966	314,052	349,500	347,000	357,100	2.9%
510 38045 LABOR	232,448	227,524	240,500	269,750	266,350	-1.3%
510 38053 GAS/OIL	344,398	498,187	382,000	546,700	532,100	-2.7%
TOTAL	848,812	1,039,763	972,000	1,163,450	1,155,550	-0.7%
TRANSFERS IN						
510 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
510 38910 CASH BALANCE FORWARD	10,100	75,158	113,663	133,172	62,128	-53.3%
TOTAL REVENUE AND CASH BALANCES	928,131	1,250,307	1,169,663	1,374,622	1,297,178	-5.6%

510 FLEET FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
510 51200 SALARIES	130,534	174,639	175,962	205,986	218,900	6.3%
510 51210 WC REIMB	(609)	-	-	-	-	0.0%
510 51350 PART TIME SALARIES	19,680	4,007	-	-	-	0.0%
510 51400 OVERTIME	12,199	14,483	7,000	10,000	12,000	20.0%
510 52100 FICA	11,796	14,511	15,371	16,523	16,704	1.1%
510 52200 RETIREMENT	30,084	39,245	37,021	44,493	47,083	5.8%
510 52300 HEALTH INSUR	26,824	26,097	44,973	49,676	35,308	-28.9%
510 52301 LIFE INSUR	682	916	1,069	1,095	799	-27.0%
510 52400 WORKERS' COMP	2,385	3,705	3,705	4,562	3,003	-34.2%
510 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	233,573	277,603	285,101	332,335	333,797	0.4%
OPERATING EXPENSES						
510 53200 AUDITING	2,265	2,457	2,457	2,457	2,463	0.2%
510 53400 CONTRACTUAL	15,878	20,058	25,570	21,273	25,534	20.0%
510 54000 TRAINING/TRAVEL	2,171	3,279	4,350	9,000	3,250	-63.9%
510 54100 COMM - PHONE/FAX/ALARM	-	-	288	288	264	-8.3%
510 54101 COMMUNICATIONS-CELLULAR	472	300	650	650	650	0.0%
510 54103 COMMUNICATIONS-INTERNET	1,345	1,345	1,684	1,800	1,854	3.0%
510 54200 POSTAGE	-	-	-	-	-	0.0%
510 54300 UTILITIES ELECTRIC	3,724	3,895	4,225	3,500	3,900	11.4%
510 54310 UTILITIES-WATER & WASTEWATER	1,828	2,085	2,100	2,400	2,400	0.0%
510 54500 INSURANCE	13,150	-	13,150	17,361	-	-100.0%
510 54610 R/M BLDG & GROUNDS	28	13,150	500	500	26,275	5155.0%
510 54611 R/M FACILITIES	5,256	-	24,500	14,000	500	-96.4%
510 54620 R/M EQUIPMENT	4,118	7,165	7,500	9,000	14,736	63.7%
510 54630 R/M VEHICLES-LABOR	1,294	3,692	2,500	2,000	10,500	425.0%
510 54640 R/M VEHICLES-PARTS	2,213	1,238	3,000	3,000	2,000	-33.3%
510 55100 OFFICE SUPPLIES	141	150	200	200	250	25.0%
510 55200 OPERATING SUPPLIES	9,106	6,847	9,065	10,630	11,630	9.4%
510 55210 UNIFORMS	1,175	900	1,700	1,275	2,175	70.6%
510 55230 GAS/OIL	4,015	4,824	5,000	5,500	6,500	18.2%
510 55240 CHEMICALS	-	-	500	500	500	0.0%
510 55400 BOOKS/SUBS/DUES	138	70	200	200	-	-100.0%
TOTAL	68,316	73,344	109,139	105,534	119,381	13.1%
CAPITAL OUTLAY						
510 56300 IMPROVEMENTS	-	-	35,000	110,689	10,000	-91.0%
510 56400 EQUIPMENT	21,483	-	10,000	20,000	55,000	175.0%
510 56401 NON CAP EQUIP	2,889	-	-	-	4,000	0.0%
TOTAL	24,372	-	45,000	130,689	69,000	-47.2%

510 FLEET FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	264,423	422,342	305,000	495,000	455,000	-8.1%
510 58700 VEHICLE PARTS/SRVS COSTS	262,289	289,468	315,000	305,000	320,000	4.9%
TOTAL	526,712	711,810	620,000	800,000	775,000	-3.1%
510 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	
510 59990 RESERVE	75,158	187,550	110,423	6,064	-	-100.0%
TOTAL EXPENDITURES AND RESERVES	928,131	1,250,307	1,169,663	1,374,622	1,297,178	-5.6%

520 UTILITY BILLING FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
520 34300 UB ADMIN FEES	25,184	25,346	32,000	32,000	32,000	0.0%
520 36110 INTEREST	1,912	2,496	-	-	-	0.0%
520 36990 OTHER REVENUE	1,841	27	-	-	-	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	0.0%
520 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	563,237	562,169	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	219,122	254,439	240,228	302,715	257,623	-14.9%
TOTAL REVENUE AND CASH BALANCES	782,359	816,608	806,528	869,015	823,923	-5.2%

