AGENDA
FERNANDINA BEACH CITY COMMISSION
SPECIAL MEETING – PUBLIC HEARING
SEPTEMBER 17, 2024
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 MILLAGE RATE RESOLUTION - PUBLIC HEARING

5.1 **ADOPTION OF FINAL OPERATING MILLAGE RATE FOR FISCAL YEAR 2024/2025** – RESOLUTION 2024-187 ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2024/2025; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts the final operating millage rate of 4.6849 mills for the Fiscal Year 2024/2025 Budget.*

6 ADOPT FISCAL YEAR 2024/2025 FINAL BUDGET - PUBLIC HEARING

6.1 **ADOPTION OF FINAL FY 2024/2025 BUDGET** - RESOLUTION 2024-188 ADOPTING THE FINAL BUDGET FOR THE 2024/2025 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 2024/2025.*

7 PUBLIC COMMENT

8 ADJOURNMENT

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

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

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Presentation
Truth in Millage Statement

ITEM TYPE: Presentation

REQUESTED ACTION:

SYNOPSIS: City Attorney Bach will read the Fiscal Year 2024/2025 Truth in Millage Statement.

FISCAL IMPACT:

CITY ATTORNEY COMMENTS:

CITY MANAGER RECOMMENDATION(S): N/A

Pauline Testagrose, Comptroller	9/10/2024
Kim Briley, Deputy City Clerk	9/10/2024
Jeremiah Glisson, Interim City Manager	9/10/2024

Caroline Best

Date: August 28, 2024

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION:

TRUTH IN MILLAGE STATEMENT
FISCAL YEAR 2024/2025

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 4.5448 mills per $1,000 of assessed value.**
- **The percentage increase is 3.08% over the rollback millage rate.**
- **The operating millage rate to be levied is 4.6849 mills per $1,000 of assessed value.**

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Resolution 2024-187
Adoption of Final Operating Millage for Fiscal Year 2024/2025

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2024-187.

SYNOPSIS: Adopts the final operating millage of 4.6849 mills for the Fiscal Year 2024/2025 Budget.

FISCAL IMPACT: Establishes the millage rates for ad valorem tax revenue for FY 2024/2025.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2024-187.

Pauline Testagrose, Comptroller	9/10/2024
Kim Briley, Deputy City Clerk	9/10/2024
Jeremiah Glisson, Interim City Manager	9/10/2024
Tammi E. Bach, City Attorney	9/10/2024
Katie Newton, Paralegal	9/10/2024

Caroline Best

Date: August 28, 2024

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Adopt

RESOLUTION 2024-187

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 AND THE FINAL LEVY OF AD VALOREM TAXES FOR VOTER APPROVED DEBT FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2024/2025; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, on September 17, 2024, adopted Fiscal Year 2024/2025 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 $4,316,693,596.

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

SECTION 1. The FY 2024/2025 operating millage rate for the City of Fernandina Beach is 4.6849 mills, which is greater than the rolled-back rate of $4.5448 mills by 3.08%.

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

ADOPTED this 17th day of September, 2024.

ATTEST:

CITY OF FERNANDINA BEACH

____
CAROLINE BEST
City Clerk

____
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 2024-188 Adoption of Final FY 2024/2025 Budget
ITEM TYPE:	Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2024-188.

SYNOPSIS: Adopts the final budget for FY 2024/2025 including the Five-Year Capital Improvement Plan.

FISCAL IMPACT: Establishes funding and expenditures guidelines for FY 2024/2025.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2024-188.

Pauline Testagrose, Comptroller	9/10/2024
Kim Briley, Deputy City Clerk	9/10/2024
Jeremiah Glisson, Interim City Manager	9/10/2024
Tammi E. Bach, City Attorney	9/10/2024
Katie Newton, Paralegal	9/10/2024

Caroline Best

Date: August 28, 2024

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Adopt

RESOLUTION 2024-188

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE 2024/2025 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, 2024, and ending September 30, 2025; 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, 2024; 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 3, 2024, and September 17, 2024, 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 2024/2025 in the amount of $203,824,575.

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

SECTION 1. The Fiscal Year 2024/2025 Final Budget is hereby adopted.

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

SECTION 3. The Fiscal Year 2024/2025 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, 2024, to September 30, 2025, 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 2024/2025 Final Budget is hereby fixed and determined in the amount of $203,824,575 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 3, 2024, at 5:05 P.M. and September 17, 2024, 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, 2024.

ADOPTED this 17th day of September, 2024.

CITY OF FERNANDINA BEACH

____
BRADLEY M. BEAN
Commissioner-Mayor

ATTEST:

____
CAROLINE BEST
City Clerk

APPROVED AS TO FORM AND LEGALITY:

____
TAMMI E. BACH
City Attorney

Resolution 2024-188
Exhibit "A"

Fiscal Year 2024-2025

Proposed Annual Budget

September 17, 2024

TABLE OF CONTENTS

Budget Message

City of Fernandina Beach
Office of the City Manager

Jeremiah Glisson
Interim City Manager
jglisson@fbfl.org

September 3, 2024

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

Please find following this memorandum the Fiscal Year (FY) 2024/2025 budget for the City of Fernandina Beach. This proposed budget was developed through a series of staff meetings and workshops where priorities were identified, and departmental requests were thoroughly reviewed.

This budget reflects total revenues and expenditures in the amount of $203,824,575. Approximately one-third of that amount, however, is associated with the Trust and Agency Funds. With those funds excluded, proposed revenues and expenditures balance to a total $133,798,488, which represents an approximate 6.0% increase over the FY2023/2024 adopted budget. The higher expenditures are primarily the result of national, state, and regional economic factors which is largely increased inflationary cost of labor, materials, and insurance.

The portion of the budget that typically draws the most interest is the General Fund, which is the primary operating fund for the City, and principally financed by property tax receipts. The proposed General Fund expenditures total $31,333,177, approximately a 11.2% increase over FY2023/2024. The General Fund budget is supported and based on a modified rollback millage rate. The modified rollback millage rate for FY2023/2024 is 4.6849 and is a 3% reduction to the current adopted millage rate of 4.8298. While the cost of living (+3.4%) and market values of properties (+10.4%) continue to rise, the provisions of the State of Florida's constitutional Save Our Homes limit the increase of "homesteaded" (principal residence) properties' assessed value to only 3.0%.

The property tax levy, at a collection rate of 96%, will generate approximately $19,414,347. The FY24/25 millage rate will have a tax neutral impact on homesteaded properties. Non-homesteaded properties will see an increase in taxable value by approximately 7%.

The Capital Improvement Project Committee prepared a detailed Capital Improvement budget for FY2024/2025. Capital expenditures, funded through a variety of sources, are approximately $36.2 million. Capital projects include familiar improvements to City streets, facilities, and various infrastructure. With the first phase of the riverwalk seawall completed, the Amelia River Waterfront Park is finally positioned to be completed. This project was recently approved with construction scheduled to begin as we move into FY2024/2025. State appropriations in the amount of $2,000,000 have allowed for the continued work on the riverfront seawall. With the design work nearly completed, staff will prioritize the next segment for permitting and construction. It has been the goal of many City Commissions to re-open the Alachua Street crossing and that project has begun and will spur additional economic redevelopment of neglected downtown areas and improve traffic circulation. This project is scheduled to be completed by the end of the calendar year 2024. The Amelia Island Lighthouse Center preservation effort, restoring one of the most significant historic City landmarks, is scheduled to begin in calendar year 2025, this project is made possible with state appropriations in the amount of $500,000. The Downtown Revitalization project is scheduled to get underway in FY2024/2025.

Staffing changes in the General Fund include two additional police officers, three additional fire officers, one additional cyber security technician, and downtown manager. Staffing changes within other funds are the addition of two positions within the wastewater division. Other staffing changes (non-financial) are related to the re-organization of several departments to streamline reporting and improve efficiencies. In accordance with the City's reserve policy, approximately $6,249,353, roughly 20.0% of General Fund expenditures, is budgeted for reserves.

The budget has a 3% increase for the City's water, wastewater, and stormwater fees. As with the other City departments, labor, equipment, and material costs have increased markedly over the past year. City staff is aware of impending federal and state regulations associated with water and wastewater services and is developing appropriate plans for adapting the new regulations, all of which will require additional investment in the City's water and wastewater systems.

The budget is a lengthy and complex document and requires the support and assistance of not only the City's Comptroller and her staff, but also every City Department Director. Their leadership, experience, and dedication have placed the City in a strong organizational, operational, and financial position. Of similar significant importance to the Directors are the frequently unrecognized City junior staff: the women and men who serve in public safety, maintenance, parks and recreation, general government administrators, and other supporting roles. This community is served well by proud and dedicated employees.

Fernandina Beach is a beautiful place where many people visit and choose to call their home. Improvements to this slice of paradise must be made carefully and prudently. Many of our challenges pale in comparison to the challenges of other communities throughout this country. We have high expectations for this community, and we should continue to reach those objectives while remaining well-grounded in today's reality. Thank you for your support.

Sincerely,

Jeremiah Glisson

Jeremiah Glisson, Interim City Manager

Millage

Millage Rates & Property Taxes

FY 23/24 Millage Rate					
Property Taxes	4.8298	*19,005,314*	3,908,480,780	TV	
Voter Approved Debt	0	-	3,935,010,538	TVACT	
Total	4.8298	19,005,314			
BUDGET		18,245,101			
Bud as a % of Total		96.0%			
			TRIM requires minimum of 95% for budget		
FY 24/25 ROLLBACK RATE (3 votes required)					% Change
Property Taxes	***4.5448***	***19,618,509***	4,188,649,557	Comp TV	6.45%
Voter Approved Debt	***0***	***-***	4,316,693,596	Total TV	9.70%
Total	***4.5448***	***19,618,509***			
BUDGET		***18,833,769***			(588,668)
Bud as a % of Total		***96.0%***			
FY 24/25 MODIFIED ROLLBACK RATE (3 votes required)					
Property Taxes	***4.6849***	***20,223,278***			
Voter Approved Debt	***0***	***-***			
Total	***4.6849***	***20,223,278***			
			incr over Rollback		inc over LY
BUDGET		***19,414,347***	580,578		(1,169,246)
Bud as a % of Total		***96.0%***			
FY 24/25 Adjusted Rollback Rate (3 votes required)					
Property Taxes	*4.6745*	*20,178,384*			
Voter Approved Debt	*0*	*-*			
Total	*4.6745*	*20,178,384*			
			incr over Rollback		inc over LY
BUDGET		*19,371,249*	*537,480*		(1,126,148)
Bud as a % of Total		*96.0%*			
FY 24/25 Oper'g Millage Rate (3 votes required)					
Property Taxes	***4.9405***	***21,326,534***			
Voter Approved Debt	***0***	***-***			
Total	***4.9405***	***21,326,534***			
			incr over Rollback		inc over LY
BUDGET		***20,473,473***	***1,639,704***		(2,228,372)
Bud as a % of Total		***96.0%***			
FY 24/25 Budget - (5 votes required)					
Property Taxes	*5.4345*	*23,459,071*			
Voter Approved Debt	*0*	*-*			
Total	*5.4345*	*23,459,071*			
			incr over Rollback		inc over LY
BUDGET		*22,520,707*	*3,686,938*		(4,275,606)
Bud as a % of Total		*96.0%*			

@96%, for every .1 increase in Millage, Property Tax Revenue increases $414,403

City of Fernandina Beach
Property Tax Information

Fiscal Year	Taxable Value	Millage Rate	Calculated Receipts	% Change Taxable Val.	% Change Dollars	% Change Tax Rate
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%
2024-2025	$4,316,693,596	4.6849	$ 19,414,347	10.44%	7.13%	-3.00%

	BUDGET 2024	BUDGET 2025	% Change
Operating	4.8298	4.6849	-3.00%
Voter Approved Debt	-	-	0.00%
Total	**4.8298**	**4.6849**	**-3.00%**

Reset Form | Print Form

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF TAXABLE VALUE

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

Year : 2024	County : Nassau
Principal Authority : City of Fernandina Beach	Taxing Authority : City of Fernandina Beach - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$	3,720,432,905		(1)
2.	Current year taxable value of personal property for operating purposes	$	592,738,429		(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	3,522,262		(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$	4,316,693,596		(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.)	$	128,044,039		(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$	4,188,649,557		(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$	3,935,010,538		(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 : 6/27/2024 12:57:46 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)*	4.8298	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	19,005,314	(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)*	$	90,880	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	18,914,434	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	26,884,697	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	4,161,764,860	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	4.5448	per $1000	(16)
17.	Current year proposed operating millage rate	4.6849	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	20,223,278	(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 ☐ MSTU	☐ Dependent Special District ☐ 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)*			$ 18,914,434	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*			4.5448 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*			$ 19,618,509	(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)*			$ 20,223,278	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*			4.6849 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)*			3.0800 %	(27)

First public budget hearing	Date : 9/3/2024	Time : 5:05 PM EST	Place : 204 Ash Street Fernandina Beach 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 :		Date :
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

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: **2024**	County: Nassau
Principal Authority : City of Fernandina Beach	Taxing Authority: City of Fernandina Beach - Operating

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	4.5448	per $1,000	(2)
3.	Prior year maximum millage rate with a majority vote from ***2023*** Form DR-420MM, Line 13	4.9670	per $1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	4.8298	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	$	3,935,010,538	(5)
6.	Prior year maximum ad valorem proceeds with majority vote ***(Line 3 multiplied by Line 5 divided by 1,000)***	$	19,545,197	(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	$	90,880	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote ***(Line 6 minus Line 7)***	$	19,454,317	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	$	4,161,764,860	(9)
10.	Adjusted current year rolled-back rate ***(Line 8 divided by Line 9, multiplied by 1,000)***	4.6745	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)***	4.6745	per $1,000	(11)
12.	Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)***		**1.0569**	(12)
13.	Majority vote maximum millage rate allowed ***(Line 11 multiplied by Line 12)***	4.9405	per $1,000	(13)
14.	Two-thirds vote maximum millage rate allowed ***(Multiply Line 13 by 1.10)***	5.4346	per $1,000	(14)
15.	Current year proposed millage rate	4.6849	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)***	4.9405	per $1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	$	4,316,693,596	(18)

Continued on page 2

Taxing Authority :			DR-420MM-P R. 5/12 Page 2
19.	Current year proposed taxes ***(Line 15 multiplied by Line 18, divided by 1,000)***	$ 20,223,278	(19)
20.	Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000)***	$ 21,326,625	(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)***	$ 20,223,278	(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)***	$ 21,326,625	(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)

SIGN HERE	**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 :		Date :
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

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

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2024 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2024 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2024 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

FLORIDA Department of Revenue

Reset Form | Print Form

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

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2024	County : Nassau
Principal Authority : City of Fernandina Beach	Taxing Authority : City of Fernandina Beach - Operating
Community Redevelopment Area : City of Fernandina Beach CRA - Amelia Island Waterfront	Base Year : 2013

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	$ 38,981,545	(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)*	$ 28,299,681	(3)
4.	Prior year Final taxable value in the tax increment area	$ 30,488,662	(4)
5.	Prior year tax increment value *(Line 4 minus Line 2)*	$ 19,806,798	(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 : 6/27/2024 12:57:46 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.	95.0000 %	(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***	$ 26,884,697	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	$ 90,880	(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	$	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	per $1,000	(7b)
7c.	Taxes levied on prior year tax increment value *(Line 5 multiplied by Line 7b, divided by 1,000)*	$	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value *(Line 7a divided by Line 7c, multiplied by 100)*	%	(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***	$	(7e)

SIGN HERE

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

Signature of Chief Administrative Officer :	Date :	
Title :	Contact Name and Contact Title :	
Mailing Address :	Physical Address :	
City, State, Zip :	Phone Number :	Fax Number :

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

- Example 1.

  Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.
- Example 2.

  Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

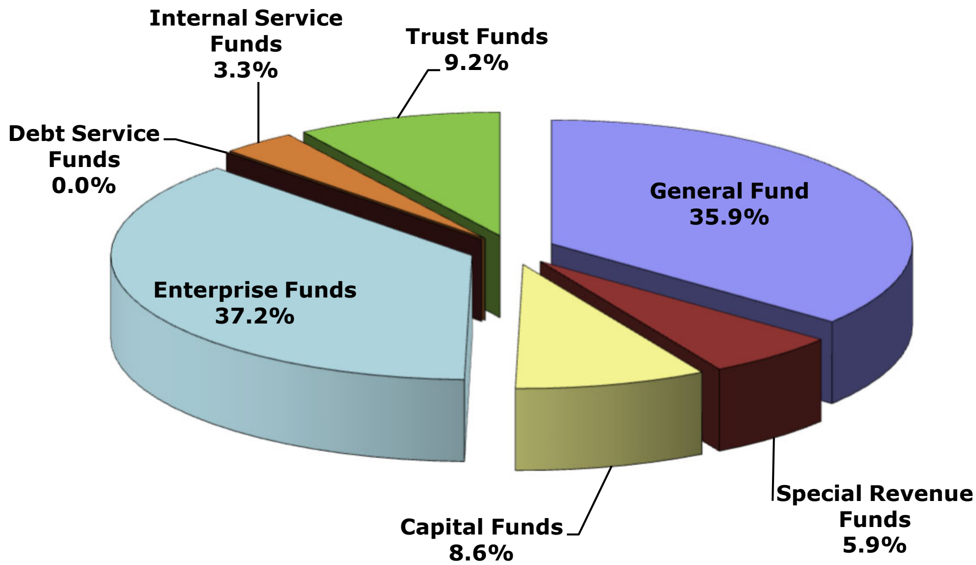
Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.

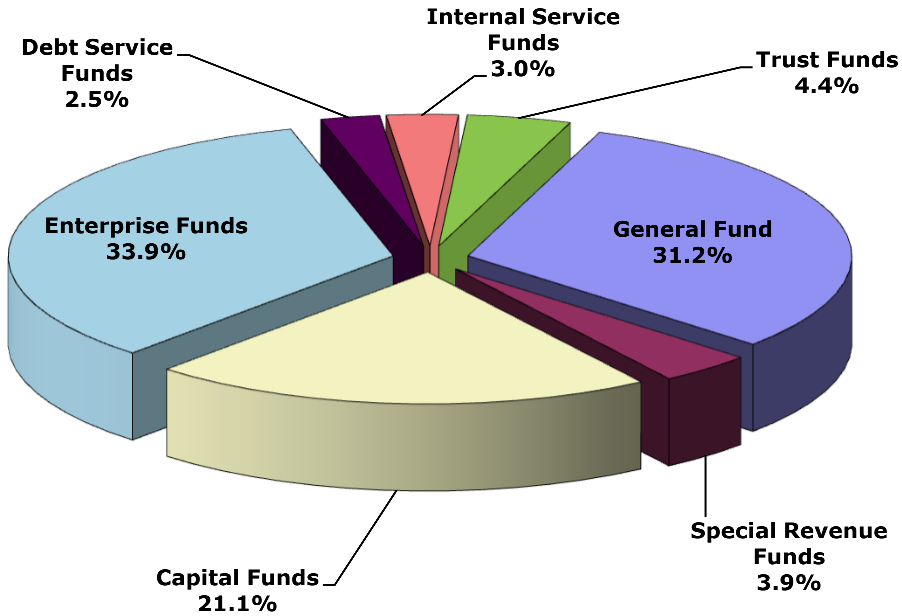
Summaries

City of Fernandina Beach
All Funds

Revenues by Fund
(Excludes Interfund Transfers & Cash Reserves)

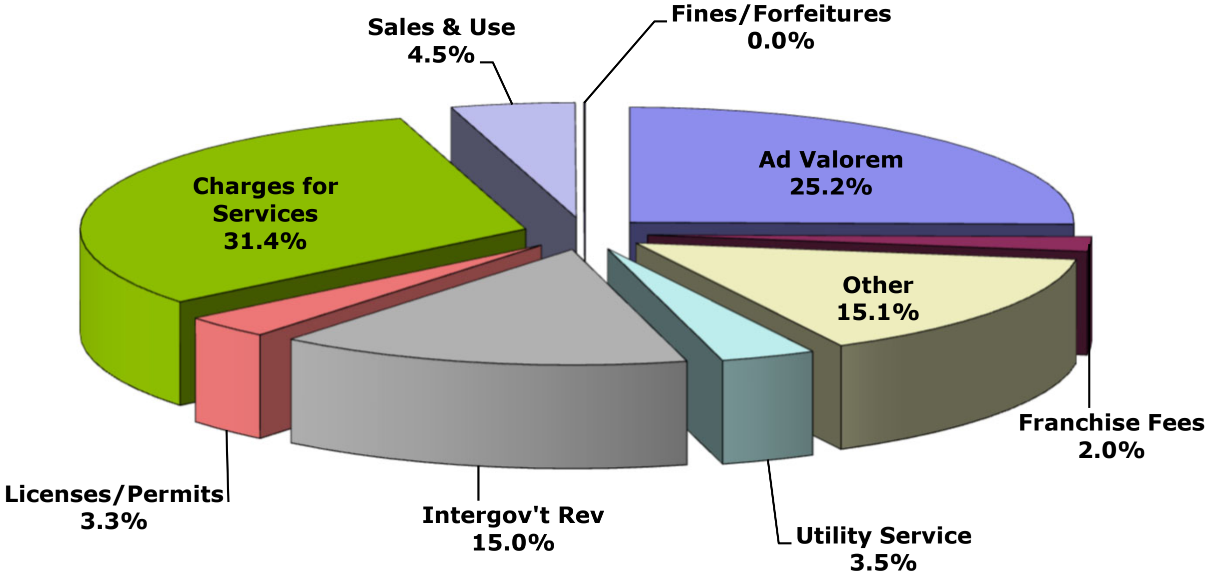


Expenditures by Fund
(Excludes Interfund Transfers & Contingencies)

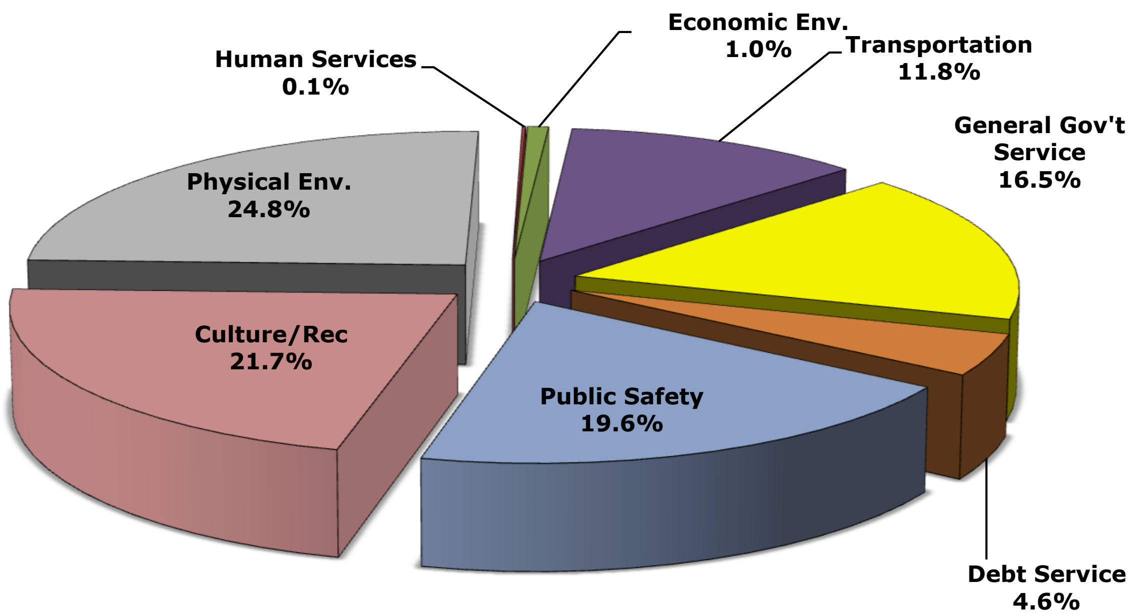


City of Fernandina Beach
All Funds (Excludes Internal Service Funds)

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 2022	Actual 2023	Budget 2023	Budget 2024	Budget 2025	$ Increase (Decrease)	% Increase (Decrease)
RESOURCES							
Cash Balance Forward	105,450,233	109,049,209	112,959,628	101,742,857	113,506,899	11,764,042	11.6%
REVENUES							
General Fund	30,847,403	27,867,678	25,685,546	27,101,736	28,806,734	1,704,998	6.3%
Special Revenue Funds	5,466,693	4,797,065	4,178,201	4,482,026	4,746,868	264,842	5.9%
Debt Service Funds	10,550	11,546	5,800	8,000	8,000	-	0.0%
Capital Projects Funds	2,875,482	1,449,183	2,289,228	5,254,937	6,881,287	1,626,350	30.9%
Enterprise Funds	34,050,621	23,633,629	25,306,961	27,492,154	29,859,433	2,367,279	8.6%
Trust & Agency Funds	-	12,052,034	6,782,878	7,263,787	7,354,785	90,998	1.3%
Total	73,250,749	69,811,135	64,248,614	71,602,640	77,657,107	6,054,467	8.5%
OTHER SOURCES							
Internal Service Fund	2,168,267	2,333,133	2,427,410	2,683,910	2,673,760	(10,150)	-0.4%
Transfers In	18,407,724	16,385,009	16,476,243	11,538,565	9,986,809	(1,551,756)	-13.4%
Total	20,575,991	18,718,142	18,903,653	14,222,475	12,660,569	(1,561,906)	-11.0%
TOTAL RESOURCES	199,276,973	197,578,486	196,111,895	187,567,972	203,824,575	16,256,603	8.7%
USES							
EXPENDITURES							
General Fund	21,603,437	24,588,817	26,066,932	28,165,427	31,333,177	3,167,750	11.2%
Special Revenue Funds	1,828,044	2,597,902	4,789,308	4,212,348	3,962,300	(250,048)	-5.9%
Debt Service Funds	2,747,611	2,747,662	2,753,493	2,753,519	2,494,500	(259,019)	-9.4%
Capital Projects Funds	5,402,638	5,315,035	11,333,945	13,853,475	21,270,350	7,416,875	53.5%
Enterprise Funds	28,272,908	23,678,026	30,069,848	29,144,062	34,072,195	4,928,133	16.9%
Trust & Agency Funds	9,630,070	4,241,419	4,492,210	4,306,952	4,391,245	84,293	2.0%
Total	69,484,708	63,168,861	79,505,736	82,435,783	97,523,767	15,087,984	18.3%
OTHER USES							
Internal Service Fund	2,168,056	2,466,772	2,631,235	2,829,870	3,013,697	183,827	6.5%
Transfers Out	18,407,724	16,385,009	16,476,243	11,538,565	9,986,809	(1,551,756)	-13.4%
Cash Reserves	109,216,485	115,557,844	97,498,681	90,763,754	93,300,302	2,536,548	2.8%
Total	129,792,265	134,409,625	116,606,159	105,132,189	106,300,808	1,168,619	1.1%
TOTAL EXPENDITURES, TRANSFERS & RESERVES	199,276,973	197,578,486	196,111,895	187,567,972	203,824,575	16,256,603	8.7%

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

Description	Actual 2022	Actual 2023	Budget 2023	Budget 2024	Budget 2025	$ Increase (Decrease)	%
RESOURCES							
Cash Balance Forward	43,292,552	56,527,806	49,044,841	47,683,924	50,835,597	3,151,673	6.6%
REVENUES							
General Fund	30,847,403	27,867,678	25,685,546	27,101,736	28,806,734	1,704,998	6.3%
Special Revenue Funds	5,466,693	4,797,065	4,178,201	4,482,026	4,746,868	264,842	5.9%
Debt Service Funds	10,550	11,546	5,800	8,000	8,000	-	0.0%
Capital Projects Funds	2,875,482	1,449,183	2,289,228	5,254,937	6,881,287	1,626,350	30.9%
Enterprise Funds	34,050,621	23,633,629	25,306,961	27,492,154	29,859,433	2,367,279	8.6%
Total	73,250,749	57,759,101	57,465,736	64,338,853	70,302,322	5,963,469	9.3%
OTHER SOURCES							
Internal Service Fund	2,168,267	2,333,133	2,427,410	2,683,910	2,673,760	(10,150)	-0.4%
Transfers In	18,407,724	16,385,009	16,476,243	11,538,565	9,986,809	(1,551,756)	-13.4%
Total	20,575,991	18,718,142	18,903,653	14,222,475	12,660,569	(1,561,906)	-11.0%
TOTAL RESOURCES	137,119,292	133,005,049	125,414,230	126,245,252	133,798,488	7,553,236	6.0%
USES							
EXPENDITURES							
General Fund	21,603,437	24,588,817	26,066,932	28,165,427	31,333,177	3,167,750	11.2%
Special Revenue Funds	1,828,044	2,597,902	4,789,308	4,212,348	3,962,300	(250,048)	-5.9%
Debt Service Funds	2,747,611	2,747,662	2,753,493	2,753,519	2,494,500	(259,019)	-9.4%
Capital Projects Funds	5,402,638	5,315,035	11,333,945	13,853,475	21,270,350	7,416,875	53.5%
Enterprise Funds	28,272,908	23,678,026	30,069,848	29,144,062	34,072,195	4,928,133	16.9%
Total	59,854,638	58,927,442	75,013,526	78,128,831	93,132,522	15,003,691	19.2%
OTHER USES							
Internal Service Fund	2,168,056	2,466,772	2,631,235	2,829,870	3,013,697	183,827	6.5%
Transfers Out	18,407,724	16,385,009	16,476,243	11,538,565	9,986,809	(1,551,756)	-13.4%
Cash Reserves	56,688,874	55,225,826	31,293,226	33,747,986	27,665,460	(6,082,526)	-18.0%
Total	77,264,654	74,077,607	50,400,704	48,116,421	40,665,966	(7,450,455)	-15.5%
TOTAL EXPENDITURES, TRANSFERS & RESERVES	137,119,292	133,005,049	125,414,230	126,245,252	133,798,488	7,553,236	6.0%

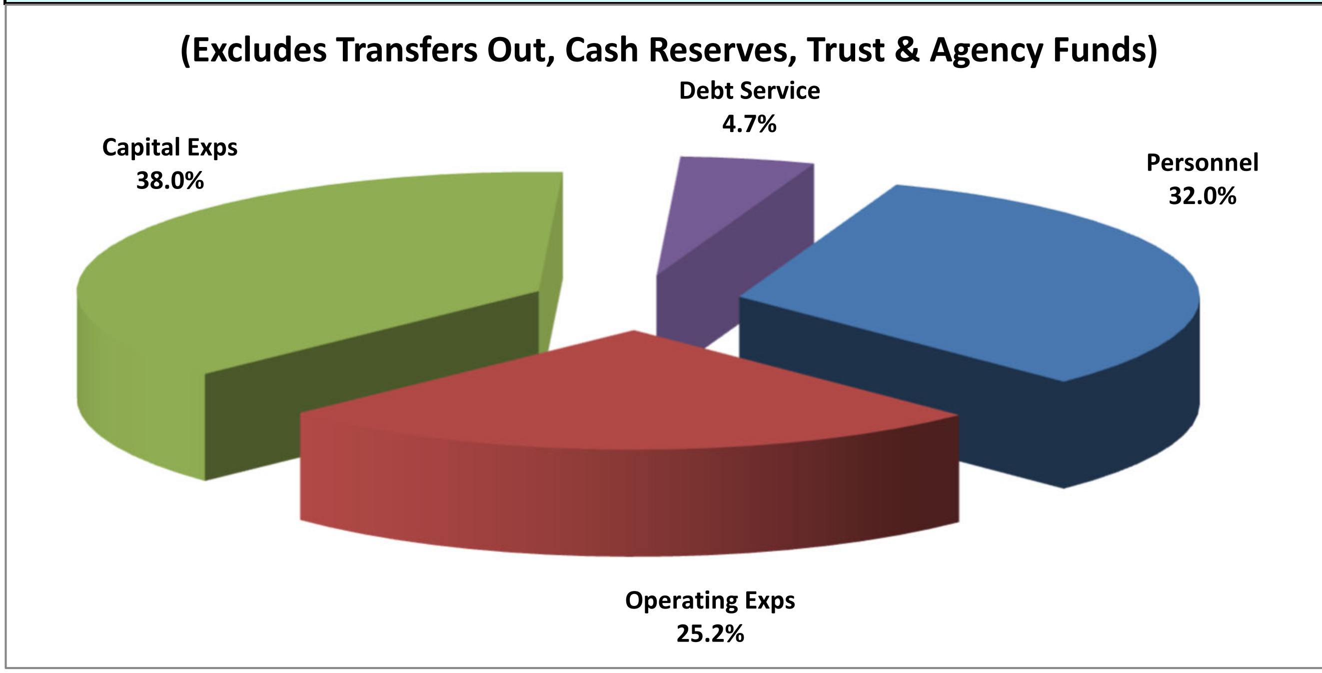
City of Fernandina Beach
Summary of Total Revenues/Expenditures

FUND DESCRIPTION	Actual 2022	Actual 2023	Budget 2023	Budget 2024	Budget 2025	$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
General Fund	30,847,403	27,867,678	25,685,546	27,101,736	28,806,734	1,704,998	6.3%
Special Revenue Funds	5,466,693	4,797,065	4,178,201	4,482,026	4,746,868	264,842	5.9%
Debt Service Funds	10,550	11,546	5,800	8,000	8,000	-	
Capital Projects Funds	2,875,482	1,449,183	2,289,228	5,254,937	6,881,287	1,626,350	30.9%
Enterprise Funds	34,050,621	23,633,629	25,306,961	27,492,154	29,859,433	2,367,279	8.6%
Trust & Agency Funds	-	12,052,034	6,782,878	7,263,787	7,354,785	90,998	1.3%
TOTAL REVENUES	73,250,749	69,811,135	64,248,614	71,602,640	77,657,107	6,054,467	8.5%
EXPENDITURES							
General Fund	21,603,437	24,588,817	26,066,932	28,165,427	31,333,177	3,167,750	11.2%
Special Revenue Funds	1,828,044	2,597,902	4,789,308	4,212,348	3,962,300	(250,048)	-5.9%
Debt Service Funds	2,747,611	2,747,662	2,753,493	2,753,519	2,494,500	(259,019)	-9.4%
Capital Projects Funds	5,402,638	5,315,035	11,333,945	13,853,475	21,270,350	7,416,875	53.5%
Enterprise Funds	28,272,908	23,678,026	30,069,848	29,144,062	34,072,195	4,928,133	16.9%
Trust & Agency Funds	9,630,070	4,241,419	4,492,210	4,306,952	4,391,245	84,293	2.0%
TOTAL EXPENDITURES	69,484,708	63,168,861	79,505,736	82,435,783	97,523,767	15,087,984	18.3%

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)	19,288,395	316,403					19,604,798
Voted Debt (.0000 Mills)							0
Sales/use	3,185,849		82,199			225,000	3,493,048
Franchise	1,587,000						1,587,000
Utility Service		2,688,264					2,688,264
Licenses & Permits	499,800	1,142,500	890,000				2,532,300
Intergov'tal Services	1,959,659	337,976	2,173,200	7,162,227			11,633,062
Charges for Services	1,899,603	185,200		22,266,082			24,350,885
Fines/Forfeitures	29,500	2,500					32,000
Miscellaneous Revenues	356,928	74,025	2,800,600	431,124	8,000	7,129,785	10,800,462
Financing Sources			935,288				935,288
TOTAL REVENUES	28,806,734	4,746,868	6,881,287	29,859,433	8,000	7,354,785	77,657,107
EXPENDITURES							
General Government Services	8,205,515		3,508,043			4,391,245	16,104,803
Public Safety	15,406,401	2,539,222	1,155,288				19,100,911
Physical Environment		844,499	6,021,903	17,350,970			24,217,372
Transportation	2,026,618		1,625,400	7,896,813			11,548,831
Economic Environment	387,516	418,605					806,121
Human Services	132,500						132,500
Culture & Recreation	5,174,627	159,974	8,455,981	7,369,842			21,160,424
Debt Services			503,735	1,454,570	2,494,500		4,452,805
TOTAL EXPENDITURES	31,333,177	3,962,300	21,270,350	34,072,195	2,494,500	4,391,245	97,523,767

City of Fernandina Beach
Expenditures by Category



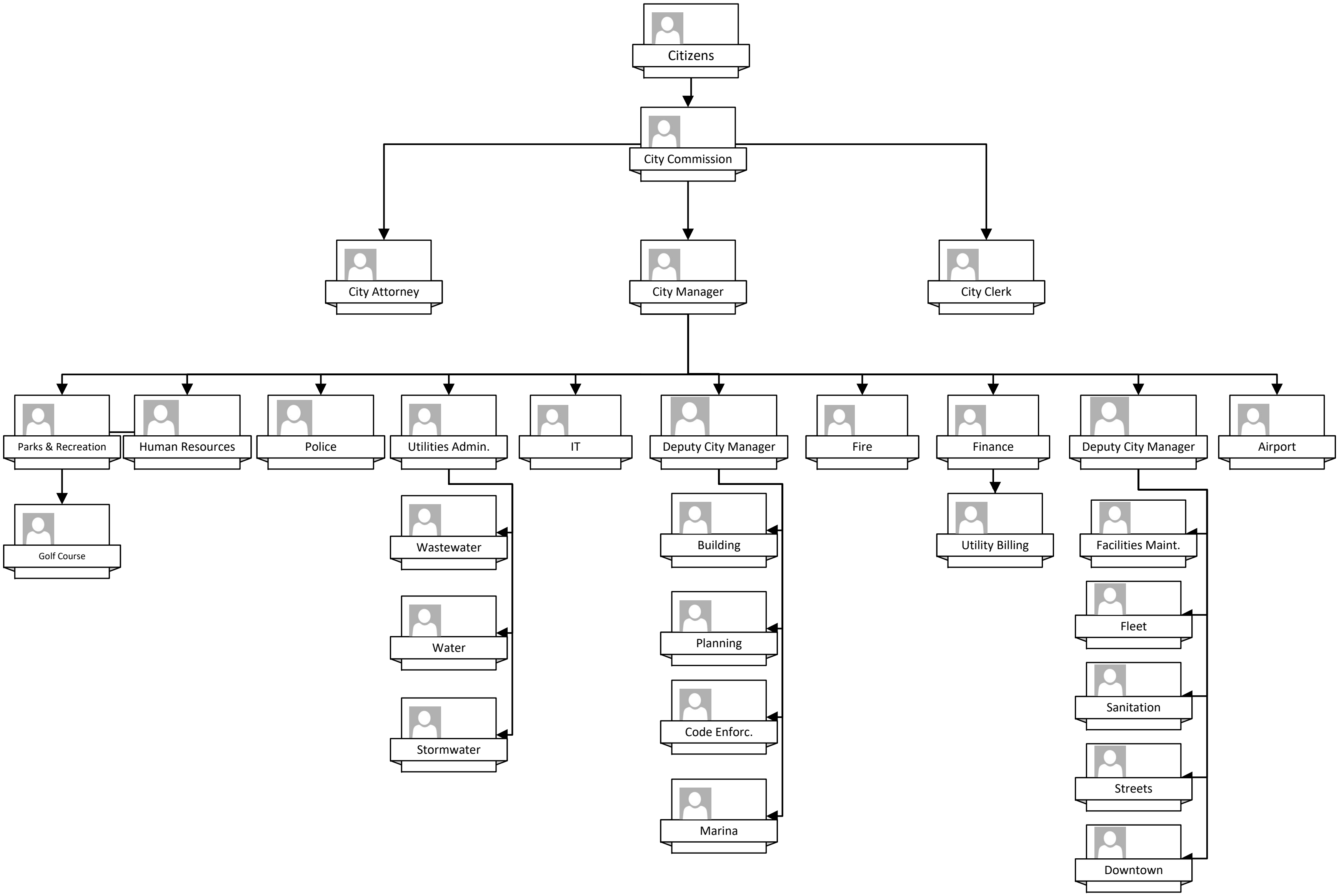
	Personnel	Operating Exps	Capital Exps	Debt Service
GENERAL GOVERNMENT	5,482,336	2,854,130	240,070	16,495
PUBLIC SAFETY	12,540,160	2,501,377	354,863	10,001
TRANSPORTATION	997,586	976,032	53,000	-
CULTURE/RECREATION	2,945,898	1,987,629	241,100	-
OTHER SERVICES	-	132,500	-	-
TOTAL General Fund	**21,965,980**	**8,451,668**	**889,033**	**26,496**
Special Revenue Funds (100's)	937,357	1,709,117	1,245,377	70,449
Debt Service Funds (210, 220, 230 & 240)	-	-	-	2,494,500
Capital Funds (300, 310 & 330)	-	-	20,766,615	503,735
GOLF	1,514,834	982,946	387,926	164,206
AIRPORT	318,901	983,314	6,594,598	410,942
BEACH MANAGEMENT	-	-	-	-
SANITATION	182,862	2,706,069	20,000	-
WASTEWATER	1,882,500	2,352,763	1,841,500	-
WATER	1,740,116	1,972,206	1,921,700	-
STORM WATER MGMT	423,996	971,772	1,335,486	109,360
MARINA	-	2,986,183	1,497,953	770,062
TOTAL Enterprise Funds	**6,063,209**	**12,955,253**	**13,599,163**	**1,454,570**
TOTAL Internal Service Funds	**1,757,983**	**1,176,464**	**79,250**	**-**
TOTAL CITY	**30,724,529**	**24,292,502**	**36,579,438**	**4,549,750**

EXPENDITURES by CATEGORY

	Personnel		Operating Exps		Capital Exps		Debt Service	
	BUDGET 2023-2024	BUDGET 2024-2025	BUDGET 2023-2024	BUDGET 2024-2025	BUDGET 2023-2024	BUDGET 2024-2025	BUDGET 2023-2024	BUDGET 2024-2025
GENERAL GOVERNMENT								
CITY COMMISSION	96,956	96,958	181,941	186,010				
CITY CLERK	427,090	648,213	236,672	262,467	-	2,000		
CITY MANAGER	748,023	545,198	63,042	76,215	-	-		
FINANCE	769,462	875,159	117,713	123,699	-	4,000		
INFORMATION TECHNOLOGY	533,983	693,264	392,462	453,883	49,200	76,750		
PERSONNEL/HUMAN RESOURCES	350,383	384,263	70,125	86,834	-	4,000		
LEGAL	353,326	526,072	84,696	220,268	-	-		
NON-DEPARTMENTAL	-	-	312,654	346,822	116,000	-		
FACILITIES MAINTENANCE	802,492	874,459	139,777	116,238	-	62,000		16,495
DOWNTOWN MANAGER	-	133,513	166,254	253,003	-	1,000		
PLANNING AND CONSERVATION	700,806	705,237	422,072	728,691	19,500	90,320		
GENERAL GOVERNMENT	4,782,521	5,482,336	2,187,408	2,854,130	184,700	240,070	-	16,495
PUBLIC SAFETY								
POLICE	5,511,087	6,275,847	926,704	934,839	297,500	240,350	-	10,001
FIRE	5,235,998	5,950,253	1,337,604	1,442,223	87,743	113,513	-	-
BUILDING & PERMITTING	-	-	21,878	11,878	-	-		
CODE ENFORCEMENT	290,059	314,060	94,708	112,437	1,000	1,000		
PUBLIC SAFETY	11,037,144	12,540,160	2,380,894	2,501,377	386,243	354,863	-	10,001
TRANSPORTATION	858,173	997,586	970,048	976,032	72,000	53,000	-	-
CULTURE/RECREATION								
LIBRARY	-	-	20,632	23,711	26,000	10,000		
RECREATION	3,093,955	974,621	1,856,609	540,989	179,100	5,000		
PARKS	-	843,279	-	760,559	-	177,600		
PECK CENTER/GYM	-	257,037	-	328,742	-	5,000		
MLK CENTER	-	30,677	-	100,536	-	-		
YOUTH PROGRAMS	-	435,192	-	80,624	-			
AQUATICS	-	405,092	-	152,468	-	43,500		
CULTURE/RECREATION	3,093,955	2,945,898	1,877,241	1,987,629	205,100	241,100	-	-
OTHER SERVICES			130,000	132,500				
TOTAL General Fund	**19,771,793**	**21,965,980**	**7,545,591**	**8,451,668**	**848,043**	**889,033**	**-**	**26,496**
Special Revenue Funds (100's)	783,552	937,357	1,592,376	1,709,117	1,766,003	1,245,377	70,417	70,449
Debt Service Funds (200's)							2,753,519	2,494,500
Capital Funds (300, 310, 315 & 330)					13,540,891	20,766,615	312,584	503,735
GOLF	1,588,599	1,514,834	889,266	982,946	1,242,629	387,926	166,920	164,206
AIRPORT	289,865	318,901	302,010	983,314	3,141,506	6,594,598	411,786	410,942
SANITATION	165,490	182,862	3,618,565	2,706,069	20,000	20,000	-	-
WASTEWATER	1,525,342	1,882,500	2,246,107	2,352,763	1,365,311	1,841,500	-	-
WATER	1,623,676	1,740,116	1,912,803	1,972,206	1,512,500	1,921,700	-	-
STORM WATER MGMT	412,657	423,996	766,164	971,772	1,437,486	1,335,486	116,574	109,360
MARINA	-	-	2,996,146	2,986,183	706,000	1,497,953	686,660	770,062
TOTAL Enterprise Funds	**5,605,629**	**6,063,209**	**12,731,061**	**12,955,253**	**9,425,432**	**13,599,163**	**1,381,940**	**1,454,570**
GARAGE	333,797	379,333	894,381	908,405	69,000	69,000	-	-
UTILITY BILLING	484,537	517,866	166,597	163,738	-	2,000	-	-
UTILITY ADMIN	787,587	860,784	93,971	104,321	-	8,250		
TOTAL Internal Service Funds	**1,605,921**	**1,757,983**	**1,154,949**	**1,176,464**	**69,000**	**79,250**	**-**	**-**
TOTAL CITY	**27,766,895**	**30,724,529**	**23,023,977**	**24,292,502**	**25,649,369**	**36,579,438**	**4,518,460**	**4,549,750**
	28.88%	31.96%	23.95%	25.27%	26.68%	38.05%	4.70%	4.73%