520 UTILITY BILLING FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
PERSONNEL						
520 51200 SALARIES	252,181	270,833	259,121	309,427	322,458	4.2%
520 51210 WC REIMB	-	-	-	-	-	0.0%
520 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
520 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
520 51400 OVERTIME	1,993	2,673	2,000	2,000	2,000	0.0%
520 52100 FICA	18,914	20,511	19,823	23,825	24,207	1.6%
520 52200 RETIREMENT	54,312	57,665	54,519	66,836	69,156	3.5%
520 52300 HEALTH INSUR	48,281	49,046	50,844	52,583	65,239	24.1%
520 52301 LIFE INSUR	1,385	1,461	1,488	1,637	1,139	-30.4%
520 52400 WORKERS' COMP	350	396	396	345	338	-2.0%
TOTAL	377,416	402,586	388,191	456,653	484,537	6.1%
OPERATING EXPENSES						
520 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
520 53200 AUDITING	-	-	-	-	-	0.0%
520 53400 CONTRACTUAL	25,747	28,091	35,327	32,244	58,892	82.6%
520 54000 TRAINING/TRAVEL	1,197	1,189	3,575	3,575	3,575	0.0%
520 54100 COMM - PHONE/FAX/ALARM	518	565	1,032	1,032	1,392	34.9%
520 54103 COMMUNICATIONS-INTERNET	1,345	1,345	1,684	1,800	1,854	3.0%
520 54200 POSTAGE	41,990	45,000	45,000	47,500	54,000	13.7%
520 54300 UTILITIES ELECTRIC	3,211	2,999	3,675	3,675	3,675	0.0%
520 54310 UTILITIES-WATER & WASTEWATER	608	578	1,100	1,100	1,100	0.0%
520 54500 INSURANCE	-	-	-	-	9,439	0.0%
520 54610 R/M BLDG & GROUNDS	63	802	750	750	750	0.0%
520 54611 R/M FACILITIES	11,320	3,800	11,500	2,500	7,500	200.0%
520 54620 R/M EQUIPMENT	-	-	700	700	700	0.0%
520 54700 PRINTING	5,299	6,806	7,287	8,100	8,490	4.8%
520 54902 BAD DEBT EXPENSE	762	2,020	2,000	2,000	2,000	0.0%
520 55100 OFFICE SUPPLIES	3,320	2,924	3,994	3,994	4,115	3.0%
520 55200 OPERATING SUPPLIES	44,011	8,653	57,345	6,330	7,230	14.2%
520 55210 UNIFORMS	52	700	700	700	1,200	71.4%
520 55220 JANITORIAL SUPPLIES	362	367	685	685	685	0.0%
520 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	139,804	105,838	176,354	116,685	166,597	42.8%
CAPITAL OUTLAY						
520 56200 BUILDING	-	-	-	-	-	0.0%
520 56300 IMPROVEMENTS	-	-	-	20,000	-	-100.0%
520 56400 EQUIPMENT	-	-	25,000	25,000	-	-100.0%
520 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	25,000	45,000	-	-100.0%

520 UTILITY BILLING FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	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	-	-	-	-	0.0%
520 59990 RESERVE	254,439	308,184	216,983	250,677	172,789	-31.1%
TOTAL EXPENDITURES AND RESERVES	782,359	816,608	806,528	869,015	823,923	-5.2%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
530 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
530 36110 INTEREST	1,450	947	-	1,000	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	618,660	881,560	42.5%
TOTAL	451,450	450,947	450,000	619,660	882,560	42.4%
CASH BALANCE FORWARD						
530 38910 CASH BALANCE FORWARD	164,815	164,029	193,068	26,503	43,083	62.6%
TOTAL REVENUE AND CASH BALANCES	616,265	614,976	643,068	646,163	925,643	43.3%
PERSONNEL						
530 51200 SALARIES	297,266	375,247	338,894	363,995	511,507	40.5%
530 51210 WC REIMB	-	-	-	-	-	0.0%
530 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
530 51400 OVERTIME	239	2,155	2,500	2,500	3,000	20.0%
530 52100 FICA	20,863	26,611	26,120	27,850	36,934	32.6%
530 52200 RETIREMENT	61,903	77,427	71,302	78,623	109,759	39.6%
530 52300 HEALTH INSUR	55,019	64,379	79,649	76,243	117,869	54.6%
530 52301 LIFE INSUR	1,449	2,039	1,896	2,296	2,079	-9.5%
530 52400 WORKERS' COMP	3,405	3,861	3,861	4,847	6,439	32.8%
530 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	440,143	551,718	524,222	556,354	787,587	41.6%
OPERATING EXPENSES						
530 53100 PROFESSIONAL SERVICES	-	785	22,500	-	-	0.0%
530 53200 AUDITING	-	-	-	-	-	0.0%
530 53400 CONTRACTUAL	4,879	8,673	7,196	30,981	34,844	12.5%
530 54000 TRAINING/TRAVEL	746	3,528	4,110	4,110	14,000	240.6%
530 54100 COMM - PHONE/FAX/ALARM	259	283	792	864	960	11.1%
530 54101 COMMUNICATIONS-CELLULAR	933	745	3,000	3,000	3,000	0.0%
530 54103 COMMUNICATIONS-INTERNET	1,372	1,372	1,635	1,800	1,854	3.0%
530 54200 POSTAGE	-	-	1,500	1,500	1,500	0.0%
530 54300 UTILITIES ELECTRIC	3,211	3,041	3,000	3,000	3,000	0.0%
530 54310 UTILITIES-WATER & WASTEWATER	721	578	800	800	800	0.0%
530 54500 INSURANCE	-	-	-	-	10,283	0.0%
530 54610 R/M BLDG & GROUNDS	63	802	500	500	500	0.0%
530 54611 R/M FACILITIES	10,195	17,915	16,000	2,500	7,500	200.0%
530 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
530 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
530 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
530 54700 PRINTING	-	-	-	-	-	0.0%
530 55100 OFFICE SUPPLIES	1,351	3,804	4,000	4,000	4,000	0.0%
530 55200 OPERATING SUPPLIES	3,469	800	8,518	7,030	4,030	-42.7%
530 55210 UNIFORMS	1,180	1,200	1,800	1,800	2,700	50.0%
530 55220 JANITORIAL SUPPLIES	310	570	4,000	4,000	2,000	-50.0%
530 55230 GAS/OIL	-	-	-	-	-	0.0%
530 55240 CHEMICALS	-	-	-	-	-	0.0%
530 55400 BOOKS/SUBS/DUES	258	699	2,100	2,100	3,000	42.9%
TOTAL	28,946	44,795	81,451	67,985	93,971	38.2%
CAPITAL OUTLAY						
530 56200 BUILDING	-	-	-	-	-	0.0%
530 56300 IMPROVEMENTS	-	-	-	20,000	-	-100.0%
530 56400 EQUIPMENT	-	-	-	-	-	0.0%
530 56401 NON CAP EQUIP	-	360	-	-	-	0.0%
TOTAL	-	360	-	20,000	-	-100.0%
530 59990 RESERVE	147,177	18,102	37,395	1,824	44,085	2316.9%
TOTAL EXPENDITURES AND RESERVES	616,265	614,976	643,068	646,163	925,643	43.3%

Trust Funds

610 GENERAL EMPLOYEES PENSION TRUST FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OTHER REVENUES						
610 36110 INTEREST	352,280	452,466	375,000	375,000	375,000	0.0%
610 36120 UNREALIZED GAIN/LOSS	130,209	584,287	55,000	55,000	55,000	0.0%
610 36130 REALIZED GAIN/LOSS	180,736	83,878	60,000	60,000	60,000	0.0%
610 36700 FID TRUST-INCOME&REALIZED G/L	4,531,550	(4,955,325)	500,000	500,000	500,000	0.0%
610 36990 OTHER REVENUE	(16,610)	4,081	-	-	-	0.0%
TOTAL	5,178,165	(3,830,613)	990,000	990,000	990,000	0.0%
CITY / EMPLOYEE CONTRIBUTIONS						
610 36840 CONTRIBUTIONS FROM CITY	1,041,494	1,616,523	1,474,111	1,976,402	2,116,754	7.1%
610 36850 CONTRIBUTIONS FROM EMPLOYEES	399,662	573,118	462,412	594,751	642,339	8.0%
TOTAL	1,441,156	2,189,641	1,936,523	2,571,153	2,759,093	7.3%
CASH BALANCE FORWARD						
610 38910 CASH BALANCE FORWARD	23,638,286	28,391,638	24,165,166	28,983,321	25,274,554	-12.8%
TOTAL REVENUE AND CASH BALANCES	30,257,607	26,750,666	27,091,689	32,544,474	29,023,647	-10.8%
OPERATING COSTS						
610 53400 CONTRACTUAL	89,644	92,471	117,435	117,435	117,435	0.0%
610 53401 CONTRACTUAL AMERICAN CORE REA	26,970	33,891	26,400	26,400	26,400	0.0%
610 53404 INVESTMENT EXPENSE	25,900	35,216	35,765	35,765	35,765	0.0%
610 53600 RETIREE BENEFITS	1,828,090	2,071,338	1,790,000	2,137,280	1,921,652	-10.1%
610 53610 REFUND OG CONTRIBUTIONS	-	-	-	-	-	0.0%
TOTAL	1,970,604	2,232,916	1,969,600	2,316,880	2,101,252	-9.3%
610 59990 RESERVE	28,287,003	24,517,750	25,122,089	30,227,594	26,922,395	-10.9%
TOTAL EXPENDITURES AND RESERVES	30,257,607	26,750,666	27,091,689	32,544,474	29,023,647	-10.8%

620 POLICE AND FIRE PENSION TRUST FUND

	ACTUAL 2021	ACTUAL 2022	BUDGET 2022	BUDGET 2023	BUDGET 2024	INCREASE / DECREASE
OPERATING REVENUES						
620 31251 STATE/FIRE INSURANCE TAX	144,679	134,489	115,000	115,000	115,000	0.0%
620 31252 STATE/POLICE INSURANCE TAX	136,410	149,974	110,000	110,000	110,000	0.0%
TOTAL	281,089	284,463	225,000	225,000	225,000	0.0%
OTHER REVENUES						
620 36110 INTEREST	409,112	454,161	450,000	450,000	450,000	0.0%
620 36120 UNREALIZED GAIN/LOSS	149,113	669,113	55,000	55,000	55,000	0.0%
620 36130 REALIZED GAIN/LOSS	206,975	96,055	70,000	70,000	70,000	0.0%
620 36700 FID TRUST-INCOME&REALIZED G/L	5,523,142	(6,944,640)	500,000	500,000	500,000	0.0%
620 36990 OTHER REVENUE	(13,546)	(9,681)	-	-	-	0.0%
TOTAL	6,274,796	(5,734,992)	1,075,000	1,075,000	1,075,000	0.0%
CITY / EMPLOYEE CONTRIBUTIONS						
6202100 36840 CONTRIBUTIONS FROM CITY	914,270	1,240,190	1,281,027	1,563,196	1,794,259	14.8%
620 36850 CONTRIBUTIONS FROM EMPLOYEES	295,913	445,511	383,810	358,529	420,435	17.3%
TOTAL	1,210,183	1,685,701	1,664,837	1,921,725	2,214,694	15.2%
CASH BALANCE FORWARD						
620 38910 CASH BALANCE FORWARD	28,536,144	33,766,043	28,306,470	34,931,466	28,784,379	-17.6%
TOTAL REVENUE AND CASH BALANCES	36,302,212	30,001,215	31,271,307	38,153,191	32,299,073	-15.3%
OPERATING COSTS						
620 53400 CONTRACTUAL	86,798	94,957	120,700	120,700	120,700	0.0%
620 53401 CONTRACTUAL AMERICAN CORE REA	30,885	38,811	21,630	21,630	40,000	84.9%
620 53404 INVESTMENT EXPENSE	57,522	57,341	53,000	53,000	65,000	22.6%
620 53600 RETIREE BENEFITS	2,454,054	1,800,245	1,868,000	1,980,000	1,980,000	0.0%
TOTAL	2,629,259	1,991,354	2,063,330	2,175,330	2,205,700	1.4%
620 59990 RESERVE	33,672,953	28,009,861	29,207,977	35,977,861	30,093,373	-16.4%
TOTAL EXPENDITURES AND RESERVES	36,302,212	30,001,215	31,271,307	38,153,191	32,299,073	-15.3%