Personnel

City of Fernandina Beach Organizational Chart



Full-Time: 242 **Part-Time: 116** **Temporary/Seasonal: 79**

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

City of Fernandina Beach Personnel Allocation FTE										
	2023 FT	**2023 PT**	**2023 FTE**	**2024 FT**	**2024 PT**	**2024 FTE**	**2025 FT**	**2025 PT**	**2025 FTE**	**FTE Net Change**
General Government										
City Clerk	4.00	-	4.00	3.00	1.00	3.50	4.00	1.00	4.50	1.00
City Manager	5.50	-	5.50	4.70	-	4.70	2.00	-	2.00	(2.70)
Finance	7.00	-	7.00	7.00	-	7.00	7.00	1.00	7.50	0.50
Information Technology	4.34	1.00	4.84	4.34	1.00	4.84	5.34	-	5.34	0.50
Human Resources	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00	-
Legal	2.00	-	2.00	2.00	-	2.00	3.00	-	3.00	1.00
Planning	7.25	-	7.25	6.75	-	6.75	6.75	-	6.75	-
Downtown	-	-	-	-	-	-	1.00	-	1.00	1.00
Public Safety										
Police	42.00	12.00	48.00	42.00	7.00	45.50	46.00	5.00	48.50	3.00
Fire	38.00	-	38.00	38.00	6.00	41.00	40.00	11.00	45.50	4.50
Code Enforcement	-	-	-	3.00	-	3.00	3.00	-	3.00	-
Public Works										
Facilities Maintenance	8.50	-	8.50	8.50	-	8.50	8.50	-	8.50	-
Streets	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00	-
Culture Recreation										
Recreation	5.00	7.00	8.50	27.00	44.00	49.00	9.00	3.00	10.50	(38.50)
Parks	11.00	-	11.00	-	-	-	11.00	-	11.00	11.00
Peck Center	2.00	3.00	3.50	-	-	-	2.00	8.00	6.00	6.00
MLK Center	1.00	3.00	2.50	-	-	-	-	1.00	0.50	0.50
Youth Programs	3.00	4.00	5.00	-	-	-	2.00	13.00	8.50	8.50
Aquatics	1.00	12.00	7.00	-	-	-	1.00	17.00	9.50	9.50
Cemetery	-	-	-	-	-	-	-	-	-	-
Total General Funds	154.59	42.00	175.59	159.29	59.00	188.79	164.59	60.00	194.59	5.80
Special Revenue Funds										
Tree Trust	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	-
Building/Permitting	13.33	-	13.33	7.63	1.00	8.13	9.33	1.00	9.83	1.70
Total Special Revenue Funds	13.58	-	13.58	7.88	1.00	8.38	9.58	1.00	10.08	1.70
Enterprise Funds										
Golf Course	7.50	28.00	21.50	10.00	52.00	36.00	9.00	53.00	35.50	(0.50)
Airport	2.00	1.00	2.50	2.00	1.00	2.50	2.00	1.00	2.50	-
Sanitation	2.50	-	2.50	2.00	-	2.00	2.00	-	2.00	-
Wastewater Operations	14.50	1.00	15.00	14.50	1.00	15.00	16.50	1.00	17.00	2.00
Water Operations	13.50	-	13.50	16.50	-	16.50	16.50	-	16.50	-
Stormwater Management	6.00	-	6.00	5.00	-	5.00	5.00	-	5.00	-
Marina	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	46.00	30.00	61.00	50.00	54.00	77.00	51.00	55.00	78.50	1.50
Internal Service Funds										
Fleet	3.50	-	3.50	3.50	-	3.50	3.50	-	3.50	-
Utility Billing	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00	-
Utilities Administration	5.33	-	5.33	7.33	-	7.33	7.33	-	7.33	-
Total Internal Service	14.83	-	14.83	16.83	-	16.83	16.83	-	16.83	-
Total City										
Total City Personnel	229.00	72.00	265.00	234.00	114.00	291.00	242.00	116.00	300.00	9.00

PERSONNEL

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	BUDGET 2024-2025	Bud/Bud INCREASE/ DECREASE
GENERAL GOVERNMENT						
CITY COMMISSION	98,162	65,881	64,938	96,956	96,958	0.0%
CITY CLERK	359,211	369,981	396,072	427,090	648,213	51.8%
CITY MANAGER	412,219	755,702	666,771	748,023	545,198	-27.1%
FINANCE	630,145	720,790	727,217	769,462	875,159	13.7%
INFORMATION TECHNOLOGY	450,462	499,694	506,704	533,983	693,264	29.8%
PERSONNEL/HUMAN RESOURCES	295,793	333,936	334,761	350,383	384,263	9.7%
LEGAL	293,152	324,300	323,623	353,326	526,072	48.9%
FACILITIES MAINTENANCE	663,568	698,939	744,345	802,492	874,459	9.0%
DOWNTOWN MANAGER	-	-	-	-	133,513	0.0%
PLANNING AND CONSERVATION	594,665	726,957	725,856	737,371	743,665	0.9%
	3,797,377	4,496,180	4,490,287	4,819,086	5,520,764	14.6%
PUBLIC SAFETY						
POLICE	4,990,569	5,123,715	5,487,625	5,511,087	6,275,847	13.9%
FIRE	4,270,283	4,507,875	5,022,423	5,235,998	5,950,253	13.6%
BUILDING & PERMITTING	812,176	926,290	1,319,690	746,987	898,929	20.3%
CODE ENFORCEMENT	229,226	-	-	290,059	314,060	8.3%
	10,302,254	10,557,880	11,829,738	11,784,131	13,439,089	14.0%
TRANSPORTATION						
STREETS	693,988	842,229	875,934	858,173	997,586	16.2%
CULTURE/RECREATION						
LIBRARY	-	-	-	-	-	
RECREATION	647,970	597,120	744,642	3,093,955	974,621	-68.5%
PARKS	621,518	715,988	847,409	-	843,279	0.0%
PECK CENTER/GYM	76,421	155,836	207,881	-	257,037	0.0%
MLK CENTER	75,019	79,183	129,249	-	30,677	0.0%
YOUTH PROGRAMS	263,957	254,231	288,405	-	435,192	0.0%
AQUATICS	235,620	321,936	352,510	-	405,092	0.0%
CEMETERY	122,095	-	-	-	-	0.0%
	2,042,600	2,124,294	2,570,096	3,093,955	2,945,898	-4.8%
OTHER SERVICES						
TOTAL General / Special Funds	**16,836,219**	**18,020,583**	**19,766,055**	**20,555,345**	**22,903,337**	11.4%
GOLF	1,015,366	1,141,710	1,089,831	1,588,599	1,514,834	-4.6%
AIRPORT	235,049	220,148	255,049	289,865	318,901	10.0%
SANITATION	131,618	204,121	188,936	165,490	182,862	10.5%
WASTEWATER	1,192,901	1,439,390	1,384,475	1,525,342	1,882,500	23.4%
WATER	1,106,068	1,354,851	1,284,866	1,623,676	1,740,116	7.2%
STORM WATER MGMT	410,845	409,333	480,202	412,657	423,996	2.7%
MARINA	-	-	-	-	-	
TOTAL Enterprise Funds	**4,091,847**	**4,769,553**	**4,683,359**	**5,605,629**	**6,063,209**	**8.2%**
GARAGE	277,603	328,085	332,335	333,797	379,333	13.6%
UTILITY BILLING	402,586	466,605	456,653	484,537	517,866	6.9%
UTILITY ADMIN	551,718	559,302	556,354	787,587	860,784	9.3%
TOTAL Internal Service Funds	**1,231,907**	**1,353,992**	**1,345,342**	**1,605,921**	**1,757,983**	9.5%
TOTAL CITY PERSONNEL	**22,159,973**	**24,144,128**	**25,794,756**	**27,766,895**	**30,724,529**	10.7%

Capital

Capital Improvements Fund 300 Expenditure Recap

DESCRIPTION	*Total*		*County*	*State*	*Federal*	*Loan / Rest'd Donation*	*General Fund*
Expenditures							
General Government							
City Hall Repair (Windows Phase I)	125,000						125,000
City Hall Repair (Windows Phase II)	-						
Waterfront Resiliency Segment 1	9,766			9,766			
Waterfront Resiliency Segment 2	-			-			
Waterfront Resiliency Segment 3	21,392			21,392			
Waterfront Resiliency Segment 4	121,990			121,990			
Waterfront Resiliency Segment 5	122,151			122,151			
Resiliency Seawall Construction	2,000,000			2,000,000			
Downtown Lighting	330,000						330,000
Downtown Bollards	100,000						100,000
Downtown Sidewalks /Streetscape	800,543						800,543
Subtotal	3,630,842	#	-	2,275,299	-	-	1,355,543
IT / ERP							
IT - Renewal and Replacement Equipment	150,000						150,000
ERP Software Payroll Module	2,500						2,500
Subtotal	152,500	#	-	-	-	-	152,500
Public Safety							
Fire Radios	447,173					447,173	-
Police Radios	488,115					488,115	-
Fire Station 1 Improvements	-						-
Subtotal	935,288	#	-	-	-	935,288	-
Streets							
Alachua Street Extension	20,000						20,000
Beech Street Trails	119,400						119,400
Street Resurfacing	626,000			82,199			543,801
Utility Pole Relocation	175,000						175,000
Remove replace or add Sidewalks	150,000						150,000
Replace #15490 Ford F650 Bucket Truck	230,000						230,000
Zipper Machine	305,000						305,000
Subtotal	1,625,400	#	-	82,199	-	-	1,543,201
Recreation							
Beach Renourishment Engineering	45,000		45,000				
Beach Monitoring (Sea Turtle)	30,000		16,200	13,800			
Beach Monitoring/Construction	25,000		13,500	11,500			
Beach Walkovers MSTU	100,000		100,000				
	-						
Subtotal	200,000	#	174,700	25,300	-	-	-
Parks							
Goal Post - Buccaneer Field/Park	12,000						12,000
Babe Ruth Backstop	50,000		50,000				-
Putt Putt Building	125,000						125,000
Lighthouse Rehabilitation	630,000			500,000			130,000
Tennis Court Lights (LED)	75,000						75,000
Skate Park Support Frames	21,000						21,000
Subtotal	913,000	#	50,000	500,000	-	-	363,000
Atlantic Rec Center							
ARC Improvements	209,682						209,682
ARC Window Replacement (Phase 2)	70,000						70,000
ARC Façade Repointing (Phase 2)	125,000						125,000
ARC Men's Lockerroom (Phase 2)	120,000						120,000
Subtotal	524,682	#	-	-	-	-	524,682
Peck							
Peck Center Elevator Modernization	30,000						30,000
Subtotal	30,000	#	-	-	-	-	30,000
MLK							
MLK Improvements-Interior Configeration	85,000						85,000
Subtotal	85,000	#	-	-	-	-	85,000
Aquatics							
MLK Pool Resurfacing	88,000						88,000
Subtotal	88,000	#	-	-	-	-	88,000
Total Improvements	8,184,712		224,700	2,882,798	-	935,288	4,141,926
Vehicles/ Equipment							
Replace #15490 Ford Bucket Truck	-						-
Total Equipment	-		-	-	-	-	-
Debt Service							
Principal-Fire Truck Capital Lease Debt	74,181						74,181
Interest-Fire Truck Capital Lease Debt	8,922						8,922
Principal-P&F Radios Capital Lease Debt	210,705						210,705
Interest-P&F Radios Capital Lease Debt	48,250						48,250
Principal-Aerial Vehicle Capital Lease Debt	120,088						120,088
Interest-Aerial Vehicle Capital Lease Debt	41,589						41,589
Total Debt Service	503,735		-	-	-	-	503,735
TOTAL CAPITAL IMPROV FUND	8,688,447		224,700	2,882,798	-	935,288	4,645,661

CAPITAL EXPANSION FUND 310

Project Title/Justification	Funding Source			
	Category	Other	Impact Fees	Cost
New Sidwalks	Admin		100%	50,000
Drone	Police		100%	20,000
Vehicles and Equipment (2 New Officers)	Police		100%	200,000
Soccer Complex (Including Land)	P&R	50%	50%	3,500,000
MLK Softball Field Expansion	P&R		100%	600,000
Waterfront Park	P&R		100%	2,000,000
Hickory Street Bathrooms	P&R		100%	150,000
Skate Park Expansion - Design	P&R		100%	90,000
TOTAL Fund 310				**6,610,000**

City of Fernandina Beach
Five Year Capital Plan
Summary by Fund

	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost
Revenue Summary by Fund							
General Fund 001	728,406	1,360,388	831,000	805,000	726,000	3,460,000	7,910,794
Federal Forfeiture Fund 110	-	-	-	-	-	-	-
Tree Trust Fund 125	-	-	-	-	-	-	-
Building Fees Fund 140	299,500	-	40,000	40,000	40,000	-	419,500
Community Redevelopment Area Fund 180	709,150	300,000	350,000	400,000	-	-	1,759,150
Law Enforcement Recovery Fund 190	139,000	27,000	5,000	5,000	5,000	-	181,000
Capital Improvements Fund 300	8,184,712	12,780,000	9,975,000	2,845,000	2,495,000	32,575,000	68,854,712
Capital Expansion Fund 310	6,610,000	735,000	735,000	950,000	50,000	-	9,080,000
Other Capital Improvements (ARPA) Fund 315	3,471,903	-	-	-	-	-	3,471,903
Wastewater Improvement Fund 330	2,500,000	100,000	2,100,000	100,000	5,100,000	500,000	10,400,000
Golf Course Fund 410	387,926	618,000	359,000	176,000	205,000	750,000	2,495,926
Airport Fund 420	6,594,598	4,775,000	2,220,000	2,450,000	800,000	2,675,000	19,514,598
Sanitation Fund 440	-	250,000	-	-	-	300,000	550,000
Wastewater Fund 450	1,825,000	715,000	1,217,500	820,000	100,000	3,500,000	8,177,500
Water Fund 460	1,897,000	300,000	530,000	420,000	2,150,000	1,000,000	6,297,000
Stormwater Fund 470	1,350,486	1,255,486	995,200	315,000	215,000	2,250,000	6,381,172
Marina Fund 480	1,497,953	2,113,767	865,000	3,600,000	700,000	-	8,776,720
Fleet Fund 510	65,500	170,000	95,000	100,000	100,000	200,000	730,500
Total Revenues	**$36,261,134**	**$25,499,641**	**$20,317,700**	**$13,026,000**	**$12,686,000**	**$47,210,000**	**$155,000,475**
Appropriations Summary by Fund							
General Fund 001	728,406	1,360,388	831,000	805,000	726,000	3,460,000	7,910,794
Federal Forfeiture Fund 110	-	-	-	-	-	-	-
Tree Trust Fund 125	-	-	-	-	-	-	-
Building Fees Fund 140	299,500	0	40,000	40,000	40,000	-	419,500
Community Redevelopment Area Fund 180	709,150	300,000	350,000	400,000	-	-	1,759,150
Law Enforcement Recovery Fund 190	139,000	27,000	5,000	5,000	5,000	-	181,000
Capital Improvements Fund 300	8,184,712	12,780,000	9,975,000	2,845,000	2,495,000	32,575,000	68,854,712
Capital Expansion Fund 310	6,610,000	735,000	735,000	950,000	50,000	-	9,080,000
Other Capital Improvements (ARPA) Fund 315	3,471,903	-	-	-	-	-	3,471,903
Wastewater Improvement Fund 330	2,500,000	100,000	2,100,000	100,000	5,100,000	500,000	10,400,000
Golf Course Fund 410	387,926	618,000	359,000	176,000	205,000	750,000	2,495,926
Airport Fund 420	6,594,598	4,775,000	2,220,000	2,450,000	800,000	2,675,000	19,514,598
Sanitation Fund 440	-	250,000	-	-	-	300,000	550,000
Wastewater Fund 450	1,825,000	715,000	1,217,500	820,000	100,000	3,500,000	8,177,500
Water Fund 460	1,897,000	300,000	530,000	420,000	2,150,000	1,000,000	6,297,000
Stormwater Fund 470	1,350,486	1,255,486	995,200	315,000	215,000	2,250,000	6,381,172
Marina Fund 480	1,497,953	2,113,767	865,000	3,600,000	700,000	-	8,776,720
Fleet Fund 510	65,500	170,000	95,000	100,000	100,000	200,000	730,500
Total Appropriations	**$36,261,134**	**$25,499,641**	**$20,317,700**	**$13,026,000**	**$12,686,000**	**$47,210,000**	**$155,000,475**

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
General Fund (001)											
Revenues											
General Fund Revenues			728,406	1,360,388	831,000	805,000	726,000	3,460,000	7,910,794		
Loan Proceeds											
	Total Revenues		**$728,406**	**$1,360,388**	**$831,000**	**$805,000**	**$726,000**	**$3,460,000**	**$7,910,794**		
Appropriations											
IT (001310)											
Chambers Audio System			10,500						10,500		A1, A6, B1, B5
Structures Cabling			24,000						24,000		A1, A6, B1, B5
New Routers and Servers			32,000						32,000		A1, A6, B1, B5
Vehicle & Equipment Replacement					40,000				40,000		A1,B1
Planning & Conservation (0011500)											
Vehicle & Equipment Replacement			4,000	35,000	40,000	40,000		60,000	179,000		A6, B1
Planning & Conservation (0011501) Greenway											
4-Wheel Drive ADA Van (used)			70,000						70,000		A6, B1
Non Departmental (0011910)											
									-		
Facilities Maintenance (0011930)											
Repalce #323 -2011 F-250 Utility Truck w Equivalent			60,000						60,000		A1, A6, B1, B5
Vehicle & Equipment Replacement					60,000	65,000		150,000	275,000		A1, A6, B1, B5
Police (0012100)											
Drone				20,000					20,000		A1, A6, B5
Replace #1795 (2017 Ford Expedition)			78,000						78,000		A1, A6, B1, B5
Replace #1802 (2018 Ford Explorer)			78,000						78,000		A1, A6, B1, B5
Replace HVAC RTU (2)			24,000						24,000		A1, A6, B1, B5
Evidence Refrigerator			8,000						8,000		A1, A6, B1, B5
Patrol Vehicle Replacement (x5)				686,000	416,000	380,000	436,000	2,500,000	4,418,000		A1, A6, B1, B5
Toughbook Laptop				167,504					167,504		
Tasers				186,884					186,884		
Fire (0012200)											
Drone to meet FSS Standards			10,484						10,484		A1, B1
Thermal Imaging Camera			15,922						15,922		A1, A6, B1, B5
Replace 2011 Ford Expedition (Ocean Rescue)			50,000						50,000		A1, A6, B1, B5
Vehicle & Equipment Replacement			-	50,000	60,000	60,000	60,000	150,000	380,000		A1, A6, B1, B5
Code Enforcement (0012420)											
Replace 1201 2014 Nissan Frontier w/Compact Truck				35,000					35,000		A1, A6, B1, B5
Vehicle Replacement Program					40,000				40,000		A1, A6, B1, B5
Streets (0014100)											
Bump Mill Attachment			23,000						23,000		
Purchase Roller Machine			15,000						15,000		
Vehicle Replacement Program			7,500	30,000	30,000	150,000	150,000	300,000	667,500		A1, A6, B1, B5
Library (0017100)											
Replace Lennox HVAC			10,000		-				10,000		
Recreation Department (0017200)											
Vehicle Replacement Program				50,000	40,000	60,000	40,000	100,000	290,000		A1, A6, B1, B5

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Parks Department (0017210)											
Replace #260 2015 Chevrolet Van w/Utility Truck			60,000						60,000		A1, A6, B1, B5
Pressure and Steam Washer Tank			5,500						5,500		A6, B5
Self Propelled Sweeper			5,500						5,500		A6, B5
Fencing			65,000						65,000		A6, B5
Geo Grading			30,000						30,000		A6, B5
Vehicle Replacement Program				100,000	105,000	50,000	40,000	200,000	495,000		A1, A6, B1, B5
Aquatics (0017240)											
Pool Heater / Electric			7,000						7,000		A1, B1, B5
Pool Heater / Gas			7,000						7,000		A1, B1, B5
10HP Pool Pump			10,000						10,000		A1, B1, B5
Kiddie Pool Feature			18,000						18,000		A1, B1, B5
	Total Appropriations		**$728,406**	**$1,360,388**	**$831,000**	**$805,000**	**$726,000**	**$3,460,000**	**$7,910,794**		
Federal Forfeiture Fund (110)											
Vehicle & Equipment Replacement									-		
Tree Trust Fund (125)											
Equipment									-		
			-	-	-	-	-	-	-		

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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			299,500	-	40,000	40,000	40,000		419,500		
	Total Revenues		**$299,500**	**$0**	**$40,000**	**$40,000**	**$40,000**		**$419,500**		
Appropriations											
Upgrades for Permitting Software	23041		210,000						210,000		A6, B1, C1
Purchase Ford Exporer (new)			45,000						45,000		A1, A6, B1, B5
City Hall Windows			44,500						44,500		A6, B1, B5
Vehicle & Equipment Replacement					40,000	40,000	40,000		120,000		A6, B1, B5
	Total Appropriations		**$299,500**	**$0**	**$40,000**	**$40,000**	**$40,000**		**$419,500**	**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

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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			709,150	300,000	350,000	400,000			1,759,150		
	Total Revenues		**$709,150**	**$300,000**	**$350,000**	**$400,000**	**$0**		**$1,759,150**		
Appropriations											
CRA Improvements/ Alachua Street		24003	709,150	300,000	350,000	400,000			1,759,150		B1, B2, B3, B4
	Total Appropriations		**$709,150**	**$300,000**	**$350,000**	**$400,000**	**$0**		**$1,759,150**		
			-	-	-	-	-	-	-		

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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			139,000	27,000	5,000	5,000	5,000		181,000		
Total Revenues			**$139,000**	**$27,000**	**$5,000**	**$5,000**	**$5,000**	**$0**	**$181,000**		
Appropriations											
Replace #1690 - 2016 Ford Expedition	14		67,000						67,000		A1, A6, B1, B5
Replace #1505- 2015 Dodge Charger	14		67,000						67,000		A1, A6, B1, B5
Replace #2417 - Polaris	14			22,000					22,000		A1, A6, B1, B5
Genetec Access Control	14		5,000	5,000	5,000	5,000	5,000		25,000		A1, A2, A3, A4
Total Appropriations			**$139,000**	**$27,000**	**$5,000**	**$5,000**	**$5,000**	**$0**	**$181,000**	**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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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)			82,199	80,000	80,000	80,000	80,000	400,000	802,199		
Federal			-						-		
State Grant			2,800,600	900,000	900,000				4,600,600		
County/MSTU/Grant			224,700	100,000	1,600,000	100,000	100,000		2,124,700		
Loan/Bond Proceeds			935,288	-				18,000,000	18,935,288		
Other Revenues			8,000	150,000	150,000				308,000		
General Fund Transfer/Fund Balance			4,133,925	11,550,000	7,245,000	2,665,000	2,315,000	14,175,000	42,083,925		
	Total Revenues		**$8,184,712**	**$12,780,000**	**$9,975,000**	**$2,845,000**	**$2,495,000**	**$32,575,000**	**$68,854,712**		
Appropriations											
Finance/Human Resources											
ERP Payroll Timekeeping Module (Recruitment Module)		22018	2,500						2,500		A4,A6
Information Technology											
IT infrastructure			150,000	200,000	200,000	200,000	200,000	1,000,000	1,950,000		A3,B1
Police Department											
Facility Improvements								150,000	150,000		A6
Portable Radios			488,115						488,115		A1, B1
Fire Department											
Fire Station #1 Improvements (Doors)				275,000					275,000		A1, A6, B1
Fire Station #2 Rehabilitation								250,000	250,000		A1, A6, B1
Fire Station #2 - Roof Replacement				120,000					120,000		A1, A6, B5
Pumper Truck Unit 107 (2008 Pierce)	8			650,000					650,000		A1, A6, B1, B5
Pumper Truck Engine #3 (2016 Pierce)								750,000	750,000		A1, A6, B1, B5
Rescue Unit - Replace Rescue 3 (2016 Dodge Ram 5500)	8			350,000					350,000		A1, A6, B1, B5
Rescue Unit - Replace Rescue 2 (2018 Dodge Ram 5500)	8						400,000		400,000		A1, A6, B1, B5
Portable Radios			447,173						447,173		A1, B1,
Vehicle & Equipment Replacement								2,000,000	2,000,000		A1, A6, B1, B5
Waterfront Resiliency Construction											
Waterfront Resiliency - Segment 5 (101 N Front Street)		23040	122,151	2,100,000					2,222,151		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Segment 2 (Boat Ramp Area)		23037	-	700,000					700,000		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Segment 3(Boat Ramp/Bretts)		23038	21,392		5,800,000				5,821,392		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Segment 4 (Front Street)		23039	121,990	1,935,000					2,056,990		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Segment 1 (Parking Lot To Rayonier)		23036	9,766	975,000					984,766		A4, A6, B3, B4, C1, C2
Resiliency Seawall Construction	3		2,000,000						2,000,000		A4, A6, B3, B4, C1, C2
Demolition of Brett's				1,000,000					1,000,000		
Non- Departmental/CRA/Downtown											
City Hall Repairs - Window Replacement (Phase 1) Rolled	8		125,000						125,000		A5,A6
City Hall Improvements				100,000				3,000,000	3,100,000		A5,A6
City Hall Replacement								15,000,000	15,000,000		A1, B5
Downtown Lighting		23050	330,000	500,000	500000				1,330,000		A1, A6, B5
Downtown Streetscapes		24010/24011	800,543	750,000	750000				2,300,543		A1, A3, C1
Downtown Bollards			100,000						100,000		A1

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Improvement Fund (300)											
Streets Department											
Street Resurfacing	3	24042	626,000	600,000	625,000	625,000	650,000	3,200,000	6,326,000		A1,A6,B5
Sidewalks and Curbs			150,000	125,000	150,000	150,000	150,000	750,000	1,475,000		A1,A6,B5
Asphalt Zipper - Milling Machine			305,000						305,000		A1, B1
Railroad Crossing (Ash, Centre & Alachua)		24003							-		
Beach Street Trails		24014	119,400						119,400		A1, B2,
Utility Pole Relocation		20022	175,000						175,000		A1, C1
Alachua Street Extension		24003	20,000						20,000		A1, A4, B2 B4
Replace #15490 Ford F-650 Bucket Truck			230,000						230,000		A1, A6, B1, B5
Replace #431 John Deere Front-end Loader				275,000					275,000		A1, A6, B1, B5
Replace #415 Backhoe						160,000			160,000		A1, A6, B1, B5
Replace #15407 Dump truck - Large					150,000				150,000		A1, A6, B1, B5
Replace #18406 Motor Grader							100,000		100,000		A1, A6, B1, B5
Replace #408 Dump truck							200,000	200,000	400,000		A1, A6, B1, B5
Replace #18430 Dump truck - Medium						100,000			100,000		A1, A6, B1, B5
Vehicle & Equipment Replacement								1,500,000	1,500,000		A1, A6, B1, B5
Beach											
Beach Walkovers (MSTU)	1,3		100,000						100,000		A1, A6 B5
Beach Monitoring	1,3		25,000	25,000	25,000	25,000	25,000	125,000	250,000		A1,A2,A5,B4
Beach Monitoring/Sea Turtles	1,3		30,000	30,000	30,000	30,000	30,000	150,000	300,000		A2,A5,B3,B4
Beach - Habitat Conservation	1,3								-		A3, B2, B3
Beach Renourishment	1,3		45,000	45,000	45,000	45,000	45,000	225,000	450,000		A1,A5,B4
Parks and Recreation Department											
Beach Walkover TBD (Just redecking and Stringers)					100,000	100,000	100,000	500,000	800,000		A1, A6
Beach Walkover 4N				150,000					150,000		A1, A6
Tennis Lights (LED)			75,000						75,000		A1, A6
Pickleball Court Resurfacing - Central Park				100,000					100,000		A1, A6
Resurface Multipurpose Court Main Beach				100,000					100,000		A1, A6
North Beach Park				350,000					350,000		A1, A6
Replace playground equipment at Main Beach Park					350,000				350,000		A1, A6
Replace playground equipment at Sunrise Park				175,000					175,000		A1, A6
Beach Walkover 35S					300,000				300,000		A1, A6
Beach Walkover 38						285,000			285,000		A1, A6
Beach Walkover 27							250,000		250,000		A1, A6
Park Shade Structures							20,000	100,000	120,000		A1, A6, B1
Playground Equipment								500,000	500,000		B1, B2
Beach Walkover TBD								1,000,000	1,000,000		A1, A6
Playground Equipment TBD								1,000,000	1,000,000		B1, B2
Skate Park Improvements		23012	21,000					175,000	196,000		A1, B1
Putt Putt Building at Main Beach (rollover from FY24)			125,000						125,000		B5
Goal Post - Buccaneer Field/Park			12,000						12,000		B5
Babe Ruth Backstops			50,000						50,000		
Lighthouse Rehabilitation (Lighthouse Assoc/Grant)	3, GF	24019	630,000	650,000	650,000	650,000			2,580,000		B3,B5
ARC Improvements		Rolled	209,682	100,000	100,000			250,000	659,682		A1, A6, B5
ARC Roof Replacement (Fitness Room)						175,000			175,000		A1, A6, B5
ARC Roof Rplacement (Aquatics)							175,000		175,000		A1, A6, B5
ARC Window Replacement (Phase 2)			70,000						70,000		A1, A6, B5
ARC Façade Repointing (Phase 2)			125,000						125,000		A1, A6, B5
ARC Men's Locker Room		Rolled	120,000						120,000		

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Improvement Fund (300)											
Peck Center Improvements								500,000	500,000		B3, B5
Peck Center Repointing (Phased)					100,000	100,000	100,000		300,000		B3, B5
Peck Gym Window Replacement (Phased)				50,000	50,000	50,000			150,000		B3, B5
Peck Center - Elevator Modernization			30,000						30,000		B3, B5
Library Improvements - Roof Phase 2				200,000					200,000		B5
MLK Improvements - Interior reconfiguration		Rolled	85,000	50,000					135,000		B1
MLK Improvements - Rebuild concession stand				50,000					50,000		B1
MLK - Roof Restoration						150,000			150,000		B3
MLK - Window replacement (phased)							50,000		50,000		B3
MLK - Façade restoration								250,000	250,000		B3, B5
MLK Center Expansion								TBD	-		A6, B5
Aquatics											
MLK Pool Modifications		24021	88,000						88,000		
Facilities/Fleet											
Fuel Station/EV Infrastructure				50,000	50,000				100,000		C1
	Total Appropriations		**$8,184,712**	**$12,780,000**	**$9,975,000**	**$2,845,000**	**$2,495,000**	**$32,575,000**	**$68,854,712**		

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	2024-2025	2025-2026	2026-2027	2027/2028	2028/2029	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	75,000	75,000	50,000	50,000		300,000		
Police Impact Fees / Reserve Balance			220,000	10,000	10,000				240,000		
Fire Impact Fees / Reserve Balance									-		
Parks and Rec Impact Fees / Reserve Balance			4,640,000	650,000	650,000	900,000			6,840,000		
Nassau County			1,700,000						1,700,000		
State Grant / Other Grant									-		
	Total Revenues		**$6,610,000**	**$735,000**	**$735,000**	**$950,000**	**$50,000**	**$0**	**$9,080,000**		
Appropriations											
Admin											
New Sidewalks			50,000	25,000	25,000	50,000	50,000		200,000		A1, A2, B1, C1, C2
New Multipurpose Trail				50,000	50,000				100,000		A1, B1, B2
Police											
New Equipment			30,000	10,000	10,000				50,000		A1, B1
Vehicles and Equipment (2 Additional Officers)			190,000						190,000		A1, B1
									-		
Fire									-		
									-		
									-		
Parks and Recreation									-		
MLK Softball Fields			600,000						600,000		A4
Ybor Soccer Fields			3,500,000						3,500,000		A4
Columbarium				350,000	350,000				700,000		A4
Waterfront Park			2,000,000						2,000,000		B4, C1
Hickory Street Restrooms			150,000						150,000		B4, C1
Beach Walkover					300,000				300,000		A1,A6
Pickleball Courts				300,000					300,000		A1,A6,B6
Skate Park Expansion			90,000			900,000			990,000		A6, B2
											A1, A6, B1, C1
	Total Appropriations		**$6,610,000**	**$735,000**	**$735,000**	**$950,000**	**$50,000**	**$0**	**$9,080,000**		
			-	-	-	-	-		-		

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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		3,456,903	-					3,456,903		
	Total Revenues		**$3,471,903**	**$0**	**$0**	**$0**	**$0**		**$3,471,903**		
Appropriations											
Area 5 Drainage	4	18002	3,471,903						3,471,903		A1, A6, B1, B2, B3, B5, E1
									-		
	Total Appropriations		**$3,471,903**	**$0**	**$0**	**$0**	**$0**		**$3,471,903**	**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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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)									-		
Fund Balance			2,500,000	100,000	2,100,000	100,000	5,100,000	500,000	10,400,000		
	Total Revenues		**$2,500,000**	**$100,000**	**$2,100,000**	**$100,000**	**$5,100,000**	**$500,000**	**$10,400,000**		
Appropriations											
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
Aerator Mixer		23005	400,000						400,000		A2, A3, A6, B1
Advanced Treatment	11				2,000,000		5,000,000		7,000,000		A2,A3,A6,B1
									-		
	Total Appropriations		**$2,500,000**	**$100,000**	**$2,100,000**	**$100,000**	**$5,100,000**	**$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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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)									-		
Loan Proceeds									-		
Revenues/Fund Balance			387,926	618,000	359,000	176,000	205,000	750,000	2,495,926		
	Total Revenues		**$387,926**	**$618,000**	**$359,000**	**$176,000**	**$205,000**	**$750,000**	**$2,495,926**		
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			50,000	50,000				100,000		A4, B1, B5
Putting Green Improvements	11			25,000					25,000		A4, B1, B5
Fairway Improvements	11			45,000					45,000		A4, B1, B5
Clubhouse HVAC Systems	11								-		
Driving Range Improvements	11			200,000			20,000		220,000		A1, A6, B5
Equipment	11		205,892	153,000	149,000	116,000	145,000	750,000	1,518,892		A1, A6, B1, B5
Fairway Mowers (2)	11		182,034						182,034		A1, A6, B1, B5
Parking Lot Resurface	11				60,000				60,000		A1, A4, A6, B1, B5
Cart Barn Improvements	11			50,000		60,000			110,000		A6, A5
Irrigation System	11			35,000					35,000		A4, A6, B5
Maintenance Garage Improvements	11			10,000					10,000		A6, A5
									-		
									-		
									-		
									-		
	Total Appropriations		**$387,926**	**$618,000**	**$359,000**	**$176,000**	**$205,000**	**$750,000**	**$2,495,926**		
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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Airport Fund (420)											
Revenues											
Federal Aviation Administration			2,609,638	742,500	1,800,000		540,000	157,500	5,849,638		
Florida Dept. of Transportation			2,921,968	4,032,500	420,000	1,700,000	260,000	2,517,500	11,851,968		
Other / Loan Proceeds									-		
Airport Revenues / Fund Balance			1,062,992	-	-	750,000	-	-	1,812,992		
	Total Revenues		**$6,594,598**	**$4,775,000**	**$2,220,000**	**$2,450,000**	**$800,000**	**$2,675,000**	**$19,514,598**		
Appropriations											
New Hangar Design & Construction	7,8	23002	1,820,000						1,820,000	10,000	A4, B1, B2,B4, C1
Hangar B Apron Rehab	7,11	24025	450,000						450,000	3,000	A4, B1, B2, B4, C1
Airport Stormwater Lining -New Hangars Next to Hangar B	6,11	24026	140,000						140,000		A6, B5
Taxiway A Pavement, stormwater and Lighting Rehabilitation	6,7,11	24024	2,649,598						2,649,598		A6, B5
Acquire ARFF Vehicle	6		500,000						500,000		A1, B1
Runway 13/31 Pavement, Lighting, Stormwater Rehab Design & Construct	6,11		385,000	3,950,000					4,335,000		A6, B5
Airport Taxilane and Public Roadway Pavement Rehab Design & Construct	6,7		250,000	660,000					910,000		A6, B5
Security Improvements (Cameras)	6		130,000						130,000		A1
Taxiway B Pavement, Lighting, Storm-water Rehab Design & Construct	6,7			165,000	2,000,000				2,165,000		A6, B5
Security Improvements (Fence and Signage)	6				100,000				100,000		A1
Beacon Rehabilitation	6				120,000				120,000		A1
Runway 9/27 Runway Lighting and Signage Rehabilitation	6					950,000			950,000		A1, A6
Construct New Hangars	6					1,500,000			1,500,000		A4, B1, B2, B4, C1
Taxiway E Edge Lighting (New)	6,7						600,000		600,000		A1
Design TWY "B" Southern Section Rehabilitation	6						200,000	1,500,000	1,700,000		A1
East Area Access Road - Jamestown and Lynndale Roads	6							1,000,000	1,000,000		A4, B1, B2, B4, C1
Design and Construct Rehabilitation of Terminal Public Vehicle Parking Lot	6,7							175,000	175,000		B1
Generators for Terminal and Fuel Farm			120,000						120,000		B1
Maintenance Equipment Barn			50,000						50,000		B1
Design Educational Viewing Area (Park)			50,000						50,000		B1
Flight Planninig Building			50,000						50,000		B1
	Total Appropriations		**$6,594,598**	**$4,775,000**	**$2,220,000**	**$2,450,000**	**$800,000**	**$2,675,000**	**$19,514,598**	**$13,000**	
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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Sanitation Fund (440)											
Revenues											
Fund Balance				250,000	-			300,000	550,000		
	Total Revenues		**$0**	**$250,000**	**$0**	**$0**	**$0**	**$300,000**	**$550,000**		
Appropriations											
Replace #17601 - Grapple Truck	11			250,000					250,000		A6,B1,B5
Replace #21600 - Grapple Truck	11							300,000	300,000		A6,B1,B5
	Total Appropriations		**$0**	**$250,000**	**$0**	**$0**	**$0**	**$300,000**	**$550,000**		
			-	-	-	-	-	-			

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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			1,825,000	715,000	1,217,500	820,000	100,000	3,500,000	8,177,500		
Total Revenues			**$1,825,000**	**$715,000**	**$1,217,500**	**$820,000**	**$100,000**	**$3,500,000**	**$8,177,500**		
Appropriations											
System Laterals	11		100,000	100,000	100,000	100,000		500,000	900,000		A1, A4, A5, A6, B5, C1
System Laterals (rollover)	11	24012	100,000						100,000		A1, A4, A5, A6, B5, C1
Lift Station Upgrades	11		400,000	100,000	100,000	100,000		500,000	1,200,000		A1, A4, A5, A6, B5, C1, C2
Manhole Rehabilitation	11		207,500	60,000	62,500	65,000		250,000	645,000		A1,A6,B5,C1
Gravity Reline	11		200,000	220,000	230,000	240,000		1,000,000	1,890,000		A1,A4,A5,A6,B1,B5,C1,C2
Plant Automation	11		50,000	50,000	50,000	50,000		250,000	450,000		A1, A4, A5, A6, B1, B5, C1
Facility Improvements - garages	11		100,000						100,000		A6,B5
Facility Improvements - carport			60,000						60,000		A6,B5
Facility Improvements	11					100,000		250,000	350,000		A1, A6, B1, B5
Equipment Trailer	11		7,500						7,500		A6,B5
Camera Truck Lateral Launch			70,000						70,000		A6,B1,B5
Data Flow TCU Replacement			300,000						300,000		A1, A6,B1, B5, C1
Lift Station Generators	11		100,000	100,000	100,000	100,000			400,000		A1, A4, A5, A6, B5, C1, C2
Vehicle & Equipment Replacement	11		130,000	85,000	575,000	65,000	100,000	750,000	1,705,000		A1, A6, B1, B5
Total Appropriations			**$1,825,000**	**$715,000**	**$1,217,500**	**$820,000**	**$100,000**	**$3,500,000**	**$8,177,500**	**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

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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		1,897,000	300,000	530,000	420,000	2,150,000	1,000,000	6,297,000		
	Total Revenues		**$1,897,000**	**$300,000**	**$530,000**	**$420,000**	**$2,150,000**	**$1,000,000**	**$6,297,000**		
Appropriations											
Renewal & Replacement Water Srvc, Plant Automation	11		100,000	100,000	100,000	100,000		500,000	900,000		A1,A3,A4,A5,A6,B1,B4 B5,C1,C2,E1
Replace Plant Generator	11	24031	250,000						250,000		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
Water Meter New Accounts & large meters	11		50,000	50,000	50,000	50,000	50,000	250,000	500,000		A1,A3,A4,A5,A6,B1,B4 B5,C1,C2,E1
Water Meter Periodics	11		890,000						890,000		A3, A5, A6, B5, D1, E1
Deep Well Rehabilitation (#31 & #32)	11		132,000						132,000		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
Water Plant Facility Improvements					150,000				150,000		A1,A3,A5,A6,B1,B4 B5,C1,C2,E1
Plant 2 Roof Restoration					100,000				100,000		A1, A6, B1, B5
Plant 3 Roof Restoration						120,000			120,000		A1, A6, B1, B5
Plant 2 Restroom Expansion			20,000						20,000		A1, A6, B1, B5
Replace High Service Pump #12			55,000						55,000		A1,A3,A5,A6,B1,B4 B5,C1,C2,E1
Replace #1340 (2016 Ford F-350) with Ford utility truck			75,000						75,000		A6,B1,B5
Purchase additional utility truck for increase in staff			75,000						75,000		A6,B1,B5
Vehicle & Equipment Replacement	11			150,000	130,000	150,000	100,000	250,000	780,000		A1, A6, B1, B5
	Total Appropriations		**$1,897,000**	**$300,000**	**$530,000**	**$420,000**	**$2,150,000**	**$1,000,000**	**$6,297,000**		
			-	-	-	-	-	-	-		

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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				360,000					360,000		
Stormwater Revenues/Fund Balance			1,100,486	895,486	995,200	315,000	215,000	2,250,000	5,771,172		
	Total Revenues		**$1,350,486**	**$1,255,486**	**$995,200**	**$315,000**	**$215,000**	**$2,250,000**	**$6,381,172**		
Appropriations											
Area 5 Drainage	11	18002							-		
Ash & Centre St Drainage	11	22014	125,000						125,000		A1, A6, B1, B2, B3, B5, E1
A-6 Ash Street to Elm Street (from River to 6th)	3, 11	22013	500,000						500,000		A1, A6, B1, B2, B3, B5, E1
A-4 Beech Street - 17th to 18th Street	11	24035	55,486	55,486					110,972		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				350,000		A1, A6, B1, B2, B3, B5, E1
CIP Lining of Stormwater Pipes	11		200,000	165,000	165,000	165,000	165,000	825,000	1,685,000		A1,A6,B1
Centre Street Drainage Upgrades	11	24037	200,000	200,000	250,000				650,000		A1, A6, B1, B2, B3, B5, E1
A-9 1st Ave (Allen to Casino)	11	24038	250,000	250,000	305,200				805,200		A1, A6, B1, B2, B3, B5, E1
Equipment Shelter	11		20,000						20,000		A6,B5
Replace #19448 Street Sweeper	11			360,000				425,000	785,000		A1, A4, A6, B1, & B5
Vehicle & Equipment Replacement	11				50,000	150,000	50,000	1,000,000	1,250,000		A1, A6, B1, B5
	Total Appropriations		**$1,350,486**	**$1,255,486**	**$995,200**	**$315,000**	**$215,000**	**$2,250,000**	**$6,381,172**	**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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Marina Fund (480)											
Revenues											
FIND/ Grant			419,860	250,000	250,000	250,000	250,000		1,419,860		
Marina Revenues/Fund Balance			1,078,093	1,863,767	615,000	3,350,000	450,000		7,356,860		
	Total Revenues		**$1,497,953**	**$2,113,767**	**$865,000**	**$3,600,000**	**$700,000**	**$0**	**$8,776,720**		
Appropriations											
Bath house building replacement				650,000					650,000		A1, A6, B5
Dredging-			700,000	700,000	700,000	700,000	700,000		3,500,000		A4, A6, B1, B5, C1
Boardwalk and Rail Extension			90,000						90,000		A6, B1
Realign Fuel Line (A lot to B Lot?)				200,000					200,000		B1, B4, C1
Fuel Tank Replacement & relocation to B Lot			420,000						420,000		B1, B4, C1
Pedestals (2 Additional) D Dock			36,750						36,750		B3
Transformer D Dock			35,000						35,000		B5
Northern expansion- B dock extend further north						400,000			400,000		B6, B3
Dock Replacement (Dinghy Etc)					100,000				100,000		B6, B3
Dinghy Dock- pile guide replacement				15,767					15,767		A6, B1
Marina Entrance Signage				10,000					10,000		B1
New Flag Pole, relocate on Dock			10,000						10,000		B1
Pumpout Boat Outboard Motor				15,000					15,000		A3, A5, A6
Transformer Barge			8,000						8,000		A1, A6, B1, C1
Marina Store storage renovation					65,000				65,000		
extend fuel dock northward						2,500,000			2,500,000		A1, B1,
New Skiff				10,000					10,000		A1, B1,
Pumpout Boat			125,146						125,146		A3, B1, B3
OnSpot WIFI coverage & bandwidth				30,000					30,000		C1
C & D dock protective barriers for pedestals, Quant. 36			4,000						4,000		A1, A6
Mooring Field Expasion Phase Two				393,000					393,000		A4, B2, B4
A&B Dock Utilitiy Improvements- water & electric			53,245						53,245		A6, B1
TVSS Surge Protection			9,812						9,812		A6, B1
E Dock Utility Improvements- obsolete 50 amp breakers			$6,000						6,000		B3
Replace existing 21 pedestals on Attenuator				90,000					90,000		A6, B5
	Total Appropriations		**1,497,953**	**2,113,767**	**865,000**	**3,600,000**	**700,000**	**-**	**8,776,720**	**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

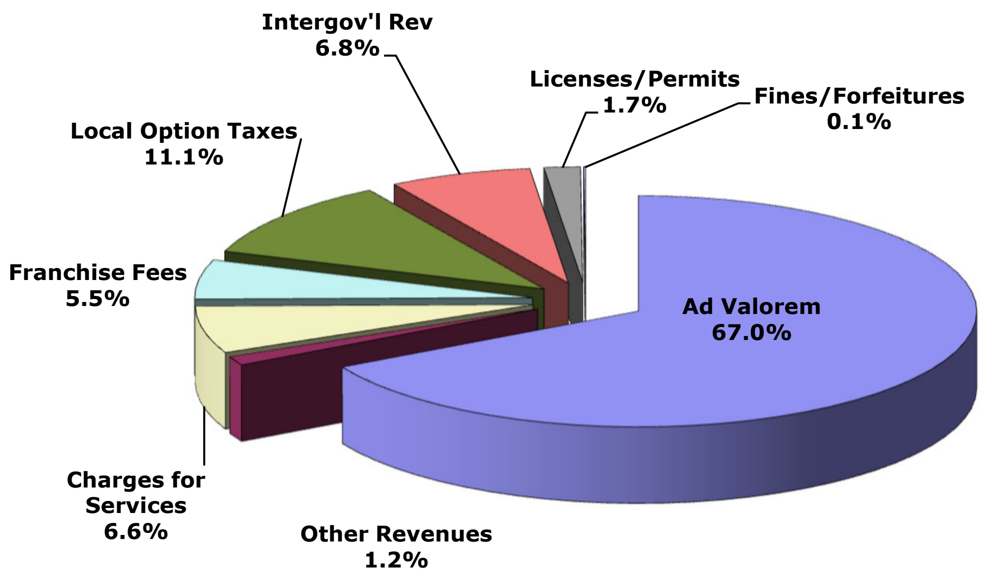
Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Fleet Fund (510)											
Revenues											
Fleet Fund Balance/General Fund			65,500	170,000	95,000	100,000	100,000	200,000	730,500		
	Total Revenues		**$65,500**	**$170,000**	**$95,000**	**$100,000**	**$100,000**	**$200,000**	**$730,500**		
Appropriations											
Resurface Garage Aprons				20,000					20,000		A6,B1
Vehicle & Equipment Replacement			45,000	25,000	45,000				115,000		A1, A6, B1, B5
Snap-on HD Diagnostic Computer			8,500						8,500		A1, B1
Robin Air A/C Reclamation Machine			12,000						12,000		A6,B1,B5
Replace HD truck lift				125,000					125,000		A6,B1,B5
Facility Improvements (structural)					50,000				50,000		A6,B1
Garage Bay Door Replacement						100,000	100,000	200,000	400,000		A6,B1
	Total Appropriations		**$65,500**	**$170,000**	**$95,000**	**$100,000**	**$100,000**	**$200,000**	**$730,500**	**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

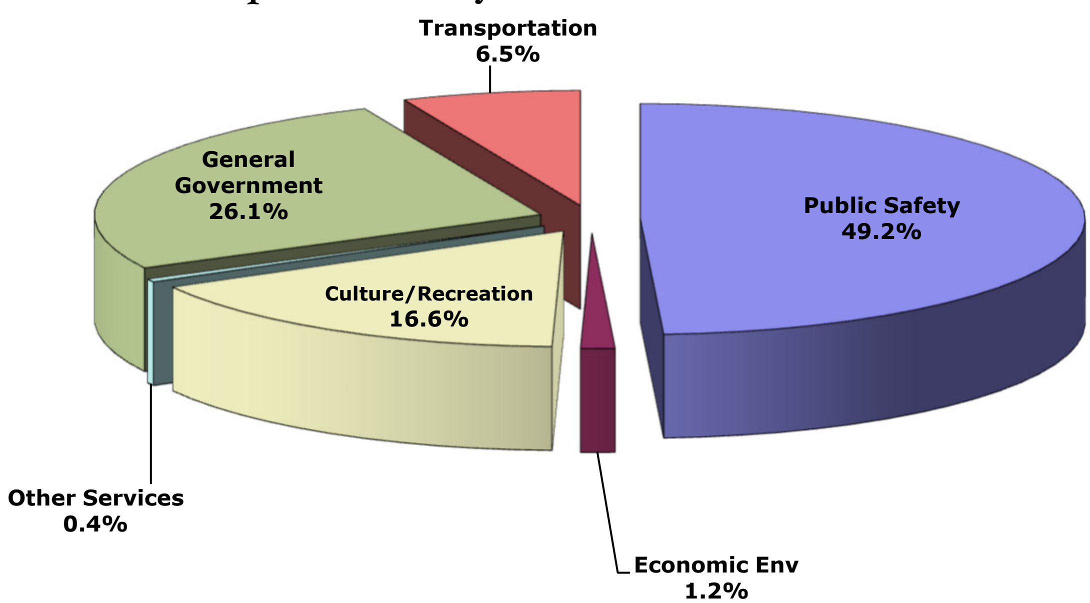
General Fund

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 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	$ Increase (Decrease)	% Increase (Decrease)
Cash Balance Forward							
Cash Bal Fwd-Unrestricted	9,085,575	9,875,394	7,893,777	8,463,537	10,239,721	1,776,184	21.0%
Cash Bal Fwd-Rest'd Bldg	-	-	-	-	-	-	0.0%
REVENUES							
Property Taxes	15,357,697	17,589,472	17,509,048	18,031,213	19,288,395	1,257,182	7.0%
Sales/Use/Fuel Taxes	3,285,174	3,485,904	2,665,070	3,261,651	3,185,849	(75,802)	-2.3%
Franchise Fees	1,547,878	1,887,486	1,425,000	1,425,000	1,587,000	162,000	11.4%
Licenses/Permits	473,129	601,019	382,000	400,800	499,800	99,000	24.7%
Intergovernmental	8,139,945	1,763,033	1,668,662	1,752,048	1,959,659	207,611	11.8%
Charges For Services	1,727,333	1,818,510	1,760,845	1,849,603	1,899,603	50,000	2.7%
Fines/Forfeitures	31,829	61,041	29,500	29,500	29,500	-	0.0%
Other Revenues	284,419	661,206	245,421	351,921	356,928	5,007	1.4%
Total	30,847,404	27,867,671	25,685,546	27,101,736	28,806,734	1,704,998	6.3%
TRANSFERS							
Transfers In	2,540,000	3,046,566	3,040,000	2,980,000	3,020,000	40,000	1.3%
TOTAL RESOURCES	42,472,979	40,789,631	36,619,323	38,545,273	42,066,455	3,521,182	9.1%

City Of Fernandina Beach Combined Summary Of Expenditures General Fund							
Departments	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	$ Increase (Decrease)	% Increase (Decrease)
General Government							
City Commission	348,801	287,004	272,325	278,897	282,968	4,071	1.5%
City Clerk	517,503	587,110	647,589	663,762	912,680	248,918	37.5%
City Manager	488,515	830,279	785,648	811,065	621,413	(189,652)	-23.4%
Finance	722,127	824,748	833,558	887,175	1,002,858	115,683	13.0%
Information Technology	797,770	895,312	925,578	975,645	1,223,897	248,252	25.4%
Human Resources	353,250	395,504	410,207	420,508	475,097	54,589	13.0%
Legal	387,314	378,589	423,746	438,022	746,340	308,318	70.4%
Non-Departmental	239,505	263,953	261,207	428,654	346,822	(81,832)	-19.1%
Facilities Maintenance	747,765	888,941	859,867	942,269	1,069,192	126,923	13.5%
Planning and Conservation	637,425	792,166	971,795	1,142,378	1,524,248	381,870	33.4%
Total	5,239,975	6,143,606	6,391,520	6,988,375	8,205,515	1,217,140	17.4%
Public Safety							
Police	5,880,514	6,335,590	6,642,757	6,735,291	7,461,037	725,746	10.8%
Fire	5,105,158	5,989,470	6,112,026	6,661,345	7,505,989	844,644	12.7%
Building & Permitting	9,414	-	-	21,878	11,878	(10,000)	0.0%
Code Enforcement	257,803	-	-	385,767	427,497	41,730	0.0%
Total	11,252,889	12,325,060	12,754,783	13,804,281	15,406,401	1,602,120	11.6%
Transportation							
Streets	1,431,699	1,806,616	1,898,742	1,900,221	2,026,618	126,397	6.7%
Economic Environment							
Downtown Manager	75,432	113,135	157,665	166,254	387,516	221,262	133.1%
Culture & Recreation							
Library	37,149	47,241	57,765	46,632	33,711	(12,921)	-27.7%
Recreation	1,107,458	1,112,405	1,352,592	5,129,664	1,520,610	(3,609,054)	-70.4%
Parks	1,251,442	1,590,854	1,726,636	-	1,781,438	1,781,438	0.0%
Peck Center/Gym	269,209	370,894	442,686	-	590,779	590,779	0.0%
MLK Center	139,283	141,459	246,788	-	131,213	131,213	0.0%
Youth Programs	294,262	315,559	360,509	-	515,816	515,816	0.0%
Aquatics	383,614	461,127	547,246	-	601,060	601,060	0.0%
Total	3,482,417	4,039,539	4,734,222	5,176,296	5,174,627	(1,669)	0.0%
Other Services							
Other Services	121,025	125,853	130,000	130,000	132,500	2,500	1.9%
Total Expenditures							
Total Expenditures	21,603,437	24,553,809	26,066,932	28,165,427	31,333,177	3,167,750	11.2%
Transfers, Contingencies, & Reserves							
Transfers	10,993,466	5,110,324	5,208,124	4,492,565	3,997,309	(495,256)	-11.0%
Contingency	-	-	14,814	254,196	486,616	232,420	91.4%
Unrestricted Contg/Reserves	9,876,076	11,125,498	5,329,453	5,633,085	6,249,353	616,268	10.9%
Rest'd (Bldg) Contg/Reserves	-	-	-	-	-	-	0.0%
Total Expenditures, Transfers, & Reserves	42,472,979	40,789,631	36,619,323	38,545,273	42,066,455	3,521,182	9.1%