City of Fernandina Beach
Five Year Capital Plan
Summary by Fund

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost
Revenue Summary by Fund							
General Fund 001	709,406	905,500	902,500	815,000	770,000	-	4,102,406
Federal Forfeiture Fund 110	-	-	-	-	-	-	-
Tree Trust Fund 125	-	-	-	-	-	-	-
Building Fees Fund 140	130,000	-	-	40,000	40,000	-	210,000
Community Redevelopment Area Fund 180	765,542	250,000	300,000	350,000	400,000	-	2,065,542
Law Enforcement Recovery Fund 190	191,000	-	-	-	-	-	191,000
Capital Improvements Fund 300	8,138,719	22,645,000	11,425,000	8,025,000	2,450,000	-	52,683,719
Capital Expansion Fund 310	2,050,000	170,000	50,000	50,000	50,000	-	2,370,000
Other Capital Improvements (ARPA) Fund 315	2,067,172	-	-	-	-	-	2,067,172
Wastewater Improvement Fund 330	500,000	2,100,000	2,100,000	100,000	100,000	5,500,000	10,400,000
Golf Course Fund 410	1,242,629	918,000	149,000	176,000	205,000	-	2,690,629
Airport Fund 420	2,993,000	2,475,000	762,290	6,763,460	1,836,000	3,050,000	17,879,750
Sanitation Fund 440	-	-	225,000	-	-	-	225,000
Wastewater Fund 450	1,348,811	1,047,500	842,000	1,154,500	720,000	2,660,000	7,772,811
Water Fund 460	1,495,000	1,165,000	255,000	165,000	250,000	2,625,000	5,955,000
Stormwater Fund 470	1,817,486	945,200	555,000	440,000	320,000	825,000	4,902,686
Marina Fund 480	706,000	1,000,000	513,000	700,000	300,000	-	3,219,000
Fleet Fund 510	65,000	65,000	40,000	7,500	45,000	-	222,500
Total Revenues	**$24,219,765**	**$33,686,200**	**$18,118,790**	**$18,786,460**	**$7,486,000**	**$14,660,000**	**$116,957,215**
Appropriations Summary by Fund							
General Fund 001	709,406	905,500	902,500	815,000	770,000	0	4,102,406
Federal Forfeiture Fund 110	-	-	-	-	-	-	-
Tree Trust Fund 125	-	-	-	-	-	-	-
Building Fees Fund 140	130,000	0	0	40,000	40,000	-	210,000
Community Redevelopment Area Fund 180	765,542	250,000	300,000	350,000	400,000	-	2,065,542
Law Enforcement Recovery Fund 190	191,000	-	-	-	-	-	191,000
Capital Improvements Fund 300	8,138,719	22,645,000	11,425,000	8,025,000	2,450,000	0	52,683,719
Capital Expansion Fund 310	2,050,000	170,000	50,000	50,000	50,000	-	2,370,000
Other Capital Improvements (ARPA) Fund 315	2,067,172	-	-	-	-	-	2,067,172
Wastewater Improvement Fund 330	500,000	2,100,000	2,100,000	100,000	100,000	5,500,000	10,400,000
Golf Course Fund 410	1,242,629	918,000	149,000	176,000	205,000	-	2,690,629
Airport Fund 420	2,993,000	2,475,000	762,290	6,763,460	1,836,000	3,050,000	17,879,750
Sanitation Fund 440	-	-	225,000	-	-	-	225,000
Wastewater Fund 450	1,348,811	1,047,500	842,000	1,154,500	720,000	2,660,000	7,772,811
Water Fund 460	1,495,000	1,165,000	255,000	165,000	250,000	2,625,000	5,955,000
Stormwater Fund 470	1,817,486	945,200	555,000	440,000	320,000	825,000	4,902,686
Marina Fund 480	706,000	1,000,000	513,000	700,000	300,000	-	3,219,000
Fleet Fund 510	65,000	65,000	40,000	7,500	45,000	-	222,500
Total Appropriations	**$24,219,765**	**$33,686,200**	**$18,118,790**	**$18,786,460**	**$7,486,000**	**$14,660,000**	**$116,957,215**

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
General Fund (001)											
Revenues											
General Fund Revenues			709,406	905,500	902,500	815,000	770,000		4,102,406		
Loan Proceeds											
	Total Revenues		**$709,406**	**$905,500**	**$902,500**	**$815,000**	**$770,000**		**$4,102,406**		
Appropriations											
IT (001310)											
IT Infrastructure			12,000						12,000		A6,B1
Vehicle & Equipment Replacement			32,000			35,000			67,000		A1,B1
Planning & Conservation (0011400)											
Vehicle & Equipment Replacement			4,000	35,000	35,000		40,000		114,000		A6, B1
Non Departmental (0011910)											
City Hall Elevator Replacement			115,000						115,000		
Facilities Maintenance (0011930)											
Vehicle & Equipment Replacement				50,000		60,000	65,000		175,000		A6,B1,B5
Police (0012100)											
Patrol Vehicle Replacement (x2)			224,000	550,000	655,000	470,000	425,000		2,324,000		A1,B1
Interior Remodel			30,000						30,000		A1, A4
Build Install Carport			15,000						15,000		A1, A6, B5
Vehicle & Equipment Replacement -Beach Rangers				18,000	20,000	25,000	25,000		88,000		A1,B1
Fire (0012200)											
Drone/Thermal Imaging Camera			26,406						26,406		
Vehicle & Equipment Replacement - Ocean Rescue			18,000	90,000	45,000	60,000	20,000		233,000		A1,B1
Code Enforcement (0012420)											
Vehicle Replacement Program				30,000		40,000			70,000		B1,B5
Streets (0014100)											
Office and Breakroom Expansion			15,000						15,000		B1,B5
Replace Mowers/Trailers/Electric Carts			45,000	27,500	30,000		50,000		152,500		B1,B5
Library (0017100)											
Replace HVAC Systems			26,000	-		-			26,000		B1,B5
Recreation Department (0017200)											
Auditorium Curtain Replacement			19,000	45,000	30,000	35,000			129,000		A6,B1,B5
Vehicle Replacement Program			66,000	30,000	45,000	40,000	80,000		261,000		A1, A6, B1, B5
Parks Department (0017210)											
Babe Ruth Consession Stand			42,000	30,000	42,500	50,000	65,000		229,500		A6,B1,B5
Aquatics (0017240)											
Pool Equipment			20,000						20,000		A1, A5, B1, B5
	Total Appropriations		**$709,406**	**$905,500**	**$902,500**	**$815,000**	**$770,000**		**$4,102,406**		
Federal Forfeiture Fund (110)											
Vehicle & Equipment Replacement									-		A1, A6, B1, B5
Tree Trust Fund (125)											
Equipment									-		B2
			-	-	-	-	-	-	-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
2. FRDAP 6. FDOT 10. Assessments 14. Fines
3. State 7. FAA 11. Enterprise 15. Unclaim Prop
4. Federal 8. Loan 12. Utility Bond

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Building Fees Fund (140)											
Revenues											
Revenues/Fund Balance			130,000			40,000	40,000		210,000		
	Total Revenues		**$130,000**	**$0**	**$0**	**$40,000**	**$40,000**		**$210,000**		
Appropriations											
Windows			130,000						130,000		B1, B5
Upgrades for Software									-		A6, B1, C1
Vehicle & Equipment Replacement						40,000	40,000		80,000		A6, B1, B5
	Total Appropriations		**$130,000**	**$0**	**$0**	**$40,000**	**$40,000**		**$210,000**	**0**	
			-	-	-	-	-		-		

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Community Redevelopment Area Fund (180)											
Revenues											
Loan Proceeds									-		
CRA/Fund Balance			765,542	250,000	300,000	350,000	400,000		2,065,542		
	Total Revenues		**$765,542**	**$250,000**	**$300,000**	**$350,000**	**$400,000**		**$2,065,542**		
Appropriations											
CRA Improvements/ Alachua Street			765,542	250,000	300,000	350,000	400,000		2,065,542		B1, B2, B3, B4
	Total Appropriations		**$765,542**	**$250,000**	**$300,000**	**$350,000**	**$400,000**		**$2,065,542**		
			-	-	-	-	-	-	-		

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Law Enforcement Recovery Fund (190)											
Revenues											
Grant Revenue									-		
Fund Balance			191,000						191,000		
	Total Revenues		**$191,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$191,000**		
Appropriations											
Replace #1692 - 2016 Ford Expedition	14		82,000						82,000		A1, A2
Replace #1794 - 2017 Ford Expedition	14		82,000						82,000		A1, A2
Replace #1914 - Polaris	14		22,000						22,000		A1, A2
Genetec Access Control			5,000						5,000		A1, A2, A3, A4
									-		
	Total Appropriations		**$191,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$191,000**	**0**	

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
2. FRDAP 6. FDOT 10. Assessments 14. Fines
3. State 7. FAA 11. Enterprise 15. Unclaim Prop
4. Federal 8. Loan 12. Utility Bond

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Improvement Fund (300)											
Revenues											
State Revenue Sharing (8th Cent Gas Tax)			79,382	100,000	110,000	120,000	120,000		529,382		
Federal											
State Grant			720,675	900,000	900,000	900,000			3,420,675		
County/MSTU/Grant			74,700	1,555,000	100,000	100,000	100,000		1,929,700		
Loan/Bond Proceeds			1,231,855	15,000,000	5,125,000				21,356,855		
Other Revenues			8,000	150,000	150,000	150,000			458,000		
General Fund Transfer/Fund Balance			6,024,107	4,940,000	5,040,000	6,755,000	2,230,000		24,989,107		
	Total Revenues		**$8,138,719**	**$22,645,000**	**$11,425,000**	**$8,025,000**	**$2,450,000**	**$0**	**$52,683,719**		
Appropriations											
Finance/Human Resources											
ERP Payroll Timekeeping Module			40,000						40,000		A4,A6
Information Technology											
IT infrastructure			150,000	150,000	200,000	200,000	200,000		900,000		A3,B1
Police Department											
Facility Improvements									-		A6
Fire Department											
Fire Station #1 Improvements			50,000						50,000		A1, A6, B1
Fire Station #2 Rehabilitation									-		A1, A6, B1
Self Contained Breathing Apparatus (SCBA)									-		A1,A2,B1
Aerial Apparatus	8		1,231,855						1,231,855		A1,B1,C2,D1
Pumper Truck Unit 107 (2008 Pierce)	8				650,000				650,000		A1,B1
Rescue Unit - Replace Rescue 3 (2016 Dodge Ram 5500)	8			350,000					350,000		A1,B1
Rescue Unit - Replace Rescue 2 (2018 Dodge Ram 5500)	8						350,000		350,000		A1,B1
Waterfront Resiliency Construction											
101 N Front Street				2,100,000					2,100,000		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Design			1,000,000						1,000,000		
Front Street					1,935,000				1,935,000		A4, A6, B3, B4, C1, C2
Boat Ramp Area					700,000				700,000		A4, A6, B3, B4, C1, C2
Boat Ramp to Brett's Site						5,800,000			5,800,000		A4, A6, B3, B4, C1, C2
Parking Lot To Rayonier					975,000				975,000		A4, A6, B3, B4, C1, C2
Non- Departmental/CRA/Downtown											
City Hall Repairs	8		125,000	100,000	5,125,000				5,350,000		A5,A6
City Hall Replacement	8			15,000,000					15,000,000		A6,B1,B3,B4,B5,C1,C2
Streets Department											
Street Resurfacing	3		750,000	850,000	900,000	950,000	1,000,000		4,450,000		A1,A6,B5
Sidewalks and Curbs			150,000	130,000	140,000	150,000	200,000		770,000		A1,A6,B5
Railroad Crossing (Ash, Centre & Alachua)			20,000						20,000		
Beach Street Trails			125,000						125,000		
Utility Pole Relocation			20,000						20,000		
Downtown Streetscape			50,000	100,000	100,000	100,000			350,000		A1,A6,B5
Downtown Lighting			1,071,993	200,000	200,000	200,000			1,671,993		A4
Replace #15490 Ford F-650 Bucket Truck			150,000						150,000		A1,A6,B5
Replace #431 John Deere Front-end Loader				245,000					245,000		A1,A6,B5
Replace #415 Backhoe				150,000					150,000		
Replace #15407 Dump truck - Large				160,000					160,000		
Replace #18406 Motor Grader						100,000			100,000		
Replace #408 Dump truck							200,000		200,000		
Replace #18430 Dump truck - Medium							100,000		100,000		
Beach											
Beach Construction	1,3		25,000	25,000	25,000	25,000	25,000		125,000		A1,A2,A5,B4
Beach Monitoring/Sea Turtles	1,3		30,000	30,000	30,000	30,000	30,000		150,000		A2,A5,B3,B4
Beach - Habitat Conservation	1,3								-		A3, B2, B3
Beach Renourishment	1,3		45,000	1,500,000	45,000	45,000	45,000		1,680,000		A1,A5,B4