City of Fernandina Beach
Combined Summary of Revenue
General Fund

Description	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	$ Increase (Decrease)	% Increase (Decrease)
Cash Balance Forward							
Cash Bal Fwd-Unrestricted	9,085,575	9,875,394	7,893,777	8,463,537	10,239,721	1,776,184	21.0%
Cash Bal Fwd-Rest'd Bldg	-	-	-	-	-	-	0.0%
REVENUES							
Property Taxes	15,357,697	17,589,472	17,509,048	18,031,213	19,288,395	1,257,182	7.0%
Sales/Use/Fuel Taxes	3,285,174	3,485,904	2,665,070	3,261,651	3,185,849	(75,802)	-2.3%
Franchise Fees	1,547,878	1,887,486	1,425,000	1,425,000	1,587,000	162,000	11.4%
Licenses/Permits	473,129	601,019	382,000	400,800	499,800	99,000	24.7%
Intergovernmental	8,139,945	1,763,033	1,668,662	1,752,048	1,959,659	207,611	11.8%
Charges For Services	1,727,333	1,818,510	1,760,845	1,849,603	1,899,603	50,000	2.7%
Fines/Forfeitures	31,829	61,041	29,500	29,500	29,500	-	0.0%
Other Revenues	284,419	661,206	245,421	351,921	356,928	5,007	1.4%
Total	30,847,404	27,867,671	25,685,546	27,101,736	28,806,734	1,704,998	6.3%
TRANSFERS							
Transfers In	2,540,000	3,046,566	3,040,000	2,980,000	3,020,000	40,000	1.3%
TOTAL RESOURCES	42,472,979	40,789,631	36,619,323	38,545,273	42,066,455	3,521,182	9.1%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
MILLAGE RATE						
OPERATING	5.3300	5.3330	5.3330	4.8298	4.6849	-3.0%
VOTED DEBT - 2001 GOB BOND	-	-	0.0000	0.0000	-	0.0%
TOTAL ASSESSED MILLAGE	5.3300	5.3330	5.3330	4.8298	4.6849	-3.0%
311 PROPERTY TAXES						
001 31110 PROPERTY TAXES	15,357,697	17,589,472	17,509,048	18,031,213	19,288,395	7.0%
TOTAL	15,357,697	17,589,472	17,509,048	18,031,213	19,288,395	7.0%
312 SALES/USE AND FUEL TAXES						
001 31240 LOCAL OPTION GAS TAX	419,337	468,369	435,057	489,253	489,253	0.0%
001 31251 STATE/FIRE INSURANCE TAX	134,489	293,024	115,000	115,000	115,000	0.0%
001 31252 STATE/POLICE INSURANCE TAX	149,974	173,604	110,000	110,000	110,000	0.0%
001 31260 SMALL COUNTY SURTAX	2,581,374	2,550,906	2,005,013	2,547,398	2,471,596	-3.0%
TOTAL	3,285,174	3,485,903	2,665,070	3,261,651	3,185,849	-2.3%
323 FRANCHISE FEES						
001 32310 FRANCHISE FEES ELECTRIC	1,507,747	1,845,987	1,400,000	1,400,000	1,400,000	0.0%
001 32340 FRANCHISE FEES GAS	40,132	41,499	25,000	25,000	25,000	0.0%
001 32370 FRANCHISE FEES SOLD WASTE	-	-	-	-	162,000	0.0%
TOTAL	1,547,879	1,887,486	1,425,000	1,425,000	1,587,000	11.4%
316/322/329 LICENSES/PERMITS						
001 31610 LOCAL BUSINESS TAX	166,959	201,613	160,000	160,000	302,000	88.8%
001 31620 LOCAL BUSINESS TAX - PENALTIES	4,845	12,663	50	50	200	300.0%
001 31630 LOCAL BUSINESS TAX-OTHER FEES	8,741	7,349	3,000	3,000	3,000	0.0%
001 31640 LOCAL BUSINESS TAX-PAST DUE FE	1,923	1,627	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	4,340	2,380	6,000	6,000	3,500	-41.7%
001 32206 BUILDING PERMIT-AFTER THE FACT	-	-	-	-	-	0.0%
001 32207 BLDING PERMIT-REINSPECTION FEE	-	-	-	-	-	0.0%
001 32208 BLDING PERMIT-2ND REINSPECTION	-	-	-	-	-	0.0%
001 32210 BUILDING PERMIT-TREE REMOVAL	-	-	-	-	-	0.0%
001 32211 BUILDING PERMIT-FENCING	-	-	-	-	-	0.0%
001 32218 CLEARING/EXCAVATE-PERMITS	16,670	14,468	25,000	25,000	25,000	0.0%
001 32219 TREE TRUST FUND RESERVE	-	-	-	-	-	0.0%
001 32900 CODE ENFORCEMENT FEES & FINES	16,306	31,591	25,000	25,000	25,000	0.0%
001 32901 ZONING PLAN REVIEW	111,550	96,000	65,000	90,000	45,000	-50.0%
001 32992 FIRE MARSHALL'S FEES	44,438	102,386	35,000	35,000	35,000	0.0%
001 32995 ADDRESS ASSIGNMENT	700	540	400	300	300	0.0%
001 32903 SIGN PERMITS	-	-	-	-	-	0.0%
001 32904 PRIVATE DIRECTION SIGNS	-	-	-	-	-	0.0%
001 32905 ELECTRICAL PERMITS-GENERAL	-	-	-	-	-	0.0%
001 32906 ELECTRICAL PERMITS-TEMPORARY P	-	-	-	-	-	0.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
001 32907 ENGINEERING FEES	-	-	-	-	-	0.0%
001 32908 GAS PERMITS-GENERAL	-	-	-	-	-	0.0%
001 32909 GAS PERMITS-LP INSTALLATION	-	-	-	-	-	0.0%
001 32910 GAS PERMITS-TANK FEES	-	-	-	-	-	0.0%
001 32911 MECHANICAL	-	-	-	-	-	0.0%
001 32912 PLUMBING PERMITS	-	-	-	-	-	0.0%
001 32913 PLUMBING-FIXTURE FEES	-	-	-	-	-	0.0%
001 32914 PERMIT/REVIEW FEES	-	-	-	-	-	0.0%
001 32915 ANNEXATION APP FEE	7,100	13,600	2,000	2,000	4,000	100.0%
001 32916 BOA APP FEES-COMMERCIAL	5,000	10,000	2,500	5,000	3,500	-30.0%
001 32917 BOA APP FEES-RESIDENTIAL	10,000	2,813	8,500	6,000	7,500	25.0%
001 32918 ZONING CERTIFICATION FEE	2,735	2,300	2,750	800	1,500	87.5%
001 32919 CDD-CERTIFIED MAIL FEE	-	-				0.0%
001 32920 CDD COPIES MADE FEE	-	5	50	-	-	0.0%
001 32921 COMP PLAN AMEND APP FEE	-	-	1,500	-	-	0.0%
001 32923 CU APPLICATION FEE	-	-	-	-	-	0.0%
001 32924 HDC APPLICATION FEE	-	-	-	-	-	0.0%
001 32926 PLAT APPROVAL APP FEE	6,000	7,500	3,850	4,500	3,000	-33.3%
001 32927 PRELIMINARY SITE PLAN VISIT	-	-	-	-	-	0.0%
001 32928 REZONING APP FEE	10,000	25,000	4,200	1,500	5,000	233.3%
001 32929 SITE PLAN REVIEW APP FEE	42,600	46,200	24,300	24,500	22,000	-10.2%
001 32931 HDC VARIANCE	-	-	-	-	-	0.0%
001 32932 DUE DILIGENCE	2,500	1,500	750	750	1,000	33.3%
001 32933 TELECOMMUNICATION PERMIT	-	-	400	400	-	-100.0%
001 32935 ADMINISTRATIVE WAIVER	800	2,500	800	900	900	0.0%
001 32936 CODE TEXT AMENDMENT	-	-	850	-	-	0.0%
001 32937 LOT LINE ADJUSTMENTS	2,400	2,600	3,600	3,600	2,400	-33.3%
001 32960 ADMINISTRATION COST BLDING SU	-	-	-	-	-	0.0%
001 32980 OTHER MISC PERMITS	1,730	2,338	-	-	-	0.0%
001 32981 SPECIAL EVENT PERMITS	3,777	10,830	2,500	2,500	4,000	60.0%
001 32982 SPECIAL BANNER PERMITS	2,015	3,215	2,000	2,000	4,000	100.0%
TOTAL	473,129	601,018	382,000	400,800	499,800	24.7%
331/334 STATE AND FEDERAL GRANTS						
001 33120 FEMA FED GRANT	(206,020)	-	-	-	-	0.0%
001 33125 JUSTICE ASSISTANCE GRANT (JAG)	1,322	-	-	-	1,424	0.0%
001 33160 URBAN FORESTRY GRANT	-	-	-	-	-	0.0%
001 33170 DOS PRESERVATION	-	-	-	-	-	0.0%
001 33400 STATE GRANT	50,000	31,175	50,000	50,000	95,000	90.0%
001 33420 FEMA STATE	(38,390)	-	-	-	-	0.0%
001 33440 OTHER GRANT	6,595,742	-	-	-	-	0.0%
TOTAL	6,402,654	31,175	50,000	50,000	96,424	92.8%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
335 STATE SHARED REVENUE						
001 33350 HALF-CENT SALES TAX	1,174,985	1,149,171	997,954	1,060,193	1,076,502	1.5%
001 33512 STATE REVENUE SHARING PROCEED	372,319	384,325	345,437	366,584	374,462	2.1%
001 33514 MOBILE HOME TAX	1,082	678	800	800	800	0.0%
001 33515 ALCOHOLIC BEV LICENSE	25,692	24,923	23,000	23,000	23,000	0.0%
001 33522 FIREFIGHTERS SUPPLEMENT	13,157	13,630	10,000	10,000	10,000	0.0%
TOTAL	1,587,235	1,572,727	1,377,191	1,460,577	1,484,764	1.7%
337 GRANTS/ LOCAL UNITS						
001 33710 COUNTY GRANT	-	-	-	-	-	0.0%
001 33720 SCHOOL RESOURCE OFFICER	150,056	159,130	178,346	178,346	178,346	0.0%
001 33721 DEA REIMBURSEMENT	-	-	13,125	13,125	13,125	0.0%
TOTAL	150,056	159,130	191,471	191,471	191,471	0.0%
339 PAYMENTS IN LIEU OF TAXES						
001 33910 OCEAN,HIGHWAY AND PORT AUTH	-	-	50,000	50,000	187,000	274.0%
TOTAL	-	-	50,000	50,000	187,000	274.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
342/343 OTHER CHARGES/FEES						
001 33722 NASSAU COUNTY OCEAN RESCUE	104,662	110,915	181,787	201,000	201,000	0.0%
001 34140 REIMBURSEMENT FOR LEGAL	10,766	11,912	10,500	10,500	10,500	0.0%
001 34260 AMBULANCE SERVICES	626,081	757,784	589,958	664,003	664,003	0.0%
001 34290 SHRIMP FESTIVAL REIMBURSEMENT	6,884	-	6,000	-	-	0.0%
TOTAL	748,393	880,611	788,245	875,503	875,503	0.0%
347 RECREATIONAL						
001 34700 TRUST ACTIVITIES NON TAXABLE	276,449	239,981	350,000	350,000	350,000	0.0%
001 34701 TRUST ACTIVITIES TAXABLE	51,554	55,689	43,000	43,000	75,000	74.4%
001 34702 PARKS TRUST NON-TAXABLE	17,243	17,298	12,000	12,000	12,000	0.0%
001 34703 PARKS TRUST TAXABLE	10,898	13,418	8,000	8,000	15,000	87.5%
001 34704 RENTALS NON-TAXABLE	8,135	11,202	4,000	4,000	4,000	0.0%
001 34705 SOFTBALL COMPLEX	251	257	100	100	100	0.0%
001 34706 PARKS LAWN CHARGES	-	-	-	-	-	0.0%
001 34720 RENTALS	4,942	4,144	5,000	5,000	15,000	200.0%
001 34721 PECK RENTS	761	4,483	3,000	3,000	5,000	66.7%
001 34722 PECK RENTS NON-TAXABLE	26,349	30,092	25,000	25,000	25,000	0.0%
001 34723 PECK TRUST TAXABLE	9,934	17,090	10,000	10,000	10,000	0.0%
001 34724 PECK TRUST NON-TAXABLE	10,659	14,293	10,000	10,000	10,000	0.0%
001 34725 MLK RENTS	5,920	4,435	4,500	4,500	4,500	0.0%
001 34726 MLK RENTS NON-TAXABLE	1,669	2,250	1,000	1,000	1,000	0.0%
001 34728 MLK TRUST NON-TAXABLE	8,210	-	8,000	8,000	8,000	0.0%
001 34730 YOUTH TRUST ACTIVITIES	15,455	14,443	14,000	14,000	15,000	7.1%
001 34731 YOUTH CAMPS	291,706	296,294	290,000	290,000	290,000	0.0%
001 34740 AQUATICS TRUST TAXABLE	13,180	4,180	12,000	12,000	12,000	0.0%
001 34741 AQUATICS TRUST NON-TAXABLE	125,116	113,027	100,000	100,000	100,000	0.0%
001 34743 SWIMMING POOLS NON-TAXABLE	11,288	5,425	12,000	12,000	12,000	0.0%
001 34742 SWIMMING POOLS	87,250	88,786	60,000	60,000	60,000	0.0%
001 34745 GREENWAY	1,970	1,110	1,000	2,500	500	-80.0%
001 34746 GREENWAY TAXABLE	-	-			-	0.0%
TOTAL	978,939	937,897	972,600	974,100	1,024,100	5.1%
351 FINES/FORFEITURES						
001 35100 COURT CASES GENERAL FUND	8,641	13,856	8,500	8,500	8,500	0.0%
001 35110 FINES/FORFEITURES	-	1,264	-	-		0.0%
001 35115 PARKING TICKETS	16,812	38,409	15,000	15,000	15,000	0.0%
001 35116 POLICE CITATIONS	825	430	-	-	-	0.0%
001 35120 POLICE EDUCATION	1,559	1,557	1,200	1,200	1,200	0.0%
001 35911 FINGERPRINT-ACCI-INC REPORT	3,992	5,524	4,800	4,800	4,800	0.0%
TOTAL	31,829	61,040	29,500	29,500	29,500	0.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
360's/384 OTHER REVENUE						
001 36110 INTEREST	152,579	374,319	110,000	212,000	210,000	-0.9%
001 36120 UNREALIZED GAIN	-	(2,610)	-	-	-	0.0%
001 36210 RENTS	9,805	7,863	3,500	3,500	3,500	0.0%
001 36215 RENTS NON-TAXABLE	30,521	33,613	23,800	23,800	23,800	0.0%
001 36221 POLICE BUILDING RENT	-	-	-	-	-	0.0%
001 36800 CAPITAL CONTRIBUTION	-	35,000	-	-	-	0.0%
001 36990 OTHER REVENUE	16,715	133,534	35,851	35,851	35,851	0.0%
001 36992 GAIN ON SALE OF ASSET	3,288	100	-	-	-	0.0%
001 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	0.0%
001 36995 LATE FEES	-	105	-	-	-	0.0%
0011200 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	4,000	0.0%
0012200 36993 DONATIONS/CONTRIBUTIONS	4,123	6,975	7,000	7,000	7,000	0.0%
0011310 36993 DONATIONS/CONTRIBUTIONS	2,900	3,563	-	4,500	-	-100.0%
001 36996 REVENUE-GARNISHMENT FEE	111	165	100	100	100	0.0%
001 36997 TDC REVENUE	-	-	-	-	-	0.0%
001 36998 STATE OF FLORIDA - FDOT	64,376	68,228	65,170	65,170	72,677	11.5%
001 36999 HDC TRUST FUND	-	357	-	-	-	0.0%
TOTAL	284,418	661,212	245,421	351,921	356,928	1.4%
TOTAL REVENUES	30,847,403	27,867,671	25,685,546	27,101,736	28,806,734	6.3%
382 REIMBURSEMENTS						
001 38220 FROM BOND DEBT SERVICE	-	6,565	-	-	-	0.0%
001 38244 FROM SANITATION	-	-	-	-	40,000	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	120,000	120,000	0.0%
001 38251 FROM FLEET	-	-	-	-	-	0.0%
TOTAL	540,000	546,565	540,000	480,000	520,000	8.3%
381 TRANSFERS IN						
001 38215 FROM UTILITY TAX	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000	0.0%
TOTAL	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000	0.0%
389 CASH BALANCE FORWARD						
001 38910 CASH BALANCE FORWARD	9,085,575	9,875,394	7,893,777	8,463,537	10,239,721	21.0%
001 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	0.0%
TOTAL	9,085,575	9,875,394	7,893,777	8,463,537	10,239,721	21.0%
TOTAL REVENUES AND CASH BALANCES	42,472,978	40,789,630	36,619,323	38,545,273	42,066,455	9.1%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CITY COMMISSION						
PERSONNEL						
0011100 51100 COMMISSION SALARIES	60,000	61,154	60,000	90,000	90,000	0.0%
0011100 52100 FICA	3,785	4,678	4,590	6,885	6,885	0.0%
0011100 52300 HEALTH INSUR	34,036	-	-	-	-	0.0%
0011100 52301 LIFE INSUR	276	-	300	-	-	0.0%
0011100 52400 WORKERS' COMP	64	48	48	71	73	2.8%
TOTAL	98,161	65,880	64,938	96,956	96,958	0.0%
OPERATING EXPENSES						
0011100 53100 PROFESSIONAL SERVICES	206,952	184,045	170,000	141,250	136,250	-3.5%
0011100 53400 CONTRACTUAL	488	575	750	750	1,830	144.0%
0011100 54000 TRAINING/TRAVEL	550	7,288	7,500	7,500	6,500	-13.3%
0011100 54500 INSURANCE	1,475	1,947	1,947	4,451	4,275	-4.0%
0011100 54700 PRINTING	4,856	5,947	5,000	5,800	6,000	3.4%
0011100 54800 PROMOTIONAL	18,361	15,086	15,500	15,500	25,000	61.3%
0011100 55200 OPERATING SUPPLIES	227	3,314	3,695	3,695	3,160	-14.5%
0011100 55210 UNIFORMS	-	271	500	500	500	0.0%
0011100 55400 BOOKS/SUBS/DUES	2,731	2,649	2,495	2,495	2,495	0.0%
0011100 55611 COMMUNITY SERVICES	15,000	-	-	-	-	0.0%
TOTAL	250,640	221,122	207,387	181,941	186,010	2.2%
CITY COMMISSION DEPARTMENT TOTAL	348,801	287,002	272,325	278,897	282,968	1.5%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CITY CLERK						
PERSONNEL						
0011200 51200 SALARIES	249,668	245,490	271,759	272,223	412,892	51.7%
0011200 51350 PART TIME SALARIES	-	15,563	-	34,684	41,193	18.8%
0011200 51400 OVERTIME	175	10	-	-	-	0.0%
0011200 52100 FICA	18,749	19,418	20,790	22,662	33,671	48.6%
0011200 52200 RETIREMENT	52,701	52,756	58,700	58,335	86,529	48.3%
0011200 52300 HEALTH INSUR	36,221	35,505	43,028	38,021	72,094	89.6%
0011200 52301 LIFE INSUR	1,409	939	1,495	873	1,528	75.0%
0011200 52400 WORKERS' COMP	288	300	300	292	306	4.8%
TOTAL	359,211	369,981	396,072	427,090	648,213	51.8%
OPERATING EXPENSES						
0011200 53100 PROFESSIONAL SERVICES	2,000	-	3,200	3,200	3,200	0.0%
0011200 53400 CONTRACTUAL	129,074	150,630	149,057	164,216	182,799	11.3%
0011200 54000 TRAINING/TRAVEL	5,847	2,029	5,058	5,498	7,098	29.1%
0011200 54100 COMM - PHONE/FAX/ALARM	1,131	1,159	1,848	1,728	1,960	13.4%
0011200 54101 COMMUNICATIONS-CELLULAR	600	600	600	625	1,200	92.0%
0011200 54700 PRINTING	15,692	21,410	25,000	25,000	25,000	0.0%
0011200 54800 PROMOTIONAL	110	-	750	500	500	0.0%
0011200 54912 ELECTIONS	935	37,425	61,200	31,200	31,200	0.0%
0011200 54970 YOUTH ADVISORY COMM DONATIONS	-	-	-	-	4,000	0.0%
0011200 55100 OFFICE SUPPLIES	795	358	1,000	1,000	1,000	0.0%
0011200 55200 OPERATING SUPPLIES	376	1,861	2,040	1,545	415	-73.1%
0011200 55210 UNIFORMS	400	400	350	175	250	42.9%
0011200 55400 BOOKS/SUBS/DUES	1,334	1,257	1,414	1,985	3,845	93.7%
0011200 56400 EQUIPMENT	-	-	-	-	-	0.0%
0011200 56401 EQUIPMENT-NON CAP	-	-	-	-	2,000	0.0%
TOTAL	158,293	217,129	251,517	236,672	264,467	11.7%
CITY CLERK DEPARTMENT TOTAL	517,504	587,110	647,589	663,762	912,680	37.5%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CITY MANAGER						
PERSONNEL						
0011210 51200 SALARIES	303,980	530,208	489,797	545,221	405,250	-25.7%
0011210 51300 SEASONAL/TEMPORARY	-	21,149	-	-	-	0.0%
0011210 52100 FICA	22,788	41,788	37,470	41,710	31,002	-25.7%
0011210 52200 RETIREMENT	48,103	98,346	86,526	89,621	61,110	-31.8%
0011210 52300 HEALTH INSUR	34,961	60,267	46,534	69,322	45,283	-34.7%
0011210 52301 LIFE INSUR	1,695	2,191	4,682	1,269	1,632	28.6%
0011210 52400 WORKERS' COMP	692	1,762	1,762	880	921	4.7%
TOTAL	412,220	755,711	666,771	748,023	545,198	-27.1%
OPERATING EXPENSES						
0011210 53100 PROFESSIONAL SERVICES	62,191	28,348	63,000	40,000	45,000	12.5%
0011210 53400 CONTRACTUAL	909	23,612	22,737	1,606	2,729	69.9%
0011210 53900 AUTO ALLOWANCE	6,000	4,500	6,000	7,200	7,000	-2.8%
0011210 53910 HOUSING ALLOWANCE	-	-	-	-	7,500	0.0%
0011210 54000 TRAINING/TRAVEL	2,921	1,651	7,125	4,125	2,125	-48.5%
0011210 54100 COMM - PHONE/FAX/ALARM	282	481	1,080	1,116	1,496	34.1%
0011210 54101 COMMUNICATIONS-CELLULAR	939	2,531	4,100	1,200	1,200	0.0%
0011210 54630 R/M VEHICLES-LABOR	-	2,000	2,000	-	-	0.0%
0011210 54640 R/M VEHICLES-PARTS	-	1,743	2,000	-	-	0.0%
0011210 54700 PRINTING	37	807	2,400	2,500	2,800	12.0%
0011210 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0011210 54901 SPECIAL EVENTS	-	-	-	-	-	0.0%
0011210 55100 OFFICE SUPPLIES	733	1,707	750	1,500	1,800	20.0%
0011210 55200 OPERATING SUPPLIES	557	2,192	2,360	1,695	2,065	21.8%
0011210 55210 UNIFORMS	70	-	300	300	300	0.0%
0011210 55230 GAS/OIL	-	2,359	2,500	-	-	0.0%
0011210 55400 BOOKS/SUBS/DUES	1,656	705	2,525	1,800	2,200	-28.7%
0011210 56401 EQUIP-NON CAPITAL	-	1,940	-	-	-	0.0%
TOTAL	76,295	74,576	118,877	63,042	76,215	20.9%
CITY MANAGER DEPARTMENT TOTAL	488,515	830,287	785,648	811,065	621,413	-23.4%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
FINANCE						
PERSONNEL						
0011300 51200 SALARIES	433,806	499,202	488,884	530,889	580,487	9.3%
0011300 51350 PART TIME SALARIES	-	-	-	-	34,249	0.0%
0011300 51400 OVERTIME	110	-	-	-	-	0.0%
0011300 52100 FICA	31,170	36,193	37,400	38,206	45,911	20.2%
0011300 52200 RETIREMENT	83,734	96,575	105,600	101,781	107,929	6.0%
0011300 52300 HEALTH INSUR	78,317	86,384	92,202	96,200	104,061	8.2%
0011300 52301 LIFE INSUR	2,404	1,898	2,594	1,840	1,951	6.0%
0011300 52400 WORKERS' COMP	604	537	537	546	571	4.6%
TOTAL	630,145	720,789	727,217	769,462	875,159	13.7%
OPERATING EXPENSES						
0011300 53100 PROFESSIONAL SERVICES	4,500	1,200	4,600	4,600	4,600	0.0%
0011300 53200 AUDITING	7,371	7,371	7,371	7,389	7,389	0.0%
0011300 53400 CONTRACTUAL	58,957	76,534	63,298	74,229	80,541	8.5%
0011300 54000 TRAINING/TRAVEL	5,190	6,023	9,990	10,590	10,090	-4.7%
0011300 54100 COMM - PHONE/FAX/ALARM	283	290	1,020	1,488	1,469	-1.3%
0011300 54101 COMMUNICATIONS-CELLULAR	600	600	600	600	600	0.0%
0011300 54700 PRINTING	2,846	2,849	4,850	4,850	4,850	0.0%
0011300 55100 OFFICE SUPPLIES	2,160	2,242	6,027	5,777	5,800	0.4%
0011300 55200 OPERATING SUPPLIES	8,290	5,120	6,585	6,085	6,455	6.1%
0011300 55210 UNIFORMS	400	400	400	400	200	-50.0%
0011300 55400 BOOKS/SUBS/DUES	1,385	1,328	1,600	1,705	1,705	0.0%
TOTAL	91,982	103,957	106,341	117,713	123,699	5.1%
CAPITAL OUTLAY						
0011300 56400 EQUIPMENT	-	-	-	-	-	0.0%
0011300 56401 EQUIPMENT-NON CAP	-	-	-	-	4,000	0.0%
TOTAL	-	-	-	-	4,000	0.0%
FINANCE DEPARTMENT TOTAL	722,127	824,746	833,558	887,175	1,002,858	13.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
INFORMATION TECHNOLOGY						
PERSONNEL						
0011310 51200 SALARIES	297,904	329,286	326,244	343,746	460,666	34.0%
0011310 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0011310 51350 PART TIME SALARIES	30,666	33,433	35,470	45,240	-	-100.0%
0011310 51400 OVERTIME SALARIES	147	11	-	-	-	0.0%
0011310 52100 FICA	24,219	26,874	27,671	28,801	33,285	15.6%
0011310 52200 RETIREMENT	62,632	71,147	70,469	73,651	95,908	30.2%
0011310 52300 HEALTH INSUR	32,982	37,245	44,364	40,885	101,185	147.5%
0011310 52301 LIFE INSUR	1,651	1,256	2,044	1,264	1,686	33.4%
0011310 52400 WORKERS' COMP	261	442	442	396	534	34.8%
TOTAL	450,462	499,694	506,704	533,983	693,264	29.8%
OPERATING EXPENSES						
0011310 53100 PROFESSIONAL SERVICES	2,695	3,717	7,500	7,500	7,500	0.0%
0011310 53400 CONTRACTUAL	153,717	205,218	207,236	205,214	248,703	21.2%
0011310 54000 TRAINING/TRAVEL	8,528	6,097	13,100	13,600	16,000	17.6%
0011310 54100 COMM - PHONE/FAX/ALARM	565	497	960	1,524	6,208	307.3%
0011310 54101 COMMUNICATIONS-CELLULAR	4,843	5,750	4,972	6,480	3,600	-44.4%
0011310 54103 COMMUNICATIONS-INTERNET	105,070	116,875	120,000	123,600	134,623	8.9%
0011310 54500 INSURANCE	2,152	2,841	2,841	14,504	18,909	30.4%
0011310 54630 R/M VEHICLES-LABOR	250	250	250	250	250	0.0%
0011310 54640 R/M VEHICLES-PARTS	95	159	500	600	600	0.0%
0011310 54970 YOUTH ADVISORY PROGRAM COSTS	-	5,525	-	4,500	4,500	0.0%
0011310 55100 OFFICE SUPPLIES	88	470	500	500	700	40.0%
0011310 55200 OPERATING SUPPLIES	14,684	13,653	12,270	12,270	11,190	-8.8%
0011310 55210 UNIFORMS	246	200	300	400	250	-37.5%
0011310 55230 GAS/OIL	321	335	500	400	400	0.0%
0011310 55400 BOOKS/SUBS/DUES	764	1,037	1,145	1,120	450	-59.8%
TOTAL	294,018	362,624	372,074	392,462	453,883	15.7%
CAPITAL OUTLAY						
0011310 56300 IMPROVEMENTS	9,840	9,457	12,000	12,000	34,500	187.5%
0011310 56400 EQUIPMENT	26,439	11,615	32,000	32,000	32,000	0.0%
0011310 56401 NON CAP EQUIP	17,012	11,920	2,800	5,200	10,250	97.1%
TOTAL	53,290	32,992	46,800	49,200	76,750	56.0%
INFORMATION TECHNOLOGY DEPARTMENT TOTAL	797,770	895,310	925,578	975,645	1,223,897	25.4%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
HUMAN RESOURCES						
PERSONNEL						
0011350 51200 SALARIES	209,143	236,288	235,469	247,244	278,643	12.7%
0011350 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011350 52100 FICA	15,861	17,886	18,014	18,691	20,937	12.0%
0011350 52200 RETIREMENT	44,045	51,038	50,862	52,959	59,046	11.5%
0011350 52300 HEALTH INSUR	25,289	27,574	28,909	30,325	24,323	-19.8%
0011350 52301 LIFE INSUR	1,179	898	1,256	905	1,043	15.2%
0011350 52400 WORKERS' COMP	275	251	251	259	271	4.6%
TOTAL	295,793	333,935	334,761	350,383	384,263	9.7%
OPERATING EXPENSES						
0011350 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0011350 53400 CONTRACTUAL	40,856	45,500	46,933	41,849	53,621	28.1%
0011350 53910 HOUSING ALLOWANCE	-	-	-	-	-	0.0%
0011350 54000 TRAINING/TRAVEL	2,366	1,006	3,550	3,450	6,000	73.9%
0011350 54010 SAFETY COMMITTEE	-	-	5,500	4,500	3,500	-22.2%
0011350 54100 COMM - PHONE/FAX/ALARM	283	208	588	696	523	-24.9%
0011350 54101 COMMUNICATIONS-CELLULAR	600	600	650	600	600	0.0%
0011350 54700 PRINTING	-	6,722	500	250	100	-60.0%
0011350 54800 PROMOTIONAL	8,269	1,240	11,500	11,500	13,000	13.0%
0011350 55100 OFFICE SUPPLIES	952	2,810	1,000	1,000	2,000	100.0%
0011350 55200 OPERATING SUPPLIES	2,919	3,482	1,500	2,130	4,965	133.1%
0011350 55400 BOOKS/SUBS/DUES	1,213	-	3,725	4,150	2,525	-39.2%
TOTAL	57,457	61,568	75,446	70,125	86,834	23.8%
CAPITAL OUTLAY						
0011350 56401 NON CAP EQUIP	-	-	-	-	4,000	0.0%
TOTAL	-	-	-	-	4,000	0.0%
HUMAN RESOURCES DEPARTMENT TOTAL	353,250	395,503	410,207	420,508	475,097	13.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
LEGAL						
PERSONNEL						
0011400 51200 SALARIES	214,939	236,392	235,803	257,593	364,598	41.5%
0011400 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011400 52100 FICA	15,283	16,530	18,040	17,550	32,669	86.1%
0011400 52200 RETIREMENT	27,717	31,430	30,789	34,352	55,281	60.9%
0011400 52300 HEALTH INSUR	33,759	38,788	37,450	42,661	71,882	68.5%
0011400 52301 LIFE INSUR	1,208	903	1,284	910	1,370	50.5%
0011400 52400 WORKERS' COMP	246	257	257	260	272	4.6%
TOTAL	293,151	324,300	323,623	353,326	526,072	48.9%
OPERATING EXPENSES						
0011400 53100 PROFESSIONAL SERVICES	1,396	730	2,350	2,250	2,250	0.0%
0011400 53400 CONTRACTUAL	4,258	4,021	3,585	3,585	34,425	860.3%
0011400 54000 TRAINING/TRAVEL	4,940	4,689	8,250	6,750	10,750	59.3%
0011400 54100 COMM - PHONE/FAX/ALARM	-	-	288	396	523	32.1%
0011400 54101 COMMUNICATIONS-CELLULAR	230	963	660	660	660	0.0%
0011400 54700 PRINTING	-	-	100	100	100	0.0%
0011400 54930 COLLECTIONS/LITIGATION COSTS	1,133	9,254	3,000	3,000	3,000	0.0%
0011400 54934 LEGAL/CONTRACTUAL	79,928	27,930	75,000	65,000	165,000	153.8%
0011400 55100 OFFICE SUPPLIES	375	389	400	400	400	0.0%
0011400 55200 OPERATING SUPPLIES	1,142	1,987	565	1,630	1,860	14.1%
0011400 55210 UNIFORMS	-	-	-	-	-	0.0%
0011400 55400 BOOKS/SUBS/DUES	760	460	925	925	1,300	40.5%
TOTAL	94,162	50,423	95,123	84,696	220,268	160.1%
CAPITAL OUTLAY						
0011400 56400 EQUIPMENT	-	-	-	-	-	0.0%
0011400 56401 NON CAP EQUIP	-	3,869	5,000	-	-	0.0%
TOTAL	-	3,869	5,000	-	-	0.0%
LEGAL DEPARTMENT TOTAL	387,314	378,592	423,746	438,022	746,340	70.4%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PLANNING						
PERSONNEL						
0011500 51200 SALARIES	393,656	482,177	475,877	405,856	411,272	1.3%
0011500 51300 SEASONAL/TEMPORARY	-	-	-	3,000	3,000	0.0%
0011500 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011500 51400 OVERTIME	154	179	-	-	-	0.0%
0011500 52100 FICA	29,763	36,507	37,583	30,460	31,130	2.2%
0011500 52200 RETIREMENT	82,980	104,136	106,116	85,958	84,357	-1.9%
0011500 52300 HEALTH INSUR	56,206	65,466	67,136	57,712	48,605	-15.8%
0011500 52301 LIFE INSUR	2,160	1,817	3,822	1,480	1,049	-29.1%
0011500 52400 WORKERS' COMP	3,281	4,209	4,209	2,128	1,614	-24.2%
TOTAL	568,200	694,491	694,743	586,594	581,027	-0.9%
OPERATING EXPENSES						
0011500 53100 PROFESSIONAL SERVICES	6,350	8,368	158,300	129,000	305,410	136.8%
0011500 53400 CONTRACTUAL	34,585	33,522	48,903	83,888	258,843	208.6%
0011500 54000 TRAINING/TRAVEL	6,708	8,442	15,950	12,250	10,600	-13.5%
0011500 54100 COMM - PHONE/FAX/ALARM	-	34	360	360	914	153.9%
0011500 54101 COMMUNICATIONS-CELLULAR	1,217	1,216	1,250	1,250	1,250	0.0%
0011500 54500 INSURANCE	2,790	3,684	3,684	15,579	14,223	-8.7%
0011500 54610 R/M BLDG & GROUNDS	-	-	-	13,000	10,000	-23.1%
0011500 54630 R/M VEHICLES-LABOR	250	500	500	600	600	0.0%
0011500 54640 R/M VEHICLES-PARTS	247	154	500	750	1,500	100.0%
0011500 54700 PRINTING	7,393	10,720	7,500	9,000	9,000	0.0%
0011500 55100 OFFICE SUPPLIES	1,597	839	1,900	2,500	2,500	0.0%
0011500 55200 OPERATING SUPPLIES	1,487	1,987	5,620	1,295	730	-43.6%
0011500 55210 UNIFORMS	382	325	475	1,375	1,375	0.0%
0011500 55230 GAS/OIL	1,172	1,307	1,500	1,500	1,500	0.0%
0011500 55400 BOOKS/SUBS/DUES	3,358	4,147	5,110	4,725	4,970	5.2%
TOTAL	67,538	75,245	251,552	277,072	623,415	125.0%
CAPITAL OUTLAY						
0011500 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011500 56400 EQUIPMENT	-	12,033	15,000	4,000	4,000	0.0%
0011500 56401 NON CAP EQUIP	1,686	10,393	10,500	10,500	7,750	-26.2%
TOTAL	1,686	22,426	25,500	14,500	11,750	-19.0%
PLANNING DEPARTMENT TOTAL	637,425	792,162	971,795	878,166	1,216,192	38.5%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PLANNING GREENWAY						
PERSONNEL						
0011501 51200 SALARIES	-	-	-	75,830	82,481	8.8%
0011501 51300 SEASONAL/TEMPORARY	-	-	-	6,000	6,000	0.0%
0011501 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011501 51400 OVERTIME	-	-	-	-	-	0.0%
0011501 52100 FICA	-	-	-	5,770	6,278	8.8%
0011501 52200 RETIREMENT	-	-	-	16,243	16,551	1.9%
0011501 52300 HEALTH INSUR	-	-	-	10,088	12,607	25.0%
0011501 52301 LIFE INSUR	-	-	-	281	293	4.3%
0011501 52400 WORKERS' COMP	-	-	-	-	-	0.0%
TOTAL	-	-	-	114,212	124,210	8.8%
OPERATING EXPENSES						
0011501 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0011501 53400 CONTRACTUAL	-	-	-	99,700	79,880	-19.9%
0011501 54000 TRAINING/TRAVEL	-	-	-	1,600	1,600	0.0%
0011501 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	131	0.0%
0011501 54500 INSURANCE	-	-	-	-	-	0.0%
0011501 54610 R/M BLDG & GROUNDS	-	-	-	-	11,600	0.0%
0011501 54611 R/M FACILITIES	-	-	-	15,600	-	-100.0%
0011501 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
0011501 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
0011501 54941 SIGNAGE COSTS	-	-	-	23,000	6,000	-73.9%
0011501 54970 PROGRAM COSTS	-	-	-	2,400	2,400	0.0%
0011501 55100 OFFICE SUPPLIES	-	-	-	-	-	0.0%
0011501 55200 OPERATING SUPPLIES	-	-	-	1,500	2,465	64.3%
0011501 55210 UNIFORMS	-	-	-	-	-	0.0%
0011501 55230 GAS/OIL	-	-	-	-	-	0.0%
0011501 55240 CHEMICALS	-	-	-	1,200	1,200	0.0%
0011501 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	-	-	-	145,000	105,276	-27.4%
CAPITAL OUTLAY						
0011501 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011501 56400 EQUIPMENT	-	-	-	-	70,000	0.0%
0011501 56401 NON CAP EQUIP	-	-	-	5,000	8,570	71.4%
TOTAL	-	-	-	5,000	78,570	1471.4%
PLANNING GREENWAY DEPARTMENT TOTAL	-	-	-	264,212	308,056	16.6%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
NON-DEPARTMENTAL						
OPERATING SUPPLIES						
0011910 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0011910 53200 AUDITING	7,371	7,371	7,371	7,389	7,389	0.0%
0011910 53400 CONTRACTUAL	161,174	173,856	165,819	173,360	179,004	3.3%
0011910 54100 COMM - PHONE/FAX/ALARM	1,136	1,325	1,488	1,596	1,144	-28.3%
0011910 54103 COMMUNICATIONS-INTERNET	2,653	2,732	2,900	2,900	3,175	9.5%
0011910 54200 POSTAGE	9,485	11,069	7,500	7,500	7,500	0.0%
0011910 54300 UTILITIES ELECTRIC	16,284	20,376	17,280	20,000	20,000	0.0%
0011910 54310 UTILITIES-WATER & WASTEWATER	2,018	2,311	3,000	3,000	3,000	0.0%
0011910 54500 INSURANCE	25,147	33,199	33,199	56,389	69,880	23.9%
0011910 54610 R/M BLDG & GROUNDS	970	410	5,000	5,000	5,000	0.0%
0011910 54611 R/M FACILITIES	6,619	5,005	7,500	26,500	42,000	58.5%
0011910 54620 R/M EQUIPMENT	4,397	3,648	5,000	5,000	5,000	0.0%
0011910 55200 OPERATING SUPPLIES	352	1,158	2,090	2,090	1,800	-13.9%
0011910 55220 JANITORIAL SUPPLIES	1,569	1,417	1,600	1,750	1,750	0.0%
0011910 55400 BOOKS/SUBS/DUES	331	75	460	180	180	0.0%
TOTAL	239,505	263,952	260,207	312,654	346,822	10.9%
CAPITAL OUTLAY						
0011910 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011910 56400 EQUIPMENT	-	-	-	115,000	-	-100.0%
0011910 56401 NON CAP EQUIP	-	-	1,000	1,000	-	-100.0%
TOTAL	-	-	1,000	116,000	-	-100.0%
NON-DEPARTMENTAL TOTAL	239,505	263,952	261,207	428,654	346,822	-19.1%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
FACILITIES MAINTENANCE						
PERSONNEL						
0011930 51200 SALARIES	452,241	483,141	509,629	564,975	588,959	4.2%
0011930 51210 WC REIMB	-	-	-	-	-	0.0%
0011930 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0011930 51350 PART TIME SALARIES	8,015	-	-	-	-	0.0%
0011930 51400 OVERTIME	10,829	12,681	10,000	12,000	10,000	-16.7%
0011930 52100 FICA	35,473	37,222	41,100	42,701	44,753	4.8%
0011930 52200 RETIREMENT	90,405	90,610	110,081	103,724	105,925	2.1%
0011930 52300 HEALTH INSUR	57,102	64,021	61,796	69,861	113,765	62.8%
0011930 52301 LIFE INSUR	2,415	1,856	2,330	1,992	2,482	24.6%
0011930 52400 WORKERS' COMP	7,087	9,409	9,409	7,239	8,575	18.5%
0011930 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	663,568	698,940	744,345	802,492	874,459	9.0%
OPERATING EXPENSES						
0011930 53100 PROFESSIONAL SERVICES	-	-	1,000	1,000	2,500	150.0%
0011930 53400 CONTRACTUAL	4,788	3,671	7,373	8,945	7,528	-15.8%
0011930 54000 TRAINING/TRAVEL	4,064	2,663	6,000	5,500	7,200	30.9%
0011930 54100 COMM - PHONE/FAX/ALARM	283	290	516	564	262	-53.5%
0011930 54101 COMMUNICATIONS-CELLULAR	3,204	3,886	3,800	3,800	4,600	21.1%
0011930 54300 UTILITIES ELECTRIC	1,878	2,234	2,300	2,500	2,200	-12.0%
0011930 54310 UTILITIES-WATER & WASTEWATER	558	836	800	800	1,200	50.0%
0011930 54400 RENTALS/LEASES	110	246	1,000	1,000	1,000	0.0%
0011930 54500 INSURANCE	4,169	5,503	5,503	8,288	8,468	2.2%
0011930 54610 R/M BLDG & GROUNDS	23	369	1,000	500	-	-100.0%
0011930 54611 R/M FACILITIES	20,562	25,074	28,500	45,200	17,750	-60.7%
0011930 54620 R/M EQUIPMENT	601	5,518	6,000	10,300	11,500	11.7%
0011930 54630 R/M VEHICLES-LABOR	7,000	7,500	7,500	7,500	7,500	0.0%
0011930 54640 R/M VEHICLES-PARTS	3,158	10,451	6,000	7,500	7,500	0.0%
0011930 55100 OFFICE SUPPLIES	268	48	300	250	250	0.0%
0011930 55200 OPERATING SUPPLIES	9,481	12,696	13,130	14,630	17,930	22.6%
0011930 55210 UNIFORMS	3,500	3,300	3,300	6,300	3,650	-42.1%
0011930 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
0011930 55230 GAS/OIL	13,063	12,707	15,000	15,000	15,000	0.0%
0011930 55400 BOOKS/SUBS/DUES	371	161	200	200	200	0.0%
TOTAL	77,081	97,153	109,222	139,777	116,238	-16.8%
CAPITAL OUTLAY						
0011930 56300 IMPROVEMENTS	7,116	-	-	-	-	0.0%
0011930 56400 EQUIPMENT	-	-	-	-	60,000	0.0%
0011930 56401 NON CAP EQUIP	-	5,076	6,300	-	2,000	0.0%
0011930 56415 SUBSCRIPTION BASED IT AGREEMENT	-	82,590		-	-	0.0%
TOTAL	7,116	87,666	6,300	-	62,000	0.0%
0011930 57100 PRINCIPAL	-	5,182	-	-	14,378	0.0%
0011930 57200 INTEREST	-	-	-	-	2,117	0.0%
FACILITIES MAINTENANCE DEPARTMENT TOTAL	747,765	888,941	859,867	942,269	1,069,192	13.5%
TOTAL GENERAL GOVERNMENT	5,239,976	6,143,605	6,391,520	6,988,375	8,205,515	17.4%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
POLICE- 0012100 / BEACH RANGERS - 0012101						
PERSONNEL						
0012100 51200 SALARIES	2,995,253	3,033,485	3,238,408	3,155,645	3,658,082	15.9%
0012100 51210 WC REIMB	(26,376)	(18,735)	-	-	-	0.0%
0012100 51300 SEASONAL/TEMPORARY	19,012	30,638	-	-	-	0.0%
0012100 51350 PART TIME SALARIES	48,476	41,701	144,220	232,352	121,104	-47.9%
0012101 51350 PART TIME SALARIES	51,685	56,436	74,528	-	-	0.0%
0012100 51400 OVERTIME	185,423	155,228	157,000	175,000	191,600	9.5%
0012101 51400 OVERTIME	2,605	2,503	2,956	-	-	0.0%
0012100 51500 INCENTIVE	21,998	23,141	24,000	21,840	24,482	12.1%
0012100 52100 FICA	236,028	237,310	270,750	240,590	279,008	16.0%
0012101 52100 FICA	4,153	4,509	5,930	-	-	0.0%
0012100 52200 RETIREMENT	903,881	1,010,571	933,891	1,024,496	1,114,601	8.8%
0012100 52300 HEALTH INSUR	479,293	538,177	554,785	580,171	798,313	37.6%
0012100 52301 LIFE INSUR	15,112	11,152	16,793	11,219	13,245	18.1%
0012100 52400 WORKERS' COMP	52,480	61,047	61,047	69,774	75,412	8.1%
0012101 52400 WORKERS' COMP	1,545	3,317	3,317	-	-	0.0%
0012100 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	4,990,568	5,190,480	5,487,625	5,511,087	6,275,847	13.9%
OPERATING EXPENSES						
0012100 53100 PROFESSIONAL SERVICES	-	824	-	-	750	0.0%
0012100 53400 CONTRACTUAL	106,714	120,193	135,658	147,882	181,307	22.6%
0012100 53500 INVESTIGATIONS	3,214	2,449	5,500	3,500	4,000	14.3%
0012100 54000 TRAINING/TRAVEL	18,558	18,881	13,000	18,000	33,000	83.3%
0012101 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0012100 54100 COMM - PHONE/FAX/ALARM	1,979	2,027	5,484	7,700	8,454	9.8%
0012100 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0012100 54103 COMMUNICATIONS-INTERNET	6,535	6,535	10,000	10,300	11,593	12.6%
0012100 54104 COMMUNICATIONS-MOBILE	38,978	36,272	43,500	43,350	44,420	2.5%
0012100 54105 COMMUNICATIONS-911 SYSTEM	-	-	-	-	-	0.0%
0012100 54200 POSTAGE	-	-	-	-	-	0.0%
0012100 54300 UTILITIES ELECTRIC	31,883	39,398	40,000	40,000	41,000	2.5%
0012100 54310 UTILITIES-WATER & WASTEWATER	5,190	5,097	5,400	5,400	5,700	5.6%
0012100 54320 UTILITIES-PROPANE/OTHER	812	1,696	1,800	1,500	1,500	0.0%
0012100 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
0012100 54500 INSURANCE	84,083	109,657	109,657	146,866	112,713	-23.3%
0012101 54500 INSURANCE	366	483	483	-	-	0.0%
0012100 54610 R/M BLDG & GROUNDS	10,352	603	24,500	27,000	42,000	55.6%
0012100 54611 R/M FACILITIES	25,497	70,746	62,500	92,500	47,500	-48.6%
0012100 54620 R/M EQUIPMENT	13,404	11,196	13,000	13,000	12,000	-7.7%
0012101 54620 R/M EQUIPMENT	-	-	1,000	-	-	0.0%
0012100 54630 R/M VEHICLES-LABOR	40,000	45,000	45,000	45,000	45,000	0.0%
0012101 54630 R/M VEHICLES-LABOR	6,000	7,000	7,000	-	-	0.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
0012100 54640 R/M VEHICLES-PARTS	51,993	60,554	55,000	60,000	60,000	0.0%
0012101 54640 R/M VEHICLES-PARTS	8,061	10,379	7,500	-	-	0.0%
0012100 54700 PRINTING	2,641	1,794	2,500	2,500	2,500	0.0%
0012101 54700 PRINTING	98	-	500	-	-	0.0%
0012100 54800 PROMOTIONAL	6,362	6,232	4,000	4,500	4,500	0.0%
0012100 55100 OFFICE SUPPLIES	4,350	6,146	4,500	5,500	6,000	9.1%
0012100 55200 OPERATING SUPPLIES	34,665	38,567	38,000	37,500	44,425	18.5%
0012101 55200 OPERATING SUPPLIES	577	131	600	-	-	0.0%
0012100 55210 UNIFORMS	62,446	66,995	63,350	67,606	68,777	1.7%
0012101 55210 UNIFORMS	432	1,307	1,500	-	-	0.0%
0012100 55220 JANITORIAL SUPPLIES	1,805	2,239	4,500	4,500	5,000	11.1%
0012100 55230 GAS/OIL	135,000	130,009	150,000	140,000	150,000	7.1%
0012101 55230 GAS/OIL	5,269	4,765	6,000	-	-	0.0%
0012100 55400 BOOKS/SUBS/DUES	1,694	2,331	2,500	2,600	2,700	3.8%
TOTAL	708,958	809,506	863,932	926,704	934,839	0.9%
CAPITAL OUTLAY						
0012100 56200 BUILDING	-	-	-	-	-	0.0%
0012100 56300 IMPROVEMENTS	-	9,040	40,000	45,000	-	-100.0%
0012100 56400 EQUIPMENT	146,360	244,450	217,300	224,000	188,000	-16.1%
0012101 56400 EQUIPMENT	3,111	12,439	13,000	-	-	0.0%
0012100 56401 NON CAP EQUIP	31,517	-	20,900	28,500	52,350	83.7%
0012100 56415 SUBSCRIPTION BASED IT AGREEMENTS	-	49,893	-	-	-	0.0%
0012101 56401 NON CAP EQUIP	-	17,282	-	-	-	0.0%
TOTAL	180,988	333,104	291,200	297,500	240,350	-19.2%
0012100 57100 PRINCIPAL	-	2,452	-	-	9,127	0.0%
0012100 57200 INTEREST	-	48	-	-	874	0.0%
TOTAL	-	2,500	-	-	10,001	0.0%
POLICE DEPARTMENT TOTAL	5,880,514	6,335,590	6,642,757	6,735,291	7,461,037	10.8%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
FIRE 0012200						
PERSONNEL						
0012200 51200 SALARIES	2,327,047	2,535,465	2,660,644	2,803,602	3,030,238	8.1%
0012200 51210 WC REIMB	(4,826)	(4,145)	-	-	-	0.0%
0012200 51300 SEASONAL/TEMPORARY	-	14,798	-	-	-	0.0%
0012200 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0012200 51400 OVERTIME	227,652	296,640	205,032	282,500	273,149	-3.3%
0012200 51500 INCENTIVE	12,837	14,022	13,080	13,680	12,852	-6.1%
0012200 52100 FICA	187,742	210,533	220,217	187,089	215,055	14.9%
0012200 52200 RETIREMENT	717,235	1,013,484	942,355	859,357	952,491	10.8%
0012200 52300 HEALTH INSUR	333,413	360,054	386,587	379,180	535,787	41.3%
0012200 52301 LIFE INSUR	11,852	9,279	12,418	9,432	10,326	9.5%
0012200 52400 WORKERS' COMP	52,088	57,745	57,745	96,649	101,134	4.6%
TOTAL	3,865,039	4,507,875	4,498,078	4,631,489	5,131,032	10.8%
OPERATING EXPENSES						
0012200 53100 PROFESSIONAL SERVICES	-	-	5,000	5,000	5,000	0.0%
0012200 53400 CONTRACTUAL	138,053	190,492	164,165	366,648	358,232	-2.3%
0012200 53500 INVESTIGATIONS	321	-	800	800	800	0.0%
0012200 54000 TRAINING/TRAVEL	22,017	19,024	36,097	53,393	53,393	0.0%
0012200 54100 COMM - PHONE/FAX/ALARM	565	416	1,464	1,920	1,045	-45.6%
0012200 54101 COMMUNICATIONS-CELLULAR	13,977	9,603	10,300	10,800	10,800	0.0%
0012200 54103 COMMUNICATIONS-INTERNET	20,594	19,530	27,045	32,715	32,715	0.0%
0012200 54200 POSTAGE	183	144	800	800	800	0.0%
0012200 54300 UTILITIES ELECTRIC	22,523	29,781	26,828	40,242	32,500	-19.2%
0012200 54310 UTILITIES-WATER & WASTEWATER	5,593	5,949	5,600	8,400	8,400	0.0%
0012200 54320 UTILITIES-PROPANE/OTHER	2,905	1,620	2,000	4,500	4,500	0.0%
0012200 54440 LAND RENT	-	-	10,000	10,000	10,000	0.0%
0012200 54500 INSURANCE	43,817	57,847	57,847	96,442	106,436	10.4%
0012200 54610 R/M BLDG & GROUNDS	15,065	6,238	24,000	25,208	25,208	0.0%
0012200 54611 R/M FACILITIES	3,916	23,452	25,500	38,500	109,500	184.4%
0012200 54620 R/M EQUIPMENT	15,224	19,103	23,000	26,000	28,751	10.6%
0012200 54630 R/M VEHICLES-LABOR	35,000	40,000	40,000	40,000	40,000	0.0%
0012200 54640 R/M VEHICLES-PARTS	40,289	73,485	55,000	55,000	60,000	9.1%
0012200 54650 OUTSIDE R/M VEHICLES	-	-	-	-	-	0.0%
0012200 54700 PRINTING	116	-	1,000	1,000	1,000	0.0%
0012200 54800 PROMOTIONAL	6,028	6,797	6,800	6,800	6,800	0.0%
0012200 54922 AMBULANCE BILLING/COLLECTION	59,579	54,684	43,500	57,809	57,809	0.0%
0012200 54970 PROGRAM COSTS	-	-	-	3,720	4,400	18.3%
0012200 55100 OFFICE SUPPLIES	1,492	2,354	1,800	2,000	2,500	25.0%
0012200 55200 OPERATING SUPPLIES	47,724	34,515	59,215	59,215	56,580	-4.4%
0012200 55210 UNIFORMS	72,423	61,067	68,703	68,703	68,703	0.0%
0012200 55220 JANITORIAL SUPPLIES	3,933	3,843	7,000	7,000	7,000	0.0%
0012200 55230 GAS/OIL	44,121	45,336	47,000	49,000	50,000	2.0%
0012200 55245 MEDICAL SUPPLIES	87,610	90,470	110,880	121,000	123,500	2.1%
0012200 55400 BOOKS/SUBS/DUES	5,084	7,503	5,200	8,400	8,400	0.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
TOTAL	708,150	803,253	866,544	1,201,015	1,274,772	6.1%
CAPITAL OUTLAY						
0012200 56200 BUILDING	-	-	-	-	-	0.0%
0012200 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0012200 56400 EQUIPMENT	-	92,541	75,158	26,406	26,406	0.0%
0012200 56401 NON CAP EQUIP	6,705	4,525	9,100	-	34,177	0.0%
TOTAL	6,705	97,066	84,258	26,406	60,583	129.4%
FIRE DEPARTMENT	4,579,894	5,408,194	5,448,880	5,858,910	6,466,387	10.4%
OCEAN RESCUE 0012201						
PERSONNEL						
0012201 51200 SALARIES	52,850	58,147	57,981	60,880	175,574	188.4%
0012201 51300 SEASONAL/TEMPORARY	278,147	311,614	357,496	357,496	269,634	-24.6%
0012201 51350 PART TIME SALARIES	-	-	-	-	98,689	0.0%
0012201 51400 OVERTIME	20,369	22,425	39,720	39,720	42,126	6.1%
0012201 52100 FICA	26,854	29,976	34,823	31,982	44,690	39.7%
0012201 52200 RETIREMENT	11,130	12,555	12,523	13,041	36,360	178.8%
0012201 52300 HEALTH INSUR	8,409	9,171	9,616	10,088	50,966	405.2%
0012201 52301 LIFE INSUR	292	221	317	223	666	198.7%
0012201 52400 WORKERS' COMP	7,191	11,869	11,869	6,722	7,034	4.6%
TOTAL	405,243	455,978	524,345	520,152	725,739	39.5%
OPERATING EXPENSES						
0012201 53400 CONTRACTUAL	6,270	6,999	9,550	9,368	13,455	43.6%
0012202 54000 TRAINING/TRAVEL	-	130	-	1,600	7,000	337.5%
0012201 54101 COMMUNICATIONS-CELLULAR	1,502	3,674	3,840	4,260	4,260	0.0%
0012201 54103 COMMUNICATIONS-INTERNET	-	-	-	-	1,200	0.0%
0012201 54500 INSURANCE	2,130	2,813	2,813	10,130	13,647	34.7%
0012201 54611 R/M FACILITIES	369	108	2,500	5,000	17,500	250.0%
0012201 54620 R/M EQUIPMENT	9,052	3,980	8,240	9,000	9,000	0.0%
0012201 54630 R/M VEHICLES-LABOR	10,000	12,000	12,000	12,000	12,000	0.0%
0012201 54640 R/M VEHICLES-PARTS	13,008	10,730	10,000	10,000	10,000	0.0%
0012201 54800 PROMOTIONAL	-	972	2,000	2,000	3,000	13.3%
0012201 55200 OPERATING SUPPLIES	16,329	11,195	18,000	20,930	21,095	0.8%
0012201 55210 UNIFORMS	4,802	7,895	8,000	9,500	11,625	22.4%
0012201 55230 GAS/OIL	12,215	12,881	12,000	12,000	12,000	0.0%
0012202 55245 MEDICAL SUPPLIES	-	-	-	2,000	2,000	0.0%
0012201 55400 BOOKS/SUBS/DUES	-	893	2,200	1,600	2,600	62.5%
TOTAL	75,676	74,270	91,143	109,388	140,382	28.3%
CAPITAL OUTLAY						
0012201 56400 EQUIPMENT	40,061	40,517	30,000	18,000	50,000	177.8%
0012201 56401 NON CAP EQUIP	4,283	10,511	17,658	40,407	-	-100.0%
TOTAL	44,344	51,028	47,658	58,407	50,000	-14.4%
OCEAN RESCUE 0012201	525,264	581,276	663,146	687,947	916,121	33.2%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
BEACH RANGERS - 0012202						
PERSONNEL						
0012202 51350 PART TIME SALARIES	-	-	-	80,300	82,696	3.0%
0012202 51400 OVERTIME	-	-	-	3,180	3,291	3.5%
0012202 52100 FICA	-	-	-	877	6,578	650.1%
0012202 52400 WORKERS' COMP	-	-	-	-	917	0.0%
TOTAL	-	-	-	84,357	93,482	10.8%
OPERATING EXPENSES						
0012202 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0012202 54101 COMMUNICATIONS-CELLULAR	-	-	-	959	1,378	43.7%
0012202 54500 INSURANCE	-	-	-	1,842	1,891	2.7%
0012202 54620 R/M EQUIPMENT	-	-	-	1,000	1,000	0.0%
0012202 54630 R/M VEHICLES-LABOR	-	-	-	7,000	7,000	0.0%
0012202 54640 R/M VEHICLES-PARTS	-	-	-	7,500	6,500	-13.3%
0012202 54700 PRINTING	-	-	-	500	500	0.0%
0012202 55200 OPERATING SUPPLIES	-	-	-	600	1,000	66.7%
0012202 55210 UNIFORMS	-	-	-	1,800	1,800	0.0%
0012202 55230 GAS/OIL	-	-	-	6,000	6,000	0.0%
TOTAL	-	-	-	27,201	27,069	-0.5%
CAPITAL OUTLAY						
0012202 56400 EQUIPMENT	-	-	-	-	-	0.0%
0012202 56401 NON CAP EQUIP	-	-	-	2,930	2,930	0.0%
TOTAL	-	-	-	2,930	2,930	0.0%
BEACH RANGERS -0012202	-	-	-	114,488	123,481	7.9%
FIRE DEPARTMENT TOTAL	5,105,158	5,989,470	6,112,026	6,661,345	7,505,989	12.7%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	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	9,414	-	-	10,000	-	-100.0%
0012400 53400 CONTRACTUAL	-	-	-	11,878	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	-	-	-	-	-	0.0%
0012400 55210 UNIFORMS	-	-	-	-	-	0.0%
0012400 55230 GAS/OIL	-	-	-	-	-	0.0%
0012400 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	9,414	-	-	21,878	11,878	-45.7%
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)	9,414	-	-	21,878	11,878	-45.7%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CODE ENFORCEMENT						
PERSONNEL						
0012420 51200 SALARIES	156,307	-	-	200,672	211,485	5.4%
0012420 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0012420 51400 OVERTIME	317	-	-	100	-	-100.0%
0012420 52100 FICA	11,702	-	-	15,068	15,915	5.6%
0012420 52200 RETIREMENT	33,085	-	-	43,082	44,187	2.6%
0012420 52300 HEALTH INSUR	25,289	-	-	30,391	38,978	28.3%
0012420 52301 LIFE INSUR	884	-	-	746	1,853	148.4%
0012420 52400 WORKERS' COMP	1,642	-	-	-	1,642	0.0%
0012420 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	229,226	-	-	290,059	314,060	8.3%
OPERATING EXPENSES						
0012420 53400 CONTRACTUAL	6,956	-	-	63,520	75,320	18.6%
0012420 54000 TRAINING/TRAVEL	4,382	-	-	9,500	11,350	19.5%
0012420 54100 COMM - PHONE/FAX/ALARM	187	-	-	396	523	32.1%
0012420 54101 COMMUNICATIONS-CELLULAR	2,080	-	-	-	3,000	0.0%
0012420 54500 INSURANCE	1,154	-	-	5,142	6,659	29.5%
0012420 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
0012420 54630 R/M VEHICLES-LABOR	1,500	-	-	2,000	2,000	0.0%
0012420 54640 R/M VEHICLES-PARTS	426	-	-	2,000	2,000	0.0%
0012420 54700 PRINTING	184	-	-	1,500	1,500	0.0%
0012420 54930 COLLECTIONS/LITIGATION COSTS	600	-	-	600	600	0.0%
0012420 55100 OFFICE SUPPLIES	2,756	-	-	1,750	1,500	-14.3%
0012420 55200 OPERATING SUPPLIES	2,565	-	-	3,375	2,960	-12.3%
0012420 55210 UNIFORMS	900	-	-	1,200	1,200	0.0%
0012420 55230 GAS/OIL	2,691	-	-	2,700	2,800	3.7%
0012420 55400 BOOKS/SUBS/DUES	160	-	-	1,025	1,025	0.0%
TOTAL	26,542	-	-	94,708	112,437	18.7%
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	257,803	-	-	385,767	427,497	10.8%
TOTAL PUBLIC SAFETY	11,252,889	12,325,060	12,754,783	13,804,281	15,406,401	11.6%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
STREETS DEPARTMENT						
PERSONNEL						
0014100 51200 SALARIES	409,548	515,027	500,168	528,598	591,910	12.0%
0014100 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0014100 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0014100 51400 OVERTIME	37,155	37,764	30,000	33,000	40,000	21.2%
0014100 52100 FICA	32,927	41,525	40,558	41,794	47,118	12.7%
0014100 52200 RETIREMENT	95,008	120,005	114,517	114,152	133,405	16.9%
0014100 52300 HEALTH INSUR	87,890	97,047	159,170	105,490	148,076	40.4%
0014100 52301 LIFE INSUR	2,202	1,929	2,589	1,796	2,186	21.7%
0014100 52400 WORKERS' COMP	29,258	28,932	28,932	33,343	34,891	4.6%
TOTAL	693,988	842,229	875,934	858,173	997,586	16.2%
OPERATING EXPENSES						
0014100 53100 PROFESSIONAL SERVICES	-	375	500	2,000	10,000	400.0%
0014100 53400 CONTRACTUAL	30,809	33,562	38,060	58,054	67,104	15.6%
0014100 54000 TRAINING/TRAVEL	7,656	5,846	19,000	15,750	13,150	-16.5%
0014100 54100 COMM - PHONE/FAX/ALARM	175	-	288	132	262	98.5%
0014100 54101 COMMUNICATIONS-CELLULAR	1,942	2,285	2,900	2,900	3,400	17.2%
0014100 54300 UTILITIES ELECTRIC	338,787	377,863	394,403	421,000	437,500	3.9%
0014100 54310 UTILITIES-WATER & WASTEWATER	2,368	2,410	2,700	2,700	3,200	18.5%
0014100 54400 RENTALS/LEASES	4,592	8,410	5,000	5,000	7,500	50.0%
0014100 54500 INSURANCE	12,614	16,653	16,653	28,932	30,501	5.4%
0014100 54610 R/M BLDG & GROUNDS	335	3,597	6,000	5,000	5,000	0.0%
0014100 54611 R/M FACILITIES	9,007	5,611	10,000	7,500	10,250	36.7%
0014100 54612 R/M STREETS	29,809	38,495	40,000	120,000	100,000	-16.7%
0014100 54620 R/M EQUIPMENT	6,682	1,251	3,000	2,000	2,000	0.0%
0014100 54630 R/M VEHICLES-LABOR	50,000	60,000	60,000	60,000	60,000	0.0%
0014100 54640 R/M VEHICLES-PARTS	71,576	80,802	80,000	80,000	80,000	0.0%
0014100 54941 SIGNAGE COSTS	21,396	39,975	40,524	40,000	40,000	0.0%
0014100 55100 OFFICE SUPPLIES	399	103	400	200	250	25.0%
0014100 55200 OPERATING SUPPLIES	18,062	21,652	29,130	28,630	24,965	-12.8%
0014100 55210 UNIFORMS	5,925	5,400	6,000	9,750	5,200	-46.7%
0014100 55220 JANITORIAL SUPPLIES	233	247	250	250	500	100.0%
0014100 55230 GAS/OIL	65,709	63,068	70,000	75,000	70,000	-6.7%
0014100 55240 CHEMICALS	6,925	382	7,500	5,000	5,000	0.0%
0014100 55300 ROAD MATERIALS	22,235	28,037	40,000	-	-	0.0%
0014100 55400 BOOKS/SUBS/DUES	308	160	1,000	250	250	0.0%
TOTAL	707,542	796,184	873,308	970,048	976,032	0.6%
CAPITAL OUTLAY						
0014100 56200 BUILDING	-	-	-	-	-	0.0%
0014100 56300 IMPROVEMENTS	4,040	-	-	15,000	-	-100.0%
0014100 56400 EQUIPMENT	23,853	164,470	142,000	45,000	45,500	1.1%
0014100 56401 NON CAP EQUIP	2,275	3,729	7,500	12,000	7,500	-37.5%
TOTAL	30,168	168,199	149,500	72,000	53,000	-26.4%
STREETS DEPARTMENT TOTAL	1,431,699	1,806,612	1,898,742	1,900,221	2,026,618	6.7%
TOTAL TRANSPORTATION	1,431,699	1,806,612	1,898,742	1,900,221	2,026,618	6.7%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
DOWNTOWN DISTRICT						
PERSONNEL						
0015200 51200 SALARIES	-	-	-	-	85,000	0.0%
0015200 52100 FICA	-	-	-	-	6,503	0.0%
0015200 52200 RETIREMENT	-	-	-	-	18,207	0.0%
0015200 52300 HEALTH INSUR	-	-	-	-	23,478	0.0%
0015200 52301 LIFE INSUR	-	-	-	-	325	0.0%
0015200 52400 WORKERS' COMP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	133,513	0.0%
OPERATING EXPENSES						
0015200 53400 CONTRACTUAL	13,402	20,386	29,300	29,300	104,300	256.0%
0015200 54300 UTILITIES ELECTRIC	20,343	23,888	28,000	28,000	28,000	0.0%
0015200 54310 UTILITIES-WATER & WASTEWATER	14,173	14,683	18,000	18,000	18,000	0.0%
0015200 54500 INSURANCE	3,830	5,057	5,057	13,454	16,753	24.5%
0015200 54610 R/M BLDG & GROUNDS	10,219	9,095	15,000	15,000	45,000	200.0%
0015200 54611 R/M FACILITIES	2,971	21,487	25,808	26,000	12,750	-51.0%
0015200 54620 R/M EQUIPMENT	71	-	4,000	4,000	4,000	0.0%
0015200 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0015200 55200 OPERATING SUPPLIES	6,252	14,294	25,500	25,500	17,200	-32.5%
0015200 55220 JANITORIAL SUPPLIES	4,172	3,111	7,000	7,000	7,000	0.0%
TOTAL	75,432	112,001	157,665	166,254	253,003	52.2%
CAPITAL OUTLAY						
0015200 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0015200 56400 EQUIPMENT	-	-	-	-	-	0.0%
0015200 56401 NON CAP EQUIP	-	1,134	-	-	1,000	0.0%
TOTAL	-	1,134	-	-	1,000	0.0%
DOWNTOWN DISTRICT TOTAL	75,432	113,135	157,665	166,254	387,516	133.1%
TOTAL ECONOMIC ENVIRONMENT	75,432	113,135	157,665	166,254	387,516	133.1%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OTHER SERVICES						
OPERATING EXPENSES						
0015640 55600 AGED / POOR SERVICES	21,025	25,853	30,000	30,000	30,000	0.0%
0015640 55601 NON PROFIT COUNCIL ON AGING	50,000	50,000	50,000	50,000	50,000	0.0%
0015640 55602 NON PROFIT EPISCOPAL	-	-	-	-	-	0.0%
0015640 55603 NON PROFIT BOYS AND GIRLS CLUB	-	-	-	-	-	0.0%
0015640 55604 NON PROFIT BARNABAS	30,000	30,000	30,000	30,000	30,000	0.0%
0015640 55605 NON PROFIT MICAH'S PL	5,000	5,000	5,000	5,000	5,000	0.0%
0015640 55606 NON PROFIT NASSAU MENTAL HEALTH	15,000	15,000	15,000	15,000	15,000	0.0%
0015640 55607 NON PROFIT FAMILY SUPPORT SVCS	-	-	-	-	-	0.0%
0015640 55608 NON PROFIT AMERICA'S YOUTH	-	-	-	-	-	0.0%
0015640 55610 NON PROFIT SALVATION ARMY	-	-	-	-	-	0.0%
0015640 55612 NON PROFIT THE ARC NASSAU	-	-	-	-	-	0.0%
0015640 55613 NON PROFIT AME CHURCH	-	-	-	-	-	-
0015640 55616 NON PROFIT ECONOMIC DEVELOPMENT	-	-	-	-	2,500	0.0%
0015640 55620 NON PROFIT GRANT FUNDING	-	-	-	-	-	0.0%
TOTAL	121,025	125,853	130,000	130,000	132,500	1.9%
OTHER SERVICES TOTAL	121,025	125,853	130,000	130,000	132,500	1.9%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
LIBRARY						
OPERATING EXPENSES						
0017100 53400 CONTRACTUAL	600	612	1,250	1,250	1,250	0.0%
0017100 54500 INSURANCE	22,091	29,165	29,165	9,132	8,961	-1.9%
0017100 54610 R/M BLDG & GROUNDS	19	-	250	250	-	-100.0%
0017100 54611 R/M FACILITIES	14,439	5,034	27,100	10,000	13,500	35.0%
0017100 56400 MACH/EQUIPMENT	-	12,430	-	26,000	10,000	-61.5%
TOTAL	37,149	47,241	57,765	46,632	33,711	-27.7%
LIBRARY TOTAL	37,149	47,241	57,765	46,632	33,711	-27.7%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
RECREATION DEPARTMENT						
PERSONNEL						
0017200 51200 SALARIES	354,400	325,882	335,195	1,405,658	561,845	-60.0%
0017200 51300 SEASONAL/TEMPORARY	-	-	-	157,188	-	-100.0%
0017200 51350 PART TIME SALARIES	115,720	104,072	175,720	778,339	79,652	-89.8%
0017200 51400 OVERTIME	4,013	3,600	4,000	21,100	4,000	-81.0%
0017200 52100 FICA	35,044	32,582	42,471	188,707	49,534	-73.8%
0017200 52200 RETIREMENT	74,774	72,101	72,402	290,107	119,103	-58.9%
0017200 52300 HEALTH INSUR	52,449	46,012	102,843	213,010	149,826	-29.7%
0017200 52301 LIFE INSUR	1,927	1,242	2,307	4,312	2,019	-53.2%
0017200 52400 WORKERS' COMP	9,641	9,704	9,704	35,534	8,642	-75.7%
0017200 52500 UNEMPLOYMENT	-	1,925	-	-	-	0.0%
TOTAL	647,970	597,120	744,642	3,093,955	974,621	-68.5%
OPERATING EXPENSES						
0017200 53100 PROFESSIONAL SERVICES	12,799	22,800	-	600	-	-100.0%
0017200 53400 CONTRACTUAL	38,421	26,518	32,146	211,624	38,058	-82.0%
0017200 53910 HOUSING ALLOWANCE	-	5,000	-	-	-	0.0%
0017200 54000 TRAINING/TRAVEL	2,594	280	6,200	15,875	3,100	-80.5%
0017200 54100 COMM - PHONE/FAX/ALARM	1,414	1,366	2,448	3,996	2,221	-44.4%
0017200 54101 COMMUNICATIONS-CELLULAR	1,556	3,112	2,100	6,350	2,100	-66.9%
0017200 54103 COMMUNICATIONS-INTERNET	2,784	2,883	3,600	10,200	3,323	-67.4%
0017200 54200 POSTAGE	-	-	-	-	-	0.0%
0017200 54300 UTILITIES ELECTRIC	49,645	48,806	67,000	224,000	65,000	-71.0%
0017200 54310 UTILITIES-WATER & WASTEWATER	10,332	11,482	11,000	68,000	11,000	-83.8%
0017200 54320 UTILITIES-PROPANE OTHER	-	-	-	16,000	-	-100.0%
0017200 54400 RENTALS/LEASES	1,860	1,710	2,275	23,675	1,975	-91.7%
0017200 54500 INSURANCE	25,391	33,521	33,521	98,489	30,067	-69.5%
0017200 54610 R/M BLDG & GROUNDS	9,510	5,833	6,000	239,700	9,000	-96.2%
0017200 54611 R/M FACILITIES	13,001	49,198	17,500	159,500	26,300	-83.5%
0017200 54620 R/M EQUIPMENT	2,021	5,757	8,750	57,250	5,000	-91.3%
0017200 54630 R/M VEHICLES-LABOR	10,000	12,000	12,000	34,000	12,000	-64.7%
0017200 54640 R/M VEHICLES-PARTS	8,522	7,258	12,000	31,000	12,000	-61.3%
0017200 54700 PRINTING	-	-	-	-	-	0.0%
0017200 54800 PROMOTIONAL	1,730	1,423	2,500	32,500	3,000	-90.8%
0017200 54901 SPECIAL EVENTS	1,912	10,096	5,000	5,000	5,000	0.0%
0017200 54970 PROGRAM COSTS	217,606	183,524	313,000	421,000	263,500	-37.4%
0017200 55100 OFFICE SUPPLIES	1,527	2,476	2,500	3,875	2,500	-35.5%
0017200 55200 OPERATING SUPPLIES	17,390	17,109	15,560	111,750	21,095	-81.1%
0017200 55210 UNIFORMS	511	500	1,000	18,400	3,000	-83.7%
0017200 55220 JANITORIAL SUPPLIES	5,367	5,200	5,200	19,650	5,500	-72.0%
0017200 55230 GAS/OIL	9,675	9,120	15,000	39,000	12,000	-69.2%
0017200 55240 CHEMICALS	-	-	-	-	-	0.0%
0017200 55400 BOOKS/SUBS/DUES	2,811	2,744	3,550	5,175	4,250	-17.9%
TOTAL	448,378	469,716	579,850	1,856,609	540,989	-70.9%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CAPITAL OUTLAY						
0017200 56200 BUILDING	-	-	-	-	-	0.0%
0017200 56300 IMPROVEMENTS	9,499	-	19,000	61,000	-	-100.0%
0017200 56400 EQUIPMENT	-	44,071	9,100	86,000	-	-100.0%
0017200 56401 NON CAP EQUIP	1,611	1,498	-	32,100	5,000	-84.4%
TOTAL	11,110	45,569	28,100	179,100	5,000	-97.2%
RECREATION DEPARTMENT TOTAL	1,107,458	1,112,405	1,352,592	5,129,664	1,520,610	-70.4%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PARKS DEPARTMENT						
PERSONNEL						
0017210 51200 SALARIES	405,075	468,983	549,293	-	517,367	0.0%
0017210 51300 SEASONAL/TEMPORARY	-	99	-	-	-	0.0%
0017210 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0017210 51400 OVERTIME	7,129	7,340	10,000	-	15,000	0.0%
0017210 52100 FICA	30,551	35,916	42,785	-	39,792	0.0%
0017210 52200 RETIREMENT	87,457	104,403	118,666	-	112,853	0.0%
0017210 52300 HEALTH INSUR	80,643	84,186	110,873	-	143,929	0.0%
0017210 52301 LIFE INSUR	2,165	1,633	2,366	-	1,947	0.0%
0017210 52400 WORKERS' COMP	8,498	13,426	13,426	-	12,391	0.0%
TOTAL	621,518	715,986	847,409	-	843,279	0.0%
OPERATING EXPENSES						
0017210 53100 PROFESSIONAL SERVICES	-	14,000	-	-	-	0.0%
0017210 53400 CONTRACTUAL	74,087	124,505	132,150	-	266,792	0.0%
0017210 54000 TRAINING/TRAVEL	4,890	3,630	9,250	-	5,500	0.0%
0017210 54100 COMM-PHONE/FAX/ALARM	-	-	-	-	262	0.0%
0017210 54101 COMMUNICATIONS-CELLULAR	1,740	1,669	3,300	-	3,300	0.0%
0017210 54300 UTILITIES ELECTRIC	64,082	78,970	84,000	-	84,000	0.0%
0017210 54310 UTILITIES-WATER & WASTEWATER	32,683	34,408	35,000	-	35,000	0.0%
0017210 54400 RENTALS/LEASES	-	16,915	5,000	-	35,300	0.0%
0017210 54500 INSURANCE	35,316	46,623	46,623	-	26,390	0.0%
0017210 54610 R/M BLDG & GROUNDS	212,804	194,379	196,200	-	81,500	0.0%
0017210 54611 R/M FACILITIES	15,406	42,328	42,500	-	66,500	0.0%
0017210 54620 R/M EQUIPMENT	22,212	6,358	11,000	-	10,000	0.0%
0017210 54630 R/M VEHICLES-LABOR	20,000	22,000	22,000	-	22,000	0.0%
0017210 54640 R/M VEHICLES-PARTS	12,083	27,999	20,000	-	22,000	0.0%
0017210 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0017210 54900 MISC EXPENSE	1,838	560	-	-	-	0.0%
0017210 55100 OFFICE SUPPLIES	145	116	400	-	400	0.0%
0017210 55200 OPERATING SUPPLIES	38,293	32,475	29,300	-	60,565	0.0%
0017210 55210 UNIFORMS	5,851	7,350	6,600	-	6,050	0.0%
0017210 55220 JANITORIAL SUPPLIES	13,110	7,042	8,000	-	8,000	0.0%
0017210 55230 GAS/OIL	24,591	23,850	30,000	-	27,000	0.0%
0017210 55240 CHEMICALS	20,310	19,725	30,000	-	-	0.0%
0017210 55400 BOOKS/SUBS/DUES	103	-	-	-	-	0.0%
TOTAL	599,544	704,902	711,323	-	760,559	0.0%
CAPITAL OUTLAY						
0017210 56200 BUILDING	-	-	-	-	-	0.0%
0017210 56300 IMPROVEMENTS	-	-	-	-	65,000	0.0%
0017210 56400 EQUIPMENT	30,380	155,992	150,704	-	101,000	0.0%
0017210 56401 NON CAP EQUIP	-	13,970	17,200	-	11,600	0.0%
TOTAL	30,380	169,962	167,904	-	177,600	0.0%
PARKS DEPARTMENT TOTAL	1,251,442	1,590,850	1,726,636	-	1,781,438	0.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PECK CENTER						
PERSONNEL						
0017220 51200 SALARIES	31,142	78,960	108,630	-	97,522	0.0%
0017220 51300 SEASONAL/TEMPORARY	-	-	-	-	1,000	0.0%
0017220 51350 PART TIME SALARIES	23,481	34,839	50,591	-	77,284	0.0%
0017220 51400 OVERTIME	14	632	100	-	1,000	0.0%
0017220 52100 FICA	4,194	8,695	13,433	-	13,131	0.0%
0017220 52200 RETIREMENT	6,601	17,164	23,464	-	20,889	0.0%
0017220 52300 HEALTH INSUR	8,409	13,374	9,616	-	41,909	0.0%
0017220 52301 LIFE INSUR	181	315	191	-	541	0.0%
0017220 52400 WORKERS' COMP	2,398	1,856	1,856	-	3,761	0.0%
0017220 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	76,421	155,835	207,881	-	257,037	0.0%
OPERATING EXPENSES						
0017220 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017220 53400 CONTRACTUAL	34,974	48,238	51,225	-	60,697	0.0%
0017220 54000 TRAINING/TRAVEL	(500)	-	1,000	-	-	0.0%
0017220 54100 COMM - PHONE/FAX/ALARM	848	869	1,116	-	1,144	0.0%
0017220 54101 COMMUNICATIONS-CELLULAR	127	199	200	-	200	0.0%
0017220 54103 COMMUNICATIONS-INTERNET	2,739	3,160	3,300	-	3,442	0.0%
0017220 54300 UTILITIES ELECTRIC	42,567	48,949	46,000	-	46,000	0.0%
0017220 54310 UTILITIES-WATER & WASTEWATER	15,130	13,382	16,000	-	16,000	0.0%
0017220 54320 UTILITIES-PROPANE/OTHER	-	-	-	-	-	0.0%
0017220 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
0017220 54500 INSURANCE	19,201	25,349	25,349	-	9,619	0.0%
0017220 54610 R/M BLDG & GROUNDS	236	4,263	14,500	-	8,500	0.0%
0017220 54611 R/M FACILITIES	48,394	25,040	32,500	-	128,500	0.0%
0017220 54620 R/M EQUIPMENT	3,859	3,976	4,000	-	4,000	0.0%
0017220 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
0017220 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
0017220 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0017220 54970 PROGRAM COSTS	9,326	17,444	21,000	-	26,000	0.0%
0017220 55100 OFFICE SUPPLIES	52	34	150	-	150	0.0%
0017220 55200 OPERATING SUPPLIES	9,527	20,136	13,565	-	18,865	0.0%
0017220 55210 UNIFORMS	272	317	400	-	1,250	0.0%
0017220 55220 JANITORIAL SUPPLIES	3,828	3,623	4,100	-	4,100	0.0%
0017220 55230 GAS/OIL	-	-	-	-	-	0.0%
0017220 55400 BOOKS/SUBS/DUES	207	80	400	-	275	0.0%
TOTAL	190,788	215,059	234,805	-	328,742	0.0%
CAPITAL OUTLAY						
0017220 56400 EQUIPMENT	-	-	-	-	-	0.0%
0017220 56401 NON CAP EQUIP	2,000	-	-	-	5,000	0.0%
TOTAL	2,000	-	-	-	5,000	0.0%
PECK CENTER TOTAL	269,209	370,894	442,686	-	590,779	0.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
MLK CENTER						
PERSONNEL						
0017225 51200 SALARIES	48,265	53,081	52,949	-	-	0.0%
0017225 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
0017225 51350 PART TIME SALARIES	8,073	6,458	52,088	-	26,910	0.0%
0017225 51400 OVERTIME	-	-	-	-	-	0.0%
0017225 52100 FICA	3,994	4,217	8,035	-	2,060	0.0%
0017225 52200 RETIREMENT	-	-	-	-	-	0.0%
0017225 52300 HEALTH INSUR	12,295	13,398	14,058	-	-	0.0%
0017225 52301 LIFE INSUR	275	202	293	-	-	0.0%
0017225 52400 WORKERS' COMP	2,258	1,826	1,826	-	1,707	0.0%
0017225 52500 UNEMPLOYMENT	(140)	-	-	-	-	0.0%
TOTAL	75,019	79,182	129,249	-	30,677	0.0%
OPERATING EXPENSES						
0017225 53100 PROFESSIONAL SERVICES	100	-	-	-	-	0.0%
0017225 53400 CONTRACTUAL	3,701	3,523	6,075	-	7,069	0.0%
0017225 54000 TRAINING/TRAVEL	-	-	400	-	-	0.0%
0017225 54100 COMM - PHONE/FAX/ALARM	-	-	216	-	131	0.0%
0017225 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0017225 54103 COMMUNICATIONS-INTERNET	2,988	2,883	3,300	-	3,323	0.0%
0017225 54300 UTILITIES ELECTRIC	23,958	30,558	27,000	-	27,000	0.0%
0017225 54310 UTILITIES-WATER & WASTEWATER	6,085	6,194	6,000	-	6,000	0.0%
0017225 54400 RENTALS/LEASES	1,080	1,430	1,400	-	1,400	0.0%
0017225 54500 INSURANCE	6,433	8,493	8,493	-	1,973	0.0%
0017225 54610 R/M BLDG & GROUNDS	154	1,312	18,000	-	10,000	0.0%
0017225 54611 R/M FACILITIES	6,980	4,820	18,500	-	11,800	0.0%
0017225 54620 R/M EQUIPMENT	-	933	2,500	-	5,000	0.0%
0017225 54970 PROGRAM COSTS	2,067	-	15,000	-	14,000	0.0%
0017225 55100 OFFICE SUPPLIES	128	172	275	-	275	0.0%
0017225 55200 OPERATING SUPPLIES	8,826	830	7,930	-	10,565	0.0%
0017225 55210 UNIFORMS	-	-	700	-	250	0.0%
0017225 55220 JANITORIAL SUPPLIES	1,764	1,129	1,750	-	1,750	0.0%
0017225 55230 GAS/OIL	-	-	-	-	-	0.0%
0017225 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	64,264	62,277	117,539	-	100,536	0.0%
CAPITAL OUTLAY						
0017225 56200 BUILDING	-	-	-	-	-	0.0%
0017225 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0017225 56400 EQUIPMENT	-	-	-	-	-	0.0%
0017225 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
MLK CENTER TOTAL	139,283	141,459	246,788	-	131,213	0.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
YOUTH PROGRAMS						
PERSONNEL						
0017230 51200 SALARIES	113,440	84,505	97,100	-	88,379	0.0%
0017230 51210 WC REIMB	-	-	-	-	-	0.0%
0017230 51300 SEASONAL/TEMPORARY	28,398	20,000	43,200	-	60,000	0.0%
0017230 51350 PART TIME SALARIES	58,886	94,902	69,451	-	209,447	0.0%
0017230 51400 OVERTIME	422	6,207	1,000	-	1,000	0.0%
0017230 52100 FICA	15,032	15,610	16,120	-	29,294	0.0%
0017230 52200 RETIREMENT	23,969	18,626	20,460	-	18,750	0.0%
0017230 52300 HEALTH INSUR	18,415	8,640	34,886	-	23,478	0.0%
0017230 52301 LIFE INSUR	644	293	741	-	514	0.0%
0017230 52400 WORKERS' COMP	4,752	5,447	5,447	-	4,330	0.0%
TOTAL	263,957	254,230	288,405	-	435,192	0.0%
OPERATING EXPENSES						
0017230 53100 PROFESSIONAL SERVICES	814	122	600	-	600	0.0%
0017230 53400 CONTRACTUAL	-	-	4,600	-	3,780	0.0%
0017230 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
0017230 54000 TRAINING/TRAVEL	460	2,488	725	-	1,125	0.0%
0017230 54100 COMM - PHONE/FAX/ALARM	-		288	-	131	0.0%
0017230 54101 COMMUNICATIONS-CELLULAR	617	705	750	-	750	0.0%
0017230 54500 INSURANCE	8,370	11,051	11,051	-	17,173	0.0%
0017230 54970 PROGRAM COSTS	11,739	12,265	15,000	-	14,500	0.0%
0017230 55100 OFFICE SUPPLIES	90	238	300	-	300	0.0%
0017230 55200 OPERATING SUPPLIES	6,622	33,534	35,165	-	39,565	0.0%
0017230 55210 UNIFORMS	1,140	626	2,400	-	1,500	0.0%
0017230 55220 JANITORIAL SUPPLIES	216	100	600	-	600	0.0%
0017230 55230 GAS/OIL	-	-	-	-	-	0.0%
0017230 55400 BOOKS/SUBS/DUES	238	200	625	-	600	0.0%
TOTAL	30,305	61,329	72,104	-	80,624	0.0%
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	294,262	315,559	360,509	-	515,816	0.0%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
AQUATICS						
PERSONNEL						
0017240 51200 SALARIES	41,796	84,562	50,707	-	49,855	0.0%
0017240 51210 WORKERS COMP REIMB	-	-	-	-	-	0.0%
0017240 51300 SEASONAL/TEMPORARY	22,965	36,309	27,500	-	50,000	0.0%
0017240 51350 PART TIME SALARIES	123,028	128,524	213,693	-	243,095	0.0%
0017240 51400 OVERTIME	6,970	10,062	6,000	-	5,000	0.0%
0017240 52100 FICA	14,499	19,487	22,790	-	27,430	0.0%
0017240 52200 RETIREMENT	8,803	18,433	10,952	-	10,565	0.0%
0017240 52300 HEALTH INSUR	11,942	17,279	13,655	-	12,607	0.0%
0017240 52301 LIFE INSUR	214	294	227	-	189	0.0%
0017240 52400 WORKERS' COMP	5,403	6,986	6,986	-	6,351	0.0%
0017240 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	235,620	321,936	352,510	-	405,092	0.0%
OPERATING EXPENSES						
0017240 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017240 53400 CONTRACTUAL	125	-	3,390	-	16,180	0.0%
0017240 54000 TRAINING/TRAVEL	748	168	2,100	-	2,600	0.0%
0017240 54100 COMM - PHONE/FAX/ALARM	-		144	-	262	0.0%
0017240 54101 COMMUNICATIONS-CELLULAR	-	501	-	-	-	0.0%
0017240 54320 UTILITIES-PROPANE/OTHER	10,387	17,012	16,000	-	20,000	0.0%
0017240 54500 INSURANCE	4,951	6,537	6,537	-	8,961	0.0%
0017240 54610 R/M BLDG & GROUNDS	1,852	5,462	10,000	-	9,500	0.0%
0017240 54611 R/M FACILITIES	5,655	207	2,500	-	2,600	0.0%
0017240 54620 R/M EQUIPMENT	8,028	7,129	6,000	-	5,000	0.0%
0017240 54970 PROGRAM COSTS	66,338	42,048	58,000	-	49,000	0.0%
0017240 55100 OFFICE SUPPLIES	113	40	250	-	250	0.0%
0017240 55200 OPERATING SUPPLIES	12,200	17,183	13,565	-	19,365	0.0%
0017240 55210 UNIFORMS	1,491	1,310	3,000	-	1,750	0.0%
0017240 55230 GAS/OIL	-	-	-	-	-	0.0%
0017240 55240 CHEMICALS	14,027	16,346	15,000	-	17,000	0.0%
0017240 55400 BOOKS/SUBS/DUES	305	-	350	-	-	0.0%
TOTAL	126,219	113,943	136,836	-	152,468	0.0%
CAPITAL OUTLAY						
0017240 56200 BUILDING	-	-	-	-	-	0.0%
0017240 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0017240 56400 EQUIPMENT	14,600	24,966	43,000	-	42,000	0.0%
0017240 56401 NON CAP EQUIP	7,176	282	14,900	-	1,500	0.0%
TOTAL	21,776	25,248	57,900	-	43,500	0.0%
AQUATICS DEPARTMENT TOTAL	383,614	461,127	547,246	-	601,060	0.0%
TOTAL RECREATION	3,445,269	3,992,294	4,676,457	5,129,664	5,140,916	0.2%
TOTAL CULTURE AND RECREATION	3,482,418	4,039,535	4,734,222	5,176,296	5,174,627	0.0%
TOTAL GENERAL FUND EXPENDITURES	21,603,439	24,553,800	26,066,932	28,165,427	31,333,177	11.2%