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Improvement Fund (300)											
Parks and Recreation Department											
Beach Walkover TBD							300,000		300,000		A1,A6,B1,B5
Beach Walkover 40			284,250						284,250		
Beach Walkover 38				285,000					285,000		A1,A6,B1,B5
Beach Walkover 4N					200,000				200,000		A1,A6,B1,B5
Beach Walkover 27						250,000			250,000		A1,A6,B1,B5
Replace Seaside Beach Boardwalk			285,650						285,650		A1,A6,B1, B5
Replace Central Park Fencing									-		A1,A6,A4,B1
Parks and Rec General Parks Improvements			72,000						72,000		A1,A6,B1, B5
Resurface tennis and pickleball courts at Central Park			100,000						100,000		A1,A6,B1
Lift Station Central Park Upgrade			35,000						35,000		A1, A6, B1, B5
Replace playground equipment at Main Beach Park				250,000					250,000		A1, A6, B6
Lighthouse Rehabilitation			130,000						130,000		A1,A6,B1,B5
Skate Park Improvements			50,000						50,000		A1,A4,A6,B1,B2,B3 B4,B5,C1,C2,D1
Putt Putt Building at Main Beach			125,000						125,000		
Outdoor Public Restroom Improvements			50,000	50,000					100,000		
Hickory Street Park Improvements			-						-		
Bosque Bello Cemetery Fencing			-						-		
ARC Improvements			597,221	100,000	100,000	100,000			897,221		A1, A6, B1, B5
Peck Center Improvements			186,000	245,000					431,000		A4,A6,B1,B5
Peck Center Floor and Roof			1,064,750						1,064,750		
Library Improvements - Roof Phase 2				200,000					200,000		
											A1,A6,B1
MLK Improvements			85,000	350,000	100,000	75,000			610,000		A1,A6,B1,B5
Aquatics											
Modification MLK Pool			40,000						40,000		A1, A6, B5
Replace kiddie pool toys at MLK and ARC									-		A1,A6,B1,B5
Facilities/Fleet											
Fuel Station/EV Infrastructure				75,000					75,000		A3,A6,B1,B5
	Total Appropriations		**$8,138,719**	**$22,645,000**	**$11,425,000**	**$8,025,000**	**$2,450,000**	**$0**	**$52,683,719**	**0**	

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

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City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023-2024	2024-2025	2025-2026	2026-2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Expansion Fund Fund (310)											
Revenues											
Admin Impact Fees / Reserve Balance				50,000	50,000	50,000	50,000		200,000		
Police Impact Fees / Reserve Balance			10,000						10,000		
Fire Impact Fees / Reserve Balance									-		
Parks and Rec Impact Fees / Reserve Balance			1,080,000	120,000					1,200,000		
State Grant / Other Grant			960,000						960,000		
	Total Revenues		**$2,050,000**	**$170,000**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$2,370,000**		
Appropriations											
Admin											
New Sidewalks				50,000	50,000	50,000	50,000		200,000		A1, A2, B1, C1, C2
Police									-		
New Equipment			10,000						10,000		A1
Fire											
Airport Fire Station									-		A1,A2,A3,A6,B1,B3,B4,B5,C1
Parks and Recreation											
Beach Access #35S			120,000						120,000		A1,A2,A6,B2,B3,C1,E1
Beach Access #16			120,000						120,000		A1,A2,A6,B2,B3,C1,E1
Land Purchase for Soccer Fie;ds			1,800,000						1,800,000		
Columbarium				120,000					120,000		B1, B5
	Total Appropriations		**$2,050,000**	**$170,000**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$2,370,000**		
			-	-	-	-	-		-		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
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4. Federal 8. Loan 12. Utility Bond

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Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Other Capital Improvements (ARPA) Fund (315)											
Revenues											
Interest	4		15,000						15,000		
Fund Balance	4		2,052,172	-	-				2,052,172		
	Total Revenues		**$2,067,172**	**$0**	**$0**	**$0**	**$0**		**$2,067,172**		
Appropriations											
Area 5 Drainage	4		734,305						734,305		A1, A6, B1, B2, B3, B5, E1
Broome Street Water Main	4		100,000						100,000		A1,A2,A6,B2,B3,C1,E1
Friendly Road Water Main	4		400,000						400,000		A1,A2,A6,B2,B3,C1,E1
Clinch Drive Water Main	4		350,000						350,000		A1,A2,A6,B2,B3,C1,E1
Citrona Drive Sewer Main	4		150,000						150,000		A1,A2,A6,B2,B3,C1,E1
Amelia Road Sewer Main	4		166,434						166,434		A1,A2,A6,B2,B3,C1,E1
Amelia Road Water Main	4		166,433						166,433		A1,A2,A6,B2,B3,C1,E1
									-		
	Total Appropriations		**$2,067,172**	**$0**	**$0**	**$0**	**$0**		**$2,067,172**	**0**	
			-	-	-	-	-		-		

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Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Wastewater Capital Improvement Fund (330)											
Revenues											
Transfer from Wastewater Fund (450)				1,155,934					1,155,934		
Fund Balance			500,000	944,066	2,100,000	100,000	100,000	5,500,000	9,244,066		
Total Revenues			**$500,000**	**$2,100,000**	**$2,100,000**	**$100,000**	**$100,000**	**$5,500,000**	**$10,400,000**		
Appropriations											
Aerator Mixer Upgrade			400,000						400,000		A2,A3,A6,B1
Digester Blower System	11			2,000,000					2,000,000		A2,A3,A6,B1
Plant Automation	11		100,000	100,000	100,000	100,000	100,000	500,000	1,000,000		A2,A3,A6,B1
Advanced Treatment	11				2,000,000			5,000,000	7,000,000		A2,A3,A6,B1
Total Appropriations			**$500,000**	**$2,100,000**	**$2,100,000**	**$100,000**	**$100,000**	**$5,500,000**	**$10,400,000**		

Funding

1. County	5. FIND	9. Impact Fees	13. FBIP
2. FRDAP	6. FDOT	10. Assessments	14. Fines
3. State	7. FAA	11. Enterprise	15. Unclaim Prop
4. Federal	8. Loan	12. Utility Bond	

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost
	-	-	-	-	-	-	-

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Golf Course Fund (410)											
Revenues											
Transfer from General Fund (001)			250,000						250,000		
Loan Proceeds			834,629						834,629		
Revenues/Fund Balance			158,000	918,000	149,000	176,000	205,000		1,606,000		
	Total Revenues		**$1,242,629**	**$918,000**	**$149,000**	**$176,000**	**$205,000**		**$2,690,629**		
Appropriations											
Clubhouse Improvements	11			100,000			40,000		140,000		A4, A6, B1, B4, B5, C1
Cartpaths	11			50,000					50,000		A1, A6, B1, B5
Greens and Tees Improvements	11			100,000					100,000		A4, B1, B5
Putting Green Improvements	11			25,000					25,000		
Fairway Improvements	11			45,000					45,000		
Clubhouse HVAC Systems	11		28,000						28,000		A1, A6, B5
Cart fleet (Electric)	11		834,629						834,629		A1, A6, B5
Driving Range Improvements	11			200,000			20,000		220,000		
Equipment	11		130,000	153,000	149,000	116,000	145,000		693,000		A4, A6, B5
Parking Lot Resurface	11			150,000					150,000		A1, A4, A6, B1, B5
Cart Barn Improvements	11			50,000		60,000			110,000		
Irrigation System	11		250,000	35,000					285,000		
Maintenance Garage Improvements	11			10,000					10,000		
	Total Appropriations		**$1,242,629**	**$918,000**	**$149,000**	**$176,000**	**$205,000**		**$2,690,629**		
Funding			-	-	-	-	-	-	-		

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Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Airport Fund (420)											
Revenues											
Federal Aviation Administration			169,200	2,196,000	222,561	2,424,114	360,000	540,000	5,911,875		
Florida Dept. of Transportation			1,640,000	100,000	406,800	3,257,200	750,000	48,000	6,202,000		
Other / Loan Proceeds			900,000			800,000			1,700,000		
Airport Revenues / Fund Balance			283,800	179,000	132,929	282,146	726,000	2,462,000	4,065,875		
	Total Revenues		**$2,993,000**	**$2,475,000**	**$762,290**	**$6,763,460**	**$1,836,000**	**$3,050,000**	**$17,879,750**		
Appropriations											
Fire Station 2			200,000						200,000	10,000	B1,B3,B4
New Hangar Design & Construction	7,8		1,820,000						1,820,000	10,000	B1,B3,B4
Taxiway A Rehab Design and Construct	7,11		188000	2,440,000					2,628,000	500	A1,A2,A3,A6
Hangar B Apron Rehab	7,11		450,000						450,000	3,000	A1,A2,A3,A6
Airport Stormwater Lining -New Hangars Next to Hangar B	6,11		140,000						140,000		
ARFF Vehicle Purchase	6,11				375,000				375,000	3,000	A1
Runway 13/31 Design and Rehab	6,11				125,000	4,000,000			4,125,000	4,000	A1,A2,A3,A6
Taxiway B Design and Rehab	11,6,7				162,290	1,978,460			2,140,750		A1,A2,A3,A6
Vehicle & Equipment Replacement	11, 7		150,000	35,000	15,000	70,000			270,000	10,000	A1,A2,A3
Install Vehicle Access Gate (Gate 7)	11		45,000						45,000		A1, A3, A6, B1
Design/Construct T-Hangar Taxilane Rehab (BIL Funding)	6, 7, 11				85,000	715,000			800,000		
Replace Rotating Beacon	6, 7, 11						300,000		300,000		
Airport Layout Plan Update	6, 7, 11						100,000		100,000		
New Hangar Design & Construction (or Rehab Existing Hangars)	6, 11						1,436,000		1,436,000		
Overflow Parking Apron Rehabilitation	11							2,000,000	2,000,000		
Gate 3 Public Road Pavement Rehabilitation	6, 11							450,000	450,000		
Install Taxiway Echo Edge Lighting	6, 7, 11							600,000	600,000		
	Total Appropriations		**$2,993,000**	**$2,475,000**	**$762,290**	**$6,763,460**	**$1,836,000**	**$3,050,000**	**$17,879,750**	**$40,500**	
			-	-	-	-	-	-	-		

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Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Sanitation Fund (440)											
Revenues											
Fund Balance					225,000	-			225,000		
	Total Revenues		**$0**	**$0**	**$225,000**	**$0**	**$0**		**$225,000**		
Appropriations											
Replace #17601 - Grapple Truck	11				225,000				225,000		A6,B1,B5
	Total Appropriations		**$0**	**$0**	**$225,000**	**$0**	**$0**		**$225,000**		
Funding											
1. County 5. FIND 9. Impact Fees 13. FBIP			-	-	-	-	-	-			
2. FRDAP 6. FDOT 10. Assessments 14. Fines											
3. State 7. FAA 11. Enterprise 15. Unclaim Prop											
4. Federal 8. Loan 12. Utility Bond											

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Utilities-Wastewater Fund (450)											
Revenues											
Wastewater Revenues/Fund Balance			1,348,811	1,047,500	842,000	1,154,500	720,000	2,660,000	7,772,811		
	Total Revenues		**$1,348,811**	**$1,047,500**	**$842,000**	**$1,154,500**	**$720,000**	**$2,660,000**	**$7,772,811**		
Appropriations											
System Laterals	11		150,000	100,000	100,000	100,000	100,000	500,000	1,050,000		A1, A4, A5, A6, B5, C1
Lift Station Upgrades	11		200,000	400,000	100,000	100,000	100,000	500,000	1,400,000		A1, A4, A5, A6, B5, C1, C2
Lift Station Generators	11		100,000	100,000	100,000	100,000	100,000		500,000		A1, A4, A5, A6, B5, C1, C2
Manhole Rehabilitation	11		55,000	57,500	60,000	62,500	65,000	250,000	550,000		A1,A6,B5,C1
Gravity Reline	11		200,000	210,000	220,000	230,000	240,000	1,000,000	2,100,000		A1,A4,A5,A6,B1,B5,C1,C2
Plant Automation	11		50,000	50,000	50,000	50,000	50,000	250,000	500,000		A1, A4, A5, A6, B1, B5, C1
Vehicle & Equipment Replacement	11		593,811	130,000	212,000	512,000	65,000	160,000	1,672,811		B1, B5
	Total Appropriations		**$1,348,811**	**$1,047,500**	**$842,000**	**$1,154,500**	**$720,000**	**$2,660,000**	**$7,772,811**	**0**	
			-	-	-	-	-	-	-		