001 GENERAL FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
TRANSFERS OUT TO OTHER FUNDS						
0018100 59126 TRANSFER TO SPECIAL REV	-	-	-	-	-	0.0%
0018100 59135 TRANSFER TO LAND CONSERVATION	-	-	-	-	50,000	0.0%
0018100 59140 TRANSFER TO BUILDING FUND	-	-	-	-	-	0.0%
0018100 59170 TRANSFER TO CEMETERY	96,300	-	-	-	-	0.0%
0018100 59220 TRANSFER TO GO DS	-	-	-	-	-	0.0%
0018100 59300 TRANSFER TO CAP IMP	2,887,708	3,911,803	4,009,603	3,219,126	1,990,772	-38.2%
0018100 59310 TRANSFER TO CAPITAL EXPANSION	52,736	-	-	-	-	0.0%
0018100 59315 TRANSFER TO ARPA CAPITAL	6,595,742	-	-	-	-	0.0%
0018100 59410 TRANSFER TO GOLF	100,000	135,000	135,000	250,000	890,000	256.0%
0018100 59420 TRANSFER TO AIRPORT	275,000	297,420	297,420	296,779	296,475	-0.1%
0018100 59440 TRANSFER TO SANITATION	60,000	40,000	40,000	40,000	-	-100.0%
0018100 59470 TRANSFER TO STORMWATER	-	-	-	-	-	0.0%
0018100 59480 TRANSFER TO MARINA	925,980	726,101	726,101	686,660	770,062	12.1%
0018100 59500 TRANSFER TO ECONOMIC DEV	-	-	-	-	-	0.0%
0018100 59510 TRANSFER TO FLEET	-	-	-	-	-	0.0%
TOTAL TRANSFERS OUT TO OTHER FUNDS	10,993,466	5,110,324	5,208,124	4,492,565	3,997,309	-11.0%
CONTINGENCIES						
0018200 59900 CONTINGENCY	-	-	14,814	254,196	486,616	91.4%
TOTAL CONTINGENCIES	-	-	14,814	254,196	486,616	91.4%
RESERVES						
0018300 59990 RESERVE	9,876,073	11,125,506	5,329,453	5,633,085	6,249,353	10.9%
0018301 59992 RESERVE RESTRICTED FOR BUILDING	-		-	-	-	0.0%
TOTAL RESERVES	9,876,073	11,125,506	5,329,453	5,633,085	6,249,353	10.9%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	42,472,978	40,789,630	36,619,323	38,545,273	42,066,455	9.1%

Special Revenue

100 LAW ENFORCEMENT TRUST FUND (LETF)

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
100 35110 FINES/FORFEITURES	-	-	-	-	-	0.0%
100 35120 POLICE EDUCATION	-	695	-	-	-	0.0%
TOTAL	-	695	-	-	-	0.0%
OTHER REVENUES						
100 36110 INTEREST	23	28	22	25	25	0.0%
100 36990 OTHER REVENUE	-	-	-	-	-	0.0%
100 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
TOTAL	23	28	22	25	25	0.0%
CASH BALANCE FORWARD						
100 38910 CASH BALANCE FORWARD	2,781	2,804	2,803	3,522	4,052	0.0%
TOTAL REVENUE AND CASH BALANCES	2,804	3,527	2,825	3,547	4,077	0.0%
OPERATING EXPENSES						
100 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
100 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CAPITAL OUTLAY						
100 56200 BUILDING	-	-	-	-	-	0.0%
100 56400 EQUIPMENT	-	-	-	-	-	0.0%
100 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	-	-	-	-	-	0.0%
100 59990 RESERVE	2,804	3,527	2,825	3,547	4,077	0.0%
TOTAL EXPENDITURES AND RESERVES	2,804	3,527	2,825	3,547	4,077	0.0%

110 FEDERAL FORFEITURE FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	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	42,675	13,336	2,500	2,500	2,500	0.0%
TOTAL	42,675	13,336	2,500	2,500	2,500	0.0%
OTHER REVENUES						
110 36110 INTEREST	351	560	300	300	300	0.0%
110 36990 OTHER REVENUE	-	-	-	-	-	0.0%
110 36992 GAIN ON SALE OF ASSET	6,501	14,703	-	-	-	0.0%
TOTAL	6,852	15,263	300	300	300	0.0%
CASH BALANCE FORWARD						
110 38910 CASH BALANCE FORWARD	28,445	69,457	45,221	51,355	58,819	14.5%
TOTAL REVENUE AND CASH BALANCES	77,972	98,056	48,021	54,155	61,619	13.8%
OPERATING EXPENSES						
110 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
110 54900 MISC EXPENSE	-	-	-	-	-	0.0%
110 55200 OPERATING SUPPLIES	9,417	436	10,000	15,000	15,000	0.0%
110 55210 UNIFORMS	-	-	-	-	-	0.0%
TOTAL	9,417	436	10,000	15,000	15,000	0.0%
CAPITAL OUTLAY						
110 56400 EQUIPMENT	-	11,048	15,000	-	-	0.0%
110 56401 NON CAP EQUIP	-	8,397	5,000	-	-	0.0%
TOTAL	-	19,445	20,000	-	-	0.0%
TOTAL EXPENDITURES	9,417	19,881	30,000	15,000	15,000	0.0%
110 59990 RESERVE	68,555	78,175	18,021	39,155	46,619	19.1%
TOTAL EXPENDITURES AND RESERVES	77,972	98,056	48,021	54,155	61,619	13.8%

125 TREE TRUST FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
125 32219 TREE TRUST FUND RESERVE	161,150	88,025	130,000	130,000	75,000	-42.3%
125 36110 INTEREST	3,492	4,278	1,400	5,000	5,000	0.0%
TOTAL	164,642	92,303	131,400	135,000	80,000	-40.7%
TRANSFERS IN						
125 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
125 38910 CASH BALANCE FORWARD	389,834	474,313	229,260	255,141	428,427	67.9%
TOTAL	389,834	474,313	229,260	255,141	428,427	67.9%
TOTAL REVENUE AND CASH BALANCES	554,476	566,616	360,660	390,141	508,427	30.3%
OPERATING EXPENSES						
125 51200 SALARIES	17,032	21,572	18,776	24,255	24,983	3.0%
125 52100 FICA	1,172	1,522	1,308	1,716	1,783	3.9%
125 52200 RETIREMENT	3,587	4,659	3,769	5,195	5,294	1.9%
125 52300 HEALTH INSUR	4,292	4,295	6,828	4,724	5,661	19.8%
125 52301 LIFE INSUR	93	80	96	89	94	5.6%
125 52400 WORKERS' COMP	290	336	448	586	613	4.6%
125 53100 PROFESSIONAL SERVICES	-	-	103,500	114,100	117,000	2.5%
125 54970 PROGRAM COSTS	43,636	23,574	118,700	162,000	124,350	-23.2%
125 55200 OPERATING SUPPLIES	6,597	270	63,750	66,750	50,250	-24.7%
TOTAL	76,698	56,308	317,175	379,415	330,028	-13.0%
CAPITAL OUTLAY						
125 56400 EQUIPMENT	3,465	-	15,000	-	-	0.0%
TOTAL	3,465	-	15,000	-	-	0.0%
125 59990 RESERVE	474,313	510,308	28,485	10,726	178,399	1563.2%
TOTAL EXPENDITURES AND RESERVES	554,476	566,616	360,660	390,141	508,427	30.3%

126 HDC TRUST FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
126 32924 HDC APPLICATION FEE	13,140	13,505	12,000	11,000	7,500	-31.8%
126 32931 HDC VARIANCE	7,500	2,500	1,700	1,700	1,200	-29.4%
126 32934 CHANGE OF USE	-	-	-	-	-	0.0%
126 36110 INTEREST	663	866	-	-	-	0.0%
126 36990 OTHER REVENUE	-	3,021	-	-	-	0.0%
126 36999 HDC TRUST FUND	469	-	-	-	-	0.0%
TOTAL	21,772	19,892	13,700	12,700	8,700	-31.5%
TRANSFERS IN						
126 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
126 38910 CASH BALANCE FORWARD	74,710	90,396	32,485	70,946	94,188	32.8%
TOTAL	74,710	90,396	32,485	70,946	94,188	32.8%
TOTAL REVENUE AND CASH BALANCES	96,482	110,288	46,185	83,646	102,888	23.0%
OPERATING EXPENSES						
126 53100 PROFESSIONAL SERVICES	-	-	1,500	2,000	2,000	0.0%
126 54970 PROGRAM COSTS	6,086	2,000	32,750	57,000	57,000	0.0%
TOTAL	6,086	2,000	34,250	59,000	59,000	0.0%
126 59990 RESERVE	90,396	108,288	11,935	24,646	43,888	78.1%
TOTAL EXPENDITURES AND RESERVES	96,482	110,288	46,185	83,646	102,888	23.0%
	-	-	-	-	-	

130 CDBG ECONOMIC DEVELOPMENT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
130 33110 CDBG FEDERAL GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OTHER REVENUES						
130 36110 INTEREST	801	915	500	500	-	-100.0%
TOTAL	801	915	500	500	-	-100.0%
CASH BALANCE FORWARD						
130 38910 CASH BALANCE FORWARD	105,363	106,164	106,113	106,914	-	-100.0%
TOTAL	105,363	106,164	106,113	106,914	-	-100.0%
TOTAL REVENUE AND CASH BALANCES	106,164	107,079	106,613	107,414	-	-100.0%
EXPENDITURES						
130 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
130 56300 IMPROVEMENTS	-	106,613	106,113	107,414	-	-100.0%
TOTAL	-	106,613	106,113	107,414	-	-100.0%
130 59990 RESERVE	106,164	466	500	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	106,164	107,079	106,613	107,414	-	-100.0%

135 LAND CONSERVATION FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
135 31110 PROPERTY TAXES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OTHER REVENUES						
135 36110 INTEREST	1,640	1,067	1,500	1,000	400	-60.0%
135 36601 DONATIONS/LAND CONSERVATION	-	-	-	-	-	0.0%
135 36800 CAPITAL CONTRIBUTION	-	82,831	-	-	-	0.0%
TOTAL	1,640	83,898	1,500	1,000	400	-60.0%
TRANSFERS IN						
135 38101 FROM GENERAL FUND	-	-	-	-	50,000	0.0%
TOTAL	-	-	-	-	50,000	0.0%
CASH BALANCE FORWARD						
135 38910 CASH BALANCE FORWARD	207,024	151,177	151,616	83,647	38,177	-54.4%
TOTAL	207,024	151,177	151,616	83,647	38,177	-54.4%
TOTAL REVENUE AND CASH BALANCES	208,664	235,075	153,116	84,647	88,577	4.6%
EXPENDITURES						
135 53100 PROFESSIONAL SERVICES	-	1,000	-	-	-	0.0%
135 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
135 54700 PRINTING	-	3,877	-	-	-	0.0%
TOTAL	-	4,877	-	-	-	0.0%
CAPITAL OUTLAY						
135 56100 LAND	57,487	146,764	153,116	84,647	88,577	4.6%
135 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
135 56400 EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	57,487	146,764	153,116	84,647	88,577	4.6%
DEBT SERVICE						
135 57100 PRINCIPAL	-	-	-	-	-	0.0%
135 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
135 59990 RESERVE	151,177	83,434	-	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	208,664	235,075	153,116	84,647	88,577	4.6%

140 BUILDING FEES FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	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	907,783	1,026,248	577,610	600,000	650,000	8.3%
140 32202 BUILDING PERMIT-CONSTRUCTION	53,452	100	229,048	229,048	230,000	0.4%
140 32203 BUILDING PERMIT-DEMOLITION	3,522	2,656	5,500	2,000	2,000	0.0%
140 32206 BUILDING PERMIT-AFTER THE FACT	4,116	6,876	5,862	2,000	2,000	0.0%
140 32207 BUILDING PERMIT-REINSPECTION	16,020	9,925	3,500	10,000	10,000	0.0%
140 32208 BUILDING PERMIT-2ND REINSPECT	-	-	1,000	1,000	1,000	0.0%
140 32209 BUILDING PERMIT-3RD REINSPECT	140	-	-	-	-	0.0%
140 32211 BUILDING PERMIT-FENCING	-	-	1,000	1,000	1,000	0.0%
140 32903 SIGN PERMITS	4,033	3,145	1,809	2,000	2,000	0.0%
140 32905 ELECTRICAL PERMITS-GENERAL	2,406	-	60,000	60,000	40,000	-33.3%
140 32906 ELECTRICAL PERMITS-TEMPORARY P	6,675	7,050	8,500	8,500	8,500	0.0%
140 32908 GAS PERMITS-GENERAL	12,160	17,280	14,000	14,000	14,000	0.0%
140 32909 GAS PERMITS-LP INSTALLATION	2,250	4,500	6,000	5,000	5,000	0.0%
140 32910 GAS PERMITS-TANK FEES	-	-	-	-	-	0.0%
140 32911 MECHANICAL	(70)	5,325	38,285	38,285	38,000	-0.7%
140 32912 PLUMBING PERMITS	6,725	5,290	31,945	5,000	20,000	300.0%
140 32913 PLUMBING-FIXTURE FEES	63	-	25,000	-	-	0.0%
140 32914 PERMIT/REVIEW FEES	-	-	-	-	-	0.0%
140 32920 CDD COPIES MADE FEE	1	3	-	-	-	0.0%
140 32940 ADMIN COST/IMPACT FEES	-	-	-	-	-	0.0%
140 32960 ADMINISTRATION COST BLDING SU	3,000	2,945	4,413	4,500	6,000	33.3%
140 32980 OTHER MISC PERMITS	54,443	23,990	1,000	25,000	25,000	0.0%
TOTAL	1,076,718	1,115,333	1,014,472	1,007,333	1,054,500	4.7%
OTHER REVENUES						
140 36110 INTEREST	28,365	29,288	-	30,000	30,000	0.0%
140 36990 OTHER REVENUE	6,497	-	-	-	-	0.0%
140 36992 GAIN ON SALE OF ASSET	21,079	12,033	-	80,000	-	-100.0%
140 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	55,941	41,321	-	110,000	30,000	-72.7%
CASH BALANCE FORWARD						
140 38910 CASH BALANCE FORWARD	3,350,672	3,335,475	3,268,384	2,165,369	1,713,571	-20.9%
TOTAL REVENUE AND CASH BALANCES	4,483,331	4,492,129	4,282,856	3,282,702	2,798,071	-14.8%

140 BUILDING FEES FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
140 51200 SALARIES	549,256	635,225	891,292	483,578	564,773	16.8%
140 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
140 51350 PART TIME SALARIES	-	-	-	18,959	29,736	56.8%
140 51400 OVERTIME	10,748	1,404	10,000	12,000	14,000	16.7%
140 52100 FICA	41,579	47,535	68,948	37,912	44,188	16.6%
140 52200 RETIREMENT	118,126	137,382	192,516	104,993	116,478	10.9%
140 52300 HEALTH INSUR	81,814	93,267	144,467	79,469	119,187	50.0%
140 52301 LIFE INSUR	3,081	2,501	3,493	1,863	2,098	12.6%
140 52400 WORKERS' COMP	7,572	8,974	11,956	8,213	8,469	3.1%
140 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	812,176	926,288	1,322,672	746,987	898,929	20.3%
OPERATING EXPENSES						
140 53100 PROFESSIONAL SERVICES	227,606	284,839	316,300	485,200	611,200	26.0%
140 53400 CONTRACTUAL	43,678	44,969	320,116	330,716	356,444	7.8%
140 54000 TRAINING/TRAVEL	12,933	6,845	65,810	38,745	46,014	18.8%
140 54100 COMM - PHONE/FAX/ALARM	283	208	948	1,356	914	-32.6%
140 54101 COMMUNICATIONS-CELLULAR	8,972	8,425	9,000	9,000	9,000	0.0%
140 54103 COMMUNICATIONS-INTERNET	-	-	5,500	5,500	-	-100.0%
140 54500 INSURANCE	5,492	7,251	6,316	35,071	30,501	-13.0%
140 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
140 54611 R/M FACILITIES	1,108	-	3,000	2,500	5,100	104.0%
140 54620 R/M EQUIPMENT	-	-	685	685	685	0.0%
140 54630 R/M VEHICLES-LABOR	904	1,087	2,000	1,000	1,000	0.0%
140 54640 R/M VEHICLES-PARTS	765	1,756	2,500	1,500	1,500	0.0%
140 54700 PRINTING	1,094	349	8,000	8,000	8,000	0.0%
140 59430 COLLECTIONS/LITIGATION COST	-	-	-	-	-	0.0%
140 54934 LEGAL/CONTRACTUAL	10,766	13,617	20,825	20,825	20,825	0.0%
140 54935 OTHER - PR YR PERMIT REFUND	-	-	-	-	-	0.0%
140 55100 OFFICE SUPPLIES	2,500	1,378	7,500	8,000	8,000	0.0%
140 55200 OPERATING SUPPLIES	3,635	5,335	8,100	14,840	11,560	-22.1%
140 55210 UNIFORMS	2,400	2,650	5,425	1,100	3,400	209.1%
140 55230 GAS/OIL	6,163	4,051	7,500	3,000	4,500	50.0%
140 55400 BOOKS/SUBS/DUES	5,769	8,740	21,000	25,000	25,000	0.0%
TOTAL	334,069	391,500	810,525	992,038	1,143,643	15.3%
CAPITAL OUTLAY						
140 56300 IMPROVEMENT	-	-	-	130,000	64,500	-50.4%
140 56400 EQUIPMENT	-	29,077	30,000	-	45,000	0.0%
140 56401 NON CAP EQUIP	1,611	3,539	10,000	17,400	9,150	-47.4%
140 56410 SOFTWARE	-	209,106	470,000	470,000	210,000	-55.3%
TOTAL	1,611	241,722	510,000	617,400	328,650	-46.8%
140 59990 RESERVE	3,335,475	2,932,619	1,639,659	926,277	426,849	-53.9%
TOTAL EXPENDITURES AND RESERVES	4,483,331	4,492,129	4,282,856	3,282,702	2,798,071	-14.8%

145 WASTEWATER IMPACT FEES FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
145 36310 IMPACT FEES- INCORPORATED AREA	233,126	268,632	196,612	196,612	196,612	0.0%
145 36311 IMPACT FEES- UNINCORPORATED	23,394	104,049	111,772	111,772	111,772	0.0%
TOTAL	256,520	372,681	308,384	308,384	308,384	0.0%
OTHER REVENUES						
145 36110 INTEREST	10,743	9,926	10,800	10,800	10,800	0.0%
145 36990 OTHER REVENUE	-	-	-	-	-	0.0%
TOTAL	10,743	9,926	10,800	10,800	10,800	0.0%
CASH BALANCE FORWARD						
145 38910 CASH BALANCE FORWARD	1,436,600	1,203,863	1,255,400	1,023,047	1,022,565	0.0%
TOTAL	1,436,600	1,203,863	1,255,400	1,023,047	1,022,565	0.0%
TOTAL REVENUE AND CASH BALANCES	1,703,863	1,586,470	1,574,584	1,342,231	1,341,749	0.0%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
145 59230 TRANSFER TO UTIL ACQ DS	500,000	500,000	500,000	312,507	500,000	60.0%
TOTAL	500,000	500,000	500,000	312,507	500,000	60.0%
145 59990 RESERVE	1,203,863	1,086,470	1,074,584	1,029,724	841,749	-18.3%
TOTAL EXPENDITURES AND RESERVES	1,703,863	1,586,470	1,574,584	1,342,231	1,341,749	0.0%

146 WATER IMPACT FEES FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
146 36310 IMPACT FEES- INCORPORATED AREA	86,298	101,019	78,778	78,778	78,778	0.0%
146 36311 IMPACT FEES- UNINCORPORATED	19,120	29,913	30,284	30,284	30,284	0.0%
TOTAL	105,418	130,932	109,062	109,062	109,062	0.0%
OTHER REVENUES						
146 36110 INTEREST	387	27	1,500	500	500	0.0%
TOTAL	387	27	1,500	500	500	0.0%
CASH BALANCE FORWARD						
146 38910 CASH BALANCE FORWARD	149,375	(86,883)	(80,912)	(758)	55,076	-7366.0%
TOTAL	149,375	(86,883)	(80,912)	(758)	55,076	-7366.0%
TOTAL REVENUE AND CASH BALANCES	255,180	44,076	29,650	108,804	164,638	51.3%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
146 59230 TRANSFER TO UTIL ACQ DS	340,000	25,000	25,000	25,000	25,000	0.0%
TOTAL	340,000	25,000	25,000	25,000	25,000	0.0%
146 59990 RESERVE	(84,820)	19,076	4,650	83,804	139,638	66.6%
TOTAL EXPENDITURES AND RESERVES	255,180	44,076	29,650	108,804	164,638	51.3%

150 UTILITY TAX FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
150 31410 ELECTRIC MUNICIPAL TAX	1,112,411	1,141,821	1,030,500	1,025,000	1,080,000	5.4%
150 31420 TELEPHONE MUNICIPAL TAX	773,245	916,225	807,453	920,066	1,010,818	9.9%
150 31430 WATER MUNICIPAL TAX	(244)	(504)	-	-	-	0.0%
150 31440 GAS MUNICIPAL TAX	187,606	153,435	220,500	220,500	180,000	-18.4%
TOTAL	2,073,018	2,210,977	2,058,453	2,165,566	2,270,818	4.9%
OTHER REVENUES						
150 36110 INTEREST	9,450	8,907	5,000	9,500	9,500	0.0%
TOTAL	9,450	8,907	5,000	9,500	9,500	0.0%
CASH BALANCE FORWARD						
150 38910 CASH BALANCE FORWARD	1,240,401	1,219,254	1,231,773	809,786	609,935	-24.7%
TOTAL	1,240,401	1,219,254	1,231,773	809,786	609,935	-24.7%
TOTAL REVENUE AND CASH BALANCES	3,322,869	3,439,138	3,295,226	2,984,852	2,890,253	-3.2%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
150 59100 TRANSFER TO GENERAL FUND	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000	0.0%
TOTAL	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000	0.0%
150 59990 RESERVE	1,322,869	939,138	795,226	484,852	390,253	-19.5%
TOTAL EXPENDITURES AND RESERVES	3,322,869	3,439,138	3,295,226	2,984,852	2,890,253	-3.2%

170 CEMETERY FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
170 32970 BURIAL PERMITS	4,480	5,415	3,900	3,900	4,300	10.3%
170 34560 MARKER SETTING FEES	3,440	3,935	2,500	2,500	5,200	108.0%
170 34570 PERPETUAL CARE	53,771	81,985	50,000	50,000	65,000	30.0%
170 34580 SALE OF LOTS	88,695	156,578	80,000	80,000	115,000	43.8%
170 34585 GRAVE OPENINGS	-	-	-	-	-	0.0%
TOTAL	150,386	247,913	136,400	136,400	189,500	38.9%
OTHER REVENUES						
170 36110 INTEREST	6,576	19,712	13,000	13,000	13,000	0.0%
170 36120 UNREALIZED GAIN/LOSS	(51,830)	13,234	-	-	-	0.0%
170 36990 OTHER REVENUE	-	-	-	-	-	0.0%
170 36992 GAIN ON SALE OF ASSET	-	5,250	-	-	-	0.0%
TOTAL	(45,254)	38,196	13,000	13,000	13,000	0.0%
TRANSFERS IN						
170 38101 FROM GENERAL FUND	96,300	-	-	-	-	0.0%
TOTAL	96,300	-	-	-	-	0.0%
CASH BALANCE FORWARD						
170 38910 CASH BALANCE FORWARD	185,672	167,257	160,219	154,120	253,974	64.8%
170 38913 CASH BAL FOR RESTD CEMET	1,139,592	1,195,406	1,179,842	1,256,436	1,316,246	4.8%
TOTAL REVENUE AND CASH BALANCES	1,526,696	1,648,772	1,489,461	1,559,956	1,772,720	13.6%