Funding

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Utilities-Water Fund (460)											
Revenues											
Water Revenues/Fund Balance	11		1,495,000	1,165,000	255,000	165,000	250,000	2,625,000	5,955,000		
	Total Revenues		**$1,495,000**	**$1,165,000**	**$255,000**	**$165,000**	**$250,000**	**$2,625,000**	**$5,955,000**		
Appropriations											
Renewal & Replacement Water Srvc, Plant Automation	11		100,000	100,000	100,000	100,000	100,000	500,000	1,000,000		A1,A3,A4,A5,A6,B1,B4 B5,C1,C2,E1
Replace Plant Generator	11		250,000						250,000		A1,A3,A4,A5,A6,B1,B4,B5,C1,C2,E1
Plant 1 Building Roof (Phase 2)	11		150,000						150,000		
Water Meter New Accounts	11		25,000	25,000	25,000	25,000	25,000	125,000	250,000		A3, A5, A6, B5, D1, E1
Water Meter Periodics	11		850,000	920,000					1,770,000		A3, A5, A6, B2, B5, C1, E1
Reuse Implementation	11							2,000,000	2,000,000		A1,A3,A4,A5,A6,B1,B4 B5,C1,C2,E1
Vehicle & Equipment Replacement	11		120,000	120,000	130,000	40,000	125,000		535,000		B1, B5
	Total Appropriations		**$1,495,000**	**$1,165,000**	**$255,000**	**$165,000**	**$250,000**	**$2,625,000**	**$5,955,000**		
			-	-	-	-	-	-	-		

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Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Storm Water Management Fund (470)											
Revenues											
State (Grant)				250,000					250,000		
Loan Proceeds					300,000	275,000			575,000		
Stormwater Revenues/Fund Balance			1,817,486	695,200	255,000	165,000	320,000	825,000	4,077,686		
	Total Revenues		**$1,817,486**	**$945,200**	**$555,000**	**$440,000**	**$320,000**	**$825,000**	**$4,902,686**		
Appropriations											
Area 5 Drainage	11		500,000						500,000		
Ash & Centre St Drainage			125,000						125,000		
A-6 Ash Street to Elm Street (from River to 6th)	3, 11		500,000						500,000		A1, A6, B1, B2, B3, B5, E1
A-4 Beech Street - 17th to 18th Street	11		55,486						55,486		A1, A6, B1, B2, B3, B5, E1
A-7 Fir to Gum Street (River to 8th St)	11			50,000	50,000				100,000		A1, A6, B1, B2, B3, B5, E1
A-3 Beech Street (west of 16th)	11			175,000					175,000		A1, A6, B1, B2, B3, B5, E1
CIP Lining of Stormwater Pipes	11		150,000	165,000	165,000	165,000	165,000	825,000	1,635,000		A1,A6,B1
Centre Street Drainage Upgrades	11		200,000	250,000					450,000		A1, A6, B1, B2, B3, B5, E1
A-9 1st Ave (Allen to Casino)	11		250,000	305,200					555,200		A1, A6, B1, B2, B3, B5, E1
Replace #19448 Street Sweeper	11				300,000				300,000		A1, A4, A6, B1, & B5
Vehicle & Equipment Replacement	11		37,000		40,000	275,000	155,000		507,000		B1, B5
	Total Appropriations		**$1,817,486**	**$945,200**	**$555,000**	**$440,000**	**$320,000**	**$825,000**	**$4,902,686**	**0**	
			-	-	-	-	-	-	-		

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City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)	
Marina Fund (480)												
Revenues												
FIND			250,000	250,000	213,000	250,000			963,000			
Marina Revenues/Fund Balance			456,000	750,000	300,000	450,000	300,000		2,256,000			
	Total Revenues		**$706,000**	**$1,000,000**	**$513,000**	**$700,000**	**$300,000**	**$0**	**$3,219,000**			
Appropriations												
Bathrooms/Boaters Lounge/Laundry				300,000					300,000		A1, A6, B1, B3	
Security Gate			6,000						6,000		A6, B1	
Dredging Mitigation				700,000					700,000		B1, B4, C1	
Boardwalk			150,000						150,000		A6, B1	
Realign Fuel Line					200,000				200,000		B1, B4, C1	
Fuel Tank Replacement							300,000		300,000		B1, B4, C1	
Pedestals (2 Additional)			50,000						50,000		B3	
Dock Replacement (Dinghy Etc)					100,000				100,000		B6, B3	Insured replacement value $394k
Flag Pole on Dock									-		B1	25' flag pole, base, installation
Dredging			500,000			700,000			1,200,000		A4, A6, B1, B5, C1	
Mooring Field Expasion Phase Two					193,000				193,000		A4, B2, B4	
A&B Dock Utilitiy Improvements					20,000				20,000			
	Total Appropriations		**$706,000**	**$1,000,000**	**$513,000**	**$700,000**	**$300,000**	**$0**	**$3,219,000**	**0**		

Funding
1. County 5. FIND 9. Impact Fees 13. FBIP
2. FRDAP 6. FDOT 10. Assessments 14. Fines
3. State 7. FAA 11. Enterprise 15. Unclaim Prop
4. Federal 8. Loan 12. Utility Bond

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Five Year Capital Plan

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Fleet Fund (510)											
Revenues											
Fleet Fund Balance/General Fund			65,000	65,000	40,000	7,500	45,000		222,500		
	Total Revenues		**$65,000**	**$65,000**	**$40,000**	**$7,500**	**$45,000**		**$222,500**		
Appropriations											
Resurface Garage Apron			10,000						10,000		A6,B1
Fork Lift Replacement			15,000						15,000		A6,B1
Vehicle & Equipment Replacement			40,000	65,000	40,000	7,500	45,000		197,500		A6,B1,B5
	Total Appropriations		**$65,000**	**$65,000**	**$40,000**	**$7,500**	**$45,000**		**$222,500**	**0**	
			-	-	-	-	-				

Funding
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NOTICE OF BUDGET HEARING

The City of Fernandina Beach has tentatively adopted a budget for Fiscal Year 2023/2024.

A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

Tuesday, September 19, 2023

5:05 p.m.

at

Commission Chambers, City Hall

204 Ash Street,

Fernandina Beach, FL 32034