170 CEMETERY FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
170 51200 SALARIES	75,186	-	-	-	-	0.0%
170 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
170 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
170 51400 OVERTIME	-	-	-	-	-	0.0%
170 52100 FICA	5,370	-	-	-	-	0.0%
170 52200 RETIREMENT	15,965	-	-	-	-	0.0%
170 52300 HEALTH INSUR	22,149	-	-	-	-	0.0%
170 52301 LIFE INSUR	451	-	-	-	-	0.0%
170 52400 WORKERS' COMP	2,975	-	-	-	-	0.0%
170 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	122,095	-	-	-	-	0.0%
OPERATING EXPENSES						
170 53200 AUDITING	2,457	2,457	2,457	2,463	2,463	0.0%
170 53400 CONTRACTUAL	19,154	125,095	131,530	131,325	139,911	6.5%
170 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
170 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
170 54300 UTILITIES ELECTRIC	1,133	721	3,800	3,800	2,000	-47.4%
170 54310 UTILITIES-WATER & WASTEWATER	154	156	1,000	1,000	1,000	0.0%
170 54500 INSURANCE	1,171	1,546	1,347	-	-	0.0%
170 54610 R/M BLDG & GROUNDS	12,529	3,451	5,000	5,000	7,000	40.0%
170 54611 R/M FACILITIES	512	8	3,500	2,500	2,600	4.0%
170 54620 R/M EQUIPMENT	381	-	3,000	-	-	0.0%
170 54630 R/M VEHICLES-LABOR	1,733	-	2,500	-	-	0.0%
170 54640 R/M VEHICLES-PARTS	1,075	-	2,000	-	-	0.0%
170 55200 OPERATING SUPPLIES	670	-	6,500	-	5,000	0.0%
170 55210 UNIFORMS	1,200	-	1,200	-	-	0.0%
170 55230 GAS/OIL	3,701	-	5,200	-	-	0.0%
170 55240 CHEMICALS	-	-	-	-	-	0.0%
TOTAL	45,871	133,434	169,034	146,088	159,974	9.5%
CAPITAL OUTLAY						
170 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
170 56400 EQUIPMENT	-	-	10,000	-	-	0.0%
170 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	-	10,000	-	-	0.0%
170 59990 RESERVE	163,324	255,092	85,085	111,932	233,500	108.6%
170 59997 RESERVE REST'D FOR CEMETERY	1,195,406	1,260,246	1,225,342	1,301,936	1,379,246	5.9%
TOTAL EXPENDITURES AND RESERVES	1,526,696	1,648,772	1,489,461	1,559,956	1,772,720	13.6%

180 COMMUNITY REDEVELOPMENT AREA FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
180 31110 PROPERTY TAXES	48,761	61,449	61,449	90,880	125,952	38.6%
180 31117 PROPERTY TAXES-COUNTY	66,964	81,857	81,857	133,674	190,451	42.5%
TOTAL	115,725	143,306	143,306	224,554	316,403	40.9%
OTHER REVENUES						
180 36110 INTEREST	7,656	8,895	500	7,500	4,500	-40.0%
180 36991 PARKING REVENUE	1,000	-	-	-	-	0.0%
180 38410 LOAN PROCEEDS	1,150,000	-	-	-	-	0.0%
TOTAL	1,158,656	8,895	500	7,500	4,500	-40.0%
CASH BALANCE FORWARD						
180 38910 CASH BALANCE FORWARD	130,142	1,201,246	1,138,460	999,715	1,070,825	7.1%
TOTAL	130,142	1,201,246	1,138,460	999,715	1,070,825	7.1%
TOTAL REVENUE AND CASH BALANCES	1,404,523	1,353,447	1,282,266	1,231,769	1,391,728	13.0%
OPERATING EXPENSES						
180 53100 PROFESSIONAL SERVICES	11,150	12,900	-	-	-	0.0%
180 53200 AUDITING	-	-	-	5,900	5,900	0.0%
180 53400 CONTRACTUAL	29,578	34,347	-	-	-	0.0%
180 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
180 54700 PRINTING	187	-	-	-	-	0.0%
180 54400 BOOKS/SUBS/DUES	495	870	-	-	-	0.0%
TOTAL	41,410	48,117	-	5,900	5,900	0.0%
CAPITAL OUTLAY						
180 56300 IMPROVEMENTS	92,312	263,058	1,008,910	765,542	709,150	-7.4%
180 56400 EQUIPMENT	-	-	-	-	-	0.0%
180 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	92,312	263,058	1,008,910	765,542	709,150	-7.4%
DEBT SERVICE						
180 57100 PRINCIPAL	37,183	49,344	49,267	50,225	51,264	2.1%
180 57200 INTEREST	14,172	21,068	21,271	20,192	19,185	-5.0%
180 57300 FINANCING COSTS	18,200	-	-	-	-	0.0%
TOTAL	69,555	70,412	70,538	70,417	70,449	0.0%
TRANSFERS OUT						
180 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
180 59990 RESERVE	1,201,246	971,860	202,818	389,910	606,229	55.5%
TOTAL EXPENDITURES AND RESERVES	1,404,523	1,353,447	1,282,266	1,231,769	1,391,728	13.0%

190 LAW ENFORCEMENT RECOVERY FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
190 33125 JUSTICE ASSISTANCE GRANT	-	-	-	-	-	0.0%
190 33400 STATE GRANT	-	-	-	-	-	0.0%
190 34210 FEDERAL LAW ENFORCEMENT SUPP	247,509	227,402	227,402	227,402	337,976	48.6%
190 35910 UNCLAIMED/ABANDONED CASH	-	-	-	-	-	0.0%
TOTAL	247,509	227,402	227,402	227,402	337,976	48.6%
OTHER REVENUES						
190 36110 INTEREST	887	1,877	-	-	-	0.0%
190 36992 GAIN ON SALE OF ASSET	12,177	13,040	-	-	-	0.0%
190 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	0.0%
TOTAL	13,064	14,917	-	-	-	0.0%
TRANSFERS IN						
190 38116 FROM LLEBG	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
190 38910 CASH BALANCE FORWARD	34,095	166,795	151,287	112,797	191,342	69.6%
TOTAL REVENUE AND CASH BALANCES	294,668	409,114	378,689	340,199	529,318	55.6%
OPERATING EXPENSES						
190 53400 CONTRACTUAL	7,048	5,042	3,000	3,000	-	-100.0%
190 54000 TRAINING/TRAVEL	1,667	5,999	6,000	10,500	12,000	14.3%
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	5,238	2,879	16,402	14,000	18,000	28.6%
TOTAL	13,953	13,920	29,402	31,500	34,000	7.9%
CAPITAL OUTLAY						
190 56400 EQUIPMENT	141,837	171,552	234,433	191,000	139,000	-27.2%
190 56401 NON CAP EQUIP	-	1,453	-	-	-	0.0%
TOTAL	141,837	173,005	234,433	191,000	139,000	-27.2%
190 59990 RESERVE	138,878	222,189	114,854	117,699	356,318	202.7%
TOTAL EXPENDITURES AND RESERVES	294,668	409,114	378,689	340,199	529,318	55.6%

Debt Service Funds

220 BOND DEBT SERVICE FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OTHER REVENUES						
220 36110 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
TRANSFERS IN						
220 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
220 38910 CASH BALANCE FORWARD	6,565	6,565	-	-	-	0.0%
TOTAL	6,565	6,565	-	-	-	0.0%
TOTAL REVENUE AND CASH BALANCES	6,565	6,565	-	-	-	0.0%
DEBT SERVICE						
220 57100 PRINCIPAL	-	-	-	-	-	0.0%
220 57200 INTEREST	-	-	-	-	-	0.0%
220 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
TRANSFERS						
440 59100 TRANSFER TO GENERAL FUND	-	6,565	-	-	-	0.0%
TOTAL	-	6,565	-	-	-	0.0%
220 59990 RESERVE	6,565	-	-	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	6,565	6,565	-	-	-	0.0%

230 UTILITY DEBT SERVICE FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OTHER REVENUES						
230 36110 INTEREST	10,550	11,546	5,800	8,000	8,000	0.0%
TOTAL	10,550	11,546	5,800	8,000	8,000	0.0%
TRANSFERS IN						
230 38140 FROM WW IMPACT FEES	500,000	500,000	500,000	312,507	500,000	60.0%
230 38141 FROM WATER IMPACT FEES	340,000	25,000	25,000	25,000	25,000	0.0%
230 38145 FROM WASTEWATER	417,048	236,598	236,598	236,598	428,588	81.1%
230 38146 FROM WATER	1,497,210	1,991,895	1,991,895	1,991,895	1,515,912	-23.9%
TOTAL	2,754,258	2,753,493	2,753,493	2,566,000	2,469,500	-3.8%
CASH BALANCE FORWARD						
230 38910 CASH BALANCE FORWARD	295,065	305,615	300,865	315,115	139,642	-55.7%
TOTAL	295,065	305,615	300,865	315,115	139,642	-55.7%
TOTAL REVENUE AND CASH BALANCES	3,059,873	3,070,654	3,060,158	2,889,115	2,617,142	-9.4%
DEBT SERVICE						
230 55910 PRINCIPAL	-	-	-	-	-	0.0%
230 57100 PRINCIPAL	1,724,000	1,803,000	1,803,000	1,873,000	1,655,000	-11.6%
230 57200 INTEREST	1,023,611	944,662	950,493	880,519	839,500	-4.7%
230 57300 FINANCING COSTS	-	-		-	-	0.0%
TOTAL	2,747,611	2,747,662	2,753,493	2,753,519	2,494,500	-9.4%
230 59990 RESERVE	312,262	322,992	306,665	135,596	122,642	-9.6%
TOTAL EXPENDITURES AND RESERVES	3,059,873	3,070,654	3,060,158	2,889,115	2,617,142	-9.4%

Capital Improvement Funds

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
312 SALES/USE AND FUEL TAXES						
300 31240 LOCAL OPTION GAS TAX	-	-	-	-	-	0.0%
300 31260 SMALL COUNTY SURTAX	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
331/334 STATE AND FEDERAL GRANTS						
300 33210 FEDERAL GRANT	-	39,727				
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	(111,263)	912,800	1,901,800	2,800,600	47.3%
300 33410 FIND	-	-	-	-	-	0.0%
300 33438 FRDAP	-	-	-	-	-	0.0%
300 33710 COUNTY GRANT	21,000	130,778	108,574	74,700	224,700	200.8%
TOTAL	521,000	59,242	1,021,374	1,976,500	3,025,300	53.1%
300 33512 STATE SHARED REVENUE						
300 33544 8TH CENT GAS TAX	100,167	96,682	81,029	79,382	82,199	3.5%
TOTAL	100,167	96,682	81,029	79,382	82,199	3.5%
360's/384 OTHER REVENUE						
300 36110 INTEREST	12,232	19,613	8,000	8,000	8,000	0.0%
300 36600 FOL CONTRIBUTION	-	-	-	-	-	0.0%
300 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
300 36990 OTHER REVENUE	-	-	154,625	-	-	0.0%
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	-	-	-	1,231,855	935,288	-24.1%
TOTAL	512,232	19,613	162,625	1,239,855	943,288	-23.9%
TOTAL REVENUES	1,133,399	175,537	1,265,028	3,295,737	4,050,787	22.9%
381 TRANSFERS IN						
300 38101 FROM GENERAL FUND	2,887,708	3,911,803	4,009,603	3,219,126	1,990,772	-38.2%
300 38131 FROM CAPITAL EXPANSION	-	-	-	-	-	0.0%
300 38152 FROM UB	-	-	-	-	-	0.0%
TOTAL	2,887,708	3,911,803	4,009,603	3,219,126	1,990,772	-38.2%
389 CASH BALANCE FORWARD						
300 38910 CASH BALANCE FORWARD	593,993	1,840,093	1,130,741	2,189,619	2,674,705	22.2%
300 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	0.0%
TOTAL	593,993	1,840,093	1,130,741	2,189,619	2,674,705	22.2%
TOTAL REVENUES AND CASH BALANCES	4,615,100	5,927,433	6,405,372	8,704,482	8,716,264	0.1%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
BUILDING/IMPROVEMENTS						
3001000 56200 BUILDING	91,115	257,651	406,185	125,000	125,000	%
3001000 56300 IMPROVEMENTS	-	91,843	300,000	1,121,993	3,230,543	187.9%
3002100 56300 IMPROVEMENTS	76,988	-	30,000	-	-	0.0%
3002200 56300 IMPROVEMENTS	-	30,200	135,000	50,000	-	-100.0%
TOTAL	168,103	379,694	871,185	1,296,993	3,355,543	158.7%
EQUIPMENT						
3001000 56410 SOFTWARE	199,147	62,551	166,000	40,000	2,500	-93.8%
3001000 56400 EQUIPMENT	-	-	-	-	-	0.0%
3001310 56400 EQUIPMENT	11,804	118,794	125,000	150,000	150,000	0.0%
3002100 56400 EQUIPMENT	-	-	-	-	488,115	0.0%
3002200 56400 EQUIPMENT	-	282,000	282,000	1,231,855	447,173	-63.7%
3004100 56400 EQUIPMENT	149,434	-	-	150,000	535,000	256.7%
TOTAL	360,385	463,345	573,000	1,571,855	1,622,788	3.2%
SIDEWALKS/STREETS/TRAILS						
3004100 56300 IMPROVEMENTS-CAPITALIZED	-	-	-	125,000	119,400	-4.5%
3004100 56310 SIDEWALKS-CAPITALIZED	-	-	-	-	-	0.0%
3004100 56311 SIDEWALKS-GENL/MISC	102,441	126,720	110,000	150,000	150,000	0.0%
3004100 56312 STREET STRIPING	10,334	-	-	-	-	0.0%
3004100 56320 STREET PAVING/RESURFACING	484,977	799,849	875,644	770,000	646,000	-16.1%
3004100 56321 STREET RESURFACING/GENERAL	-	-	-	-	-	0.0%
3004100 56500 STREET INFRASTRUCTURE	13,218	75,594	155,000	20,000		-100.0%
TOTAL	610,970	1,002,163	1,140,644	1,065,000	915,400	-14.0%
BEACH						
3007200 56327 BEACH MONITORING/REPORTING	30,400	16,894	55,000	55,000	55,000	0.0%
3007200 56328 DREDGING-MARINA	-	-	-	-	-	0.0%
3007200 56331 BEACH RENOUR / ENGINEERING	-	35,000	45,000	45,000	45,000	0.0%
3007200 56332 BEACH RENOURISHMENT	20,900	-	-	-	-	0.0%
3007200 56333 HABITAT CONSERVATION PLAN	-	71,222	179,501	-	-	0.0%
TOTAL	51,300	123,116	279,501	100,000	100,000	0.0%
PARKS AND RECREATION						
3007200 56315 DUNE WALKOVERS	-	-	-	-	100,000	0.0%
3007200 56365 DOWNTOWN WATERFRONT PARKS	-	-	-	-	-	0.0%
3007200 56368 MAIN STREET IMPROVEMENTS	-	-	-	-	-	0.0%
3007200 56300 RECREATION IMPROVEMENT	14,610	468,006	925,000	1,772,221	924,981	-47.8%
3007210 56300 PARK IMPROVEMENT	-	339,976	755,000	956,900	888,000	-7.2%
3007210 56400 PARK EQUIPMENT	492,910	-	-	-	-	0.0%
3007220 56300 PECK IMPROVEMENTS	586,682	784,995	1,565,250	1,250,750	30,000	-97.6%
3007225 56300 MLK IMPROVEMENTS	-	-	125,000	85,000	85,000	0.0%
3007240 56300 AQUATIC IMPROVEMENTS	9,996	-	20,000	40,000	-	-100.0%
3007400 56300 IMPROVEMENTS	-	-	-	-	88,000	0.0%
TOTAL	1,104,198	1,592,977	3,390,250	4,104,871	2,115,981	-48.5%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
DEBT SERVICE						
3001000 57100 PRINCIPAL	126,036	132,452	132,452	231,001	404,974	75.3%
3001000 57200 INTEREST	20,372	16,663	16,664	81,583	98,761	21.1%
3001000 57310 BOND EXPENSE	-	-	-	-	-	0.0%
TOTAL	146,408	149,115	149,116	312,584	503,735	61.2%
RESERVES						
3001000 59990 RESERVE	2,173,736	2,217,023	1,676	253,179	102,817	-59.4%
TOTAL RESERVES	2,173,736	2,217,023	1,676	253,179	102,817	-59.4%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	4,615,100	5,927,433	6,405,372	8,704,482	8,716,264	0.1%

310 CAPITAL EXPANSION FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
GRANTS						
310 33323 FDOT GRANT	-	-	-	-	-	0.0%
310 33400 STATE GRANT	49,650	19,879	-	-	-	0.0%
310 33710 COUNTY GRANT	-	-	-	-	1,700,000	0.0%
310 33440 OTHER GRANT	-	-	60,000	960,000		-100.0%
TOTAL	49,650	19,879	60,000	960,000	1,700,000	77.1%
IMPACT FEES						
3101000 32410 IMPACT FEES ADMIN	148,082	143,086	100,000	100,000	100,000	0.0%
3102100 32421 IMPACT FEES POLICE	110,529	115,981	60,000	60,000	60,000	0.0%
3102200 32422 IMPACT FEES FIRE	95,563	85,566	80,000	80,000	80,000	0.0%
3104400 32440 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 32470 IMPACT FEES RECREATION	884,298	667,954	650,000	650,000	650,000	0.0%
TOTAL	1,238,472	1,012,587	890,000	890,000	890,000	0.0%
360's/384 OTHER REVENUE						
310 36110 INTEREST	44,656	76,591	25,000	50,000	50,000	0.0%
310 38101 TRANSFER FROM GENERAL FUND	52,736		-	-	-	0.0%
310 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	97,392	76,591	25,000	50,000	50,000	0.0%
TOTAL REVENUES	1,385,514	1,109,057	975,000	1,900,000	2,640,000	38.9%
389 CASH BALANCE FORWARD						
3101000 38910 IMPACT FEES ADMIN	1,248,512	1,407,583	1,331,510	1,539,290	1,658,029	7.7%
3102100 38910 IMPACT FEES POLICE	429,185	459,282	409,934	558,857	598,343	7.1%
3102200 38910 IMPACT FEES FIRE	694,011	594,526	639,416	306,000	393,217	28.5%
3104400 38910 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 38910 IMPACT FEES RECREATION	2,701,708	3,507,431	3,144,450	4,083,527	4,340,980	6.3%
TOTAL	5,073,416	5,968,822	5,525,310	6,487,674	6,990,569	7.8%
TOTAL REVENUES AND CASH BALANCES	6,458,930	7,077,879	6,500,310	8,387,674	9,630,569	14.8%

310 CAPITAL EXPANSION FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING SUPPLIES						
3102100 55200 OPERATING SUPPLIES	-	-	-	-	-	0.0%
3107200 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
ADMINISTRATIVE						
3101000 54935 OTHER-PR YR PERMIT REFUND	-	-	-	-	-	0.0%
3101000 56200 BUILDING	-	-	-	-	-	0.0%
3101000 56368 MAIN STREET IMPROVEMENTS	-	-	-	-	-	0.0%
3101000 56400 EQUIPMENT	-	-	-	-	-	0.0%
3101000 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
3101000 56500 INFRASTRUCTURE	-	-	-	-	50,000	0.0%
TOTAL	-	-	-	-	50,000	0.0%
POLICE						
3102100 54935 OTHER-PR YR PERMIT REFUND	-	-	-	-	-	0.0%
3102100 56200 BUILDING	-	-	-	-	-	0.0%
3102100 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
3102100 56400 MACHINERY AND EQUIPMENT	84,210	11,946	10,000	10,000	220,000	2100.0%
TOTAL	84,210	11,946	10,000	10,000	220,000	2100.0%
FIRE						
3102200 54935 OTHER-PR YR PERMIT REFUND	-	-	-	-	-	0.0%
3102200 56200 BUILDING	187,118	325,110	375,000	-	-	0.0%
3102200 56400 EQUIPMENT	14,039		-	-	-	0.0%
TOTAL	201,157	325,110	375,000	-	-	0.0%
SANITATION						
						0.0%
TOTAL	-	-	-	-	-	0.0%
PARKS AND RECREATION						
3107200 54935 OTHER-PR YR PERMIT REFUND	-	-	-	-	-	0.0%
3107200 56100 LAND	-	-	-	1,800,000	3,500,000	94.4%
3007200 56200 BUILDING	-	-	-	-	-	0.0%
3107200 56300 IMPROVEMENTS	204,742	51,716	120,000	240,000	2,840,000	1083.3%
3107200 56315 DUNE WALKOVERS	-	-	-	-	-	0.0%
3107200 56365 DOWNTOWN WATERFRONT PARKS	-	-	-	-	-	0.0%
3107200 56400 MACHINERY AND EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	204,742	51,716	120,000	2,040,000	6,340,000	210.8%

310 CAPITAL EXPANSION FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
RESERVES						
3101000 59990 IMPACT FEES ADMIN	1,407,583	1,568,730	1,437,545	1,651,154	1,719,888	4.2%
3102100 59990 IMPACT FEES POLICE	459,282	569,211	461,747	613,164	442,623	-27.8%
3102200 59990 IMPACT FEES FIRE	594,526	362,612	347,314	388,359	476,029	22.6%
3104400 59990 IMPACT FEES SANITATION			-	-	-	0.0%
3107200 59990 IMPACT FEES RECREATION	3,507,430	4,188,554	3,748,704	3,684,997	382,029	-89.6%
TOTAL RESERVES	5,968,821	6,689,107	5,995,310	6,337,674	3,020,569	-52.3%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	6,458,930	7,077,879	6,500,310	8,387,674	9,630,569	14.8%

315 OTHER CAPITAL GRANT FUND (ARPA)

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
331/334 STATE AND FEDERAL GRANTS						
315 33400 STATE GRANT	490,667	-	-	-	-	0.0%
315 33410 FIND	-	-	-	-	-	0.0%
315 33438 FRDAP	-	-	-	-	-	0.0%
315 33440 OTHER GRANT	(167,154)		-	-	-	0.0%
TOTAL	323,513	-	-	-	-	0.0%
360's/384 OTHER REVENUE						
315 36110 INTEREST	19,122	36,989	5,000	15,000	15,000	0.0%
315 36990 OTHER REVENUE	-	-	-	-	-	0.0%
315 38101 TRANSFER FROM GENERAL FUND	6,595,742		-	-	-	0.0%
TOTAL	6,614,864	36,989	5,000	15,000	15,000	0.0%
TOTAL REVENUES	6,938,377	36,989	5,000	15,000	15,000	0.0%
389 CASH BALANCE FORWARD						
315 38910 CASH BALANCE FORWARD	1,016	4,930,806	3,965,299	3,057,679	3,456,903	13.1%
TOTAL	1,016	4,930,806	3,965,299	3,057,679	3,456,903	13.1%
TOTAL REVENUES AND CASH BALANCES	6,939,393	4,967,795	3,970,299	3,072,679	3,471,903	13.0%
315 53400 CONTRACTUAL	19,695	-	-	-	-	0.0%
BUILDING/IMPROVEMENTS	-	-	-	-	-	0.0%
3151000 56300 IMPROVEMENTS	-	1,109,917	3,970,299	2,852,172	3,471,903	21.7%
3154200 56200 BUILDING	-	-	-	-	-	0.0%
3154700 56300 IMPROVEMENTS	811,680		-	-	-	0.0%
3154800 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
3157200 56300 IMPROVEMENTS	1,177,212	-	-	-	-	0.0%
TOTAL	2,008,587	1,109,917	3,970,299	2,852,172	3,471,903	21.7%
RESERVES						
315 59990 RESERVE	4,930,806	3,857,878	-	220,507	-	-100.0%
TOTAL RESERVES	4,930,806	3,857,878	-	220,507	-	-100.0%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	6,939,393	4,967,795	3,970,299	3,072,679	3,471,903	13.0%

330 WASTEWATER IMPROVEMENT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OTHER REVENUES						
330 36110 INTEREST	71,000	123,614	44,200	44,200	175,500	297.1%
330 36120 UNREALIZED GAIN/LOSS	(4,330)	3,985	-	-	-	0.0%
TOTAL	66,670	127,599	44,200	44,200	175,500	297.1%
TRANSFERS IN						
330 38145 FROM WASTEWATER	1,500,000	500,000	500,000	500,000	500,000	0.0%
TOTAL	1,500,000	500,000	500,000	500,000	500,000	0.0%
CASH BALANCE FORWARD						
330 38910 CASH BALANCE FORWARD	8,112,350	9,216,441	9,190,066	9,697,056	10,416,605	7.4%
TOTAL	8,112,350	9,216,441	9,190,066	9,697,056	10,416,605	7.4%
TOTAL REVENUE AND CASH BALANCES	9,679,020	9,844,040	9,734,266	10,241,256	11,092,105	8.3%
CAPITAL OUTLAY						
330 56200 BUILDING	-	-	-	-	-	0.0%
330 56300 IMPROVEMENTS	462,579	105,934	454,950	500,000	2,500,000	400.0%
TOTAL	462,579	105,934	454,950	500,000	2,500,000	400.0%
DEBT SERVICE						
330 57100 PRINCIPAL	-	-	-	-	-	0.0%
330 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
330 59990 RESERVE	9,216,441	9,738,106	9,279,316	9,741,256	8,592,105	-11.8%
TOTAL EXPENDITURES AND RESERVES	9,679,020	9,844,040	9,734,266	10,241,256	11,092,105	8.3%

Enterprise Funds

410 GOLF FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUE						
410 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
410 33420 FEMA STATE	-	-	-	-	-	0.0%
410 34710 GREEN FEES	595,925	633,392	590,000	850,000	710,000	-16.5%
410 34711 SURCHARGE	-	-	-	-	-	0.0%
410 34713 GOLF CARTS	336,481	367,158	370,000	420,000	400,000	-4.8%
410 34714 RANGE FEES	59,223	81,351	72,000	87,000	70,000	-19.5%
410 34715 PRO SHOP SALES	-	425	-	-	-	0.0%
410 34716 FOOD AND BEVERAGE	-	-	-	-	-	0.0%
410 34718 FACILITY RENTAL	33,730	36,544	33,730	40,000	40,000	0.0%
410 34719 SCHOOL OF GOLF	-	-	-	-	-	0.0%
410 34733 MEMBERSHIPS	168,628	186,272	220,000	275,063	275,063	0.0%
TOTAL	1,193,987	1,305,142	1,285,730	1,672,063	1,495,063	-10.6%
OPERATING REVENUE - TOPTRACER						
4107260 34710 GREEN FEES	-	-	-	-	-	0.0%
4107260 34714 RANGE FEES	-	-	-	-	70,000	0.0%
4107260 34716 FOOD AND BEVERAGE	12,285	15,412	20,000	30,000	20,000	-33.3%
4107260 34717 BAY RENTALS	58,628	59,301	100,000	100,000	50,000	-50.0%
4107260 34790 BAY SPONSORSHIPS	11,000	11,000	35,000	40,000	30,000	-25.0%
TOTAL	81,913	85,713	155,000	170,000	170,000	0.0%
OPERATING REVENUE - PROSHOP						
4107261 34715 PRO SHOP SALES	98,770	111,337	100,000	150,000	130,000	-13.3%
4107261 34719 GOLF INSTRUCTION	-	24,663	30,000	35,000	20,000	-42.9%
TOTAL	98,770	136,000	130,000	185,000	150,000	-18.9%
OPERATING REVENUE - FOOD AND BEVERAGE						
4107262 34716 FOOD AND BEVERAGE	303,272	341,628	445,000	525,000	475,000	-9.5%
4107262 34718 FACILITY RENTAL	11,337	8,745	20,000	25,000	20,000	-20.0%
TOTAL	314,609	350,373	465,000	550,000	495,000	-10.0%
OTHER REVENUES						
410 36110 INTEREST	-	789	-	-	-	0.0%
410 36120 UNREALIZED GAIN/LOSS	-	-	-	-	-	0.0%
410 36200 DISCOUNTS	-	-	-	-	-	0.0%
410 36420 INSURANCE PROCEEDS	-	-	-	-	-	0.0%
410 36990 OTHER REVENUE	726	218	-	-		0.0%
410 36992 GAIN ON SALE OF ASSET	(9,866)	11,855	-	192,000	-	-100.0%
410 38410 LOAN PROCEEDS	-	-	-	834,629	-	-100.0%
TOTAL	(9,140)	12,862	-	1,026,629	-	-100.0%

410 GOLF FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
TRANSFERS IN						
410 38101 FROM GENERAL FUND	100,000	135,000	135,000	250,000	890,000	256.0%
410 38145 FROM WASTEWATER	-	1,360,208	1,360,208	-	-	0.0%
TOTAL	100,000	1,495,208	1,495,208	250,000	890,000	256.0%
CASH BALANCE FORWARD						
410 38910 CASH BALANCE FORWARD	(1,358,458)	(1,373,627)	(1,417,385)	2,025	(153,680)	-7689.1%
TOTAL REVENUE AND CASH BALANCES	421,681	2,011,671	2,113,553	3,855,717	3,046,383	-21.0%

410 GOLF FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
410 51200 SALARIES	331,564	374,420	376,129	518,423	446,456	-13.9%
410 51210 WC REIMB	-	-	-	-	-	0.0%
410 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
410 51350 PART TIME SALARIES	206,999	268,087	211,002	342,316	334,411	-2.3%
410 51400 OVERTIME	14,896	18,582	10,000	10,000	13,000	30.0%
410 52100 FICA	41,988	51,596	44,871	65,487	62,235	-5.0%
410 52200 RETIREMENT	68,070	80,837	72,650	101,182	95,104	-6.0%
410 52300 HEALTH INSUR	28,671	33,709	33,717	27,178	63,618	134.1%
410 52301 LIFE INSUR	1,663	1,191	1,698	1,407	1,557	10.7%
410 52350 OPEB COSTS	794	794	794	794	794	0.0%
410 52400 WORKERS' COMP	5,360	4,969	4,969	9,128	9,671	5.9%
410 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	700,004	834,185	755,830	1,075,915	1,026,846	-4.6%
OPERATING EXPENSES						
410 53100 PROFESSIONAL SERVICES	1,761	2,339	2,000	2,000	2,000	0.0%
410 53200 AUDITING	7,371	7,371	7,371	7,389	7,389	0.0%
410 53400 CONTRACTUAL	19,589	13,140	15,530	17,114	23,807	39.1%
410 54000 TRAINING/TRAVEL	604	290	1,160	1,160	1,160	0.0%
410 54100 COMM - PHONE/FAX/ALARM	848	787	2,340	2,808	2,744	-2.3%
410 54101 COMMUNICATIONS-CELLULAR	125	231	600	600	600	0.0%
410 54103 COMMUNICATIONS-INTERNET	4,162	4,150	5,835	6,010	1,840	-69.4%
410 54200 POSTAGE	-	-	100	100	100	0.0%
410 54300 UTILITIES ELECTRIC	58,758	80,390	60,000	72,000	72,000	0.0%
410 54310 UTILITIES-WATER & WASTEWATER	10,622	14,521	10,200	12,000	12,000	0.0%
410 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
410 54500 INSURANCE	25,257	31,251	31,251	33,495	39,991	19.4%
410 54610 R/M BLDG & GROUNDS	18,500	2,094	10,000	10,000	10,000	0.0%
410 54611 R/M FACILITIES	33,886	36,416	15,000	24,500	13,800	-43.7%
410 54620 R/M EQUIPMENT	29,118	21,375	60,000	20,000	18,000	-10.0%
410 54630 R/M VEHICLES-LABOR	-	1,560	500	1,000	1,000	0.0%
410 54640 R/M VEHICLES-PARTS	186	4,434	500	750	750	0.0%
410 54800 PROMOTIONAL	15,037	16,008	13,400	15,400	15,400	0.0%
410 55100 OFFICE SUPPLIES	1,040	1,635	1,000	1,300	1,300	0.0%
410 55200 OPERATING SUPPLIES	182,080	241,082	175,029	210,000	193,065	-8.1%
410 55210 UNIFORMS	2,382	2,750	3,000	4,350	2,000	-54.0%
410 55220 JANITORIAL SUPPLIES	1,097	825	500	1,000	1,000	0.0%
410 55230 GAS/OIL	38,770	33,027	50,000	40,000	20,000	-50.0%
410 55240 CHEMICALS	-	-	-	-	180,000	0.0%
410 55400 BOOKS/SUBS/DUES	1,749	605	10,600	8,000	10,500	31.3%
TOTAL	452,941	516,281	475,916	490,976	630,446	28.4%

410 GOLF FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL - TOPTRACER						
4107260 51200 SALARIES	60	-	-	-	-	0.0%
4107260 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
4107260 51350 PART TIME SALARIES	45,119	54,702	70,980	128,180	54,056	-57.8%
4107260 51400 OVERTIME	1,949	2,506	-	-	3,500	0.0%
4107260 52100 FICA	3,579	4,376	5,430	11,766	4,411	-62.5%
4107260 52200 RETIREMENT	-	-	-	-	-	0.0%
4107260 52300 HEALTH INSUR	-	-	-	-	-	0.0%
4107260 52301 LIFE INSUR	-	-	-	-	-	0.0%
4107260 52400 WORKERS' COMP	1,200	1,967	1,967	686	718	4.7%
TOTAL	51,907	63,551	78,377	140,632	62,685	-55.4%
OPERATING EXPENSES - TOPTRACER						
4107260 54103 COMMUNICATIONS INTERNET	3,656	7,920	3,500	8,300	8,300	0.0%
4107260 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
4107260 54310 UTILITIES-WATER & WASTEWATER	-	-	-	-	-	0.0%
4107260 54400 RENTALS/LEASES	24,000	24,000	30,000	24,000	24,000	0.0%
4107260 54500 INSURANCE	-	-	-	-	-	0.0%
4107260 54610 R/M BLDG & GROUNDS	-	-	-	-	-	0.0%
4107260 54611 R/M FACILITIES	-	3,229	10,000	7,500	5,250	-30.0%
4107260 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
4107260 54800 PROMOTIONAL	6,872	894	2,500	2,500	2,500	0.0%
4107260 55200 OPERATING SUPPLIES	3,801	314	7,500	12,000	12,000	0.0%
4107260 55210 UNIFORMS	-	-	-	-	-	0.0%
4107260 55550 F&B COST OF SALES	3,275	3,842	8,000	6,000	6,000	0.0%
TOTAL	41,604	40,199	61,500	60,300	58,050	-3.7%
PERSONNEL - PRO SHOP						
4107261 51200 SALARIES	36,707	4,571	-	-	-	0.0%
4107260 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
4107261 51350 PART TIME SALARIES	35,549	44,777	49,608	101,036	100,917	-0.1%
4107261 51400 OVERTIME	2,056	3,329	-	-	3,500	0.0%
4107261 52100 FICA	5,734	5,482	3,795	7,730	7,921	2.5%
4107261 52200 RETIREMENT	7,670	5,108	-	-	-	0.0%
4107261 52300 HEALTH INSUR	8,395	2,406	-	-	-	0.0%
4107261 52301 LIFE INSUR	194	71	-	-	-	0.0%
4107261 52400 WORKERS' COMP	-	1,563	1,563	933	976	4.6%
TOTAL	96,304	67,307	54,966	109,699	113,314	3.3%

410 GOLF FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	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	-	19,945	24,000	24,000	16,000	-33.3%
4107261 55200 OPERATING SUPPLIES	-	670	-	-	-	0.0%
4107261 55210 UNIFORMS	600	-	-	-	-	0.0%
4107261 55545 PROSHOP COST OF SALES	65,232	69,351	60,000	90,000	70,000	-22.2%
TOTAL	65,832	89,966	84,000	114,000	86,000	-24.6%
PERSONNEL - FOOD AND BEVERAGE						
4107262 51200 SALARIES	78,904	61,788	61,634	64,716	137,878	113.1%
4107262 51350 PART TIME SALARIES	37,553	73,574	97,588	153,656	88,120	-42.7%
4107262 51400 OVERTIME	3,683	3,232	-	-	7,500	0.0%
4107262 52100 FICA	8,839	10,270	12,180	14,012	17,426	24.4%
4107262 52200 RETIREMENT	17,088	13,346	13,313	13,862	28,426	105.1%
4107262 52300 HEALTH INSUR	20,636	11,815	13,005	14,316	30,510	113.1%
4107262 52301 LIFE INSUR	448	213	508	238	504	111.8%
4107262 52400 WORKERS' COMP	-	2,430	2,430	1,553	1,625	4.6%
TOTAL	167,151	176,668	200,658	262,353	311,989	18.9%
OPERATING EXPENSES - FOOD AND BEVERAGE						
4107262 53200 CONTRACTUAL	4,213	4,358	4,285	4,400	1,450	-67.0%
4107262 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
4107262 54310 UTILITIES-WATER & WASTEWATEF	-	-	-	-	-	0.0%
4107262 54400 RENTALS/LEASES	2,640	2,940	2,640	2,640	2,000	-24.2%
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	-	-100.0%
4107262 54800 PROMOTIONAL	-	-	-	-	-	0.0%
4107262 55200 OPERATING SUPPLIES	15,406	29,839	10,000	22,000	22,000	0.0%
4107262 55210 UNIFORMS	300	-	300	1,500	1,000	-33.3%
4107262 55550 F&B COST OF SALES	117,705	136,116	160,000	189,000	182,000	-3.7%
4107262 55555 F&B PERSONNEL COSTS	-	-	-	-	-	0.0%
TOTAL	140,264	173,253	181,675	223,990	208,450	-6.9%

410 GOLF FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CAPITAL OUTLAY						
410 56200 BUILDING	-	-	-	-	-	0.0%
410 56300 IMPROVEMENTS	8,932	99,454	160,000	250,000	-	-100.0%
4107260 56300 IMPROVEMENTS	10,465	-	-	-	-	0.0%
410 56400 EQUIPMENT	68,762	86,399	60,000	992,629	377,926	-61.9%
410 56401 NON CAP EQUIP	-	3,838	600	-	-	0.0%
4107262 56400 EQUIPMENT	1,045	-	-	-	10,000	0.0%
4107262 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	89,204	189,691	220,600	1,242,629	387,926	-68.8%
DEBT SERVICE						
410 57100 PRINCIPAL	-	-	-	166,920	138,000	-17.3%
410 57200 INTEREST	-	-	-	-	26,206	0.0%
410 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	-	-	-	166,920	164,206	-1.6%
410 59990 RESERVE	(1,383,530)	(139,430)	31	(31,697)	(3,529)	-88.9%
TOTAL EXPENDITURES AND RESERVES	421,681	2,011,671	2,113,553	3,855,717	3,046,383	-21.0%

420 AIRPORT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
FEDERAL GRANTS						
420 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
420 33220 FAA GRANT	163,285	1,194,557	1,590,741	169,200	2,998,234	1672.0%
TOTAL	163,285	1,194,557	1,590,741	169,200	2,998,234	1672.0%
STATE GRANTS						
420 33323 FDOT GRANT	608,639	622,474	729,584	1,640,000	2,968,509	81.0%
420 33420 FEMA STATE	-	-	-	-	-	0.0%
TOTAL	608,639	622,474	729,584	1,640,000	2,968,509	81.0%
OTHER GRANTS						
420 33440 OTHER GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
OPERATING REVENUES						
420 34704 RENTALS NON-TAXABLE	1,191	3,053	-	800	800	0.0%
420 34720 RENTALS	3,625	4,815	-	2,500	2,500	0.0%
420 34970 FUEL SALES	37,785	37,250	28,000	34,000	40,000	17.6%
420 34971 LEASE PAYMENTS-LAND LEASE	54,023	62,898	67,645	86,715	120,810	39.3%
420 34972 BUILDING LEASE	4,994	1,939	-	800	800	0.0%
420 34973 LAND LEASE- AMELIA RIVER	195,528	231,032	212,688	212,697	215,197	1.2%
420 34974 LAND LEASE PAYMENTS-NON TAXABL	69,747	70,477	73,864	73,864	74,959	1.5%
420 34975 RENT/LEASE PAYMENTS	336,082	387,963	379,233	396,933	410,269	3.4%
420 34976 8 FLAGS RENT (TAXABLE)	109,595	107,209	66,233	115,126	131,877	14.6%
420 34978 8 FLAGS RENT NON-TAXABLE	4,893	3,649	58,877	5,000	5,000	0.0%
420 34979 TRANSIENT HANGAR REVENUE	15,538	12,715	-	5,000	10,000	100.0%
TOTAL	833,001	923,000	886,540	933,435	1,012,212	8.4%
OTHER REVENUES						
420 36110 INTEREST	115,893	66,802	-	-	-	0.0%
420 36990 OTHER REVENUE	51,229	72,480	66,000	70,000	38,100	-45.6%
420 36991 AIRCRAFT PARKING REVENUE	6,549	3,883	4,000	4,000	5,000	25.0%
420 36992 GAIN ON SALE OF ASSET	-	-	20,000	20,000	-	-100.0%
420 36995 LATE FEES	3,870	1,745	-	-	-	0.0%
420 38101 FROM GENERAL FUND	275,000	297,420	297,420	296,779	296,475	-0.1%
420 38410 LOAN PROCEEDS	4,850,000	-	-	-	-	0.0%
TOTAL	5,302,541	442,330	387,420	390,779	339,575	-13.1%
CASH BALANCE FORWARD						
420 38910 CASH BALANCE FORWARD	606,361	4,232,554	3,548,569	1,835,533	1,640,695	-10.6%
TOTAL REVENUE AND CASH BALANCES	7,513,827	7,414,915	7,142,854	4,968,947	8,959,225	80.3%

420 AIRPORT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
420 51200 SALARIES	147,882	135,207	155,188	183,400	200,301	9.2%
420 51350 PART TIME SALARIES	15,719	19,725	18,234	28,652	29,667	3.5%
420 51400 OVERTIME	-	-	-	-	-	0.0%
420 52100 FICA	11,725	11,948	13,266	16,513	17,577	6.4%
420 52200 RETIREMENT	29,792	29,772	33,520	37,196	41,339	11.1%
420 52300 HEALTH INSUR	25,855	18,550	29,547	20,298	25,630	26.3%
420 52301 LIFE INSUR	798	500	849	235	732	211.5%
420 52350 OPEB COSTS	1,756	1,756	1,756	1,756	1,756	0.0%
420 52400 WORKERS' COMP	1,521	2,689	2,689	1,815	1,899	4.6%
420 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	235,049	220,147	255,049	289,865	318,901	10.0%
OPERATING EXPENSES						
420 53100 PROFESSIONAL SERVICES	23,609	10,754	25,000	25,000	625,000	2400.0%
420 53200 AUDITING	7,371	7,371	7,371	7,389	7,389	0.0%
420 53400 CONTRACTUAL	28,808	35,805	43,735	48,450	80,721	66.6%
420 53910 HOUSING ALLOWANCE	-	5,000	-	-	-	0.0%
420 54000 TRAINING/TRAVEL	2,512	2,847	3,210	3,000	7,600	153.3%
420 54100 COMM - PHONE/FAX/ALARM	2,544	2,607	2,988	3,096	3,169	2.4%
420 54101 COMMUNICATIONS-CELLULAR	1,223	1,487	2,000	1,260	1,230	-2.4%
420 54103 COMMUNICATIONS-INTERNET	2,226	2,226	5,922	6,100	6,726	10.3%
420 54200 POSTAGE	40	5	100	100	100	0.0%
420 54300 UTILITIES ELECTRIC	18,381	27,499	27,000	28,000	28,000	0.0%
420 54310 UTILITIES-WATER & WASTEWATER	9,068	10,217	12,200	12,200	12,200	0.0%
420 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
420 54500 INSURANCE	66,499	87,791	87,791	29,160	30,339	4.0%
420 54610 R/M BLDG & GROUNDS	76,575	118,706	129,000	95,000	120,000	26.3%
420 54611 R/M FACILITIES	8,380	30,941	40,500	-	19,500	0.0%
420 54620 R/M EQUIPMENT	6,924	4,569	3,000	3,000	3,000	0.0%
420 54630 R/M VEHICLES-LABOR	5,145	2,633	6,000	6,000	5,000	-16.7%
420 54640 R/M VEHICLES-PARTS	8,696	6,753	7,500	8,000	6,000	-25.0%
420 54700 PRINTING	14	441	650	650	650	0.0%
420 54800 PROMOTIONAL	4,821	131	750	750	750	0.0%
420 549100 MISC EXPENSE	-	126,271	-	-	-	0.0%
420 54910 BILLING COSTS	7,300	7,300	7,300	7,300	10,000	37.0%
420 55100 OFFICE SUPPLIES	(86)	52	2,300	2,300	2,300	0.0%
420 55200 OPERATING SUPPLIES	751	1,560	2,180	2,180	265	-87.8%
420 55210 UNIFORMS	124	-	400	500	500	0.0%
420 55230 GAS/OIL	12,651	8,159	15,000	12,000	12,000	0.0%
420 55240 CHEMICALS	-	-	-	-	-	0.0%
420 55300 ROAD MATERIALS	-	-	-	-	-	0.0%
420 55400 BOOKS/SUBS/DUES	605	330	525	575	875	52.2%
TOTAL	294,182	501,455	432,422	302,010	983,314	225.6%

420 AIRPORT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CAPITAL OUTLAY						
420 56200 BUILDING	-	2,702,563	3,262,250	200,000	-	-100.0%
420 56300 IMPROVEMENTS	2,361,272	1,359,490	1,977,490	2,791,506	5,974,598	114.0%
420 56301 NON CAP IMPROVEMENT	-	-	-	-	-	0.0%
420 56400 EQUIPMENT	-	-	150,000	150,000	620,000	313.3%
420 56401 NON CAP EQUIP	3,810	-	1,000	-	-	0.0%
TOTAL	2,365,082	4,062,053	5,390,740	3,141,506	6,594,598	109.9%
DEBT SERVICE						
420 57100 PRINCIPAL	240,817	293,656	293,733	300,775	306,736	2.0%
420 57200 INTEREST	97,848	116,696	118,212	111,011	104,206	-6.1%
420 57300 FINANCING COSTS	18,200	-	-	-	-	0.0%
TOTAL	356,864	410,352	411,945	411,786	410,942	-0.2%
420 59990 RESERVE	4,262,650	2,220,908	652,698	823,780	651,470	-20.9%
TOTAL EXPENDITURES AND RESERVES	7,513,827	7,414,915	7,142,854	4,968,947	8,959,225	80.3%

440 SANITATION FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
GRANTS						
440 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CHARGES FOR SERVICES						
440 34340 GARBAGE FEES	2,893,183	3,060,605	2,835,736	3,402,883	2,208,000	-35.1%
440 34341 GARBAGE FEES COFB	429,142	433,369	400,800	468,000	468,000	0.0%
TOTAL	3,322,325	3,493,974	3,236,536	3,870,883	2,676,000	-30.9%
OTHER REVENUES						
440 36110 INTEREST	1,475	6,379	-	-	-	0.0%
440 36990 OTHER REVENUE	86,571	70,959	104,000	104,000	101,600	-2.3%
440 38101 TRANSFER FROM GENERAL FUND	60,000	40,000	40,000	40,000	-	-100.0%
440 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
TOTAL	148,046	117,338	144,000	144,000	101,600	-29.4%
CASH BALANCE FORWARD						
440 38910 CASH BALANCE FORWARD	15,187	251,236	119,389	218,783	538,828	146.3%
TOTAL REVENUE AND CASH BALANCES	3,485,558	3,862,548	3,499,925	4,233,666	3,316,428	-21.7%

440 SANITATION FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
440 51200 SALARIES	76,649	119,462	116,769	93,600	99,063	5.8%
440 51400 OVERTIME	10,801	16,444	15,000	15,000	18,000	20.0%
440 52100 FICA	6,688	10,431	10,081	8,309	8,711	4.8%
440 52200 RETIREMENT	18,791	29,191	28,462	23,455	26,080	11.2%
440 52300 HEALTH INSUR	16,267	24,292	14,424	20,176	25,826	28.0%
440 52301 LIFE INSUR	422	479	379	342	360	5.3%
440 52350 OPEB COSTS	-	-	-	-	-	0.0%
440 52400 WORKERS' COMP	2,000	3,821	3,821	4,608	4,822	4.6%
440 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	131,618	204,120	188,936	165,490	182,862	10.5%
OPERATING EXPENSES						
440 53200 AUDITING	7,371	7,371	7,371	7,389	7,389	0.0%
440 53400 CONTRACTUAL	282,130	235,245	280,912	255,936	250,691	-2.0%
440 53440 SANITATION SERVICES EXPENSE	2,588,852	2,761,405	2,577,684	3,093,221	2,186,017	-29.3%
440 53444 RECYCLING SERVICES	20,000	-	-	-	-	0.0%
440 54000 TRAINING/TRAVEL	-	-	5,500	1,000	2,800	180.0%
440 54100 COMM - PHONE/FAX/ALARM	-	-	-	-	-	0.0%
440 54103 COMMUNICATIONS-INTERNET	-	-	-	-	-	0.0%
440 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
440 54400 RENTAL/LEASE	13,500	2,843	5,000	5,000	7,500	50.0%
440 54440 LAND RENT	31,500	31,973	35,000	35,000	40,000	14.3%
440 54500 INSURANCE	-	-	-	53,719	43,572	-18.9%
440 54610 R/M BLDG & GROUNDS	3,353	-	5,000	5,000	2,500	-50.0%
440 54611 R/M FACILITIES	-	-	-	-	-	0.0%
440 54620 R/M EQUIPMENT	2,200	317	5,000	5,000	3,000	-40.0%
440 54630 R/M VEHICLES-LABOR	6,323	7,005	10,000	10,000	10,000	0.0%
440 54640 R/M VEHICLES-PARTS	14,820	24,690	15,000	17,000	20,000	17.6%
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	100	-	-100.0%
440 55200 OPERATING SUPPLIES	480	930	2,000	2,000	4,500	125.0%
440 55200 UNIFORMS	1,040	1,500	1,200	1,200	1,100	-8.3%
440 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
440 55230 GAS/OIL	26,377	25,039	30,000	30,000	30,000	0.0%
440 55240 CHEMICALS	-	-	-	-	-	0.0%
440 55300 ROAD MATERIALS	-	-	-	-	-	0.0%
440 55644 NON PROFIT KNB	5,000	5,000	5,000	5,000	5,000	0.0%
TOTAL	3,094,946	3,195,318	3,077,167	3,618,565	2,706,069	-25.2%
CAPITAL OUTLAY						
440 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
440 56400 EQUIPMENT	-	189,999	165,000	-	-	0.0%
440 56401 NON CAP EQUIP	7,757	-	20,000	20,000	20,000	0.0%
TOTAL	7,757	189,999	185,000	20,000	20,000	0.0%
TRANSFERS						
440 59100 TRANSFER TO GENERAL FUND	-	-	-	-	40,000	0.0%
TOTAL	-	-	-	-	40,000	0.0%
440 59990 RESERVE	251,237	273,111	48,822	429,611	367,497	-14.5%
TOTAL EXPENDITURES AND RESERVES	3,485,558	3,862,548	3,499,925	4,233,666	3,316,428	-21.7%

450 WASTEWATER FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	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	5,803,509	5,958,046	5,835,000	6,198,520	6,496,048	4.8%
450 34530 SEPTIC DUMPING	43,716	61,935	50,000	50,000	80,000	60.0%
450 34535 WASTEWATER TAP FEES	58,200	98,225	31,250	45,000	60,000	33.3%
450 34910 WASTEWATER MISCELLANEOUS FEES	65,806	97,599	5,000	5,000	85,000	1600.0%
TOTAL	5,971,231	6,215,805	5,921,250	6,298,520	6,721,048	6.7%
OTHER REVENUES						
450 36110 INTEREST	49,403	70,984	90,000	90,000	70,000	-22.2%
450 36120 UNREALIZED GAIN/LOSS	(4,330)	1,067	-	-	-	0.0%
450 36420 INSURANCE PROCEEDS	-	-	-	-	-	0.0%
450 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
450 36990 OTHER REVENUE	114	(709)	-	-	-	0.0%
450 36992 GAIN ON SALE OF ASSET	80,250	6,827	-	-	-	0.0%
TOTAL	125,437	78,169	90,000	90,000	70,000	-22.2%
CASH BALANCE FORWARD						
450 38910 CASH BALANCE FORWARD	6,919,647	6,391,882	6,157,870	1,408,218	1,136,572	-19.3%
TOTAL REVENUE AND CASH BALANCES	13,016,315	12,685,856	12,169,120	7,796,738	7,927,620	1.7%

450 WASTEWATER FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
450 51200 SALARIES	658,448	798,947	800,012	860,180	1,032,050	20.0%
450 51210 WC REIMB	-	(881)	-	-	-	0.0%
450 51350 PART TIME SALARIES	39,386	42,328	34,318	35,610	37,391	5.0%
450 51400 OVERTIME	115,316	148,978	143,000	157,530	162,256	3.0%
450 52100 FICA	60,232	73,668	70,332	66,013	91,521	38.6%
450 52200 RETIREMENT	158,609	196,840	191,170	185,394	251,147	35.5%
450 52300 HEALTH INSUR	127,495	148,936	115,074	184,979	268,668	45.2%
450 52301 LIFE INSUR	3,480	2,989	2,983	3,344	4,515	35.0%
450 52350 OPEB COSTS	15,361	15,361	15,361	15,361	15,361	0.0%
450 52400 WORKERS' COMP	12,098	12,225	12,225	16,931	19,591	15.7%
450 52500 UNEMPLOYMENT	2,475	-	-	-	-	0.0%
TOTAL	1,192,901	1,439,391	1,384,475	1,525,342	1,882,500	23.4%
OPERATING EXPENSES						
450 53100 PROFESSIONAL SERVICES	4,301	39,791	225,000	225,000	225,000	0.0%
450 53200 AUDITING	15,561	15,561	15,561	15,599	15,599	0.0%
450 53400 CONTRACTUAL	327,231	295,489	184,946	225,648	262,206	16.2%
450 54000 TRAINING/TRAVEL	15,067	18,131	32,575	38,700	34,200	-11.6%
450 54100 COMM - PHONE/FAX/ALARM	1,131	1,159	3,900	4,296	4,115	-4.2%
450 54101 COMMUNICATIONS-CELLULAR	3,252	3,027	5,000	5,025	5,600	11.4%
450 54103 COMMUNICATIONS-INTERNET	3,635	4,348	1,800	1,854	4,235	128.4%
450 54200 POSTAGE	309	348	3,000	3,000	3,000	0.0%
450 54300 UTILITIES ELECTRIC	230,966	315,534	189,000	265,000	265,000	0.0%
450 54310 UTILITIES-WATER & WASTEWATER	39,382	13,000	35,000	55,000	55,000	0.0%
450 54320 UTILITIES-PROPANE/OTHER	689	-	7,800	7,800	7,800	0.0%
450 54400 RENTALS/LEASES	-		-	-	-	0.0%
450 54500 INSURANCE	24,246	32,009	32,009	58,645	67,558	15.2%
450 54610 R/M BLDG & GROUNDS	44,516	34,475	38,700	72,500	85,000	17.2%
450 54611 R/M FACILITIES	23,882	12,506	34,500	23,500	16,000	-31.9%
450 54620 R/M EQUIPMENT	113,158	92,582	211,000	201,000	209,000	4.0%
450 54630 R/M VEHICLES-LABOR	19,898	11,332	20,000	20,000	20,000	0.0%
450 54640 R/M VEHICLES-PARTS	50,200	32,079	35,000	33,000	38,000	15.2%
450 54700 PRINTING	-	-	-	-	-	0.0%
450 54910 BILLING COSTS	200,000	200,000	200,000	200,000	200,000	0.0%
450 54920 UTILITY ADMIN COSTS	225,000	294,330	294,330	330,585	330,585	0.0%
450 55100 OFFICE SUPPLIES	1,025	661	1,100	1,500	1,500	0.0%
450 55200 OPERATING SUPPLIES	166,462	145,307	272,130	271,130	310,065	14.4%
450 55210 UNIFORMS	7,936	7,575	10,525	8,925	10,900	22.1%
450 55220 JANITORIAL SUPPLIES	1,438	1,682	2,500	2,500	2,500	0.0%
450 55230 GAS/OIL	29,258	30,899	32,000	38,000	38,000	0.0%
450 55240 CHEMICALS	77,065	109,052	70,000	128,000	128,000	0.0%
450 55300 ROAD MATERIALS	5,532	7,623	8,000	8,000	12,000	50.0%
450 55400 BOOKS/SUBS/DUES	1,268	1,384	1,900	1,900	1,900	0.0%
TOTAL	1,632,408	1,719,884	1,967,276	2,246,107	2,352,763	4.7%

450 WASTEWATER FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CAPITAL OUTLAY						
450 56200 BUILDING	-	-	-	-	70,000	0.0%
450 56300 IMPROVEMENTS	882,277	925,475	1,150,000	1,053,811	1,147,500	8.9%
450 56400 EQUIPMENT	34,690	599,421	547,103	295,000	607,500	105.9%
450 56401 NON CAP EQUIP	5,110	4,365	23,500	16,500	16,500	0.0%
TOTAL	922,077	1,529,261	1,720,603	1,365,311	1,841,500	34.9%
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	417,048	236,598	236,598	236,598	428,588	81.1%
450 59330 TRANSFER TO WW CAPITAL	1,500,000	500,000	500,000	500,000	500,000	0.0%
450 59410 TRANSFER TO GOLF COURSE	-	1,360,208	1,360,208	-	-	0.0%
450 59460 TRANSFER TO WATER FUND	600,000	600,000	600,000	1,000,000	-	-100.0%
450 59480 TRANSFER TO MARINA FUND	-	3,014,418	3,014,418	-	-	0.0%
TOTAL	2,877,048	6,071,224	6,071,224	2,096,598	1,288,588	-38.5%
450 59990 RESERVE	6,391,882	1,926,096	1,025,542	563,380	562,269	-0.2%
TOTAL EXPENDITURES AND RESERVES	13,016,315	12,685,856	12,169,120	7,796,738	7,927,620	1.7%

460 WATER FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	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	4,549,194	4,696,574	4,555,000	4,841,570	5,073,965	4.8%
460 34610 WATER TAP CHARGES	80,148	108,250	53,560	53,560	53,560	0.0%
460 34620 WATER METER INSTALLATION FEES	17,781	36,737	37,801	37,801	37,801	0.0%
460 34621 WATER NONPAY RECONNECT FEE	55,726	62,176	30,000	30,000	30,000	0.0%
460 34634 WATER OVERPAYMENT	-	-	-	-	-	0.0%
460 34910 WASTEWATER MISCELLANEOUS FEES	12,088	6,530	10,712	10,712	10,000	-6.6%
TOTAL	4,714,938	4,910,267	4,687,073	4,973,643	5,205,326	4.7%
OTHER REVENUES						
460 36110 INTEREST	48,508	70,398	79,745	79,745	79,745	0.0%
460 36120 UNREALIZED GAIN/LOSS	(4,461)	2,430	-	-	-	0.0%
460 36310 IMPACT FEES- INCORPORATED AREA	-	-	-	-	-	0.0%
460 36323 EXTENSION CHARGES	37,977	30,703	24,720	24,720	24,720	0.0%
460 36420 INSURANCE PROCEEDS	-	-	-	-	-	0.0%
460 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
460 36990 OTHER REVENUE	8,366	236	-	-	-	0.0%
460 36992 GAIN ON SALE OF ASSET	-	61,040	-	-	-	0.0%
460 36995 LATE FEES	22,183	20,470	16,322	16,322	20,000	22.5%
TOTAL	112,573	185,277	120,787	120,787	124,465	3.0%
TRANSFERS IN						
460 38145 FROM WASTEWATER	600,000	600,000	600,000	1,000,000	-	-100.0%
TOTAL	600,000	600,000	600,000	1,000,000	-	-100.0%
CASH BALANCE FORWARD						
460 38910 CASH BALANCE FORWARD	6,220,283	6,977,146	5,929,205	5,748,316	5,737,239	-0.2%
460 38912 RESERVE - R & R FUND	200,000	200,000	200,000	200,000	200,000	0.0%
TOTAL REVENUE AND CASH BALANCES	11,847,794	12,872,690	11,537,065	12,042,746	11,267,030	-6.4%

460 WATER FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
460 51200 SALARIES	639,063	770,784	687,299	950,939	959,560	0.9%
460 51210 WC REIMB	-	-	-	-	-	0.0%
460 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
460 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
460 51400 OVERTIME	110,013	148,618	150,000	150,000	154,500	3.0%
460 52100 FICA	55,817	67,793	64,053	69,826	81,018	16.0%
460 52200 RETIREMENT	151,463	184,429	180,857	205,092	235,391	14.8%
460 52300 HEALTH INSUR	119,129	150,175	168,303	211,275	272,281	28.9%
460 52301 LIFE INSUR	3,360	2,852	4,154	3,679	3,899	6.0%
460 52350 OPEB COSTS	14,483	14,483	14,483	14,483	14,483	0.0%
460 52400 WORKERS' COMP	12,740	15,717	15,717	18,382	18,984	3.3%
460 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	1,106,068	1,354,851	1,284,866	1,623,676	1,740,116	7.2%
OPERATING EXPENSES						
460 53100 PROFESSIONAL SERVICES	12,018	19,215	193,000	140,000	140,000	0.0%
460 53200 AUDITING	10,647	10,647	10,647	10,673	10,673	0.0%
460 53400 CONTRACTUAL	84,942	90,628	104,870	147,104	134,230	-8.8%
460 54000 TRAINING/TRAVEL	13,298	16,231	40,558	41,058	39,558	-3.7%
460 54100 COMM - PHONE/FAX/ALARM	1,459	1,493	2,500	2,896	2,646	-8.6%
460 54101 COMMUNICATIONS-CELLULAR	6,282	6,057	10,000	10,000	15,000	50.0%
460 54103 COMMUNICATIONS-INTERNET	4,452	3,969	10,500	10,500	6,144	-41.5%
460 54200 POSTAGE	426	14	1,825	1,825	1,825	0.0%
460 54300 UTILITIES ELECTRIC	191,947	237,444	297,000	220,000	220,000	0.0%
460 54310 UTILITIES-WATER & WASTEWATER	654	791	1,000	1,000	1,000	0.0%
460 54320 UTILITIES-PROPANE/OTHER	831	4,040	6,000	6,000	1,000	-83.3%
460 54440 LAND RENT	18,965	19,250	25,000	25,000	25,000	0.0%
460 54500 INSURANCE	16,036	21,170	21,170	54,717	55,575	1.6%
460 54610 R/M BLDG & GROUNDS	67,559	74,730	98,000	98,000	173,000	76.5%
460 54611 R/M FACILITIES	11,683	20,559	44,500	18,500	31,300	69.2%
460 54620 R/M EQUIPMENT	30,104	63,714	245,000	114,000	114,000	0.0%
460 54630 R/M VEHICLES-LABOR	6,840	7,972	12,000	12,000	12,000	0.0%
460 54640 R/M VEHICLES-PARTS	19,830	27,282	25,000	25,000	23,000	-8.0%
460 54700 PRINTING	-	-	-	-	-	0.0%
460 54800 PROMOTIONAL	500	200	10,000	10,000	5,000	-50.0%
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	294,330	294,330	330,585	330,585	0.0%
460 55100 OFFICE SUPPLIES	2,188	5,774	2,500	2,500	2,500	0.0%
460 55200 OPERATING SUPPLIES	198,397	261,215	264,430	277,430	269,230	-3.0%
460 55210 UNIFORMS	9,026	7,725	11,100	10,875	11,900	9.4%
460 55220 JANITORIAL SUPPLIES	1,692	1,070	3,000	3,000	3,000	0.0%

460 WATER FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
460 55230 GAS/OIL	50,695	43,813	52,000	50,000	52,000	4.0%
460 55240 CHEMICALS	35,343	78,400	36,000	76,000	76,000	0.0%
460 55300 ROAD MATERIALS	5,532	7,623	8,000	8,000	12,000	50.0%
460 55400 BOOKS/SUBS/DUES	1,383	2,221	6,140	6,140	4,040	-34.2%
TOTAL	1,227,731	1,527,577	2,036,070	1,912,803	1,972,206	3.1%
CAPITAL OUTLAY						
460 56200 BUILDING	19,543	-	50,000	-	-	0.0%
460 56300 IMPROVEMENTS	464,938	703,121	1,985,000	1,375,000	1,692,000	23.1%
460 56400 EQUIPMENT	174,370	240,307	265,857	120,000	205,000	70.8%
460 56401 NON CAP EQUIP	787	8,472	34,500	17,500	24,700	41.1%
TOTAL	659,639	951,900	2,335,357	1,512,500	1,921,700	27.1%
TRANSFERS						
460 59100 TRANSFER TO GENERAL FUND	180,000	180,000	180,000	120,000	120,000	0.0%
460 59230 TRANSFER TO UTIL ACQ DS	1,497,210	1,991,895	1,991,895	1,991,895	1,515,912	-23.9%
TOTAL	1,677,210	2,171,895	2,171,895	2,111,895	1,635,912	-22.5%
460 59910 CONTINGENCY R & R	200,000	200,000	200,000	200,000	200,000	0.0%
460 59990 RESERVE	6,977,146	6,666,467	3,508,877	4,681,872	3,797,096	-18.9%
TOTAL EXPENDITURES AND RESERVES	11,847,794	12,872,690	11,537,065	12,042,746	11,267,030	-6.4%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
GRANTS						
470 33120 FEMA FED GRANT	85,755	-	-	-	-	0.0%
470 33400 STATE GRANT	487,700	-	775,625	775,625	775,625	0.0%
470 33420 FEMA STATE	-	-	-	-	-	0.0%
470 33700 SJRWMD GRANT	-	-	-	-	-	0.0%
TOTAL	573,455	-	775,625	775,625	775,625	0.0%
CHARGES FOR SERVICES						
470 34347 WATER DRAINAGE FEES	921,339	931,249	925,000	970,000	1,016,560	4.8%
470 34910 WASTEWATER MISCELLANEOUS FEES	6,033	-	-	-	-	0.0%
TOTAL	927,372	931,249	925,000	970,000	1,016,560	4.8%
OTHER REVENUES						
470 36110 INTEREST	-	-	-	-	-	0.0%
470 36800 CAPITAL CONTRIBUTION	-	-	-	-	-	0.0%
470 36990 OTHER REVENUE	145,046	6,178	-	-	-	0.0%
470 36992 GAIN ON SALE OF ASSET	5,700	(643)	-	-	-	0.0%
470 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	150,746	5,535	-	-	-	0.0%
TRANSFERS IN						
470 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
470 38910 CASH BALANCE FORWARD	(66,052)	205,423	130,438	(180,568)	(462,812)	156.3%
TOTAL REVENUE AND CASH BALANCES	1,585,521	1,142,207	1,831,063	1,565,057	1,329,373	-15.1%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
470 51200 SALARIES	257,314	271,662	276,815	260,456	268,153	3.0%
470 51210 WORKERS COMP REIMB	-	-	-	-	-	0.0%
470 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
470 51400 OVERTIME	18,916	8,702	25,000	25,000	20,000	-20.0%
470 52100 FICA	21,131	21,638	22,624	20,007	21,634	8.1%
470 52200 RETIREMENT	57,428	57,294	65,192	56,144	60,188	7.2%
470 52300 HEALTH INSUR	46,825	42,390	82,624	40,413	43,253	7.0%
470 52301 LIFE INSUR	1,280	925	1,226	831	606	-27.1%
470 52350 OPEB COSTS	2,194	2,194	2,194	2,194	2,194	0.0%
470 52400 WORKERS' COMP	5,757	4,527	4,527	7,612	7,968	4.7%
TOTAL	410,845	409,332	480,202	412,657	423,996	2.7%
OPERATING EXPENSES						
470 53100 PROFESSIONAL SERVICES	83,324	36,961	145,000	95,000	245,000	157.9%
470 53200 AUDITING	6,552	6,552	6,552	6,568	6,568	0.0%
470 53400 CONTRACTUAL	53,850	54,584	54,053	65,234	72,127	10.6%
470 54000 TRAINING/TRAVEL	2,555	5,449	9,858	15,618	6,118	-60.8%
470 54100 COMM - PHONE/FAX/ALARM	-	-	216	264	262	-0.8%
470 54101 COMMUNICATIONS-CELLULAR	2,415	2,904	2,500	2,525	3,100	22.8%
470 54103 COMMUNICATIONS-INTERNET	992	1,161	1,800	1,854	1,854	0.0%
470 54200 POSTAGE	-	-	50	50	50	0.0%
470 54300 UTILITIES ELECTRIC	3,841	4,862	3,600	3,600	5,800	61.1%
470 54310 UTILITIES-WATER & WASTEWATER	731	763	1,000	1,000	1,000	0.0%
470 54400 RENTALS/LEASES	18,245	12,686	15,000	15,000	15,000	0.0%
470 54500 INSURANCE	5,049	6,665	6,665	16,346	20,553	25.7%
470 54610 R/M BLDG & GROUNDS	255	1,388	1,500	51,500	76,500	48.5%
470 54611 R/M FACILITIES	3,755	3,207	8,500	12,500	2,700	-78.4%
470 54620 R/M EQUIPMENT	3,216	1,122	5,000	7,500	10,000	33.3%
470 54630 R/M VEHICLES-LABOR	5,370	4,297	7,500	7,500	7,500	0.0%
470 54640 R/M VEHICLES-PARTS	11,930	9,435	10,000	12,000	12,000	0.0%
470 54700 PRINTING	-	122	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	30,000	220,390	220,390	0.0%
470 55100 OFFICE SUPPLIES	572	894	3,000	1,000	1,000	0.0%
470 55200 OPERATING SUPPLIES	144,343	94,403	144,330	168,380	175,465	4.2%
470 55210 UNIFORMS	4,048	3,350	3,900	3,050	3,500	14.8%
470 55220 JANITORIAL SUPPLIES	-	-	-	1,000	1,000	0.0%
470 55230 GAS/OIL	17,058	10,502	15,000	12,000	14,000	16.7%
470 55300 ROAD MATERIALS	-	-	-	8,000	12,000	50.0%
470 55400 BOOKS/SUBS/DUES	1,114	779	910	1,285	1,285	0.0%
TOTAL	404,215	327,086	512,934	766,164	951,772	24.2%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CAPITAL OUTLAY						
470 56100 LAND	-	-	-	-	-	0.0%
470 56200 BUILDING	-	-	-	-	20,000	0.0%
470 56300 IMPROVEMENTS	416,537	99,815	1,999,020	1,400,486	1,330,486	-5.0%
470 56400 EQUIPMENT	33,491	197,639	184,533	37,000	-	-100.0%
470 56401 NON CAP EQUIP	-	2,141	-	-	5,000	0.0%
470 56500 INFRASTRUCTURE	-	-	-	-	-	0.0%
TOTAL	450,028	299,595	2,183,553	1,437,486	1,355,486	-5.7%
DEBT SERVICE						
470 57100 PRINCIPAL	101,485	104,608	104,607	107,829	103,938	-3.6%
470 57200 INTEREST	13,526	10,354	11,965	8,745	5,422	-38.0%
470 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	115,011	114,962	116,572	116,574	109,360	-6.2%
470 59990 RESERVE	205,423	(8,768)	(1,462,198)	(1,167,824)	(1,511,241)	29.4%
TOTAL EXPENDITURES AND RESERVES	1,585,521	1,142,207	1,831,063	1,565,057	1,329,373	-15.1%

480 MARINA FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
GRANTS						
480 33120 FEMA FED GRANT	4,961,951	226,581	-	-	-	0.0%
480 33210 FEDERAL GRANT	-	-	-	-	-	0.0%
480 33400 STATE GRANT	46,697	-	-	-	93,859	0.0%
480 33410 FL INLAND NAVIGATION(FIND)	397,603	(5,738)	-	326,000	326,000	0.0%
480 33420 FEMA STATE	826,992	37,763	-	-	-	0.0%
TOTAL	6,233,243	258,606	-	326,000	419,859	28.8%
CHARGES FOR SERVICES						
480 34750 SLIP RENTALS - PERMANENT	348,349	414,031	435,000	424,425	430,000	1.3%
480 34755 SLIP RENTALS - TRANSIENT	895,045	1,046,002	1,156,585	1,068,250	1,058,000	-1.0%
480 34757 SLIP RENTALS - NON-TAXABLE	16,552	24,143	5,000	20,000	12,000	-40.0%
480 34759 DOCK STORE RENT	3,460	8,796	-	7,000	6,500	-7.1%
480 34760 BUSINESS RENTALS	23,707	47,149	35,000	28,656	30,625	6.9%
480 34762 MOORINGS-TAXABLE	50,133	57,557	90,750	55,000	50,000	-9.1%
480 34763 MOORINGS-NON-TAXABLE	-	2,237				
480 34765 MERCHANDISE FOR RESALE	-	-	-	-	-	0.0%
480 34766 SERVICES-NON TAXABLE	50	-	-	-	-	0.0%
480 34767 SERVICES-TAXABLE	1,281	967	7,050	6,010	5,400	-10.1%
480 34770 FUEL-DIESEL	1,639,253	933,245	1,837,500	1,500,000	1,347,000	-10.2%
480 34771 FUEL-GAS	536,352	173,717	546,250	426,000	391,348	-8.1%
480 34773 FUEL-DIESEL NON-TAXABLE	-	-	-	-	-	0.0%
480 34775 FUEL-DISCOUNTS DIESEL	(14,346)	(7,703)	-	(13,200)	(20,000)	51.5%
480 34776 FUEL-DISCOUNTS GAS	(4,231)	(1,438)	-	(6,000)	(6,000)	0.0%
480 34777 FUEL-DISCOUNTS DIESEL NON-TAX	-	-	-	-	-	0.0%
480 36210 RENTS	-	(20,397)	-	-	-	0.0%
480 36215 RENTS NON-TAXABLE	11,943	(2,243)	-	5,556	-	-100.0%
TOTAL	3,507,548	2,676,063	4,113,135	3,521,697	3,304,873	-6.2%
OTHER REVENUES						
480 36110 INTEREST	6,000	21,070	-	-	-	0.0%
480 36990 OTHER REVENUE	6,204	5,240	960	672	80,672	11904.8%
480 36992 GAIN ON SALE OF ASSET	-	-	-	-	31,287	0.0%
480 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	12,204	26,310	960	672	111,959	16560.6%
TRANSFERS IN						
480 38101 FROM GENERAL FUND	925,980	726,101	726,101	686,660	770,062	12.1%
480 38145 FROM WASTEWATER	-	3,014,418	3,014,418	-	-	0.0%
TOTAL	925,980	3,740,519	3,740,519	686,660	770,062	12.1%
CASH BALANCE FORWARD						
480 38910 CASH BALANCE FORWARD	(1,321,640)	(2,327,590)	(2,963,644)	786,066	1,055,087	34.2%
TOTAL REVENUE AND CASH BALANCES	9,357,335	4,373,908	4,890,970	5,321,095	5,661,840	6.4%

480 MARINA FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
480 51200 SALARIES	-	-	-	-	-	0.0%
480 51210 WC REIMB	-	-	-	-	-	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	-	36,639	27,600	37,600	29,500	-21.5%
480 53200 AUDITING	7,371	7,371	7,371	7,371	7,371	0.0%
480 53400 CONTRACTUAL	513,025	542,592	544,532	577,667	641,176	11.0%
480 54000 TRAINING/TRAVEL	964	1,212	1,900	1,960	3,160	61.2%
480 54100 COMM - PHONE/FAX/ALARM	5,576	4,972	4,260	4,296	3,217	-25.1%
480 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
480 54103 COMMUNICATIONS-INTERNET	4,819	4,672	13,800	13,980	6,180	-55.8%
480 54200 POSTAGE	78	162	-	120	120	0.0%
480 54300 UTILITIES ELECTRIC	9,984	8,965	13,200	10,000	7,400	-26.0%
480 54310 UTILITIES-WATER & WASTEWATER	14,354	16,645	16,800	17,640	17,640	0.0%
480 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
480 54500 INSURANCE	438,727	579,042	552,604	596,112	591,234	-0.8%
480 54610 R/M BLDG & GROUNDS	31,286	109,009	7,200	27,000	44,500	64.8%
480 54611 R/M FACILITIES	6,864	9,269	13,500	15,000	57,800	285.3%
480 54620 R/M EQUIPMENT	28,682	52,570	9,000	19,300	52,300	171.0%
480 54630 R/M VEHICLES-LABOR	75	960	1,000	500	500	0.0%
480 54640 R/M VEHICLES-PARTS	24	536	1,000	1,000	1,000	0.0%
480 54675 R/M MOORING FIELD	-	-	-	12,000	24,000	100.0%
480 54700 PRINTING	-	-	-	-	-	0.0%
480 54800 PROMOTIONAL	64,160	42,038	62,100	62,100	49,734	-19.9%
480 54900 MISC EXPENSE	-	18,877	-	-	-	0.0%
480 55100 OFFICE SUPPLIES	4,597	4,559	3,750	3,750	3,250	-13.3%
480 55200 OPERATING SUPPLIES	136,055	140,841	212,686	218,750	199,876	-8.6%
480 55210 UNIFORMS	2,380	4,046	4,000	4,200	4,410	5.0%
480 55220 JANITORIAL SUPPLIES	2,405	246	4,800	4,800	2,200	-54.2%
480 55230 GAS/OIL	-	-	-	-	-	0.0%
480 55400 BOOKS/SUBS/DUES	155	310	-	-	3,115	0.0%
480 55500 MERCHANDISE FOR RESALE	-	-	-	-	-	0.0%
480 55510 FUEL FOR RESALE	1,569,356	714,017	1,715,955	1,361,000	1,236,500	-9.1%
TOTAL	2,840,939	2,299,550	3,217,058	2,996,146	2,986,183	-0.3%

480 MARINA FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
CAPITAL OUTLAY						
480 56100 LAND	-	-	-	-	-	0.0%
480 56200 BUILDING	27,011	-	30,000	6,000	-	-100.0%
480 56300 IMPROVEMENTS	416,537	-	-	150,000	577,245	284.8%
480 56328 DREDGING-MARINA	649,500	-	-	500,000	700,000	40.0%
480 56400 EQUIPMENT	-	-	20,000	50,000	220,708	341.4%
480 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	1,093,048	-	50,000	706,000	1,497,953	112.2%
DEBT SERVICE						
480 57100 PRINCIPAL	7,486,208	673,840	590,677	603,685	704,722	16.7%
480 57200 INTEREST	264,730	96,248	135,424	82,975	65,340	-21.3%
480 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	7,750,938	770,088	726,101	686,660	770,062	12.1%
480 59990 RESERVE	(2,327,590)	1,304,270	897,811	932,289	407,642	-56.3%
TOTAL EXPENDITURES AND RESERVES	9,357,335	4,373,908	4,890,970	5,321,095	5,661,840	6.4%

Internal Service Funds

510 FLEET FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
510 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
510 33420 FEMA STATE	-	-	-	-	-	0.0%
510 36110 INTEREST	1,582	1,098	-	-	-	0.0%
510 36990 OTHER REVENUE	4,295	4,210	3,000	4,500	4,500	0.0%
510 36992 GAIN ON SALE OF ASSET	109,340	52,920	75,000	75,000	65,000	-13.3%
510 36994 LOANER VEHICLE REVENUE	169	-	-	-	-	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	-	-	-	-	0.0%
TOTAL	135,386	58,228	78,000	79,500	69,500	-12.6%
INTERFUND REIMBURSEMENTS						
510 38040 PARTS	314,052	390,728	347,000	357,100	364,350	2.0%
510 38045 LABOR	227,524	246,425	269,750	266,350	267,350	0.4%
510 38053 GAS/OIL	498,187	457,680	546,700	532,100	523,700	-1.6%
TOTAL	1,039,763	1,094,833	1,163,450	1,155,550	1,155,400	0.0%
TRANSFERS IN						
510 38101 FROM GENERAL FUND	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CASH BALANCE FORWARD						
510 38910 CASH BALANCE FORWARD	75,158	187,550	133,172	62,128	11,646	-81.3%
TOTAL REVENUE AND CASH BALANCES	1,250,307	1,340,611	1,374,622	1,297,178	1,236,546	-4.7%

510 FLEET FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
510 51200 SALARIES	174,639	215,502	205,986	218,900	241,830	10.5%
510 51210 WC REIMB	-	-	-	-	-	0.0%
510 51350 PART TIME SALARIES	4,007	-	-	-	-	0.0%
510 51400 OVERTIME	14,483	11,863	10,000	12,000	15,000	25.0%
510 52100 FICA	14,511	17,313	16,523	16,704	19,613	17.4%
510 52200 RETIREMENT	39,245	46,855	44,493	47,083	53,464	13.6%
510 52300 HEALTH INSUR	26,097	31,215	49,676	35,308	45,395	28.6%
510 52301 LIFE INSUR	916	776	1,095	799	888	11.1%
510 52400 WORKERS' COMP	3,705	4,562	4,562	3,003	3,143	4.7%
510 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	277,603	328,086	332,335	333,797	379,333	13.6%
OPERATING EXPENSES						
510 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
510 53200 AUDITING	2,457	2,457	2,457	2,463	2,463	0.0%
510 53400 CONTRACTUAL	20,058	22,281	21,273	25,534	29,229	14.5%
510 54000 TRAINING/TRAVEL	3,279	4,899	9,000	3,250	5,100	56.9%
510 54100 COMM - PHONE/FAX/ALARM	-	-	288	264	523	98.1%
510 54101 COMMUNICATIONS-CELLULAR	300	300	650	650	300	-53.8%
510 54103 COMMUNICATIONS-INTERNET	1,345	1,345	1,800	1,854	1,854	0.0%
510 54200 POSTAGE	-	-	-	-	-	0.0%
510 54300 UTILITIES ELECTRIC	3,895	5,624	3,500	3,900	5,500	41.0%
510 54310 UTILITIES-WATER & WASTEWATER	2,085	2,061	2,400	2,400	2,400	0.0%
510 54500 INSURANCE	-	17,361	17,361	26,275	25,721	-2.1%
510 54610 R/M BLDG & GROUNDS	13,150	474	500	500	-	-100.0%
510 54611 R/M FACILITIES	-	10,230	14,000	14,736	23,000	56.1%
510 54620 R/M EQUIPMENT	7,165	9,105	9,000	10,500	11,000	4.8%
510 54630 R/M VEHICLES-LABOR	3,692	1,327	2,000	2,000	2,000	0.0%
510 54640 R/M VEHICLES-PARTS	1,238	4,520	3,000	4,000	4,500	12.5%
510 54700 PRINTING	1,891	-	-	-	-	0.0%
510 55100 OFFICE SUPPLIES	150	10	200	250	200	-20.0%
510 55200 OPERATING SUPPLIES	6,847	8,134	10,630	11,630	11,465	-1.4%
510 55210 UNIFORMS	900	900	1,275	2,175	900	-58.6%
510 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
510 55230 GAS/OIL	4,824	5,300	5,500	6,500	6,500	0.0%
510 55240 CHEMICALS	-	11	500	500	500	0.0%
510 55400 BOOKS/SUBS/DUES	70	70	200	-	250	0.0%
TOTAL	73,344	96,409	105,534	119,381	133,405	11.7%
CAPITAL OUTLAY						
510 56200 BUILDING	-	-	-	-	-	0.0%
510 56300 IMPROVEMENTS	-	107,798	110,689	10,000	-	-100.0%
510 56400 EQUIPMENT	-	20,488	20,000	55,000	65,500	19.1%
510 56401 NON CAP EQUIP	-	-	-	4,000	3,500	-12.5%
TOTAL	-	128,286	130,689	69,000	69,000	0.0%

510 FLEET FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	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	422,342	358,047	495,000	455,000	445,000	-2.2%
510 58700 VEHICLE PARTS/SRVS COSTS	289,468	375,591	305,000	320,000	330,000	3.1%
TOTAL	711,810	733,638	800,000	775,000	775,000	0.0%
510 59100 TRANSFER TO GENERAL FUND	-	-	-	-	-	
510 59990 RESERVE	187,550	54,192	6,064	-	(120,192)	0.0%
TOTAL EXPENDITURES AND RESERVES	1,250,307	1,340,611	1,374,622	1,297,178	1,236,546	-4.7%

520 UTILITY BILLING FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
520 34300 UB ADMIN FEES	25,346	22,268	32,000	32,000	32,000	0.0%
520 36110 INTEREST	2,496	2,666	-	-	-	0.0%
520 36990 OTHER REVENUE	27		-	-	-	0.0%
520 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
520 38040 PARTS	-	1,756				
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	562,169	560,990	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	254,439	308,946	302,715	257,623	181,116	-29.7%
TOTAL REVENUE AND CASH BALANCES	816,608	869,936	869,015	823,923	747,416	-9.3%

520 UTILITY BILLING FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
PERSONNEL						
520 51200 SALARIES	270,833	312,792	309,427	322,458	337,356	4.6%
520 51210 WC REIMB	-	-	-	-	-	0.0%
520 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
520 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
520 51400 OVERTIME	2,673	1,836	2,000	2,000	-	-100.0%
520 52100 FICA	20,511	23,671	23,825	24,207	25,246	4.3%
520 52200 RETIREMENT	57,665	66,846	66,836	69,156	70,654	2.2%
520 52300 HEALTH INSUR	49,046	59,984	52,583	65,239	83,058	27.3%
520 52301 LIFE INSUR	1,461	1,130	1,637	1,139	1,199	5.3%
520 52400 WORKERS' COMP	396	345	345	338	353	4.4%
TOTAL	402,586	466,604	456,653	484,537	517,866	6.9%
OPERATING EXPENSES						
520 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
520 53200 AUDITING	-	-	-	-	-	0.0%
520 53400 CONTRACTUAL	28,091	32,687	32,244	58,892	67,104	13.9%
520 54000 TRAINING/TRAVEL	1,189	1,397	3,575	3,575	3,575	0.0%
520 54100 COMM - PHONE/FAX/ALARM	565	579	1,032	1,392	1,502	7.9%
520 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
520 54103 COMMUNICATIONS-INTERNET	1,345	1,344	1,800	1,854	1,854	0.0%
520 54200 POSTAGE	45,000	58,778	47,500	54,000	54,000	0.0%
520 54300 UTILITIES ELECTRIC	2,999	3,408	3,675	3,675	3,675	0.0%
520 54310 UTILITIES-WATER & WASTEWATER	578	737	1,100	1,100	1,100	0.0%
520 54500 INSURANCE	-	-	-	9,439	9,948	5.4%
520 54610 R/M BLDG & GROUNDS	802	-	750	750	750	0.0%
520 54611 R/M FACILITIES	3,800	183	2,500	7,500	6,750	-10.0%
520 54620 R/M EQUIPMENT	-	118	700	700	700	0.0%
520 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
520 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
520 54700 PRINTING	6,806	9,088	8,100	8,490	800	-90.6%
520 54902 BAD DEBT EXPENSE	2,020	2,935	2,000	2,000	2,000	0.0%
520 55100 OFFICE SUPPLIES	2,924	1,451	3,994	4,115	1,600	-61.1%
520 55200 OPERATING SUPPLIES	8,653	8,000	6,330	7,230	6,295	-12.9%
520 55210 UNIFORMS	700	800	700	1,200	1,400	16.7%
520 55220 JANITORIAL SUPPLIES	367	364	685	685	685	0.0%
520 55230 GAS/OIL	-	-	-	-	-	0.0%
520 55240 CHEMICALS	-	-	-	-	-	0.0%
520 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	105,838	121,869	116,685	166,597	163,738	-1.7%
CAPITAL OUTLAY						
520 56200 BUILDING	-	-	-	-	-	0.0%
520 56300 IMPROVEMENTS	-	19,827	20,000	-	-	0.0%
520 56400 EQUIPMENT	-	-	25,000	-	-	0.0%
520 56401 NON CAP EQUIP	-	-	-	-	2,000	0.0%
TOTAL	-	19,827	45,000	-	2,000	0.0%

520 UTILITY BILLING FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
DEBT SERVICE						
520 57100 PRINCIPAL	-	-	-	-	-	0.0%
520 57200 INTEREST	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
520 59300 TRANSFER TO CAP IMP	-	-	-	-	-	0.0%
520 59990 RESERVE	308,184	261,636	250,677	172,789	63,812	-63.1%
TOTAL EXPENDITURES AND RESERVES	816,608	869,936	869,015	823,923	747,416	-9.3%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
530 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
530 36110 INTEREST	947	422	1,000	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	618,660	618,660	881,560	881,560	0.0%
TOTAL	450,947	619,082	619,660	882,560	882,560	0.0%
CASH BALANCE FORWARD						
530 38910 CASH BALANCE FORWARD	164,029	33,826	26,503	43,083	175,564	307.5%
TOTAL REVENUE AND CASH BALANCES	614,976	652,908	646,163	925,643	1,058,124	14.3%
PERSONNEL						
530 51200 SALARIES	375,247	374,105	363,995	511,507	554,517	8.4%
530 51210 WC REIMB	-	4,548	-	-	-	0.0%
530 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
530 51400 OVERTIME	2,155	-	2,500	3,000	6,000	100.0%
530 52100 FICA	26,611	26,917	27,850	36,934	40,461	9.5%
530 52200 RETIREMENT	77,427	79,446	78,623	109,759	116,653	6.3%
530 52300 HEALTH INSUR	64,379	68,061	76,243	117,869	133,900	13.6%
530 52301 LIFE INSUR	2,039	1,377	2,296	2,079	2,646	27.3%
530 52400 WORKERS' COMP	3,861	4,847	4,847	6,439	6,607	2.6%
530 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	551,718	559,301	556,354	787,587	860,784	9.3%
OPERATING EXPENSES						
530 53100 PROFESSIONAL SERVICES	785	-	-	-	-	0.0%
530 53200 AUDITING	-	-	-	-	-	0.0%
530 53400 CONTRACTUAL	8,673	10,088	30,981	34,844	33,721	-3.2%
530 54000 TRAINING/TRAVEL	3,528	4,809	4,110	14,000	20,000	42.9%
530 54100 COMM - PHONE/FAX/ALARM	283	290	864	960	1,208	25.8%
530 54101 COMMUNICATIONS-CELLULAR	745	856	3,000	3,000	3,000	0.0%
530 54103 COMMUNICATIONS-INTERNET	1,372	1,370	1,800	1,854	1,854	0.0%
530 54200 POSTAGE	-	-	1,500	1,500	1,500	0.0%
530 54300 UTILITIES ELECTRIC	3,041	3,828	3,000	3,000	3,000	0.0%
530 54310 UTILITIES-WATER & WASTEWATER	578	737	800	800	800	0.0%
530 54500 INSURANCE	-	-	-	10,283	14,223	38.3%
530 54610 R/M BLDG & GROUNDS	802	-	500	500	500	0.0%
530 54611 R/M FACILITIES	17,915	216	2,500	7,500	8,250	10.0%
530 54620 R/M EQUIPMENT	-	-	-	-	-	0.0%
530 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
530 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
530 54700 PRINTING	-	-	-	-	-	0.0%
530 55100 OFFICE SUPPLIES	3,804	1,041	4,000	4,000	4,000	0.0%
530 55200 OPERATING SUPPLIES	800	1,459	7,030	4,030	4,165	3.3%
530 55210 UNIFORMS	1,200	1,200	1,800	2,700	3,100	14.8%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
530 55220 JANITORIAL SUPPLIES	570	364	4,000	2,000	2,000	0.0%
530 55230 GAS/OIL	-	-	-	-	-	0.0%
530 55240 CHEMICALS	-	-	-	-	-	0.0%
530 55400 BOOKS/SUBS/DUES	699	622	2,100	3,000	3,000	0.0%
TOTAL	44,795	26,880	67,985	93,971	104,321	11.0%
CAPITAL OUTLAY						
530 56200 BUILDING	-	-	-	-	-	0.0%
530 56300 IMPROVEMENTS	-	19,826	20,000	-	-	0.0%
530 56400 EQUIPMENT	-	-	-	-	5,500	0.0%
530 56401 NON CAP EQUIP	360	1,730	-	-	2,750	0.0%
TOTAL	360	21,556	20,000	-	8,250	0.0%
530 59990 RESERVE	18,102	45,171	1,824	44,085	84,769	92.3%
TOTAL EXPENDITURES AND RESERVES	614,976	652,908	646,163	925,643	1,058,124	14.3%

Trust Funds

610 GENERAL EMPLOYEES PENSION TRUST FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OTHER REVENUES						
610 36110 INTEREST	452,466	520,739	375,000	375,000	375,000	0.0%
610 36120 UNREALIZED GAIN/LOSS	584,287	(480,220)	55,000	55,000	55,000	0.0%
610 36130 REALIZED GAIN/LOSS	83,878	76,170	60,000	60,000	60,000	0.0%
610 36700 FID TRUST-INCOME&REALIZED G/L	(4,955,325)	2,684,595	500,000	500,000	500,000	0.0%
610 36990 OTHER REVENUE	4,081	13,785	-	-	-	0.0%
TOTAL	(3,830,613)	2,815,069	990,000	990,000	990,000	0.0%
CITY / EMPLOYEE CONTRIBUTIONS						
610 36840 CONTRIBUTIONS FROM CITY	1,616,523	2,401,650	1,976,402	2,116,754	2,116,754	0.0%
610 36850 CONTRIBUTIONS FROM EMPLOYEES	573,118	581,709	594,751	642,339	642,339	0.0%
TOTAL	2,189,641	2,983,359	2,571,153	2,759,093	2,759,093	0.0%
CASH BALANCE FORWARD						
610 38910 CASH BALANCE FORWARD	28,391,638	24,513,764	28,983,321	25,274,554	29,814,985	18.0%
TOTAL REVENUE AND CASH BALANCES	26,750,666	30,312,192	32,544,474	29,023,647	33,564,078	15.6%
OPERATING COSTS						
610 53400 CONTRACTUAL	92,471	126,648	117,435	117,435	180,500	53.7%
610 53401 CONTRACTUAL AMERICAN CORE REA	33,891	32,135	26,400	26,400	26,400	0.0%
610 53404 INVESTMENT EXPENSE	35,216	49,771	35,765	35,765	35,765	0.0%
610 53600 RETIREE BENEFITS	2,071,338	1,634,316	2,137,280	1,921,652	1,942,880	1.1%
610 53610 REFUND OG CONTRIBUTIONS	-	91,259	-	-	-	0.0%
TOTAL	2,232,916	1,934,129	2,316,880	2,101,252	2,185,545	4.0%
610 59990 RESERVE	24,517,750	28,378,063	30,227,594	26,922,395	31,378,533	16.6%
TOTAL EXPENDITURES AND RESERVES	26,750,666	30,312,192	32,544,474	29,023,647	33,564,078	15.6%

620 POLICE AND FIRE PENSION TRUST FUND

	ACTUAL 2022	ACTUAL 2023	BUDGET 2023	BUDGET 2024	BUDGET 2025	INCREASE / DECREASE
OPERATING REVENUES						
620 31251 STATE/FIRE INSURANCE TAX	134,489	268,352	115,000	115,000	115,000	0.0%
620 31252 STATE/POLICE INSURANCE TAX	149,974	173,604	110,000	110,000	110,000	0.0%
TOTAL	284,463	441,956	225,000	225,000	225,000	0.0%
OTHER REVENUES						
620 36110 INTEREST	454,161	518,386	450,000	450,000	450,000	0.0%
620 36120 UNREALIZED GAIN/LOSS	669,113	(549,938)	55,000	55,000	55,000	0.0%
620 36130 REALIZED GAIN/LOSS	96,055	87,228	70,000	70,000	70,000	0.0%
620 36700 FID TRUST-INCOME&REALIZED G/L	(6,944,640)	3,579,295	500,000	500,000	500,000	0.0%
620 36990 OTHER REVENUE	(9,681)	(5,787)	-	-	-	0.0%
TOTAL	(5,734,992)	3,629,184	1,075,000	1,075,000	1,075,000	0.0%
CITY / EMPLOYEE CONTRIBUTIONS						
6202100 36840 CONTRIBUTIONS FROM CITY	1,240,190	1,787,382	1,563,196	1,794,259	1,866,029	4.0%
620 36850 CONTRIBUTIONS FROM EMPLOYEES	445,511	395,083	358,529	420,435	439,663	4.6%
TOTAL	1,685,701	2,182,465	1,921,725	2,214,694	2,305,692	4.1%
CASH BALANCE FORWARD						
620 38910 CASH BALANCE FORWARD	33,766,043	28,007,639	34,931,466	28,784,379	32,856,317	14.1%
TOTAL REVENUE AND CASH BALANCES	30,001,215	34,261,244	38,153,191	32,299,073	36,462,009	12.9%
OPERATING COSTS						
620 53400 CONTRACTUAL	94,957	125,224	120,700	120,700	120,700	0.0%
620 53401 CONTRACTUAL AMERICAN CORE REA	38,811	36,801	21,630	40,000	40,000	0.0%
620 53404 INVESTMENT EXPENSE	57,341	60,325	53,000	65,000	65,000	0.0%
620 53600 RETIREE BENEFITS	1,800,245	1,586,420	1,980,000	1,980,000	1,980,000	0.0%
620 53610 CONTRIBUTION REFUNDS	-	498,519	-	-	-	0.0%
TOTAL	1,991,354	2,307,289	2,175,330	2,205,700	2,205,700	0.0%
620 59990 RESERVE	28,009,861	31,953,955	35,977,861	30,093,373	34,256,309	13.8%
TOTAL EXPENDITURES AND RESERVES	30,001,215	34,261,244	38,153,191	32,299,073	36,462,009	12.9%

City of Fernandina Beach
Five Year Capital Plan
Summary by Fund

	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost
Revenue Summary by Fund							
General Fund 001	728,406	1,360,388	831,000	805,000	726,000	3,460,000	7,910,794
Federal Forfeiture Fund 110	-	-	-	-	-	-	-
Tree Trust Fund 125	-	-	-	-	-	-	-
Building Fees Fund 140	299,500	-	40,000	40,000	40,000	-	419,500
Community Redevelopment Area Fund 180	709,150	300,000	350,000	400,000	-	-	1,759,150
Law Enforcement Recovery Fund 190	139,000	27,000	5,000	5,000	5,000	-	181,000
Capital Improvements Fund 300	8,184,712	12,780,000	9,975,000	2,845,000	2,495,000	32,575,000	68,854,712
Capital Expansion Fund 310	6,610,000	735,000	735,000	950,000	50,000	-	9,080,000
Other Capital Improvements (ARPA) Fund 315	3,471,903	-	-	-	-	-	3,471,903
Wastewater Improvement Fund 330	2,500,000	100,000	2,100,000	100,000	5,100,000	500,000	10,400,000
Golf Course Fund 410	387,926	618,000	359,000	176,000	205,000	750,000	2,495,926
Airport Fund 420	6,594,598	4,775,000	2,220,000	2,450,000	800,000	2,675,000	19,514,598
Sanitation Fund 440	-	250,000	-	-	-	300,000	550,000
Wastewater Fund 450	1,825,000	715,000	1,217,500	820,000	100,000	3,500,000	8,177,500
Water Fund 460	1,897,000	300,000	530,000	420,000	2,150,000	1,000,000	6,297,000
Stormwater Fund 470	1,350,486	1,255,486	995,200	315,000	215,000	2,250,000	6,381,172
Marina Fund 480	1,497,953	2,113,767	865,000	3,600,000	700,000	-	8,776,720
Fleet Fund 510	65,500	170,000	95,000	100,000	100,000	200,000	730,500
Total Revenues	**$36,261,134**	**$25,499,641**	**$20,317,700**	**$13,026,000**	**$12,686,000**	**$47,210,000**	**$155,000,475**
Appropriations Summary by Fund							
General Fund 001	728,406	1,360,388	831,000	805,000	726,000	3,460,000	7,910,794
Federal Forfeiture Fund 110	-	-	-	-	-	-	-
Tree Trust Fund 125	-	-	-	-	-	-	-
Building Fees Fund 140	299,500	0	40,000	40,000	40,000	-	419,500
Community Redevelopment Area Fund 180	709,150	300,000	350,000	400,000	-	-	1,759,150
Law Enforcement Recovery Fund 190	139,000	27,000	5,000	5,000	5,000	-	181,000
Capital Improvements Fund 300	8,184,712	12,780,000	9,975,000	2,845,000	2,495,000	32,575,000	68,854,712
Capital Expansion Fund 310	6,610,000	735,000	735,000	950,000	50,000	-	9,080,000
Other Capital Improvements (ARPA) Fund 315	3,471,903	-	-	-	-	-	3,471,903
Wastewater Improvement Fund 330	2,500,000	100,000	2,100,000	100,000	5,100,000	500,000	10,400,000
Golf Course Fund 410	387,926	618,000	359,000	176,000	205,000	750,000	2,495,926
Airport Fund 420	6,594,598	4,775,000	2,220,000	2,450,000	800,000	2,675,000	19,514,598
Sanitation Fund 440	-	250,000	-	-	-	300,000	550,000
Wastewater Fund 450	1,825,000	715,000	1,217,500	820,000	100,000	3,500,000	8,177,500
Water Fund 460	1,897,000	300,000	530,000	420,000	2,150,000	1,000,000	6,297,000
Stormwater Fund 470	1,350,486	1,255,486	995,200	315,000	215,000	2,250,000	6,381,172
Marina Fund 480	1,497,953	2,113,767	865,000	3,600,000	700,000	-	8,776,720
Fleet Fund 510	65,500	170,000	95,000	100,000	100,000	200,000	730,500
Total Appropriations	**$36,261,134**	**$25,499,641**	**$20,317,700**	**$13,026,000**	**$12,686,000**	**$47,210,000**	**$155,000,475**

City of Fernandina Beach

Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
General Fund (001)											
Revenues											
General Fund Revenues			728,406	1,360,388	831,000	805,000	726,000	3,460,000	7,910,794		
Loan Proceeds											
Total Revenues			**$728,406**	**$1,360,388**	**$831,000**	**$805,000**	**$726,000**	**$3,460,000**	**$7,910,794**		
Appropriations											
IT (001310)											
Chambers Audio System			10,500						10,500		A1, A6, B1, B5
Structures Cabling			24,000						24,000		A1, A6, B1, B5
New Routers and Servers			32,000						32,000		A1, A6, B1, B5
Vehicle & Equipment Replacement					40,000				40,000		A1,B1
Planning & Conservation (0011500)											
Vehicle & Equipment Replacement			4,000	35,000	40,000	40,000		60,000	179,000		A6, B1
Planning & Conservation (0011501) Greenway											
4-Wheel Drive ADA Van (used)			70,000						70,000		A6, B1
Non Departmental (0011910)											
									-		
Facilities Maintenance (0011930)											
Repalce #323 -2011 F-250 Utility Truck w Equivalent			60,000						60,000		A1, A6, B1, B5
Vehicle & Equipment Replacement					60,000	65,000		150,000	275,000		A1, A6, B1, B5
Police (0012100)											
Drone				20,000					20,000		A1, A6, B5
Replace #1795 (2017 Ford Expedition)			78,000						78,000		A1, A6, B1, B5
Replace #1802 (2018 Ford Explorer)			78,000						78,000		A1, A6, B1, B5
Replace HVAC RTU (2)			24,000						24,000		A1, A6, B1, B5
Evidence Refrigerator			8,000						8,000		A1, A6, B1, B5
Patrol Vehicle Replacement (x5)				686,000	416,000	380,000	436,000	2,500,000	4,418,000		A1, A6, B1, B5
Toughbook Laptop				167,504					167,504		
Tasers				186,884					186,884		
Fire (0012200)											
Drone to meet FSS Standards			10,484						10,484		A1, B1
Thermal Imaging Camera			15,922						15,922		A1, A6, B1, B5
Replace 2011 Ford Expedition (Ocean Rescue)			50,000						50,000		A1, A6, B1, B5
Vehicle & Equipment Replacement			-	50,000	60,000	60,000	60,000	150,000	380,000		A1, A6, B1, B5
Code Enforcement (0012420)											
Replace 1201 2014 Nissan Frontier w/Compact Truck				35,000					35,000		A1, A6, B1, B5
Vehicle Replacement Program					40,000				40,000		A1, A6, B1, B5
Streets (0014100)											
Bump Mill Attachment			23,000						23,000		
Purchase Roller Machine			15,000						15,000		
Vehicle Replacement Program			7,500	30,000	30,000	150,000	150,000	300,000	667,500		A1, A6, B1, B5
Library (0017100)											
Replace Lennox HVAC			10,000		-				10,000		
Recreation Department (0017200)											
Vehicle Replacement Program				50,000	40,000	60,000	40,000	100,000	290,000		A1, A6, B1, B5

City of Fernandina Beach

Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Parks Department (0017210)											
Replace #260 2015 Chevrolet Van w/Utility Truck			60,000						60,000		A1, A6, B1, B5
Pressure and Steam Washer Tank			5,500						5,500		A6, B5
Self Propelled Sweeper			5,500						5,500		A6, B5
Fencing			65,000						65,000		A6, B5
Geo Grading			30,000						30,000		A6, B5
Vehicle Replacement Program				100,000	105,000	50,000	40,000	200,000	495,000		A1, A6, B1, B5
Aquatics (0017240)											
Pool Heater / Electric			7,000						7,000		A1, B1, B5
Pool Heater / Gas			7,000						7,000		A1, B1, B5
10HP Pool Pump			10,000						10,000		A1, B1, B5
Kiddie Pool Feature			18,000						18,000		A1, B1, B5
	Total Appropriations		**$728,406**	**$1,360,388**	**$831,000**	**$805,000**	**$726,000**	**$3,460,000**	**$7,910,794**		
Federal Forfeiture Fund (110)											
Vehicle & Equipment Replacement									-		
Tree Trust Fund (125)											
Equipment									-		
			-	-	-	-	-	-	-		

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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			299,500	-	40,000	40,000	40,000		419,500		
	Total Revenues		**$299,500**	**$0**	**$40,000**	**$40,000**	**$40,000**		**$419,500**		
Appropriations											
Upgrades for Permitting Software	23041		210,000						210,000		A6, B1, C1
Purchase Ford Exporer (new)			45,000						45,000		A1, A6, B1, B5
City Hall Windows			44,500						44,500		A6, B1, B5
Vehicle & Equipment Replacement					40,000	40,000	40,000		120,000		A6, B1, B5
	Total Appropriations		**$299,500**	**$0**	**$40,000**	**$40,000**	**$40,000**		**$419,500**	**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	

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Community Redevelopment Area Fund (180)											
<u>Revenues</u>											
Loan Proceeds									-		
CRA/Fund Balance			709,150	300,000	350,000	400,000			1,759,150		
	Total Revenues		**$709,150**	**$300,000**	**$350,000**	**$400,000**	**$0**		**$1,759,150**		
<u>Appropriations</u>											
CRA Improvements/ Alachua Street		24003	709,150	300,000	350,000	400,000			1,759,150		B1, B2, B3, B4
	Total Appropriations		**$709,150**	**$300,000**	**$350,000**	**$400,000**	**$0**		**$1,759,150**		
			-	-	-	-	-	-	-		

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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			139,000	27,000	5,000	5,000	5,000		181,000		
Total Revenues			**$139,000**	**$27,000**	**$5,000**	**$5,000**	**$5,000**	**$0**	**$181,000**		
Appropriations											
Replace #1690 - 2016 Ford Expedition	14		67,000						67,000		A1, A6, B1, B5
Replace #1505- 2015 Dodge Charger	14		67,000						67,000		A1, A6, B1, B5
Replace #2417 - Polaris	14			22,000					22,000		A1, A6, B1, B5
Genetec Access Control	14		5,000	5,000	5,000	5,000	5,000		25,000		A1, A2, A3, A4
Total Appropriations			**$139,000**	**$27,000**	**$5,000**	**$5,000**	**$5,000**	**$0**	**$181,000**	**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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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)			82,199	80,000	80,000	80,000	80,000	400,000	802,199		
Federal			-						-		
State Grant			2,800,600	900,000	900,000				4,600,600		
County/MSTU/Grant			224,700	100,000	1,600,000	100,000	100,000		2,124,700		
Loan/Bond Proceeds			935,288	-				18,000,000	18,935,288		
Other Revenues			8,000	150,000	150,000				308,000		
General Fund Transfer/Fund Balance			4,133,925	11,550,000	7,245,000	2,665,000	2,315,000	14,175,000	42,083,925		
	Total Revenues		**$8,184,712**	**$12,780,000**	**$9,975,000**	**$2,845,000**	**$2,495,000**	**$32,575,000**	**$68,854,712**		
Appropriations											
Finance/Human Resources											
ERP Payroll Timekeeping Module (Recruitment Module)		22018	2,500						2,500		A4,A6
Information Technology											
IT infrastructure			150,000	200,000	200,000	200,000	200,000	1,000,000	1,950,000		A3,B1
Police Department											
Facility Improvements								150,000	150,000		A6
Portable Radios			488,115						488,115		A1, B1
Fire Department											
Fire Station #1 Improvements (Doors)				275,000					275,000		A1, A6, B1
Fire Station #2 Rehabilitation								250,000	250,000		A1, A6, B1
Fire Station #2 - Roof Replacement				120,000					120,000		A1, A6, B5
Pumper Truck Unit 107 (2008 Pierce)	8			650,000					650,000		A1, A6, B1, B5
Pumper Truck Engine #3 (2016 Pierce)								750,000	750,000		A1, A6, B1, B5
Rescue Unit - Replace Rescue 3 (2016 Dodge Ram 5500)	8			350,000					350,000		A1, A6, B1, B5
Rescue Unit - Replace Rescue 2 (2018 Dodge Ram 5500)	8						400,000		400,000		A1, A6, B1, B5
Portable Radios			447,173						447,173		A1, B1,
Vehicle & Equipment Replacement								2,000,000	2,000,000		A1, A6, B1, B5
Waterfront Resiliency Construction											
Waterfront Resiliency - Segment 5 (101 N Front Street)		23040	122,151	2,100,000					2,222,151		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Segment 2 (Boat Ramp Area)		23037	-	700,000					700,000		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Segment 3(Boat Ramp/Bretts)		23038	21,392		5,800,000				5,821,392		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Segment 4 (Front Street)		23039	121,990	1,935,000					2,056,990		A4, A6, B3, B4, C1, C2
Waterfront Resiliency - Segment 1 (Parking Lot To Rayonier)		23036	9,766	975,000					984,766		A4, A6, B3, B4, C1, C2
Resiliency Seawall Construction	3		2,000,000						2,000,000		A4, A6, B3, B4, C1, C2
Demolition of Brett's				1,000,000					1,000,000		
Non- Departmental/CRA/Downtown											
City Hall Repairs - Window Replacement (Phase 1) Rolled	8		125,000						125,000		A5,A6
City Hall Improvements				100,000				3,000,000	3,100,000		A5,A6
City Hall Replacement								15,000,000	15,000,000		A1, B5
Downtown Lighting		23050	330,000	500,000	500000				1,330,000		A1, A6, B5
Downtown Streetscapes		24010/24011	800,543	750,000	750000				2,300,543		A1, A3, C1
Downtown Bollards			100,000						100,000		A1

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Improvement Fund (300)											
Streets Department											
Street Resurfacing	3	24042	626,000	600,000	625,000	625,000	650,000	3,200,000	6,326,000		A1,A6,B5
Sidewalks and Curbs			150,000	125,000	150,000	150,000	150,000	750,000	1,475,000		A1,A6,B5
Asphalt Zipper - Milling Machine			305,000						305,000		A1, B1
Railroad Crossing (Ash, Centre & Alachua)		24003							-		
Beach Street Trails		24014	119,400						119,400		A1, B2,
Utility Pole Relocation		20022	175,000						175,000		A1, C1
Alachua Street Extension		24003	20,000						20,000		A1, A4, B2 B4
Replace #15490 Ford F-650 Bucket Truck			230,000						230,000		A1, A6, B1, B5
Replace #431 John Deere Front-end Loader				275,000					275,000		A1, A6, B1, B5
Replace #415 Backhoe						160,000			160,000		A1, A6, B1, B5
Replace #15407 Dump truck - Large					150,000				150,000		A1, A6, B1, B5
Replace #18406 Motor Grader							100,000		100,000		A1, A6, B1, B5
Replace #408 Dump truck							200,000	200,000	400,000		A1, A6, B1, B5
Replace #18430 Dump truck - Medium						100,000			100,000		A1, A6, B1, B5
Vehicle & Equipment Replacement								1,500,000	1,500,000		A1, A6, B1, B5
Beach											
Beach Walkovers (MSTU)	1,3		100,000						100,000		A1, A6 B5
Beach Monitoring	1,3		25,000	25,000	25,000	25,000	25,000	125,000	250,000		A1,A2,A5,B4
Beach Monitoring/Sea Turtles	1,3		30,000	30,000	30,000	30,000	30,000	150,000	300,000		A2,A5,B3,B4
Beach - Habitat Conservation	1,3								-		A3, B2, B3
Beach Renourishment	1,3		45,000	45,000	45,000	45,000	45,000	225,000	450,000		A1,A5,B4
Parks and Recreation Department											
Beach Walkover TBD (Just redecking and Stringers)					100,000	100,000	100,000	500,000	800,000		A1, A6
Beach Walkover 4N				150,000					150,000		A1, A6
Tennis Lights (LED)			75,000						75,000		A1, A6
Pickleball Court Resurfacing - Central Park				100,000					100,000		A1, A6
Resurface Multipurpose Court Main Beach				100,000					100,000		A1, A6
North Beach Park				350,000					350,000		A1, A6
Replace playground equipment at Main Beach Park					350,000				350,000		A1, A6
Replace playground equipment at Sunrise Park				175,000					175,000		A1, A6
Beach Walkover 35S					300,000				300,000		A1, A6
Beach Walkover 38						285,000			285,000		A1, A6
Beach Walkover 27							250,000		250,000		A1, A6
Park Shade Structures							20,000	100,000	120,000		A1, A6, B1
Playground Equipment								500,000	500,000		B1, B2
Beach Walkover TBD								1,000,000	1,000,000		A1, A6
Playground Equipment TBD								1,000,000	1,000,000		B1, B2
Skate Park Improvements		23012	21,000					175,000	196,000		A1, B1
Putt Putt Building at Main Beach (rollover from FY24)			125,000						125,000		B5
Goal Post - Buccaneer Field/Park			12,000						12,000		B5
Babe Ruth Backstops			50,000						50,000		
Lighthouse Rehabilitation (Lighthouse Assoc/Grant)	3, GF	24019	630,000	650,000	650,000	650,000			2,580,000		B3,B5
ARC Improvements		Rolled	209,682	100,000	100,000			250,000	659,682		A1, A6, B5
ARC Roof Replacement (Fitness Room)						175,000			175,000		A1, A6, B5
ARC Roof Rplacement (Aquatics)							175,000		175,000		A1, A6, B5
ARC Window Replacement (Phase 2)			70,000						70,000		A1, A6, B5
ARC Façade Repointing (Phase 2)			125,000						125,000		A1, A6, B5
ARC Men's Locker Room		Rolled	120,000						120,000		

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Capital Improvement Fund (300)											
Peck Center Improvements								500,000	500,000		B3, B5
Peck Center Repointing (Phased)					100,000	100,000	100,000		300,000		B3, B5
Peck Gym Window Replacement (Phased)				50,000	50,000	50,000			150,000		B3, B5
Peck Center - Elevator Modernization			30,000						30,000		B3, B5
Library Improvements - Roof Phase 2				200,000					200,000		B5
MLK Improvements - Interior reconfiguration		Rolled	85,000	50,000					135,000		B1
MLK Improvements - Rebuild concession stand				50,000					50,000		B1
MLK - Roof Restoration						150,000			150,000		B3
MLK - Window replacement (phased)							50,000		50,000		B3
MLK - Façade restoration								250,000	250,000		B3, B5
MLK Center Expansion								TBD	-		A6, B5
Aquatics											
MLK Pool Modifications		24021	88,000						88,000		
Facilities/Fleet											
Fuel Station/EV Infrastructure				50,000	50,000				100,000		C1
	Total Appropriations		**$8,184,712**	**$12,780,000**	**$9,975,000**	**$2,845,000**	**$2,495,000**	**$32,575,000**	**$68,854,712**		

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	2024-2025	2025-2026	2026-2027	2027/2028	2028/2029	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	75,000	75,000	50,000	50,000		300,000		
Police Impact Fees / Reserve Balance			220,000	10,000	10,000				240,000		
Fire Impact Fees / Reserve Balance									-		
Parks and Rec Impact Fees / Reserve Balance			4,640,000	650,000	650,000	900,000			6,840,000		
Nassau County			1,700,000						1,700,000		
State Grant / Other Grant									-		
	Total Revenues		**$6,610,000**	**$735,000**	**$735,000**	**$950,000**	**$50,000**	**$0**	**$9,080,000**		
Appropriations											
Admin											
New Sidewalks			50,000	25,000	25,000	50,000	50,000		200,000		A1, A2, B1, C1, C2
New Multipurpose Trail				50,000	50,000				100,000		A1, B1, B2
Police											
New Equipment			30,000	10,000	10,000				50,000		A1, B1
Vehicles and Equipment (2 Additional Officers)			190,000						190,000		A1, B1
									-		
Fire									-		
									-		
									-		
Parks and Recreation									-		
MLK Softball Fields			600,000						600,000		A4
Ybor Soccer Fields			3,500,000						3,500,000		A4
Columbarium				350,000	350,000				700,000		A4
Waterfront Park			2,000,000						2,000,000		B4, C1
Hickory Street Restrooms			150,000						150,000		B4, C1
Beach Walkover					300,000				300,000		A1,A6
Pickleball Courts				300,000					300,000		A1,A6,B6
Skate Park Expansion			90,000			900,000			990,000		A6, B2
											A1, A6, B1, C1
	Total Appropriations		**$6,610,000**	**$735,000**	**$735,000**	**$950,000**	**$50,000**	**$0**	**$9,080,000**		
			-	-	-	-	-		-		

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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		3,456,903	-					3,456,903		
	Total Revenues		**$3,471,903**	**$0**	**$0**	**$0**	**$0**		**$3,471,903**		
Appropriations											
Area 5 Drainage	4	18002	3,471,903						3,471,903		A1, A6, B1, B2, B3, B5, E1
									-		
	Total Appropriations		**$3,471,903**	**$0**	**$0**	**$0**	**$0**		**$3,471,903**	**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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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)									-		
Fund Balance			2,500,000	100,000	2,100,000	100,000	5,100,000	500,000	10,400,000		
	Total Revenues		**$2,500,000**	**$100,000**	**$2,100,000**	**$100,000**	**$5,100,000**	**$500,000**	**$10,400,000**		
Appropriations											
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
Aerator Mixer		23005	400,000						400,000		A2, A3, A6, B1
Advanced Treatment	11				2,000,000		5,000,000		7,000,000		A2,A3,A6,B1
									-		
	Total Appropriations		**$2,500,000**	**$100,000**	**$2,100,000**	**$100,000**	**$5,100,000**	**$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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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)									-		
Loan Proceeds									-		
Revenues/Fund Balance			387,926	618,000	359,000	176,000	205,000	750,000	2,495,926		
	Total Revenues		**$387,926**	**$618,000**	**$359,000**	**$176,000**	**$205,000**	**$750,000**	**$2,495,926**		
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			50,000	50,000				100,000		A4, B1, B5
Putting Green Improvements	11			25,000					25,000		A4, B1, B5
Fairway Improvements	11			45,000					45,000		A4, B1, B5
Clubhouse HVAC Systems	11								-		
Driving Range Improvements	11			200,000			20,000		220,000		A1, A6, B5
Equipment	11		205,892	153,000	149,000	116,000	145,000	750,000	1,518,892		A1, A6, B1, B5
Fairway Mowers (2)	11		182,034						182,034		A1, A6, B1, B5
Parking Lot Resurface	11				60,000				60,000		A1, A4, A6, B1, B5
Cart Barn Improvements	11			50,000		60,000			110,000		A6, A5
Irrigation System	11			35,000					35,000		A4, A6, B5
Maintenance Garage Improvements	11			10,000					10,000		A6, A5
									-		
									-		
									-		
									-		
	Total Appropriations		**$387,926**	**$618,000**	**$359,000**	**$176,000**	**$205,000**	**$750,000**	**$2,495,926**		
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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Airport Fund (420)											
Revenues											
Federal Aviation Administration			2,609,638	742,500	1,800,000		540,000	157,500	5,849,638		
Florida Dept. of Transportation			2,921,968	4,032,500	420,000	1,700,000	260,000	2,517,500	11,851,968		
Other / Loan Proceeds									-		
Airport Revenues / Fund Balance			1,062,992	-	-	750,000	-	-	1,812,992		
Total Revenues			**$6,594,598**	**$4,775,000**	**$2,220,000**	**$2,450,000**	**$800,000**	**$2,675,000**	**$19,514,598**		
Appropriations											
New Hangar Design & Construction	7,8	23002	1,820,000						1,820,000	10,000	A4, B1, B2,B4, C1
Hangar B Apron Rehab	7,11	24025	450,000						450,000	3,000	A4, B1, B2, B4, C1
Airport Stormwater Lining -New Hangars Next to Hangar B	6,11	24026	140,000						140,000		A6, B5
Taxiway A Pavement, stormwater and Lighting Rehabilitation	6,7,11	24024	2,649,598						2,649,598		A6, B5
Acquire ARFF Vehicle	6		500,000						500,000		A1, B1
Runway 13/31 Pavement, Lighting, Stormwater Rehab Design & Construct	6,11		385,000	3,950,000					4,335,000		A6, B5
Airport Taxilane and Public Roadway Pavement Rehab Design & Construct	6,7		250,000	660,000					910,000		A6, B5
Security Improvements (Cameras)	6		130,000						130,000		A1
Taxiway B Pavement, Lighting, Storm-water Rehab Design & Construct	6,7			165,000	2,000,000				2,165,000		A6, B5
Security Improvements (Fence and Signage)	6				100,000				100,000		A1
Beacon Rehabilitation	6				120,000				120,000		A1
Runway 9/27 Runway Lighting and Signage Rehabilitation	6					950,000			950,000		A1, A6
Construct New Hangars	6					1,500,000			1,500,000		A4, B1, B2, B4, C1
Taxiway E Edge Lighting (New)	6,7						600,000		600,000		A1
Design TWY “B” Southern Section Rehabilitation	6						200,000	1,500,000	1,700,000		A1
East Area Access Road - Jamestown and Lynndale Roads	6							1,000,000	1,000,000		A4, B1, B2, B4, C1
Design and Construct Rehabilitation of Terminal Public Vehicle Parking Lot	6,7							175,000	175,000		B1
Generators for Terminal and Fuel Farm			120,000						120,000		B1
Maintenance Equipment Barn			50,000						50,000		B1
Design Educational Viewing Area (Park)			50,000						50,000		B1
Flight Planninig Building			50,000						50,000		B1
Total Appropriations			**$6,594,598**	**$4,775,000**	**$2,220,000**	**$2,450,000**	**$800,000**	**$2,675,000**	**$19,514,598**	**$13,000**	
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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Sanitation Fund (440)											
Revenues											
Fund Balance				250,000	-			300,000	550,000		
	Total Revenues		**$0**	**$250,000**	**$0**	**$0**	**$0**	**$300,000**	**$550,000**		
Appropriations											
Replace #17601 - Grapple Truck	11			250,000					250,000		A6,B1,B5
Replace #21600 - Grapple Truck	11							300,000	300,000		A6,B1,B5
	Total Appropriations		**$0**	**$250,000**	**$0**	**$0**	**$0**	**$300,000**	**$550,000**		
			-	-	-	-	-	-			

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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			1,825,000	715,000	1,217,500	820,000	100,000	3,500,000	8,177,500		
Total Revenues			**$1,825,000**	**$715,000**	**$1,217,500**	**$820,000**	**$100,000**	**$3,500,000**	**$8,177,500**		
Appropriations											
System Laterals	11		100,000	100,000	100,000	100,000		500,000	900,000		A1, A4, A5, A6, B5, C1
System Laterals (rollover)	11	24012	100,000						100,000		A1, A4, A5, A6, B5, C1
Lift Station Upgrades	11		400,000	100,000	100,000	100,000		500,000	1,200,000		A1, A4, A5, A6, B5, C1, C2
Manhole Rehabilitation	11		207,500	60,000	62,500	65,000		250,000	645,000		A1,A6,B5,C1
Gravity Reline	11		200,000	220,000	230,000	240,000		1,000,000	1,890,000		A1,A4,A5,A6,B1,B5,C1,C2
Plant Automation	11		50,000	50,000	50,000	50,000		250,000	450,000		A1, A4, A5, A6, B1, B5, C1
Facility Improvements - garages	11		100,000						100,000		A6,B5
Facility Improvements - carport			60,000						60,000		A6,B5
Facility Improvements	11					100,000		250,000	350,000		A1, A6, B1, B5
Equipment Trailer	11		7,500						7,500		A6,B5
Camera Truck Lateral Launch			70,000						70,000		A6,B1,B5
Data Flow TCU Replacement			300,000						300,000		A1, A6,B1, B5, C1
Lift Station Generators	11		100,000	100,000	100,000	100,000			400,000		A1, A4, A5, A6, B5, C1, C2
Vehicle & Equipment Replacement	11		130,000	85,000	575,000	65,000	100,000	750,000	1,705,000		A1, A6, B1, B5
Total Appropriations			**$1,825,000**	**$715,000**	**$1,217,500**	**$820,000**	**$100,000**	**$3,500,000**	**$8,177,500**	**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

City of Fernandina Beach
Five Year Capital Plan

Project Title / Justification	Funding Source	Project Number	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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		1,897,000	300,000	530,000	420,000	2,150,000	1,000,000	6,297,000		
	Total Revenues		**$1,897,000**	**$300,000**	**$530,000**	**$420,000**	**$2,150,000**	**$1,000,000**	**$6,297,000**		
Appropriations											
Renewal & Replacement Water Srvc, Plant Automation	11		100,000	100,000	100,000	100,000		500,000	900,000		A1,A3,A4,A5,A6,B1,B4 B5,C1,C2,E1
Replace Plant Generator	11	24031	250,000						250,000		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
Water Meter New Accounts & large meters	11		50,000	50,000	50,000	50,000	50,000	250,000	500,000		A1,A3,A4,A5,A6,B1,B4 B5,C1,C2,E1
Water Meter Periodics	11		890,000						890,000		A3, A5, A6, B5, D1, E1
Deep Well Rehabilitation (#31 & #32)	11		132,000						132,000		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
Water Plant Facility Improvements					150,000				150,000		A1,A3,A5,A6,B1,B4 B5,C1,C2,E1
Plant 2 Roof Restoration					100,000				100,000		A1, A6, B1, B5
Plant 3 Roof Restoration						120,000			120,000		A1, A6, B1, B5
Plant 2 Restroom Expansion			20,000						20,000		A1, A6, B1, B5
Replace High Service Pump #12			55,000						55,000		A1,A3,A5,A6,B1,B4 B5,C1,C2,E1
Replace #1340 (2016 Ford F-350) with Ford utility truck			75,000						75,000		A6,B1,B5
Purchase additional utility truck for increase in staff			75,000						75,000		A6,B1,B5
Vehicle & Equipment Replacement	11			150,000	130,000	150,000	100,000	250,000	780,000		A1, A6, B1, B5
	Total Appropriations		**$1,897,000**	**$300,000**	**$530,000**	**$420,000**	**$2,150,000**	**$1,000,000**	**$6,297,000**		
			-	-	-	-	-	-	-		

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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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				360,000					360,000		
Stormwater Revenues/Fund Balance			1,100,486	895,486	995,200	315,000	215,000	2,250,000	5,771,172		
	Total Revenues		**$1,350,486**	**$1,255,486**	**$995,200**	**$315,000**	**$215,000**	**$2,250,000**	**$6,381,172**		
Appropriations											
Area 5 Drainage	11	18002							-		
Ash & Centre St Drainage	11	22014	125,000						125,000		A1, A6, B1, B2, B3, B5, E1
A-6 Ash Street to Elm Street (from River to 6th)	3, 11	22013	500,000						500,000		A1, A6, B1, B2, B3, B5, E1
A-4 Beech Street - 17th to 18th Street	11	24035	55,486	55,486					110,972		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				350,000		A1, A6, B1, B2, B3, B5, E1
CIP Lining of Stormwater Pipes	11		200,000	165,000	165,000	165,000	165,000	825,000	1,685,000		A1,A6,B1
Centre Street Drainage Upgrades	11	24037	200,000	200,000	250,000				650,000		A1, A6, B1, B2, B3, B5, E1
A-9 1st Ave (Allen to Casino)	11	24038	250,000	250,000	305,200				805,200		A1, A6, B1, B2, B3, B5, E1
Equipment Shelter	11		20,000						20,000		A6,B5
Replace #19448 Street Sweeper	11			360,000				425,000	785,000		A1, A4, A6, B1, & B5
Vehicle & Equipment Replacement	11				50,000	150,000	50,000	1,000,000	1,250,000		A1, A6, B1, B5
	Total Appropriations		**$1,350,486**	**$1,255,486**	**$995,200**	**$315,000**	**$215,000**	**$2,250,000**	**$6,381,172**	**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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Years 6 - 10	Total Cost	Operating Impact	Comp Plan Priority (Per Comp Plan Policy 8.01.02)
Marina Fund (480)											
Revenues											
FIND/ Grant			419,860	250,000	250,000	250,000	250,000		1,419,860		
Marina Revenues/Fund Balance			1,078,093	1,863,767	615,000	3,350,000	450,000		7,356,860		
	Total Revenues		**$1,497,953**	**$2,113,767**	**$865,000**	**$3,600,000**	**$700,000**	**$0**	**$8,776,720**		
Appropriations											
Bath house building replacement				650,000					650,000		A1, A6, B5
Dredging-			700,000	700,000	700,000	700,000	700,000		3,500,000		A4, A6, B1, B5, C1
Boardwalk and Rail Extension			90,000						90,000		A6, B1
Realign Fuel Line (A lot to B Lot?)				200,000					200,000		B1, B4, C1
Fuel Tank Replacement & relocation to B Lot			420,000						420,000		B1, B4, C1
Pedestals (2 Additional) D Dock			36,750						36,750		B3
Transformer D Dock			35,000						35,000		B5
Northern expansion- B dock extend further north						400,000			400,000		B6, B3
Dock Replacement (Dinghy Etc)					100,000				100,000		B6, B3
Dinghy Dock- pile guide replacement				15,767					15,767		A6, B1
Marina Entrance Signage				10,000					10,000		B1
New Flag Pole, relocate on Dock			10,000						10,000		B1
Pumpout Boat Outboard Motor				15,000					15,000		A3, A5, A6
Transformer Barge			8,000						8,000		A1, A6, B1, C1
Marina Store storage renovation					65,000				65,000		
extend fuel dock northward						2,500,000			2,500,000		A1, B1,
New Skiff				10,000					10,000		A1, B1,
Pumpout Boat			125,146						125,146		A3, B1, B3
OnSpot WIFI coverage & bandwidth				30,000					30,000		C1
C & D dock protective barriers for pedestals, Quant. 36			4,000						4,000		A1, A6
Mooring Field Expasion Phase Two				393,000					393,000		A4, B2, B4
A&B Dock Utilitiy Improvements- water & electric			53,245						53,245		A6, B1
TVSS Surge Protection			9,812						9,812		A6, B1
E Dock Utility Improvements- obsolete 50 amp breakers			$6,000						6,000		B3
Replace existing 21 pedestals on Attenuator				90,000					90,000		A6, B5
	Total Appropriations		**1,497,953**	**2,113,767**	**865,000**	**3,600,000**	**700,000**	**-**	**8,776,720**	**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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	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			65,500	170,000	95,000	100,000	100,000	200,000	730,500		
	Total Revenues		**$65,500**	**$170,000**	**$95,000**	**$100,000**	**$100,000**	**$200,000**	**$730,500**		
Appropriations											
Resurface Garage Aprons				20,000					20,000		A6,B1
Vehicle & Equipment Replacement			45,000	25,000	45,000				115,000		A1, A6, B1, B5
Snap-on HD Diagnostic Computer			8,500						8,500		A1, B1
Robin Air A/C Reclamation Machine			12,000						12,000		A6,B1,B5
Replace HD truck lift				125,000					125,000		A6,B1,B5
Facility Improvements (structural)					50,000				50,000		A6,B1
Garage Bay Door Replacement						100,000	100,000	200,000	400,000		A6,B1
	Total Appropriations		**$65,500**	**$170,000**	**$95,000**	**$100,000**	**$100,000**	**$200,000**	**$730,500**	**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

NOTICE OF BUDGET HEARING

The City of Fernandina Beach has tentatively adopted a budget for Fiscal Year 2024/2025.

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

Tuesday, September 17, 2024

5:05 p.m.

at

Commission Chambers, City Hall

204 Ash Street,

Fernandina Beach, FL 32034